



Special Meeting - Budget Hearing
Tuesday, September 10, 2024 7:00 PM

Diamond Lake School Sparkle Center
25807 Diamond Lake Road
Mundelein, IL 60060

- I. Call to Order / Roll Call
- II. Pledge of Allegiance
- III. Public Comments (Agenda Items Only)
- IV. 2024-25 Budget Hearing
- V. Public Comments and Petitions (Non-Agenda Items)
- VI. Adjournment



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

September 10, 2024

TO: Board of Education
FROM: Eric Rogers
SUBJECT: FY25 Final Budget

Please find attached the final FY25 budget. The final budget contains estimates of revenues and expenditures.

Attached you will find the summary and the detail for each fund. At this time there are several items that may have an impact on the budget. Some of these more significant items include the following:

1. Current CBA ended on June 30, 2024 and negotiations is ongoing for a new CBA. This will have the most significant impact on the overall budget.
2. State and Federal funding – EBF is expected to continue to be funded at or above its current adequacy levels. ESSER funds have been discontinued, but new grant opportunities exist. Full-Service Community Schools Grant has been awarded for this year but it still has an unknown impact on the overall school budgeted expenditures. It is my hope that we can use this grant to offset several planned expenditures such as summer school and after-school enrichment programs.
3. Potential property tax freeze.
4. Potential shift of TRS costs from the State to the District.
5. New 5-year facility plan projects.

The Board was presented a tentative budget on August 6th to approve and set the budget hearing in August. The Board will be presented the final budget for approval at the September 10, 2024 board meeting.

Public Hearing
Notice is hereby given by the Board of Education of School District No. 76 in the County of Lake, State of Illinois, that the tentative budget for said school district for the fiscal year beginning July 1, 2024 and ending June 30, 2025, will be on file and conveniently available to public inspection at the District Office, 26156 N. Acorn Lane, Mundelein, Illinois and on the District website. Notice is hereby given that a public hearing on said budget will take place on September 10, 2024 at 7:00 p.m. at Diamond Lake Elementary School, 25807 Diamond Lake Road, Mundelein, Illinois.
Published in Daily Herald August 7, 2024 (4618026)

CERTIFICATE OF PUBLICATION
Paddock Publications, Inc.

Lake County
Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the **Lake County DAILY HERALD**. That said **Lake County DAILY HERALD** is a secular newspaper, published in Libertyville, Lake County, State of Illinois, and has been in general circulation daily throughout Lake County, continuously for more than 50 weeks prior to the first Publication of the attached notice, and a newspaper as defined by 715 ILCS 5/5.

I further certify that the **Lake County DAILY HERALD** is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 08/07/2024 in said **Lake County DAILY HERALD**. This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

BY *Danula Baltz*
Designee of the Publisher of the Daily Herald

Control # 4618026





Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

Diamond Lake School District 76 2024-25 Budget

Distrito Escolar Diamond Lake 76
Presupuesto 2024-25

September 10, 2024 | 10 de septiembre 2024

Board of Education Meeting | Reunion de la Junta Educativa





What Is A Budget? | ¿Qué es un Presupuesto?

- A financial plan for the school year
- Consisting of:
 - Staff salaries
 - Staff benefits
 - Supplies and materials to instruct students
 - Books, technology and professional development to support curriculum and instruction
 - Maintenance and upkeep of facilities
 - Transportation to and from school
 - Major facility renovation projects

- Un plan para el año escolar
- Consiste de:
 - Salarios del personal
 - Beneficios del personal
 - Suministros y materiales para instrucción de los estudiantes
 - Libros, tecnología y desarrollo profesional para apoyar el plan de estudios y la instrucción
 - Mantenimiento y conservación de las instalaciones
 - Transporte hacia y desde la escuela
 - Proyectos de renovación de instalaciones importantes



Funds | Fondos

- Operating Funds

- Education Fund
 - Instruction
 - Teachers
 - Salary
 - Instructional materials
 - Food Service
- Operations & Maintenance
 - Maintaining and cleaning facilities
 - Landscaping and snow removal
- Transportation
 - Bussing students to and from school
- IMRF/ Social Security
- Working Cash
 - Savings account

- Fondos Operativos

- Fondos de Educación
 - Instrucción
 - Maestros
 - Salario
 - Materiales de Instrucción
 - Servicio de Alimentos
- Operaciones y Mantenimiento
 - Mantenimiento y limpieza de instalaciones
 - Jardinería y remoción de nieve
- Transportacion
 - Autobús a los estudiantes hacia y desde la escuela
- IMRF/Seguro social
- Efectivo de Trabajo
 - Cuenta de ahorros



Funds | Fondos

- Other Funds

- Capital Projects
 - Major Construction
- Debt Service
 - Money borrowed to fund construction/technology purchases
 - Leases
- Tort
 - Legal bills and fees
- Life Safety
 - Approved 10-year life safety projects

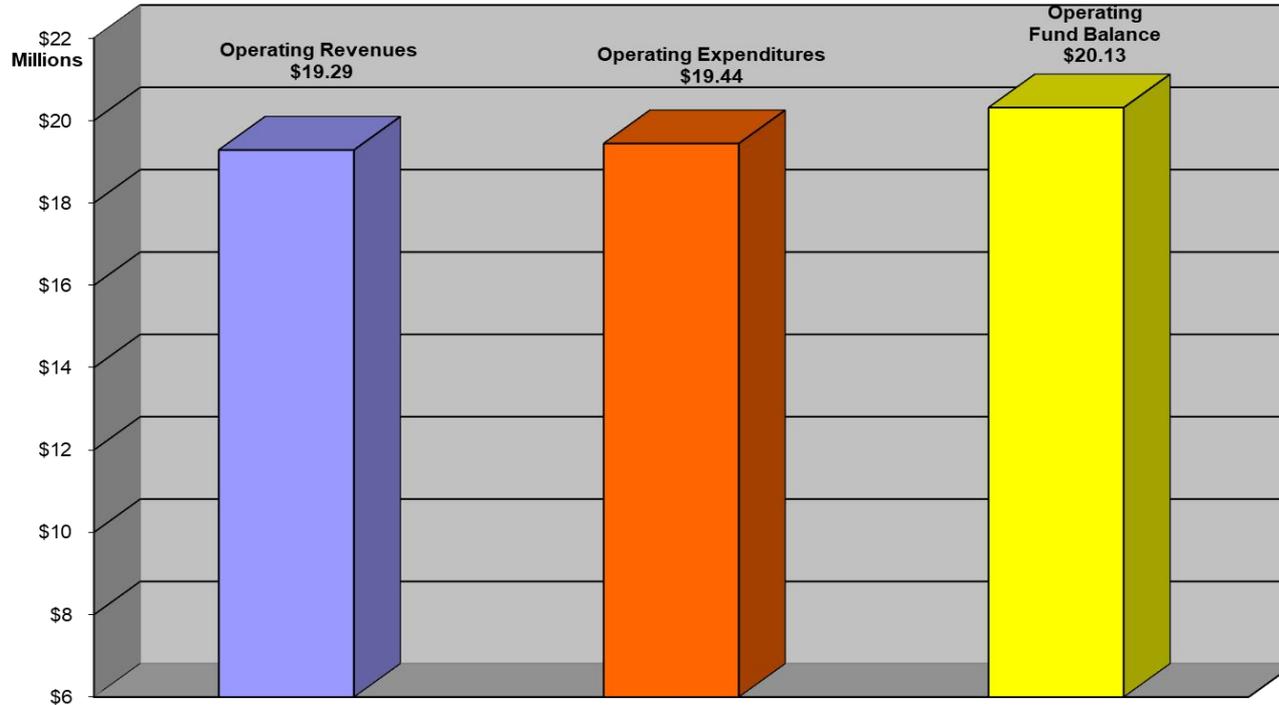
- Otros Fondos

- Proyectos de Capital
 - Construcción Importante
- Servicio de Deuda
 - Dinero prestado para financiar construcción/compro de tecnología
 - Arrendamientos
- Agravios
 - Facturas y tarifas legales
- Seguro de Vida
 - Proyectos de seguridad de vida aprobados por 10 años



Fund Balance Summary | Resumen de Saldo de Fondos

OPERATING FUND BALANCE SUMMARY
FY25 BUDGET
OPERATING REVENUES, EXPENDITURES, FUND BALANCE





Fund Balance Summary | Resumen de Saldo de Fondos

**Diamond Lake School District 76
FY25 PRELIMINARY BUDGET
FUND BALANCE SUMMARY**

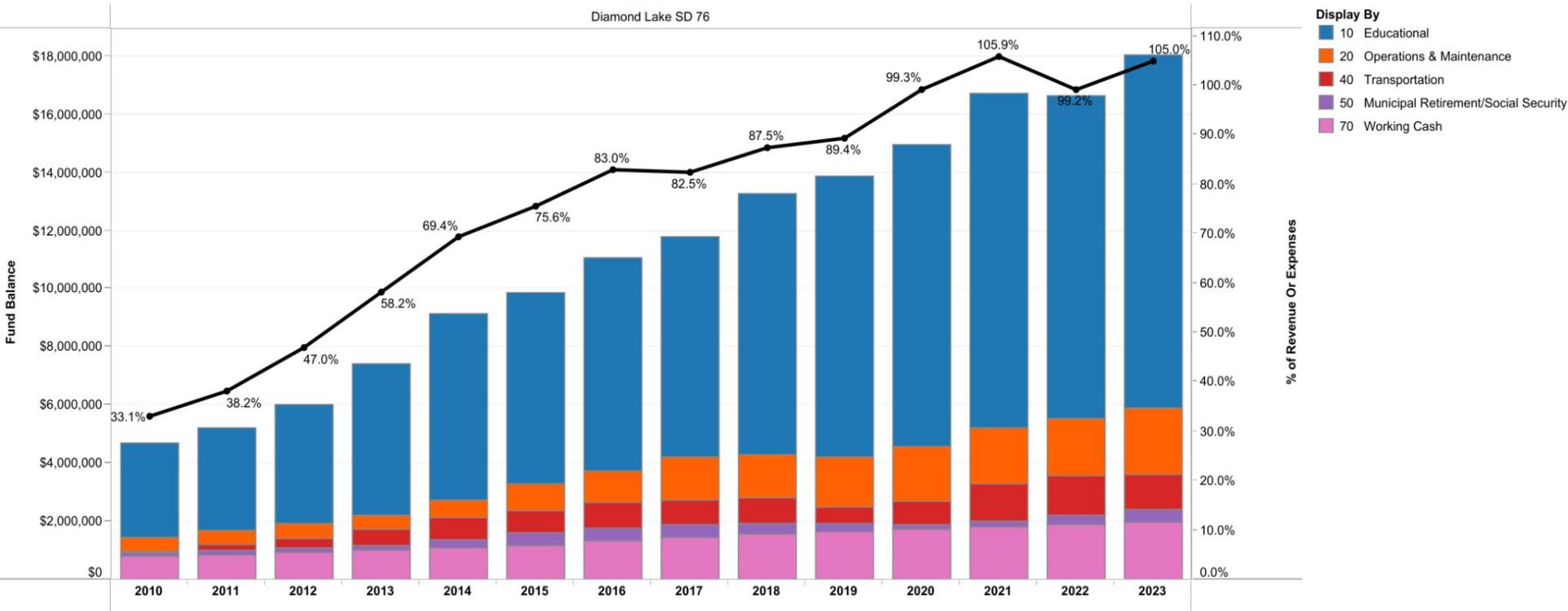
	Estimated June 30, 2024 Fund Balance	2024-25 Budget Revenues	2024-25 Budget Expenditures	Preliminary Budget Fund Balance	Fund Bal As % Of Expend.
EDUCATION	13,887,000	15,577,000	(15,747,000)	13,717,000	
OPERATIONS & MAINTENANCE	2,517,000	1,376,000	(1,371,000)	2,522,000	
TRANSPORTATION	1,328,000	1,906,000	(1,884,000)	1,350,000	
IMRF/SOCIAL SECURITY	486,000	349,000	(441,000)	394,000	
WORKING CASH (Excluding Bond)	2,068,000	78,000	0	2,146,000	
TOTAL OPERATING FUNDS PLUS WORKING CASH	20,286,000	19,286,000	(19,443,000)	20,129,000	104%
YTD Operating Fund Plus Working Cash Surplus Equals			\$ (157,000)		
BOND & INTEREST	539,000	1,456,000	(1,449,000)	546,000	
CONSTRUCTION	3,686,000	545,000	(750,000)	3,481,000	
TORT	99,000	50,000	(48,000)	101,000	
LIFE SAFETY	500,000	1,000	0	501,000	
TOTAL ALL FUNDS*	25,110,000	21,338,000	(21,690,000)	24,758,000	114%
*Excludes TRS On-Behalf Payments -- \$4,409,203 of state revenue offset by equal expenditure of \$4,409,203					
Memo:					
TRS On-Behalf Payments		4,409,203	(4,409,203)		
TOTAL ALL FUNDS WITH TRS ON BEHALF PAYMENTS	25,110,000	25,747,203	(26,099,203)	24,758,000	95%



Historical Fund Balance Performance - Operating Funds

Fund Balance by Fund and Percentage District(s) - Diamond Lake SD 76

Note: % of Revenues or Expenses reflects selected funds only
Source: AFR



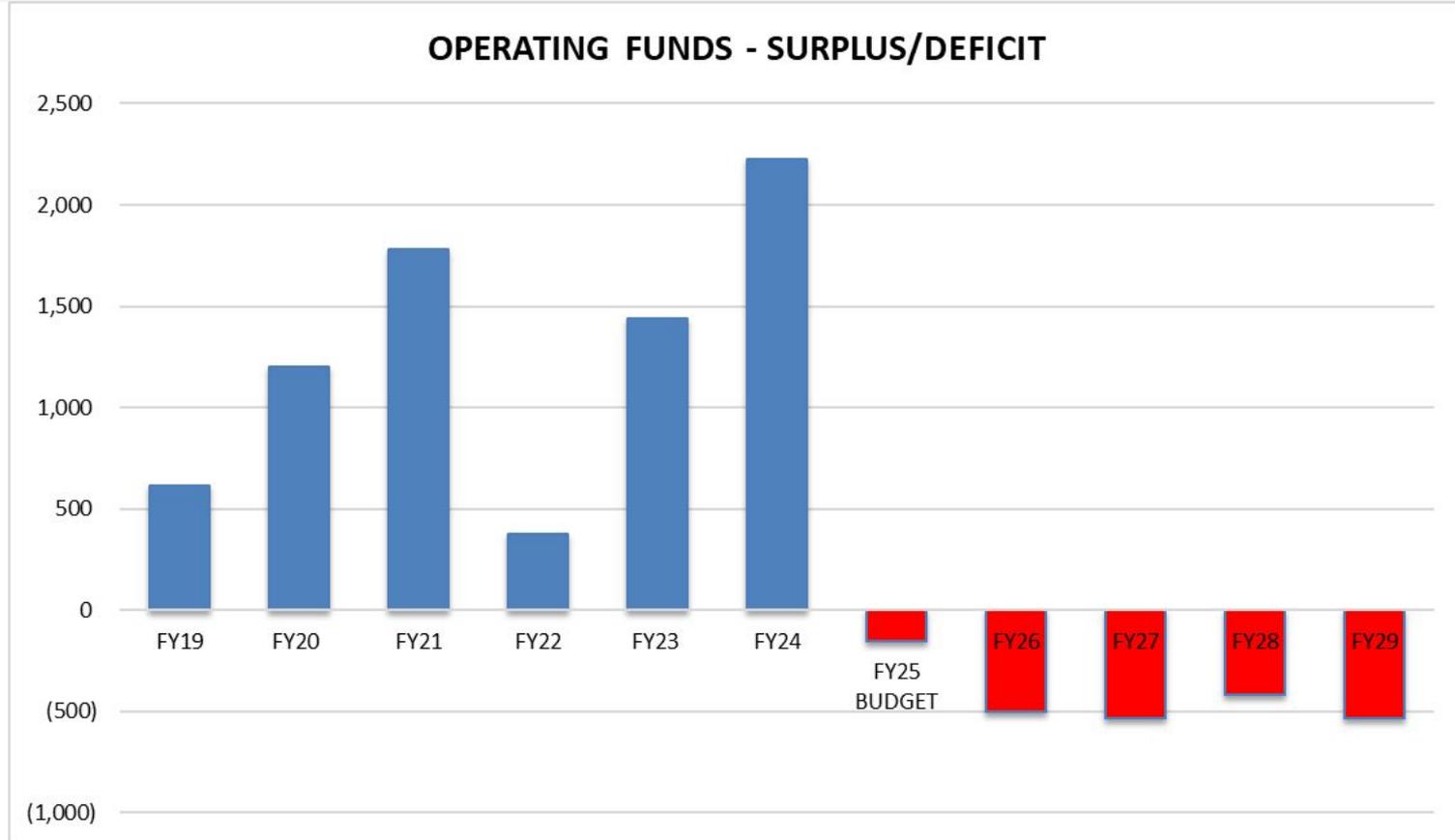


Why a Fund Balance? | ¿Por qué un Saldo de Fondos?

- Provides a cushion when:
 - Taxes not paid until December or January
 - State payments
 - Payment have often been delayed by months
 - State budget adoption often delayed or uncertain
 - Proposals for Districts to pay State's share of pension contribution and restructuring state funding formula
 - Tax collections vary from 96% to 99%. Could be lower in 2025 vs. prior years.
 - Taxes based on Consumer Price Index
 - CPI at 1.4% for 2021 Tax Levy
 - CPI at 5.0% for 2022 Tax Levy
 - CPI at 5.0% for 2023 Tax Levy (PTELL Limit)
 - 3.4% for the 2024 Tax Levy
- Proporciona espacio cuando:
 - Impuestos no pagados hasta diciembre o enero
 - Pagos Estatales
 - Incertidumbre sobre el fórmula de financiamiento basada en evidencia
 - Pagos se han retrasado por meses
 - Propuestas para que los distritos paguen la parte de la contribución del estado a la pensión y la fórmula de reestructuración de financiamiento estatal
 - La recaudación de impuestos varía de 96% a 99%. Podría ser menos en 2024 en comparación con años anteriores.
 - Impuestos basados en el Índice de Precios al consumidor
 - IPC al 1.4% para la tasa de impuestos de 2021
 - IPC al 5.0% para la tasa de impuestos de 2022
 - IPC al 5.0 % para el gravamen fiscal de 2023 (límite PTELL)



Historical Operating Surplus/Deficit | Excedente/Deficit Operativo Historico





Key Performance Indicator (KPI)

Source: 5Sight AFR Data

Diamond Lake SD 76

	2018	2019	2020	2021	2022	2023
Property Taxes + EBF	\$14,324,681.00	\$13,612,461.00	\$13,402,376.00	\$15,356,631.00	\$14,918,075.00	\$15,867,406.00
Salaries + Benefits	\$10,277,904.00	\$10,897,692.00	\$10,699,057.00	\$11,429,080.00	\$11,598,845.00	\$11,991,337.00
Structural Health	139%	125%	125%	134%	129%	132%

Explanation of the KPI: The KPI is a comparison of our 4 largest budget line items: Property Taxes, EBF, Salaries, and Benefits. The comparison only includes operating funds 10, 20, 40, 50, 70.

Relevance of the KPI: Structural deficits in school districts are usually the result of salary and benefit growth outpacing the growth of the two most significant and reliable sources of funding. The KPI is intended to serve as an early warning indicator of a structural deficit or structural surplus.

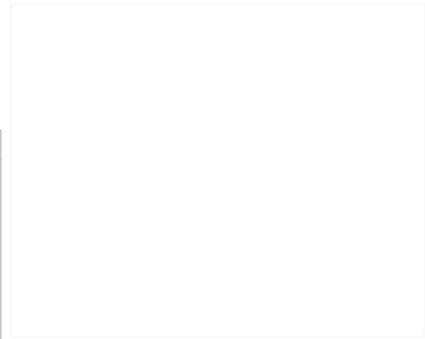
1. When analyzing all school district finances in the aggregate:
 1. Property taxes and evidence based funding account for 85% of total operating revenues.
 2. Salaries and benefits account for 72% of total operating expenses.
2. This means that, as a benchmark, a school district's property tax and EBF revenue should be around 111% of salaries and benefits.
 1. A declining ratio could signal a future structural budget problem.
 2. A ratio close to or less than 100% likely means a school district is operating at a structural deficit.
 3. A ratio greater than 111% likely means a school district is accumulating fund balance.



Financial Profile Score

Financial Profile Score History

Source: Annual Financial Reports



Profile Score Metric

LT DBT - Percent of Long-Term Debt Margin Remaining

ST DBT - Percent of Short-Term Borrowing Remaining

CASH - Days Cash on Hand

EXP REV - Expenditures to Revenue Ratio

FND BAL - Fund Balance to Revenue Ratio

Score

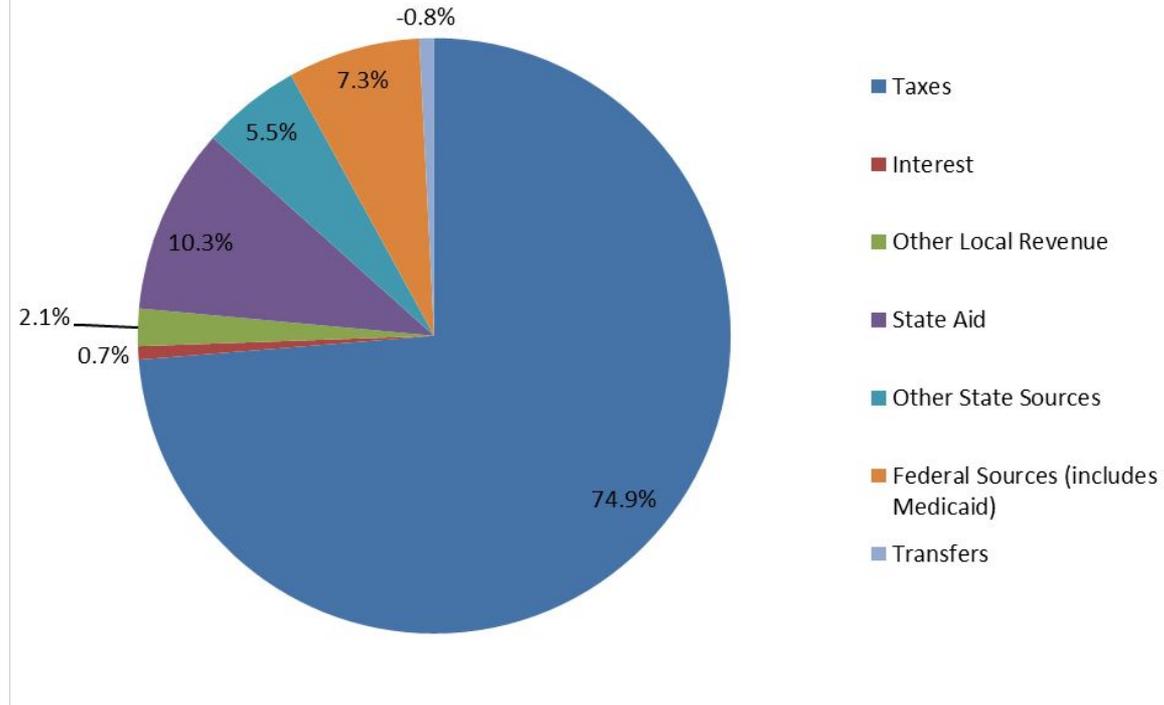
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Revenues By Source | Ingresos por Origen

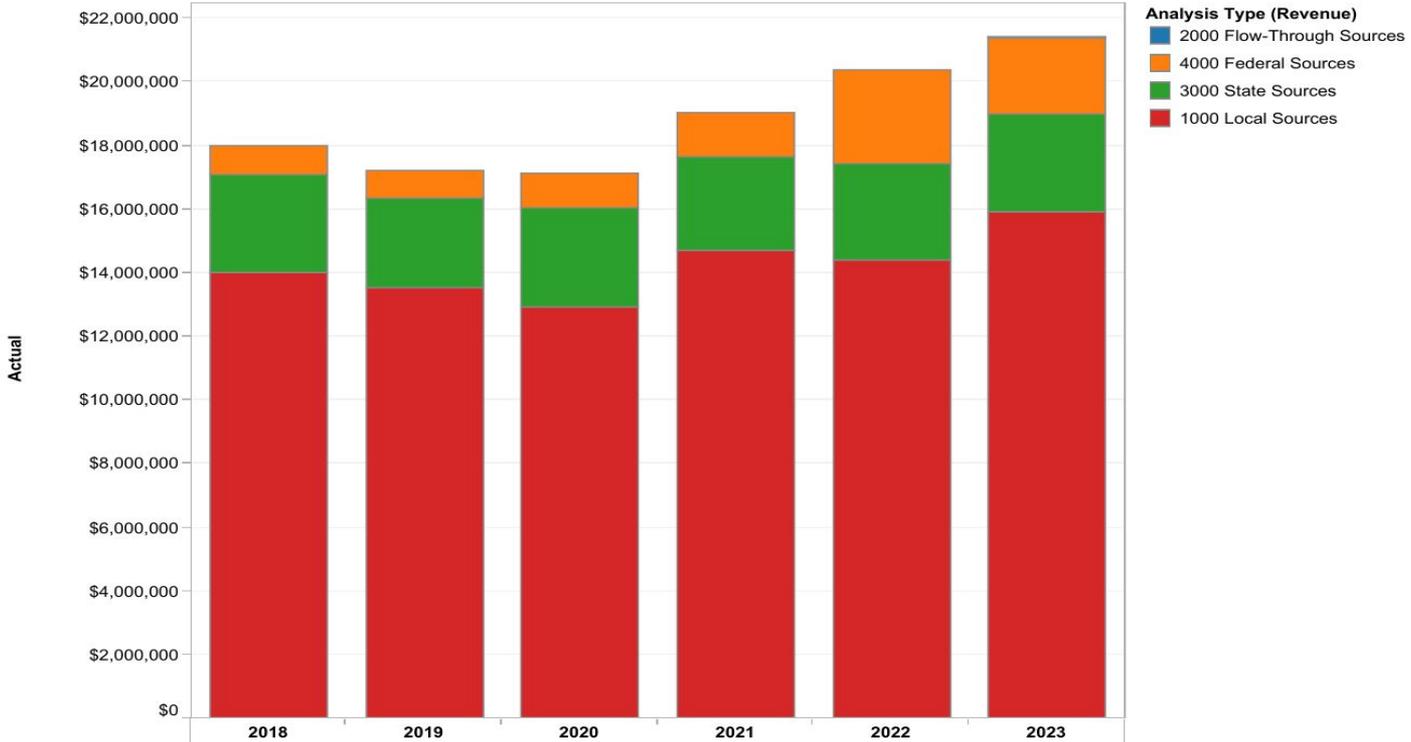
FY25 Budget





Revenue Bar Chart | Gráfico de Barras de Ingresos

Revenue Bar Chart
Diamond Lake SD 76
By: Source
Source: 5 Year Budget and AFR





Revenue Assumptions | Suposición de Ingresos

● Tax Revenues

- 2023 Levy based on a 5.0% CPI
 - 2024 Levy based on 3.4% CPI
- \$943,615 EAV in new property
- 94% collections

● State Grants

- Evidence based funding base level will remain the same as in previous fiscal year
- All other state grants flat

● Federal Grants

- Reduction in federal monies due to no ESSER 3 or SVPP grants.
- Unknown implications from the Community Partnership Grant.

● Ingresos Fiscales

- 2023 basada en un IPC del 5.0 %
 - Tasa 2024 basada en un IPC del 3.4 %
- \$943,615 EAV en propiedades nuevas
- 94% recaudacion

● Subvenciones Estatales

- Nivel de financiamiento basado en evidencia seguirá siendo el mismo que en el año fiscal anterior
- Todas las demás subvenciones estatales son planas

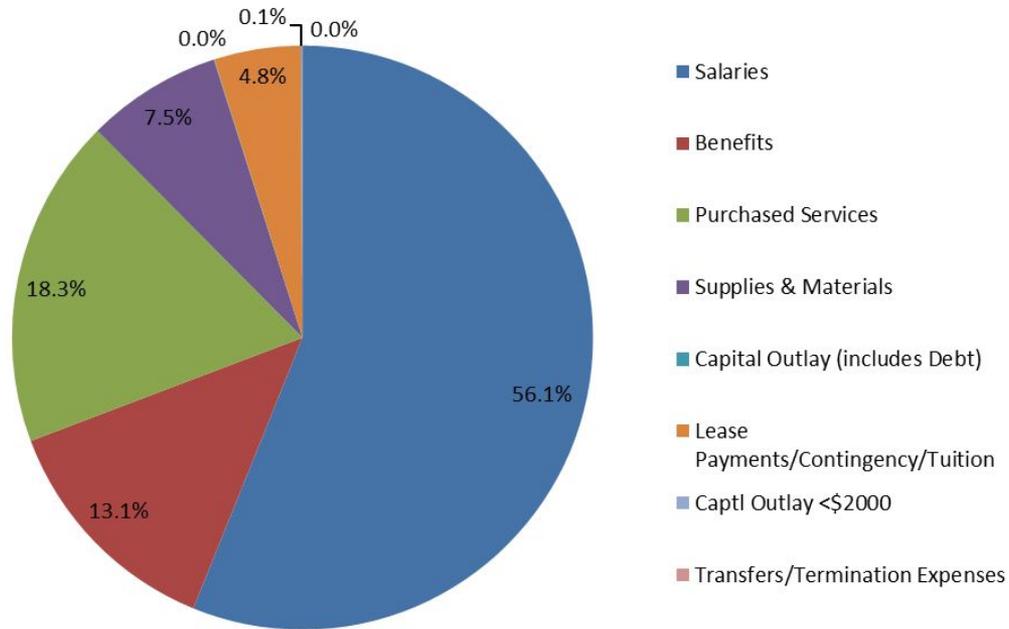
● Subvenciones Federales Planas

- Reducción de los fondos federales debido a la ausencia de las subvenciones ESSER 3 y SVPP.
- Consecuencias desconocidas de la subvención de la asociación comunitaria.



Expenditure Distribution | Distribución de Gastos

FY25 Budget





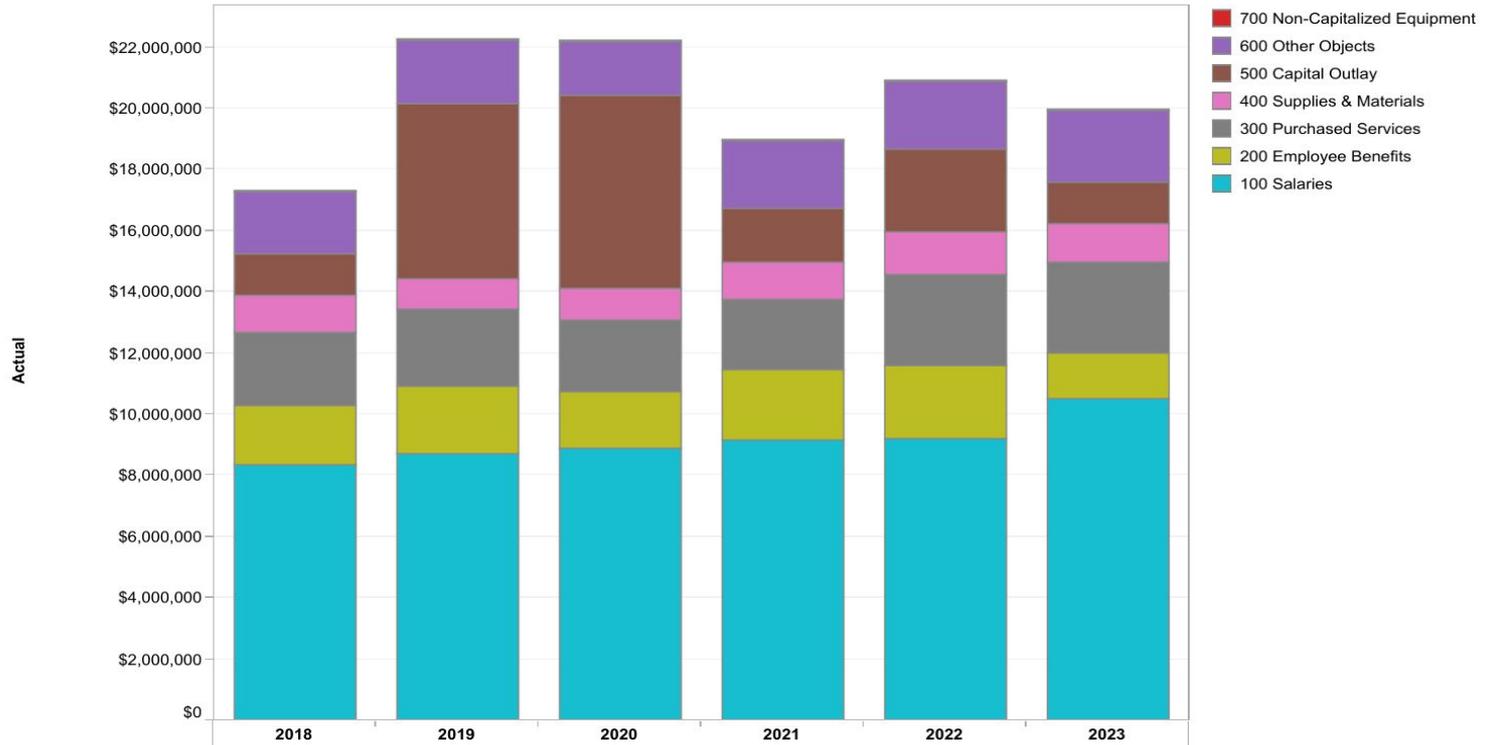
Expenses Bar Chart | Gráfico de Barras de Gastos

Expenses Bar Chart

Diamond Lake SD 76

By: Object

Source: 5 Year Budget and AFR





Expenditure Assumptions | Suposición de Gasto

- Staff salaries are unknown due to the ongoing CBA negotiations (5.0% CPI)
 - Benefits are unknown due to the ongoing CBA negotiations
 - Construction work
 - 5-Year Facility Plan being revised to consider several capital improvement projects
 - Grant Expenditures
 - Unknown implications from the Community Partnership Grant. Best case scenario is that the grant offsets several summer school and professional development expenditures
 - Contingency (around \$130,000)
-
- Se desconocen los salarios del personal debido a las negociaciones en curso del convenio colectivo (5,0% IPC).
 - Se desconocen las prestaciones debido a las negociaciones en curso del convenio colectivo.
 - Obras de construcción
 - Se está revisando el Plan Quinquenal de Instalaciones para considerar varios proyectos de mejora de capital
 - Gastos de subvenciones
 - Se desconocen las implicaciones de la subvención de la Asociación comunitaria. En el mejor de los casos, la subvención compensa varios gastos de la escuela de verano y de desarrollo profesio
 - Contingencia (alrededor de \$130,000)



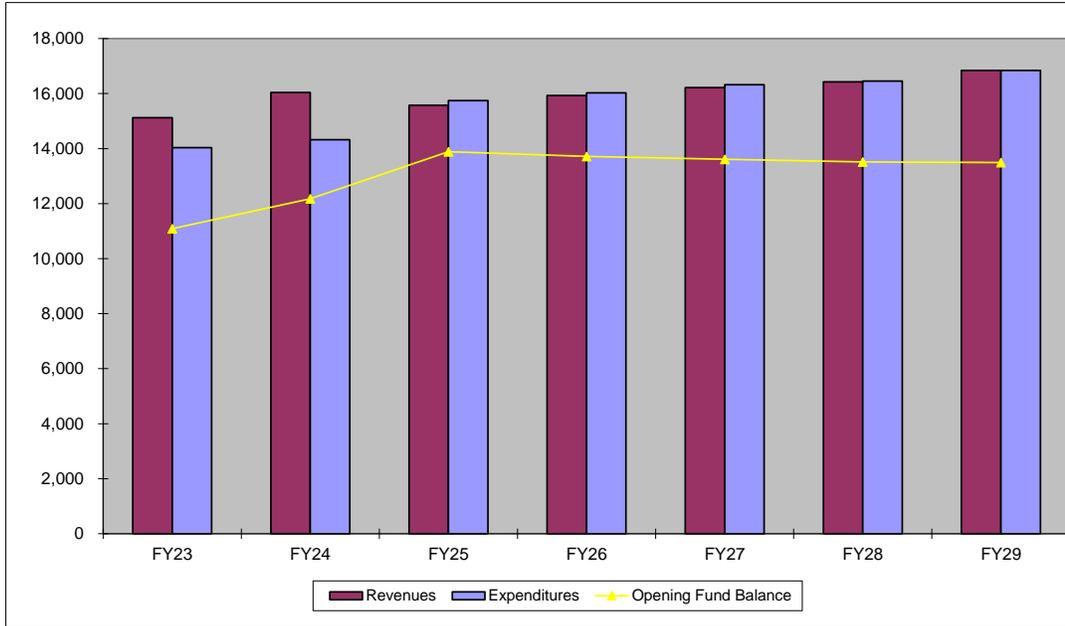
Budget Timeline | Cronología de Presupuesto

- **August 6, 2024**
 - Review Tentative FY25 Budget and Approve for Display
- **August 6 - September 10, 2024**
 - Display FY25 Tentative Budget for 30 days
- **September 10, 2024**
 - Public Hearing and Adopt FY25 Budget
- **File 2024-25 Budget**
 - Prior to September 30, 2024

- **6 de agosto de 2024**
 - Revisión provisional del Presupuesto FY25 y Aprobación Disponible
- **6 de agosto - 10 de septiembre 2024**
 - Presupuesto FY25 disponible durante 30 días
- **10 de septiembre 2024**
 - Audiencia Pública y Adoptar Presupuesto FY25
- **Archivar Presupuesto 2024-25**
 - Antes del 30 de septiembre 2024

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES
EDUCATION FUND (\$,000)**

	Audited FY23	Unaudited FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Opening Fund Balance	11,088	12,174	13,887	13,717	13,615	13,517	13,491
Revenues	15,119	16,038	15,577	15,926	16,221	16,425	16,841
Expenditures	14,033	14,325	15,747	16,028	16,319	16,452	16,838
Transfers							
Increase (Decrease) in Fund Balance	1,086	1,713	(170)	(102)	(97)	(27)	3
Working Cash Loan & TAW//Repayment							
Closing Balance as percent of Expend.	86.8%	96.9%	87.1%	84.9%	82.8%	82.0%	80.1%



Revenue Detail	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Taxes	11,366	12,342	12,171	12,643	12,897	13,067	13,448
Interest	14	0	15	15	22	22	23
Other Local Revenue	112	78	82	82	82	82	82
State Aid	1,991	2,007	2,023	2,007	2,027	2,047	2,068
Other State Sources	238	306	303	276	279	282	284
Federal Sources (includes Medicaid)	1,579	1,469	1,149	1,075	1,086	1,097	1,108
Transfers	(181)	(164)	(167)	(172)	(172)	(172)	(172)
TRS On-Behalf Revenue							
TOTAL	15,119	16,038	15,577	15,926	16,221	16,425	16,841

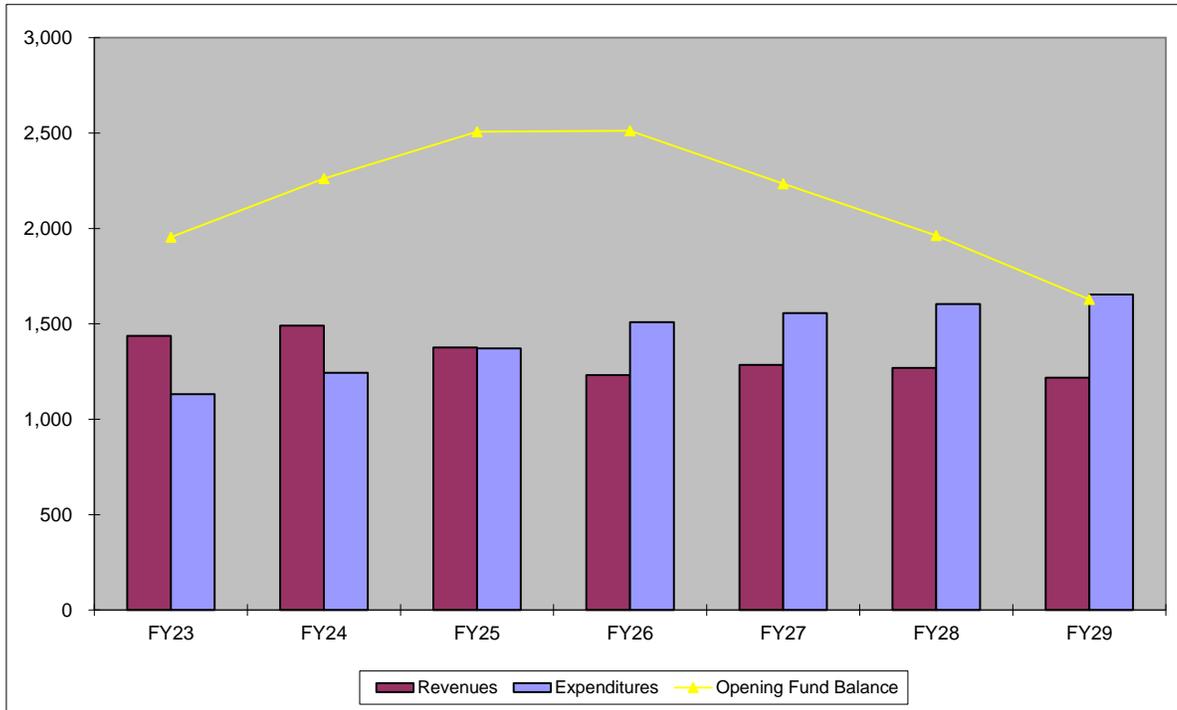
Assumptions: Tax revenue shows an increase due to CPI for FY25, then CPI gradually decreasing for subsequent years. Federal revenue lower in FY25

Expenditure Detail	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Salaries	9,775	9,751	10,359	10,644	10,835	10,915	11,232
Benefits	1,600	1,912	2,441	2,402	2,454	2,458	2,477
Purchased Services	806	911	912	928	956	985	1,014
Supplies & Materials	929	905	1,002	1,011	1,021	1,031	1,042
Capital Outlay (includes Debt)	14	5	25	25	25	25	25
Lease Payments/Contingency/Tuition	884	831	996	1,006	1,016	1,026	1,036
Captl Outlay <\$2000	25	10	12	12	12	12	12
Transfers/Termination Expenses							
TRS On-Behalf Payments	0	0	0	0	0	0	0
TOTAL	14,033	14,325	15,747	16,028	16,319	16,452	16,838

*Assumptions: Salary increases reflect 4.00% for FY25, then 6.00%, 6.00%, 3.0%, and 3.0%. Negotiations ongoing
Federal revenue reduced in FY25 due to anticipating receiving less grant monies. Community Partnership Grant impact uncertain*

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES
OPERATION AND MAINTENANCE FUND (\$,000)**

	Audited FY23	Unaudited FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Opening Fund Balance	1,955	2,261	2,507	2,512	2,235	1,963	1,628
Revenues	1,437	1,490	1,376	1,232	1,284	1,269	1,218
Expenditures	1,131	1,244	1,371	1,509	1,556	1,604	1,654
Transfers	0	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	306	246	5	(277)	(271)	(335)	(436)
Closing Balance as percent of Expend.	199.9%	201.5%	183.2%	148.1%	126.2%	101.5%	72.0%



Revenue Detail

	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Taxes	1,297	1,480	1,513	1,422	1,471	1,453	1,399
Interest	22	49	8	7	7	7	7
State Sources	50	50	50	0	0	0	0
Local Sources (Rentals/CPprt)	445	289	206	204	207	210	213
Transfers	0	0	0	0	0	0	0
Other Financing Sources/WC	(377)	(378)	(401)	(401)	(401)	(401)	(401)
TOTAL	1,437	1,490	1,376	1,232	1,284	1,269	1,218

*Assumptions: Taxes at an overall increase of 5% for FY25 then 3.4%, the 2% thereafter. Interest earnings held steady
Other local sources increased by 1.5%.*

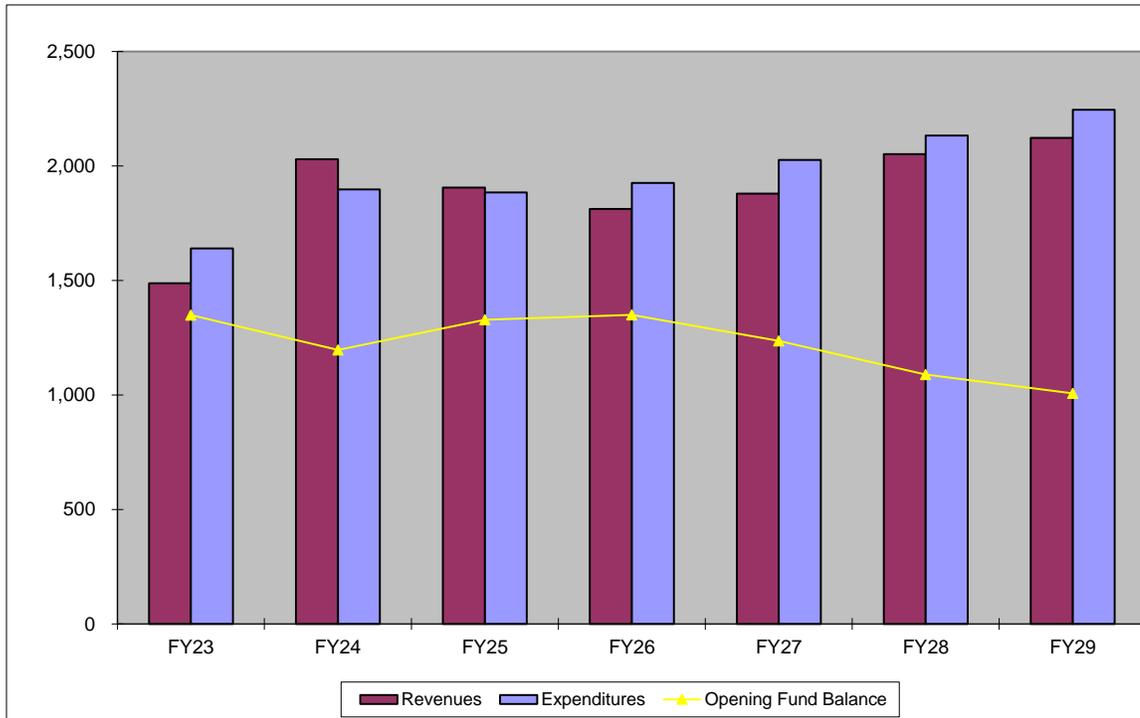
Expenditure Detail

	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Salaries	195	218	174	219	226	232	239
Benefits	19	36	31	34	38	42	47
Purchased Services	598	610	729	721	743	765	788
Supplies & Materials	253	349	353	413	425	438	451
Capital Outlay >\$2000	63	0	30	31	31	32	32
Other Objects/Contingency	0	28	50	87	89	91	92
Capital Outlay <\$2000	3	3	4	4	4	4	4
TOTAL	1,131	1,244	1,371	1,509	1,556	1,604	1,654

*Assumptions: Salary increases reflect 5% FY25 and 3% for each year thereafter. Benefits increase by 6% each year
Purchased Services/Supplies increased by 4%. Others increased by 2%.*

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES
TRANSPORTATION FUND (\$,000)**

	Audited FY23	Unaudited FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Opening Fund Balance	1,349	1,197	1,328	1,350	1,236	1,089	1,007
Revenues	1,488	2,029	1,906	1,812	1,879	2,052	2,123
Expenditures	1,640	1,898	1,884	1,926	2,027	2,133	2,246
Transfers In/Out	0	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	(152)	131	22	(114)	(147)	(82)	(123)
Closing Balance as percent of Expend.	73.0%	70.0%	71.6%	64.2%	53.7%	47.2%	39.4%



Revenue Detail

	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Taxes	663	763	770	812	855	1,003	1,049
Interest	25	38	8	2	2	2	3
State Sources	800	1,167	1,080	950	974	998	1,023
Local Sources	0	0	0	0	0	0	0
Federal Sources	0	61	48	48	48	48	48
Other Financing Sources/WC	0	0	0	0	0	0	0
TOTAL	1,488	2,029	1,906	1,812	1,879	2,052	2,123

Assumptions: Taxes at an overall increase of 5% for FY25 then 2% thereafter. Interest earnings held steady.

In FY25 State Transportation reimb increasing due to increased costs. Future years reimbursement increased by 2.5%.

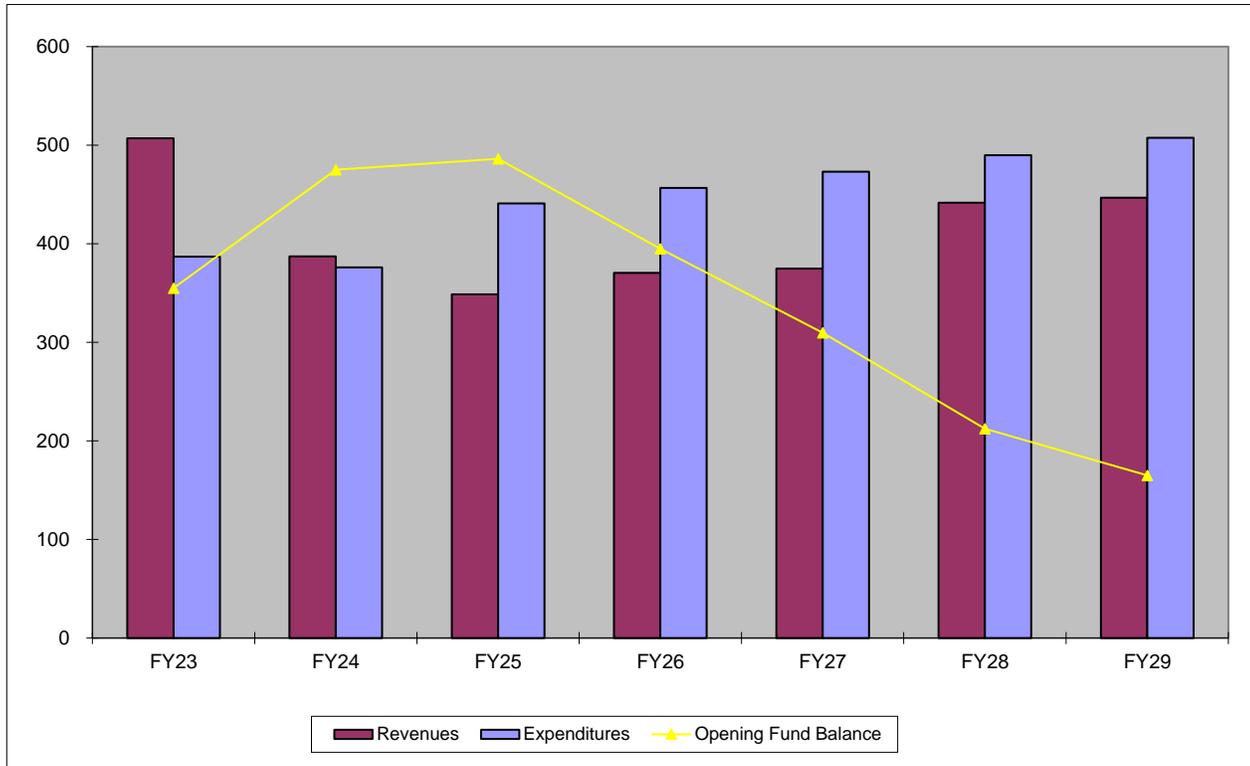
Expenditure Detail

	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Salaries	13	15	15	16	16	16	17
Benefits	2	2	3	3	4	4	5
Purchased Services	1,548	1,774	1,771	1,809	1,899	1,994	2,094
Supplies & Materials	77	107	95	98	108	119	130
Capital Outlay	0	0	0	0	0	0	0
Other Objects/Contingency	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
TOTAL	1,640	1,898	1,884	1,926	2,027	2,133	2,246

Assumptions: Transportation contract was extended in FY25 for 2-year term at 9% and 8% increase respectively

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES
ILLINOIS MUNICIPAL RETIREMENT FUND (\$,000)**

	Audited FY23	Unaudited FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Opening Fund Balance	355	475	486	395	310	212	165
Revenues	507	387	349	370	375	442	447
Expenditures	387	376	441	457	473	490	507
Transfers In	0	0	1	1	1	1	1
Increase (Decrease) in Fund Balance	120	11	(91)	(85)	(97)	(47)	(60)
Closing Balance as percent of Expend.	122.8%	129.3%	89.5%	67.8%	44.9%	33.7%	20.8%



Revenue Detail

	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Taxes	432	328	301	327	331	397	402
Interest	13	14	5	5	5	5	5
State Sources	0	0	0	0	0	0	0
Local Sources (CPPRT)	62	45	43	38	39	39	40
Transfers	0	0	1	1	1	1	1
Other Financing Sources/WC	0	0	0	0	0	0	0
TOTAL	507	387	350	371	376	443	448

Assumptions: Taxes and interest earnings held steady. Will need to adjust tax levy if IMRF rate continues to climb.

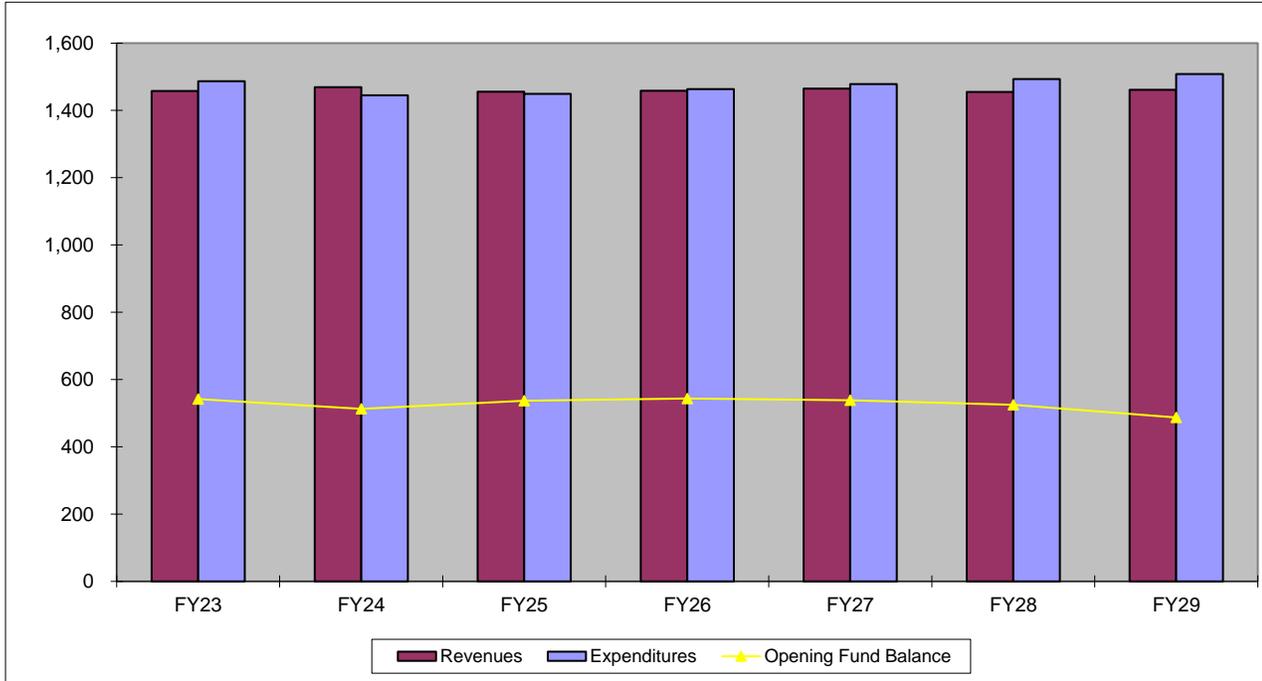
Expenditure Detail

	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Salaries	0	0	0	0	0	0	0
Benefits	387	376	441	457	473	490	507
Purchased Services	0	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0	0
TOTAL	387	376	441	457	473	490	507

Assumptions: IMRF Board Contribution rate for 2024 is 8.49%, and thereafter estimated at 10%

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES
DEBT SERVICE FUND (\$,000)**

	Audited FY23	Unaudited FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Opening Fund Balance	542	513	537	544	538	525	487
Revenues	1,458	1,469	1,456	1,458	1,465	1,455	1,461
Expenditures	1,487	1,445	1,449	1,463	1,478	1,493	1,508
Transfers In/Out	0	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	(29)	24	7	(5)	(13)	(38)	(47)
Audit Adjustment							
Closing Balance as percent of Expend.	34.5%	37.2%	37.5%	36.8%	35.5%	32.6%	29.2%



Revenue Detail	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Taxes	889	915	885	881	882	867	867
Interest	12	11	3	3	3	3	3
State Sources	0	0	0	0	0	0	0
Local Sources	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Other Financing Sources	557	543	568	574	579	585	591
TOTAL	1,458	1,469	1,456	1,458	1,465	1,455	1,461

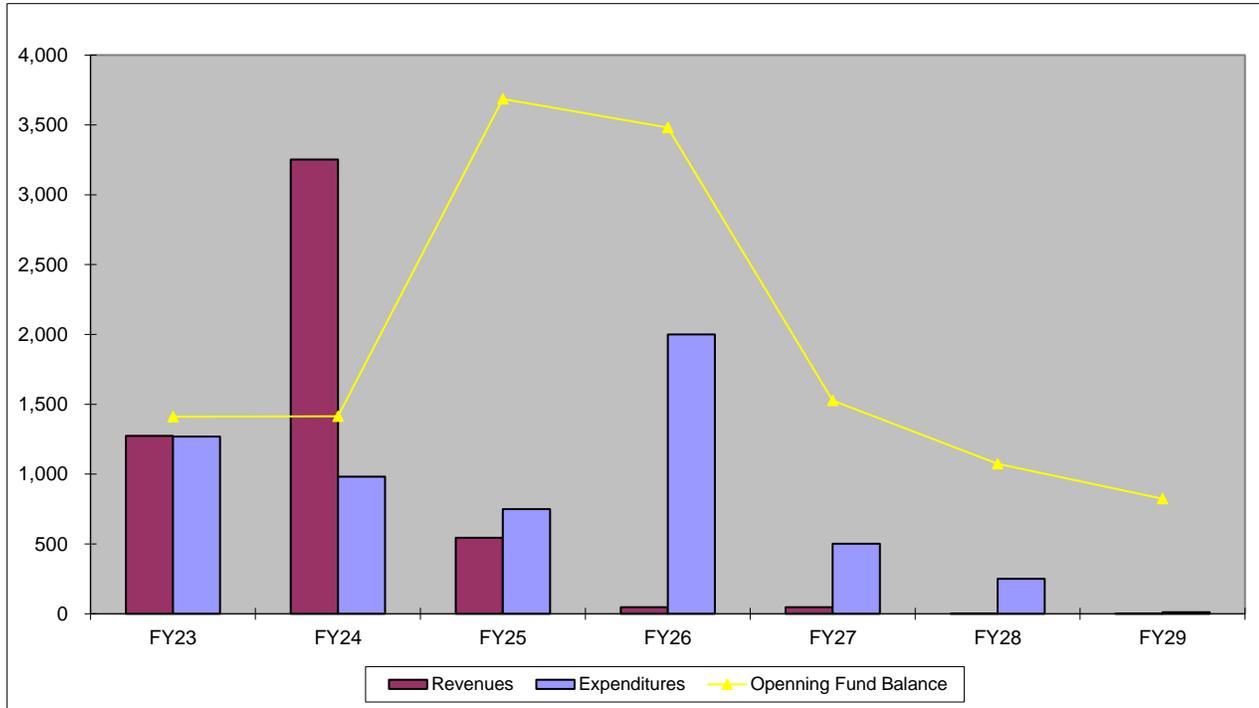
Assumptions: Taxes assessed based on bond payment schedule. Interest earnings held steady

Expenditure Detail	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Salaries	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other Objects	1,487	1,445	1,449	1,463	1,478	1,493	1,508
Transfers/Contingency	0	0	0	0	0	0	0
TOTAL	1,487	1,445	1,449	1,463	1,478	1,493	1,508

Assumptions: Expenditures for bond payments are based on bond payment schedule and other long term debt. Interest earned is transferred o

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES
CAPITAL PROJECTS FUND (\$,000)**

	Audited FY23	Unaudited FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Opening Fund Balance	1,410	1,415	3,686	3,481	1,527	1,074	824
Revenues	1,274	3,252	545	47	47	1	1
Expenditures	1,269	981	750	2,000	501	251	11
Transfers In	0	0	0	0	0	0	1
Increase (Decrease) in Fund Balance	5	2,271	(205)	(1,953)	(454)	(250)	(9)
Audit Adjustment							
Closing Balance as percent of Expend.	111.5%	375.7%	464.1%	76.4%	214.3%	328.1%	7337.7%



Revenue Detail	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Taxes	0	0	0	0	0	0	0
Interest	253	864	85	1	1	1	1
Federal Sources	874	134	415	0	0	0	0
Local Sources	147	113	45	46	46	0	0
Transfers	0	0	0	0	0	0	0
Other Financing Sources	0	2,141	0	0	0	0	0
TOTAL	1,274	3,252	545	47	47	1	1

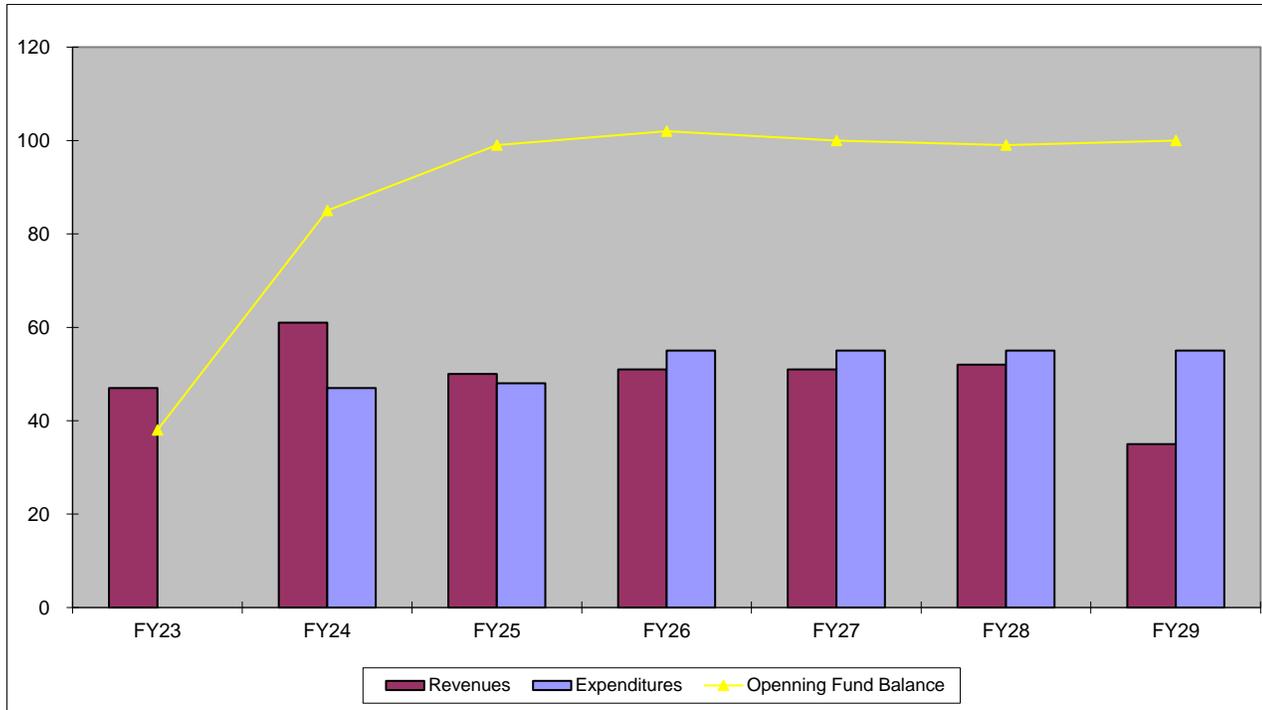
Assumptions: Interest earnings held steady.

Expenditure Detail	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Salaries	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	0	4	0	0	1	1	1
Supplies & Materials	0	0	0	0	0	0	0
Capital Outlay	1,269	977	750	2,000	500	250	10
Other Objects	0	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0	0
TOTAL	1,269	981	750	2,000	501	251	11

Assumptions: Major capital improvements scheduled from FY21 - FY25. New 5-Year Facility Plan being developed impacting expenditures

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES
TORT FUND (\$,000)**

	Audited FY23	Unaudited FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Opening Fund Balance	38	85	99	102	100	99	100
Revenues	47	61	50	51	51	52	35
Expenditures	0	47	48	55	55	55	55
Transfers In	0	0	1	2	3	4	5
Increase (Decrease) in Fund Balance	47	14	3	(2)	(1)	1	(15)
Audit Adjustment							
Closing Balance as percent of Expend.	#DIV/0!	210.6%	212.5%	181.8%	180.0%	181.8%	0.0%



Revenue Detail

	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Taxes	47	60	50	51	51	52	35
Interest	0	1	0	0	0	0	0
State Sources	0	0	0	0	0	0	0
Local Sources	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0
TOTAL	47	61	50	51	51	52	35

Assumptions: Nominal amount levied at this time. Interest earnings held steady

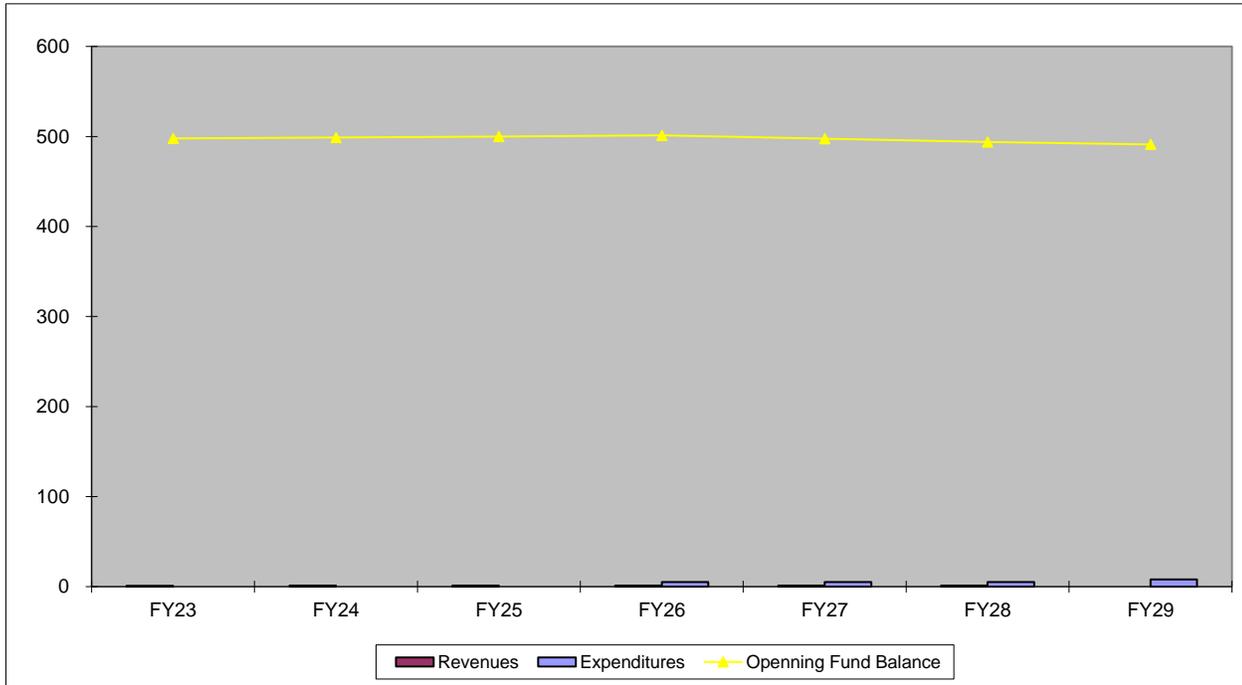
Expenditure Detail

	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Salaries	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	0	47	48	55	55	55	55
Supplies & Materials	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0	0
TOTAL	0	47	48	55	55	55	55

Assumptions: Expenditures are based on the amount levied and interest earned.

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES
LIFE SAFETY FUND (\$,000)**

	Audited FY23	Unaudited FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Opening Fund Balance	498	499	500	501	498	494	491
Revenues	1	1	1	1	1	1	1
Expenditures	0	0	0	5	5	5	8
Transfers In		0	0	0	0	1	2
Increase (Decrease) in Fund Balance	1	1	1	(4)	(4)	(3)	(5)
Audit Adjustment							
Closing Balance as percent of Expend.	#DIV/0!	#DIV/0!	#DIV/0!	9951.0%	9876.9%	9822.9%	6080.8%



Revenue Detail	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Taxes	1	1	1	1	1	1	1
Interest	0	0	0	0	0	0	0
State Sources	0	0	0	0	0	0	0
Local Sources	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0
TOTAL	1						

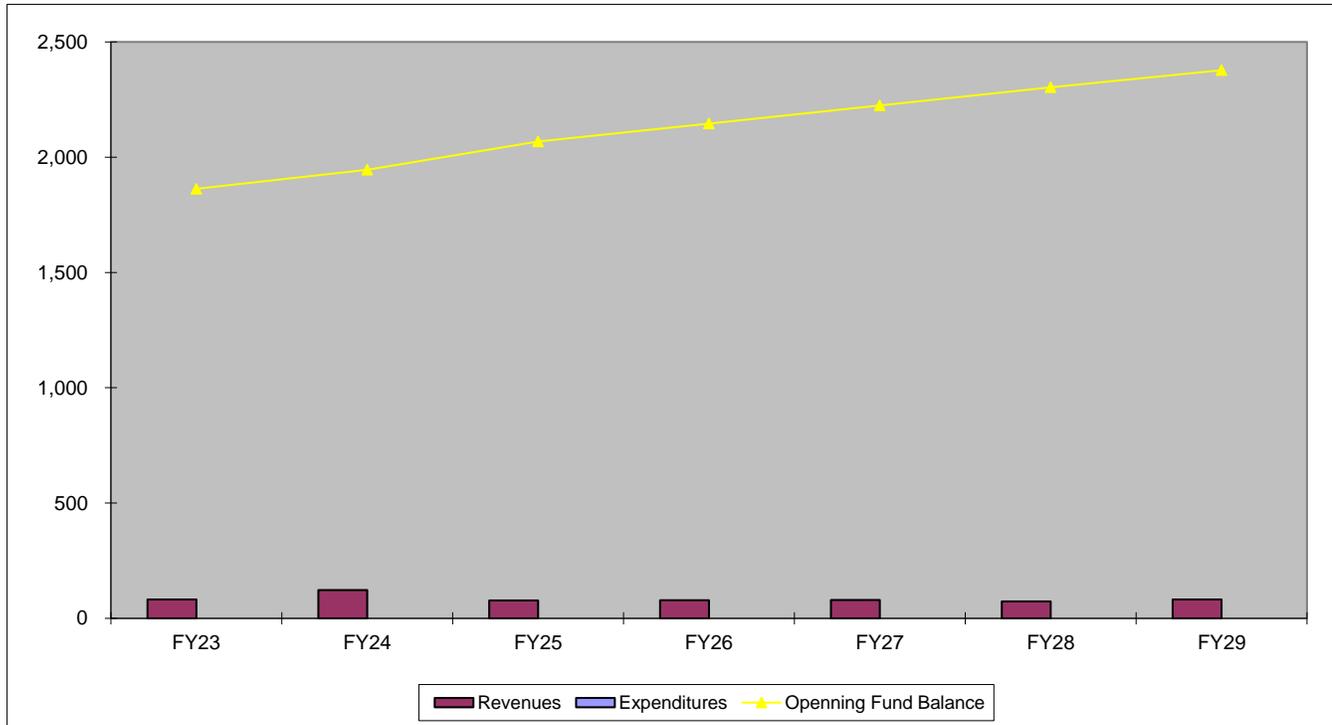
Assumptions: Taxes levied held steady. Interest earnings held steady

Expenditure Detail	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Salaries	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0	1
Supplies & Materials	0	0	0	0	0	0	0
Capital Outlay >\$2000	0	0	0	5	5	5	6
Other Objects/Contingency	0	0	0	0	0	0	0
Capital Outlay <\$2000	0	0	0	0	0	0	1
TOTAL	0	0	0	5	5	5	8

Assumptions: Expenditures are based on actual life safety projections scheduled.

**PROJECTION OF TOTAL REVENUE AND EXPENDITURES
WORKING CASH FUND (\$,000)**

	Audited FY23	Unaudited FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Opening Fund Balance	1,863	1,945	2,068	2,146	2,224	2,303	2,377
Revenues	82	123	78	79	79	74	81
Expenditures	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	(1)
Increase (Decrease) in Fund Balance	82	123	78	79	79	74	80
Closing Balance as percent of Expend.	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!



Revenue Detail	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Taxes	72	77	74	74	75	70	77
Interest	10	46	4	4	4	4	4
State Sources	0	0	0	0	0	0	0
Local Sources (Rentals/CPprt)	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Other -Loan Repayment	0	0	0	0	0	0	0
TOTAL	82	123	78	79	79	74	81

Assumptions: Taxes and Interest earnings held steady

Expenditure Detail	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Salaries	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0	1
TOTAL	0	0	0	0	0	0	1

Assumptions: This fund is used to reduce the need for TAW.

DISTRICT #76 - SUMMARY OF REVENUE & EXPENSE - 5 YEAR PROJECTION

	OPERATING FUNDS					NON-OPERATING FUNDS						
	Education Fund	O&M Fund	Transportation Fund	IMRF/SS Fund	Working Cash Fund	Total Operating Funds	Debt Serv Fund	Capital Projects Fund	Tort Fund	Life Safety Fund	Total Non-Operating Funds	Total Funds
Actual												
Beginning Balance, 7/1/16	6,693	1,223	857	471	1,303	10,547	621	396	19	545	1,581	12,128
Revenues	17,647	1,625	860	288	143	20,563	1,161	10	62	5	1,238	21,801
Expenditures	17,196	1,204	850	334	0	19,584	1,122	0	39	0	1,161	20,745
Transfers	(180)	(59)	0	0	(1)	(240)	0	0	0	0	0	(240)
Surplus/(Deficit)	271	362	10	(46)	142	739	39	10	23	5	77	816
Ending Balance, 6/30/17	6,964	1,585	867	425	1,445	11,286	660	406	42	550	1,658	12,944
Fund Balance as % of Exp	40%	132%	102%	127%	7%	58%	59%	n/a	108%	#DIV/0!	143%	62%
Beginning Balance, 7/1/17	6,964	1,585	867	425	1,445	11,286	660	406	42	550	1,658	12,944
Revenues	21,448	1,734	1,130	276	161	24,750	1,285	11,566	86	5	12,942	37,692
Expenditures	20,126	1,645	1,075	352	0	23,198	1,109	832	49	0	1,990	25,188
Transfers	0	0	0	1	0	1	0	0	0	0	0	1
Surplus/(Deficit)	1,322	89	55	(75)	161	1,552	176	10,734	37	5	10,952	12,504
Ending Balance, 6/30/18	8,286	1,674	922	350	1,606	12,838	836	11,140	79	555	12,610	25,448
Fund Balance as % of Exp	41%	102%	86%	100%	7%	55%	75%	n/a	161%	#DIV/0!	634%	101%
Beginning Balance, 7/1/18	8,901	1,553	922	350	1,606	13,332	836	11,140	79	555	12,610	25,942
Revenues	18,343	1,721	1,025	276	60	21,424	1,041	30	29	4	1,104	22,528
Expenditures	17,683	1,374	1,385	372	0	20,814	1,369	5,356	46	46	6,817	27,631
Transfers	0	0	0	1	0	1	0	0	0	0	0	1
Surplus/(Deficit)	660	347	(360)	(95)	60	611	(328)	(5,326)	(17)	(42)	(5,713)	(5,102)
Ending Balance, 6/30/19	9,561	1,900	562	255	1,666	13,943	508	5,814	62	513	6,897	20,840
Fund Balance as % of Exp	54%	138%	41%	69%	8%	67%	37%	n/a	135%	1115%	101%	75%
Beginning Balance, 7/1/19	9,561	1,692	562	255	1,666	13,736	508	5,814	62	513	6,897	20,633
Revenues	20,924	1,423	1,407	307	68	24,129	950	3,628	54	3	4,635	28,764
Expenditures	20,235	1,224	1,201	409	0	22,069	1,010	6,089	41	0	7,140	30,209
Transfers	121	0	16	8	(6)	139	116	62	(16)	46	208	347
Surplus/(Deficit)	689	199	206	(102)	68	1,060	(60)	(2,461)	13	3	(2,505)	(1,445)
Ending Balance, 6/30/20	10,371	1,891	783	161	1,728	14,934	564	3,415	59	562	4,600	19,534
Fund Balance as % of Exp	51%	154%	65%	39%	7%	65%	56%	n/a	144%	#DIV/0!	64%	65%
Beginning Balance, 7/1/20	10,371	1,891	783	161	1,728	14,934	564	3,415	59	562	4,600	19,534
Revenues	21,241	1,039	1,539	451	67	24,337	1,426	56	1	56	1,484	25,881
Expenditures	20,106	1,005	1,115	393	0	22,610	1,414	1,649	47	66	3,176	25,795
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	1,135	34	484	58	67	1,778	12	(1,648)	9	(65)	(1,692)	86
Ending Balance, 6/30/21	11,506	1,925	1,267	219	1,795	16,712	576	1,767	68	497	2,908	19,620
Fund Balance as % of Exp	57%	192%	114%	56%	8%	74%	41%	n/a	145%	753%	92%	76%
Beginning Balance, 7/1/21	11,506	1,925	1,267	219	1,795	16,712	576	1,767	68	497	2,908	19,620
Revenues	15,580	1,531	1,508	521	68	19,208	1,398	809	38	1	2,246	21,454
Expenditures	15,528	1,491	1,426	385	0	18,830	1,430	2,666	68	(315)	3,849	22,679
Transfers	0	0	0	0	0	0	0	1,500	0	(315)	1,185	1,185
Surplus/(Deficit)	52	40	82	136	68	378	(32)	(357)	(30)	1	(418)	(40)
Ending Balance, 6/30/22	10,988	1,965	1,349	355	1,863	16,520	544	1,410	38	498	2,490	19,010
Fund Balance as % of Exp	71%	132%	95%	92%	10%	88%	38%	n/a	56%	-158%	65%	84%
Beginning Balance, 7/1/22	11,088	1,965	1,349	355	1,863	16,620	544	1,410	38	498	2,490	19,110
Revenues	15,119	1,437	1,488	507	82	18,633	1,458	1,274	47	1	2,780	21,413
Expenditures	14,033	1,131	1,640	387	0	17,191	1,487	1,269	0	0	2,756	19,947
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	1,086	306	(152)	120	82	1,442	(29)	5	47	1	24	1,466
Ending Balance, 6/30/23	12,174	2,271	1,197	475	1,945	18,062	515	1,415	85	499	2,514	20,576
Fund Balance as % of Exp	87%	201%	73%	123%	11%	105%	35%	n/a	#DIV/0!	#DIV/0!	91%	103%
Beginning Balance, 7/1/23	12,174	2,271	1,197	475	1,945	18,062	515	1,415	85	499	2,514	20,576
Revenues	16,038	1,490	2,029	387	123	20,067	1,469	3,252	61	1	4,783	24,850
Expenditures	14,325	1,244	1,898	376	0	17,843	1,445	981	47	0	2,473	20,316
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	1,713	246	131	11	123	2,224	24	2,271	14	1	2,310	4,534
Ending Balance, 6/30/24	13,887	2,517	1,328	486	2,068	20,286	539	3,686	99	500	4,824	25,110
Fund Balance as % of Exp	97%	202%	70%	129%	12%	114%	37%	n/a	211%	#DIV/0!	195%	124%
Projections												
Beginning Balance, 7/1/24	13,887	2,517	1,328	486	2,068	20,286	539	3,686	99	500	4,824	25,110
Revenues	15,577	1,376	1,906	349	78	19,285	1,456	545	50	1	2,052	21,337
Expenditures	15,747	1,371	1,884	441	0	19,443	1,449	750	48	0	2,247	21,690
Transfers	0	0	0	1	0	1	0	0	1	0	1	2
Surplus/(Deficit)	(170)	5	22	(91)	78	(157)	7	(205)	3	1	(194)	(351)
Ending Balance, 6/30/25	13,717	2,522	1,350	395	2,146	20,130	546	3,481	102	501	4,630	24,759
Fund Balance as % of Exp	87%	184%	72%	90%	11%	104%	38%	n/a	213%	#DIV/0!	206%	114%
Beginning Balance, 7/1/25	13,717	2,522	1,350	395	2,146	20,130	546	3,481	102	501	4,630	24,759
Revenues	15,926	1,232	1,812	370	79	19,419	1,458	47	51	1	1,557	20,977
Expenditures	16,028	1,509	1,926	457	0	19,920	1,463	2,000	55	5	3,523	23,444
Transfers	0	0	0	1	0	1	0	0	2	0	2	3
Surplus/(Deficit)	(102)	(277)	(114)	(85)	79	(500)	(5)	(1,953)	(2)	(6)	(1,564)	(2,463)
Ending Balance, 6/30/26	13,615	2,245	1,236	310	2,224	19,630	540	1,527	100	497	2,665	22,295
Fund Balance as % of Exp	85%	149%	64%	68%	11%	99%	37%	n/a	182%	9949%	76%	95%
Beginning Balance, 7/1/26	13,615	2,245	1,236	310	2,224	19,630	540	1,527	100	497	2,665	22,295
Revenues	16,221	1,284	1,879	375	79	19,839	1,465	47	51	1	1,564	21,404
Expenditures	16,319	1,556	2,027	473	0	20,374	1,478	501	55	5	2,039	22,413
Transfers	0	0	0	1	0	1	0	0	0	0	3	4
Surplus/(Deficit)	(97)	(271)	(147)	(97)	79	(534)	(13)	(454)	(1)	(0)	(472)	(1,006)
Ending Balance, 6/30/27	13,518	1,974	1,089	212	2,303	19,096	527	1,074	99	494	2,193	21,289
Fund Balance as % of Exp	83%	127%	54%	45%	11%	94%	36%	n/a	180%	9875%	108%	95%
Beginning Balance, 7/1/27	13,518	1,974	1,089	212	2,303	19,096	527	1,074	99	494	2,193	21,289
Revenues	16,425	1,269	2,052	442	74	20,261	1,455	1	52	1	1,509	21,771
Expenditures	16,452	1,604	2,133	490	0	20,679	1,493	251	55	5	1,804	22,483
Transfers	0	0	0	1	0	1	0	0	1	0	5	6
Surplus/(Deficit)	(27)	(335)	(82)	(47)	74	(417)	(38)	(250)	1	(3)	(290)	(707)
Ending Balance, 6/30/28	13,491	1,638	1,007	165	2,377	18,679	489	824	100	491	1,904	20,583
Fund Balance as % of Exp	82%	102%	47%	34%	11%	90%	33%	n/a	182%	9821%	106%	92%
Beginning Balance, 7/1/28	13,491	1,638	1,007	165	2,377	18,679	489	824	100	491	1,904	20,583
Revenues	16,841	1,218	2,123	447	81	20,710	1,461	1	35	1	1,498	22,208
Expenditures	16,838	1,654	2,246	507	0	21,245	1,508	11	55	8	1,582	22,827
Transfers	0	0	0	1	(1)	0	0	0	1	5	8	8
Surplus/(Deficit)	3	(436)	(60)	(60)	80	(535)	(47)	(9)	(5)	(5)	(76)	(611)
Ending Balance, 6/30/29	13,494	1,202	884	105	2,457	18,143	442	815	85	486	1,828	19,972
Fund Balance as % of Exp	80%	73%	39%	21%	12%	85%	29%	n/a	155%	6079%	116%	87%

Diamond Lake School District 76
Board Finance Committee 5-Year Projection Summary
7/1/2024

<u>Operating Funds</u>								<u>Total Funds (Operating and Non-Operating)</u>		
<u>School</u>		<u>%</u>		<u>%</u>	<u>Surplus</u>	<u>Fund</u>	<u>Fund</u>	<u>Balance/</u>	<u>Fund</u>	<u>Balance/</u>
<u>Year</u>	<u>Revenue</u>	<u>Change</u>	<u>Expenses</u>	<u>Change</u>	<u>(Deficit)</u>	<u>Balance</u>	<u>Expense</u>	<u>Balance</u>	<u>Expense</u>	<u>Expense</u>
2012-13	15,585	1%	14,631	0%	954	7,106	49%	7,804	51%	
2013-14	16,847	8%	15,325	5%	1,522	8,628	56%	9,615	61%	
2014-15	16,455	-2%	15,727	3%	728	9,355	59%	10,616	64%	
2015-16	18,481	12%	17,289	10%	1,192	10,547	61%	12,128	67%	
(2) 2016-17	20,563	11%	19,824	15%	739	11,286	57%	12,944	62%	
(3) 2017-18	24,750	20%	23,197	17%	1,552	12,838	55%	25,449	101%	
2018-19	21,424	-13%	20,813	-10%	611	13,450	65%	20,347	74%	
(5) 2019-20	24,129	13%	22,930	10%	1,199	14,648	64%	19,248	74%	
2020-21	24,397	1%	22,619	-1%	1,778	16,426	73%	19,334	76%	
(6)(7) 2021-22	19,208	-21%	18,830	-17%	378	16,804	89%	19,294	89%	
(4)(1) 2022-23	18,633	-3%	17,191	-9%	1,442	18,246	106%	20,759	106%	
2023-24	20,067	8%	17,843	4%	2,224	20,470	115%	25,294	126%	
(8) 2024-25	19,285	-4%	19,442	9%	(157)	20,314	104%	24,943	109%	
2025-26	19,419	1%	19,919	2%	(500)	19,814	99%	22,479	102%	
2026-27	19,839	2%	20,373	2%	(534)	19,280	95%	21,473	97%	
2027-28	20,261	2%	20,678	1%	(417)	18,863	91%	20,767	100%	
2028-29	20,710	2%	21,245	3%	(535)	18,327	86%	20,156	95%	

- (1) FY23 includes construction for new professional development space and D76 maintenance facility
- (2) FY17 includes an ERO payment
- (3) FY18 reflects potential savings of approximately \$60,000 due to two retirees and \$650,000 in Building and Life Safety work
- (4) Updated tax levy year 2021 with announced 1.4% CPI, and 5% for FY24 and 2% each year thereafter
- (5) FY20 reflects potential savings of approximately \$80,000 due to one retiree
- (6) FY22 reflects an approximate savings of over \$500,000 due to around 12 retirees
- (7) FY22 reflects classroom renovation projects at DL and WOC
- (8) FY25 has CBA negotiations ongoing. Salaries and benefits are still TBD

Other notes

Illinois State Board of Education recommends an Operating Fund balance at a minimum of 25% of expenditures.
The Operating Funds include the Education, Operations/Maintenance, Transportation, IMRF, and Working Cash Funds

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	PROPOSED 24-25 BUDGET	Prior Budget Draft	ACTUAL 23-24 as of 6-30-2024	ADOPTED 23-24 BUDGET	ACTUAL 22-23 as of 6-30-2023
(EDUCATION FUND)						
10 E 001 1110 1000 00 0	REG INST SALARIES - DL	846,497		853,580	915,074	928,738
10 E 002 1110 1000 00 0	REG INST SALARIES - WOIS	1,031,060	983,333	997,108	941,107	1,037,914
10 E 003 1110 1000 00 0	REG INST SALARIES - WO	1,548,527	1,460,013	1,426,211	1,485,507	1,457,827
10 E 000 1110 1100 00 0	Extra Duty Stipends	200,000		144,181	160,000	159,953
10 E 001 1110 1100 00 0	Extra Duty Stipend - DL	1,000		358	1,200	0
10 E 002 1110 1100 00 0	Extra Duty Stipends - WOIS	3,000		51	2,200	2,074
10 E 003 1110 1100 00 0	Extra Duty Stipends - WO	5,000		7,499	3,500	3,246
10 E 000 1110 1101 00 0	Attendance Stipend	7,000		3,950	4,000	0
10 E 001 1110 1101 00 0	Attendance Stipend - DL	1,000		700	400	0
10 E 002 1110 1101 00 0	Attendance Stipend - WOIS	500		0	300	0
10 E 003 1110 1101 00 0	Attendance Stipend - WO	500		0	400	0
10 E 000 1110 1110 00 0	Afterschool Tutoring/Homework Help Stipends	1,500		182	2,100	2,007
10 E 001 1110 1110 00 0	Afterschool Tutoring/Homework Help Stipends - DL	0		0	0	0
10 E 002 1110 1110 00 0	Afterschool Tutoring/Homework Help Stipends - WOIS	0		0	0	0
10 E 003 1110 1110 00 0	Afterschool Tutoring/Homework Help Stipends - WO	0		0	0	0
10 E 000 1110 1120 00 0	Summer Curriculum Work Stipends	200		315	250	315
10 E 001 1110 1120 00 0	Summer Curriculum Work Stipends - DL	200		50	200	0
10 E 002 1110 1120 00 0	Summer Curriculum Work Stipends - WOIS	200		35	200	0
10 E 003 1110 1120 00 0	Summer Curriculum Work Stipends - WO	200		50	200	0
10 E 000 1110 1130 00 0	Missed Plan Period Stipend	3,250		1,691	2,050	2,043
10 E 001 1110 1130 00 0	Missed Plan Period Stipend - DL	0		481	0	0
10 E 002 1110 1130 00 0	Missed Plan Period Stipend - WOIS	0		0	0	0
10 E 003 1110 1130 00 0	Missed Plan Period Stipend - WO	0		0	0	0
10 E 000 1110 1140 00 0	Before/Afterschool Meeting Stipend	22,750		19,737	18,000	22,370
10 E 001 1110 1140 00 0	Before/Afterschool Meeting Stipend - DL	125		255	100	79
10 E 002 1110 1140 00 0	Before/Afterschool Meeting Stipend - WOIS	125		0	100	0
10 E 003 1110 1140 00 0	Before/Afterschool Meeting Stipend - WO	125		0	100	157
10 E 000 1110 1150 00 0	Club Stipends	0		0	0	0
10 E 002 1110 1150 00 0	Club Stipends- WOIS	0		0	0	0
10 E 003 1110 1150 00 0	Club Stipends - WO	0		0	0	0
10 E 000 1110 1160 00 0	Translating Stipends	100		64	100	0
10 E 001 1110 1160 00 0	Translating Stipends - DL	100		95	100	0
10 E 002 1110 1160 00 0	Translating Stipends - WOIS	100		25	100	0
10 E 003 1110 1160 00 0	Translating Stipends - WO	100		36	100	0
10 E 000 1110 1170 00 0	Homebound Tutoring	1,750		2,516	1,000	0
10 E 000 1110 1200 00 0	SUB TCHRS/TEMP SAL	115,000		98,541	110,000	156,928
10 E 000 1110 1100 00 430000	Title 1 Extra Duty Salary	15,000		0	0	0
10 E 000 1110 1201 00 0	SUB TCHRS - Internal Sub Stipend	19,500		25,328	16,000	18,391
10 E 000 1110 1500 00 0	CLERKS REG EDUCATION					0
10 E 000 1110 1210 00 0	Sub Aide Salaries	0		0	550	0
10 E 000 1110 1600 00 0	EARLY RET INCENT-Bonus Stipend	0		0	0	0
10 E 001 1110 1601 00 0	National Board Certification Stipend Dist (1)	0		0	0	0
10 E 000 1110 2110 00 0	TRS BOARD .92%+ .58% SURCHARGE = 1.50%	14,056		13,646	15,624	15,169
10 E 000 1110 2110 00 430000	TRS BOARD .92%+ .58% SURCHARGE = 1.50% Title 1	202		196	164	159
10 E 001 1110 2110 00 0	TRS BOARD .92%+ .58% SURCHARGE	10,344		10,043	10,622	10,312
10 E 002 1110 2110 00 0	TRS BOARD .92%+ .58% SURCHARGE	12,149		11,795	11,928	11,580
10 E 003 1110 2110 00 0	TRS BOARD .92%+ .58% SURCHARGE	17,493		16,983	16,822	16,332
10 E 003 1110 2111 00 430000	TRS BOARD .92%+ .58% SURCHARGE - Title 1	1,672		1,624	1,380	1,339
10 E 000 1110 2160 00 0	TRS Penalty/ERO EMPLOYER PAYMENT					0
10 E 000 1110 2200 00 0	BENEFITS-REG INSTR	0		557	537,200	213,664
10 E 001 1110 2200 00 0	BENEFITS-REG INSTR	283,302		268,744	94,164	73,986
10 E 002 1110 2200 00 0	BENEFITS-REG INSTR	279,942		264,691	210,474	128,736
10 E 003 1110 2200 00 0	BENEFITS-REG INSTR	331,954		319,417	268,624	164,013
10 E 000 1110 2210 00 0	Insurance Flow Through	-25,000		-332,587		0
10 E 000 1110 2220 00 0	INS CO-OP TRUE-UP					0
10 E 000 1110 2300 00 0	TUITION REIMBURSE/BOOKS	42,000		38,409	47,000	35,004
10 E 000 1110 3000 00 0	District Contractual Services	20,000		14,631	23,000	21,860
10 E 000 1110 3001 00 0	CONSULTANTS (Lk Cnty Educ Serv Ctr Services/Mawi)	2,000		4,783	4,000	2,350
10 E 002 1110 3001 00 499800	Purchased Services - ESSER					0
10 E 003 1110 3001 00 0	Professional Services/Speakers WO					0
10 E 000 1110 3004 00 0	Software Subscriptions - Districtwide	50,000		42,262	40,411	42,591
10 E 001 1110 3004 00 0	Software Subscriptions - DL	18,000		15,891	18,000	18,337
10 E 002 1110 3004 00 0	Software Subscriptions - WOIS	28,000		33,617	35,000	32,448
10 E 003 1110 3004 00 0	Software Subscriptions - WO	23,000		11,694	29,000	35,330
10 E 000 1110 3100 0 00 0	Technology - Operational Services (Powerschool/Monitoring)	45,000		50,023	44,995	20,784
10 E 000 1110 3101 0 00 0	Technology Professional Services	68,000		0	2,400	2,500
10 E 001 1110 3100 0 00 0	Technology Services - DL					0
10 E 000 1110 3102 0 00 0	Computer Repairs - Staff	1,500		99	2,500	1,276
10 E 000 1110 3103 0 00 0	Technology-Contractual Services	0		0	0	0
10 E 000 1110 3111 0 00 0	Purchased Services Apps - 1:1 Initiative	0		0	0	0
10 E 000 1110 3141 0 00 0	Mileage Reimb	1,000		1,955	300	209
10 E 001 1110 3141 0 00 0	TRAVEL/WORKSHOPS DL Other than grants	50		35	100	0
10 E 002 1110 3141 0 00 0	TRAVEL/WORKSHOPS WOIS Other than grants	50		55	100	0
10 E 003 1110 3141 0 00 0	TRAVEL/WORKSHOPS WO Other than grants	50		70	100	228
10 E 000 1110 3161 0 00 0	STUDENT TESTING EXPENSES (AIMS)	0		0	0	0
10 E 000 1110 3201 0 00 0	Copier Lease Payment	0		0	0	0
10 E 000 1110 3203 0 00 0	Chromebook Rental Payment					0
10 E 003 1110 3320 0 00 0	Workshops - Districtwide			8,239		0
10 E 000 1110 3320 0 00 430000	WORKSHOPS District - Title 1	1,500		2,307	1,000	9,171
10 E 001 1110 3320 0 00 0	WORKSHOPS DL Other than grants	500		291	500	337
10 E 002 1110 3320 0 00 0	WORKSHOPS WOIS Other than grants	500		1,978	500	0
10 E 003 1110 3320 0 00 0	WORKSHOPS WO Other than grants	500		0	500	0
10 E 000 1110 4100 0 00 0	General Student Supplies/Licenses					18,430
10 E 000 1110 4100 0 00 430000	Title 1 - Supplies	90,181		120,535	51,821	1,873

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
						24-25	Draft	23-24	23-24	22-23
10	E	000	1110	4103	0 00 499800		0	102,703	184,668	3,449
10	E	000	1110	4102	0 00 0					0
10	E	001	1110	4100	0 00 0		4,950	3,733	5,250	21,406
10	E	001	1110	4101	0 00 0		4,000	2,739	4,000	13,961
10	E	001	1110	4103	0 00 0		4,000	1,272	4,000	
10	E	001	1110	4102	0 00 0		4,000	2,606	4,000	4,784
10	E	002	1110	4100	0 00 0		5,500	3,861	4,650	16,974
10	E	002	1110	4101	0 00 0		3,500	3,631	4,100	9
10	E	002	1110	4102	0 00 0		3,500	4,098	4,100	0
10	E	002	1110	4103	0 00 0		3,500	1,919	4,100	43
10	E	002	1110	4107	0 00 0		3,000	2,389	2,500	
10	E	002	1110	4108	0 00 0		3,500	3,430	3,500	
10	E	003	1110	4100	0 00 0		4,500	3,199	4,350	19,982
10	E	003	1110	4110	0 00 0		6,000	4,887	5,000	2,404
10	E	001	1110	4120	0 00 0		500	497	500	0
10	E	003	1110	4121	0 00 0					0
10	E	003	1110	4130	0 00 0		2,000	2,666	2,000	3,471
10	E	003	1110	4140	0 00 0		3,000	2,724	3,000	2,140
10	E	003	1110	4150	0 00 0					0
10	E	002	1110	4160	0 00 0		1,700	120	1,500	1,020
10	E	003	1110	4160	0 00 0		12,000	28,031	28,068	25,155
10	E	003	1110	4170	0 00 0		300	750	250	4,474
10	E	000	1110	4180	0 00 0					104
10	E	001	1110	4180	0 00 0		13,000	11,922	15,000	46
10	E	002	1110	4180	0 00 0		4,000	2,312	3,000	5,532
10	E	0	1110	4200	0 00 0		250	0	600	0
10	E	001	1110	4200	0 00 0		0	0	1,000	0
10	E	002	1110	4200	0 00 0		600	501	0	0
10	E	003	1110	4200	0 00 0		0	0	1,000	0
10	E	003	1110	4210	0 00 0		10,000	8,964	10,000	9,879
10	E	003	1110	4220	0 00 0		0	0	0	0
10	E	003	1110	4230	0 00 0		2,000	1,767	2,000	2,499
10	E	003	1110	4240	0 00 0		500	0	1,000	0
10	E	0	1110	4800	0 00 0		25,000	7,573	26,935	28,675
10	E	0	1110	4801	0 00 0					0
10	E	001	1110	4800	0 00 0		3,500	0	3,500	678
10	E	002	1110	4800	0 00 0		2,500	175	4,124	7,786
10	E	003	1110	4800	0 00 0		2,500	1,780	2,500	648
10	E	001	1110	4880	0 00 0		3,500	5,333	2,000	5,333
10	E	002	1110	4880	0 00 0		2,000	2,669	1,000	0
10	E	003	1110	4880	0 00 0		2,000	0	2,000	0
10	E	001	1110	4910	0 00 0		2,000	904	1,000	0
10	E	002	1110	4910	0 00 0		1,300	1,072	950	1,619
10	E	003	1110	4910	0 00 0		6,000	5,055	7,000	6,946
10	E	001	1110	4930	0 00 0		4,000	1,732	8,000	4,623
10	E	002	1110	4930	0 00 0		2,000	2,820	2,500	2,424
10	E	003	1110	4930	0 00 0		4,000	4,019	4,000	4,361
10	E	0	1110	5500	0 00 0		0	296	35,000	10,255
10	E	001	1110	5500	0 00 0		0	0	0	0
10	E	002	1110	5500	0 00 0		0	0	0	0
10	E	003	1110	5500	0 00 0		21,500	0	2,000	0
10	E	0	1110	7000	0 00 0		5,000	3,159	5,000	5,463
10	E	001	1110	7000	0 00 0		0	0	0	0
10	E	002	1110	7000	0 00 0		0	1,889	0	0
10	E	003	1110	7000	0 00 0		3,000	3,377	3,377	6,075
10	E	0	1110	7000	0 00 0					
10	E	0	1110	6200	0 00 0					
10	E	0	1110	6400	0 00 0					559
					*TOTAL		5,331,953	4,747,596	5,547,188	4,892,838
10	E	001	1125	1000	0 00 370500		151,303	218,659	240,260	176,642
10	E	001	1125	1501	0 00 370500		28,247	25,427	22,145	21,011
10	E	001	1125	1501	0 00 460000		0	0	0	0
10	E	001	1125	2110	0 00		4,463	2,676	7,088	2,064
10	E	001	1125	2200	0 00 370500		26,000	24,860	41,000	22,137
10	E	001	1125	2200	0 00 0		0	0	0	0
10	E	001	1125	3000	0 00 370500		0	0	0	0
10	E	001	1125	4100	0 00		4,000	3,129	4,000	1,820
10	E	001	1125	5500	0 00 370500		0	0	0	0
					*TOTAL		214,014	274,750	314,493	223,674
10	E	0	1200	1000	0 00 0		0	0	0	0
10	E	0	1200	2110	0 00 0		0	0	0	0
					*TOTAL		0	0	0	0
10	E	0	1212	3000	0 00 0		0	0	0	0
					*TOTAL		0	0	0	0
10	E	0	1205	1000	0 00 0					
10	E	001	1205	1001	0 00 0		221,235	207,121	204,847	202,305
10	E	002	1205	1001	0 00 0		220,653	261,375	265,146	227,416
10	E	003	1205	1001	0 00 0		306,712	301,033	304,702	359,288
10	E	0	1205	1003	0 00 0		0	0	0	0
10	E	0	1205	1003	0 00 430000		0	0	0	0
10	E	0	1205	1110	0 00 0		50	15	50	0
10	E	001	1205	1130	0 00 0		50	23	50	0
10	E	002	1205	1130	0 00 0		50	65	50	0
10	E	003	1205	1130	0 00 0		50	25	50	0
10	E	001	1205	1140	0 00 0		50	30	50	0

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
						24-25	Draft	23-24	23-24	22-23
10	E	002	1205	1140	0 00 0	Before/AfterSchool Mtg - Spec Educ - WOIS	750	466	1,000	869
10	E	003	1205	1140	0 00 0	Before/AfterSchool Mtg - Spec Educ - WO	550	679	450	1,238
10	E	0	1205	1502	0 00 0	LD CLERK SALARIES	44,535	42,822	0	100,898
10	E	001	1205	1502	0 00 0	LD CLERK SALARIES - DL	72,263	74,088	163,937	74,319
10	E	002	1205	1502	0 00 0	LD CLERK SALARIES - WOIS	48,790	-573	48,790	-971
10	E	003	1205	1502	0 00 0	LD CLERK SALARIES - WO	31,543	30,330	68,830	1,382
10	E	0	1205	1502	0 00 462000	IDEA LD CLERK SALARIES	226,176	253,089	198,000	303,836
10	E	0	1205	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE	1	35	1	0
10	E	001	1205	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - DL	6,529	2,588	6,046	2,606
10	E	002	1205	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - WOIS	6,533	3,145	7,853	2,535
10	E	003	1205	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - WO	9,066	3,777	8,393	4,038
10	E	0	1205	2200	0 00 0	BENEFITS-LD SERV	0	0	0	0
10	E	001	1205	2200	0 00 0	BENEFITS-LD SERV - DL	183,709	180,107	128,881	69,166
10	E	002	1205	2200	0 00 0	BENEFITS-LD SERV - WOIS	97,043	95,140	63,379	33,231
10	E	003	1205	2200	0 00 0	BENEFITS-LD SERV - WO	122,400	120,000	74,805	39,222
10	E	0	1205	2200	0 00 462000	BENEFITS-LD SERV	0	0	0	0
10	E	0	1205	3100	0 00 0	LD Services - Spec Educ Database Annual License	20,000	19,069	23,000	28,211
10	E	0	1205	3100	0 00 462000	Special Education Purchased Service - IDEA	34,481	24,797	12,000	34,607
10	E	0	1205	3130	0 00 0	LD Services-Medicaid Outreach Fee	250	0	500	32
10	E	0	1205	3230	0 00 0	LD Services-Professional Services/Consultants	10,000	976	24,050	4,351
10	E	0	1205	3320	0 00 0	LD Services - Workshops	0	1,395	0	2,833
10	E	0	1205	4100	0 00 0	LD SUPPLIES/Intervention Materials	2,500	6,643	3,595	6,786
10	E	0	1205	4100	0 00 462000	IDEA Supplies - Chromebooks/lpads and cases	3,726	1,076	5,000	36,493
10	E	001	1205	4100	0 00 0	SUPPLIES DL	4,000	3,078	4,000	493
10	E	002	1205	4100	0 00 0	SUPPLIES WOIS	4,000	1,615	4,000	2,268
10	E	003	1205	4100	0 00 0	SUPPLIES WO	4,000	2,054	4,000	1,267
10	E	0	1205	4104	0 00 0	Summer School Special Education Supplies	1,000	227	1,500	521
10	E	0	1205	4110	0 00 0	Special Education Testing Supplies	0	0	0	0
10	E	0	1205	4110	0 00 462000	IDEA Supplies	0	0	0	0
10	E	001	1205	4110	0 00 0	SUPPLIES DL - LOP	0	0	0	2,143
10	E	0	1205	7000	0 00 0	Capital Outlay	500	0	1,000	600
10	E	002	1205	7000	0 00 0	Capital Outlay less than \$2000 - WOIS	750	0	1,000	0
*TOTAL						1,683,945		1,639,982	1,608,246	1,541,982
10	E	0	1225	1000	0 00 460000	Spec Educ E.C Salaries Tchr (pd through grant)	23,353	0	0	0
10	E	0	1225	1000	0 00 0	Spec Educ E.C Salaries Tchr	0	0	0	0
10	E	0	1225	1502	0 00 0	Spec Educ E.C Salaries Aide	0	0	0	0
10	E	0	1225	1502	0 00 460000	Spec Educ E.C Salaries Aide (pd through grant)	22,049	21,616	21,245	26,026
10	E	0	1225	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - DL	0	0	0	0
10	E	0	1225	2130	0 00 460000	Spec Educ Early Childhood TRS Board Contr 9.85%	0	0	0	0
10	E	0	1225	2200	0 00 0	Spec Educ E.C Benefits Tchr/Aide	12,461	11,187	12,098	5,933
10	E	0	1225	3000	0 00 460000	Spec Educ E.C Contractual Services	0	0	0	0
10	E	0	1225	3004	0 00 460000	Spec Educ E.C Software applications	0	0	0	0
10	E	0	1225	4100	0 00 0	Spec Educ E.C Supplies - Non Grant	0	0	0	0
10	E	0	1225	4100	0 00 460000	Spec Educ E.C Supplies	0	0	0	4,032
10	E	0	1225	5000	0 00 460000	Spec Educ E.C Capitalized Equipment	0	0	0	0
10	E	0	1225	7000	0 00 460000	Spec Educ E.C. Capital Outlay	0	0	0	0
*TOTAL						57,863		32,803	33,343	35,991
10	E	0	1250	1000	0 00 430000	TITLE I Grant Teacher Salaries (pd through grant)	0	0	0	0
10	E	001	1250	1000	0 00 430000	TITLE I Grant Teacher Salaries (pd through grant) - DL	0	0	0	0
10	E	002	1250	1000	0 00 430000	TITLE I Grant Teacher Salaries (pd through grant) - WOIS	10,000	0	20,000	43,878
10	E	003	1250	1000	0 00 430000	TITLE I Grant Teacher Salaries (pd through grant) - WO	0	0	0	0
10	E	001	1250	1110	0 00 430000	TITLE I Grant Afterschool Tutorial	0	0	0	0
10	E	003	1250	1110	0 00 430000	TITLE I Grant Afterschool Tutorial	0	0	0	0
10	E	0	1250	2110	0 00 430000	Title 1 - TRS Employer Portion	0	0	0	0
10	E	001	1250	2110	0 00 0	Title 1 - TRS Employer Portion - DL	0	0	0	0
10	E	002	1250	2110	0 00 0	Title 1 - TRS Employer Portion - WOIS	295	0	590	549
10	E	003	1250	2110	0 00 0	Title 1 - TRS Employer Portion - WO	0	0	0	0
10	E	0	1250	2111	0 00 430000	TITLE I - TRS 10.31%	0	0	0	0
10	E	001	1250	2111	0 00 430000	TITLE I - TRS 10.31% - DL	0	0	0	0
10	E	002	1250	2111	0 00 430000	TITLE I - TRS 10.31% - WOIS	1,031	0	2,062	4,603
10	E	003	1250	2111	0 00 430000	TITLE I - TRS 10.31% - WOMS	0	0	0	0
10	E	0	1250	2200	0 00 430000	TITLE 1 GRANT-BENEFITS	0	0	0	0
10	E	0	1250	2200	0 00 0	Reading Essentials Benefits	0	0	0	0
10	E	002	1250	3004	0 00 0	Reading Essentials Software	0	0	0	0
10	E	0	1250	3004	0 00 430000	Title I - Professional Development	14,000	0	13,000	15,949
10	E	0	1250	4100	0 00 499800	Grant Supplies - ESSER	0	0	0	0
10	E	000	1250	4100	0 00 430000	TITLE I SUPPLIES - Grant	0	10,088	167,000	5,526
10	E	002	1250	4100	0 00 430000	TITLE I SUPPLIES - Grant - WOIS	25,000	0	0	49,898
10	E	001	1250	4100	0 00 0	REMEDIAL READING SUPPLIES - DL	2,000	1,476	2,000	20
10	E	002	1250	4100	0 00 0	REMEDIAL READING SUPPLIES - WOIS	2,500	735	1,100	1,145
10	E	003	1250	4100	0 00 0	REMEDIAL READING SUPPLIES - WO	800	658	500	486
10	E	0	1250	5500	0 00 430000	TITLE I SUPPLIES - Grant - Capital Outlay >\$2000	0	0	0	0
10	E	0	1250	7000	0 00 430000	TITLE I SUPPLIES - Grant - Capital Outlay <\$2000	0	0	0	0
*TOTAL						55,626		12,957	206,252	122,054
10	E	0	1255	1000	0 00 499800	Teacher Salaries - ESSER	0	15,649	0	93,008
10	E	001	1255	1000	0 00 0	Reading Essentials Teacher Salaries - DL	146,708	141,519	134,700	140,144
10	E	002	1255	1000	0 00 0	Reading Essentials Teacher Salaries - WOIS	184,764	173,234	174,306	122,966
10	E	003	1255	1000	0 00 0	Reading Essentials Teacher Salaries - WO	176,055	86,828	166,090	88,540
10	E	0	1255	2110	0 00 0	TRS Employer Share	9,000	196	8,500	1,163
10	E	001	1255	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - DL	4,328	8,291	3,974	8,870
10	E	002	1255	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - WOIS	5,451	2,165	5,142	2,801
10	E	003	1255	2110	0 00 0	TRS BOARD .92%+ .58% SURCHARGE - WO	5,194	1,044	4,900	1,003
10	E	0	1255	2200	0 00 0	Benefits - Reading Essentials	0	0	0	0
10	E	001	1255	2200	0 00 0	Benefits - Reading Essentials - DL	25,182	24,860	23,983	11,865
10	E	002	1255	2200	0 00 0	Benefits - Reading Essentials - WOIS	12,616	12,430	12,015	5,945
10	E	003	1255	2200	0 00 0	Benefits - Reading Essentials - WO	26,995	30,280	25,709	11,841
10	E	0	1255	4101	0 00 0	Math Support Supplies	0	0	0	0
*TOTAL						596,292		496,496	559,318	488,145

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL	
						24-25	Draft	23-24	23-24	22-23	
10	E	0	1500	1001	0 00 0	ATHLETIC EXTRA DUTY STIPENDS	13,500		6,309	9,500	6,521
10	E	0	1500	1002	0 00 0	COACHING STIPENDS	55,000		53,553	51,000	48,446
10	E	0	1500	2110	0 00 0	TRS Employer Share	2,021		667	1,785	519
10	E	0	1500	3151	0 00 0	REFEREES/OFFICIALS	8,250		7,825	7,500	6,914
10	E	0	1500	3232	0 00 0	Interscholastic PE Maint Service					0
10	E	0	1500	4100	0 00 0	Interscholastic PE Equipment	0		0	0	352
10	E	001	1500	4100	0 00 0	PE SUPPLIES - DL	2,000		864	2,000	1,094
10	E	002	1500	4100	0 00 0	PE SUPPLIES - WOIS	1,500		1,363	1,000	1,174
10	E	003	1500	4100	0 00 0	PE SUPPLIES - WOMS	6,000		4,936	8,000	3,863
10	E	003	1500	4110	0 00 0	Athletic Activity Supplies	4,000		6,957	3,500	5,696
10	E	003	1500	7000	0 00 0	CAPITAL OUTLAY	3,000		0	2,000	11,376
					*TOTAL		95,271		82,473	86,285	85,956
10	E	0	1600	1003	0 00 0	SUMMER SCH SALARIES	106,500		41,339	104,000	104,634
10	E	0	1600	2110	0 00 0	TRS Employer Share	3,099		765	3,026	10,177
10	E	0	1600	3230	0 00 0	SUMMER SCH PROF SERVICES	250		0	500	1,748
10	E	0	1600	4100	0 00 0	Summer School Supplies	10,000		6,309	10,000	8,332
10	E	0	1601	1003	0 00 0	Summer School Enrichment Salaries	750		0	750	0
10	E	0	1601	2110	0 00 0	TRS Employer Share	22		0	22	0
					*TOTAL		120,621		48,413	118,299	124,891
10	E	0	1650	1000	0 00 0	GIFTED PROG SALARIES					
10	E	001	1650	1000	0 00 0	GIFTED PROG SALARIES - DL	0		0	0	0
10	E	002	1650	1000	0 00 0	GIFTED PROG SALARIES - WOIS	10,000		0	10,000	14,699
10	E	003	1650	1000	0 00 0	GIFTED PROG SALARIES - WO	0		0	0	0
10	E	0	1650	2110	0 14 0	TRS Employer Share	0		0	0	0
10	E	001	1650	2110	0 14 0	TRS Employer Share - DL	0		0	0	0
10	E	002	1650	2110	0 14 0	TRS Employer Share - WOIS	295		0	295	184
10	E	003	1650	2110	0 14 0	TRS Employer Share - WO	0		0	0	0
10	E	001	1650	2200	0 00 0	GIFTED PROGRAM-BENEFITS - DL	0		0	0	0
10	E	002	1650	2200	0 00 0	GIFTED PROGRAM-BENEFITS - WOIS	17,500		0	16,000	23,730
10	E	003	1650	2200	0 00 0	GIFTED PROGRAM-BENEFITS - WO	0		0	0	0
10	E	0	1650	3161	0 00 0	GIFTED PROG Testing Services	5,000		0	4,000	0
10	E	0	1650	3320	0 00 0	GIFTED PROG Staff Development	0		0	0	0
10	E	0	1650	4100	0 00 0	GIFTED PROG SUPPLIES	600		0	600	0
10	E	001	1650	4100	0 00 0	GIFTED PROG SUPPLIES-DL	200		0	200	0
10	E	002	1650	4100	0 00 0	GIFTED PROG SUPPLIES-WOIS	2,500		2,468	2,500	2,161
10	E	003	1650	4100	0 00 0	GIFTED PROG SUPPLIES-WO	0		0	250	0
					*TOTAL		36,095		2,468	33,845	40,773
10	E	001	1800	1000	0 00 493200	Title 2 - Class-size Reduction Salary (pd through grant)	28,000		0	0	0
10	E	0	1800	1000	0 00 440000	Title 4 - Salaries	0		0	0	0
10	E	0	1800	1000	0 00 330500	BILINGUAL GRANT SALARIES	0		0	0	0
10	E	0	1800	1000	0 00 0	Language Program Coor Salary	0		0	0	0
10	E	001	1800	1000	0 00 330500	Bilingual Salaries - DL	0		0	0	0
10	E	001	1800	1000	0 00 0	Bilingual Salaries - DL	313,851		280,934	303,511	332,954
10	E	002	1800	1000	0 00 0	Bilingual Salaries - WOIS	486,724		438,819	564,759	525,843
10	E	002	1800	1000	0 00 330500	Bilingual Salaries - WOIS	0		0	0	0
10	E	003	1800	1000	0 00 0	Bilingual Salaries - WO	355,358		297,185	318,074	306,986
10	E	003	1800	1000	0 00 330500	Bilingual Salaries - WO	0		0	0	0
10	E	0	1800	1100	0 00 490900	Title III Grant - Stipends	0		0	4,500	0
10	E	0	1800	1103	0 00 0	Dual Language Classroom Stipend					0
10	E	001	1800	1103	0 00 0	Dual Language Classroom Stipend - DL	19,208		18,649	21,757	21,123
10	E	002	1800	1103	0 00 0	Dual Language Classroom Stipend - WOIS	21,368		20,746	22,706	22,045
10	E	003	1800	1103	0 00 0	Dual Language Classroom Stipend - WO	0		6,848	0	0
10	E	0	1800	1508	0 00 330500	BILINGUAL GRANT-TCHR AIDE	0		0	0	0
10	E	000	1800	2110	0 00 0	TRS Employer Share	0		0	0	0
10	E	001	1800	2110	0 00 0	TRS Employer Share - DL	9,259		3,524	8,954	3,881
10	E	002	1800	2110	0 00 0	TRS Employer Share - WOIS	14,358		5,531	16,660	6,330
10	E	003	1800	2110	0 00 0	TRS Employer Share - WO	10,483		3,679	9,383	3,534
10	E	001	1800	2110	0 00 330500	TRS Employer Share	0		0	0	0
10	E	002	1800	2110	0 00 330500	TRS Employer Share	0		0	0	0
10	E	003	1800	2110	0 00 330500	TRS Employer Share	0		0	0	0
10	E	0	1800	2110	0 00 490900	TRS Employer Share	0		0	133	0
10	E	0	1800	2110	0 00 493200	TRS Employer Share	2,758		0	0	0
10	E	0	1800	2111	0 00 490900	Title 3 Grant-TRS Board Contr 10.66%	1,500		0	3,199	0
10	E	0	1800	2111	0 00 493200	Class-Size Reduction Grant-TRS Contr 10.66%	1,500		0	3,635	0
10	E	0	1800	2200	0 00 0	BILINGUAL GRANT - BENEFITS	0		0	0	0
10	E	001	1800	2200	0 00 0	BILINGUAL GRANT - BENEFITS - DL	100,848		95,140	96,720	51,220
10	E	002	1800	2200	0 00 0	BILINGUAL GRANT - BENEFITS - WOIS	95,103		89,720	118,667	63,069
10	E	003	1800	2200	0 00 0	BILINGUAL GRANT - BENEFITS - WO	42,400		40,000	81,094	44,024
10	E	0	1800	3000	0 00 0	Bilingual - Professional Services	350		0	450	0
10	E	0	1800	3004	0 00 0	Bilingual - Professional Services	0		15,525	0	0
10	E	0	1800	3320	0 00 0	Bilingual Director Workshops	0		0	0	0
10	E	0	1800	4100	0 00 0	Bilingual Director Supplies	2,500		4,235	300	482
10	E	001	1800	4100	0 00 0	BILINGUAL SUPPLIES - DL	3,500		3,760	2,000	392
10	E	002	1800	4100	0 00 0	BILINGUAL SUPPLIES - WOIS	2,000		958	2,000	1,973
10	E	003	1800	4100	0 00 0	BILINGUAL SUPPLIES - WOMS	1,500		966	1,000	810
10	E	0	1800	4100	0 00 490900	Title III Language Acquisition Supplies	25,000		3,901	15,000	35,750
10	E	0	1800	4100	0 00 440000	Bilingual IEP Literacy Supplies	0		0	0	8,250
10	E	0	1800	4200	0 00 0	Bilingual Program Dual Lang Balanced Literacy Materials	2,500		0	14,000	0
10	E	003	1800	5000	0 00 490900	Bilingual Capital Outlay +\$2000	0		0	0	0
10	E	0	1800	6400	0 00 0	Bilingual Director Dues/Fees	500		0	500	0
10	E	003	1800	7000	0 00 0	Bilingual Capital Outlay -\$2000	0		0	0	0
					*TOTAL		1,540,569		1,330,120	1,609,001	1,428,665
10	E	0	1900	3320	0 00 440000	DRUG FREE GRANT Contractual Services - Discontinued	0		0	0	0
10	E	0	1900	4100	0 00 440000	DRUG FREE GRANT SUPPLIES	0		0	0	0
10	E	0	1910	6700	0 00 0	Private Facility Tuition	500		0	500	0
10	E	0	1912	6700	0 00 0	SPECIAL ED TUITION-Private Facility	300,000		299,868	250,000	247,808

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

							PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
							24-25	Draft	23-24	23-24	22-23
*TOTAL							300,500		299,868	250,500	247,808
10	E	0	2110	1000	0	00 0	SOCIAL WORK SALARIES	53,903	0		
10	E	001	2110	1000	0	00 0	SOCIAL WORK SALARIES - DL	59,303	68,168	81,802	8,938
10	E	002	2110	1000	0	00 0	SOCIAL WORK SALARIES - WOIS	57,137	44,919	53,903	12,954
10	E	003	2110	1000	0	00 0	SOCIAL WORK SALARIES - WO	64,646	62,894	60,987	63,995
10	E	0	2110	2110	00	00 0	TRS Employer Share				0
10	E	001	2110	2110	00	00 0	TRS Employer Share - DL	1,749	852	2,413	112
10	E	002	2110	2110	00	00 0	TRS Employer Share - WOIS	1,686	562	1,590	162
10	E	003	2110	2110	00	00 0	TRS Employer Share - WO	1,907	715	1,799	728
10	E	0	2110	2200	0	00 0	BENEFITS-SOCIAL WORKER	0	0	0	0
10	E	001	2110	2200	0	00 0	BENEFITS-SOCIAL WORKER - DL	12,250	0	10,876	5,933
10	E	002	2110	2200	0	00 0	BENEFITS-SOCIAL WORKER - WOIS	12,250	0	10,876	5,933
10	E	003	2110	2200	0	00 0	BENEFITS-SOCIAL WORKER - WO	12,250	20,972	10,876	5,933
10	E	001	2110	3161	0	00 0	Social Work Outsourced Position	0	0	0	70,686
10	E	001	2110	4100	0	00 462000	Social Work Curriculum Supplies	0	0	0	0
10	E	001	2110	4100	0	00 0	SOCIAL WORKER SUPPLIES - DL	400	171	1,000	99
10	E	002	2110	4100	0	00 0	SOCIAL WORKER SUPPLIES - WOIS	1,500	1,193	618	66
10	E	003	2110	4100	0	00 0	SOCIAL WORKER SUPPLIES - WOMS	250	0	250	18
10	E	001	2110	5500	0	00 0	SOCIAL WORKER CAPITAL OUTLAY - DL	0	0	0	0
*TOTAL							279,231		200,447	236,990	175,555
10	E	0	2130	1000	0	00 0	HEALTH SERVICES SALARIES	0	0	0	
10	E	001	2130	1000	0	00 0	HEALTH SERVICES SALARIES - DL	66,150	59,026	63,000	40,914
10	E	002	2130	1000	0	00 0	HEALTH SERVICES SALARIES - WOIS		0	0	0
10	E	003	2130	1000	0	00 0	HEALTH SERVICES SALARIES - WO	73,368	73,222	69,874	74,274
10	E	0	2131	1000	0	00 462000	OCCUPATIONAL THERAPY - SALARY (GRANT)	0	13,184	0	0
10	E	0	2131	1000	0	00 0	Occupational Therapy - Salary	50,000	0	0	66,332
10	E	0	2130	2110	00	00 0	TRS Employer Share	0	0	0	0
10	E	0	2130	2200	0	00 0	Occupational Therapy/Nurse - Benefits				0
10	E	0	2130	3000	0	00 0	OCCUPATIONAL THERAPY PURCH SERV	0	0	0	0
10	E	0	2130	2200	0	00 0	BENEFITS-HEALTH SERV	0	0	0	0
10	E	001	2130	2200	0	00 0	BENEFITS-HEALTH SERV - DL	12,927	12,430	9,747	0
10	E	002	2130	2200	0	00 0	BENEFITS-HEALTH SERV - WOIS	0	0	0	0
10	E	003	2130	2200	0	00 0	BENEFITS-HEALTH SERV - WO	17,767	17,084	9,747	5,162
10	E	001	2130	3000	0	00 0	Contractual Services - DL	2,500	5,939	0	37,505
10	E	002	2130	3000	0	00 0	Contractual Services - WOIS	0	0	0	0
10	E	003	2130	3000	0	00 0	Contractual Services - WOMS	0	0	0	0
10	E	0	2131	3000	0	00 0	Occupation Therapy Purchase Services	1,000	53,991	95,000	0
10	E	001	2130	3320	0	00 0	TRAVEL/WORKSHOP HEALTH SERV FLS	350	24	400	38
10	E	0	2132	3230	0	00 462000	Physical Therapy-Contractual Services (IDEA Grant)	5,000	0	3,500	0
10	E	002	2130	3320	0	00 0	TRAVEL/WORKSHOP HEALTH SERV WOIS	75	80	50	0
10	E	003	2130	3320	0	00 0	TRAVEL/WORKSHOP HEALTH SERV WOMS	100	80	100	0
10	E	0	2130	4100	0	00 0	Nurse Supplies - epi-pens	500	0	500	732
10	E	001	2130	4100	0	00 0	HEALTH CLERK SUPPLIES DL	1,250	1,477	1,000	1,267
10	E	002	2130	4100	0	00 0	HEALTH CLERK SUPPLIES WOIS	1,000	2,037	1,000	1,093
10	E	003	2130	4100	0	00 0	HEALTH CLERK SUPPLIES WOMS	2,400	819	2,400	1,678
10	E	0	2131	4100	0	00 0	Occupation Therapy Supplies	750	374	750	388
10	E	001	2130	7000	0	00 0	HEALTH CLERK Capital Outlay under \$2k	0	0	0	0
10	E	002	2130	7000	0	00 0	HEALTH CLERK SUPPLIES Defibrillator	0	0	0	0
10	E	003	2130	7000	0	00 0	HEALTH CLERK SUPPLIES Defibrillator	0	0	0	0
*TOTAL							235,137		239,766	257,068	229,382
10	E	0	2140	1000	0	00 0	PSYCHOLOGIST SALARY	0	13,660	0	62,543
10	E	0	2140	2110	00	00 0	TRS Employer Share	0	142	0	710
10	E	0	2140	2200	0	00 0	BENEFITS-PSYCHOLOGIST	0	0	0	0
10	E	0	2140	3230	0	00 0	PROF SERVICES - PSYCH EVAL	120,000	58,681	70,000	4,500
10	E	0	2140	4100	0	00 0	PSYCHOLOGICAL SERVICES SUPPLIES	200	0	500	0
*TOTAL							120,200		72,483	70,500	67,753
10	E	0	2150	1000	0	00 0	SPEECH/LANG SALARIES/Summer Speech				
10	E	001	2150	1000	0	00 0	SPEECH/LANG SALARIES/Summer Speech - DL	175,186	165,455	166,844	166,766
10	E	002	2150	1000	0	00 0	SPEECH/LANG SALARIES/Summer Speech - WOIS	84,615	79,309	79,825	69,921
10	E	003	2150	1000	0	00 0	SPEECH/LANG SALARIES/Summer Speech - WO	53,599	53,540	50,565	56,543
10	E	0	2150	2110	00	00 0	TRS Employer Share	0	0	0	0
10	E	001	2150	2110	00	00 0	TRS Employer Share - DL	5,168	2,011	4,922	1,941
10	E	002	2150	2110	00	00 0	TRS Employer Share - WOIS	2,496	991	2,355	874
10	E	003	2150	2110	00	00 0	TRS Employer Share - WO	1,581	628	1,492	604
10	E	0	2150	2200	0	00 0	BENEFITS SPEECH/LANG SERV	0	0	0	0
10	E	001	2150	2200	0	00 0	BENEFITS SPEECH/LANG SERV - DL	25,606	24,860	11,203	5,933
10	E	002	2150	2200	0	00 0	BENEFITS SPEECH/LANG SERV - WOIS	11,523	11,187	11,203	0
10	E	003	2150	2200	0	00 0	BENEFITS SPEECH/LANG SERV - WO	17,991	17,467	13,559	7,181
10	E	0	2150	3000	0	00 0	SPEECH/LANG SERV Contractual	0	0	0	0
10	E	0	2150	3000	0	00 462000	SPEECH/LANG SERV Contractual - IDEA Grant	0	0	0	1,136
10	E	0	2150	4100	0	00 462000	SPEECH/LANG SERV Supplies - IDEA Grant	0	0	0	0
10	E	001	2150	4100	0	00 0	SPEECH SUPPLIES - DL	1,000	397	500	267
10	E	002	2150	4100	0	00 0	SPEECH SUPPLIES-WOIS	500	236	250	267
10	E	003	2150	4100	0	00 0	SPEECH SUPPLIES-WO	300	60	250	555
*TOTAL							379,564		356,140	342,967	311,986
10	E	0	2190	1000	0	00 0	Director of Student Services - Salary	0	0	0	0
10	E	0	2190	2110	0	00 0	TRS Employer Share	0	0	0	0
10	E	0	2190	2200	0	00 0	Pupil Services Benefits	0	0	0	0
10	E	0	2190	3400	0	00 0	Pupil Services - Phone Expenses	0	0	0	0
10	E	0	2190	3320	0	00 0	Pupil Services Staff Development	75	0	150	0
10	E	0	2190	4100	0	00 0	Supplies	0	0	0	208
10	E	001	2190	4100	0	00 0	Supplies PBIS - DL	2,000	699	1,500	995
10	E	002	2190	4100	0	00 0	Supplies PBIS - WOIS	2,000	1,616	2,000	2,528
10	E	003	2190	4100	0	00 0	Supplies PBIS - WOMS	6,000	7,480	2,500	4,102
10	E	0	2190	6400	0	00 0	Dues	325	0	250	0
*TOTAL							10,400		9,795	6,400	7,833

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

							PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL	
							24-25	Draft	23-24	23-24	22-23	
10	E	0	2210	1000	0	00 0	Curriculum Director - Salary	294,654		148,001	145,464	66,306
10	E	0	2210	1100	0	00 0	Instructional Coach	287,034	281,567	271,223	273,366	192,478
10	E	0	2210	1100	0	00 499803	Instructional Coach - ESSER 3			60,054		185,270
10	E	0	2210	1100	0	00 430000	After School Reading and Math - Title 1	15,000		18,578	22,921	0
10	E	0	2210	1112	0	00 0	Summer Workshop Stipends	6,250		4,917	6,000	4,639
10	E	0	2210	1120	0	00 0	Staff Development Stipends (Math/Reading/Spec Educ/SEL Works	1,500		157	2,000	1,127
10	E	0	2210	1500	0	00 0	Curriculum Secretary	56,978		64,566	54,265	65,435
10	E	0	2210	1500	1	00 0	Curriculum Secretary-Overtime	1,200		0	1,200	0
10	E	0	2210	2110	0	00 0	TRS Employer Share	17,160		6,699	12,355	3,506
10	E	0	2210	2110	0	00 430000	TRS Employer Share	1,995		1,004	3,048	480
10	E	0	2210	2110	0	00 370500	TRS Employer Share	75		62	60	101
10	E	0	2210	2111	0	00 0	TRS Employer Share	6,046		5,986	70	58
10	E	0	2210	2111	0	00 430000	Federal TRS Employer Share	0		14,387	0	1,755
10	E	0	2210	2200	0	00 0	Curriculum Benefits	71,655		68,243	21,220	20,602
10	E	0	2210	3400	0	00 0	Curr Services - Phone Expenses	2,400		1,200	1,200	0
10	E	0	2210	3230	0	00 0	Staff Development - Services (Humanex)	2,000		2,253	5,000	-137
10	E	0	2210	3320	0	00 0	Staff Development	22,500		28,562	15,000	10,238
10	E	0	2210	3321	0	00 0	Staff Development - Trainers - 1:1 Initiative	1,000		0	5,500	0
10	E	0	2210	3320	0	00 370500	Pre-K Program - Workshop/Staff Development	0		0	0	0
10	E	0	2210	3320	0	00 399900	Staff Development - Hold Harmless	0		0	0	0
10	E	0	2210	3320	0	00 430000	Title I Grant-Staff Development	14,000		15,216	14,050	24,987
10	E	0	2210	3320	0	00 462000	IDEA GRANT-STAFF DEV	13,050		396	13,050	0
10	E	0	2210	3320	0	00 460000	IDEA Preschool - Staff Development	0		0	0	0
10	E	0	2210	3320	0	00 490900	Title III Grant - Staff Development	3,500		2,904	200	195
10	E	0	2210	3320	0	00 493200	Title 2 Grant - Staff Development	0		0	25,507	439
10	E	0	2210	4100	0	00 0	Supplies	7,500		3,046	7,500	2,780
10	E	0	2210	4100	0	00 490900	Title 3 Grant-Workshop Supplies	0		2,300	0	0
10	E	0	2210	4106	0	00 0	Meeting Expenses	1,500		1,125	2,000	1,343
10	E	0	2210	7000	0	00 0	Curr Expenses - Capital Outlay <\$2000	0		0	0	0
10	E	0	2210	6400	0	00 0	Dues	600		704	620	1,025
10	E	0	2210	8000	0	00 0	Curr Services - Termination Expenses	0		0	0	0
							*TOTAL	827,597		721,582	631,597	582,627
10	E	0	2220	1000	0	00 0	EDUC MEDIA SALARY / Summer Hours	0		0	0	0
10	E	001	2220	1000	0	00 0	EDUC MEDIA SALARY / Summer Hours - DL	0		0	0	0
10	E	002	2220	1000	0	00 0	EDUC MEDIA SALARY / Summer Hours - WOIS	0		0	0	0
10	E	003	2220	1000	0	00 0	EDUC MEDIA SALARY / Summer Hours - WO	2,000		0	5,000	0
10	E	0	2220	1500	0	00 0	MEDIA CENTER-AIDE SALARY	0		0	0	0
10	E	0	2220	2110	0	00 0	TRS Employer Share	0		0	0	0
10	E	001	2220	2110	0	00 0	TRS Employer Share - DL	0		0	0	0
10	E	002	2220	2110	0	00 0	TRS Employer Share - WOIS	0		0	0	0
10	E	003	2220	2110	0	00 0	TRS Employer Share - WO	59		0	148	0
10	E	0	2220	2200	0	00 0	BENEFITS EDUC MEDIA SERV	0		0	0	0
10	E	001	2220	2200	0	00 0	BENEFITS EDUC MEDIA SERV - DL	0		0	0	0
10	E	002	2220	2200	0	00 0	BENEFITS EDUC MEDIA SERV - WOIS	0		0	0	5,933
10	E	003	2220	2200	0	00 0	BENEFITS EDUC MEDIA SERV - WO	4,000		0	6,000	0
10	E	001	2220	3230	0	00 0	Media Center Contractual/Purchased Services - DL	1,365		1,418	1,752	1,130
10	E	002	2220	3230	0	00 0	Media Center Contractual/Purchased Services - WOIS	834		751	1,251	1,130
10	E	003	2220	3230	0	00 0	Media Center Contractual/Purchased Services - WO	834		751	1,251	1,131
10	E	001	2220	4100	0	00 0	SUPPLIES - MEDIA	500		0	500	3,335
10	E	002	2220	4100	0	00 0	MEDIA - WOIS	2,000		359	1,000	60
10	E	003	2220	4100	0	00 0	MEDIA SUPPLIES-WOMS	1,250		1,003	1,250	281
10	E	0	2220	4110	0	00 0	LIBRARY PER-CAPITA GRANT SUPPLIES	350		0	500	0
10	E	001	2220	4110	0	00 0	DL Library Target Grant	0		0	0	0
10	E	001	2220	4300	0	00 0	COLLECTION ENLARGEMENT - DL	1,500		1,049	500	260
10	E	002	2220	4300	0	00 0	COLLECTION ENLARGEMENT - WOIS	500		0	500	0
10	E	003	2220	4300	0	00 0	COLLECTION ENLARGEMENT - WO	750		895	750	1,050
10	E	0	2220	4400	0	00 0	LITERATURE TO GO-DIST SHARE	0		0	0	0
10	E	002	2220	5500	0	00 0	MEDIA CAPITAL WOIS	0		0	0	0
10	E	003	2220	5500	0	00 0	MEDIA CAPITAL WO	0		0	0	0
10	E	001	2220	7000	0	00 0	EDUC MEDIA - CAPITAL OUTLAY LESS THAN \$5000	0		0	0	0
10	E	002	2220	7000	0	00 0	EDUC MEDIA - CAPITAL OUTLAY LESS THAN \$5000	0		0	0	0
10	E	003	2220	7000	0	00 0	EDUC MEDIA - CAPITAL OUTLAY LESS THAN \$5000	0		0	0	0
							*TOTAL	15,942		6,226	20,402	14,310
10	E	0	2230	4100	0	00 462000	IDEA Grant - Assessment Supplies	350		0	550	0
10	E	0	2230	4100	0	00 462000	IDEA Grant - Testing Equipment - Assessment Supplies	200		0	250	0
10	E	0	2230	4100	0	00 430000	Title I - Assessment Supplies	24,000		8,318	24,000	6,043
							*TOTAL	24,550		8,318	24,800	6,043
10	E	0	2310	1000	0	00 0	BRD ED SERV TREAS/SEC SALARIES/Taping Meetings	1,000		0	1,000	0
10	E	0	2310	2200	0	00 0	BRD ED Benefits	0		0	0	0
10	E	0	2310	3000	0	00 0	BRD ED PURCHASED SERV	75,000		80,592	40,000	41,287
10	E	0	2310	3110	0	00 0	Superintendent Search Services	0		0	0	0
10	E	0	2310	3121	0	00 0	Enrollment Projection	10,000	0	0	0	0
10	E	0	2310	3170	0	00 0	AUDIT SERVICES	24,500		24,675	23,000	22,250
10	E	0	2310	3180	0	00 0	LEGAL SERVICES	37,500		31,894	35,000	29,132
10	E	0	2310	3191	0	00 0	CRIMINAL BACKGROUND	2,000		914	2,200	1,931
10	E	0	2310	3320	0	00 0	Board Staff Development/Workshops	6,500		7,111	6,000	8,810
10	E	0	2310	3500	0	00 0	PUBLICATIONS/ADVERTISING	6,500		918	7,500	8,573
10	E	0	2365	3800	0	00 0	UNEMPLOYMENT	8,000		866	8,000	0
10	E	0	2365	3810	0	00 0	INS-WORKERS COMP	43,550		59,438	59,438	34,609
10	E	0	2365	3820	0	00 0	TORT LIAB INSURANCE-CLIC+Student Ins	50,341		67,656	15,053	60,194
10	E	0	2310	4100	0	00 0	BRD ED SERVICES GENERAL	30,000		13,628	30,000	23,739
10	E	0	2310	4400	0	00 0	NEWS LETTERS	0		-400	0	0
							*TOTAL	294,891		287,292	227,191	230,525
10	E	0	2321	1000	0	00 0	OFFICE OF SUPT SERVICES	283,106		267,081	267,081	250,781
10	E	0	2321	1011	0	00 0	DISTRICT SECRETARY	70,298		62,302	68,250	72,841
10	E	0	2321	1012	1	00 0	DIST SECY-OVERTIME/TEMP SAL	200		0	300	0

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
						24-25	Draft	23-24	23-24	22-23
10	E	0	2321	2110	0 00 0	TRS Employer Share	6,969	6,900	6,580	6,515
10	E	0	2321	2112	0 00 0	TRS Board Paid TRS	30,331	28,887	28,639	27,275
10	E	0	2321	2200	0 00 0	OFFICE OF SUPT SERVICE BENEFITS	63,553	37,430	60,615	34,578
10	E	0	2321	3141	0 00 0	OFFICE OF SUPT Travel Allowance	3,600	4,328	3,600	5,293
10	E	0	2321	3180	0 00 0	OFFICE OF SUPT Legal Services	0	0	0	0
10	E	0	2321	3320	0 00 0	OFFICE OF SUPT Professional Development	25,000	33,350	20,000	27,664
10	E	0	2321	3401	0 00 0	POSTAGE/MAILING	1,000	809	2,500	0
10	E	0	2321	4100	0 00 0	OFFICE OF SUPT SUPPLIES	18,000	17,123	15,000	11,696
10	E	0	2321	4110	0 00 0	OFFICE OF SUPT TRAVEL/MOVING EXPENSES	0	326	0	813
10	E	0	2321	6400	0 00 0	OFFICE OF SUPT DUES/FEES	4,750	4,530	4,500	5,051
10	E	0	2321	7000	0 00 0	CAP OUTLAY	0	0	0	0
10	E	0	2321	8000	0 00 0	OFFICE OF SUPT Termination Expenses	0	0	0	0
*TOTAL						506,807		463,067	477,066	442,508
10	E	0	2190	1000	0 00 0	Student Services - Salary				
10	E	0	2330	1000	0 00 0	Director of Student Services - Salary	126,208	130,239	129,792	133,859
10	E	0	2330	1011	0 00 0	Spec Educ Secretary Salary	61,550	19,615	0	0
10	E	0	2330	1012	0 00 0	Spec Educ Secretary - Overtime	500	0	300	0
10	E	0	2330	2110	0 00 0	TRS Employer Share	3,723	14,457	3,829	1,594
10	E	0	2330	2200	0 00 0	Director of Student Services - Benefits	17,000	16,832	8,500	4,275
10	E	0	2330	3141	0 00 0	Director of Student Services - Travel Expenses	1,200	1,200	1,200	1,200
10	E	0	2330	3320	0 00 0	Director of Student Services - Workshops/Staff Dev	2,500	398	2,500	0
10	E	0	2330	4100	0 00 0	Director of Student Services - Supplies	1,000	527	1,000	55
10	E	0	2330	5500	0 00 0	Director of Student Services - Capital Outlay	0	0	0	0
10	E	0	2330	6400	0 00 0	Director of Student Services - Dues	525	0	400	0
10	E	0	2330	7000	0 00 0	Director of Student Services - Capital Outlay	0	0	0	0
*TOTAL						214,206		183,267	147,521	140,983
10	E	0	2410	1000	0 00 0	PRINCIPAL SALARIES				
10	E	01	2410	1000	0 00 0	PRINCIPAL SALARIES - DL	125,000	142,145	140,608	144,041
10	E	02	2410	1000	0 00 0	PRINCIPAL SALARIES - WOIS	110,210	109,159	140,311	138,755
10	E	03	2410	1000	0 00 0	PRINCIPAL SALARIES - WO	118,450	215,739	213,860	286,150
10	E	0	2410	1011	0 00 0	PRINC SECY SALARIES	0	0	0	0
10	E	01	2410	1011	0 00 0	PRINC SECY SALARIES - DL	86,232	83,153	76,611	67,390
10	E	02	2410	1011	0 00 0	PRINC SECY SALARIES - WOIS	74,225	65,592	70,890	82,498
10	E	03	2410	1011	0 00 0	PRINC SECY SALARIES - WO	76,472	72,781	73,030	101,051
10	E	0	2410	1012	1 00 0	PRINC SECY-OVERTIME/TEMP	0	0	0	0
10	E	01	2410	1012	1 00 0	PRINC SECY-OVERTIME/TEMP - DL	1,000	1,605	1,000	1,062
10	E	02	2410	1012	1 00 0	PRINC SECY-OVERTIME/TEMP - WOIS	1,000	0	3,000	207
10	E	03	2410	1012	1 00 0	PRINC SECY-OVERTIME/TEMP - WO	1,000	23	1,000	0
10	E	0	2410	1250	0 00 0	ASST PRINC SALARY	0	0	0	0
10	E	0	2410	2110	0 00 0	TRS Employer Share	0	0	0	0
10	E	01	2410	2110	0 00 0	TRS Employer Share - DL	3,688	1,758	4,148	1,752
10	E	02	2410	2110	0 00 0	TRS Employer Share - WOIS	3,251	1,345	4,139	1,686
10	E	03	2410	2110	0 00 0	TRS Employer Share - WO	3,494	2,665	6,309	4,383
10	E	0	2410	2200	0 00 0	BENEFIT PRINC SERV	0	0	0	7,903
10	E	0	2410	2200	0 00 0	BENEFIT PRINC SERV - DL	33,845	32,543	25,983	14,819
10	E	0	2410	2200	0 00 0	BENEFIT PRINC SERV - WOIS	38,077	36,613	26,564	15,126
10	E	0	2410	2200	0 00 0	BENEFIT PRINC SERV - WO	39,481	37,963	42,310	27,701
10	E	001	2410	3000	0 00 0	Purchase Services - DL	0	0	0	0
10	E	002	2410	3000	0 00 0	Purchase Services - WOIS	0	0	0	0
10	E	003	2410	3000	0 00 0	Purchase Services - WO	0	0	0	0
10	E	003	2410	3141	0 00 0	Mileage Reimb - WO	0	0	0	0
10	E	002	2410	3230	0 00 0	CONTRACTUAL SERV - WOIS	0	0	0	0
10	E	001	2410	3320	0 00 0	WORKSHOP/TRAVEL - DL	1,500	707	2,000	0
10	E	002	2410	3320	0 00 0	WORKSHOP/TRAVEL - WOIS	500	768	1,600	840
10	E	003	2410	3320	0 00 0	WORKSHOP/TRAVEL WO	2,000	2,993	2,000	1,653
10	E	000	2410	3400	0 00 0	Principal Phone Expense	4,800	4,775	4,800	5,950
10	E	001	2410	4100	0 00 0	PRINCIPAL GEN SUPPLY DL	3,000	693	3,000	3,187
10	E	002	2410	4100	0 00 0	PRINCIPAL GEN SUPPLY WOIS	2,000	2,248	3,000	2,365
10	E	003	2410	4100	0 00 0	PRINCIPAL GEN SUPPLY WOMS	3,000	2,805	2,500	1,703
10	E	003	2410	4119	0 00 0	Graduation Supplies - WOMS	7,000	8,375	6,000	5,402
10	E	001	2410	5500	0 00 0	OFFICE OF PRINC Capital Outlay DL	0	0	0	0
10	E	002	2410	5500	0 00 0	OFFICE OF PRINC Capital Outlay WOIS	0	0	0	0
10	E	003	2410	5500	0 00 0	OFFICE OF PRINC Capital Outlay WO	0	0	0	0
10	E	001	2410	6400	0 00 0	OFFICE PRIN. Dues DL	600	688	600	0
10	E	002	2410	6400	0 00 0	OFFICE PRIN. Dues WOIS	500	0	500	419
10	E	003	2410	6400	0 00 0	OFFICE PRIN. Dues WOMS	2,000	1,273	1,000	1,917
10	E	001	2410	7000	0 00 0	OFFICE OF PRINC DL Less than \$2000	0	0	0	0
10	E	002	2410	7000	0 00 0	OFFICE OF PRINC WOIS Less than \$2000	0	0	0	0
10	E	003	2410	7000	0 00 0	OFFICE OF PRINC Capital Outlay WO Less \$2000	0	0	0	0
10	E	003	2410	8000	0 00 0	Termination Expenses	0	0	0	0
*TOTAL						742,324		828,408	856,763	917,962
10	E	0	2510	1000	0 00 0	Director of Business and Operations	142,984	139,385	140,449	121,861
10	E	0	2510	2110	0 00 0	TRS Employer Share	17,158	16,890	0	2,789
10	E	0	2510	2160	0 00 0	TRS Penalty/ERO EMPLOYER PAYMENT	0	0	0	0
10	E	0	2510	2200	0 00 0	BUSINESS MGR Benefits	14,500	7,683	12,256	11,672
10	E	0	2510	3000	0 00 0	BUS SERV-Professional Services	4,000	2,284	4,000	4,178
10	E	0	2510	3320	0 00 0	BUS SERV-WORKSHOP/TRAVEL	4,250	4,751	3,500	2,744
10	E	0	2510	3400	0 00 0	BUS SERV-Phone Expenses	1,200	1,200	1,200	1,200
10	E	0	2510	4100	0 00 0	SUPPLIES	3,000	2,240	3,000	2,071
10	E	0	2510	7000	0 00 0	BUSINESS SERV CAPITAL OUTLAY	0	1,788	0	0
10	E	0	2510	6400	0 00 0	DUES	1,000	590	1,000	2,090
*TOTAL						188,092		176,810	165,404	148,606
10	E	0	2520	1000	0 00 0	FISCAL SERV SALARIES	137,975	137,019	131,405	144,071
10	E	0	2520	1012	0 00 0	FISCAL SERV OVERTIME/TEMP	1,000	0	1,000	0
10	E	0	2520	2200	0 00 0	FISCAL SERVICES EMPLOYEE BENEFITS	19,055	27,570	18,500	10,272
10	E	0	2520	3141	0 00 0	Mileage Reimb	100	0	100	256
10	E	0	2520	3230	0 00 0	PROFESSIONAL SERVICES	3,000	1,440	3,000	1,882

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
						24-25	Draft	23-24	23-24	22-23
10	E	0	2520	3320	0 00 0	TRAVEL/WORKSHOP	750	852	1,000	1,620
10	E	0	2520	4100	0 00 0	BOOKKEEPER SUPPLIES	1,250	264	1,500	617
10	E	0	2520	4110	0 00 0	DISTRICT OFFICE SUPPLIES	14,000	8,198	14,000	8,506
10	E	0	2520	7000	0 00 0	BOOKKEEPER Capital Outlay	0	0	0	1,217
*TOTAL						177,130		175,343	170,505	168,441
10	E	0	2524	3110	0 00 0	Financial System Annual Costs/Services- Skyward	20,000	14,466	20,000	16,216
*TOTAL						20,000		14,466	20,000	16,216
10	E	0	2540	3231	0 00 0	EQUIPMENT MAINT SERVICE - Copiers	50,000	58,408	26,000	26,554
*TOTAL						50,000		58,408	26,000	26,554
10	E	1	2550	3310	0 00 370500	Pre-K Transportation	0	0	0	0
10	E	0	2550	3400	0 00 490900	Title 3 Grant-Afterschool Rdg Transportation	0	0	0	0
*TOTAL						0		0	0	0
10	E	0	2560	1000	0 00 0	FOOD SERV SALARIES	35,000	30,517	35,000	36,992
10	E	001	2560	1000	0 00 0	FOOD SERV SALARIES - DL	0	0	0	0
10	E	002	2560	1000	0 00 0	FOOD SERV SALARIES - WOIS	0	2,687	0	397
10	E	003	2560	1000	0 00 0	FOOD SERV SALARIES - WO	52,000	50,214	48,000	51,642
10	E	0	2560	1012	1 00 0	FOOD SERV SALARIES OVERTIME	0	0	0	0
10	E	0	2560	2110	0 00 0	TRS Employer Share	0	0	0	122
10	E	001	2560	2110	0 00 0	TRS Employer Share - DL	0	0	0	0
10	E	002	2560	2110	0 00 0	TRS Employer Share - WOIS	0	0	0	0
10	E	003	2560	2110	0 00 0	TRS Employer Share - WO	0	0	0	93
10	E	0	2560	2200	0 00 0	FOOD SERV EMPLOYEE BENEFITS	0	0	0	0
10	E	001	2560	2200	0 00 0	FOOD SERV EMPLOYEE BENEFITS - DL	0	0	0	0
10	E	002	2560	2200	0 00 0	FOOD SERV EMPLOYEE BENEFITS - WOIS	0	0	0	0
10	E	003	2560	2200	0 00 0	FOOD SERV EMPLOYEE BENEFITS - WO	8,000	259	8,000	3,985
10	E	0	2560	3150	0 00 0	PROFESSIONAL SERVICES	0	0	0	39,036
10	E	0	2560	3320	0 00 0	LUNCH PROG WORKSHOP/TRAVEL	0	0	0	0
10	E	001	2560	3320	0 00 0	LUNCH PROG WORKSHOP/TRAVEL - DL	0	0	0	0
10	E	002	2560	3320	0 00 0	LUNCH PROG WORKSHOP/TRAVEL - WOIS	0	0	0	0
10	E	003	2560	3320	0 00 0	LUNCH PROG WORKSHOP/TRAVEL - WO	500	75	1,000	0
10	E	0	2560	4100	0 00 0	FOOD SERVICES GENERAL SUPPLY	475,391	402,873	482,874	392,581
10	E	001	2560	4100	0 00 0	FOOD SERVICES GENERAL SUPPLY - DL	0	0	0	0
10	E	001	2560	4100	02 00 0	LUNCH PROGRAM SUPPLIES-DL	100	0	175	0
10	E	002	2560	4100	0 00 0	LUNCH PROGRAM SUPPLIES-WOIS	100	0	150	0
10	E	003	2560	4100	0 00 0	LUNCH PROGRAM SUPPLIES-WO	100	0	100	0
10	E	0	2560	4115	00 00 0	Milk Supplies	0	0	0	0
10	E	001	2560	4115	00 00 0	Milk Supplies - DL	0	0	0	0
10	E	002	2560	4115	00 00 0	Milk Supplies - WOIS	0	0	0	0
10	E	003	2560	4115	00 00 0	Milk Supplies - WO	0	0	0	0
10	E	001	2560	4116	01 00 370500	PRE-K SNACK SUPPLIES	0	0	0	0
10	E	0	2560	5500	00 00 336000	Lunch Program Capital Outlay	3,500	4,566	3,000	3,905
*TOTAL						574,691		491,190	578,299	528,753
10	E	0	2610	1000	0 00 0	Director of Technology	133,615	138,260	129,723	131,075
10	E	0	2630	1102	0 00 0	Technology Staff Salaries	105,000	134,879	132,500	139,699
10	E	0	2610	2110	0 00 0	Instructional Tech Coordinator - TRS Board Share	16,034	16,309	15,567	15,283
10	E	0	2610	2200	0 00 0	Instructional Tech Coordinator - Benefits	45,014	43,703	9,498	9,222
10	E	0	2610	3004	0 00 0	Powerschool/Outsourced Annual Fees	29,100	28,284	28,317	26,020
10	E	0	2610	3230	0 00 0	Website/Public Relations Services	1,900	0	1,900	300
10	E	0	2610	3320	0 00 0	Professional Development - IT Coor & Powerschool Training	7,000	6,226	7,000	5,701
10	E	0	2610	3400	0 00 0	Instructional Tech Coordinator - Phone Expenses	2,880	2,783	2,880	2,830
10	E	0	2610	4100	0 00 0	Instructional Tech Coordinator - Supplies	1,000	353	1,000	132
10	E	0	2610	6400	0 00 0	Instructional Tech Coordinator - Dues	635	295	720	975
10	E	0	2610	7000	0 00 0	Instructional Tech Coordinator - Capital Outlay	0	0	0	0
10	E	0	2620	3160	0 00 0	Technology Systems Assessment	0	0	0	0
*TOTAL						342,178		371,092	329,105	331,236
10	E	0	2900	3003	0 00 430000	Title 1 Supplemental Services	500	0	500	0
*TOTAL						500		0	500	0
10	E	0	3000	1000	0 00 0	Community Liaison - Non grant	0	0	0	0
10	E	0	3000	1000	0 00 430000	Community Liaison - Title-1	63,000	69,760	60,000	69,107
10	E	0	3000	1100	0 00 0	Community Outreach - Professional Services	0	0	0	0
10	E	0	3000	2110	0 00 0	TRS Board Share	0	0	0	0
10	E	0	3000	2110	0 00 499800	Federal TRS Board Share	12,927	12,430	22,300	0
10	E	0	3000	2200	0 00 0	Family Resource Insurance Benefits	0	0	0	5,136
10	E	0	3000	3141	0 00 0	Family Coordinator Mileage Expense	1,200	1,200	1,200	0
10	E	0	3000	3320	0 00 499800	Language Acquisition Workshops	10,000	2,573	15,000	0
10	E	0	3000	3320	0 00 0	Family Resource Coor Workshops	1,500	1,477	1,000	1,091
10	E	0	3000	4100	0 00 430000	Parent Nights Supplies	5,000	6,137	5,000	2,633
10	E	0	3000	4100	0 00 0	Community Outreach Supplies	0	0	0	1,190
10	E	0	3000	5500	0 00 0	Family Coordinator Capital Outlay	0	0	0	0
10	E	0	3000	6400	0 00 0	Family Coordinator Dues/Fees	0	0	0	0
*TOTAL						93,627		93,577	104,500	79,157
10	E	0	4120	3000	0 00 0	CONTRACTUAL SERVICES	500	0	500	0
10	E	0	4220	6700	0 00 0	SEDOL TUITION	605,000	492,497	615,000	595,824
*TOTAL						605,500		492,497	615,500	595,824
10	E	0	6000	6000	00 0	Contingency/Social Studies Curriculum	40,000	0	100,000	0
10	E	001	6000	6000	00 0	Contingency - DLS	7,050	0	4,400	0
10	E	002	6000	6000	00 0	Contingency - WOIS	6,650	0	4,432	0
10	E	003	6000	6000	00 0	Contingency - WOMS	25,600	0	23,455	0
*TOTAL						79,300		0	132,287	0
10	E	0	8430	0	0 00 0	Technology Lease Payments Transfer to Debt Serv-Principal	163,517	158,748	158,748	158,748
10	E	0	8530	0	0 00 0	Technology Lease Payments Transfer to Debt Serv-Int	3,604	5,310	5,310	5,310
10	E	0	8430	0000	0 00 0	Technology Lease Payments - 1:1 Initiative	0	0	0	0

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
					24-25	Draft	23-24	23-24	22-23
10	E	0	8910	0 0 00 0	ISBE Tech Loan Payments Transfer to Debt Serv Fund	0	0	0	0
			*TOTAL			167,121	164,058	164,058	164,058
	E				TRS On Behalf Payments	4,409,203	4,409,203	6,749,915	5,312,000
			*TOTAL			20,390,942	18,791,364	22,722,107	19,731,089

**DIAMOND LAKE SCHOOL DISTRICT 76
BUDGET WORKSHEET
(OPERATIONS, BLDG., AND MAINTENANCE)**

ACCOUNT NUMBER					DESCRIPTION	PROPOSED	ACTUAL	ADOPTED	ACTUAL
					DISTRICT WIDE	24-25	23-24	23-24	22-23
					OPERATION AND MAINTENANCE OF PLANT SERV.	BUDGET	as of 6-30-2024	BUDGET	as of 6-30-2023
					SALARIES				
20	0	2540	1000	00 00 0	O/M SALARIES	167,050	207,697	198,100	187,771
20	0	2540	1010	00 00 0	O+M STIPENDS-Bldg Use	4,000	6,513	5,000	6,755
20	0	2540	1012	00 00 0	O & M OVERTIME	1,000	0	1,000	781
20	0	2540	1202	00 00 0	SUMMER WORK SALARIES	2,000	0	2,000	0
			*TOTAL		SALARIES	174,050	214,210	206,100	195,306
					EMPLOYEE BENEFITS				
20	0	2540	2200	00 00 0	BENEFIT-O/M	30,900	35,700	30,900	19,673
			*TOTAL		EMPLOYEE BENEFITS	30,900	35,700	30,900	19,673
					PURCHASED SERVICES				
20	0	2540	3200	00 00 0	Bank Fees	1,700	1,680	1,700	1,680
20	0	2540	3141	00 00 0	Travel/Mileage Reimbursement	750	122	1,200	587
20	0	2540	3100	00 00 0	Architectural Services	0	0	0	0
20	0	2540	3190	00 00 392500	Architectural Services - Maintenance Grant	0	0	0	0
20	0	2540	3202	00 00 0	SNOW REMOVAL/GRASS CUTTING	85,000	83,092	60,000	76,854
20	0	2540	3210	00 00 0	DISPOSAL	23,000	19,953	23,500	22,557
20	0	2540	3220	00 00 0	CLEANING SERVICES	440,000	368,610	400,000	350,175
20	0	2540	3230	00 00 0	Purchased Services	0	10,245	0	9,137
20	0	2540	3232	00 00 0	OPERATION MAINT GEN MAINT	110,000	59,951	120,000	77,754
20	0	2540	3320	00 00 0	Staff Development/Training	3,500	2,198	3,000	14,076
20	0	2540	3400	00 00 0	TELEPHONE / INTERNET	28,000	36,241	23,000	20,060
20	0	2540	3700	00 00 0	WATER/SEWER SERVICES	11,500	6,626	12,000	11,323
20	0	2365	3820	00 00 0	BUILDING LIABILITY INS-CLIC	25,612	14,516	14,516	13,835
			*TOTAL		PURCHASED SERVICES	729,062	603,235	658,916	598,039
					SUPPLIES AND MATERIALS				
20	0	2540	4100	00 00 0	GENERAL SUPPLIES & WO PA Sound System	115,000	114,131	120,000	60,806
20	0	2540	4640	00 00 0	Gasoline Supplies	7,500	0	8,500	5,938
20	0	2540	4650	00 00 0	NATURAL GAS	45,000	39,795	50,000	50,674
20	0	2540	4660	00 00 0	ELECTRICITY	185,000	174,781	210,000	128,394
			*TOTAL		SUPPLIES AND MATERIALS	352,500	328,707	388,500	245,813
					CAPITAL OUTLAY				
20	0	2540	5500	00 00 0	CAP OUTLAY	0	0	0	0
20	0	2540	5500	00 00 0	OPER/MAINT Capital Outlay	0	0	0	0
20	0	2540	5750	00 00 0	OPER/MAINT Capital Outlay - Facility Maint Plan Work	0	0	0	55,612
			*TOTAL		CAPITAL OUTLAY	0	0	0	55,612
20	0	2540	7000	00 00 0	CAPITAL OUTLAY LESS THAN \$2000	4,000	3,000	5,000	2,795
			**TOTAL		TOTAL CAPITAL OUTLAY LESS THAN \$2000	4,000	3,000	5,000	2,795
					OTHER OBJECTS				
20	0	4120	6001	00 00 0	SEDOL OPER/MAINT ASSESSMENTS	29,500	27,575	31,000	0
			*TOTAL		OTHER OBJECTS	29,500	27,575	31,000	0
			**TOTAL		OPERATION AND MAINTENANCE OF PLANT	1,320,012	1,212,427	1,320,416	1,117,239
					PROVISION FOR CONTINGENCIES				
20	0	6000	600	00 00 0	OTHER OBJECTS	50,000	0	57,000	0
			*TOTAL		PROVISION FOR CONTINGENCIES	50,000	0	57,000	0
20	E	0	8400	0 0 00 0	Technology Lease Payments Transfer to Debt Serv-Principal	0	0	0	0
20	E	0	8710	0 0 00 0	Transfer to Pay Interest on Revenue Bonds	0	0	0	0
			*TOTAL			0	0	0	0
			***TOTAL		DISTRICT WIDE	1,370,012	1,212,427	1,377,416	1,117,239
			****TOTAL		OPERATIONS, BLDG., AND MAINTENANCE	1,370,012	1,212,427	1,377,416	1,117,239

**DIAMOND LAKE SCHOOL DISTRICT 76
BUDGET WORKSHEET
(DEBT SERVICE FUND)**

ACCOUNT NUMBER					DESCRIPTION	PROPOSED	ACTUAL	ADOPTED	ACTUAL
					DISTRICT WIDE	24-25	23-24	23-24	22-23
					BONDS	BUDGET	as of 6-30-2024	BUDGET	as of 6-30-2023
					CAPITAL OUTLAY				

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL	
					24-25	Draft	23-24	23-24	22-23	
30	0	5400	6000	00 00 0	BONDS BANK CHARGE DISTR	5,000	4,600	2,200	5,675	
		*TOTAL			TOTAL OTHER	5,000	4,600	2,200	5,675	
OTHER OBJECTS										
30	0	5200	6200	00 00 0	INTEREST ON BONDS	356,390	389,244	389,244	420,759	
30	0	5200	612	00 00 0	SEDOL BLDG BONDS - Interest	0	0	0	0	
30	0	5250	600	00 00 0	Working Cash Loan - Interest	0	0	0	0	
30	0	5270	620	00 00 0	UNICOM Payment - Interest	0	0	0	0	
30	0	5280	6200	00 00 0	Tech Loan - Interest	0	0	0	0	
		*TOTAL			OTHER OBJECTS	356,390	389,244	389,244	420,759	
		**TOTAL			BONDS	356,390	389,244	389,244	420,759	
DEBT SERVICES - BOND PRINCIPAL RETIRED										
OTHER OBJECTS										
30	0	5300	6100	00 00 0	DEBT SERV BND PRNPL RET	920,000	885,000	885,000	855,000	
30	0	5300	612	00 00 0	SEDOL BLDG BONDS - Principal	0	0	0	0	
30	0	5370	6200	00 00 0	Tech Loan Interest Payment	3,604	5,415	5,310	1,250	
30	0	5370	6100	00 00 0	Tech Loan - Principal	163,517	160,707	158,748	187,570	
30	0	5380	6100	00 00 0	Tech Loan Principal 1:1 Initiative	0	0	0	0	
30	0	5400	610	00 00 0	Working Cash Loan Repayment	0	0	0	0	
		*TOTAL			OTHER OBJECTS	1,087,121	1,051,122	1,049,058	1,043,820	
		**TOTAL			DEBT SERVICES - BOND PRINCIPAL	1,087,121	1,051,122	1,049,058	1,043,820	
Transfer of Interest 8140										
30	0	8140	000	00 00 0	PRMT TRANSF OF INTEREST	0	0	0	0	
		*TOTAL			TRANSFER OF INTEREST	0	0	0	0	
		**TOTAL			Transfer 8140	0	0	0	0	
		***TOTAL			DISTRICT WIDE	1,448,511	1,444,965	1,440,502	1,470,254	
		****TOTAL			BOND AND INTEREST	1,448,511	1,444,965	1,440,502	1,470,254	

DIAMOND LAKE SCHOOL DISTRICT 76

**BUDGET WORKSHEET
(TRANSPORTATION)**

ACCOUNT NUMBER	DESCRIPTION				PROPOSED	ACTUAL	ADOPTED	ACTUAL	
	DISTRICT WIDE				24-25	23-24	23-24	22-23	
	PUPIL TRANSPORTATION SERVICES				BUDGET	as of 6-30-2024	BUDGET	as of 6-30-2023	
SALARIES									
40	0	2550	1000	0 00 0	TRANSPORTATION SALARY	15,776	15,316	15,317	12,824
		*TOTAL			SALARIES	15,776	15,316	15,317	12,824
EMPLOYEE BENEFITS									
40	0	2550	2100	0 00 0	TRS Employer Share	1,700	1,515	1,650	1,571
40	0	2550	2200	0 00 0	TRANSPORTATION SALARY BENEFIT	750	362	800	394
		*TOTAL			EMPLOYEE BENEFITS	2,450	1,876	2,450	1,965
PURCHASED SERVICES									
40	0	2550	3000	0 00 0	Purchased Services - Bank Fees	350	61	500	294
40	0	2550	3101	0 00 0	SPORTS ACTIVITY	26,000	24,982	20,900	20,861
40	0	2550	3300	0 00 0	SPECIAL EDUCATION SERVICE	750,000	728,612	600,000	600,521
40	0	2550	3310	0 00 0	REGULAR TRANSPORTATION	975,000	959,332	905,000	906,498
40	0	2550	3311	1 00 0	REGULAR/PreK Non Reimb Trans and Reg Summer School	0	0	0	0
40	0	2550	3311	0 00 370500	Pre-K Grant Transportation - non reimbursable	0	0	0	0
40	0	2550	3390	0 00 0	FIELD TRIPS	10,000	20,938	3,000	8,258
40	1	2550	3390	0 00 0	FIELD TRIPS Diamond Lake	2,500	0	2,500	902
40	2	2550	3390	0 00 0	FIELD TRIPS WOIS	2,500	815	3,000	0
40	3	2550	3390	0 00 0	FIELD TRIPS WOMS	4,500	1,284	2,000	4,976
40	0	2550	3402	0 00 0	AFTER SCHOOL BUS	0	0	0	0
40	0	2550	3402	0 00 430000	Afterschool Program Transportation - Title-I	0	0	0	0
40	0	2550	3402	0 00 490900	AFTER SCHOOL BUS DL Reading	0	0	0	0
		*TOTAL			PURCHASED SERVICES	1,770,850	1,736,024	1,536,900	1,542,310
SUPPLIES AND MATERIALS									
40	0	2550	4640	0 00 0	GASOLINE (20,000 gallons)	95,000	107,119	80,000	77,495
		*TOTAL			SUPPLIES AND MATERIALS	95,000	107,119	80,000	77,495
OTHER OBJECTS									
40	0	8140	6000	0 00 0	Contingency	0	0	0	0
		*TOTAL			OTHER OBJECTS	0	0	0	0
		**TOTAL			PUPIL TRANSPORTATION SERVICES	1,884,076	1,860,336	1,634,667	1,634,595
		***TOTAL			DISTRICT WIDE	1,884,076	1,860,336	1,634,667	1,634,595

DIAMOND LAKE SCHOOL DISTRICT 76

**BUDGET WORKSHEET
(IMRF RETIREMENT)**

ACCOUNT NUMBER	DESCRIPTION				PROPOSED	ACTUAL	ADOPTED	ACTUAL	
	DISTRICT WIDE				24-25	23-24	23-24	22-23	
	ELEMENTARY				BUDGET	as of 6-30-2024	BUDGET	as of 6-30-2023	
EMPLOYEE BENEFITS									
50	0	1110	213	0 00 0	ELEMENTARY EMPLOYEE - Social Security	2,245	2,159	2,168	2,085

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
					24-25	Draft	23-24	23-24	22-23
50	1	1110	213	0 00 0	ELEMENTARY EMPLOYEE - Social Security - DL	0	0	0	0
50	2	1110	213	0 00 0	ELEMENTARY EMPLOYEE - Social Security - WOIS	88	85	194	187
50	3	1110	213	0 00 0	ELEMENTARY EMPLOYEE - Social Security - WO	135	130	0	0
50	0	1110	214	0 00 0	ELEMENTARY EMPLOYEE - Medicare	4,515	4,342	5,486	5,275
50	1	1110	214	0 00 0	ELEMENTARY EMPLOYEE - Medicare - DL	11,680	11,231	12,007	11,545
50	2	1110	214	0 00 0	ELEMENTARY EMPLOYEE - Medicare - WOIS	13,865	13,332	13,679	13,153
50	3	1110	214	0 00 0	ELEMENTARY EMPLOYEE - Medicare - WO	20,408	19,623	19,816	19,054
					*TOTAL	52,937	50,901	53,351	51,299
					**TOTAL	52,937	50,901	53,351	51,299
					Pre-K				
					EMPLOYEE BENEFITS				
50	0	1125	213	0 00 3705	Pre-K - Social Security	1,640	1,576	1,355	1,303
50	1	1125	214	0 00 3705	Pre-K - Medicare	3,541	3,404	2,795	2,687
					*TOTAL	5,180	4,981	4,150	3,990
					**TOTAL	5,180	4,981	4,150	3,990
					ADAPTIVE PE 1200				
					EMPLOYEE BENEFITS				
50	0	1200	213	0 00 0	Adaptive PE - Social Security	0	0	0	0
50	0	1200	214	0 00 0	Adaptive PE - Medicare	62	0	60	0
					*TOTAL	62	0	60	0
					**TOTAL	62	0	60	0
					OT 1204	62	0	60	0
					LD 1205				
					EMPLOYEE BENEFITS				
50	0	1205	213	0 00 0	LEARNING DISABLED (LD) - Social Security	671	645	1,279	1,230
50	0	1205	213	0 00 4620	LEARNING DISABLED (LD) - Social Security - IDEA	15,241	14,655	17,847	17,161
50	1	1205	213	0 00 0	LEARNING DISABLED (LD) - Social Security - DL	3,774	3,629	2,895	2,784
50	2	1205	213	0 00 0	LEARNING DISABLED (LD) - Social Security - WOIS	0	-32	-50	-48
50	3	1205	213	0 00 0	LEARNING DISABLED (LD) - Social Security - WO	2,374	1,110	2,283	86
50	0	1205	214	0 00 0	LEARNING DISABLED (LD) - Medicare	157	151	299	288
50	0	1205	214	0 00 4620	LEARNING DISABLED (LD) - Medicare - IDEA	3,605	3,466	4,319	4,153
50	1	1205	214	0 00 0	LEARNING DISABLED (LD) - Medicare - DL	4,005	3,851	3,665	3,524
50	2	1205	214	0 00 0	LEARNING DISABLED (LD) - Medicare - WOIS	3,631	3,492	2,941	2,828
50	3	1205	214	0 00 0	LEARNING DISABLED (LD) - Medicare - WO	4,620	4,443	4,780	4,596
					*TOTAL	38,078	35,409	40,258	36,601
					**TOTAL	38,078	35,409	40,258	36,601
					E/C AT RISK				
					EMPLOYEE BENEFITS				
50	0	1225	213	0 00 0	EARLY CHILDHOOD (EC) - Social Security	100	0	100	0
50	0	1225	213	0 00 4600	EARLY CHILDHOOD (EC) - Social Security - IDEA EC	0	0	4	3
50	0	1225	213	0 00 0	EARLY CHILDHOOD (EC) - Medicare	1,394	1,340	1,674	1,610
50	0	1225	214	0 00 4600	EARLY CHILDHOOD (EC) - Medicare - IDEA EC	326	313	392	377
					*TOTAL	1,820	1,654	2,170	1,990
					**TOTAL	1,820	1,654	2,170	1,990
					TITLE I				
					EMPLOYEE BENEFITS				
50	0	1250	214	0 00 430000	TITLE I - Medicare		0		0
50	1	1250	214	0 00 430000	TITLE I - Medicare - DL	687	0	661	0
50	2	1250	214	0 00 430000	TITLE I - Medicare - WOIS	0	0	662	636
50	3	1250	214	0 00 430000	TITLE I - Medicare - WO	772	0	743	0
					*TOTAL	1,459	0	2,065	636
					**TOTAL	1,459	0	2,065	636
					Reading Improv 1255				
					EMPLOYEE BENEFITS				
50	0	1255	214	0 00 0	READING ESSENTIALS - Medicare	236	227	1,301	1,251
50	1	1255	214	0 00 0	READING ESSENTIALS - Medicare - DL	2,065	1,985	1,938	1,864
50	2	1255	214	0 00 0	READING ESSENTIALS - Medicare - WOIS	2,612	2,512	1,854	1,783
50	3	1255	214	0 00 0	READING ESSENTIALS - Medicare - WO	1,260	1,211	1,211	1,164
					*TOTAL	6,173	5,935	6,305	6,062
					**TOTAL	6,173	5,935	6,305	6,062
					INTERSCHOLASTIC PROGRAMS				
					EMPLOYEE BENEFITS				
50	0	1500	213	0 00 0	INTERSCHOLASTIC PROGRAMS - Social Security	394	379	729	701
50	0	1500	214	0 00 0	INTERSCHOLASTIC PROGRAMS - Medicare	900	866	795	764
					*TOTAL	1,294	1,244	1,524	1,465
					**TOTAL	1,294	1,244	1,524	1,465
					SUMMER SCHOOL PROGRAMS				
					EMPLOYEE BENEFITS				
50	0	1600	213	0 00 0	SUMMER SCHOOL PROGRAMS - Social Security	306	294	364	350
50	0	1600	214	0 00 0	SUMMER SCHOOL PROGRAMS - Medicare	616	593	1,578	1,517
50	0	1601	214	0 00 0	SUMMER ENRICHMENT PROGRAMS - Medicare		0		0
					*TOTAL	922	887	1,942	1,867
					**TOTAL	922	887	1,942	1,867
					GIFTED PROGRAM				
					EMPLOYEE BENEFITS				
50	0	1650	214	0 00 0	GIFTED PROGRAMS - Medicare		0		0
50	1	1650	214	0 00 0	GIFTED PROGRAMS - Medicare - DL	0	0	215	206
50	2	1650	214	0 00 0	GIFTED PROGRAMS - Medicare - WOIS	0	0	0	0
50	3	1650	214	0 00 0	GIFTED PROGRAMS - Medicare - WO	0	0	0	0
					*TOTAL	0	0	215	206
					**TOTAL	0	0	215	206
					BILINGUAL PROGRAM				

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
					24-25	Draft	23-24	23-24	22-23
EMPLOYEE BENEFITS									
50	0	1800	213	0 00 0	BILINGUAL PROGRAMS - Social Security		0		0
50	0	1800	214	0 00 0	BILINGUAL PROGRAMS - Medicare	0	0	0	0
50	0	1800	214	0 00 3305	BILINGUAL PROGRAMS - Medicare - Bilingual	0	0	0	0
50	0	1800	214	0 00 4909	BILINGUAL PROGRAMS - Medicare - Title 3	0	0	0	0
50	0	1800	214	0 00 4932	BILINGUAL PROGRAMS - Medicare - Title 2	0	0	0	0
50	1	1800	214	0 00 0	BILINGUAL PROGRAMS - Medicare - DL	4,030	3,875	4,453	4,282
50	2	1800	214	0 00 0	BILINGUAL PROGRAMS - Medicare - WOIS	6,587	6,333	7,498	7,210
50	3	1800	214	0 00 0	BILINGUAL PROGRAMS - Medicare - WO	4,365	4,197	4,183	4,022
50	1	1800	214	0 00 330500	BILINGUAL PROGRAMS - Medicare - DL	0		0	
50	2	1800	214	0 00 330500	BILINGUAL PROGRAMS - Medicare - WOIS	1,384	0	1,330	0
50	3	1800	214	0 00 330500	BILINGUAL PROGRAMS - Medicare - WO	0	0	0	0
					*TOTAL	16,365	14,405	17,464	15,513
					**TOTAL	16,365	14,405	17,464	15,513
ATTENDANCE AND SOCIAL WORK SERVICES									
EMPLOYEE BENEFITS									
50	0	2110	213	0 00 0	ATTENDANCE/SOC WRK SERV - Fica	0	0	0	0
50	0	2110	214	0 00 0	ATTENDANCE/SOC WRK SERV - Medicare	0	0	0	0
50	1	2110	214	0 00 0	ATTENDANCE/SOC WRK SERV - Medicare - DL	1,028	988	129	124
50	2	2110	214	0 00 0	ATTENDANCE/SOC WRK SERV - Medicare - WOIS	677	651	195	188
50	3	2110	214	0 00 0	ATTENDANCE/SOC WRK SERV - Medicare - WO	914	879	878	845
					*TOTAL	2,619	2,518	1,203	1,156
					**TOTAL	2,619	2,518	1,203	1,156
HEALTH SERVICES									
EMPLOYEE BENEFITS									
50	0	2130	213	0 13 0	HEALTH SERVICES EMPLOYEE - Social Security				
50	1	2130	213	0 13 0	HEALTH SERVICES EMPLOYEE - Social Security - DL	3,606	3,467	1,158	2,180
50	2	2130	213	0 13 0	HEALTH SERVICES EMPLOYEE - Social Security - WOIS	2,179	0	2,095	0
50	0	2130	214	0 00 0	HEALTH SERVICES EMPLOYEE - Medicare	4,208	4,046	3,832	3,685
50	1	2130	214	0 00 0	HEALTH SERVICES EMPLOYEE - Medicare - DL	843	811	530	510
50	2	2130	214	0 00 0	HEALTH SERVICES EMPLOYEE - Medicare - WOIS	510	0	490	0
50	3	2130	214	0 00 0	HEALTH SERVICES EMPLOYEE - Medicare - WO	984	946	896	862
					*TOTAL	12,330	9,270	9,002	7,237
					**TOTAL	12,330	9,270	9,002	7,237
OCCUPATIONAL THERAPY									
EMPLOYEE BENEFITS									
50	0	2131	213	0 00 0	OCCUPATIONAL THERAPY EMPLOYEE - Social Security	0		0	
50	0	2131	213	0 00 4620	OCCUPATIONAL THERAPY EMPLOYEE - Social Security - IDEA	583	560	0	0
50	0	2131	214	0 00 0	OCCUPATIONAL THERAPY EMPLOYEE - Medicare	3,527	131	3,392	3,261
50	0	2131	214	0 00 4620	OCCUPATIONAL THERAPY EMPLOYEE - Medicare - IDEA	0	0	0	0
					*TOTAL	4,110	691	3,392	3,261
					**TOTAL	4,110	691	3,392	3,261
PSYCHOLOGICAL SERVICES									
EMPLOYEE BENEFITS									
50	0	2140	214	0 00 0	PSYCHOLOGICAL SERVICES - Medicare	171	165	1,650	1,586
					*TOTAL	171	165	1,650	1,586
					**TOTAL	171	165	1,650	1,586
SPEECH PATHOLOGY AND AUDIOLOGY									
EMPLOYEE BENEFITS									
50	0	2150	214	0 00 0	SPEECH SERVICES - Medicare				
50	1	2150	214	0 00 0	SPEECH SERVICES - Medicare - DL	2,383	2,291	2,280	2,192
50	2	2150	214	0 00 0	SPEECH SERVICES - Medicare - WOIS	1,196	1,150	1,054	1,014
50	3	2150	214	0 00 0	SPEECH SERVICES - Medicare - WO	655	629	552	530
					*TOTAL	4,234	4,071	3,886	3,736
					**TOTAL	4,234	4,071	3,886	3,736
Pupil Services/Special Education									
EMPLOYEE BENEFITS									
50	0	2190	2130	0 00 0	Pupil Services/Special Education - Medicare	0		0	
50	0	2190	2140	0 00 0	Pupil Services/Special Education - Medicare	1,854	0	1,782	0
					*TOTAL	1,854	0	1,782	0
					**TOTAL	1,854	0	1,782	0
IMPROVEMENT OF INSTRUCTION SERVICES									
EMPLOYEE BENEFITS									
50	0	2210	213	0 00 0	Staff Development/Curriculum - Social Security	4,015	3,860	3,848	3,700
50	0	2210	214	0 00 0	Staff Development/Curriculum - Medicare	6,753	6,493	4,203	4,041
50	0	2210	214	0 00 0	Title 1 Staff Development/Curriculum - Medicare	750	290	702	675
50	0	2210	214	0 00 3705	Staff Development/Curriculum - Medicare - Pre-K	2,135	863	2,137	2,055
					*TOTAL	13,652	11,507	10,890	10,472
					**TOTAL	13,652	11,507	10,890	10,472
EDUCATION MEDIA SERVICES									
EMPLOYEE BENEFITS									
50	0	2220	213	0 00 0	EDUCATIONAL MEDIA SERV - Social Security	0	0	0	0
50	0	2220	214	0 00 0	EDUCATIONAL MEDIA SERV - Medicare				
50	1	2220	214	0 00 0	EDUCATIONAL MEDIA SERV - Medicare - DL	512	0	492	0
50	2	2220	214	0 00 0	EDUCATIONAL MEDIA SERV - Medicare - WOIS	0	0	0	0
50	3	2220	214	0 00 0	EDUCATIONAL MEDIA SERV - Medicare - WO	0	0	0	0
					*TOTAL	512	0	492	0
					**TOTAL	512	0	492	0
BOARD OF EDUCATION SERVICES									
EMPLOYEE BENEFITS									
50	0	2310	213	0 00 0	Board Secy - Social Security	0	0	0	0
50	0	2310	214	0 00 0	Board Secy/Treasurer - Medicare	0	0	0	0

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
					24-25	Draft	23-24	23-24	22-23
					*TOTAL	0	0	0	0
					**TOTAL	0	0	0	0
					EMPLOYEE BENEFITS				
					BOARD OF EDUCATION SERVICES				
					OFFICE OF THE SUPERINTENDENT SERVICES				
					EMPLOYEE BENEFITS				
50	0	2321	213	0 00 0	OFFICE OF SUPT SERVICES - Social Security	3,946	3,794	4,314	4,148
50	0	2321	214	0 00 0	OFFICE OF SUPT SERVICES - Medicare	4,987	4,795	4,827	4,641
					*TOTAL	8,933	8,589	9,141	8,790
					**TOTAL	8,933	8,589	9,141	8,790
					OFFICE OF SPECIAL AREAS ADMINISTRATION				
					EMPLOYEE BENEFITS				
50	0	2330	213	0 00 0	OFFICE OF SPEC AREAS ADM - Social Security	1,240	1,216	0	0
50	0	2330	214	0 00 0	OFFICE OF SPEC AREAS ADM - Medicare	2,081	2,001	1,729	1,663
					*TOTAL	3,321	3,217	1,729	1,663
					**TOTAL	3,321	3,217	1,729	1,663
					OFFICE OF THE PRINCIPAL SERVICES				
					EMPLOYEE BENEFITS				
50	0	2410	213	0 00 0	OFFICE OF PRINCIPAL SERV - Social Security		4,970	3,672	3,530
50	1	2410	213	0 00 0	OFFICE OF PRINCIPAL SERV - Social Security - DL	5,168			
50	2	2410	213	0 00 0	OFFICE OF PRINCIPAL SERV - Social Security - WOIS	3,933	3,781	4,591	4,414
50	3	2410	213	0 00 0	OFFICE OF PRINCIPAL SERV - Social Security - WO	4,395	4,226	5,790	5,567
50	0	2410	214	0 00 0	OFFICE OF PRINCIPAL SERV - Medicare	0	0	0	
50	1	2410	214	0 00 0	OFFICE OF PRINCIPAL SERV - Medicare - DL	3,332	3,203	2,976	2,861
50	2	2410	214	0 00 0	OFFICE OF PRINCIPAL SERV - Medicare - WOIS	2,424	2,331	3,084	2,966
50	3	2410	214	0 00 0	OFFICE OF PRINCIPAL SERV - Medicare - WO	4,110	3,952	5,286	5,083
					*TOTAL	23,363	22,464	25,398	24,421
					**TOTAL	23,363	22,464	25,398	24,421
					DIRECTION OF BUSINESS SUPPORT SERVICES				
					EMPLOYEE BENEFITS				
50	0	2510	214	0 00 0	BUSINESS MGR BENEFIT - Medicare	2,029	1,951	1,730	1,663
					*TOTAL	2,029	1,951	1,730	1,663
					**TOTAL	2,029	1,951	1,730	1,663
					FISCAL SERVICES				
					EMPLOYEE BENEFITS				
50	0	2520	213	0 00 0	FISCAL SERVICES - Social Security	8,239	7,922	8,210	7,894
50	0	2520	214	0 00 0	FISCAL SERVICES - Medicare	1,927	1,853	1,922	1,848
					*TOTAL	10,166	9,775	10,132	9,743
					**TOTAL	10,166	9,775	10,132	9,743
					OPERATION AND MAINTENANCE OF PLANT SERV.				
					EMPLOYEE BENEFITS				
50	0	2540	213	0 00 0	OPERATION MAINT. - Social Security	12,281	11,809	10,435	10,034
50	0	2540	214	0 00 0	OPERATION MAINT. - Medicare	2,970	2,856	2,533	2,436
					*TOTAL	15,251	14,665	12,968	12,470
					**TOTAL	15,251	14,665	12,968	12,470
					PUPIL TRANSPORTATION SERVICES				
					EMPLOYEE BENEFITS				
50	0	2550	213	0 00 0	DIR TRANSPORTATION - Fica	827	0	795	0
50	0	2550	214	0 00 0	DIR TRANSPORTATION - Medicare	223	215	186	179
					*TOTAL	1,050	215	981	179
					**TOTAL	1,050	215	981	179
					FOOD SERVICES				
					EMPLOYEE BENEFITS				
50	0	2560	213	0 00 0	FOOD SERVICES - Social Security		1,038	1,931	1,857
50	1	2560	213	0 00 0	FOOD SERVICES - Social Security - DL	1,080	151	1,077	0
50	2	2560	213	0 00 0	FOOD SERVICES - Social Security - WOIS	1,120			
50	3	2560	213	0 00 0	FOOD SERVICES - Social Security - WO	2,667	2,564	2,632	2,530
50	0	2560	214	0 00 0	FOOD SERVICES - Medicare	458	440	558	536
50	1	2560	214	0 00 0	FOOD SERVICES - Medicare - DL	0	0	6	6
50	2	2560	214	0 00 0	FOOD SERVICES - Medicare - WOIS	262	38	252	0
50	3	2560	214	0 00 0	FOOD SERVICES - Medicare - WO	721	693	757	728
					*TOTAL	6,308	4,925	7,213	5,657
					**TOTAL	6,308	4,925	7,213	5,657
					Family Resource Center				
					EMPLOYEE BENEFITS				
50	0	3000	213	0 00 0	Family Resource Center - Social Security	8,418	8,095	8,104	7,792
50	0	3000	213	0 00 4909	Family Resource Center - Social Security - Title 3	4,874	4,778	6,888	6,753
50	0	3000	214	0 00 0	Family Resource Center - Medicare	3,855	3,707	1,638	1,575
50	0	3000	214	0 00 4909	Family Resource Center - Medicare - Title 3	0	0	0	0
					*TOTAL	17,148	16,580	16,630	16,121
					**TOTAL	17,148	16,580	16,630	16,121
					***TOTAL	251,342	226,020	247,724	227,785
					****TOTAL	251,342	226,020	247,724	227,785
51	0	1110	212	0 00 0	ELEMENTARY EMPLOYEE - I.M.R.F.	3,471	3,337	3,811	3,664
51	1	1125	212	0 00 3705	Pre-K - I.M.R.F.	2,291	2,203	2,199	2,115
51	0	1205	212	0 00 0	LEARNING DISABLED (LD) - I.M.R.F.	954	917	2,192	2,108
51	1	1205	212	0 00 4620	LEARNING DISABLED (LD) - I.M.R.F. - IDEA	31,907	21,729	30,679	29,499
51	1	1205	212	0 00 0	LEARNING DISABLED (LD) - I.M.R.F. - DL	0	0	169	162

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

						PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL
						24-25	Draft	23-24	23-24	22-23
51	2	1205	212	0	00 0	5,821		5,597	5,225	5,024
51	3	1205	212	0	00 0	125		1,762	125	-67
		*TOTAL				38,806		30,004	38,390	36,727
51	0	1225	212	0	00 0	0		0	7	7
51	0	1225	212	0	00 4600	1,950		1,875	2,803	2,695
		*TOTAL				1,950		1,875	2,810	2,702
51	0	1500	212	0	00 0	1,109		438	1,067	1,026
51	0	1600	212	0	00 0	432		415	550	529
51	0	1800	212	0	00 0	0		0	0	0
51	0	2130	212	0	13 0					
51	1	2130	212	0	13 0	4,942		4,845	3,632	3,561
51	2	2130	212	0	13 0	7,184		6,012	6,907	6,642
		*TOTAL				12,125		10,857	10,539	10,202
51	0	2131	212	0	13 0	0		0	0	0
51	0	2131	212	0	13 4620	6,250		920	6,176	5,938
		*TOTAL				6,250		920	6,176	5,938
51	0	2190	2120	0	00 0	0		0	0	0
51	0	2210	212	0	00 0	5,618		5,401	6,250	6,010
51	0	2220	212	0	00 0	0		0	0	0
51	0	2310	212	0	00 0	0		0	0	0
51	0	2321	212	0	00 0	5,522		5,309	6,074	5,840
51	0	2330	212	0	00 0	1,800		1,665	0	0
51	0	2410	212	0	00 0					
51	1	2410	212	0	00 0	7,229		6,951	5,790	5,567
51	2	2410	212	0	00 0	5,527		5,314	7,449	7,163
51	3	2410	212	0	00 0	6,146		5,909	9,583	9,215
		*TOTAL				18,901		18,174	22,823	21,945
51	0	2520	212	0	00 0	11,855		11,399	13,768	13,239
51	0	2540	212	0	00 0	18,124		17,427	17,915	17,226
51	0	2560	212	0	00 0					
51	1	2560	212	0	00 0	0		0	0	0
51	2	2560	212	0	00 0	8,250		212	8,247	7,930
51	3	2560	212	0	00 0	9,500		3,766	9,379	9,018
		*TOTAL				17,750		3,979	17,626	16,948
51	0	3000	212	0	00 0	12,590		12,106	6,661	6,405
51	0	3000	212	0	00 4909	5,173		5,071	0	0
		*TOTAL				17,763		17,177	6,661	6,405
51	0	4120	212	0	0 0	26,374		25,360	9,138	8,787
		***TOTAL				190,141		155,942	165,797	159,302
		****TOTAL				190,141		155,942	165,797	159,302

DIAMOND LAKE SCHOOL DISTRICT 76

**BUDGET WORKSHEET
(CAPITAL PROJECTS FUND)**

						PROPOSED	ACTUAL	ADOPTED	ACTUAL
						24-25	23-24	23-24	22-23
						BUDGET	as of 6-30-2024	BUDGET	as of 6-30-2023
ACCOUNT NUMBER	DESCRIPTION								
	DISTRICT WIDE								
	FACILITIES ACQUISITION & CONSTRUC. SERV.								
	SALARIES								
60	0	2530	150	0	00 0	0	0	0	0
		*TOTAL				0	0	0	0
	PURCHASED SERVICES								
60	0	2530	300	0	00 0	1,000	4,200	500	0
60	0	2530	310	0	00 0	0	0	0	0
60	0	2530	311	0	00 0	0	0	0	0
		*TOTAL				1,000	4,200	500	0
	SUPPLIES AND MATERIALS								
60	0	2530	410	0	00 0	0	0	0	0
		*TOTAL				0	0	0	0
	CAPITAL OUTLAY								

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

					PROPOSED	Prior Budget	ACTUAL	ADOPTED	ACTUAL	
					24-25	Draft	23-24	23-24	22-23	
60	0	2530	575	0 00 0	NEW CONSTRUCTION	650,000	600,000	418,971	141,930	574,565
60	0	2530	575	0 00 499800	NEW CONSTRUCTION - Community Grant/SVPP	100,000	583,866	510,815	583,866	669,540
		*TOTAL			CAPITAL OUTLAY	750,000		929,787	725,796	1,244,105
		**TOTAL			FACILITIES ACQUISITION & CONSTRUC.	750,000		929,787	725,796	1,244,105
60	0	8100	720	0 00 0	Funds to be Transferred to O/M Fund	0		0	0	0
60	0	8100	720	0 00 0	Funds to be Transferred to W/C Fund	0		0	0	0
60	0	8100	0	0 00 0	TRANSFER TO OTHER FUNDS	0		0	0	0
		*TOTAL			Total Transfer	0		0	0	0
		**TOTAL			Transfer 8100	0		0	0	0
		***TOTAL								
		****TOTAL			CAPITAL PROJECTS FUND	751,000		933,987	726,296	1,244,105
		*****TOTAL								

DIAMOND LAKE SCHOOL DISTRICT 76

**BUDGET WORKSHEET
(WORKING CASH)**

					PROPOSED	ACTUAL	ADOPTED	ACTUAL
					24-25	23-24	23-24	22-23
					BUDGET	as of 6-30-2024	BUDGET	as of 6-30-2023
ACCOUNT NUMBER	DESCRIPTION							
	DISTRICT WIDE							
	Transfer 8100							
	TRANSFERS							
	FUNDS TO BE Loaned to Educ Fund							
70	0	8180	710	0 00 0	Working Cash Abolishment	0	0	0
70	0	8110	0	0 00 0	TRANSFERS	0	0	0
		*TOTAL			Transfer 8100	0	0	0
		**TOTAL						
	Transfer 8180							
	TRANSFERS							
70	0	8120	700	0 00 0	TRANSFER of Interest to O/M Fund	0	0	0
	TRANSFERS				0	0	0	0
	Transfer 8180				0	0	0	0
	*TOTAL				0	0	0	0
	**TOTAL				0	0	0	0
	***TOTAL				0	0	0	0
	****TOTAL				0	0	0	0
	*****TOTAL				0	0	0	0

DIAMOND LAKE SCHOOL DISTRICT 76

**BUDGET WORKSHEET
(TORT IMMUNITY/JUDGMENT FUND)**

					PROPOSED	ACTUAL	ADOPTED	ACTUAL
					24-25	23-24	23-24	22-23
					BUDGET	as of 6-30-2024	BUDGET	as of 6-30-2023
ACCOUNT NUMBER	DESCRIPTION							
	DISTRICT WIDE							
80	0	2310	318	0 00 0	Legal Services	0	0	0
80	0	2365	3820	0 00 0	Liability Insurance Premium	47,500	46,736	46,736
		*TOTAL				47,500	46,736	46,736
	***TOTAL					47,500	46,736	46,736
	****TOTAL					47,500	46,736	46,736

DIAMOND LAKE SCHOOL DISTRICT 76

**BUDGET WORKSHEET
(LIFE SAFETY)**

					PROPOSED	ACTUAL	ADOPTED	ACTUAL
					24-25	23-24	23-24	22-23
					BUDGET	as of 6-30-2024	BUDGET	as of 6-30-2023
ACCOUNT NUMBER	DESCRIPTION							
	DISTRICT WIDE							
90	0	2540	3000	0 00 0	Purchased Services - Bank Fees	0	500	0
90	0	2540	3100	0 00 0	Life Safety-Architectural Services	0	0	0
90	0	2540	575	0 00 0	Life Safety - CAPITAL OUTLAY +\$2000	0	0	0
90	0	2540	700	0 00 0	Life Safety - CAPITAL OUTLAY -\$2000	0	0	0
		*TOTAL			Capital Outlay	0	500	0
		***TOTAL				0	500	0
		****TOTAL			LIFE SAFETY FUND	0	500	0

**DIAMOND LAKE SCHOOL DISTRICT 76
EXPENDITURES
BUDGET WORKSHEET**

PROPOSED Prior Budget ACTUAL ADOPTED ACTUAL
24-25 Draft 23-24 23-24 22-23

DIAMOND LAKE SCHOOL DISTRICT 76

**BUDGET WORKSHEET
(ACTIVITY FUNDS)**

PROPOSED ACTUAL ADOPTED ACTUAL
24-25 23-24 23-24 22-23
BUDGET as of 6-30-2024 BUDGET as of 6-30-2023

ACCOUNT NUMBER

DESCRIPTION

DIAMOND LAKE ACTIVITY FUND

11	1	1110	4191	DL Activity - Fundraisers/Donation	500	0	200	0
11	1	1110	4210	DL Activity - Reading	0	0	0	0
11	1	1110	4900	DL Activity - PTSA	0	0	0	0
11	1	1110	4910	DL Activity - Music	0	0	0	0
11	1	1110	4930	DL Activity - Art	0	0	0	0
11	1	1110	4960	DL Activity - Programs/Activities	6,500	6,803	3,500	0
11	1	1110	4970	DL Activity - Field Trips	1,000	0	1,500	3,108
11	1	1110	5500	DL Activity - Tech Donations	0	0	0	0
11	1	1500	4100	DL Activity - PE Dept	0	0	0	0
11	1	1500	4117	DL Activity - Staff Beverage	0	0	0	0
11	1	1500	4118	DL Activity - Staff Retirement Contr	0	0	0	0
11	1	1500	4119	DL Activity - Staff Social Club	0	0	0	0
11	1	2220	4100	DL Activity - Library	750	1,012	250	462
11	1	2220	4190	DL Activity - Box Tops/Birthday Books	0	0	0	0
				Total	8,750	7,815	5,450	3,570

WEST OAK INTERMEDIATE ACTIVITY FUND

12	2	1110	4190	WOIS Activity - Box Tops	0	0	0	0
12	2	1110	4192	WOIS Activity - Student Council	550	542	500	189
12	2	1110	4900	WOIS Activity - Mini Grants	0	0	0	0
12	2	1110	4910	WOIS Activity - Choir	0	0	0	0
12	2	1110	4920	WOIS Activity - Pencils	0	0	0	0
12	2	1110	4930	WOIS Activity - Art	0	24	0	0
12	2	1110	4940	WOIS Activity - Yearbook	1,000	1,039	1,000	1,020
12	2	1110	4960	WOIS Activity - Activities/Programs	2,500	1,875	3,000	2,389
12	2	1110	7000	WOIS Activity - Capital Outlay	0	0	0	0
12	2	1110		WOIS Activity - Gardening Club	0	0	0	0
12	2	1110		WOIS Activity - Cartridges	0	0	0	0
12	2	1500	4111	WOIS Activity - Field Day	0	0	0	0
12	2	1500	4118	WOIS Activity - Charity/Donations	200	0	250	0
12	2	1800	4114	WOIS Activity - Biodiversity	0	0	0	0
12	2	2220	4100	WOIS Activity- Library	0	0	0	0
				Total	4,250	3,479	4,750	3,598

WEST OAK MIDDLE SCHOOL ACTIVITY FUND

13	3	1110	4141	WO Activity - NJHS	600	0	735	304
13	3	1110	4150	WO Activity - Sewing Club	0	0	50	0
13	3	1110	4162	WO Activity - Band Boosters	6,500	11,830	7,500	11,428
13	3	1110	4170	WO Activity - Courtyard	0	0	0	0
13	3	1110	4181	WO Activity - Fifth Grade	0	0	0	0
13	3	1110	4182	WO Activity - 6th Grade	0	0	0	0
13	3	1110	4184	WO Activity - 8th Grade	0	0	0	0
13	3	1110	4800	WO Activity - Technology	0	0	0	0
13	3	1110	4900	WO Activity - PTO Donations	1,750	3,165	1,000	696
13	3	1110	4910	WO Activity - Choir	0	522	0	0
13	3	1110	4921	WO Activity - Drama	0	0	0	0
13	3	1110	4930	WO Activity - Art	0	0	0	0
13	3	1110	4940	WO Activity - Yearbook	4,500	4,528	4,100	3,563
13	3	1110	4960	WO Activity - Program/Assemblies	3,000	2,238	4,000	3,760
13	3	1110	5500	WO Activity - Tech Donations	0	0	0	0
13	3	1110	7000	WO Activity - Capital Outlay	0	0	0	0
13	3	1500	4110	WO Activity - Patriot MidWOISe School	0	0	0	0
13	3	1500	4112	WO Activity - Cheerleading	0	0	0	0
13	3	1500	4113	WO Activity - Poms	0	0	0	0
13	3	1500	4125	WO Activity - Sports/Interscholastics	0	0	0	0
13	3	2220	4100	WO Activity - Library	750	359	1,000	1,654
13	3	2220	4110	WO Activity - Gottstein Library	0	0	0	0
				Total	17,100	22,642	18,385	21,405

WEST OAK ACTIVITY FUND

14	3	1000	4000	WO Bldg Activity - Misc Activity	0	0	0	0
				Total	0	0	0	0

Total All Funds

26,363,623 24,705,714 28,391,594 25,659,678

**DIAMOND LAKE SCHOOL DISTRICT 76
REVENUES
BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	24-25 BUDGET	Prior Budget Draft	23-24 ACTUAL As of 6-30-2024	23-24 BUDGET	22-23 ACTUAL As of 6-30-2023
EDUCATIONAL FUND						
REVENUE FROM LOCAL SOURCES						
10 13 111000 0	TAXES CURRENT LEVY	5,720,443		5,755,076	5,488,131	5,364,525
10 13 111000 1	FIRST PRIOR YEAR LEVY	5,720,443		5,851,389	5,488,131	5,364,525
10 13 111000 3	OTHER PRIOR YR LEVIES	57,896		57,785	53,827	
10 13 114000 0	SPEC EDUCATION CURRENT LEVY	335,954		337,976	319,137	318,433
10 13 114000 1	SPEC EDUCATION LEVY 1ST PR YR	335,954		339,968	319,137	318,433
10 13 114000 3	OTHER PRIOR YR LEVIES	0		0	0	
10 13 131100 0	OUT OF DISTRICT TUITION	0		0	0	0
10 13 132100 0	OUT OF DISTRICT TUITION-Summer	0		0	0	0
10 13 151000 0	INTEREST	15,000		0	40,000	13,647
10 13 161100 0	SALES TO PUPILS LUNCH	0		0	0	
10 13 161100 1	PUPILS MILK SALES	300		314	400	496
10 13 161200 0	PUPILS Breakfast Sales	0		0	0	0
10 13 171000 0	ADMISSIONS	0		0	0	0
10 13 179000 0	BAND FEES	150		150	1,000	150
10 13 179100 0	ATHLETIC FEES	250		0	500	395
10 13 181100 0	TEXTBOOKS RENTAL	22,500		28,704	22,000	22,023
10 13 181100 1	Registration Supply Fees	4,000		1,249	6,000	7,120
10 13 181200 0	SUMMER SCHOOL FEES	0		0	0	0
10 13 181200 1	Summer School Enrichment Fees	2,400		4,451	3,600	3,818
10 13 192000 0	CONTRIBUTIONS	0		25	0	0
10 13 195000 0	REFUND OF PRIOR YEARS	0		0	0	0
10 13 199000 0	EMPLOYEE COMPUTER BUY REIMB	500		500	750	0
10 13 199300 0	TECHNOLOGY FEES	4,000		5,362	7,400	7,359
10 13 199900 0	Other Revenue /Donations	3,000		(500)	6,000	7,764
10 13 199900 1	EDUCATION OTHER CLUB FEES	0		0	0	0
10 13 199900 2	REINSURANCE REIMBURSEMENT	0		0	0	0
10 13 199900 3	Reimburse Prior Year Ins Advance	0		0	0	0
10 13 199900 4	Flex Reimb-Medical/Dependent Care	4,500		(7,851)	8,000	10,406
10 13 199900 5	Project Produce Grant	0		0	0	0
10 13 199900 6	Target Grant-FH	0		0	0	0
*TOTAL	REVENUE FROM LOCAL SOURCES	12,227,291		12,374,598	11,764,013	11,439,094
REVENUE FROM INTERMEDIATE SOURCES						
10 13 220000 0	FLOW THRU FEDERAL-Ed Tech Grant	0		0	0	0
*TOTAL	REVENUE FROM INTERMEDIATE SOURCES	0		0	0	0
REVENUE FROM STATE SOURCES						
10 13 300100 0	Evidence Based Funding (formally GSA)	2,022,518	1,987,432	2,006,780	1,987,432	1,990,506
10 13 310000 0	State Aid Transition Funds	0		0	0	0
10 13 310000 0	PRIVATE FACILITY	55,000		91,902	27,000	31,451
10 13 310500 0	EXTRAORDINARY PUPIL	0		0	0	0
10 13 312000 0	SPECIAL ED ORPHANAGE	4,000		0	13,500	1,025
10 13 314500 0	SPEC SUMMER DISTRICT WIDE	0		0	0	0
10 13 330500 0	English Learner Grant (formally Bilingual TBE)	0		0	0	0
10 13 336000 0	FREE L & B DISTRICT WIDE	5,400		9,301	3,250	2,488
10 13 336500 0	Breakfast Incentive	0		0	0	0
10 13 365100 0	National Board Certification Stipend	0		0	0	0
10 13 370500 0	PRE-K AT RISK DISTRICT	233,096	203,065	205,096	203,065	203,065
10 13 380000 0	STATE LIBRARY PER CAPITA GRANT	750		0	750	0
10 13 390000 0	State Technology Loan Program	0		0	0	0
10 13 399900 0	Other State Programs	5,000		0	20,000	0
*TOTAL	REVENUE FROM STATE SOURCES	2,325,764		2,313,079	2,254,997	2,228,535
REVENUE FROM FEDERAL SOURCES						
10 13 426000 0	Food Service Equipment Grant	0		0	0	0
10 13 421000 0	FEDERAL LUNCH	0		0	0	0
10 13 421500 0	FEDERAL SPEC MILK PROGRAM	0		0	0	0
10 13 422000 0	Federal Breakfast Reimb	114,111		127,252	133,766	149,145
10 13 421000 0	School Food Service Program	355,014		363,856	428,291	472,519
10 13 430000 0	TITLE I GRANT	198,087		263,757	193,379	191,523
10 13 440000 0	Title 4 Grant	12,860		14,162	13,698	8,250
10 13 460000 0	IDEA GRANT Early Childhood	13,549		14,691	13,549	13,378
10 13 462000 0	IDEA GRANT	255,611		180,382	254,611	278,185
10 13 462500 0	IDEA - Room and Board	0		0	0	0
10 13 490500 0	Immigrant Education Program Grant	0		0	0	0
10 13 490900 0	TITLE 3 LANGUAGE ACQUISITION	35,050		27,199	36,092	51,250
10 13 493200 0	Title 2 Grant	24,401		37,499	25,507	18,369
10 13 499100 0	Medicaid - Adm Outreach	15,000		29,323	15,000	19,675
10 13 499200 0	Medicaid Fee for Service	75,000		113,205	70,000	85,390
10 0 499800 0	Other Federal Programs	50,000		298,101	298,139	301,830
*TOTAL	REVENUE FROM FEDERAL SOURCES	1,148,683		1,469,427	1,482,032	1,589,514
10 13 717000 0	LOAN FROM WORKING CASH					

DIAMOND LAKE SCHOOL DISTRICT 76

**REVENUES
BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	24-25 BUDGET	Prior Budget Draft	23-24 ACTUAL	23-24 BUDGET	22-23 ACTUAL
	TRS - On Behalf	4,409,203		4,409,203	6,749,915	5,312,000
**TOTAL	EDUCATIONAL FUND	20,110,940		20,566,308	22,250,957	20,569,143

DIAMOND LAKE ACTIVITY FUND

11 13	172000 1	DL Activity - Art		0		0
11 13	172000 2	DL Activity - Reading	0	0	0	0
11 13	172000 3	DL Activity - Fundraisers/Donation	4,250	5,300	750	598
11 13	172000 4	DL Activity - Music	100	0	200	0
11 13	172000 5	DL Activity - PE Dept	0	0	0	0
11 13	172000 6	DL Activity - Box Tops/Birthday Books	0	0	0	0
11 13	172000 8	DL Activity - Library	1,500	1,087	2,500	493
11 13	172001 2	DL Activity - PTSA	0	0	0	0
11 13	172001 6	DL Activity - Programs/Activities	1,250	621	2,000	2,605
11 13	172001 7	DL Activity - Staff Beverage	0	0	0	0
11 13	172001 8	DL Activity - Staff Retirement Contr				
11 13	172001 9	DL Activity - Staff Social Club		0		0
11 13	172002 0	DL Activity - Field Trips	250	0	500	0
11 13	172002 1	DL Activity - Tech Donations	0	0	0	0
	Total	7,350		7,008	5,950	3,696

WEST OAK INTERMEDIATE ACTIVITY FUND

12 13	172000 1	WOIS Activity - Art	0	0	0	0
12 13	172000 2	WOIS Activity - Assembly	0	0	0	0
12 13	172000 3	WOIS Activity - Charity/Donations	4,000	5,000	2,000	0
12 13	172000 4	WOIS Activity - Choir	450	290	500	469
12 13	172000 5	WOIS Activity - Gardening Club	0	0	0	0
12 13	172000 6	WOIS Activity - Box Tops	50	0	50	0
12 13	172000 7	WOIS Activity - Cartridges	0	0	0	0
12 13	172000 8	WOIS Activity- Library	150	0	500	0
12 13	172000 9	WOIS Activity - Pop Machine	0	0	0	0
12 13	172001 1	WOIS Activity - Student Council	500	143	750	311
12 13	172001 2	WOIS Activity - Mini Grants	0	0	0	0
12 13	172001 3	WOIS Activity - Biodiversity	0	0	0	0
12 13	172001 5	WOIS Activity - Pencils	0	0	0	0
12 13	172001 6	WOIS Activity - Activities/Programs	1,750	1,310	2,000	1,486
12 13	172001 7	WOIS Activity - Yearbook	1,450	1,300	1,100	1,330
12 13	172002 0	WOIS Activity - Field Day	0	0	150	0
	Total	8,350		8,043	7,050	3,596

WEST OAK ACTIVITY FUND-District

13 13	172000 1	WOMS Activity - Art	0	0	0	0
13 13	172000 2	WOMS Activity - Band Boosters	15,000	15,888	10,000	16,120
13 13	172000 3	WOMS Activity - Cheerleading	0	0	0	0
13 13	172000 4	WOMS Activity - Choir	0	0	0	763
13 13	172000 5	WOMS Activity - Courtyard	0	0	0	0
13 13	172000 6	WOMS Activity - Drama	0	0	0	0
13 13	172000 7	WOMS Activity - Fifth Grade	0	0	0	0
13 13	172000 8	WOMS Activity - Library	400	0	1,000	0
13 13	172000 9	WOMS Activity - Gottstein Library	0	0	0	0
13 13	172001 0	WOMS Activity - Patriot Middle School	0	0	0	0
13 13	172001 1	WOMS Activity - BPAC Team	0	0	0	0
13 13	172001 2	WOMS Activity - PTO Donations	1,500	1,007	4,500	3,133
13 13	172001 3	WOMS Activity - Sewing Club	0	240	0	390
13 13	172001 4	WOMS Activity - Team WO	0	0	0	0
13 13	172001 5	WOMS Activity - Technology	0	0	0	0
13 13	172001 6	WOMS Activity - Program/Assemblies	6,000	4,551	6,000	3,793
13 13	172001 7	WOMS Activity - Yearbook	1,250	2,215	2,000	3,377
13 13	172001 8	WOMS Activity - Tech Donations	0	5,000	0	8,000
13 13	172001 9	WOMS Activity - Sports/Interscholastics	0	0	0	0
13 13	172002 0	WOMS Activity - Poms	0	0	0	0
13 13	172002 1	WOMS Activity - 6th Grade	0	2,106	0	0
13 13	172002 2	WOMS Activity - NJHS	300	0	750	(480)
13 13	172002 3	WOMS Activity - Hero Fund	0	0	0	0
	Total	24,450		31,007	24,250	35,096

WEST OAK ACTIVITY FUND

14 13	172000 0	WO Bldg Activity - Revenue	0	0	0	0
	Total	0		0	0	0
**TOTAL	EDUCATIONAL FUND	20,151,090		20,612,366	22,288,207	20,611,530

**DIAMOND LAKE SCHOOL DISTRICT 76
REVENUES
BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	24-25 BUDGET	Prior Budget Draft	23-24 ACTUAL	23-24 BUDGET	22-23 ACTUAL
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DIAMOND LAKE SCHOOL DISTRICT 76

REVENUES

BUDGET WORKSHEET

ACCOUNT NUMBER	DESCRIPTION	24-25 BUDGET	Prior Budget Draft	23-24 ACTUAL	23-24 BUDGET	22-23 ACTUAL
OPERATIONS, BLDG. & MAINTENANCE FUND						
REVENUE FROM LOCAL SOURCES						
20 13 111100 0	CURRENT YEAR LEVY	759,968		764,699	670,187	648,537
20 13 111100 1	FIRST PRIOR YEAR	759,968		715,304	670,187	648,537
20 13 111100 3	Other Prior Years Levy	0		0	0	
20 13 123000 0	CORP PERS PROP TAX	180,000	162,000	272,243	150,000	413,319
20 13 151000 0	INTEREST ON INVESTMENTS	8,000		48,569	6,500	21,495
20 13 190000 0	OTHER REV LOCAL SOURCES	0		0	0	0
20 13 191000 0	RENTALS DISTRICT WIDE	26,400		16,879	25,000	93,918
20 13 193100 0	Sale of Assets	0		0	0	0
20 13 195000 0	Refund Prior Year Expenses (e-rate)	0		0	0	0
20 13 199900 0	OTHER DISTRICT WIDE	0		0	0	0
	*TOTAL	1,734,336		1,817,693	1,521,874	1,825,804
REVENUE FROM STATE SOURCES						
20 13 392500 0	MAINTENANCE GRANT	50,000		50,000	50,000	50,000
	*TOTAL	50,000		50,000	50,000	50,000
OTHER FINANCING SOURCES						
20 13 712000 0	PERMANENT TRANSFER FROM W/C	(360,000)		(355,000)	(355,000)	(350,000)
20 13 714000 0	PERMANENT TRANSFER INTEREST	(40,634)		(23,494)	(46,988)	(26,626)
20 13 715000 0	PERM TRANSF FROM S&C					
	*TOTAL	(400,634)		(378,494)	(401,988)	(376,626)
	**TOTAL	1,383,702		1,489,199	1,169,886	1,499,178
DEBT SERVICE FUND						
REVENUE FROM LOCAL SOURCES						
30 13 111200 0	CURRENT YEAR LEVY	442,257		444,860	440,490	444,334
30 13 111200 1	FIRST PRIOR YEAR	442,257		469,884	440,490	444,334
30 13 111200 3	OTHER PRIOR YEARS					
30 13 151000 0	INTEREST ON INVESTMENTS	4,200		11,287	3,000	11,815
30 13 199900 0	OTHER INCOME			0		0
	*TOTAL	888,714		926,031	883,979	900,483
Other Funding Sources						
30 13 740000 0	Transfers from other funds-Educ-Princ	163,517		158,748	158,748	158,748
30 13 750000 0	Transfers from other funds-Educ-Interest	3,604		5,310	5,310	5,310
30 13 740000 0	Transfers from other funds-Oper/Maint-Princ	360,000		355,000	355,000	350,000
30 13 760000 0	Transfers from other funds-Oper/Maint-Int	40,634		23,494	46,988	26,626
30 13 799000 0	Transfers from other funds-ISBE Tech Loan	0		0	0	0
	*TOTAL	567,755		542,552	566,046	540,684
	**TOTAL	1,456,469		1,468,583	1,450,025	1,441,167
TRANSPORTATION FUND						
REVENUE FROM LOCAL SOURCES						
40 13 111300 0	CURRENT YEAR LEVY	386,346		388,699	351,050	331,491
40 13 111300 1	FIRST PRIOR YEAR	386,346		373,822	351,050	331,491
40 13 111300 3	Other Prior Years Levy					
40 13 151000 0	INTEREST ON INVESTMENTS	7,500		38,370	5,000	24,571
40 13 199900 0	OTHER DISTRICT WIDE					
	*TOTAL	780,192		800,891	707,100	687,553
REVENUE FROM STATE SOURCES						
40 14 350000 0	REGULAR TRANSPORTATION	581,643	517,220	703,402	507,078	405,509
40 13 350000 0	REGULAR TRANSPORTATION					
40 14 351000 0	TRANS-SPECIAL EDUCATION	498,570	410,247	463,491	402,203	394,972
40 13 351000 0	TRANS-SPECIAL EDUCATION					
40 14 370500 0	TRANS-Early Childhood Grant	0		0	0	0
40 13 430000 0	TRANS-Title 1 Grant-Reading/Summer Boost	0		0	0	0
40 13 499800 0	TRANS-Community Grant	48,000		60,975	48,000	0
40 13 714000 0	TRANS-Interest Transferred from other Funds	0		0	0	0
	*TOTAL	1,128,213		1,227,868	957,281	800,481
	**TOTAL	1,908,405		2,028,759	1,664,382	1,488,035
MUNICIPAL RETIREMENT FUND						
REVENUE FROM LOCAL SOURCES						
51 13 111400 0	IMRF CURRENT YEAR LEVY	73,910		74,289	78,402	103,744
51 13 111400 1	IMRF FIRST PRIOR YEAR	73,910		83,481	78,402	103,744
51 13 111400 3	IMRF Other Prior Years Levy	0			0	
51 13 114000 5	SPEC ED LEVY SEDOL Current Year	3,033		3,038	8,288	8,630
51 13 114000 6	SPEC ED LEVY SEDOL 1st Prior Year	3,033		8,847	8,288	8,630
50 13 115000 7	SOCIAL SECURITY/MEDICARE LEVY	73,910		74,289	78,402	103,744
50 13 115000 8	SOCIAL SECURITY/MEDICAR 1ST PR YR	73,910		83,481	78,402	103,744
50 13 111400 9	Social Security/Medicae Other Prior Yrs					
51 13 111401 0	SEDOL IMRF Other Prior Years Levy					
50 13 123000 0	PERS PROP REPL TAX	43,000			45,000	
50 13 151000 0	INTEREST ON INVEST	4,500		14,393	3,000	9,877
51 13 151000 0	INTEREST ON INVEST	1,000		0	1,500	2,933

DIAMOND LAKE SCHOOL DISTRICT 76

**REVENUES
BUDGET WORKSHEET**

ACCOUNT NUMBER	DESCRIPTION	24-25 BUDGET	Prior Budget Draft	23-24 ACTUAL	23-24 BUDGET	22-23 ACTUAL
*TOTAL	REVENUE FROM LOCAL SOURCES	350,206		341,816	379,681	445,044
	OTHER FINANCING SOURCES					
51 13 714000 0	TRANS OF INT FROM Working Cash	0		0	0	0
*TOTAL	OTHER FINANCING SOURCES	0		0	0	0
**TOTAL	MUNICIPAL RETIREMENT FUND	350,206		341,816	379,681	445,044
CAPITAL PROJECTS						
	REVENUE FROM LOCAL SOURCES					
60 13 151000 0	INTEREST ON INVESTMENTS	85,000		863,914	1,500	253,036
60 13 192000 0	DEVELOPMENT CONTRIBUTIONS	45,000		112,679	15,000	147,016
60 13 499800 0	OTHER DISTRICT WIDE (Federal Programs)	415,250	50,000	133,993	515,250	874,452
*TOTAL	REVENUE FROM LOCAL SOURCES	545,250		1,110,586	531,750	1,274,504
60 13 7210 0	PRINCIPAL ON BONDS SOLD	0		0	0	0
60 13 7220 0	PREMIUM ON BONDS SOLD	0		2,140,897	2,140,897	0
**TOTAL	SITE AND CONSTRUCTION FUND	545,250		3,251,483	2,672,647	1,274,504
WORKING CASH FUND						
	REVENUE FROM LOCAL SOURCES					
70 13 111500 0	CURRENT YEAR LEVY	36,955		37,176	36,994	35,732
70 13 111500 1	FIRST PRIOR YEAR	36,955		39,558	36,994	35,732
70 13 111500 3	Other Prior Years Levy	0		0	0	0
70 13 151000 0	INTEREST ON INVESTMENTS	6,000		45,732	4,500	10,476
70 13 715000 0	Repayment of Loan from Educ Fund	0		0	0	0
70 13 721000 0	Proceeds from Sale of Bond	0		0	0	0
*TOTAL	REVENUE FROM LOCAL SOURCES	79,910		122,466	78,488	81,940
**TOTAL	WORKING CASH FUND	79,910		122,466	78,488	81,940
TORT FUND						
	REVENUE FROM LOCAL SOURCES					
80 13 112000 0	CURRENT YEAR LEVY	25,197		25,345	32,643	23,616
80 13 112000 1	FIRST PRIOR YEAR	25,197		34,777	32,643	23,616
80 13 112000 3	Other Prior Years Levy	0		0	0	0
80 13 151000 0	INTEREST ON INVESTMENTS	175		175	200	205
*TOTAL	REVENUE FROM LOCAL SOURCES	50,569		60,297	65,486	47,436
**TOTAL	TORT FUND	50,569		60,297	65,486	47,436
LIFE SAFETY FUND						
	REVENUE FROM LOCAL SOURCES					
90 13 111800 0	CURRENT YEAR LEVY	629		633	653	545
90 13 111800 1	FIRST PRIOR YEAR	629		704	653	545
90 13 111800 3	Other Prior Years Levy	0		0	0	0
90 13 151000 0	INTEREST ON INVESTMENTS	175		175	200	205
90 13 864000 0	Life Safety Transfer	0		0	0	0
*TOTAL	REVENUE FROM LOCAL SOURCES	1,434		1,513	1,507	1,294
**TOTAL	LIFE SAFETY FUND	1,434		1,513	1,507	1,294
	Total All Funds	25,927,035		29,376,482	29,770,309	26,890,128



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

September 10, 2024

To: Dr. Bhavna Sharma-Lewis
 From: Eric Rogers
 Re: 2024-25 Final Budget Changes

I wanted to provide a brief recap of the proposed changes from the FY25 Tentative Budget compared to the Final Budget. Below is a summary of changes:

Revenue			
Account	FY24 Tentative Budget	FY24 Final Budget	Change Summary
Education Fund	\$2,190,497	\$2,255,614	All grant accounts were updated once actual amounts were made available.
Operations & Maintenance Fund	\$162,000	\$180,000	CPPRT revenue adjusted based on new preliminary reports.
Transportation Fund	\$517,220 \$410,247	\$581,643 \$498,570	Updated to reflect actual revenue assumptions now that the transportation claim has been finalized.
Capital Projects Fund	\$50,000	\$415,250	SVPP Grant revenue not received until FY25.
Expenditures			
WOIS/WOMS Salaries	\$2,443,346	\$2,579,587	Salaries adjusted with position movements.
District Social Workers	\$0	\$53,903	District Social Worker not added to original budget
Enrollment Projections	\$0	\$10,000	Enrollment projections added.
Capital Projects Adjustment	\$1,183,866	\$750,000	Capital projects adjusted due to timing of payments.

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2024 - June 30, 2025

Accounting Basis:

- Cash
- Accrual

Balanced budget; no Deficit Reduction Plan is required.

Is this an amended budget? _____

Date of Amended Budget: _____

(MM/DD/YY)

District Name:

Diamond Lake SD 76

District RCDT No:

34049076002

If your FY2024 AFR states that you need to do a deficit reduction plan and your FY2025 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Diamond Lake SD 76, County of Lake, State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of Diamond Lake SD 76, County of Lake, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 10th day of September, 2024, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2024 and ending June 30, 2025.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 10th day of September, 2024 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Joy Hail	
Nicole Sullivan	
Elisa Bailis	
Jon Hauptman	
Dave Kondela	
Ivonne Angarola	
David Becker	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?js=true>

Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2024		13,626,374	2,511,337	519,601	1,328,519	453,345	3,683,751	2,068,284	145,821	500,829	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	12,227,291	1,734,336	888,714	780,192	350,206	130,000	79,910	50,569	1,434	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	2,325,764	50,000	0	1,080,213	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,148,683	0	0	48,000	0	415,250	0	0	0	
9	Total Direct Receipts/Revenues ⁸		15,701,738	1,784,336	888,714	1,908,405	350,206	545,250	79,910	50,569	1,434	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	4,409,203									
11	Total Receipts/Revenues		20,110,941	1,784,336	888,714	1,908,405	350,206	545,250	79,910	50,569	1,434	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	10,032,749				172,349			0		
14	SUPPORT SERVICES	2000	5,003,443	1,290,512		1,884,076	207,848	751,000		47,500	0	
15	COMMUNITY SERVICES	3000	93,627	0		0	34,911			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	605,500	29,500	0	0	26,374	0		0	0	
17	DEBT SERVICES	5000	0	0	1,448,511	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	79,300	50,000	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		15,814,619	1,370,012	1,448,511	1,884,076	441,482	751,000		47,500	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,409,203	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		20,223,822	1,370,012	1,448,511	1,884,076	441,482	751,000		47,500	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(112,881)	414,324	(559,797)	24,329	(91,276)	(205,750)	79,910	3,069	1,434	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			163,517							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			3,604							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			360,000							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			40,634							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	567,755	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430	163,517									
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530	3,604									
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610		360,000								
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710		40,634								
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		167,121	400,634	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		(167,121)	(400,634)	567,755	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2025		13,346,372	2,525,027	527,559	1,352,848	362,069	3,478,001	2,148,194	148,890	502,263	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2024		103,568									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	40,150									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		40,150									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025		143,718									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024		13,729,942	2,511,337	519,601	1,328,519	453,345	3,683,751	2,068,284	145,821	500,829	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	12,267,441	1,734,336	888,714	780,192	350,206	130,000	79,910	50,569	1,434	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	2,325,764	50,000	0	1,080,213	0	0	0	0	0	0
96	FEDERAL SOURCES	4000	1,148,683	0	0	48,000	0	415,250	0	0	0	0
97	Total Direct Receipts/Revenues ⁸		15,741,888	1,784,336	888,714	1,908,405	350,206	545,250	79,910	50,569	1,434	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	4,409,203	0	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		20,151,091	1,784,336	888,714	1,908,405	350,206	545,250	79,910	50,569	1,434	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	10,032,749				172,349			0		
102	SUPPORT SERVICES	2000	5,003,443	1,290,512		1,884,076	207,848	751,000		47,500	0	
103	COMMUNITY SERVICES	3000	93,627	0		0	34,911			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	605,500	29,500	0	0	26,374	0		0	0	0
105	DEBT SERVICES	5000	0	0	1,448,511	0	0			0	0	0
106	PROVISION FOR CONTINGENCIES	6000	79,300	50,000	0	0	0	0	0	0	0	0
107	Total Direct Disbursements/Expenditures ⁹		15,814,619	1,370,012	1,448,511	1,884,076	441,482	751,000		47,500	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,409,203	0	0	0	0	0	0	0	0	0
109	Total Disbursements/Expenditures		20,223,822	1,370,012	1,448,511	1,884,076	441,482	751,000		47,500	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(72,731)	414,324	(559,797)	24,329	(91,276)	(205,750)	79,910	3,069	1,434	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	567,755	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		167,121	400,634	0	0	0	0	0	0	0	0
117	Total Other Sources/Uses of Fund		(167,121)	(400,634)	567,755	0	0	0	0	0	0	0
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025		13,490,090	2,525,027	527,559	1,352,848	362,069	3,478,001	2,148,194	148,890	502,263	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
122			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
123	Object Name											
124	Salaries	100	10,360,152	174,050		15,776		0		0	0	10,549,978
125	Employee Benefits	200	2,353,035	30,900		2,450	441,482	0		0	0	2,827,867
126	Purchased Services	300	984,305	729,062	0	1,770,850		1,000		47,500	0	3,532,717
127	Supplies & Materials	400	1,082,642	352,500		95,000		0		0	0	1,530,142
128	Capital Outlay	500	22,500	0		0		750,000		0	0	772,500
129	Other Objects	600	999,735	79,500	1,448,511	0	0	0		0	0	2,527,746
130	Non-Capitalized Equipment	700	12,250	4,000		0		0		0	0	16,250
131	Termination Benefits	800	0	0		0		0		0	0	0
132	Total Expenditures		15,814,619	1,370,012	1,448,511	1,884,076	441,482	751,000		47,500	0	21,757,200

Summary of Cash Transactions

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2024										
4			13,626,374	2,511,337	519,601	1,328,519	453,345	3,683,751	2,068,284	145,821	500,829
4	Total Direct Receipts & Other Sources ⁸		15,701,738	1,784,336	1,456,469	1,908,405	350,206	545,250	79,910	50,569	1,434
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		15,701,738	1,784,336	1,456,469	1,908,405	350,206	545,250	79,910	50,569	1,434
12	Total Amount Available		29,328,112	4,295,673	1,976,070	3,236,924	803,551	4,229,001	2,148,194	196,390	502,263
13	Total Direct Disbursements & Other Uses ⁹		15,981,740	1,770,646	1,448,511	1,884,076	441,482	751,000	0	47,500	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		15,981,740	1,770,646	1,448,511	1,884,076	441,482	751,000	0	47,500	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025										
21			13,346,372	2,525,027	527,559	1,352,848	362,069	3,478,001	2,148,194	148,890	502,263
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2024										
23			103,568								
24	Total Direct Receipts & Other Sources ⁸		40,150								
25	Total Amount Available		143,718								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND ⁷ as of June 30, 2025										
27			143,718								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of July 1, 2024										
29			13,729,942	2,511,337	519,601	1,328,519	453,345	3,683,751	2,068,284	145,821	500,829
30	Total Direct Receipts & Other Sources ⁸		15,741,888	1,784,336	1,456,469	1,908,405	350,206	545,250	79,910	50,569	1,434
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		15,741,888	1,784,336	1,456,469	1,908,405	350,206	545,250	79,910	50,569	1,434
33	Total Amount Available		29,471,830	4,295,673	1,976,070	3,236,924	803,551	4,229,001	2,148,194	196,390	502,263
34	Total Direct Disbursements & Other Uses ⁹		15,981,740	1,770,646	1,448,511	1,884,076	441,482	751,000	0	47,500	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		15,981,740	1,770,646	1,448,511	1,884,076	441,482	751,000	0	47,500	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of June 30, 2025										
37			13,490,090	2,525,027	527,559	1,352,848	362,069	3,478,001	2,148,194	148,890	502,263

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ^{11 (1110-1120)}	-	12,170,691	1,519,936	884,514	772,692	301,706	0	73,910	50,394	1,259
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		12,170,691	1,519,936	884,514	772,692	301,706	0	73,910	50,394	1,259
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230		180,000			43,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	180,000	0	0	43,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	15,000	8,000	4,200	7,500	5,500	85,000	6,000	175	175
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		15,000	8,000	4,200	7,500	5,500	85,000	6,000	175	175
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	300								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		300								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	400								
82	Student Activity Fund Revenues	1799	40,150								
83	Total District/School Activity Income (without Student Activity Funds 1799)		400		0						
84	Total District/School Activity Income (with Student Activity Funds 1799)		40,550								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	26,500								
87	Textbook Rentals - Summer School Textbooks	1812	2,400								
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	Total Textbooks		28,900								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		26,400							
98	Contributions and Donations from Private Sources	1920						45,000			
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	12,000								
110	Total Other Revenue from Local Sources		12,000	26,400	0	0	0	45,000	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	12,227,291	1,734,336	888,714	780,192	350,206	130,000	79,910	50,569	1,434
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		12,267,441								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,022,518								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-in-Aid		2,022,518	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	55,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	4,000								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		59,000	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		0				0				
148	State Free Lunch & Breakfast	3360	5,400								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				581,643					
155	Transportation - Special Education	3510				498,570					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		1,080,213	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
161	Early Childhood - Block Grant	3705	233,096								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources <i>(Describe & Itemize)</i>	3999	5,750								
171	Total Restricted Grants-In-Aid		303,246	50,000	0	1,080,213	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	2,325,764	50,000	0	1,080,213	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other <i>(Describe & Itemize)</i>	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	355,014								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	114,111								
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other <i>(Describe & Itemize)</i>	4299									
200	Total Food Service		469,125				0				
201	TITLE I										
202	Title I - Low Income	4300	198,087								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other <i>(Describe & Itemize)</i>	4399									
206	Total Title I		198,087	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	12,860								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		12,860	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Federal Special Education - Preschool Flow-Through	4600	13,549								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	255,611								
217	Federal Special Education - IDEA Room & Board	4625									
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal Special Education		269,160	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins-Title III E Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology - Formula	4860									
235	ARRA - Title IID - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905									
259	Title III - English Language Acquisition	4909	35,050								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	24,401								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	15,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	75,000								
269	Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998	50,000			48,000		415,250			
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,148,683	0	0	48,000	0	415,250		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,148,683	0	0	48,000	0	415,250	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		15,701,738	1,784,336	888,714	1,908,405	350,206	545,250	79,910	50,569	1,434
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		15,741,888								

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	3,824,409	968,114	259,650	250,281	21,500		8,000		5,331,954
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	179,550	30,463		4,000					214,013
8	Special Education Programs (Functions 1200 - 1220)	1200	1,173,457	425,281	64,731	19,226			1,250		1,683,945
9	Special Education Programs Pre-K	1225	45,402	12,461							57,863
10	Remedial and Supplemental Programs K-12	1250	517,528	1,326	14,000	119,064					651,918
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	68,500	2,021	8,250	13,500			3,000		95,271
15	Summer School Programs	1600	107,250	3,121	250	10,000					120,621
16	Gifted Programs	1650	10,000	17,795	5,000	3,300					36,095
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	1,224,509	278,210	350	37,000		500			1,540,569
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910						500			500
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						300,000			300,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	7,150,605	1,738,792	352,231	456,371	21,500	301,000	12,250	0	10,032,749
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	7,150,605	1,738,792	352,231	456,371	21,500	301,000	12,250	0	10,032,749
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	234,989	42,092		2,150					279,231
39	Guidance Services	2120									0
40	Health Services	2130	189,518	30,695	9,025	5,900					235,138
41	Psychological Services	2140			120,000	200					120,200
42	Speech Pathology & Audiology Services	2150	313,400	64,365		1,800					379,565
43	Other Support Services - Pupils (Describe & Itemize)	2190			75	10,000		325			10,400
44	Total Support Services - Pupil	2100	737,907	137,152	129,100	20,050	0	325	0	0	1,024,534
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	662,617	96,931	58,450	9,000		600			827,598
47	Educational Media Services	2220	2,000	4,059	3,033	6,850					15,942
48	Assessment & Testing	2230				24,550					24,550
49	Total Support Services - Instructional Staff	2200	664,617	100,990	61,483	40,400	0	600	0	0	868,090
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	1,000		162,000	30,000					193,000
52	Executive Administration Services	2320	353,603	100,854	29,600	18,000		4,750			506,807
53	Special Area Administration Services	2330	188,258	20,723	3,700	1,000		525			214,206
54	Tort Immunity Services	2361, 2365			101,891						101,891
55	Total Support Services - General Administration	2300	542,861	121,577	297,191	49,000	0	5,275	0	0	1,015,904
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	593,588	121,836	8,800	15,000		3,100			742,324
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	593,588	121,836	8,800	15,000	0	3,100	0	0	742,324

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2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	142,984	31,658	9,450	3,000		1,000			188,092
62	Fiscal Services	2520	138,975	19,055	23,850	15,250					197,130
63	Operation & Maintenance of Plant Services	2540			50,000						50,000
64	Pupil Transportation Services	2550									0
65	Food Services	2560	87,000	8,000	500	475,691		3,500			574,691
66	Internal Services	2570									0
67	Total Support Services - Business	2500	368,959	58,713	83,800	493,941	0	4,500	0	0	1,009,913
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610	133,615	28,034	38,000	1,200	1,000	635			202,484
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	105,000	33,014		1,680					139,694
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	238,615	61,048	38,000	2,880	1,000	635	0	0	342,178
75	Other Support Services - Misc. (Describe & Itemize)	2900			500						500
76	Total Support Services	2000	3,146,547	601,316	618,874	621,271	1,000	14,435	0	0	5,003,443
77	COMMUNITY SERVICES (ED)	3000	63,000	12,927	12,700	5,000					93,627
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110			500			605,000			605,500
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			500			605,000			605,500
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			500			605,000			605,500
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000						79,300			79,300
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		10,360,152	2,353,035	984,305	1,082,642	22,500	999,735	12,250	0	15,814,619

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		10,360,152	2,353,035	984,305	1,082,642	22,500	999,735	12,250	0	15,814,619
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(112,881)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(72,731)
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	174,050	30,900	729,062	352,500			4,000		1,290,512
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	174,050	30,900	729,062	352,500	0	0	4,000	0	1,290,512
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	Total Support Services	2000	174,050	30,900	729,062	352,500	0	0	4,000	0	1,290,512
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120						29,500			29,500
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			29,500			29,500
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0			29,500			29,500
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000						50,000			50,000
155	Total Direct Disbursements/Expenditures		174,050	30,900	729,062	352,500	0	79,500	4,000	0	1,370,012
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										414,324
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
171	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						356,390			356,390
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired) (Describe & Itemize)</i>	5300						1,087,121			1,087,121
175	Debt Service - Other <i>(Describe & Itemize)</i>	5400						5,000			5,000
176	Total Debt Service	5000			0			1,448,511			1,448,511
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			1,448,511			1,448,511
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(559,797)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	15,776	2,450	1,770,850	95,000					1,884,076
187	Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
188	Total Support Services	2000	15,776	2,450	1,770,850	95,000	0	0	0	0	1,884,076
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe & Itemize)</i>	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired) (Describe & Itemize)</i>	5300									0
211	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		15,776	2,450	1,770,850	95,000	0	0	0	0	1,884,076
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										24,329
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		56,408							56,408
220	Pre-K Programs	1125		7,471							7,471
221	Special Education Programs (Functions 1200-1220)	1200		76,946							76,946
222	Special Education Programs Pre-K	1225		3,770							3,770
223	Remedial and Supplemental Programs K-12	1250		7,632							7,632

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500		2,403							2,403
228	Summer School Programs	1600		1,354							1,354
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		16,365							16,365
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		172,349							172,349
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		2,619							2,619
237	Guidance Services	2120									0
238	Health Services	2130		34,815							34,815
239	Psychological Services	2140		171							171
240	Speech Pathology & Audiology Services	2150		4,234							4,234
241	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190		1,854							1,854
242	Total Support Services - Pupil	2100		43,693							43,693
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		19,270							19,270
245	Educational Media Services	2220		512							512
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		19,782							19,782
248	Support Services - General Administration	2300									
249	Board of Education Services	2310									0
250	Executive Administration Services	2320		14,455							14,455
251	Special Area Administrative Services	2330		5,121							5,121
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		19,576							19,576
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		42,264							42,264
257	Other Support Services - School Administration (<i>Describe & Itemize</i>)	2490									0
258	Total Support Services - School Administration	2400		42,264							42,264
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		2,029							2,029
261	Fiscal Services	2520		22,021							22,021
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		33,375							33,375
264	Pupil Transportation Services	2550		1,050							1,050
265	Food Services	2560		24,058							24,058
266	Internal Services	2570									0
267	Total Support Services - Business	2500		82,533							82,533
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640									0
273	Data Processing Services	2660									0
274	Total Support Services - Central	2600		0							0
275	Other Support Services - Misc. (<i>Describe & Itemize</i>)	2900									0
276	Total Support Services	2000		207,848							207,848
277	COMMUNITY SERVICES (MR/SS)	3000		34,911							34,911
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120		26,374							26,374
281	Payments for CTE Programs	4140									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
282	Total Payments to Other Dist & Govt Units	4000		26,374							26,374
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			441,482				0			441,482
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(91,276)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530			1,000		750,000				751,000
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	1,000	0	750,000	0	0		751,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	1,000	0	750,000	0	0		751,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(205,750)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			47,500						47,500
365	Total Support Services - General Administration	2300	0	0	47,500	0	0	0	0	0	47,500
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900									
387	Total Support Services	2000	0	0	47,500	0	0	0	0	0	47,500
388	COMMUNITY SERVICES (TF)	3000									
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
396	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired) (Describe & Itemize)</i>	5300									0
425	Debt Service - Other (Describe & Itemize)	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		0	0	47,500	0	0	0	0	0	47,500
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,069
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	0	0	0	0	0	0	0		0
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired) (Describe & Itemize)</i>	5300									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,434

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check: OK						
3	Expenditure Check: OK						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190			10-2190	\$ 10,400	PBIS Supplies	
6	1290			10-2490			
7	1614			10-2900	\$ 500	Title-1 Supplemental Services	
8	1690			10-4190			
9	1790	\$ 400	Band/Athletic Fees	10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993			20-2190			
14	1999	\$ 12,000	Computer Buyback	20-2900			
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300	\$ 1,087,121	Debt Service Payments	
21	3999	\$ 5,750	Library Grant	30-5400	\$ 5,000	Bank Fees	
22	4009			40-2190			
23	4090			40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300			
28	4699			40-5400			
29	4799			50-2190	\$ 1,854	Pupil Services Benefits	
30	4998	\$ 513,250	Community Partnership Grant, ESSER 3 Grant	50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490			
37				80-2900			
38				80-4190			
39				80-4290			
40				80-4390			
41				80-4400			
42				80-5150			
43				80-5300			
44				80-5400			
45				90-2900			
46				90-4190			
47				90-5150			
48				90-5300			

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	15,701,738	1,784,336	1,908,405	79,910	19,474,389
Direct Expenditures	15,814,619	1,370,012	1,884,076		19,068,707
Difference	(112,881)	414,324	24,329	79,910	405,682
Estimated Fund Balance - June 30, 2025	13,346,372	2,525,027	1,352,848	2,148,194	19,372,441

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2024-2025 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2023-2024 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

	A	B	C	D	E	F	G
1	*School Districts Only		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025				
2							
3	34049076002						
4	<i>District Number</i>						
5	Diamond Lake SD 76						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		13,626,374	2,511,337	1,328,519	2,068,284	19,534,514
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	12,227,291	1,734,336	780,192	79,910	14,821,729
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	2,325,764	50,000	1,080,213	0	3,455,977
12	FEDERAL SOURCES	4000	1,148,683	0	48,000	0	1,196,683
13	Total Receipts/Revenues		15,701,738	1,784,336	1,908,405	79,910	19,474,389
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	10,032,749				10,032,749
16	SUPPORT SERVICES	2000	5,003,443	1,290,512	1,884,076		8,178,031
17	COMMUNITY SERVICES	3000	93,627	0	0		93,627
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	605,500	29,500	0		635,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	79,300	50,000	0		129,300
21	Total Disbursements/Expenditures		15,814,619	1,370,012	1,884,076		19,068,707
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(112,881)	414,324	24,329	79,910	405,682
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		167,121	400,634	0	0	567,755
26	TOTAL OTHER SOURCES/USES OF FUNDS		(167,121)	(400,634)	0	0	(567,755)
27	ESTIMATED ENDING FUND BALANCE		13,346,372	2,525,027	1,352,848	2,148,194	19,372,441

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2025-2026				
2							
3	34049076002						
4	<i>District Number</i>						
5	Diamond Lake SD 76						
	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6							
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		13,346,372	2,525,027	1,352,848	2,148,194	19,372,441
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Func#					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		13,346,372	2,525,027	1,352,848	2,148,194	19,372,441

	A	B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2026-2027				
2							
3	34049076002						
4	<i>District Number</i>						
5	Diamond Lake SD 76						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		13,346,372	2,525,027	1,352,848	2,148,194	19,372,441
8	RECEIPTS/REVENUES		Acct #				
9	LOCAL SOURCES		1000				0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0
11	STATE SOURCES		3000				0
12	FEDERAL SOURCES		4000				0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #				
15	INSTRUCTION		1000				0
16	SUPPORT SERVICES		2000				0
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				0
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		13,346,372	2,525,027	1,352,848	2,148,194	19,372,441

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2027-2028				
2							
3	34049076002						
4	<i>District Number</i>						
5	Diamond Lake SD 76						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		13,346,372	2,525,027	1,352,848	2,148,194	19,372,441
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		13,346,372	2,525,027	1,352,848	2,148,194	19,372,441

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3	34049076002					
4	<i>District Number</i>					
5	Diamond Lake SD 76					
6	<i>District Name</i>		FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		19,534,514	19,372,441	19,372,441	19,372,441
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	14,821,729	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	3,455,977	0	0	0
12	FEDERAL SOURCES	4000	1,196,683	0	0	0
13	Total Receipts/Revenues		19,474,389	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	10,032,749	0	0	0
16	SUPPORT SERVICES	2000	8,178,031	0	0	0
17	COMMUNITY SERVICES	3000	93,627	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	635,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	129,300	0	0	0
21	Total Disbursements/Expenditures		19,068,707	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		405,682	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		567,755	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(567,755)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		19,372,441	19,372,441	19,372,441	19,372,441

Deficit Reduction Plan-Background/Assumptions (School Districts Only)

Fiscal Year 2024-2025

through Fiscal Year 2027-2028

Diamond Lake SD 76 34049076002

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

Deficit Reduction Plan-Background/Assumptions (School Districts Only)

Fiscal Year 2024-2025

through Fiscal Year 2027-2028

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance)? If yes, please explain:

Evidence-Based Funding: Fiscal Year 2025 Spending Plan

DIAMOND LAKE SCHOOL DIST 76

Part I: Achieving Student Growth and Making Progress Toward State Education Goals

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources: time, money, people, and programs.

Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.

1)	What are the Organizational Unit's strategic goals for student success for the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)		
	Priority 1: Academic Excellence 1. Improve student growth in English Language Arts (ELA) and Mathematics. 2. Strengthen social emotional well-being, learning and engagement for all students. 3. Establish a district Early Learners Program. 4. Implement Professional Learning Communities (PLC) in order to establish a data-driven decision making system. Priority 2: Professional Excellence 1. Implement building and district Instructional Leadership Walkthroughs. 2. Increase staff participation in the instructional Coaching program. 3. Strengthen social emotional well-being, learning and engagement for all staff. 4. Increase staff utilization and application of the Educlimber Data Warehouse Management system to support database decision making.		
	Top Strategy 1	Top Strategy 2	Top Strategy 3
2)	Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)		
	Increase number and/or quality of professional development opportunities	Maintain or increase equitable resource allocation for students so that more dollars benefit students in greater need	Maintain or expand pupil support services
	If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)		

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2025 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.

Evidence-Based Funding Organizational Unit Results (FY 2024)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	839.30	Adequacy Target	\$14,196,373
		Final Resources	\$13,339,864	Percent of Adequacy	94%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	3	Gross State Contribution	\$2,003,565
		FY24 Base Funding Minimum	\$1,987,432	FY 2024 Tier Funding	\$16,133
	Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$923,171		
		English Learners (ELs)	\$173,875		
		Special Education	\$370,123		
1)	FY 2025 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2025. Select whether the amount is estimated or actual funding.		FY 2025 Tier Funding	Funding Type (Select)	*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
	\$18,953	Actual			

		Data Source 1	Data Source 2	Data Source 3			
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Climate and culture survey data (e.g., Five Essentials Survey)	Student growth and achievement data, disaggregated by student groups	Student grades or other local academic performance data			
		Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)					
3)		Bilingual Program Director(s)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Yes
		Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	Yes
		Other Program Leaders		Teacher or Support Staff Unions	Yes	Community Focus Group(s)	Yes
		School Board Members	Yes	Other School Staff		Other	
[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)							
		Priority Investment 1	Priority Investment 2	Priority Investment 3			
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2025 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Core Teachers	Specialist Teachers	Professional Development			
		If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)					

Cost Factor Table

The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at <https://www.isbe.net/ebfspendingplan>.

Column G: If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.

Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2025 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factors	Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding	Budgeted FY 2025 Expenditures (All Resources)	Optional District Narratives
		[Required]	[Optional]	
Core Investments	Core Teachers	\$3,123,299	\$6,318	Enter optional context for core investment decisions.
	Specialist Teachers	\$624,660		
	Instructional Facilitator	\$305,405		
	Core Intervention Teacher	\$134,845		
	Substitute Teachers	\$131,154		
	Guidance Counselor	\$187,748		
	Nurse	\$70,964		
	Supervisory Aide	\$115,492		
	Librarian	\$155,696		
	Librarian Aide	\$86,619		
	Principal	\$230,980		
	Assistant Principal	\$198,875		
	School Site Staff	\$138,585		
Subtotal	\$5,504,322	\$6,318		

Per Student Investments	Gifted	\$74,697			<i>Enter optional context for per student investment decisions.</i>	
	Professional Development	\$104,913				
	Instructional Materials	\$272,773				
	Assessments	\$28,536				
	Computer & Tech Equipment	\$239,620				
	Student Activities	\$141,523				
	Maintenance & Operations	\$1,142,287				
	Central Office	\$786,424				
	Employee Benefits	\$2,692,422				
Subtotal*	\$5,519,354					
Additional Investments	Low-Income Intervention Teacher	\$298,144			<i>Enter optional context for additional investment decisions.</i>	
	Low-Income Pupil Support Staff	\$298,144				
	Low-Income Extended Day Teacher	\$311,173				
	Low-Income Summer School Teacher	\$311,173				
	EL Intervention Teacher	\$232,997				
	EL Pupil Support Staff	\$232,997				
	EL Extended Day Teacher	\$242,960				
	EL Summer School Teacher	\$242,960				
	EL Core Teacher	\$291,246	\$6,318			
	Sp Ed Teacher	\$456,030	\$6,318			
	Sp Ed Instructional Assistant	\$184,726				
	Sp Ed Psychologist	\$70,147				
	Subtotal	\$3,172,698	\$12,635			
Other Investments						
Total**	\$14,196,373	\$18,953				
					Tier Funding Check (Cell G90)	Complete, G90=G31
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>						

If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)

Part III: Support for Special Student Groups

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.

		Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
1) FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$926,065	Actual	
	English Learners	\$176,117	Actual	
	Special Education	\$371,357	Actual	

2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher	Yes	Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher	Yes		
		[Optional - Enter \$]		[Optional - Enter \$]			
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)							

3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher	Yes	English Learner Core Teacher	Yes
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher	Yes	Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)							

4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher	Yes	Special Education Psychologist	Yes		
		[Optional - Enter \$]		[Optional - Enter \$]			
		Special Education Instructional Assistant	Yes	Other Investments			
		[Optional - Enter \$]		[Optional - Enter \$]			
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)							

Plan Assurances

Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.

Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.

1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

Required

2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."

Required

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024."

Required

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25.

Required	BPAC Meeting (MM/DD/YYYY)	9/17/2024
	Name of Chair	Samira Calderon

Spending Plan Completion Tracker		
Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.		
Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2025 budgeted expenditures over actual FY2024 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: **Diamond Lake SD 76**

RCDT Number: **34049076002**

		Estimated Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	464,900			464,900	506,807		0	506,807
2. Special Area Administration Services	2330	183,267			183,267	214,206		0	214,206
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	177,055			177,055	188,092	0	0	188,092
5. Internal Services	2570	253,342			253,342	0		0	0
6. Direction of Central Support Services	2610				0	202,484		0	202,484
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,078,564	0	0	1,078,564	1,111,589	0	0	1,111,589
9. Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024									3%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3^a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.

Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2024 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2024 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2024 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing