

Lake County School District

Proposed Original Budget

FY 2025/26



**LAKE COUNTY
PANTHERS**

**Lake County School District
328 West 5th Street
Leadville, CO 80461**

**Kate Bartlett
Superintendent**

**Jim Mulcey
Chief Financial Officer**

**6/9/2025
Date**

Lake County School District
Proposed Original Budget
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FY 2025/26

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Introduction



**LAKE COUNTY
PANTHERS**

		General Fund (10)	Preschool (19)	Food Service (21)	DPGF (22)
Beginning Fund Balance		\$ 3,003,469	\$ -	\$ (4,595)	\$ -
Revenues					
1XXX	Local	\$ 12,489,698		\$ 28,000	\$ 101,209
2XXX	Intermediate	\$ 18,207		\$ -	\$ -
3XXX	State	\$ 2,554,690	\$ 395,000	\$ 166,913	\$ 318,391
4XXX	Federal	\$ 342,028		\$ 510,000	\$ 1,021,267
5XXX	Transfers In (Out)	\$ (998,339)		\$ 298,765	\$ -
Net Revenues		\$ 14,406,284	\$ 395,000	\$ 1,003,678	\$ 1,440,867
Total Resources		\$ 17,409,753	\$ 395,000	\$ 999,083	\$ 1,440,867
Expenditures					
011X	Salaries	\$ 7,555,255	\$ 269,775	\$ 377,360	\$ 835,374
01XX	Temp & Supplemental	\$ 819,902	\$ -	\$ 26,000	
02XX	Employee Benefits	\$ 3,273,912	\$ 102,807	\$ 164,518	\$ 313,191
03XX	Purchased Services	\$ 800,364	\$ 3,000	\$ -	\$ 161,501
04XX	Purch Property Services	\$ 198,300	\$ 10,468	\$ -	\$ 6,000
05XX	Other Purch Svcs	\$ 1,080,255	\$ 200	\$ 1,800	\$ 41,586
06XX	Supplies & Materials	\$ 923,163	\$ 8,750	\$ 434,000	\$ 68,815
07XX	Equipment & Technology	\$ 13,300	\$ -	\$ -	\$ 14,400
08XX	Other & Indirect Expenses	\$ 40,800	\$ -	\$ -	\$ -
09XX	Other Uses/Contingency	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ 14,705,251	\$ 395,000	\$ 1,003,678	\$ 1,440,867
Surplus (Deficit)		\$ (298,967)	\$ -	\$ -	\$ -
Fund Balances					
0840	Restricted	\$ 373,000	\$ -		
0841	Unassigned	\$ 2,331,502	\$ -	\$ (4,595)	\$ -
0842	Assigned	\$ -	\$ -		
0843	Committed	\$ -	\$ -		
Total Enging Fund Balances		\$ 2,704,502	\$ -	\$ (4,595)	\$ -
Total Expenditures & Fund Balances		\$ 17,409,753	\$ 395,000	\$ 999,083	\$ 1,440,867

Student Activity (23)	The Center (26)	Headstart (27)	Bond Redemption (31)	Capitol Projects (43)	Health Insurance (64)	All Funds
\$ 380,590	\$ 291,951	\$ -	\$ 3,297,346	\$ 488,630	\$ -	\$ 7,457,391
\$ 235,000	\$ 155,000	\$ 190,905	\$ 1,570,000	\$ -	\$ 2,372,713	\$ 17,142,525
\$ -			\$ -	\$ 5,000		\$ 23,207
\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,434,994
\$ -	\$ -	\$ 763,620	\$ -	\$ -		\$ 2,636,915
\$ -	\$ -	\$ -	\$ -	\$ 699,574	\$ -	\$ -
\$ 235,000	\$ 155,000	\$ 954,525	\$ 1,570,000	\$ 704,574	\$ 2,372,713	\$ 23,237,641
\$ 615,590	\$ 446,951	\$ 954,525	\$ 4,867,346	\$ 1,193,204	\$ 2,372,713	\$ 30,695,032
\$ -	\$ 168,290	\$ 463,123		\$ -		\$ 9,669,177
						\$ 845,902
\$ -	\$ 70,467	\$ 189,226		\$ -		\$ 4,114,121
\$ -	\$ 3,000	\$ 59,194		\$ -		\$ 1,027,059
\$ -	\$ -	\$ -		\$ -		\$ 214,768
\$ -	\$ -	\$ 8,068		\$ -	\$ 2,364,073	\$ 3,495,982
\$ -	\$ 42,000	\$ 42,809		\$ -		\$ 1,519,537
\$ -	\$ -	\$ -		\$ 630,574		\$ 658,274
\$ 200,000	\$ 5,000	\$ 192,105	\$ 471,817	\$ -		\$ 909,722
\$ -	\$ -	\$ -	\$ 1,204,291	\$ -		\$ 1,204,291
\$ 200,000	\$ 288,757	\$ 954,525	\$ 1,676,108	\$ 630,574	\$ 2,364,073	\$ 23,658,833
\$ 35,000	\$ (133,757)	\$ -	\$ (106,108)	\$ 74,000	\$ 8,640	\$ (421,192)
						\$ 373,000
\$ 415,590	\$ 158,194	\$ -	\$ 3,191,238	\$ 562,630	\$ 8,640	\$ 6,663,199
						\$ -
						\$ -
\$ 415,590	\$ 158,194	\$ -	\$ 3,191,238	\$ 562,630	\$ 8,640	\$ 7,036,199
\$ 615,590	\$ 446,951	\$ 954,525	\$ 4,867,346	\$ 1,193,204	\$ 2,372,713	\$ 30,695,032

Lake County School District
Proposed Original Budget
Budget Development Assumptions
FY 2025/26

	FY 2024/25	FY 2025/26
Revenue-Based Assumptions		
October FTE Pupil Count	862.5	822.5
4-Yr Averaging Funded Pupil Count (5-yr in FY25)	894.0	862.8
Post-Negative Factor Per-Pupil Funding	\$12,813	\$13,590
Total Program Funding	\$11,527,091	\$11,725,517
Budget Stabilization Factor	\$0	\$0
Net Assessed Valuation	\$368,817,901	\$395,912,034
Property Tax Mill Levy Components:		
General Fund	26.514	26.514
Abatement Levy	0.521	0.486
Bond Fund	4.339	3.789
Mill Levy Override Fund	5.064	4.788
Total Mill Levy	36.438	35.577

Expenditure-Based Assumptions		
District Contribution Family Insurance Premium		
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Minimum Wage (1/1/24 & Estimated 1/1/25)	\$14.81	\$15.15

Debt-Based Assumptions		
Net Assessed Valuation	\$368,817,901	\$395,912,034
Gross Debt Capacity @ 20%	\$73,763,580	\$79,182,407
General Obligation Principal Outstanding as of Year-End	(\$16,492,492)	(\$15,288,170)
Remaining Debt Capacity	\$57,271,088.20	\$63,894,236.97
Additional Lease Certification of Participation Debt		

Lake County School District

Proposed Original Budget

Appropriation Resolution

FY 2025/26

Appropriation Resolution

RESOLUTION 25-14 REVISED (2)

Be it resolved, by the Board of Education of the Lake County School District in Lake County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund (10)	17,409,753
PreSchool Fund (19)	395,000
Special Revenue Funds	
Food Service Fund (21)	999,083
Designated Purpose Grants Fund (22)	1,440,867
Pupil Activity Fund (23)	615,590
The Center (26)	446,951
Headstart (27)	954,525
Bond Redemption Fund	
Bond Redemption Fund (31)	4,867,346
Capital Projects Funds	
Capital Reserve Fund (43)	1,193,204
Trust/Custodian Funds	
Health Insurance (64)	2,372,713
Total Appropriation	<u>\$30,695,032</u>
Appropriation per Student Count	37,319
Appropriation per Funded Student Count	35,576

PRESIDENT OF THE BOARD

DATE

SECRETARY OF THE BOARD

DATE

Lake County School District
Proposed Original Budget
Interfund Borrowing Resolution
FY 2025/26

Interfund Borrowing Resolution

RESOLUTION 25-15 REVISED (2)

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:

effective January 27, 2025, the Lake County School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

Fund Name	Borrowing Amount
10 General Fund	\$ (8,417,933.00)
19 Preschool Fund	\$ 395,000.00
21 Food Service Fund	\$ 999,083.00
22 Designated Purpose Grants Fund	\$ 1,440,867.00
23 Pupil Activity Fund	\$ 615,590.00
26 The Center Fund	\$ 446,951.00
27 Headstart Fund	\$ 954,525.00
43 Capital Projects Fund	\$ 1,193,204.00
64 Health Insurance Fund	\$ 2,372,713.00

PRESIDENT OF THE BOARD

DATE

SECRETARY OF THE BOARD

DATE

Lake County School District
Proposed Original Budget
Use of Beginning Fund Balance Resolution
FY 2025/26

Use of Beginning Fund Balance Resolution

RESOLUTION 25-16

A Resolution of the Board of Education of the Lake County School District
authorizing the Use of a Portion of
beginning Fund Balance as Authorized by Colorado Statutes

WHEREAS, C.R.S. 22-44-105 1.5 (a) & (c) states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105 1.5 (a) & (c), the Board of Education authorizes the use of a portion of the fiscal year 2024-2025 Beginning Fund Balance for the following funds:

Fund 10 in the amount of \$298,967

In FY25, the district allocated funds for a retention bonus, but the bonus will not be paid out until FY26 after staff return to work. The bonus funds showed as a surplus in FY25 and will be a deficit in FY26. It will not lead to continuing deficits in Fund 10

Fund 26 in the amount of \$133,757

Preschool expenditures are in excess of revenues. This will likely lead to an ongoing deficit. Once reserves are depleted, preschool operations will likely need general fund transfers.

Fund 31 in the amount of \$106,108

The Bond Redemption Fund has sufficient reserves to reduce mill levy collections in order to reduce the reserve level. Once we reach the desired level, we will increase collections to eliminate deficits.

BE IT FURTHER RESOLVED, the use of this portion of the beginning fund balance for the purposes set forth .

PRESIDENT OF THE BOARD

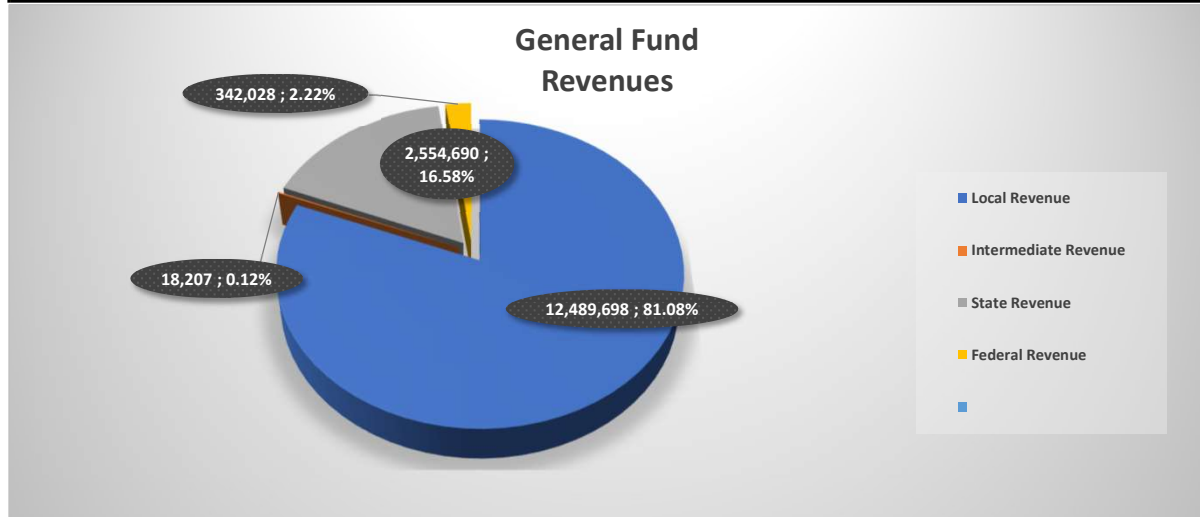
DATE

SECRETARY OF THE BOARD

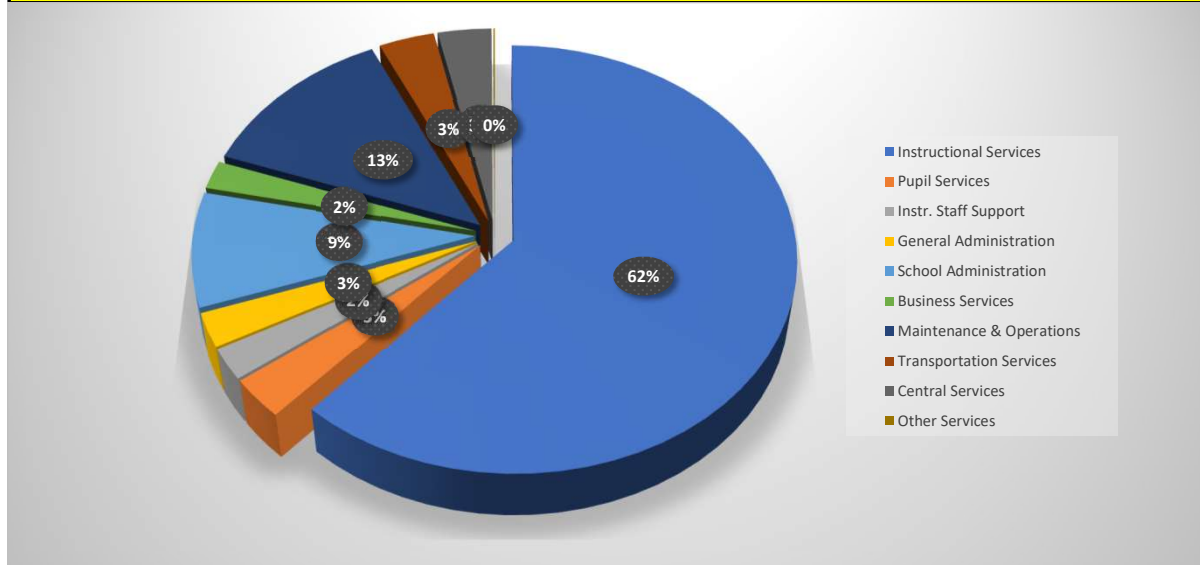
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Lake County School District
Proposed Original Budget
General Fund
FY 2025/26

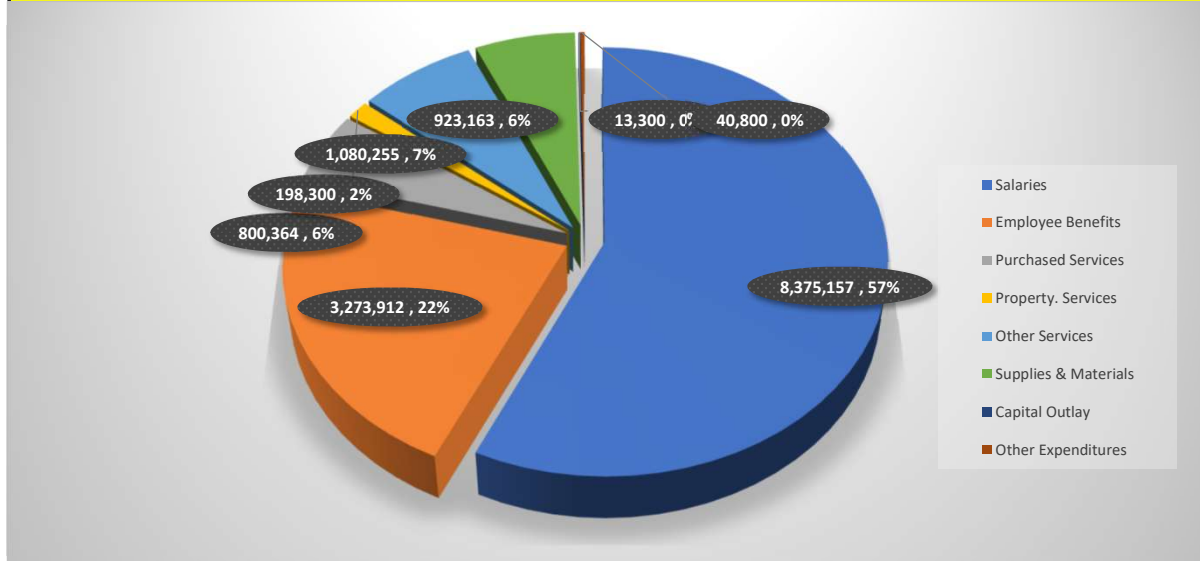
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Lake County School District

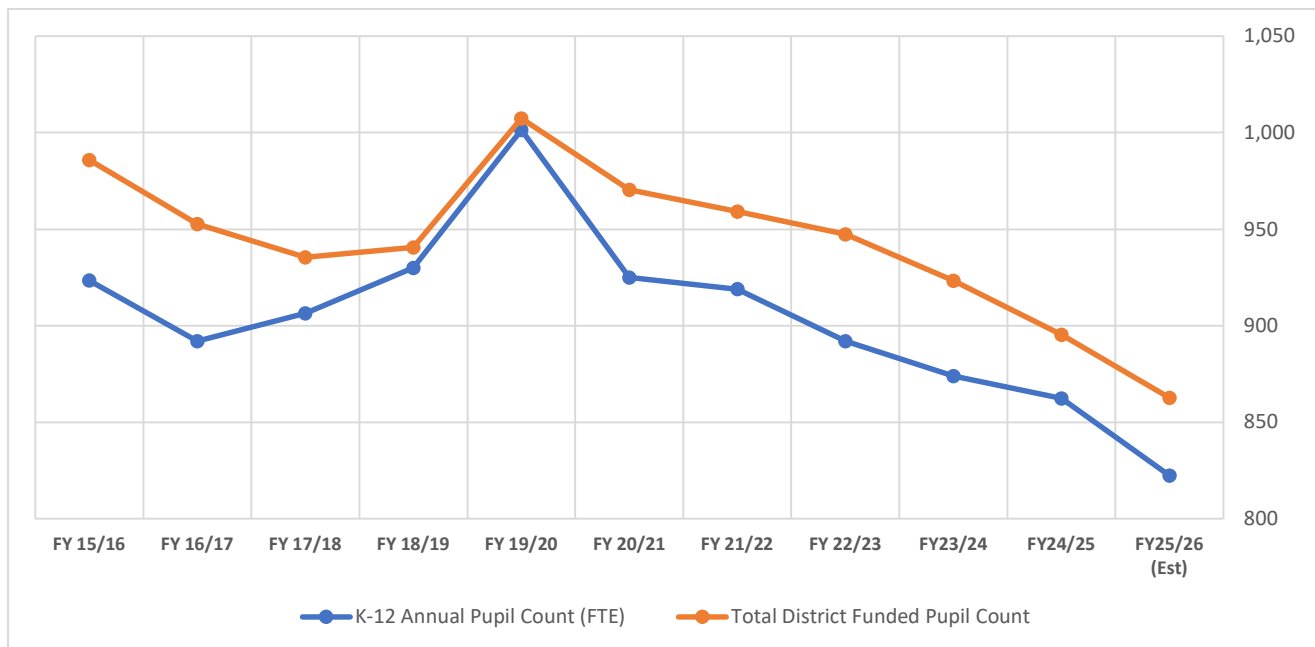
Proposed Original Budget

Pupil Count History

FY 2025/26

Fiscal Year	K-12 Annual Pupil Count (FTE)	Year over Year Pupil Count Change	Total District Funded Pupil Count
FY25/26 (Est)	822.50	(40.0)	862.80
FY24/25	862.50	(11.5)	895.40
FY23/24	874.00	(18.0)	923.30
FY 22/23	892.00	(27.0)	947.40
FY 21/22	919.00	(6.0)	959.30
FY 20/21	925.00	(76.5)	970.50
FY 19/20	1,001.50	71.5	1,007.50
FY 18/19	930.00	23.5	940.50
FY 17/18	906.50	14.5	935.50
FY 16/17	892.00	(31.5)	952.70
FY 15/16	923.50	N/A	985.90

* From CDE Funding Worksheets



Executive Summary



**LAKE COUNTY
PANTHERS**

Executive Summary

Introduction

The Lake County School District R-1 is pleased to present its annual budget for Fiscal Year 2025-2026. This document reflects the district's ongoing commitment to student success and responsible stewardship of public resources. Guided by our strategic priorities, the FY2025-2026 budget supports quality instruction, safe and welcoming learning environments, and operational sustainability.

The budgeting process balances the district's educational goals with the realities of enrollment trends, cost pressures, and revenue limitations. It aims to allocate resources efficiently while preserving financial flexibility to respond to future challenges. This budget also aligns with state and federal compliance requirements and supports long-term planning through continued investment in staff, facilities, and student support systems. Our budget seeks to address those with transparency, fiscal responsibility, and a focus on maximizing outcomes for every student.

District Mission Statement

LCSD challenges students to reach their fullest potential through personal, engaged and rigorous learning in the classroom and beyond.

District Goals

1. Ensuring all students stay on or above grade level each year and graduate prepared to successfully implement a plan for college or career **(Every day, we are college and career-ready)**
2. Providing all students with engaging learning opportunities **(Rigor and engagement are everywhere)**
3. Creating a space that is safe, inclusive, and welcoming for all **(Diversity and culture make us better)**
4. Planning and executing the capital and human capital investments that will make our district better **(We plan for the future)**

FY2025-2026 Budget Summary

The FY2025-2026 budget proposes a total appropriation of \$30,707,126. The appropriation level includes the funds we plan to expend and also all reserves that we expect to retain through the end of the fiscal year.

Revenue Summary

The district budget plans for \$23.238M in revenues across all funds with the majority in the General Fund (\$14.409M). Local funds account for \$17.143M, intermediate funds account for \$0.023M, state funds account for \$3.435M, and federal funds account for \$2.637M.

These figures include the Health Fund, which operates as a pass-through fund. Its revenues come from the district, employees, and reinsurance.

Expenditure Summary

The district budget plans for \$23.659M in expenditures across all funds. Three funds are running at a deficit. The General Fund deficit is due to the payment of retention bonuses spanning two fiscal years with the revenues in FY2024-2025 (Surplus) and the expenditure in FY2025-2026 (Deficit). The Bond Redemption Fund deficit is planned due to excess fund balance and will reduce taxpayer burden. The Center Fund deficit is due to expenditures exceeding revenues and is likely to continue, eventually requiring restructure or fund transfers, but for this year, it will draw down existing fund balance.

The budget includes \$14.269M in salaries and benefits, \$1.520M in supplies & materials, \$1.676M in bond repayments, and \$1.027M in purchased services. It also includes \$3.496M in other purchased services, which includes \$2.364 in pass-through health care costs.

Major Changes from the Prior Year Budget

The FY2025-2026 budget is largely the same as the previous fiscal year.

Fund-Specific Summaries

General Fund Summary (10)

The General Fund is the primary source of the districts operating funds. Based on CDE calculations, we expect property tax collections to be slightly lower, but state equalizations funds are expected to be higher, leading to a net increase in formula funding of \$198K. The beginning fund balance includes \$292K of FY25 funding that was allocated to retention bonuses in the current fiscal year, but will not be spent until September. Thus the general fund shows a deficit, as the retention bonus will be a surplus in FY25 and a deficit in FY26, but a net of zero across the two years.

Preschool Fund (19)

This fund is one of three (with Fund 26 and 27) that provide operating funds for the Preschool. Fund 19 is sourced through the Colorado Universal Pre-Kindergarten (UPK) program with the vast majority of funds allocated to staff salaries and benefits.

Food Service Fund (21)

This fund provides for the district's food service operations. In FY24, the Colorado Healthy School Meals for All program went into effect. Under this program students don't pay for breakfast or lunch. The federal government provides partial reimbursement for meals and the state of Colorado provides additional reimbursable funds, however, while the referendum was approved by the voters with a tax structure to collect the funds for it, the tax collection is not sufficient to cover all costs. In addition, we operate three separate kitchens for a relatively small number of students. In addition, COVID-era funding ended in FY22. These together have led to increasing deficits that we must cover with General Fund transfers. While we started FY23 with a \$208K beginning fund balance, it was completely depleted by the end of that fiscal year despite a \$48K general fund transfer. In FY24 the transfer grew to \$230K, where it remains in FY25. In FY26, we are projecting a \$299K transfer.

Designated Purpose Grants Fund (22)

This fund tracks grants with specified purposes. Each grant is accounted for like a mini fund, since funds must be spent for specific purposes and cannot be used for any purpose beyond those approved by the grantor. This fund cannot have a beginning fund balance and revenues always equal expenditures. Excess funds in any year are either pushed forward into the next fiscal year (if allowed) or returned to the grantor. From a high of \$3.911M in FY23, grant funding has declined steadily for the past 3 years. This year we are projecting \$1.441M in designated purpose grants. Multiple COVID-era grants ended in FY25. Our largest grants include Title I/II/III/IV Funds that support our language acquisition programs for disadvantaged students and 21st Century grants that support Project Dream out of school programming. The Colorado Student Wellness and Federal Stronger Connections grants support our student mental health programming.

Student Activity Fund (23)

The Student Activity Fund is provided for informational purposes only. The district does not budget expenditures for these funds. Revenues are collected through student fees, fundraisers, ticket sales, donations and other non-taxpayer sources. Expenses are controlled at the school level, and while the district reports all expenses through proper accounting methods, they are reported in a single line item. These funds are reported here for informational purposes only.

The Center Fund (26)

This fund is one of three (with Fund 19 and 27) that provide operating funds for the Preschool. This fund is sourced through tuition payments from families who send their children to the preschool. It is the only preschool fund that can carry a fund balance from year to year. While we project starting FY26 with \$292K in the beginning fund balance, it is projected to run a \$134K deficit, bringing the ending fund balance to \$158K.

Headstart Fund (27)

This fund is one of three (with Fund 19 and 26) that provide operating funds for the Preschool. This fund is sourced through the Federal Headstart program. The majority of funds are allocated to salaries and benefits.

Bond Redemption Fund (31)

This fund has a healthy fund balance of \$3.297M with an expected \$1.450M in additional revenue against \$1.676M in expenses. The fund must also account for the December 2026 bond payment since it will occur prior to the collection of FY2026-2027 taxes. The \$1.467 December 2026 payment will be easily covered by the \$3.071M Ending Fund Balance. Given the health of this fund, the district reduced the mill levy in FY25 and expects to further reduce the mill levy in FY26 if the budget assumptions come to pass.

Capital Projects Fund (43)

This fund provides for capital projects, such as the purchase of vehicles, information technology, equipment, and building improvements/repairs. It also hold reserves for end of life systems replacement for our facilities. In FY26, we plan to purchase a school bus and expedition to replace aging vehicles in our fleet. We will also purchase new Chromebooks consistent with our IT strategy. We have budgets for minimal renovations to LCIS for the impending changes in the use of that facility. We continue to set aside funds for LCHS (+\$42K / \$353K total), LCES (+20K / \$124K total), and LCIS (+\$25K / \$50K total) for end of life system replacement.

Health Insurance Fund (64)

This budget proposes to close the gap in collection for our Health Insurance Fund. The fund has run in deficit for the past 4 years, depleting the fund balance. The fund ran an operational deficit of \$69K in FY22, \$33K in FY23, \$552K (with transfers) in FY24, and is projected to have a \$385K (with transfers) deficit in FY25. Rising healthcare costs have not been reflected in our plan design. This year we are increasing both district and employee contributions in order to cover anticipated costs and also to try to rebuild the fund balance. This will increase the benefits cost to grants.

Fund Balances & Cash Flow

The previous fiscal year (2024-2025) started with significant concerns with the district's fund balance and cash flow. The district is heavily dependent on local property taxes for its operating revenue, however the bulk of these fund are not received until the 11th month of the fiscal year. This means we must begin the fiscal year with an ample fund balance or borrow funds to pay for operations until our property taxes arrive. Colorado runs an interest-free loan program that allows school districts to borrow up to 70% of their expected property taxes. Last year, the beginning fund balance was so low we requested and received authorization to borrow beyond the normal limit to 73% (\$7.827M). Due to the passage of a new mill levy override and fiscal restraint, we borrowed \$5.749M. Cash flow will continue to be a concern until fund balances increase. While the mill levy override increases the resources the district has for education spending, it also increases our need for higher fund balance, since it will lead to increased spending and thus great cash flow. The projected General Fund ending fund balance is \$2.704M.

Enrollment & Staffing

Enrollment continues to decline and this budget projects a decline of 40 students to 822.5 full-time equivalents. Since the fiscal year 2019-2020, enrollment has declined 179 students or 17.8%. Current projections are for another significant decline in 2026-2027 and then a more gradual decline beyond that point. District funding is intrinsically tied to enrollment. This year Colorado is expected to change enrollment calculations to use 4-year averaging instead of 5-year averaging. As a declining district, this exacerbates the district declining enrollment. Colorado may further change the funding formula to 3-year or 2-year averaging in the longer-term. Staffing costs account for the vast majority of the district's discretionary spending, thus as fiscal resources become more constrained, staffing will need to decline in order to maintain cost of living increases for the remaining staff. The need to make these adjustment was masked by COVID-era grants until last year and will be masked by the additional mill levy override funds through FY2026-2027. In the longer-term, the district must drive for greater efficiencies in order to control staffing. The first meaningful step in this direction will be the LCES/LCIS school consolidation planned for the 2026-2027 school year. The planned consolidation will reduce costs with minimal impact to educational programming. After that, efficiencies may impact programming.

Compensation

This budget proposes an increase of 4.0% for all staff, as well as, a flat rate increase of \$850 (\$425 for part-time staff). In addition, for staff who were with the district in the 2023-2024 school year did not receive a pay raise in the FY2024-2025 budget, so the district proposes a 3.5% increase to those staff members compounded prior to the 4.0% increase for the FY2025-2026 budget. The mill levy override should provide for further pay increases in the FY2026-2027 budget. After that point, increases to compensation may be tied to staffing reductions.

Long-Term Financial Outlook

The FY2026-2027 budget is likely to be tighter due to declining enrollment, helped by the continued implementation of the new funding formula, and hurt by smaller year averaging. The unknown net effect of those competing factors make it difficult to project future funding levels. The final injection of mill levy override funds for payroll purposes will likely cushion any negative impacts.

For FY2027-2028 and beyond, enrollment may level off with a slight downward trend. The district expects continued pressure to find efficiencies in order to increase compensation.

Key Risks

At the federal level, the focus on immigration enforcement may further accelerate the district's declining enrollment, leading to funding drops. The district is unable to quantify potential impacts until they occur. The recent levy of significant tariffs are likely to result in higher inflation levels. This will impact both our material purchases, and more significantly, the cost of living for the district's staff. Based on current Federal Reserve estimates, this could be in the 0.5% - 0.8% range over existing inflation rates. The federal government is also reviewing grant funding, which may present risks to the district's preschool and out of school time programs, which are heavily grant-dependent.

The projected deficits in the preschool may deplete the existing fund balances in the next 2-3 years. In order to continue operating at the current level, the district would need to provide fund transfers to address any deficits. This would reduce the funding available for compensation and other costs.

Conclusion

The FY2025-2026 budget keeps school operations running at a similar level as the previous year. It includes a 4.0% salary increase (7.64% for staff from the 2023-2024 school year) along with a \$850 (\$425 for part-time) flat increase. The recent mill levy override funds prevented any drastic changes to staffing.

Individual Fund Statements



**LAKE COUNTY
PANTHERS**

Lake County School District

Proposed Original Budget

General Fund

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Beginning Fund Balance							
Restricted - TABOR	800,000	450,000	373,000	373,000	373,000	0	373,000
All Other Fund Balance	2,619,463	3,386,247	2,517,978	2,055,360	2,055,360	575,109	2,630,469
Total Beginning Fund Balance	3,419,463	3,836,247	2,890,978	2,428,360	2,428,360	575,109	3,003,469
Revenues							
Local Revenue	6,712,590	9,261,545	10,971,641	12,666,315	12,666,315	(176,617)	12,489,698
Intermediate Revenue	10,532	19,849	33,098	18,207	18,207	0	18,207
State Revenue	4,883,878	3,397,096	1,623,764	2,293,198	2,293,198	261,492	2,554,690
Federal Revenue	336,168	322,201	496,499	444,396	444,396	(102,368)	342,028
Transfers In (Out)	(480,825)	(811,319)	(655,000)	(1,116,429)	(1,116,429)	118,090	(998,339)
Total Revenues	11,462,344	12,189,372	12,470,002	14,305,687	14,305,687	100,597	14,406,284
<i>Revenue Per Pupil</i>				16,586	16,586		17,515
Total Resources Available	14,881,807	16,025,619	15,360,980	16,734,047	16,734,047	675,706	17,409,753
<i>Revenue Per Pupil</i>				19,402	19,402		21,167
Expenditures							
Instructional Services	6,622,229	7,837,716	7,868,476	8,330,575	8,243,340	739,691	9,070,266
Pupil Services	194,511	363,359	326,924	516,299	516,499	(68,434)	447,865
Instr. Staff Support	310,381	328,834	362,590	337,501	337,501	8,083	345,584
General Administration	423,524	451,674	354,553	405,944	405,944	(25,399)	380,545
School Administration	881,963	1,194,076	1,121,844	1,102,172	1,102,172	173,591	1,275,763
Business Services	277,206	299,882	282,409	291,292	291,292	24,602	315,894
Maintenance & Operations	1,432,906	1,724,894	1,752,039	1,781,715	1,771,715	69,474	1,851,189
Transportation Services	426,633	447,310	432,162	522,222	522,222	(9,975)	512,247
Central Services	463,962	453,383	428,905	464,575	464,575	29,631	494,206
Other Services	12,243	33,513	2,719	0	0	11,692	11,692
Total Expenditures	11,045,560	13,134,641	12,932,620	13,752,295	13,655,261	952,956	14,705,251
<i>Expenditure Per Pupil</i>				15,945	15,832		17,879
Surplus/(Deficit)	416,784	(945,269)	(462,618)	553,392	650,426	(852,359)	(298,967)
Fund Balances							
Restricted - TABOR	450,000	450,000	373,000	373,000	373,000	0	373,000
All Other Fund Balance	3,386,247	2,440,978	2,055,360	2,608,752	2,705,786	(277,250)	2,331,502
Total Fund Balance	3,836,247	2,890,978	2,428,360	2,981,752	3,078,786	(277,250)	2,704,502
Total Expenditures & Fund Balance				16,734,047	16,734,047	675,706	17,409,753
Total Appropriation(Ending Fund Balance + Expense)				\$16,734,047			\$17,409,753
Appropriation Per Pupil				\$ 20,345.35			\$ 21,167

Lake County School District
Proposed Original Budget
General Fund Revenue
FY 2025/26

			Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Local Revenues									
1110	Property Taxes		\$ 5,247,675	\$ 7,760,813	\$ 9,383,002.07	\$ 9,970,903	\$ 9,970,903	\$ (192,065)	\$ 9,778,838
1110	Property Taxes - MLO		\$ 667,783	\$ 667,783	\$ 667,783.00	\$ 1,867,783	\$ 1,867,783	\$ 27,377	\$ 1,895,160
1120	Specific Ownership Taxes		\$ 441,584	\$ 392,192	\$ 522,871.85	\$ 413,657	\$ 413,657	\$ 8,343	\$ 422,000
114X	Delinquent Taxes & Interest		\$ 17,224	\$ 5,280	\$ 20,292.33	\$ 13,500	\$ 13,500	\$ -	\$ 13,500
1190	Other Taxes		\$ 78,089	\$ 85,984	\$ 84,243.11	\$ -	\$ -	\$ -	\$ -
1300	Tuition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1400	Transportation Fees		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1500	Earnings on Investments		\$ 6,371	\$ 80,689	\$ 94,129.82	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
1700	Pupil Activity Fees		\$ 10,970	\$ 10,752	\$ 12,123.50	\$ 13,000	\$ 13,000	\$ -	\$ 13,000
1800	Community Services Fees		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19XX	Other Local Revenues		\$ 242,894	\$ 258,052	\$ 187,195.77	\$ 327,472	\$ 327,472	\$ (20,272)	\$ 307,200
Total Local Revenues			\$ 6,712,590	\$ 9,261,545	\$ 10,971,641	\$ 12,666,315	\$ 12,666,315	\$ (176,617)	\$ 12,489,698
Intermediate Revenue									
2010	Mineral Lease		\$ 10,532	\$ 19,849	\$ 33,098	\$ 18,207	\$ 18,207	\$ -	\$ 18,207
	Other Intermediate Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue			\$ 10,532	\$ 19,849	\$ 33,098	\$ 18,207	\$ 18,207	\$ -	\$ 18,207
State Revenue									
3110	State Equalization		\$ 3,539,388	\$ 1,757,118	\$ 492,393	\$ 1,334,596	\$ 1,334,596	\$ 190,082	\$ 1,524,678
3119	SB21-053 COVID-19 State Share Mitigation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3120	Career & Technical Education		\$ 47,106	\$ 39,640	\$ 46,786	\$ 58,615	\$ 58,615	\$ -	\$ 58,615
3130	Special Education		\$ 335,272	\$ 392,413	\$ 407,102	\$ 445,803	\$ 445,803	\$ 30,845	\$ 476,648
3139	State ELPA: Professional Development a		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3140	English Language Proficiency		\$ 58,175	\$ 64,048	\$ 80,289	\$ 82,186	\$ 82,186	\$ -	\$ 82,186
3150	Gifted & Talented		\$ 17,466	\$ 16,715	\$ 15,563	\$ 18,965	\$ 18,965	\$ (3,934)	\$ 15,031
3160	Transportation		\$ 94,320	\$ 72,979	\$ 77,781	\$ 71,000	\$ 71,000	\$ -	\$ 71,000
3183	Expelled and At Risk Students		\$ 2,000	\$ 1,897	\$ -	\$ 2,218	\$ 2,218	\$ (2,218)	\$ -
3210	Stipends for National Board Certifies Ed		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3218	School Health Professional Grant		\$ -	\$ -	\$ 2,256	\$ -	\$ -	\$ -	\$ -
3228	Gifted Education Universal Screening an		\$ 2,701	\$ 3,329	\$ 4,858	\$ 7,183	\$ 7,183	\$ (1)	\$ 7,182
3230	Small & Large Rural		\$ 388,097	\$ 445,963	\$ 381,214	\$ -	\$ -	\$ -	\$ -
3235	At-Risk Funding		\$ 7,185	\$ 6,804	\$ 5,958	\$ 5,957	\$ 5,957	\$ -	\$ 5,957
3237	Career Success Pilot Program Incentives		\$ -	\$ 4,030	\$ 2,650	\$ 73,722	\$ 73,722	\$ -	\$ 73,722
3259	Read Act		\$ 9,509	\$ 70,459	\$ 33,315	\$ 45,979	\$ 45,979	\$ -	\$ 45,979
3281	One-Time Mitigation At-Risk Funding		\$ 189,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3291			\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
3898	On-Behalf Payment		\$ 193,611	\$ 521,700	\$ 45,319	\$ 193,692	\$ 193,692	\$ -	\$ 193,692
3899	School to Work Alliance Program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3200	State Share Audit Finding		\$ -	\$ -	\$ (2,668)	\$ (2,668)	\$ (2,668)	\$ 2,668	\$ -
3210	Transportation Audit Finding		\$ -	\$ -	\$ (44,050)	\$ (44,050)	\$ (44,050)	\$ 44,050	\$ -
Total State Revenues			\$ 4,883,878	\$ 3,397,096	\$ 1,623,764	\$ 2,293,198	\$ 2,293,198	\$ 261,492	\$ 2,554,690
Federal Revenue									
4649	SNAP: P-EBT mini Grants		\$ 614	\$ 628	\$ 653	\$ -	\$ -	\$ -	\$ -
9003	Medicaid Reimbursement		\$ 140,025	\$ 165,343	\$ 182,475	\$ 140,000	\$ 140,000	\$ -	\$ 140,000
6027	ARP: Special Education		\$ 37,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4646	Summer EBT		\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -
7665	National Forest Land Payments		\$ -	\$ -	\$ 100,550	\$ 100,550	\$ 100,550	\$ (100,550)	\$ -
4027	Title Vlb (Special Education)		\$ 157,893	\$ 156,231	\$ 212,021	\$ 203,846	\$ 203,846	\$ (1,818)	\$ 202,028
	Other Federal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Revenues			\$ 336,168	\$ 322,201	\$ 496,499	\$ 444,396	\$ 444,396	\$ (102,368)	\$ 342,028
Transfers/Allocations									
5819	Preschool		\$ (267,744)	\$ (319,814)	\$ -	\$ -	\$ -	\$ -	\$ -
5221	Food Service		\$ (26,566)	\$ (48,484)	\$ (230,000)	\$ (230,000)	\$ (230,000)	\$ (68,765)	\$ (298,765)
5222	Designated Purpose Grant		\$ (1,015)	\$ (66,987)	\$ -	\$ -	\$ -	\$ -	\$ -
5223	Pupil Activity Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5226	The Center		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5227	Headstart		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5243	Capital Reserve		\$ (185,500)	\$ (376,034)	\$ (59,000)	\$ (413,570)	\$ (413,570)	\$ (286,004)	\$ (699,574)
5264	Insurance Reserve		\$ -	\$ -	\$ (366,000)	\$ (472,859)	\$ (472,859)	\$ 472,859	\$ -
Total Transfers/Allocations			\$ (480,825)	\$ (811,319)	\$ (655,000)	\$ (1,116,429)	\$ (1,116,429)	\$ 118,090	\$ (998,339)
Total Revenues			\$ 11,462,344	\$ 12,189,372	\$ 12,470,001	\$ 14,305,687	\$ 14,305,687	\$ 100,597	\$ 14,406,284

Lake County School District

Proposed Original Budget

General Fund Expenditures

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Instruction (0000 - 1600)							
01XX Salaries	3,166,346	3,474,112	3,646,814	3,853,776	3,887,245	396,496	4,250,272
02XX Employee Benefits	1,228,423	1,522,191	1,283,302	1,418,905	1,431,445	194,250	1,613,155
03XX Professional Services	262,257	449,012	358,079	418,300	308,300	(64,600)	353,700
04XX Property Services	1,173	2,741	836	1,800	1,800	0	1,800
05XX Other Services	377,502	422,370	512,793	607,325	607,325	(11,870)	595,455
06XX Supplies & Materials	202,065	296,694	195,440	222,886	222,886	(4,773)	218,113
07XX Equipment	856	7,846	1,471	4,000	4,000	(1,300)	2,700
08XX Other Objects	2,685	3,448	1,977	2,750	2,750	950	3,700
09XX Other Uses	0	0	0	0	0	0	0
Total Instruction	5,241,307	6,178,414	6,000,713	6,529,742	6,465,751	509,153	7,038,895
Special Education (17)							
01XX Salaries	702,451	922,527	855,860	960,930	944,665	90,438	1,051,368
02XX Employee Benefits	277,916	342,568	309,863	362,572	355,594	36,649	399,221
03XX Professional Services	83,593	17,851	307,784	60,000	60,000	89,654	149,654
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	83	498	624	500	500	0	500
06XX Supplies & Materials	2,902	5,283	3,468	5,575	5,575	(1,225)	4,350
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Special Education	1,066,945	1,288,727	1,477,599	1,389,577	1,366,334	215,516	1,605,093
Cocurricular Education (18, 19, 20)							
01XX Salaries	170,025	187,959	205,297	210,265	210,265	9,418	219,683
02XX Employee Benefits	38,110	42,332	45,785	57,610	57,610	3,085	60,695
03XX Professional Services	10,633	23,589	25,614	25,680	25,680	9,620	35,300
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	70,637	79,987	75,504	83,700	83,700	(9,300)	74,400
06XX Supplies & Materials	17,178	28,058	29,796	25,000	25,000	(800)	24,200
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	7,393	8,651	8,168	9,000	9,000	3,000	12,000
09XX Other Uses	0	0	0	0	0	0	0
Total Career & Technical Education	313,976	370,575	390,164	411,255	411,255	15,023	426,278

Lake County School District

Proposed Original Budget

General Fund Expenditures

FY 2025/26

Student Support Svcs (21)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
01XX Salaries	108,629	205,111	202,029	330,570	330,570	(42,594)	287,976
02XX Employee Benefits	74,186	145,032	112,627	161,930	161,930	(19,291)	142,639
03XX Professional Services	8,395	5,731	3,184	3,500	3,500	0	3,500
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	484	5,648	2,387	5,375	5,375	(1,375)	4,000
06XX Supplies & Materials	2,817	1,838	6,697	14,925	15,125	(5,175)	9,750
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total Student Support Svcs

Instr Staff Support Svcs (22)

	194,511	363,359	326,924	516,299	516,499	(68,434)	447,865
01XX Salaries	165,916	166,186	165,857	144,368	144,368	(3,172)	141,196
02XX Employee Benefits	52,806	55,031	46,849	45,171	45,171	(13,993)	31,178
03XX Professional Services	30,310	40,408	49,287	51,218	51,218	5,392	56,610
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0
06XX Supplies & Materials	57,138	69,927	98,937	95,244	95,244	20,356	115,600
07XX Equipment	4,211	(2,718)	1,660	1,500	1,500	(500)	1,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total Staff Support Svcs

General Administration (23)

	310,381	328,834	362,590	337,501	337,501	8,083	345,584
01XX Salaries	254,897	228,451	184,252	231,224	231,224	(32,944)	198,280
02XX Employee Benefits	100,961	140,223	61,162	96,020	96,020	195	96,215
03XX Professional Services	10,292	3,307	13,724	8,000	8,000	1,600	9,600
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	37,743	32,846	50,782	29,500	29,500	7,600	37,100
06XX Supplies & Materials	3,688	11,391	28,308	24,450	24,450	(9,500)	14,950
07XX Equipment	0	0	0	0	0	100	100
08XX Other Objects	15,943	35,456	16,325	16,750	16,750	7,550	24,300
09XX Other Uses	0	0	0	0	0	0	0

Total General Administration

School Administration (24)

	423,524	451,674	354,553	405,944	405,944	(25,399)	380,545
01XX Salaries	647,222	892,925	824,253	795,289	795,289	104,882	900,171
02XX Employee Benefits	223,549	291,459	287,715	293,246	293,246	68,646	361,892
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	1,106	0	0	437	437	(437)	0
06XX Supplies & Materials	10,087	9,692	9,876	13,000	13,000	500	13,500
07XX Equipment	0	0	0	200	200	0	200
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total School Administration

	881,963	1,194,076	1,121,844	1,102,172	1,102,172	173,591	1,275,763
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Lake County School District

Proposed Original Budget

General Fund Expenditures

FY 2025/26

Business Services (25)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
01XX Salaries	178,234	184,796	181,125	185,706	185,706	13,219	198,925
02XX Employee Benefits	70,838	86,381	68,885	67,472	67,472	10,597	78,069
03XX Professional Services	13,142	18,808	25,141	33,414	33,414	(3,414)	30,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	14,267	9,033	6,039	2,500	2,500	5,300	7,800
06XX Supplies & Materials	181	622	0	200	200	0	200
07XX Equipment	0	0	0	200	200	(100)	100
08XX Other Objects	544	242	1,218	1,800	1,800	(1,000)	800
09XX Other Uses	0	0	0	0	0	0	0

Total Business Services

Maintenance & Operations (26)

01XX Salaries	527,580	660,728	793,535	733,305	733,305	30,872	764,177
02XX Employee Benefits	248,758	315,031	277,133	288,410	288,410	2,102	290,512
03XX Professional Services	120,176	112,518	122,439	120,000	120,000	22,000	142,000
04XX Property Services	119,039	114,295	126,343	148,000	148,000	2,500	150,500
05XX Other Services	561	0	0	0	0	0	0
06XX Supplies & Materials	407,872	506,794	431,490	483,500	473,500	11,500	495,000
07XX Equipment	8,920	15,528	1,099	8,500	8,500	500	9,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total Maintenance & Operations

Student Transportation (27)

01XX Salaries	230,568	234,644	230,171	225,273	225,273	49,253	274,526
02XX Employee Benefits	128,058	147,947	122,169	130,449	130,449	12,572	143,021
03XX Professional Services	4,340	2,157	10,614	20,000	20,000	0	20,000
04XX Property Services	36,713	30,754	48,559	120,000	120,000	(74,000)	46,000
05XX Other Services	680	1,811	300	0	0	1,000	1,000
06XX Supplies & Materials	26,275	29,998	20,349	26,000	26,000	1,500	27,500
07XX Equipment	0	0	0	500	500	(300)	200
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total Student Transportation

Central Services (28)

01XX Salaries	100,591	80,308	81,506	81,506	81,506	7,077	88,583
02XX Employee Benefits	31,436	29,892	32,240	33,069	33,069	12,554	45,623
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	331,935	343,184	315,159	350,000	350,000	10,000	360,000
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

Total Central Services

Lake County School District

Proposed Original Budget

General Fund Expenditures

FY 2025/26

Non-instructional Services (31)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
01XX Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	12,243	33,513	2,719	0	0	11,692	11,692
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Community Services	12,243	33,513	2,719	0	0	11,692	11,692
Property Services (4x)							
01XX Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Property Services	0	0	0	0	0	0	0
Total Expenditures	\$11,045,560	\$13,134,641	\$12,932,620	\$13,752,295	\$13,655,261	\$952,956	\$14,705,251

Lake County School District

Proposed Original Budget

General Fund Detail Budgets

FY 2025/26

Program: 0100-1600 Instruction - General Education

Program Budget Manager:

Program Description:

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools of all levels (K-12). Non-salary and benefit accounts represent funds allocated to schools (principals) based on the student count for each school. The Superintendent determines the number of FTE for each category of position based on the unique needs of each school.

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Instruction							
011X Salaries	\$ 2,526,484	\$ 3,059,929	\$ 3,220,657	\$3,076,599	\$ 3,110,068	\$ 361,271	\$ 3,437,870
01XX Supplemental Pay & Stipends	\$ 639,862	\$ 414,183	\$ 426,158	\$ 777,178	\$ 777,178	\$ 35,225	\$ 812,402
02XX Employee Benefits	\$ 1,228,423	\$ 1,522,191	\$ 1,283,302	\$1,418,905	\$ 1,431,445	\$ 194,250	\$ 1,613,155
03XX Professional Services	\$ 262,257	\$ 449,012	\$ 358,079	\$ 418,300	\$ 308,300	\$ (64,600)	\$ 353,700
04XX Property Services	\$ 1,173	\$ 2,741	\$ 836	\$ 1,800	\$ 1,800	\$ -	\$ 1,800
05XX Other Services	\$ 377,502	\$ 422,370	\$ 512,793	\$ 607,325	\$ 607,325	\$ (11,870)	\$ 595,455
06XX Supplies & Materials	\$ 202,065	\$ 296,694	\$ 195,440	\$ 222,886	\$ 222,886	\$ (4,773)	\$ 218,113
07XX Equipment	\$ 856	\$ 7,846	\$ 1,471	\$ 4,000	\$ 4,000	\$ (1,300)	\$ 2,700
08XX Other Objects	\$ 2,685	\$ 3,448	\$ 1,977	\$ 2,750	\$ 2,750	\$ 950	\$ 3,700
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction	\$ 5,241,307	\$ 6,178,414	\$ 6,000,713	\$6,529,742	\$ 6,465,751	\$ 509,153	\$ 7,038,895

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				52.47	+1.88	54.35
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	0.00	+0.00	0.00
4XX Classified - Instructional				7.67	-0.16	7.51
5XX Classified - School Admin				0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Total FTE	N/A	N/A	N/A	60.14	+1.72	61.86

Lake County School District
Proposed Original Budget
General Fund Detail Budgets
FY 2025/26

Program: 1700 Instruction - Special Education
Program Budget Manager:

Program Description:

This budget pays for educational services for students with disabilities and special needs. The primary expenditures for this program are the salaries and benefits costs for special education staff. Special Education expenditures in the General Fund are eligible for a partial reimbursement from the State of Colorado Special Education categorical funding as dictated by the Colorado public school finance act of 1994.

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Special Education							
011X Salaries	\$ 702,451	\$ 922,527	\$ 855,860	\$ 960,930	\$ 944,665	\$ 90,438	\$ 1,051,368
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 277,916	\$ 342,568	\$ 309,863	\$ 362,572	\$ 355,594	\$ 36,649	\$ 399,221
03XX Professional Services	\$ 83,593	\$ 17,851	\$ 307,784	\$ 60,000	\$ 60,000	\$ 89,654	\$ 149,654
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 83	\$ 498	\$ 624	\$ 500	\$ 500	\$ -	\$ 500
06XX Supplies & Materials	\$ 2,902	\$ 5,283	\$ 3,468	\$ 5,575	\$ 5,575	\$ (1,225)	\$ 4,350
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Special Education	\$1,066,945	\$ 1,288,727	\$ 1,477,599	\$1,389,577	\$ 1,366,334	\$ 215,516	\$ 1,605,093

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				11.92	-0.42	11.50
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	0.00	+0.00	0.00
4XX Classified - Instructional				9.58	+1.42	11.00
5XX Classified - School Admin				0.00	+0.50	0.50
6XX Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Total FTE	N/A	N/A	N/A	21.50	+1.50	23.00

Lake County School District

Proposed Original Budget

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FY 2025/26

Program: 1800 , 1900, 2000 Co-Curricular Activities

Program Budget Manager:

Program Description:

This program supports athletic programs and competition. These programs promote student self-esteem, school spirit and physical and mental fitness. Expenditures of this program include salaries and benefits of staff, sports dues and fees, game officials, sports transportation and sports equipment.

Cocurricular Education (18, 19, 20)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
011X Salaries	\$ 170,025	\$ 187,959	\$ 205,297	\$ 210,265	\$ 210,265	\$ 9,418	\$ 219,683
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 38,110	\$ 42,332	\$ 45,785	\$ 57,610	\$ 57,610	\$ 3,085	\$ 60,695
03XX Professional Services	\$ 10,633	\$ 23,589	\$ 25,614	\$ 25,680	\$ 25,680	\$ 9,620	\$ 35,300
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 70,637	\$ 79,987	\$ 75,504	\$ 83,700	\$ 83,700	\$ (9,300)	\$ 74,400
06XX Supplies & Materials	\$ 17,178	\$ 28,058	\$ 29,796	\$ 25,000	\$ 25,000	\$ (800)	\$ 24,200
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 7,393	\$ 8,651	\$ 8,168	\$ 9,000	\$ 9,000	\$ 3,000	\$ 12,000
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cocurricular Education	\$ 313,976	\$ 370,575	\$ 390,164	\$ 411,255	\$ 411,255	\$ 15,023	\$ 426,278

Staff FTE:

1XX Administrators				0.00		+0.00	0.00
2XX Teachers (Licensed)				1.00		+0.00	1.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	0.00		+0.00	0.00
4XX Classified - Instructional				0.00		+0.00	0.00
5XX Classified - School Admin				0.00		+0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00		+0.00	0.00
Total FTE	N/A	N/A	N/A	1.00	N/A	+0.00	1.00

Lake County School District
Proposed Original Budget
General Fund Detail Budgets
FY 2025/26

Program: 2100 Student Support Services
Program Budget Manager:

Program Description:

Student support services include all programs and activities in schools that support students but are not directly related to instruction. Examples include school nurses, counselors, social workers and school psychologists. The majority of expenditures are salaries and benefits of staff.

		Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v 'roposed Original Budget FY26 Budget	FY25-26
Student Support Services (21)								
011X	Salaries	\$ 108,554	\$ 205,111	\$ 202,029	\$ 330,570	\$ 330,570	\$ (42,594)	\$ 287,976
01XX	Supplemental Pay & Stipends	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX	Employee Benefits	\$ 74,186	\$ 145,032	\$ 112,627	\$ 161,930	\$ 161,930	\$ (19,291)	\$ 142,639
03XX	Professional Services	\$ 8,395	\$ 5,731	\$ 3,184	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
04XX	Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX	Other Services	\$ 484	\$ 5,648	\$ 2,387	\$ 5,375	\$ 5,375	\$ (1,375)	\$ 4,000
06XX	Supplies & Materials	\$ 2,817	\$ 1,838	\$ 6,697	\$ 14,925	\$ 15,125	\$ (5,175)	\$ 9,750
07XX	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX	Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX	Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Student Support Services		\$ 194,511	\$ 363,359	\$ 326,924	\$ 516,299	\$ 516,499	\$ (68,434)	\$ 447,865

Staff FTE:

1XX	Administrators				0.00	+0.00	0.00
2XX	Teachers (Licensed)				2.85	+0.12	2.97
3XX	Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	1.98	-0.95	1.03
4XX	Classified - Instructional				2.67	-2.52	0.15
5XX	Classified - School Admin				0.00	+0.00	0.00
6XX	Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Total FTE		N/A	N/A	N/A	7.50	-3.35	4.15

Lake County School District
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FY 2025/26

Program: 2200 Instructional Staff Services
Program Budget Manager:

Program Description:

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interaction between students and teachers, focusing on designing the curriculum training staff on training methods, assessing the student's learning and retention of the subject matter and delivering and coordinating such activities.

Instruct Support Services (22)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v 'roposed Original Budget FY26 Budget	FY25-26
011X Salaries	\$ 165,916	\$ 166,186	\$ 159,307	\$ 136,868	\$ 136,868	\$ (3,172)	\$ 133,696
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ 6,550	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
02XX Employee Benefits	\$ 52,806	\$ 55,031	\$ 46,849	\$ 45,171	\$ 45,171	\$ (13,993)	\$ 31,178
03XX Professional Services	\$ 30,310	\$ 40,408	\$ 49,287	\$ 51,218	\$ 51,218	\$ 5,392	\$ 56,610
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ 57,138	\$ 69,927	\$ 98,937	\$ 95,244	\$ 95,244	\$ 20,356	\$ 115,600
07XX Equipment	\$ 4,211	\$ (2,718)	\$ 1,660	\$ 1,500	\$ 1,500	\$ (500)	\$ 1,000
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Student Support Services	\$ 310,381	\$ 328,834	\$ 362,590	\$ 337,501	\$ 337,501	\$ 8,083	\$ 345,584

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	1.50	-0.50	1.00
4XX Classified - Instructional				1.00	+0.00	1.00
5XX Classified - School Admin				0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Total FTE	N/A	N/A	N/A	2.50	-0.50	2.00

Lake County School District
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Program: 2300 General Administration
Program Budget Manager:

Program Description:

General administration is the primary central administration program of the district. This program includes the superintendent's office, Board of Education, legal fees, audit fees, and property tax collection fees. While other administrative costs show up in the 2500-2800 programs, this program is the "general" administration program that is required by the Colorado uniform chart of accounts.

		Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v 'roposed Original Budget FY26 Budget	FY25-26
General Administration (23)								
011X	Salaries	\$ 254,897	\$ 228,451	\$ 184,252	\$ 231,224	\$ 231,224	\$ (32,944)	\$ 198,280
01XX	Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX	Employee Benefits	\$ 100,961	\$ 140,223	\$ 61,162	\$ 96,020	\$ 96,020	\$ 195	\$ 96,215
03XX	Professional Services	\$ 10,292	\$ 3,307	\$ 13,724	\$ 8,000	\$ 8,000	\$ 1,600	\$ 9,600
04XX	Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX	Other Services	\$ 37,743	\$ 32,846	\$ 50,782	\$ 29,500	\$ 29,500	\$ 7,600	\$ 37,100
06XX	Supplies & Materials	\$ 3,688	\$ 11,391	\$ 28,308	\$ 24,450	\$ 24,450	\$ (9,500)	\$ 14,950
07XX	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
08XX	Other Objects	\$ 15,943	\$ 35,456	\$ 16,325	\$ 16,750	\$ 16,750	\$ 7,550	\$ 24,300
09XX	Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Administration		\$ 423,524	\$ 451,674	\$ 354,553	\$ 405,944	\$ 405,944	\$ (25,399)	\$ 380,545

Staff FTE:

1XX	Administrators				1.08	-0.08	1.00
2XX	Teachers (Licensed)				0.00	+0.00	0.00
3XX	Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	0.88	+0.00	0.88
4XX	Classified - Instructional				0.00	+0.00	0.00
5XX	Classified - School Admin				0.00	+0.00	0.00
6XX	Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Total FTE		N/A	N/A	N/A	1.96	-0.08	1.88

Lake County School District
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Program: 2400 School Administration
Program Budget Manager:

Program Description:

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals and School Secretaries for staffing. This program also accounts for all non-instructional expenditures or expenses not included in the classroom. Non-salary and benefit accounts, with the exception of utilities and communications, are based a formula per student.

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
School Administration (24)							
011X Salaries	\$ 647,222	\$ 892,925	\$ 824,253	\$ 795,289	\$ 795,289	\$ 104,882	\$ 900,171
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 223,549	\$ 291,459	\$ 287,715	\$ 293,246	\$ 293,246	\$ 68,646	\$ 361,892
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 1,106	\$ -	\$ -	\$ 437	\$ 437	\$ (437)	\$ -
06XX Supplies & Materials	\$ 10,087	\$ 9,692	\$ 9,876	\$ 13,000	\$ 13,000	\$ 500	\$ 13,500
07XX Equipment	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction	\$ 881,963	\$ 1,194,076	\$ 1,121,844	\$1,102,172	\$ 1,102,172	\$ 173,591	\$ 1,275,763

Staff FTE:

1XX Administrators				6.51	+0.49	7.00
2XX Teachers (Licensed)				0.00	+0.00	0.00
3XX Non-Teaching Professionals				0.00	+0.00	0.00
4XX Classified - Instructional	Data Not Available	Data Not Available	Data Not Available	0.00	+0.00	0.00
5XX Classified - School Admin				7.50	+0.00	7.50
6XX Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Total FTE	N/A	N/A	N/A	14.01	+0.49	14.50

Lake County School District
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General Fund Detail Budgets
FY 2025/26

Program: 2500 Business Services
Program Budget Manager:

Program Description:

The Business Services program records and accounts for the financial operations of the district. The primary functions include financial and General Ledger reporting, accounts payable, accounts receivable and payroll. Other functions of the Business Services program include grants accounting and most CDE compliance reporting.

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY25 Budget v 'roposed Original Budget	FY25-26
Business Services (25)							
011X Salaries	\$ 178,234	\$ 184,796	\$ 181,125	\$ 185,706	\$ 185,706	\$ 13,219	\$ 198,925
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 70,838	\$ 86,381	\$ 68,885	\$ 67,472	\$ 67,472	\$ 10,597	\$ 78,069
03XX Professional Services	\$ 13,142	\$ 18,808	\$ 25,141	\$ 33,414	\$ 33,414	\$ (3,414)	\$ 30,000
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 14,267	\$ 9,033	\$ 6,039	\$ 2,500	\$ 2,500	\$ 5,300	\$ 7,800
06XX Supplies & Materials	\$ 181	\$ 622	\$ -	\$ 200	\$ 200	\$ -	\$ 200
07XX Equipment	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ (100)	\$ 100
08XX Other Objects	\$ 544	\$ 242	\$ 1,218	\$ 1,800	\$ 1,800	\$ (1,000)	\$ 800
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Business Services	\$ 277,206	\$ 299,882	\$ 282,409	\$ 291,292	\$ 291,292	\$ 24,602	\$ 315,894

Staff FTE:

1XX Administrators				1.00		+0.00	1.00
2XX Teachers (Licensed)				0.00		+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	1.00		+0.00	1.00
4XX Classified - Instructional				0.00		+0.00	0.00
5XX Classified - School Admin				0.50		+0.00	0.50
6XX Classified - Maint, Oper & Trans				0.00		+0.00	0.00
Total FTE	N/A	N/A	N/A	2.50		+0.00	2.50

Lake County School District

**Proposed Original Budget
General Fund Detail Budgets**

FY 2025/26

Program: 2600 Maintenance & Operations
Program Budget Manager:

Program Description:

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures include construction, electrical, mechanical/HVAC, plumbing and grounds.

	Actuals			Budget		Expected		FY25 Budget v 'roposed Original Budget	
	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY26 Budget	FY25-26		
Maintenance & Operations (26)									
011X Salaries	\$ 527,470	\$ 660,728	\$ 793,535	\$ 733,305	\$ 733,305	\$ 30,872	\$ 764,177		
01XX Supplemental Pay & Stipends	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
02XX Employee Benefits	\$ 248,758	\$ 315,031	\$ 277,133	\$ 288,410	\$ 288,410	\$ 2,102	\$ 290,512		
03XX Professional Services	\$ 120,176	\$ 112,518	\$ 122,439	\$ 120,000	\$ 120,000	\$ 22,000	\$ 142,000		
04XX Property Services	\$ 119,039	\$ 114,295	\$ 126,343	\$ 148,000	\$ 148,000	\$ 2,500	\$ 150,500		
05XX Other Services	\$ 561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
06XX Supplies & Materials	\$ 407,872	\$ 506,794	\$ 431,490	\$ 483,500	\$ 473,500	\$ 11,500	\$ 495,000		
07XX Equipment	\$ 8,920	\$ 15,528	\$ 1,099	\$ 8,500	\$ 8,500	\$ 500	\$ 9,000		
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Maintenance & Operations	\$1,432,906	\$ 1,724,894	\$ 1,752,039	\$ 1,781,715	\$ 1,771,715	\$ 69,474	\$ 1,851,189		

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	2.12	+0.00	2.12
4XX Classified - Instructional				0.00	+0.00	0.00
5XX Classified - School Admin				0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans				12.92	+0.08	13.00
Total FTE	N/A	N/A	N/A	15.04	+0.08	15.12

Lake County School District
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General Fund Detail Budgets
FY 2025/26

Program: 2700 Transportation
Program Budget Manager:

Program Description:

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus drivers and monitors, fuel and parts for repairs. Also paid for by this program are a variety of requirements to include mobile radio support, administration of required testing, printing for safety rules and regulations and other miscellaneous expenses of operating a vehicle fleet.

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Transportation (27)							
011X Salaries	\$ 230,568	\$ 234,644	\$ 230,171	\$ 225,273	\$ 225,273	\$ 49,253	\$ 274,526
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 128,058	\$ 147,947	\$ 122,169	\$ 130,449	\$ 130,449	\$ 12,572	\$ 143,021
03XX Professional Services	\$ 4,340	\$ 2,157	\$ 10,614	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
04XX Property Services	\$ 36,713	\$ 30,754	\$ 48,559	\$ 120,000	\$ 120,000	\$ (74,000)	\$ 46,000
05XX Other Services	\$ 680	\$ 1,811	\$ 300	\$ -	\$ -	\$ 1,000	\$ 1,000
06XX Supplies & Materials	\$ 26,275	\$ 29,998	\$ 20,349	\$ 26,000	\$ 26,000	\$ 1,500	\$ 27,500
07XX Equipment	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ (300)	\$ 200
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transportation	\$ 426,633	\$ 447,310	\$ 432,162	\$ 522,222	\$ 522,222	\$ (9,975)	\$ 512,247

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	1.00	+0.00	1.00
4XX Classified - Instructional				0.00	+0.00	0.00
5XX Classified - School Admin				0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans				7.93	+0.67	8.60
Total FTE	N/A	N/A	N/A	8.93	+0.67	9.60

Lake County School District
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General Fund Detail Budgets
FY 2025/26

Program: 2800 Central Services/Human Resources
Program Budget Manager:

Program Description:

The Central Services program series typically account for the expenditures related to Human Resources and Information Technology. This includes the staffing, software costs and any other costs related to employee hiring, evaluation and dismissal. The Information Technology (IT) expenses are currently not accounted for in this program but foreseeably will in the future.

Central Services (28)

011X Salaries
01XX Supplemental Pay & Stipends
02XX Employee Benefits
03XX Professional Services
04XX Property Services
05XX Other Services
06XX Supplies & Materials
07XX Equipment
08XX Other Objects
09XX Other Uses
Total Central Services

Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
\$ 100,591	\$ 80,308	\$ 81,506
\$ -	\$ -	\$ -
\$ 31,436	\$ 29,892	\$ 32,240
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 331,935	\$ 343,184	\$ 315,159
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 463,962	\$ 453,383	\$ 428,905

Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
\$ 81,506	\$ 81,506	\$ 7,077	\$ 88,583
\$ -	\$ -	\$ -	\$ -
\$ 33,069	\$ 33,069	\$ 12,554	\$ 45,623
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 350,000	\$ 350,000	\$ 10,000	\$ 360,000
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 464,575	\$ 464,575	\$ 29,631	\$ 494,206

Staff FTE:

1XX Administrators
2XX Teachers (Licensed)
3XX Non-Teaching Professionals
4XX Classified - Instructional
5XX Classified - School Admin
6XX Classified - Maint, Oper & Trans
Total FTE

			0.00	+0.00	0.00
			0.00	+0.00	0.00
Data Not Available	Data Not Available	Data Not Available	1.00	+0.00	1.00
			0.00	+0.00	0.00
			0.00	+0.00	0.00
			0.00	+0.00	0.00
N/A	N/A	N/A	1.00	+0.00	1.00

Lake County School District

Proposed Original Budget

General Fund Detail Budgets

FY 2025/26

Program: 3000

Non-instructional Services

Program Budget Manager:

Program Description:

Activities concerned with providing non-instrucional services to students, staff, or the community.

Community Services (3000)

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v 'roposed Original Budget FY26 Budget	FY25-26
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 12,243	\$ 33,513	\$ 2,719	\$ -	\$ -	\$ 11,692	\$ 11,692
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Services	\$ 12,243	\$ 33,513	\$ 2,719	\$ -	\$ -	\$ 11,692	\$ 11,692

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	0.00	+0.00	0.00
4XX Classified - Instructional				0.00	+0.00	0.00
5XX Classified - School Admin				0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Total FTE	N/A	N/A	N/A	0.00	+0.00	0.00

Lake County School District

Proposed Original Budget

General Fund Detail Budgets

FY 2025/26

Program: 4000 & 5000

Property Services & Other Uses

Program Budget Manager:

Program Description:

The Property Services (4000) program accounts for all capital construction in the General Fund. Other Uses (5000) includes Debt

Property Services (40)

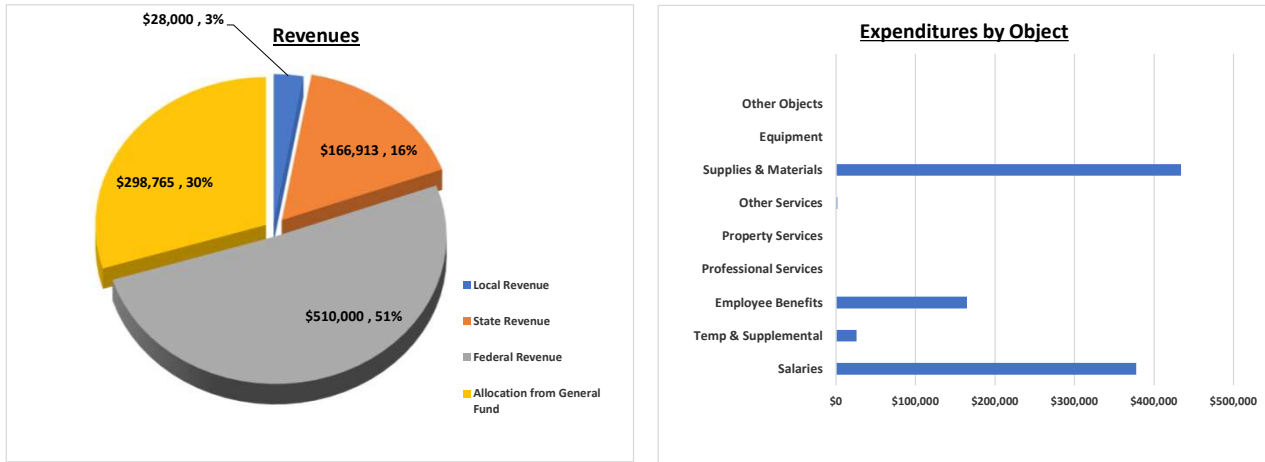
	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Staff FTE:

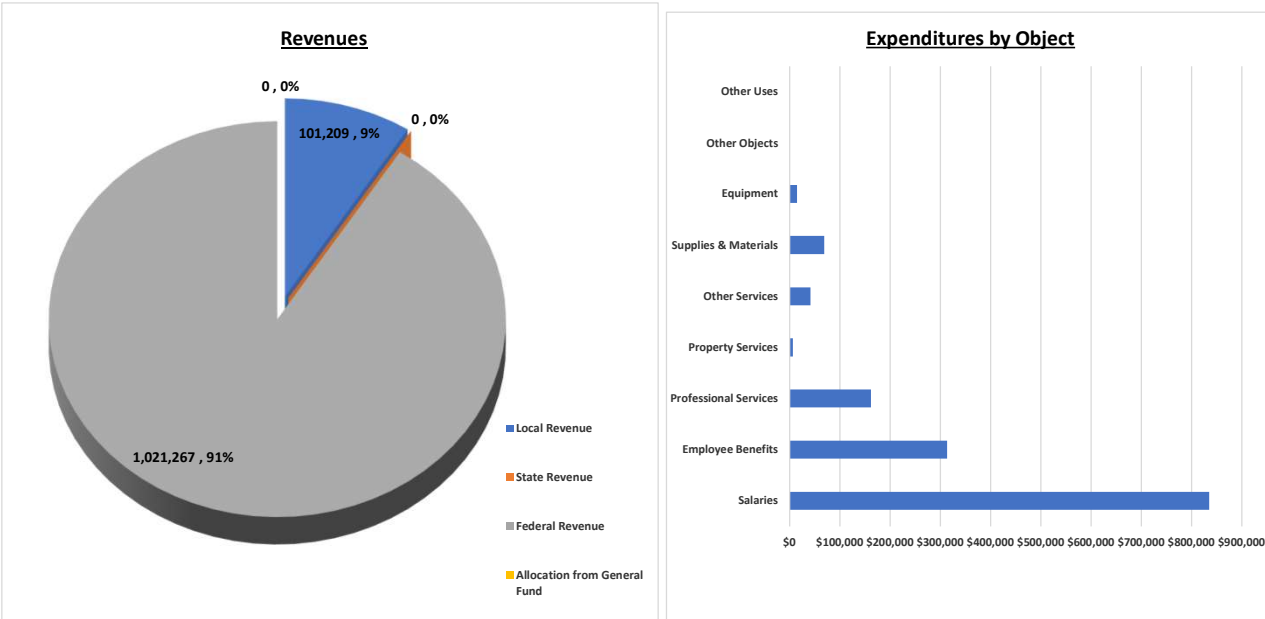
1XX Administrators				0.00		0.00
2XX Teachers (Licensed)				0.00		0.00
3XX Non-Teaching Professionals				0.00		0.00
4XX Classified - Instructional				0.00		0.00
5XX Classified - School Admin				0.00		0.00
6XX Classified - Maint, Oper & Trans				0.00		0.00
Total FTE	N/A	N/A	N/A	0.00	+0.00	0.00

Lake County School District
Proposed Original Budget
Other Fund Graphs
FY 2025/26

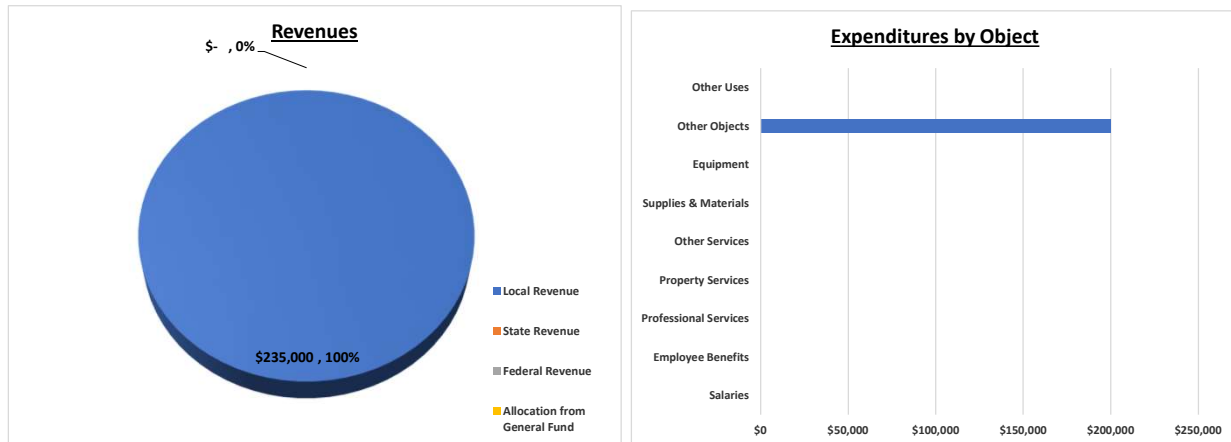
Food Services Fund



DPGF Grants Fund

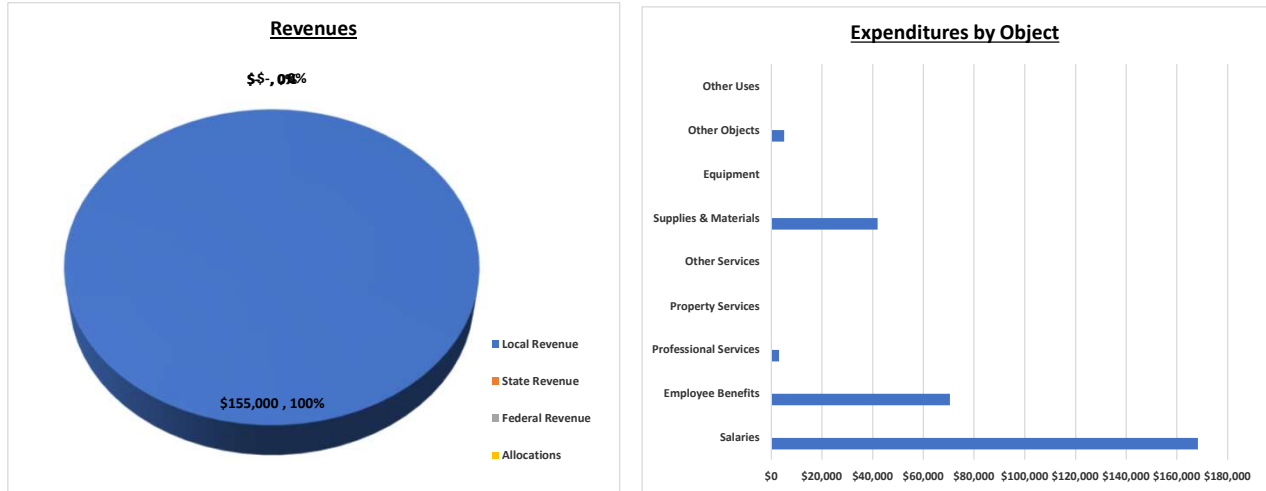


Student Activity Fund

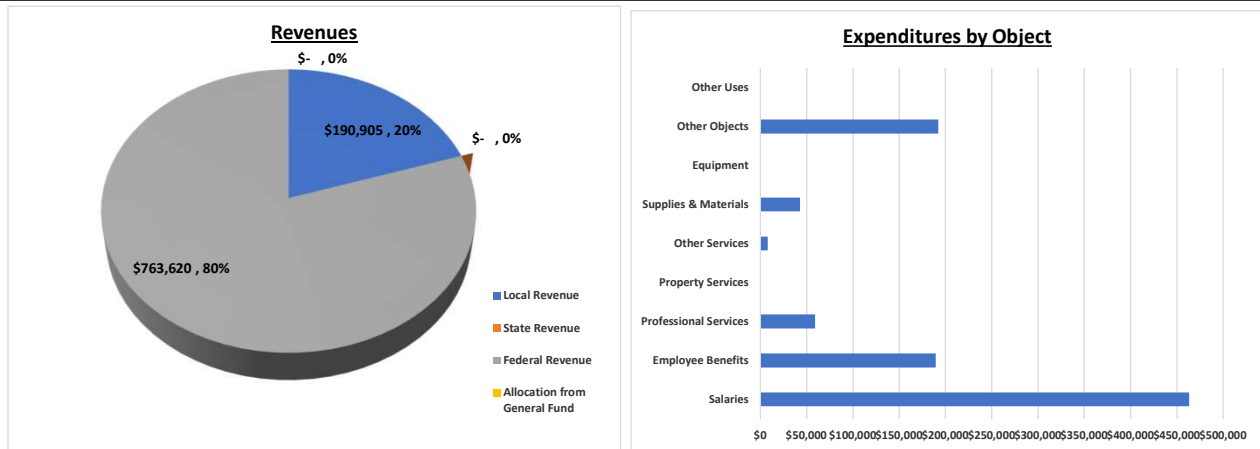


Lake County School District
Proposed Original Budget
Other Fund Graphs
FY 2025/26

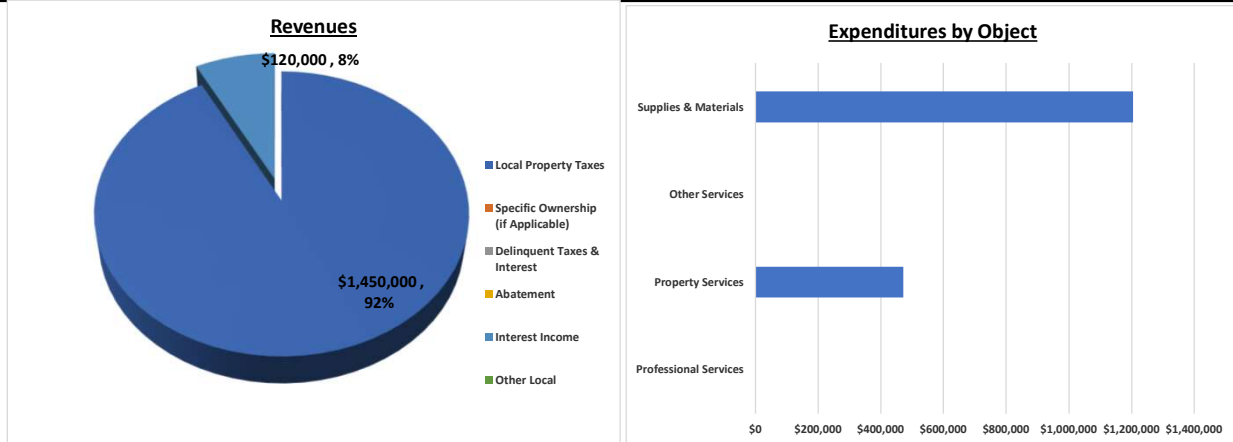
The Center Fund



Headstart Fund

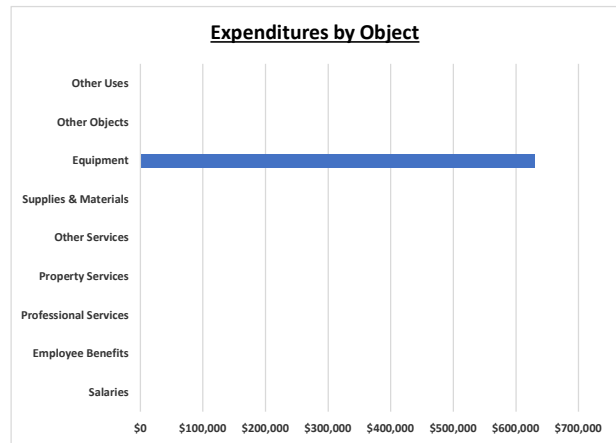
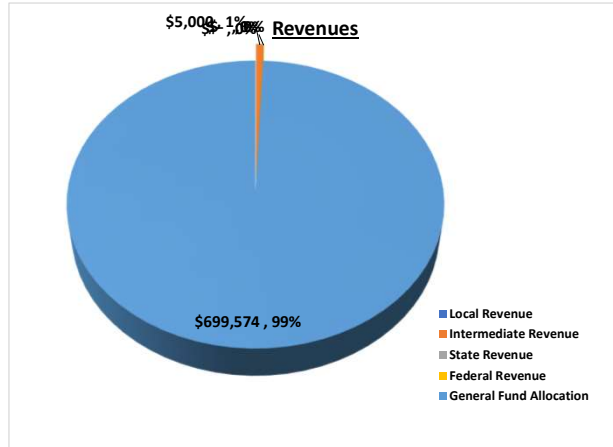


Bond Redemption Fund



Lake County School District
Proposed Original Budget
Other Fund Graphs
FY 2025/26

Capital Reserve Fund



Lake County School District

Proposed Original Budget

Insurance Reserve Fund (64)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ 202,076	\$ 132,582	\$ 98,959	\$ (87,533)	\$ (87,533)	\$ 87,533	\$ -
Total Beginning Fund Balance	\$ 202,076	\$ 132,582	\$ 98,959	\$ (87,533)	\$ (87,533)	\$ 87,533	\$ -
Revenues							
1973 Employee Premiums	\$1,722,821	\$1,775,689	\$ 1,742,775	\$ 1,718,490	\$ 1,718,490	\$ 454,223	\$ 2,172,713
1990 Other Local Revenue	\$ 916,145	\$ 818,149	\$ 257,715	\$ 190,000	\$ 190,000	\$ 10,000	\$ 200,000
5210 Allocations From General Fund	\$ -	\$ -	\$ 366,000	\$ 472,859	\$ 472,859	\$ (472,859)	\$ -
Total Revenues	\$2,638,965	\$2,593,839	\$ 2,366,489	\$ 2,381,349	\$ 2,381,349	\$ (8,636)	\$ 2,372,713
Total Resources Available	\$2,841,041	\$2,726,421	\$ 2,465,449	\$ 2,293,816	\$ 2,293,816	\$ 78,897	\$ 2,372,713
Expenditures							
011X Salaries							
02XX Employee Benefits							
03XX Professional Services							
04XX Property Services							
05XX Other Services	\$2,708,459	\$2,627,462	\$ 2,552,981	\$ 2,293,816	\$ 2,293,816	\$ 70,257	\$ 2,364,073
06XX Supplies & Materials							
07XX Equipment							
08XX Other Objects							
09XX Other Uses							
Total Expenditures	\$2,708,459	\$2,627,462	\$ 2,552,981	\$ 2,293,816	\$ 2,293,816	\$ 70,257	\$ 2,364,073
Surplus/(Deficit)	\$ (69,494)	\$ (33,623)	\$ (186,492)	\$ 87,533	\$ 87,533	\$ (78,893)	\$ 8,640
Fund Balances							
Fund Balance	\$ 132,582	\$ 98,959	\$ (87,533)	\$ 0	\$ 0	\$ 8,640	\$ 8,640
Total Ending Fund Balance	\$ 132,582	\$ 98,959	\$ (87,533)	\$ 0	\$ 0	\$ 8,640	\$ 8,640
Total Appropriation(Ending Fund Balance + Expense)				\$ 2,293,816			\$ 2,372,713

Lake County School District

Proposed Original Budget

Preschool Fund (19)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Bud FY25-26
Beginning Fund Balance							
6724 CPP Reserve	\$ 16,397	\$ 46,720	\$ 100,400	\$ 81,220	\$ 81,220	\$ (81,220)	\$ -
6725 UPK Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6760 Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6770 Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	\$ 16,397	\$ 46,720	\$ 100,400	\$ 81,220	\$ 81,220	\$ (81,220)	\$ -
Revenues							
1324 Tuition				\$ -	\$ -	\$ -	\$ -
1510 Interest Income				\$ -	\$ -	\$ -	\$ -
3010-3896 UPK 3Yr old IEP Revenue	\$ -	\$ -	\$ 30,043	\$ 51,000	\$ 51,000	\$ -	\$ 51,000
3010-3897 UPK Revenue	\$ -	\$ -	\$ 370,993	\$ 334,000	\$ 334,000	\$ 10,000	\$ 344,000
Other Revenue				\$ -	\$ -	\$ -	\$ -
Other Revenue				\$ -	\$ -	\$ -	\$ -
Other Revenue				\$ -	\$ -	\$ -	\$ -
Other Revenue				\$ -	\$ -	\$ -	\$ -
5810 Transfers From General Fund	\$ 267,744	\$ 319,814	\$ -	\$ -	\$ -	\$ -	\$ -
1XXX Other Revenue				\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 267,744	\$ 319,814	\$ 401,036	\$ 385,000	\$ 385,000	\$ 10,000	\$ 395,000
Total Resources Available	\$ 284,141	\$ 366,534	\$ 501,436	\$ 466,220	\$ 466,220	\$ (71,220)	\$ 395,000
Preschool Expenditures							
011X Salaries	\$ 135,234	\$ 163,077	\$ 265,434	\$ 265,600	\$ 265,600	\$ 4,175	\$ 269,775
01XX Temp Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 53,698	\$ 62,605	\$ 108,475	\$ 152,322	\$ 152,322	\$ (49,515)	\$ 102,807
03XX Purchased Services	\$ -	\$ -	\$ 5,204	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
04XX Purch Property Services	\$ 19,119	\$ 18,639	\$ 12,851	\$ 6,500	\$ 6,500	\$ 3,968	\$ 10,468
05XX Other Purch Svcs	\$ 218	\$ 2,754	\$ 404	\$ 200	\$ 200	\$ -	\$ 200
06XX Supplies & Materials	\$ 16,815	\$ 19,058	\$ 27,848	\$ 38,598	\$ 38,598	\$ (29,848)	\$ 8,750
07XX Equipment & Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other & Indirect Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses/Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 225,084	\$ 266,133	\$ 420,216	\$ 466,220	\$ 466,220	\$ (71,220)	\$ 395,000
Surplus/(Deficit)	\$ 42,661	\$ 53,681	\$ (19,180)	\$ (81,220)	\$ (81,220)	\$ 81,220	\$ -
Fund Balances							
6724 CPP Reserve	\$ 16,397	\$ 46,720	\$ 100,400	\$ 81,220	\$ 81,220	\$ (81,220)	\$ -
6725 UPK Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6760 Assigned Fund Balance	\$ 42,661	\$ 53,681	\$ (19,180)	\$ (81,220)	\$ (81,220)	\$ 81,220	\$ -
Total Ending Fund Balance	\$ 59,058	\$ 100,401	\$ 81,220	\$ 0	\$ 0	\$ (0)	\$ -

Total Appropriation(Ending Fund Balance + Expense)

\$ 466,220

\$ 395,000

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				0.00	+0.80	0.80
3XX Non-Teaching Professionals				0.00	+0.00	0.00
4XX Classified - Instructional				5.17	+1.12	6.29
5XX Classified - School Admin				0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans				0.25	+0.00	0.25
Total FTE	N/A	N/A	N/A	5.42	+1.92	7.34

Lake County School District

Proposed Original Budget

Food Service Fund (21)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Beginning Fund Balance							
6710 Unspendable (Inventory)	\$ 6,443	\$ 6,380	\$ 5,105	\$ 5,201	\$ 5,201	\$ -	\$ 5,201
6760 Restricted Fund Balance	\$ 197,480	\$ 202,123	\$ (5,105)	\$ (9,796)	\$ (9,796)	\$ -	\$ (9,796)
Total Beginning Fund Balance	\$ 203,923	\$ 208,503	\$ (0)	\$ (4,595)	\$ (4,595)	\$ -	\$ (4,595)
Revenues							
1XXX Local Revenue	\$ 20,730	\$ 136,909	\$ 41,860	\$ 19,203	\$ 19,203	\$ 8,797	\$ 28,000
3XXX State Revenue	\$ 8,699	\$ 14,594	\$ 191,541	\$ 166,913	\$ 166,913	\$ -	\$ 166,913
4XXX Federal Revenue	\$ 803,514	\$ 500,323	\$ 532,473	\$ 493,000	\$ 493,000	\$ 17,000	\$ 510,000
5210 Allocation from General Fund	\$ 26,566	\$ 48,484	\$ 230,000	\$ 230,000	\$ 230,000	\$ 68,765	\$ 298,765
Total Revenues	\$ 859,509	\$ 700,310	\$ 995,873	\$ 909,116	\$ 909,116	\$ 94,562	\$ 1,003,678
Total Resources Available	\$ 1,063,432	\$ 908,813	\$ 995,873	\$ 904,521	\$ 904,521	\$ 94,562	\$ 999,083
Expenditures							
011X Salaries	\$ 293,451	\$ 328,747	\$ 378,600	\$ 320,085	\$ 320,085	\$ 57,275	\$ 377,360
01XX Temp & Supplemental	\$ 59,944	\$ 59,594	\$ 26,841	\$ 24,000	\$ 24,000	\$ 2,000	\$ 26,000
02XX Employee Benefits	\$ 141,715	\$ 161,786	\$ 174,844	\$ 147,202	\$ 147,202	\$ 17,316	\$ 164,518
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 2,424	\$ 1,783	\$ 1,646	\$ 1,700	\$ 1,700	\$ 100	\$ 1,800
06XX Supplies & Materials	\$ 356,695	\$ 356,833	\$ 418,538	\$ 416,736	\$ 416,736	\$ 17,264	\$ 434,000
07XX Equipment	\$ 700	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 854,929	\$ 908,813	\$ 1,000,469	\$ 909,723	\$ 909,723	\$ 93,955	\$ 1,003,678
Surplus/(Deficit)	\$ 4,580	\$ (208,503)	\$ (4,596)	\$ (607)	\$ (607)	\$ 607	\$ -
Fund Balances							
Unspendable (Inventory)	\$ 6,380	\$ 5,105	\$ 5,201	\$ 5,201	\$ 5,201	\$ -	\$ 5,201
Restricted Fund Balance	\$ 202,123	\$ (5,105)	\$ (9,796)	\$ (10,403)	\$ (10,403)	\$ 607	\$ (9,796)
Total Fund Balance	\$ 208,503	\$ 0	\$ (4,595)	\$ (5,202)	\$ (5,202)	\$ 607	\$ (4,595)

Total Appropriation(Ending Fund Balance + Expense)

\$ 904,521

\$ 999,083

Staff FTE:

1XX Administrators			0.00		+0.00	0.00
2XX Teachers (Licensed)			0.00		+0.00	0.00
3XX Non-Teaching Professionals			1.00		+0.00	1.00
4XX Classified - Instructional	Data Not Available	Data Not Available	0.00		+0.00	0.00
5XX Classified - School Admin			0.00		+0.00	0.00
6XX Classified - Maint, Oper & Trans			9.19		+1.81	11.00
Total FTE	N/A	N/A	10.19		+1.81	12.00

Lake County School District
Proposed Original Budget
Designated Purpose Grants Fund (22)
FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Beginning Fund Balance							
Other Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
1XXX Local Revenue	\$ 339,307	\$ 124,406	\$ 15,911	\$ 118,160	\$ 118,160	\$ (16,951)	\$ 101,209
2XXX Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3XXX State Revenue	\$ 513,862	\$ 452,449	\$ 329,290	\$ 761,526	\$ 761,526	\$ (443,135)	\$ 318,391
5210 Allocation from General Fund	\$ 1,015	\$ 66,987	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue							
4010 Title I	\$ 239,404	\$ 232,047	\$ 219,519	\$ 237,266	\$ 237,266	\$ -	\$ 237,266
4367 Title IIA	\$ 43,267	\$ 37,150	\$ 36,714	\$ 39,733	\$ 39,733	\$ -	\$ 39,733
4365 Title IIIA	\$ 24,312	\$ 26,696	\$ 27,152	\$ 24,455	\$ 24,455	\$ -	\$ 24,455
4424 Title IVA	\$ 17,116	\$ 17,910	\$ 17,514	\$ 16,823	\$ 16,823	\$ -	\$ 16,823
4048 Perkins	\$ 31,607	\$ 29,426	\$ 58,615	\$ 73,745	\$ 73,745	\$ -	\$ 73,745
4414 ESSER III	\$ 593,460	\$ 581,564	\$ 499,484	\$ 60,998	\$ 60,998	\$ (60,998)	\$ -
4420 ESSER II CRSSA	\$ 422,493	\$ 326,087	\$ -	\$ -	\$ -	\$ -	\$ -
4429 ESSER III Rural Coaction	\$ -	\$ 493,797	\$ 654,394	\$ 281,498	\$ 281,498	\$ (281,498)	\$ -
4449 ESSER III ARP ELO	\$ -	\$ 68,937	\$ 116,644	\$ 275	\$ 275	\$ (275)	\$ -
4451 Stronger Connections	\$ -	\$ -	\$ -	\$ 191,176	\$ 191,176	\$ (88,088)	\$ 103,088
4462 ESSER III Rapid Request	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -
4463 ESSER II Late Liquidation	\$ -	\$ -	\$ 36,015	\$ -	\$ -	\$ -	\$ -
5010 ESSA Title I Part A	\$ -	\$ -	\$ -	\$ 14,760	\$ 14,760	\$ 20,740	\$ 35,500
5196 ESSA McKinney-Vento	\$ 33,807	\$ 54,594	\$ 57,264	\$ 58,620	\$ 58,620	\$ 3,670	\$ 62,290
5371 CO Comp Literacy	\$ 323,333	\$ 642,249	\$ 543,088	\$ 381,813	\$ 381,813	\$ (369,813)	\$ 12,000
5525 ESSER I CARES	\$ 11,510	\$ 132,761	\$ -	\$ -	\$ -	\$ -	\$ -
5579 Nat Sch Lunch Eq Assistance	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ (8,000)	\$ -
5625 ESSER I 12st Century	\$ 38,578	\$ 7,993	\$ -	\$ -	\$ -	\$ -	\$ -
6287 ESSA 21st Century	\$ 130,969	\$ 139,202	\$ -	\$ -	\$ -	\$ -	\$ -
6425 GEER	\$ 221,029	\$ 239,812	\$ 60,008	\$ -	\$ -	\$ -	\$ -
7287 ESSA 21st Century	\$ 210,542	\$ 208,859	\$ 231,217	\$ 227,217	\$ 227,217	\$ -	\$ 227,217
7981 Nutrition Grant	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -
8287 ESSA 21st Century	\$ -	\$ -	\$ 168,672	\$ 166,672	\$ 166,672	\$ -	\$ 166,672
8425 ARP Homeless 1	\$ -	\$ 5,119	\$ 3,000	\$ -	\$ -	\$ -	\$ -
8426 ARP Homeless 2	\$ 229	\$ 6,421	\$ -	\$ -	\$ -	\$ -	\$ -
7354 School Nurse Retention	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ (2,000)	\$ -
8710 School Violence Prevention	\$ -	\$ -	\$ -	\$ 29,970	\$ 29,970	\$ (7,492)	\$ 22,478
Other Federal Grants						\$ -	
Total Federal Funds	\$2,358,656	\$3,267,623	\$ 2,819,301	\$ 1,815,021	\$ 1,815,021	\$ (793,754)	\$ 1,021,267
5210 Allocation from General Fund	\$ 1,015	\$ 66,987	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$3,212,840	\$3,911,465	\$ 3,164,502	\$ 2,694,707	\$ 2,694,707	\$ (1,253,840)	\$ 1,440,867
Expenditures							
011X Salaries	\$1,677,219	\$1,652,084	\$ 1,522,938	\$ 1,110,632	\$ 1,110,632	\$ (275,258)	\$ 835,374
02XX Employee Benefits	\$ 553,958	\$ 537,574	\$ 483,849	\$ 393,997	\$ 393,997	\$ (80,806)	\$ 313,191
03XX Professional Services	\$ 670,815	\$1,012,096	\$ 710,911	\$ 757,810	\$ 757,810	\$ (596,309)	\$ 161,501
04XX Property Services	\$ 15,000	\$ -	\$ 591	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
05XX Other Services	\$ 70,362	\$ 125,463	\$ 89,249	\$ 152,680	\$ 152,680	\$ (111,094)	\$ 41,586
06XX Supplies & Materials	\$ 184,247	\$ 409,054	\$ 313,225	\$ 251,188	\$ 251,188	\$ (182,373)	\$ 68,815
07XX Equipment	\$ 41,239	\$ 175,194	\$ 43,738	\$ 22,400	\$ 22,400	\$ (8,000)	\$ 14,400
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$3,212,840	\$3,911,465	\$ 3,164,502	\$ 2,694,707	\$ 2,694,707	\$ (1,253,840)	\$ 1,440,867
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation(Ending Fund Balance + Expense) **\$ 2,694,707**

\$ 1,440,867

Staff FTE:

1XX Administrators			0.00	+0.00	0.00
2XX Teachers (Licensed)			6.33	-0.48	5.85
3XX Non-Teaching Professionals			2.62	-1.65	0.97
4XX Classified - Instructional	Data Not Available	Data Not Available	5.64	-1.79	3.85
5XX Classified - School Admin			0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans			0.00	+0.00	0.00
Total FTE	N/A	N/A	14.58	-3.91	10.67

Lake County School District

Proposed Original Budget

Pupil Activity Fund (23)

FY 2025/26

			Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	posed Original Budg FY25-26
Beginning Fund Balance									
Fund Balance			\$ 294,208	\$ 308,089	\$ 332,054	\$ 380,590	\$ 380,590	\$ (0)	\$ 380,590
Total Beginning Fund Balance			\$ 294,208	\$ 308,089	\$ 332,054	\$ 380,590	\$ 380,590	\$ (0)	\$ 380,590
Revenues									
1XXX Local Revenue			\$ 166,459	\$ 207,052	\$ 235,195	\$ 380,590	\$ 380,590	\$ (145,590)	\$ 235,000
3XXX State Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5210 Allocation from General Fund			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues			\$ 166,459	\$ 207,052	\$ 235,195	\$ 380,590	\$ 380,590	\$ (145,590)	\$ 235,000
Total Resources Available			\$ 460,667	\$ 515,141	\$ 567,249	\$ 761,180	\$ 761,180	\$ (145,590)	\$ 615,590
Expenditures									
011X Salaries			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services			\$ 633	\$ 654	\$ 419	\$ -	\$ -	\$ -	\$ -
04XX Property Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services			\$ 16,187	\$ 14,074	\$ 16,191	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials			\$ 133,074	\$ 165,739	\$ 168,474	\$ -	\$ -	\$ -	\$ -
07XX Equipment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects			\$ 2,684	\$ 2,619	\$ 1,575	\$ 380,590	\$ 380,590	\$ (180,590)	\$ 200,000
09XX Other Uses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures			\$ 152,577	\$ 183,086	\$ 186,659	\$ 380,590	\$ 380,590	\$ (180,590)	\$ 200,000
Surplus/(Deficit)			\$ 13,881	\$ 23,966	\$ 48,537	\$ -	\$ -	\$ 35,000	\$ 35,000
Fund Balances									
Fund Balance			\$ 308,089	\$ 332,055	\$ 380,590	\$ 380,590	\$ 380,590	\$ 35,000	\$ 415,590
Ending Fund Balances			\$ 308,089	\$ 332,055	\$ 380,590	\$ 380,590	\$ 380,590	\$ 35,000	\$ 415,590
Total Appropriation(Ending Fund Balance + Expense)						\$ 761,180			\$ 615,590

Lake County School District

Proposed Original Budget

The Center

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Original Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ 28,147	\$ 94,445	\$ 105,722	\$ 291,951	\$ 291,951	\$ 0	\$ 291,951
Total Beginning Fund Balance	\$ 28,147	\$ 94,445	\$ 105,722	\$ 291,951	\$ 291,951	\$ 0	\$ 291,951
Revenues							
1XXX Local Revenue	\$ 227,854	\$ 347,086	\$ 320,276	\$ 174,271	\$ 174,271	\$ (19,271)	\$ 155,000
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ 39,655	\$ 106,054	\$ 39,503	\$ 15,918	\$ 15,918	\$ (15,918)	\$ -
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 267,508	\$ 453,140	\$ 359,780	\$ 190,189	\$ 190,189	\$ (35,189)	\$ 155,000
Total Resources Available	\$ 295,655	\$ 547,584	\$ 465,501	\$ 482,140	\$ 482,140	\$ (35,189)	\$ 446,951
Expenditures							
011X Salaries	\$ 122,082	\$ 244,623	\$ 91,898	\$ 78,172	\$ 78,172	\$ 90,118	\$ 168,290
02XX Employee Benefits	\$ 45,122	\$ 86,415	\$ 22,332	\$ 50,491	\$ 50,491	\$ 19,976	\$ 70,467
03XX Professional Services	\$ 3,442	\$ 3,801	\$ 757	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 11,672	\$ 41,182	\$ 11,131	\$ 36,000	\$ 36,000	\$ (36,000)	\$ -
06XX Supplies & Materials	\$ 10,382	\$ 63,149	\$ 43,658	\$ 16,550	\$ 16,550	\$ 25,450	\$ 42,000
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 8,511	\$ 2,694	\$ 3,775	\$ 5,976	\$ 5,976	\$ (976)	\$ 5,000
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 201,211	\$ 441,863	\$ 173,551	\$ 190,189	\$ 190,189	\$ 98,568	\$ 288,757
Surplus/(Deficit)	\$ 66,298	\$ 11,277	\$ 186,229	\$ -	\$ -	\$ (133,757)	\$ (133,757)
Fund Balances							
Fund Balance	\$ 94,445	\$ 105,721	\$ 291,951	\$ 291,951	\$ 291,951	\$ (133,757)	\$ 158,194
Total Ending Fund Balance	\$ 94,445	\$ 105,721	\$ 291,951	\$ 291,951	\$ 291,951	\$ (133,757)	\$ 158,194

Total Appropriation(Ending Fund Balance + Expense)	\$ 482,140	\$ 446,951
--	------------	------------

Staff FTE:

1XX Administrators			0.00	+0.00	0.00
2XX Teachers (Licensed)			0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	0.00	+0.00	0.00
4XX Classified - Instructional			3.78	+0.29	4.07
5XX Classified - School Admin			0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans			0.20	+0.00	0.20
Total FTE	N/A	N/A	3.98	+0.29	4.27

Lake County School District

Proposed Original Budget

Headstart

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ 190,905	\$ 190,905	\$ -	\$ 190,905
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ 739,120	\$ 633,386	\$ 801,266	\$ 763,620	\$ 763,620	\$ -	\$ 763,620
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 739,120	\$ 633,386	\$ 801,266	\$ 954,525	\$ 954,525	\$ -	\$ 954,525
Total Resources Available	\$ 739,120	\$ 633,386	\$ 801,266	\$ 954,525	\$ 954,525	\$ -	\$ 954,525
Expenditures							
011X Salaries	\$ 467,275	\$ 391,278	\$ 466,391	\$ 483,600	\$ 483,600	\$ (20,477)	\$ 463,123
02XX Employee Benefits	\$ 173,143	\$ 144,177	\$ 172,939	\$ 170,652	\$ 170,652	\$ 18,574	\$ 189,226
03XX Professional Services	\$ 16,021	\$ 14,641	\$ 64,771	\$ 54,211	\$ 54,211	\$ 4,983	\$ 59,194
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 3,744	\$ 11,930	\$ 11,712	\$ 5,294	\$ 5,294	\$ 2,774	\$ 8,068
06XX Supplies & Materials	\$ 77,895	\$ 70,645	\$ 84,110	\$ 49,863	\$ 49,863	\$ (7,054)	\$ 42,809
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 1,041	\$ 715	\$ 1,343	\$ 190,905	\$ 190,905	\$ 1,200	\$ 192,105
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 739,120	\$ 633,386	\$ 801,266	\$ 954,525	\$ 954,525	\$ -	\$ 954,525
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation(Ending Fund Balance + Expense)

\$ 954,525

\$ 954,525

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				0.15	+0.20	0.35
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	0.00	+0.00	0.00
4XX Classified - Instructional				10.14	+0.17	10.31
5XX Classified - School Admin				0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans				0.95	+0.00	0.95
Total FTE	N/A	N/A	N/A	11.24	+0.37	11.61

Lake County School District

Proposed Original Budget

Bond Redemption Fund (31)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ 2,482,889	\$ 2,646,866	\$ 2,942,007	\$ 3,253,974	\$ 3,253,974	\$ 43,372	\$ 3,297,346
Total Beginning Fund Balance	\$ 2,482,889	\$ 2,646,866	\$ 2,942,007	\$ 3,253,974	\$ 3,253,974	\$ 43,372	\$ 3,297,346
Revenues							
1110 Local Property Taxes	\$ 1,839,370	\$ 1,905,384	\$ 1,859,314	\$ 1,600,000	\$ 1,600,000	\$ (150,000)	\$ 1,450,000
1120 Specific Ownership (if Applicable)							
1140 Delinquent Taxes & Interest							
1141 Abatement							
1510 Interest Income	\$ 2,702	\$ 67,348	\$ 129,784	\$ -	\$ 120,000	\$ 120,000	\$ 120,000
1900 Other Local					\$ -	\$ -	
Total Revenues	\$ 1,842,072	\$ 1,972,732	\$ 1,989,098	\$ 1,600,000	\$ 1,720,000	\$ (30,000)	\$ 1,570,000
Total Resources Available	\$ 4,324,961	\$ 4,619,598	\$ 4,931,105	\$ 4,853,974	\$ 4,973,974	\$ 13,372	\$ 4,867,346
Expenditures							
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100-0830 Debt Service/Interest	\$ 607,227	\$ 574,851	\$ 541,509	\$ 507,175	\$ 507,175	\$ (35,358)	\$ 471,817
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100-0910 Debt Service/Principal	\$ 1,070,868	\$ 1,102,740	\$ 1,135,622	\$ 1,169,453	\$ 1,169,453	\$ 34,838	\$ 1,204,291
Total Expenditures	\$ 1,678,096	\$ 1,677,591	\$ 1,677,131	\$ 1,676,628	\$ 1,676,628	\$ (520)	\$ 1,676,108
Surplus/(Deficit)	\$ 163,977	\$ 295,141	\$ 311,967	\$ (76,628)	\$ 43,372	\$ (29,480)	\$ (106,108)
Fund Balances							
Fund Balance	\$ 2,646,866	\$ 2,942,007	\$ 3,253,974	\$ 3,177,346	\$ 3,297,346	\$ 13,892	\$ 3,191,238
Total Ending Fund Balance	\$ 2,646,866	\$ 2,942,007	\$ 3,253,974	\$ 3,177,346	\$ 3,297,346	\$ 13,892	\$ 3,191,238

Total Appropriation(Ending Fund Balance + Expense)

\$ 4,853,974

\$ 4,867,346

Lake County School District

Proposed Original Budget

Capital Projects Fund (43)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Proposed Original Budg FY25-26
Beginning Fund Balance							
Fund Balance	\$ 473,786	\$ 410,104	\$ 589,732	\$ 547,087	\$ 547,087	\$ (58,457)	\$ 488,630
Total Beginning Fund Balance	\$ 473,786	\$ 410,104	\$ 589,732	\$ 547,087	\$ 547,087	\$ (58,457)	\$ 488,630
Revenues							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2XXX Intermediate Revenue	\$ 157,613	\$ 13,421	\$ 26,780	\$ 2,452	\$ 2,454	\$ 2,548	\$ 5,000
3XXX State Revenue	\$ 2,308	\$ 11,929	\$ 11,929	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ -	\$ 117,809	\$ -	\$ -	\$ -	\$ -	\$ -
5210 General Fund Allocation	\$ 185,500	\$ 376,034	\$ 59,000	\$ 413,570	\$ 356,428	\$ 286,004	\$ 699,574
Total Revenues	\$ 345,421	\$ 519,192	\$ 97,708	\$ 416,022	\$ 358,882	\$ 288,552	\$ 704,574
Total Resources Available	\$ 819,207	\$ 929,296	\$ 687,440	\$ 963,109	\$ 905,969	\$ 230,095	\$ 1,193,204
Expenditures							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ 2,308	\$ 3,708	\$ 3,708	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ 385,287	\$ 314,349	\$ 115,186	\$ 474,480	\$ 417,339	\$ 156,094	\$ 630,574
08XX Other Objects	\$ 1,812	\$ 1,226	\$ 573	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ 19,695	\$ 20,282	\$ 20,886	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 409,102	\$ 339,564	\$ 140,353	\$ 474,480	\$ 417,339	\$ 156,094	\$ 630,574
Surplus/(Deficit)	\$ (63,682)	\$ 179,628	\$ (42,644)	\$ (58,458)	\$ (58,457)	\$ 132,458	\$ 74,000
Fund Balances							
Fund Balance	\$ 410,104	\$ 589,732	\$ 547,087	\$ 488,629	\$ 488,630	\$ 74,001	\$ 562,630
Total Ending Fund Balance	\$ 410,104	\$ 589,732	\$ 547,087	\$ 488,629	\$ 488,630	\$ 74,001	\$ 562,630

Total Appropriation(Ending Fund Balance + Expense)

\$ 963,109

\$ 1,193,204

Staff FTE:

1XX Administrators				0.00			0.00
2XX Teachers (Licensed)				0.00			0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	0.00	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional				0.00			0.00
5XX Classified - School Admin				0.00			0.00
6XX Classified - Maint, Oper & Trans				0.00			0.00
Total FTE	N/A	N/A	N/A	N/A	N/A	N/A	0.00

Lake County School District

Proposed Original Budget

Staffing Summary

FY 2025/26

		FY 21-22	FY 22-23	FY 23-24	FY24-25	FY25 Budget v FY26 Budget	FY25-26
1XX	Administrators				8.59	+0.41	9.00
2XX	Teachers (Licensed)	Data	Data	Data	68.23	+1.59	69.82
3XX	Non-Teaching Professionals	not	not	not	9.48	-1.45	8.03
4XX	Classified - Instructional	Available	Available	Available	20.92	-1.26	19.66
5XX	Classified - School Admin				8.00	+0.50	8.50
6XX	Classified - Maint, Oper & Trans				20.85	+0.75	21.60
General Fund (10)					Total	+0.53	136.61

1XX	Administrators				0.00	+0.00	0.00
2XX	Teachers (Licensed)	Data	Data	Data	0.15	+1.00	1.15
3XX	Non-Teaching Professionals	not	not	not	0.00	+0.00	0.00
4XX	Classified - Instructional	Available	Available	Available	19.10	+1.57	20.67
5XX	Classified - School Admin				0.00	+0.00	0.00
6XX	Classified - Maint, Oper & Trans				1.40	+0.00	1.40
Preschool (19, 26, 27) including The Center and Headstart					Total	+2.57	23.22

1XX	Administrators				0.00	+0.00	0.00
2XX	Teachers (Licensed)	Data	Data	Data	0.00	+0.00	0.00
3XX	Non-Teaching Professionals	not	not	not	1.00	+0.00	1.00
4XX	Classified - Instructional	Available	Available	Available	0.00	+0.00	0.00
5XX	Classified - School Admin				0.00	+0.00	0.00
6XX	Classified - Maint, Oper & Trans				9.19	+1.81	11.00
Food Service (21)					Total	+1.81	12.00

1XX	Administrators				0.00	+0.00	0.00
2XX	Teachers (Licensed)	Data	Data	Data	6.33	-0.48	5.85
3XX	Non-Teaching Professionals	not	not	not	2.62	-1.65	0.97
4XX	Classified - Instructional	Available	Available	Available	5.64	-1.79	3.85
5XX	Classified - School Admin				0.00	+0.00	0.00
6XX	Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Designated Purpose Grant Fund (22)					Total	-3.91	10.67

1XX	Administrators				8.59	+0.41	9.00
2XX	Teachers (Licensed)	Data	Data	Data	74.71	+2.11	76.82
3XX	Non-Teaching Professionals	not	not	not	13.10	-3.10	10.00
4XX	Classified - Instructional	Available	Available	Available	45.66	-1.48	44.18
5XX	Classified - School Admin				8.00	+0.50	8.50
6XX	Classified - Maint, Oper & Trans				31.44	+2.56	34.00
All Funds					Grand Total	+1.00	182.50

Uniform Budget Summary



**LAKE COUNTY
PANTHERS**

FY2024-2025 UNIFORM BUDGET SUMMARY												TOTAL
District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jan 27, 2025 (Revised Feb 10, 2025) Budgeted Pupil Count: 895.6												
										Capital Reserve Capital Projects	Insurance Reserve / Risk-Management	
	General Fund	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Pupil Activity	The Center	Headstart	Bond Redemption	Building Fund			
	10	19	21	22	23	26	27	31	41	43	64	
Beginning Fund Balance (Includes All Reserves)	\$ 3,003,469	\$ -	-	\$ -	\$ 380,590	\$ 291,951	\$ -	\$ 3,297,346	\$ -	\$ 487,403	\$ -	\$ 7,460,759
Revenues												
Local Sources (less 1144)	\$ 12,489,698	\$ -	28,000	\$ 101,209	\$ 235,000	\$ 155,000	\$ 190,905	\$ 1,570,000	\$ -	\$ -	\$ 2,372,713	\$ 17,142,525
Intermediate Sources	\$ 18,207	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 23,207
State Sources	\$ 2,557,300	\$ 395,000	166,913	\$ 318,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,437,604
Federal Sources	\$ 342,028	\$ -	510,000	\$ 1,021,267	\$ -	\$ -	\$ 763,620	\$ -	\$ -	\$ -	\$ -	\$ 2,636,915
Total Revenues	\$ 15,407,233	\$ 395,000	704,913	\$ 1,440,867	\$ 235,000	\$ 155,000	\$ 954,525	\$ 1,570,000	\$ -	\$ 5,000	\$ 2,372,713	\$ 23,240,251
Total Beginning Fund Balance and Reserves	\$ 18,410,702	\$ 395,000	704,913	\$ 1,440,867	\$ 615,590	\$ 446,951	\$ 954,525	\$ 4,867,346	\$ -	\$ 492,403	\$ 2,372,713	\$ 30,701,010
Bond Proceeds and Other Sources	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Transfers	\$ (998,339)	\$ -	298,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 699,574	\$ -	\$ -
Intergrant Transfers	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All other Sources	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)	\$ 17,412,363	\$ 395,000	1,003,678	\$ 1,440,867	\$ 615,590	\$ 446,951	\$ 954,525	\$ 4,867,346	\$ -	\$ 1,191,977	\$ 2,372,713	\$ 30,701,010
Expenditures												
Instruction - Program 0010 to 2099												
Salaries	\$ 5,521,323	\$ 258,027	-	\$ 389,474	\$ -	\$ -	\$ 9,530	\$ -	\$ -	\$ -	\$ -	\$ 6,178,354
Employee Benefits, including object 0280	\$ 2,073,071	\$ 97,326	-	\$ 116,583	\$ -	\$ -	\$ 4,414	\$ -	\$ -	\$ -	\$ -	\$ 2,291,394
Purchased Services	\$ 1,210,809	\$ 3,200	-	\$ 72,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,286,323
Supplies and Materials	\$ 246,663	\$ 8,750	-	\$ 66,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,471
Property	\$ 2,700	\$ -	-	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,100
Other	\$ 15,700	\$ -	-	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,700
Total Instruction	\$ 9,070,266	\$ 367,303	-	\$ 658,829	\$ 200,000	\$ -	\$ 13,944	\$ -	\$ -	\$ -	\$ -	\$ 10,310,342
Supporting Services												
Students - Program 2100												
Salaries	\$ 287,976	\$ -	-	\$ 429,620	\$ -	\$ -	\$ 11,098	\$ -	\$ -	\$ -	\$ -	\$ 728,694
Employee Benefits, including object 0280	\$ 142,639	\$ -	-	\$ 192,954	\$ -	\$ -	\$ 2,497	\$ -	\$ -	\$ -	\$ -	\$ 338,090
Purchased Services	\$ 7,500	\$ -	-	\$ 110,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,425
Supplies and Materials	\$ 9,750	\$ -	-	\$ 2,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,507
Property	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Students	\$ 447,865	\$ -	-	\$ 736,256	\$ -	\$ -	\$ 13,595	\$ -	\$ -	\$ -	\$ -	\$ 1,197,716
Instructional Staff - Program 2200												
Salaries	\$ 141,196	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,196
Employee Benefits, including object 0280	\$ 31,178	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,178
Purchased Services	\$ 56,610	\$ -	-	\$ 25,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,458
Supplies and Materials	\$ 115,600	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,600
Property	\$ 1,000	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Other	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff	\$ 345,584	\$ -	-	\$ 25,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 371,432

FY2024-2025 UNIFORM BUDGET SUMMARY																	TOTAL
District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jan 27, 2025 (Revised Feb 10, 2025)																	
Budgeted Pupil Count: 895.6		General Fund	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Pupil Activity	The Center	Headstart	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Insurance Reserve / Risk-Management					
General Administration - Program 2300, including Program 2303 and 2304																	
Salaries	\$ 198,280	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,280	
Employee Benefits, including object 0280	\$ 96,215	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,215	
Purchased Services																	
	\$ 46,700	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,700	
Supplies and Materials	\$ 14,950	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,950	
Property	\$ 100	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	
Other	\$ 24,300	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,300	
Total School Administration	\$ 380,545	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,545	
School Administration - Program 2400																	
Salaries	\$ 900,171	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,171	
Employee Benefits, including object 0280	\$ 361,892	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,892	
Purchased Services																	
	\$ -	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	\$ 13,500	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,500	
Property	\$ 200	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	
Other	\$ -	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total School Administration	\$ 1,275,763	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,275,763	
Business Services - Program 2500, including Program 2501																	
Salaries	\$ 198,925	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,925	
Employee Benefits, including object 0280	\$ 78,069	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,069	
Purchased Services																	
	\$ 37,800	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,800	
Supplies and Materials	\$ 200	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	
Property	\$ 100	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	
Other	\$ 800	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	
Total Business Services	\$ 315,894	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,894	
Operations and Maintenance - Program 2600																	
Salaries	\$ 764,177	\$ 11,748	- \$	-	\$ -	\$ -	\$ 9,399	\$ 25,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811,171	
Employee Benefits, including object 0280	\$ 290,512	\$ 5,481	- \$	-	\$ -	\$ -	\$ 4,385	\$ 12,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,438	
Purchased Services																	
	\$ 292,500	\$ 10,468	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,968	
Supplies and Materials	\$ 495,000	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,000	
Property	\$ 9,000	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000	
Other	\$ -	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operations and Maintenance	\$ 1,851,189	\$ 27,697	- \$	-	\$ -	\$ -	\$ 13,784	\$ 37,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,930,577	
Student Transportation - Program 2700																	
Salaries	\$ 274,526	\$ -	- \$	16,280	\$ -	\$ -	\$ -	\$ 13,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,712	
Employee Benefits, including object 0280	\$ 143,021	\$ -	- \$	3,654	\$ -	\$ -	\$ -	\$ 5,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,079	
Purchased Services																	
	\$ 67,000	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,000	
Supplies and Materials	\$ 27,500	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,500	
Property	\$ 200	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	
Other	\$ -	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Student Transportation	\$ 512,247	\$ -	- \$	19,934	\$ -	\$ -	\$ -	\$ 19,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551,491	

FY2024-2025 UNIFORM BUDGET SUMMARY																	
District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jan 27, 2025 (Revised Feb 10, 2025)																	
Budgeted Pupil Count: 895.6	General Fund	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Pupil Activity	The Center	Headstart	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Insurance Reserve / Risk-Management	TOTAL					
Central Support - Program 2800, including Program 2801																	
Salaries	\$ 88,583	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 88,583
Employee Benefits, including object 0280	\$ 45,623	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 45,623
Purchased Services																	
Supplies and Materials	\$ 360,000	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	2,364,073	\$ 2,724,073
Property	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Other	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Total Central Support	\$ 494,206	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	2,364,073	\$ 2,858,279
Other Support - Program 2900																	
Salaries	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Employee Benefits, including object 0280	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Purchased Services																	
Supplies and Materials	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Property	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Other	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Total Other Support	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Food Service Operations - Program 3100																	
Salaries	\$ -	\$ -	403,360	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 403,360
Employee Benefits, including object 0280	\$ 11,692	\$ -	164,518	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 176,210
Purchased Services																	
Supplies and Materials	\$ -	\$ -	1,800	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 1,800
Property	\$ -	\$ -	434,000	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 434,000
Other	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Total Other Support	\$ 11,692	\$ -	1,003,678	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 1,015,370
Enterprise Operations - Program 3200																	
Salaries	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Employee Benefits, including object 0280	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Purchased Services																	
Supplies and Materials	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Property	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Other	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Total Enterprise Operations	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Community Services - Program 3300																	
Salaries	\$ -	\$ -	- \$	- \$	- \$	158,891	\$ 402,742	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 561,633
Employee Benefits, including object 0280	\$ -	\$ -	- \$	- \$	- \$	66,082	\$ 164,851	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 230,933
Purchased Services																	
Supplies and Materials	\$ -	\$ -	- \$	- \$	- \$	3,000	\$ 67,262	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 70,262
Property	\$ -	\$ -	- \$	- \$	- \$	42,000	\$ 42,809	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 84,809
Other	\$ -	\$ -	- \$	- \$	- \$	5,000	\$ 192,105	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 197,105
Total Community Services	\$ -	\$ -	- \$	- \$	- \$	274,973	\$ 869,769	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 1,144,742

FY2024-2025 UNIFORM BUDGET SUMMARY														TOTAL
District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jan 27, 2025 (Revised Feb 10, 2025)														
Budgeted Pupil Count: 895.6														
General Fund	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Pupil Activity	The Center	Headstart	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Insurance Reserve / Risk-Management				
Education for Adults - Program 3400														
Salaries	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits, including object 0280	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services														
	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies and Materials	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Education for Adults Services														
	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supporting Services														
	\$ 5,634,985	\$ 27,697	1,003,678	\$ 782,038	\$ -	\$ 288,757	\$ 940,581	\$ -	\$ -	\$ -	\$ 2,364,073	\$ -	\$ -	\$ 11,041,809
Property - Program 4000														
Salaries	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits, including object 0280	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services														
	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies and Materials	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	630,574	\$ -	\$ -	630,574
Other	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Property														
	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	630,574	\$ -	\$ -	\$ 630,574
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure														
Salaries	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits, including object 0280	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services														
	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies and Materials	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ 1,676,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,676,108
Total Other Uses														
	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ 1,676,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,676,108
Total Expenditures														
	\$ 14,705,251	\$ 395,000	1,003,678	\$ 1,440,867	\$ 200,000	\$ 288,757	\$ 954,525	\$ 1,676,108	\$ -	\$ 630,574	\$ 2,364,073	\$ -	\$ -	\$ 23,658,833
APPROPRIATED RESERVES (ANTICIPATED ENDING FUNDING BALANCE)														
General Reserves (9000)	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ 74,936	\$ 8,640	\$ -	\$ -	\$ 83,576
Operating Reserves (9100)	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Appropriated Reserve (9200)	\$ 2,334,112	\$ -	-	\$ -	\$ 415,590	\$ -	\$ -	\$ 3,191,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,940,940
Reserve for TABOR 3% (9321)	\$ 373,000	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,000
Other Restricted Reserves (9300 less 9321)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,050	\$ -	\$ -	\$ -	\$ 477,050
Other Reserved Fund Balance (9900)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves (Anticipated Ending Fund Balance)														
	\$ 2,707,112	\$ -	-	\$ -	\$ 415,590	\$ -	\$ -	\$ 3,191,238	\$ -	\$ 551,986	\$ 8,640	\$ -	\$ -	\$ 6,874,566
Total Expenditures and Reserves														
	\$ 17,412,363	\$ 395,000	1,003,678	\$ 1,440,867	\$ 615,590	\$ 288,757	\$ 954,525	\$ 4,867,346	\$ -	\$ 1,182,560	\$ 2,372,713	\$ -	\$ -	\$ 30,533,399
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))														
	\$ -	\$ -	-	\$ -	\$ -	\$ 158,194	\$ -	\$ -	\$ -	\$ 9,417	\$ -	\$ -	\$ -	\$ 167,611
Use of a portion of beginning fund balance resolution required?	Yes	No	No	No	No	Yes	No	Yes	No	No	No	No	No	