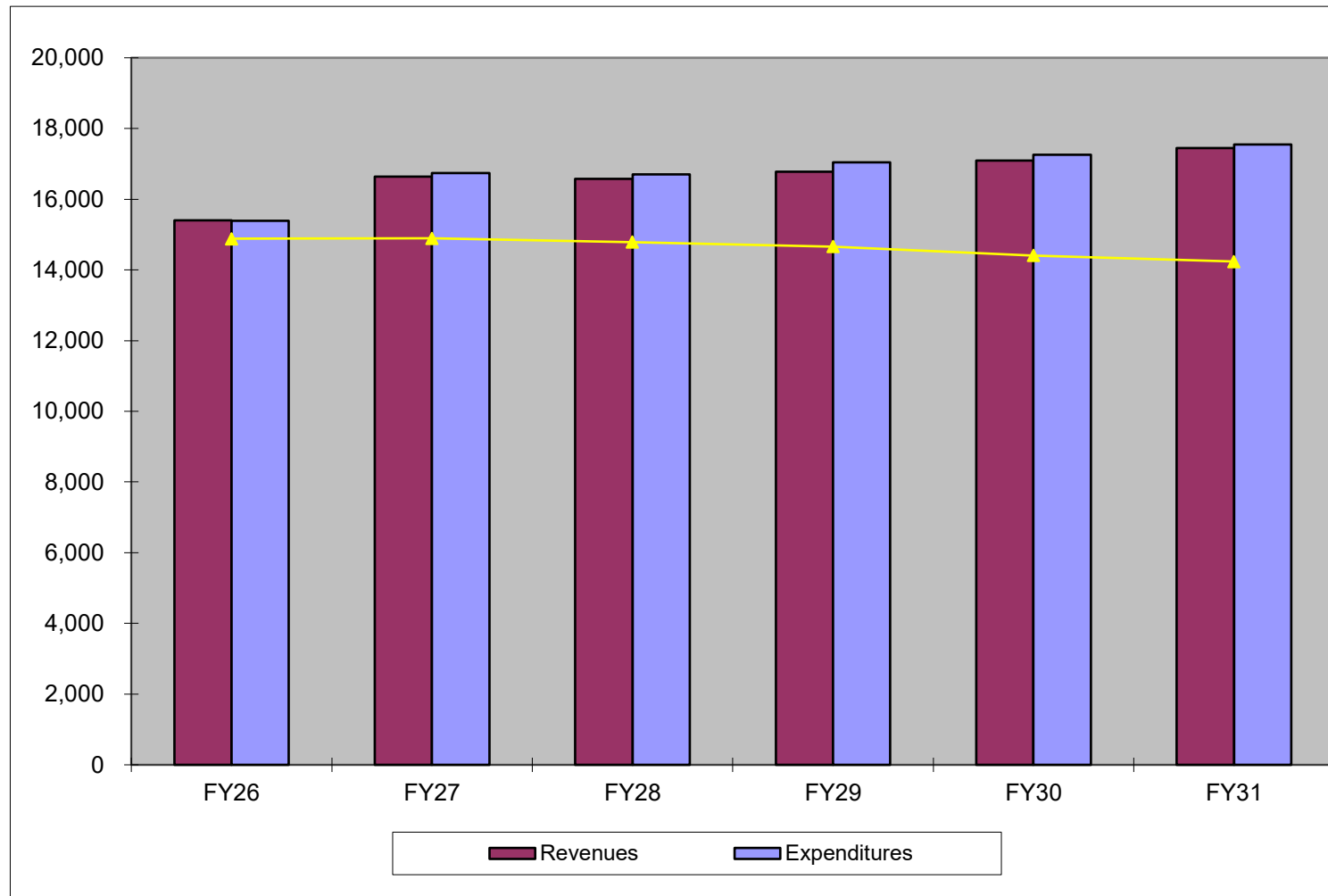


PROJECTION OF TOTAL REVENUE AND EXPENDITURES
EDUCATION FUND (\$,000)

	Unaudited FY26	Budgeted FY27	Estimated FY28	Estimated FY29	Estimated FY30	Estimated FY31
Opening Fund Balance	14,884	14,895	14,789	14,663	14,409	14,238
Revenues	15,400	16,636	16,576	16,783	17,092	17,441
Expenditures	15,389	16,742	16,702	17,037	17,263	17,551
Transfers						
Increase (Decrease) in Fund Balance	11	(106)	(126)	(254)	(171)	(110)
Working Cash Loan & TAW//Repayment						
Closing Balance as percent of Expend.	96.8%	88.3%	87.8%	84.6%	82.5%	80.5%



Revenue Detail	FY26	FY27	FY28	FY29	FY30	FY31
Taxes	12,460	13,051	13,168	13,360	13,655	13,990
Interest	700	150	22	22	23	23
Other Local Revenue	332	84	82	82	82	82
State Aid	2,044	2,041	2,041	2,041	2,041	2,041
Other State Sources	251	316	282	285	288	291
Federal Sources (includes Medicaid)	1,280	1,110	1,097	1,108	1,119	1,130
Transfers	(1,667)	(116)	(116)	(116)	(116)	(116)
TRS On-Behalf Revenue						
TOTAL	15,400	16,636	16,576	16,783	17,092	17,441

Assumptions: Tax revenue shows an increase due to CPI for FY27, then CPI gradually decreasing for subsequent years.

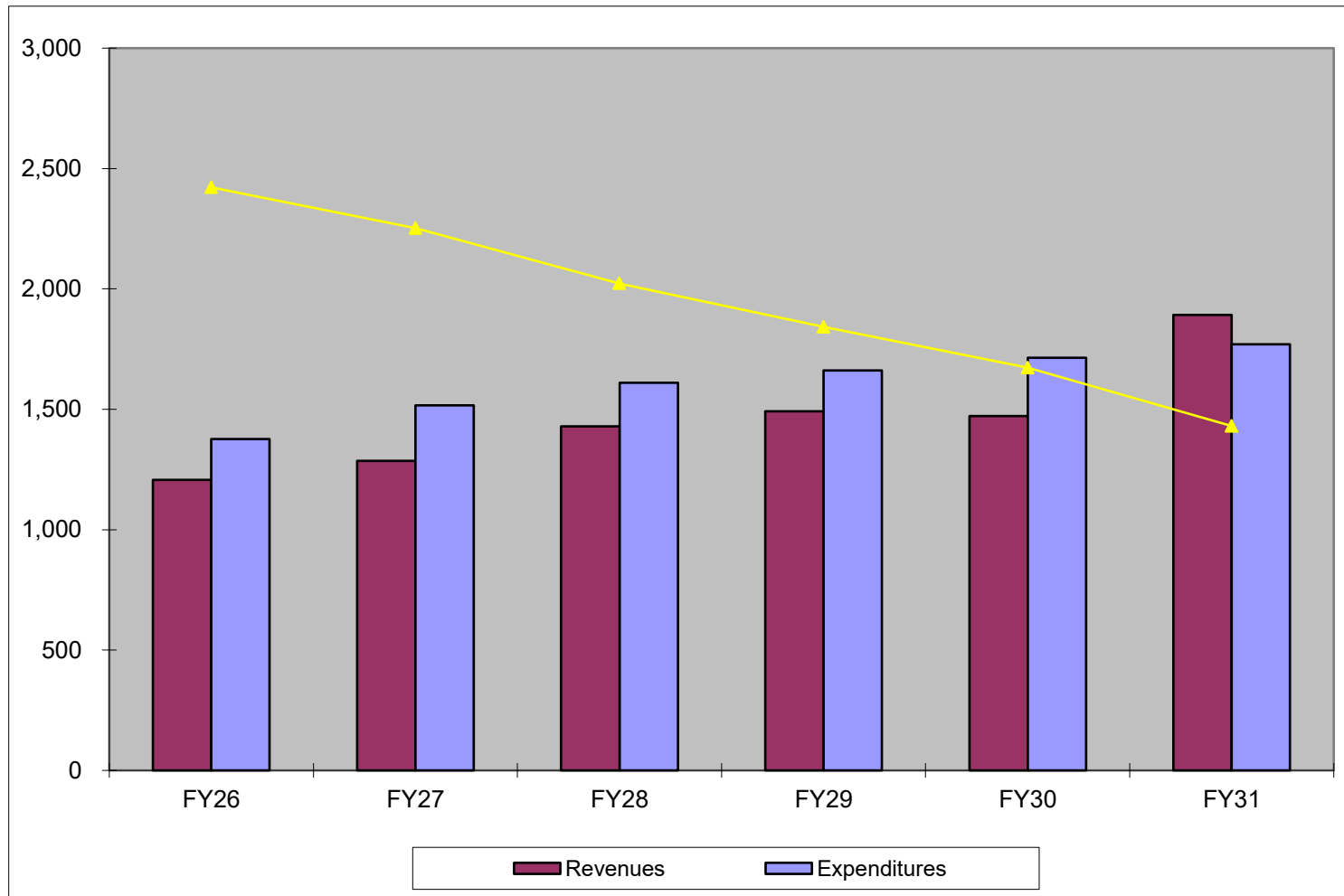
Federal revenue reduced in FY26 due to uncertainty surrounding federal grant monies. Community Partnership Grant impact uncertain

Expenditure Detail	FY26	FY27	FY28	FY29	FY30	FY31
Salaries	10,181	10,839	11,127	11,335	11,480	11,704
Benefits	2,647	2,865	2,537	2,606	2,616	2,626
Purchased Services	851	891	918	945	974	1,003
Supplies & Materials	975	1,096	1,041	1,062	1,083	1,105
Capital Outlay (includes Debt)	11	65	25	25	25	25
Lease Payments/Contingency/Tuition	663	968	1,036	1,046	1,067	1,089
Captl Outlay <\$2000	61	18	18	18	18	0
Transfers/Termination Expenses						
TRS On-Behalf Payments	0	0	0	0	0	0
TOTAL	15,389	16,742	16,702	17,037	17,263	17,551

Assumptions: Salary increases reflect 5.00% for FY27, then 4.00%, 4.00%, 4.0%, and 4.0%. Benefits increasing by 5%

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

	Unaudited FY26	Budgeted FY27	Estimated FY28	Estimated FY29	Estimated FY30	Estimated FY31
Opening Fund Balance	2,422	2,253	2,023	1,842	1,673	1,430
Revenues	1,207	1,286	1,429	1,491	1,472	1,892
Expenditures	1,376	1,516	1,610	1,661	1,714	1,769
Transfers	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	(169)	(230)	(180)	(170)	(242)	123
Closing Balance as percent of Expend.	163.7%	133.4%	114.5%	100.7%	83.5%	87.8%



Revenue Detail	FY26	FY27	FY28	FY29	FY30	FY31
Taxes	1,363	1,457	1,566	1,624	1,600	1,618
Interest	0	5	5	5	5	5
State Sources	50	50	50	50	50	50
Local Sources (Rentals/CPPRT)	198	177	210	213	216	220
Transfers	0	0	0	0	0	0
Other Financing Sources/WC	(404)	(403)	(402)	(401)	(400)	0
TOTAL	1,207	1,286	1,429	1,491	1,472	1,892

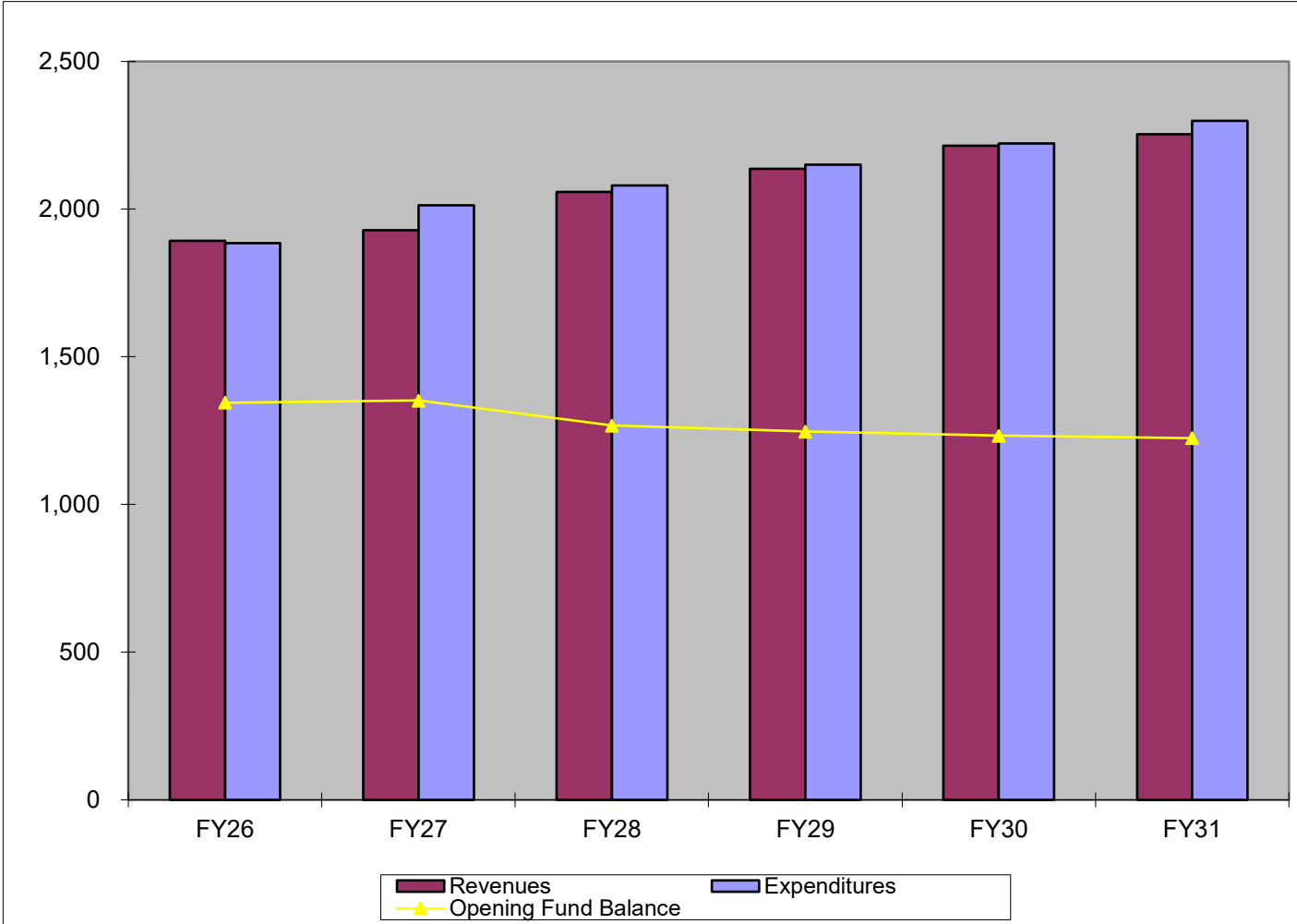
*Assumptions: Taxes at an overall increase of 2.9% for FY27 then 2.7%, the 2% thereafter. Interest earnings held steady
IMPACT Fees and Corporate Personal Property Replacement Tax (CPPRT) anticipated to decrease.*

Expenditure Detail	FY26	FY27	FY28	FY29	FY30	FY31
Salaries	186	246	253	261	269	277
Benefits	53	50	56	62	68	76
Purchased Services	692	736	758	781	804	828
Supplies & Materials	359	386	398	410	422	434
Capital Outlay >\$2000	53	0	45	46	47	48
Other Objects/Contingency	30	98	100	102	104	106
Capital Outlay <\$2000	3	0	0	0	0	0
TOTAL	1,376	1,516	1,610	1,661	1,714	1,769

*Assumptions: Salary increases reflect 5% FY27 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)

	Unaudited FY26	Budgeted FY27	Estimated FY28	Estimated FY29	Estimated FY30	Estimated FY31
Opening Fund Balance	1,345	1,353	1,268	1,247	1,233	1,225
Revenues	1,893	1,928	2,059	2,136	2,214	2,253
Expenditures	1,886	2,012	2,080	2,150	2,223	2,299
Transfers In/Out	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	7	(84)	(21)	(14)	(9)	(46)
Closing Balance as percent of Expend.	71.7%	63.0%	60.0%	57.4%	55.1%	51.3%



Revenue Detail	FY26	FY27	FY28	FY29	FY30	FY31
Taxes	895	959	1,084	1,137	1,190	1,203
Interest	20	20	2	2	2	3
State Sources	970	949	973	997	1,022	1,048
Local Sources	0	0	0	0	0	0
Federal Sources	8	0	0	0	0	0
Other Financing Sources/WC	0	0	0	0	0	0
TOTAL	1,893	1,928	2,059	2,136	2,214	2,253

Assumptions: Taxes at an overall increase of 2.9% for FY27 then 2.7%, the 2% thereafter. Interest earnings held steady
In FY26 State Transportation reimb increasing due to increased costs. Future years reimbursement rate decreasing by 10%

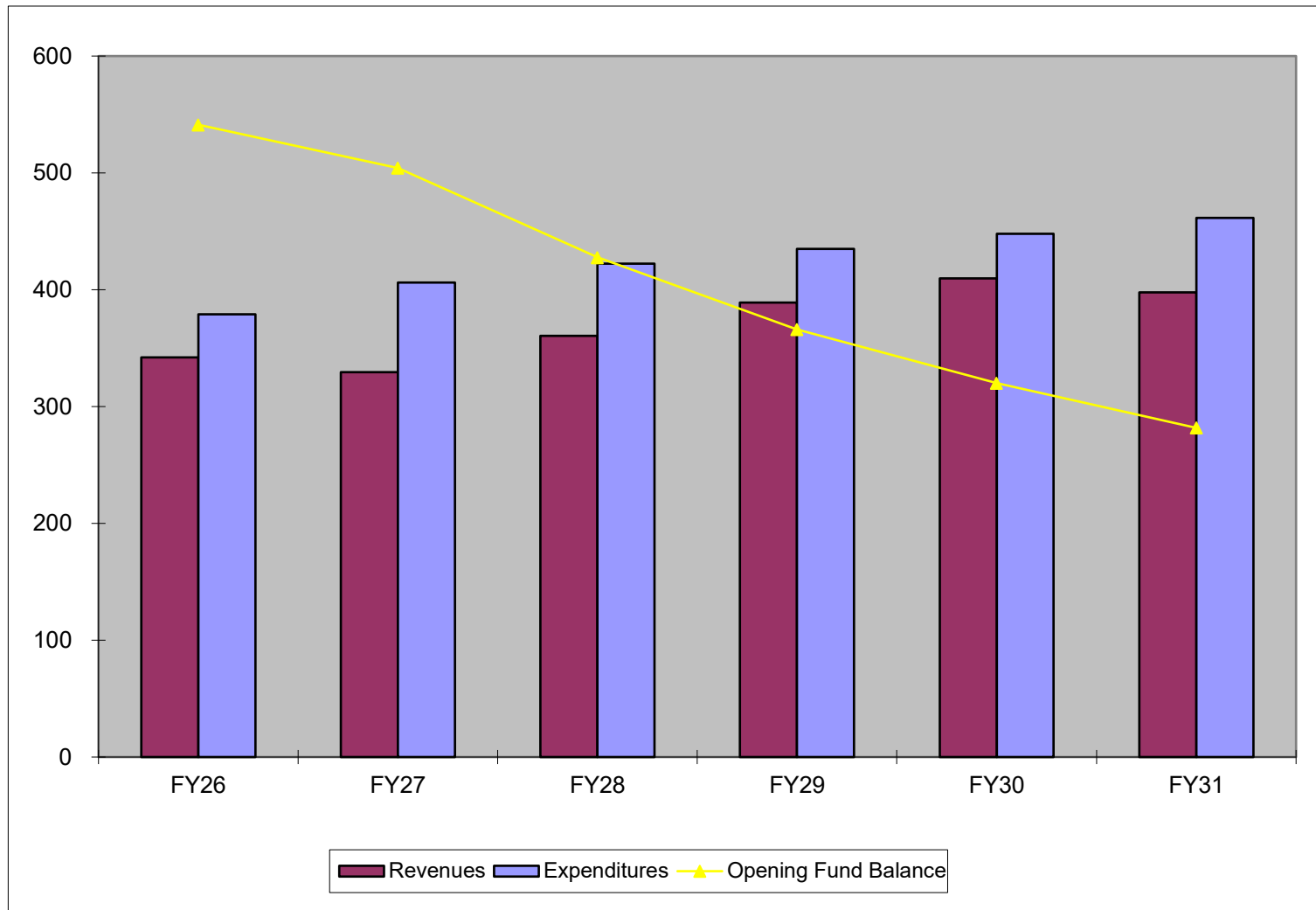
Expenditure Detail	FY26	FY27	FY28	FY29	FY30	FY31
Salaries	16	18	18	19	19	19
Benefits	2	2	3	3	3	4
Purchased Services	1,786	1,892	1,949	2,007	2,067	2,129
Supplies & Materials	81	100	110	121	133	146
Capital Outlay	0	0	0	0	0	0
Other Objects/Contingency	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
TOTAL	1,886	2,012	2,080	2,150	2,223	2,299

Assumptions: Transportation contract increase for FY27 was 5.5%. A 5% increase is projected for the future.
Expenditures increasing due to an anticipated increase in McKinney-Vento student transportation costs

Salaries	1.0200	1.0200	1.0200	1.0200	1.0200	1.0200
Benefits	1.110	1.110	1.110	1.110	1.110	1.110
Purchased Services	1.080	1.030	1.030	1.030	1.030	1.030
Supplies & Materials	1.100	1.100	1.100	1.100	1.100	1.100
Capital Outlay	1.000	1.000	1.000	1.000	1.000	1.000
Other Objects	1.000	1.000	1.000	1.000	1.000	1.000
Transfers/Contingency	1.020	1.020	1.020	1.020	1.020	1.020
Contingency						

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

	Unaudited FY26	Budgeted FY27	Estimated FY28	Estimated FY29	Estimated FY30	Estimated FY31
Opening Fund Balance	541	504	428	366	320	282
Revenues	342	329	361	389	410	398
Expenditures	379	406	422	435	448	461
Transfers In	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	(37)	(77)	(62)	(46)	(38)	(64)
Closing Balance as percent of Expend.	133.0%	105.3%	86.7%	73.6%	62.9%	47.2%



Revenue Detail	FY26	FY27	FY28	FY29	FY30	FY31
Taxes	292	317	348	377	397	385
Interest	50	2	2	2	2	2
State Sources	0	0	0	0	0	0
Local Sources (CPPRT)	0	10	10	10	10	11
Transfers	0	0	0	0	0	0
Other Financing Sources/WC	0	0	0	0	0	0
TOTAL	342	329	361	389	410	398

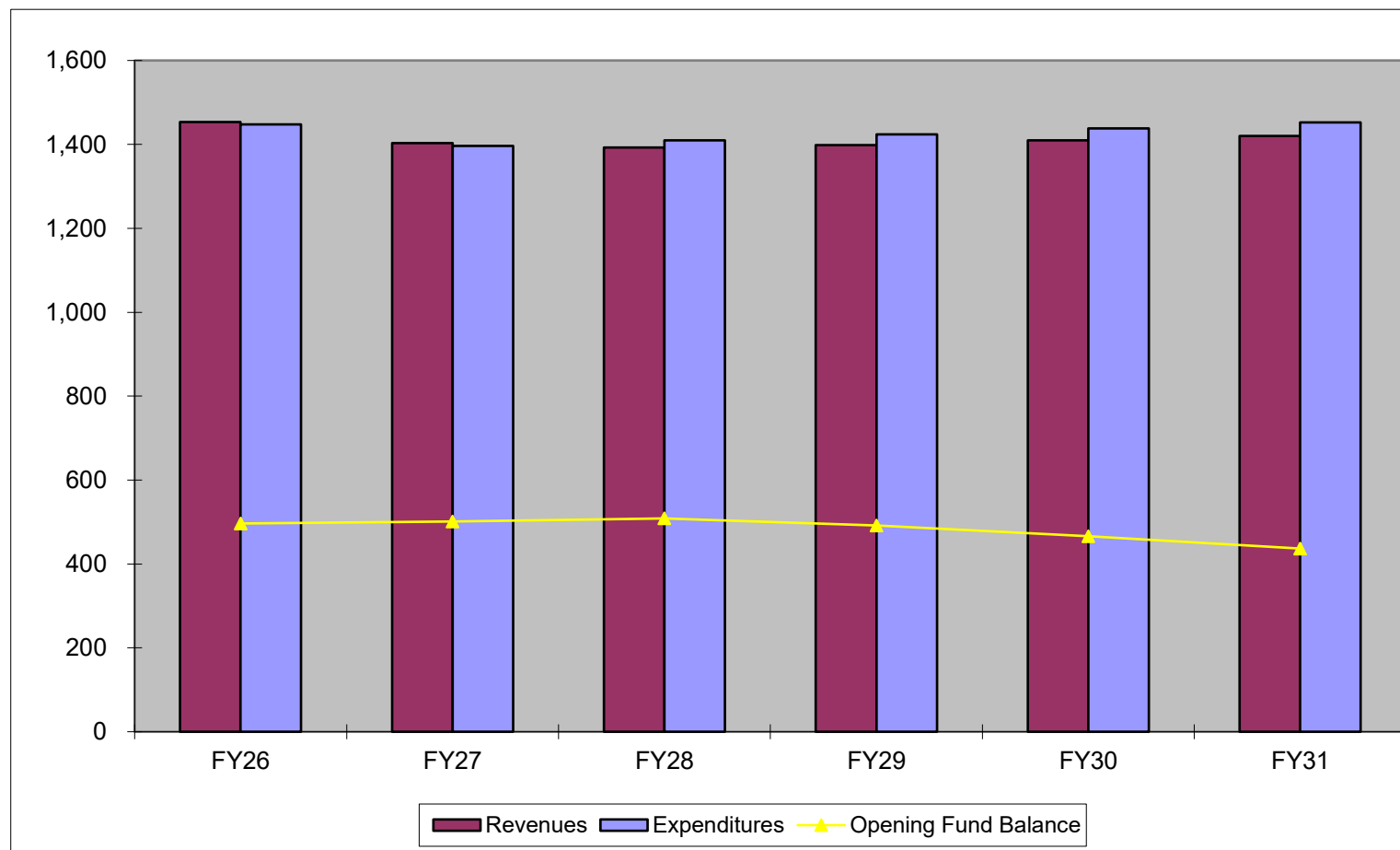
Assumptions: Taxes and interest earnings held steady. Will need to adjust tax levy if IMRF rate continues to climb.

Expenditure Detail	FY26	FY27	FY28	FY29	FY30	FY31
Salaries	0	0	0	0	0	0
Benefits	379	406	422	435	448	461
Purchased Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0
TOTAL	379	406	422	435	448	461

Assumptions: IMRF Board Contribution rate for 2026 is 8.61%, and thereafter estimated at 9%

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

	Unaudited FY26	Budgeted FY27	Estimated FY28	Estimated FY29	Estimated FY30	Estimated FY31
Opening Fund Balance	496	501	508	491	466	437
Revenues	1,453	1,403	1,393	1,398	1,409	1,420
Expenditures	1,448	1,396	1,410	1,424	1,438	1,453
Transfers In/Out	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	5	7	(17)	(26)	(29)	(33)
Audit Adjustment						
Closing Balance as percent of Expend.	34.6%	36.4%	34.9%	32.7%	30.4%	27.8%



Revenue Detail	FY26	FY27	FY28	FY29	FY30	FY31
Taxes	852	882	867	867	867	867
Interest	30	2	2	2	2	2
State Sources	0	0	0	0	0	0
Local Sources	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Other Financing Sources	571	519	524	529	540	551
TOTAL	1,453	1,403	1,393	1,398	1,409	1,420

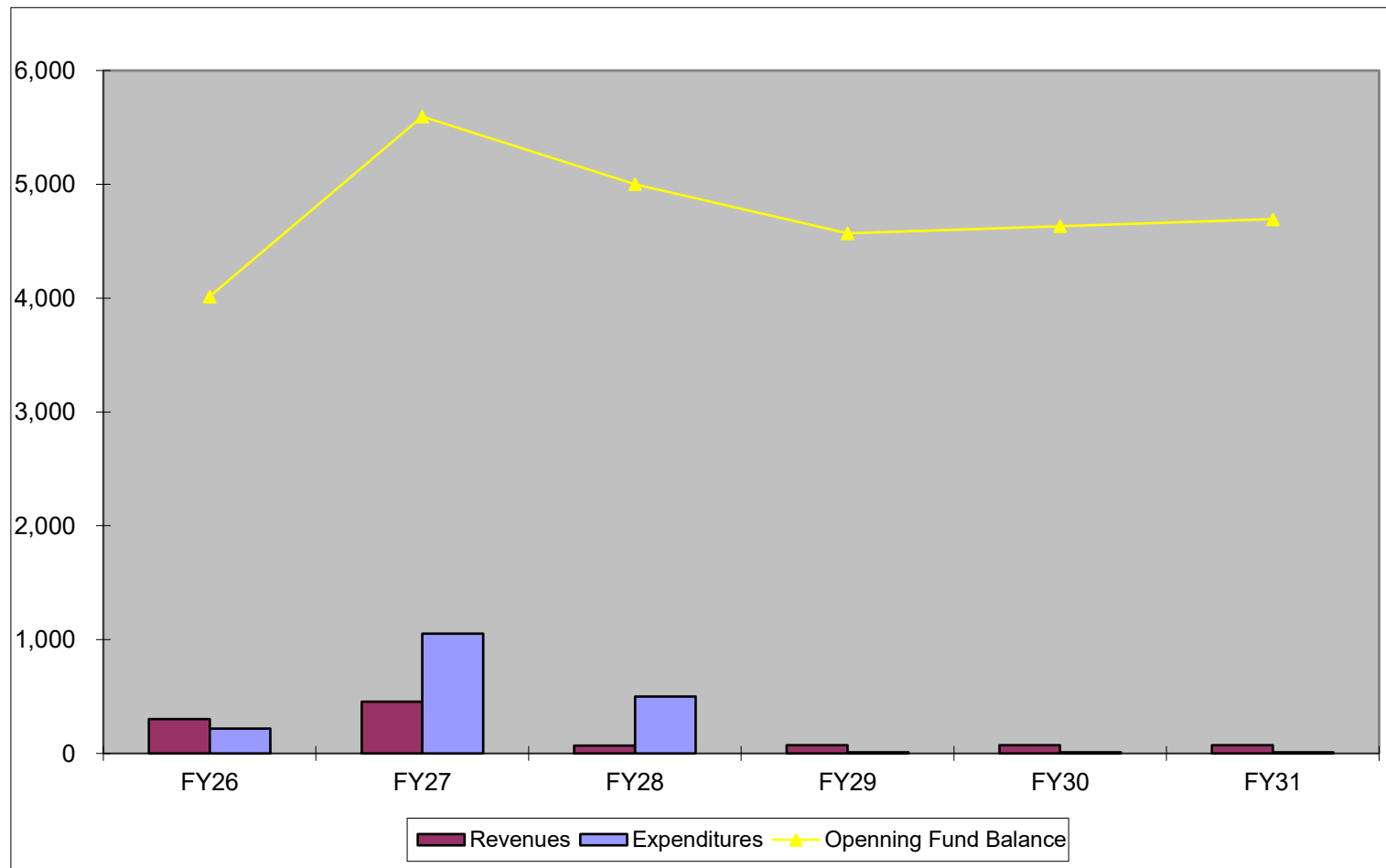
Assumptions: Taxes assessed based on bond payment schedule. Interest earnings held steady

Expenditure Detail	FY26	FY27	FY28	FY29	FY30	FY31
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	1,448	1,396	1,410	1,424	1,438	1,453
Transfers/Contingency	0	0	0	0	0	0
TOTAL	1,448	1,396	1,410	1,424	1,438	1,453

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

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

	Unaudited FY26	Budgeted FY27	Estimated FY28	Estimated FY29	Estimated FY30	Estimated FY31
Opening Fund Balance	4,015	5,596	5,000	4,570	4,631	4,693
Revenues	301	455	70	71	72	73
Expenditures	220	1,051	500	10	10	10
Transfers In	1,500	0	0	0	0	0
Increase (Decrease) in Fund Balance	1,581	(596)	(430)	61	62	63
Audit Adjustment						
Closing Balance as percent of Expend.	2543.5%	475.7%	913.9%	46307.4%	46928.6%	47560.5%



Revenue Detail	FY26	FY27	FY28	FY29	FY30	FY31
Taxes	0	0	0	0	0	0
Interest	190	400	20	20	21	21
Federal Sources	0	0	0	0	0	0
Local Sources	111	55	50	51	52	52
Transfers	1,500	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
TOTAL	1,801	455	70	71	72	73

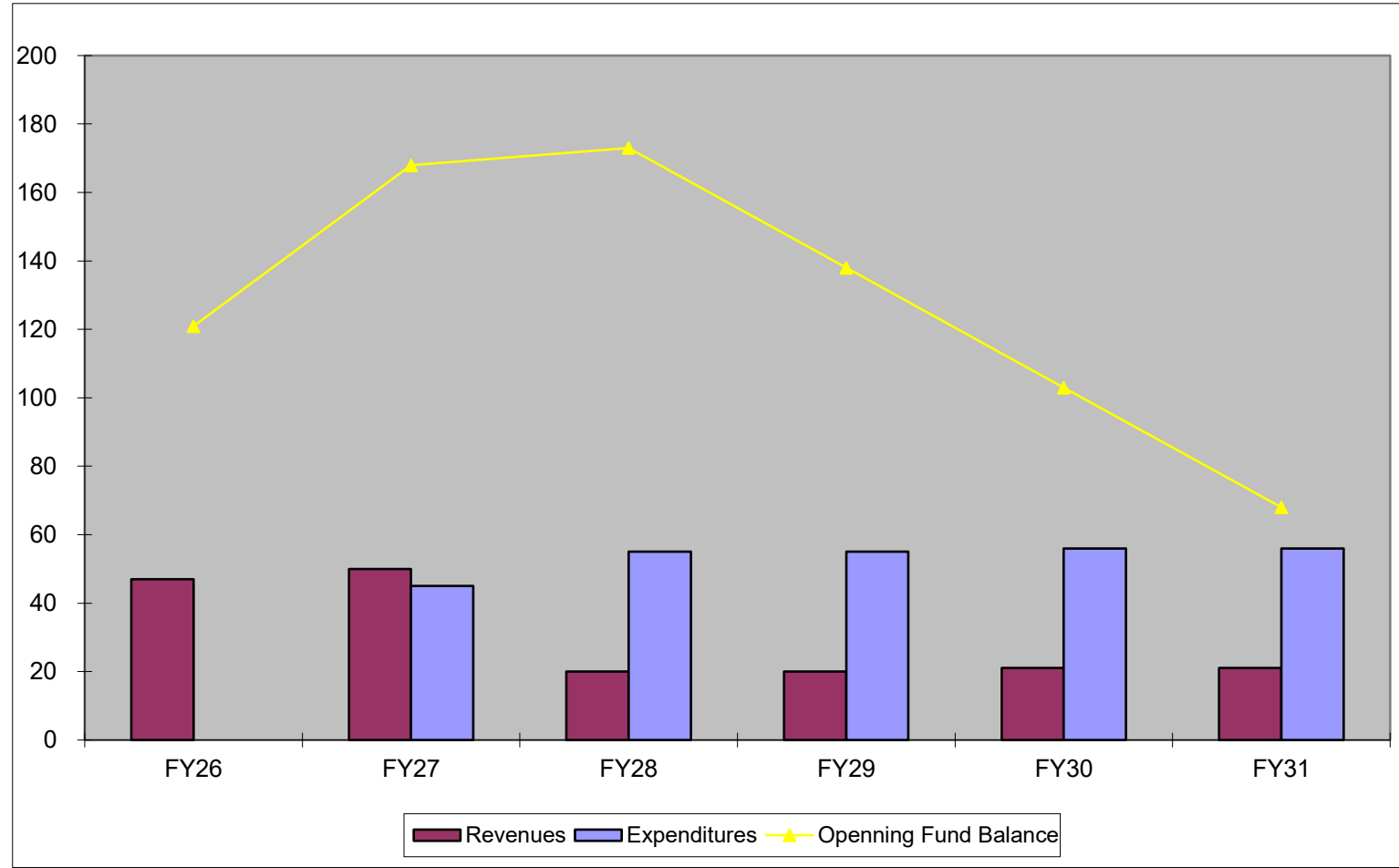
Assumptions: Interest earnings increase for FY27.

Expenditure Detail	FY26	FY27	FY28	FY29	FY30	FY31
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Capital Outlay	220	1,051	500	10	10	10
Other Objects	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0
TOTAL	220	1,051	500	10	10	10

Assumptions: Major capital improvements tentatively scheduled from FY27-29. Future capital plan and life safety plan developing

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

	Unaudited FY26	Budgeted FY27	Estimated FY28	Estimated FY29	Estimated FY30	Estimated FY31
Opening Fund Balance	121	168	173	138	103	68
Revenues	47	50	20	20	21	21
Expenditures	0	45	55	55	56	56
Transfers In	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	47	5	(35)	(35)	(35)	(35)
Audit Adjustment						
Closing Balance as percent of Expend.	#DIV/0!	384.4%	250.9%	187.3%	121.4%	58.9%



Revenue Detail	FY26	FY27	FY28	FY29	FY30	FY31
Taxes	47	50	20	20	21	21
Interest	0	0	0	0	0	0
State Sources	0	0	0	0	0	0
Local Sources	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
TOTAL	47	50	20	20	21	21

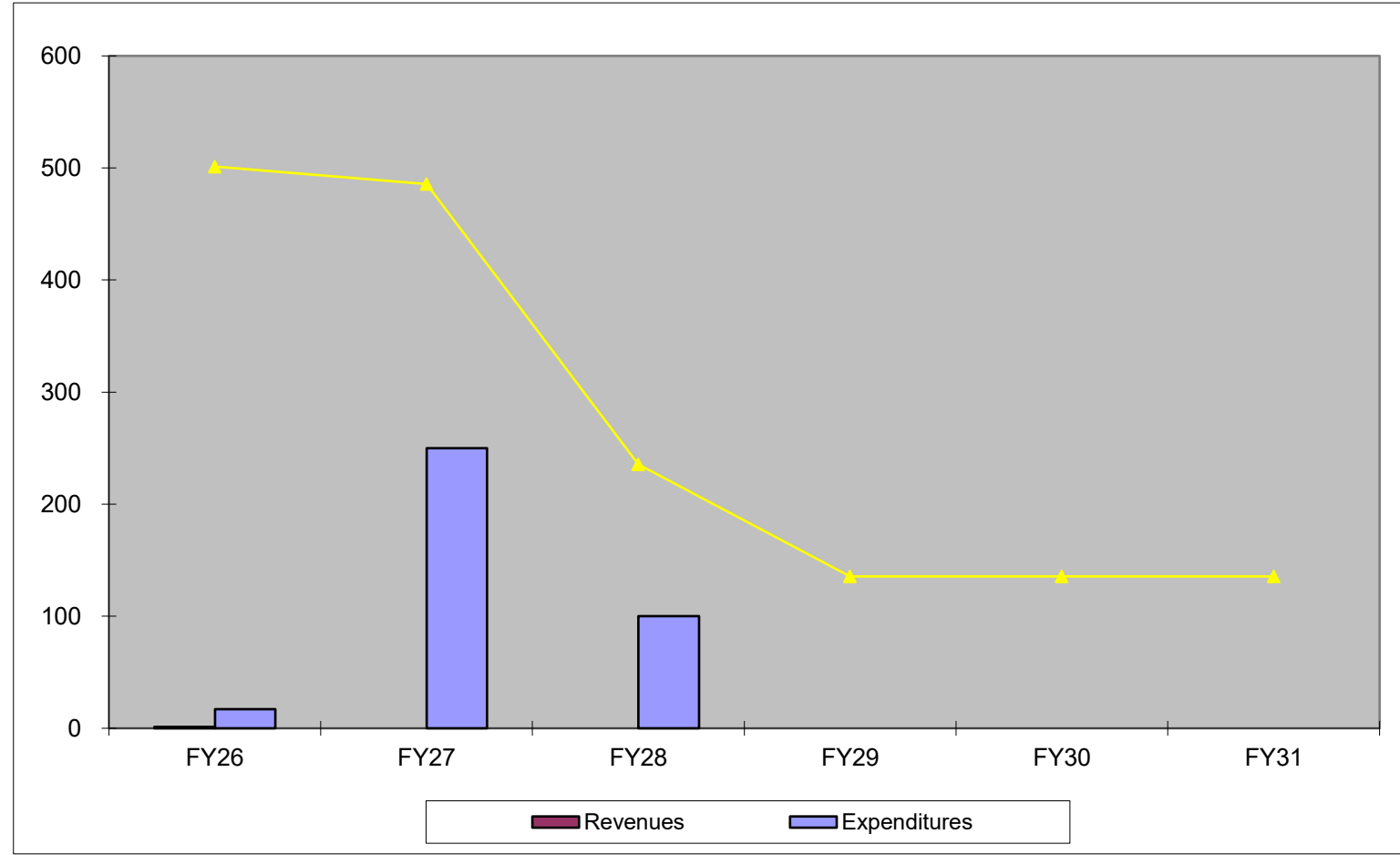
Assumptions: Nominal amount levied at this time. Interest earnings held steady

Expenditure Detail	FY26	FY27	FY28	FY29	FY30	FY31
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	0	45	55	55	56	56
Supplies & Materials	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0
TOTAL	0	45	55	55	56	56

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

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

	Unaudited FY26	Budgeted FY27	Estimated FY28	Estimated FY29	Estimated FY30	Estimated FY31
Opening Fund Balance	501	486	236	136	136	136
Revenues	1	0	0	0	0	0
Expenditures	17	250	100	0	0	0
Transfers In	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	(16)	(250)	(100)	0	0	0
Audit Adjustment						
Closing Balance as percent of Expend.	2856.2%	94.2%	135.6%	#DIV/0!	#DIV/0!	#DIV/0!



Revenue Detail	FY26	FY27	FY28	FY29	FY30	FY31
Taxes	1	0	0	0	0	0
Interest	0	0	0	0	0	0
State Sources	0	0	0	0	0	0
Local Sources	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
TOTAL	1	0	0	0	0	0

Assumptions: Taxes levied held steady. Interest earnings held steady

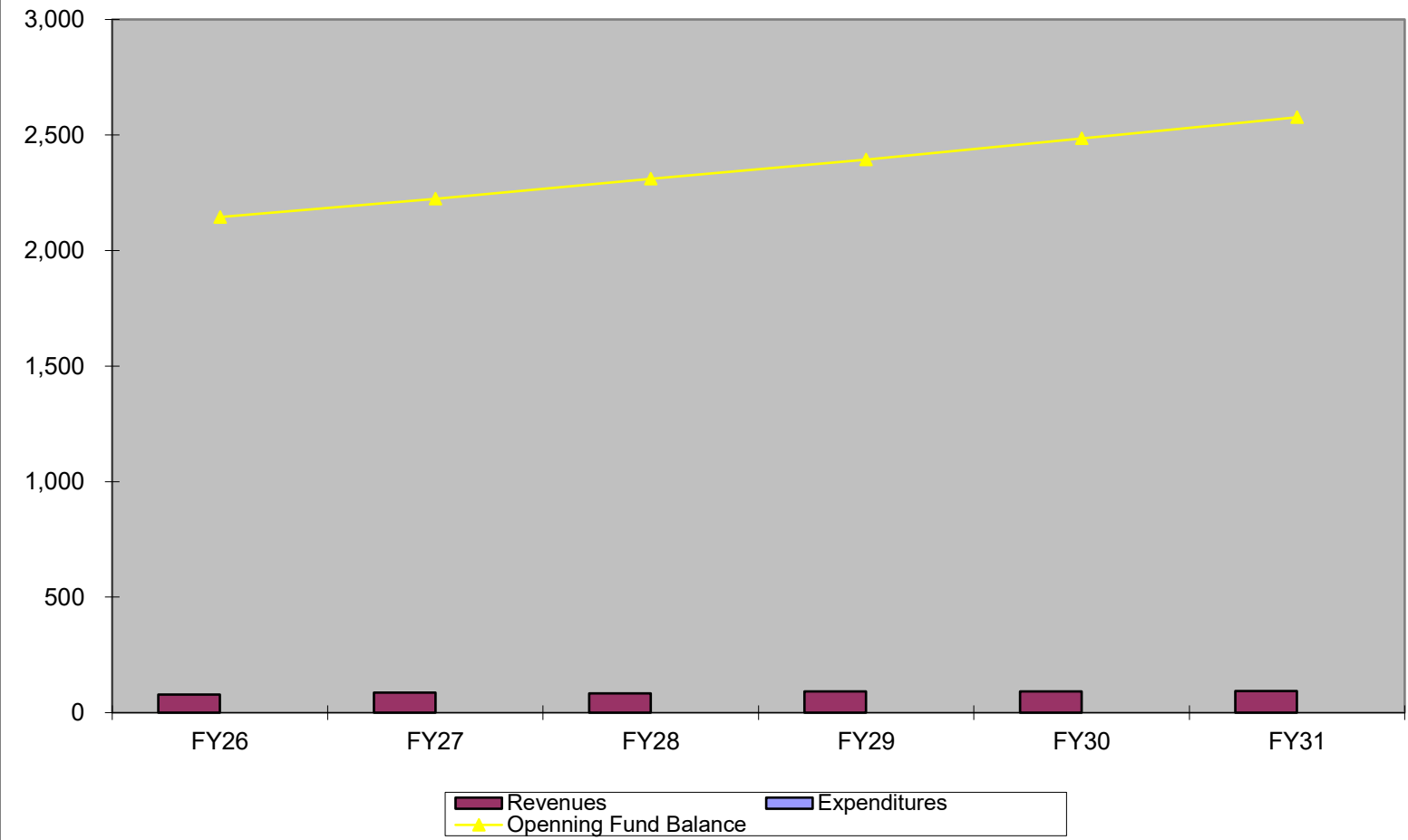
Expenditure Detail	FY26	FY27	FY28	FY29	FY30	FY31
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Capital Outlay >\$2000	17	250	100	0	0	0
Other Objects/Contingency	0	0	0	0	0	0
Capital Outlay <\$2000	0	0	0	0	0	0

TOTAL	17	250	100	0	0	0
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Assumptions: Expenditures are based on actual life safety projections scheduled.

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

	Unaudited FY26	Budgeted FY27	Estimated FY28	Estimated FY29	Estimated FY30	Estimated FY31
Opening Fund Balance	2,145	2,224	2,310	2,393	2,484	2,577
Revenues	79	86	83	91	92	93
Expenditures	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Increase (Decrease) in Fund Balance	79	86	83	91	92	93
Closing Balance as percent of Expend.	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!



<u>Revenue Detail</u>	FY26	FY27	FY28	FY29	FY30	FY31
Taxes	79	84	81	89	90	91
Interest	0	2	2	2	2	2
State Sources	0	0	0	0	0	0
Local Sources (Rentals/CPprt)	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Other -Loan Repayment	0	0	0	0	0	0
TOTAL	79	86	83	91	92	93

Assumptions: Taxes and Interest earnings held steady

<u>Expenditure Detail</u>	FY26	FY27	FY28	FY29	FY30	FY31
Salaries	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Transfers/Contingency	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

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

DISTRICT #76 - SUMMARY OF REVENUE & EXPENSE - 5 YEAR PROJECTION
OPERATING FUNDSNON-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	23,069	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%	56%	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	1,599	451	67	24,397	1,426	1	56	1	1,484	25,881
Expenditures	20,106	1,005	1,115	393	0	22,619	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	(37)	0	0	0	(37)	0	0	0	0	0	(37)
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	2,480	1,328	486	2,068	20,249	539	3,686	99	500	4,824	25,073
Fund Balance as % of Exp	97%	199%	70%	129%	12%	113%	37%	n/a	211%	#DIV/0!	195%	123%
Beginning Balance, 7/1/24	13,887	2,480	1,328	486	2,068	20,249	539	3,686	99	500	4,824	25,073
Revenues	16,313	1,239	1,949	424	77	20,002	1,447	1,393	48	1	2,889	22,891
Expenditures	15,316	1,324	1,932	369	0	18,941	1,488	1,064	26	0	2,378	21,519
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	997	(85)	17	55	77	1,061	(41)	329	22	1	311	1,372
Ending Balance, 6/30/25	14,884	2,395	1,345	541	2,145	21,310	496	4,015	121	501	5,133	26,443
Fund Balance as % of Exp	97%	181%	70%	147%	11%	113%	33%	n/a	465%	#DIV/0!	199%	123%
Beginning Balance, 7/1/25	14,884	2,395	1,345	541	2,145	21,310	496	4,015	121	501	5,133	26,443
Revenues	15,400	1,207	1,893	342	79	18,921	1,453	301	47	1	1,802	20,723
Expenditures	15,389	1,376	1,886	379	0	19,030	1,448	220	0	17	1,685	20,715
Transfers	0	0	0	0	0	0	0	1,500	0	0	1,500	1,500
Surplus/(Deficit)	11	(169)	7	(37)	79	(109)	5	1,581	47	(16)	1,617	1,509
Ending Balance, 6/30/26	14,895	2,226	1,353	504	2,224	21,202	501	5,596	168	485	6,750	27,952
Fund Balance as % of Exp	97%	162%	72%	133%	12%	111%	35%	n/a	#DIV/0!	2856%	401%	135%
Projections												
Beginning Balance, 7/1/26	14,895	2,226	1,353	504	2,224	21,202	501	5,596	168	485	6,750	27,952
Revenues	16,636	1,286	1,928	329	86	20,266	1,403	455	50	0	1,908	22,174
Expenditures	16,742	1,516	2,012	406	0	20,676	1,396	1,051	45	250	2,742	23,418
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	(106)	(230)	(84)	(77)	86	(410)	7	(596)	5	(250)	(834)	(1,244)
Ending Balance, 6/30/27	14,789	1,996	1,268	428	2,310	20,791	508	5,000	173	235	5,917	26,708
Fund Balance as % of Exp	88%	132%	63%	105%	11%	101%	36%	n/a	384%	94%	216%	114%
Beginning Balance, 7/1/27	14,789	1,996	1,268	428	2,310	20,791	506	5,000	173	235	5,915	26,706
Revenues	16,576	1,429	2,059	361	83	20,507	1,393	70	20	0	1,483	21,990
Expenditures	16,702	1,610	2,080	422	0	20,813	1,410	500	55	100	2,065	22,878
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	(126)	(180)	(21)	(62)	83	(306)	(17)	(430)	(35)	(100)	(582)	(888)
Ending Balance, 6/30/28	14,663	1,816	1,247	366	2,393	20,485	489	4,570	138	135	5,333	25,818
Fund Balance as % of Exp	88%	113%	60%	87%	11%	98%	35%	n/a	251%	135%	258%	113%
Beginning Balance, 7/1/28	14,663	1,806	1,247	366	2,393	20,475	489	4,570	138	135	5,333	25,808
Revenues	16,783	1,491	2,136	389	91	20,890	1,398	71	20	0	1,489	22,379
Expenditures	17,037	1,661	2,150	435	0	21,283	1,424	10	55	0	1,489	22,772
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	(254)	(170)	(14)	(46)	91	(393)	(26)	61	(35)	0	0	(392)
Ending Balance, 6/30/29	14,409	1,636	1,233	320	2,484	20,083	464	4,631	103	135	5,333	25,416
Fund Balance as % of Exp	85%	99%	57%	74%	12%	94%	33%	n/a	187%	#DIV/0!	358%	112%
Beginning Balance, 7/1/29	14,409	1,636	1,233	320	2,484	20,083	464	4,631	103	135	5,333	25,416
Revenues	17,092	1,472	2,214	410	92	21,280	1,409	72	21	0	1,502	22,783
Expenditures	17,263	1,714	2,223	448	0	21,648	1,438	10	56	0	1,504	23,152
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	(171)	(242)	(9)	(38)	92	(367)	(29)	62	(35)	0	(2)	(369)
Ending Balance, 6/30/30	14,238	1,394	1,225	282	2,577	19,715	435	4,693	68	135	5,331	25,046
Fund Balance as % of Exp	82%	81%	55%	63%	12%	91%	30%	n/a	121%	#DIV/0!	354%	108%

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

Operating Funds								Total Funds (Operating and Non-Operating)	
School		%		%	Surplus	Fund	Fund		
Year	Revenue	Change	Expenses	Change	(Deficit)	Balance	Balance/Expense	Fund Balance	Fund Balance/Expense
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	18,062	105%	20,575	105%
2023-24	20,067	8%	17,880	4%	2,187	20,249	113%	25,073	123%
(8) 2024-25	20,002	0%	18,941	6%	1,061	21,300	112%	26,435	138%
2025-26	18,921	-5%	19,030	0%	(109)	21,192	111%	27,944	128%
2026-27	20,266	7%	20,676	9%	(410)	20,781	101%	26,700	117%
2027-28	20,507	1%	20,813	1%	(306)	20,475	98%	25,812	124%
2028-29	20,890	2%	21,283	2%	(393)	20,073	94%	25,409	119%
2029-30	21,280	2%	21,648	2%	(367)	19,705	91%	19,705	91%
2030-31	22,077	4%	22,081	2%	(3)	19,702	89%	19,702	89%

- (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 saw a completed CBA negotiations. Salaries saw a 7%, 6%, 5% increase.
- (9) FY26 uncertainty surrounding federal funding exists which may impact anticipated revenue.

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