

Lake County School District

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

Original Budget

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FY 2025/26

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IV. Uniform Budget Summary

Introduction



**LAKE COUNTY
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Lake County School District
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

Original Budget

Appropriation Resolution

FY 2025/26

Appropriation Resolution

RESOLUTION 26-1

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, 2025 and ending June 30, 2026.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund (10)	17,379,897
PreSchool Fund (19)	395,000
Special Revenue Funds	
Food Service Fund (21)	1,029,176
Designated Purpose Grants Fund (22)	1,427,961
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)	1,070,631
Trust/Custodian Funds	
Health Insurance (64)	2,401,662
Total Appropriation	<u><u>\$30,588,739</u></u>
Appropriation per Student Count	37,190
Appropriation per Funded Student Count	35,453

PRESIDENT OF THE BOARD

DATE

SECRETARY OF THE BOARD

DATE

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

Interfund Borrowing Resolution

RESOLUTION 26-2

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 June 9, 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	\$ (8,341,495.98)
19 Preschool Fund	\$ 395,000.00
21 Food Service Fund	\$ 1,029,175.98
22 Designated Purpose Grants Fund	\$ 1,427,961.00
23 Pupil Activity Fund	\$ 615,590.00
26 The Center Fund	\$ 446,951.00
27 Headstart Fund	\$ 954,525.00
43 Capital Projects Fund	\$ 1,070,631.00
64 Health Insurance Fund	\$ 2,401,662.00

PRESIDENT OF THE BOARD

DATE

SECRETARY OF THE BOARD

DATE

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

Use of Beginning Fund Balance Resolution

RESOLUTION 26-3

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 \$299,277

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 21 in the amount of \$3,245

The District is establishing a \$25,000 reserve in this fund to mitigate this fund going over its appropriation amount due to unplanned costs in the accrual period. Going forward we will maintain this reserve at this level, so it will not lead to ongoing deficits.

Fund 26 in the amount of \$147,506

Preschool expenditures are in excess of revenues. Once reserves are depleted, we will use fund transfers from the General Fund to prevent recurring deficits.

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

DATE

Lake County School District

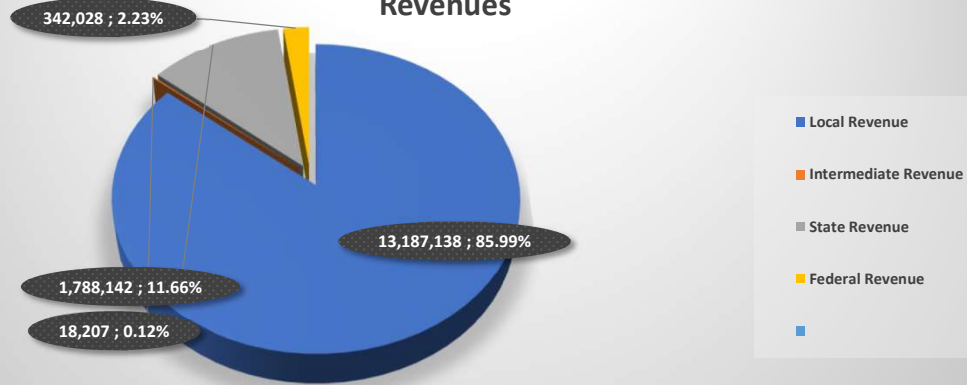
Original Budget

General Fund

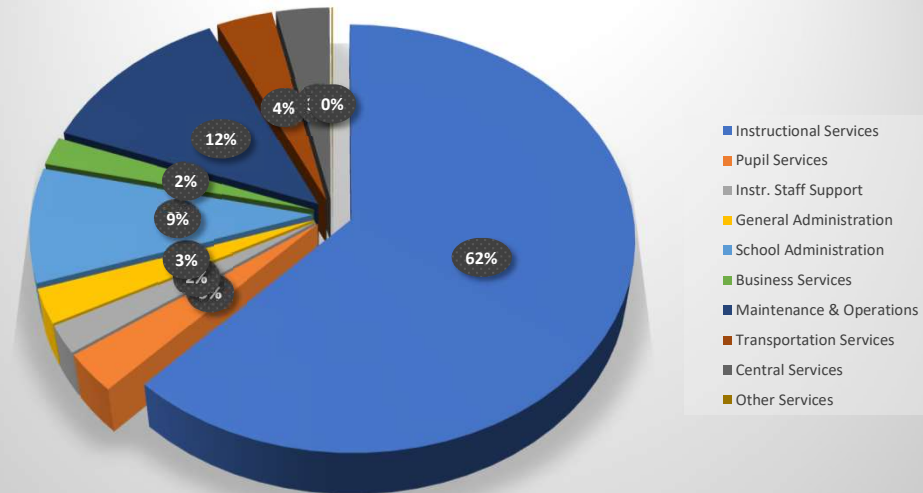
FY 2025/26

General Fund Revenues

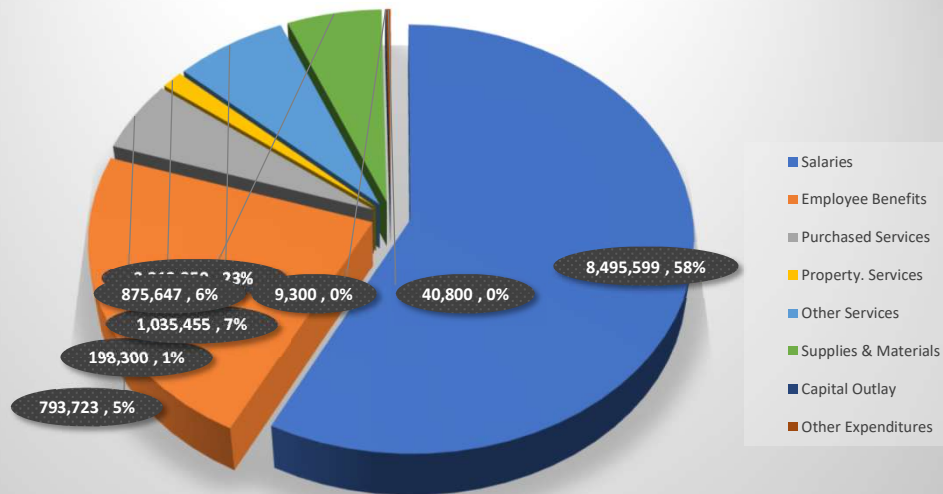
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Lake County School District

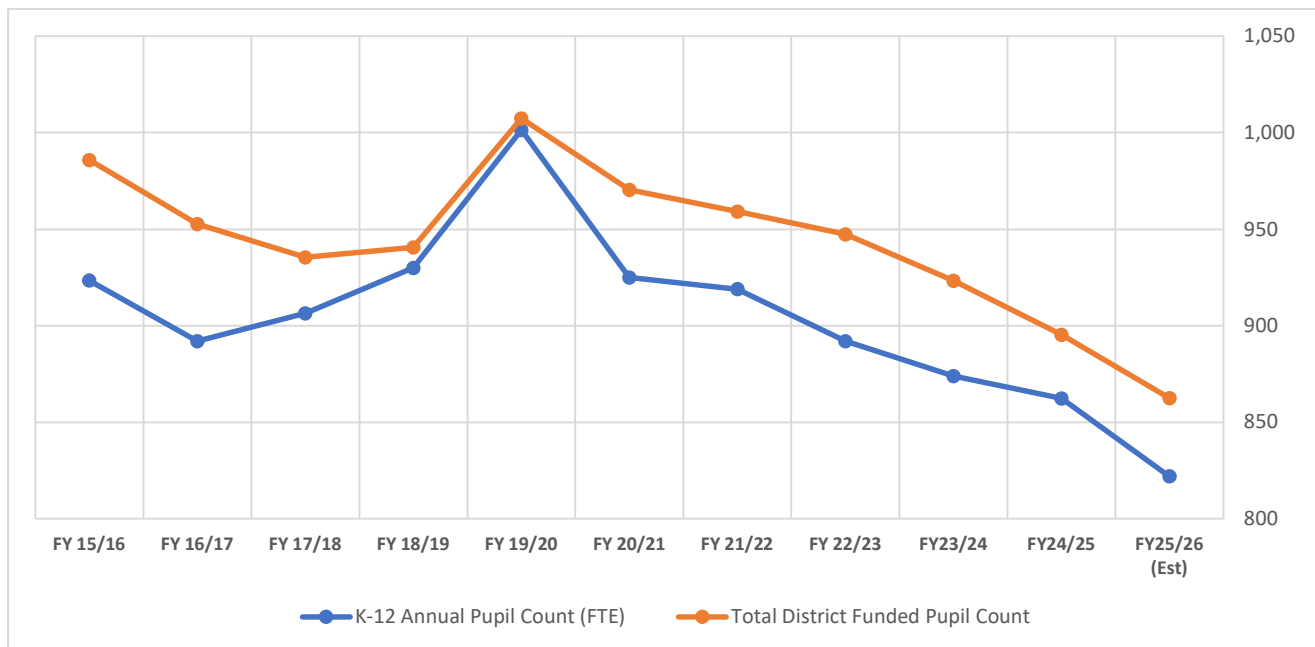
Original Budget

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 \$30,588,739. 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 \$23.151M in revenues across all funds with the majority in the General Fund (\$15.335M). Local funds account for \$17.835M, intermediate funds account for \$0.023M, state funds account for \$2.668M, and federal funds account for \$2.624M.

These figures include the Health Fund, which operates as an Internal Service Fund. Its revenues come from the district, employees, and reinsurance.

Expenditure Summary

The district budget plans for \$23.612M 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.

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 \$299K 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, and in FY25 it rose to \$250K. In FY26, we are projecting a \$296K transfer. The District is establishing a \$25K reserve to mitigate unplanned costs in the accrual period which may cause this fund to spend over its appropriation.

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 \$1.427M 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 \$147K deficit, bringing the ending fund balance to \$144K.

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 \$2.618M.

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 further funding decreases. The district is unable to quantify potential impacts until they occur. The recent volatility in Federal trade policies has increased inflationary, recessionary, and stagflationary pressures. If inflation increases, it 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. Recessionary pressures may worsen state budgetary issues. 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

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	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	489,040	2,544,400
Total Beginning Fund Balance	3,419,463	3,836,247	2,890,978	2,428,360	2,428,360	489,040	2,917,400
Revenues							
Local Revenue	6,712,590	9,261,545	10,971,641	12,666,315	12,666,315	520,823	13,187,138
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	(505,056)	1,788,142
Federal Revenue	336,168	322,201	496,499	444,396	372,388	(102,368)	342,028
Transfers In (Out)	(480,825)	(811,319)	(655,000)	(1,116,429)	(1,231,390)	243,411	(873,018)
Total Revenues	11,462,344	12,189,372	12,470,002	14,305,687	14,118,718	156,810	14,462,497
<i>Revenue Per Pupil</i>				16,586	16,370		17,584
Total Resources Available	14,881,807	16,025,619	15,360,980	16,734,047	16,547,078	645,850	17,379,897
<i>Revenue Per Pupil</i>				19,402	19,185		21,131
Expenditures							
Instructional Services	6,622,229	7,837,716	7,868,476	8,330,575	8,179,889	832,473	9,163,048
Pupil Services	194,511	363,359	326,924	516,299	516,499	(68,565)	447,734
Instr. Staff Support	310,381	328,834	362,590	337,501	337,501	(20,416)	317,085
General Administration	423,524	451,674	354,553	405,944	405,944	(15,015)	390,929
School Administration	881,963	1,194,076	1,121,844	1,102,172	1,102,172	176,780	1,278,952
Business Services	277,206	299,882	282,409	291,292	291,292	24,603	315,895
Maintenance & Operations	1,432,906	1,724,894	1,752,039	1,781,715	1,771,715	39,342	1,821,057
Transportation Services	426,633	447,310	432,162	522,222	522,222	(1,048)	521,174
Central Services	463,962	453,383	428,905	464,575	464,575	29,633	494,208
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	13,591,810	1,009,479	14,761,774
<i>Expenditure Per Pupil</i>				15,945	15,759		17,947
Surplus/(Deficit)	416,784	(945,269)	(462,618)	553,392	526,908	(852,669)	(299,277)
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	2,582,268	(363,629)	2,245,123
Total Fund Balance	3,836,247	2,890,978	2,428,360	2,981,752	2,955,268	(363,629)	2,618,123
Total Expenditures & Fund Balance				16,734,047	16,547,078	645,850	17,379,897
Total Appropriation(Ending Fund Balance + Expense)				\$16,734,047			\$17,379,897
Appropriation Per Pupil				\$ 20,345.35			\$ 21,131

Lake County School District
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	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	\$ 526,309	\$ 10,497,212
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	\$ 12,409	\$ 426,066
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	\$ (45,272)	\$ 282,200
Total Local Revenues			\$ 6,712,590	\$ 9,261,545	\$ 10,971,641	\$ 12,666,315	\$ 12,666,315	\$ 520,823	\$ 13,187,138
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	\$ (532,358)	\$ 802,238
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 and		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ -
3185	BOCES Grant Writer		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,610	\$ 2,610
3210	Stipends for National Board Certified Ed		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3218	School Health Professional Grant		\$ -	\$ -	\$ 2,256	\$ -	\$ -	\$ -	\$ -
3228	Gifted Education Universal Screening and		\$ 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	\$ (505,056)	\$ 1,788,142
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	\$ 28,542	\$ (100,550)	\$ -
4027	Title VIb (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	\$ 372,388	\$ (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)	\$ (66,018)	\$ (296,018)
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)	\$ (378,531)	\$ (163,430)	\$ (577,000)
5264	Insurance Reserve		\$ -	\$ -	\$ (366,000)	\$ (472,859)	\$ (622,859)	\$ 472,859	\$ -
Total Transfers/Allocations			\$ (480,825)	\$ (811,319)	\$ (655,000)	\$ (1,116,429)	\$ (1,231,390)	\$ 243,411	\$ (873,018)
Total Revenues			\$ 11,462,344	\$ 12,189,372	\$ 12,470,001	\$ 14,305,687	\$ 14,118,718	\$ 156,810	\$ 14,462,497

Lake County School District

Original Budget

General Fund Expenditures

FY 2025/26

Instruction (0000 - 1600)

	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
01XX Salaries	3,166,346	3,474,112	3,646,814	3,853,776	3,879,901	463,377	4,317,153
02XX Employee Benefits	1,228,423	1,522,191	1,283,302	1,418,905	1,431,338	231,690	1,650,595
03XX Professional Services	262,257	449,012	358,079	418,300	308,300	(62,851)	355,449
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	551,325	(58,370)	548,955
06XX Supplies & Materials	202,065	296,694	195,440	222,886	222,886	(4,789)	218,097
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	6,402,300	568,707	7,098,449

Special Education (17)

01XX Salaries	702,451	922,527	855,860	960,930	944,665	126,835	1,087,765
02XX Employee Benefits	277,916	342,568	309,863	362,572	355,594	33,480	396,052
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	248,744	1,638,321

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

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	Original Budget FY25-26
01XX Salaries	108,629	205,111	202,029	330,570	330,570	(43,376)	287,194
02XX Employee Benefits	74,186	145,032	112,627	161,930	161,930	(19,140)	142,790
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	(875)	4,500
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	(68,565)	447,734
01XX Salaries	165,916	166,186	165,857	144,368	144,368	(5,781)	138,587
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	(2,998)	48,220
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	2,856	98,100
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	(20,416)	317,085
01XX Salaries	254,897	228,451	184,252	231,224	231,224	(25,444)	205,780
02XX Employee Benefits	100,961	140,223	61,162	96,020	96,020	1,879	97,899
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	8,800	38,300
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	(15,015)	390,929
01XX Salaries	647,222	892,925	824,253	795,289	795,289	107,485	902,774
02XX Employee Benefits	223,549	291,459	287,715	293,246	293,246	69,232	362,478
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

Lake County School District

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	Original Budget FY25-26
01XX Salaries	178,234	184,796	181,125	185,706	185,706	13,220	198,926
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	34,031	767,336
02XX Employee Benefits	248,758	315,031	277,133	288,410	288,410	2,811	291,221
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	(18,500)	465,000
07XX Equipment	8,920	15,528	1,099	8,500	8,500	(3,500)	5,000
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	56,544	281,817
02XX Employee Benefits	128,058	147,947	122,169	130,449	130,449	14,208	144,657
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	7,078	88,584
02XX Employee Benefits	31,436	29,892	32,240	33,069	33,069	12,555	45,624
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

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	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	\$13,591,810	\$1,009,479	\$14,761,774

Lake County School District

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 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
Instruction							
011X Salaries	\$ 2,526,484	\$ 3,059,929	\$ 3,220,657	\$3,076,599	\$ 3,110,068	\$ 411,246	\$ 3,487,845
01XX Supplemental Pay & Stipends	\$ 639,862	\$ 414,183	\$ 426,158	\$ 777,178	\$ 769,833	\$ 52,131	\$ 829,308
02XX Employee Benefits	\$ 1,228,423	\$ 1,522,191	\$ 1,283,302	\$1,418,905	\$ 1,431,338	\$ 231,690	\$ 1,650,595
03XX Professional Services	\$ 262,257	\$ 449,012	\$ 358,079	\$ 418,300	\$ 308,300	\$ (62,851)	\$ 355,449
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	\$ 551,325	\$ (58,370)	\$ 548,955
06XX Supplies & Materials	\$ 202,065	\$ 296,694	\$ 195,440	\$ 222,886	\$ 222,886	\$ (4,789)	\$ 218,097
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	\$ 6,402,300	\$ 568,707	\$ 7,098,449

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				52.47	+2.06	54.53
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	0.00	+0.00	0.00
4XX Classified - Instructional				7.67	-0.04	7.63
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	+2.02	62.16

Lake County School District

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.

Special Education

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24
011X Salaries	\$ 702,451	\$ 922,527	\$ 855,860
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 277,916	\$ 342,568	\$ 309,863
03XX Professional Services	\$ 83,593	\$ 17,851	\$ 307,784
04XX Property Services	\$ -	\$ -	\$ -
05XX Other Services	\$ 83	\$ 498	\$ 624
06XX Supplies & Materials	\$ 2,902	\$ 5,283	\$ 3,468
07XX Equipment	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -
Total Special Education	\$1,066,945	\$ 1,288,727	\$ 1,477,599

Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Original Budget FY25-26
\$ 960,930	\$ 944,665	\$ 126,835	\$ 1,087,765
\$ -	\$ -	\$ -	\$ -
\$ 362,572	\$ 355,594	\$ 33,480	\$ 396,052
\$ 60,000	\$ 60,000	\$ 89,654	\$ 149,654
\$ -	\$ -	\$ -	\$ -
\$ 500	\$ 500	\$ -	\$ 500
\$ 5,575	\$ 5,575	\$ (1,225)	\$ 4,350
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$1,389,577	\$ 1,366,334	\$ 248,744	\$ 1,638,321

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

Original Budget

General Fund Detail Budgets

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
011X Salaries	\$ 170,025	\$ 187,959	\$ 205,297
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 38,110	\$ 42,332	\$ 45,785
03XX Professional Services	\$ 10,633	\$ 23,589	\$ 25,614
04XX Property Services	\$ -	\$ -	\$ -
05XX Other Services	\$ 70,637	\$ 79,987	\$ 75,504
06XX Supplies & Materials	\$ 17,178	\$ 28,058	\$ 29,796
07XX Equipment	\$ -	\$ -	\$ -
08XX Other Objects	\$ 7,393	\$ 8,651	\$ 8,168
09XX Other Uses	\$ -	\$ -	\$ -
Total Cocurricular Education	\$ 313,976	\$ 370,575	\$ 390,164

Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Original Budget FY25-26
\$ 210,265	\$ 210,265	\$ 9,418	\$ 219,683
\$ -	\$ -	\$ -	\$ -
\$ 57,610	\$ 57,610	\$ 3,085	\$ 60,695
\$ 25,680	\$ 25,680	\$ 9,620	\$ 35,300
\$ -	\$ -	\$ -	\$ -
\$ 83,700	\$ 83,700	\$ (9,300)	\$ 74,400
\$ 25,000	\$ 25,000	\$ (800)	\$ 24,200
\$ -	\$ -	\$ -	\$ -
\$ 9,000	\$ 9,000	\$ 3,000	\$ 12,000
\$ -	\$ -	\$ -	\$ -
\$ 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

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.

Student Support Services (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	Original Budget FY25-26
011X Salaries	\$ 108,554	\$ 205,111	\$ 202,029	\$ 330,570	\$ 330,570	\$ (43,376)	\$ 287,194
01XX Supplemental Pay & Stipends	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 74,186	\$ 145,032	\$ 112,627	\$ 161,930	\$ 161,930	\$ (19,140)	\$ 142,790
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	\$ (875)	\$ 4,500
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	\$ (68,565)	\$ 447,734

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				2.85	+0.14	2.99
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	-3.33	4.17

Lake County School District

Original Budget

General Fund Detail Budgets

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 FY26 Budget	Original Budget FY25-26
011X Salaries	\$ 165,916	\$ 166,186	\$ 159,307	\$ 136,868	\$ 136,868	\$ (5,781)	\$ 131,087
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	\$ (2,998)	\$ 48,220
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ 57,138	\$ 69,927	\$ 98,937	\$ 95,244	\$ 95,244	\$ 2,856	\$ 98,100
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	\$ (20,416)	\$ 317,085

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

Original Budget

General Fund Detail Budgets

FY 2025/26

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.

General Administration (23)

	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
011X Salaries	\$ 254,897	\$ 228,451	\$ 184,252	\$ 231,224	\$ 231,224	\$ (25,444)	\$ 205,780
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 100,961	\$ 140,223	\$ 61,162	\$ 96,020	\$ 96,020	\$ 1,879	\$ 97,899
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	\$ 8,800	\$ 38,300
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	\$ (15,015)	\$ 390,929

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

Original Budget

General Fund Detail Budgets

FY 2025/26

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.

School Administration (24)

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 Instruction

Actuals	Actuals	Actuals
FY 21-22	FY 22-23	FY 23-24
\$ 647,222	\$ 892,925	\$ 824,253
\$ -	\$ -	\$ -
\$ 223,549	\$ 291,459	\$ 287,715
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 1,106	\$ -	\$ -
\$ 10,087	\$ 9,692	\$ 9,876
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 881,963	\$ 1,194,076	\$ 1,121,844

Budget	Expected	FY25 Budget v	Original Budget
FY24-25	FY 24-25	FY26 Budget	FY25-26
\$ 795,289	\$ 795,289	\$ 107,485	\$ 902,774
\$ -	\$ -	\$ -	\$ -
\$ 293,246	\$ 293,246	\$ 69,232	\$ 362,478
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 437	\$ 437	\$ (437)	\$ -
\$ 13,000	\$ 13,000	\$ 500	\$ 13,500
\$ 200	\$ 200	\$ -	\$ 200
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$1,102,172	\$ 1,102,172	\$ 176,780	\$ 1,278,952

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

Data Not Available
N/A

Data Not Available
N/A

Data Not Available
N/A

6.51
0.00
0.00
0.00
7.50
0.00
14.01

+0.49
+0.00
+0.00
+0.00
+0.00
+0.00
+0.49

7.00
0.00
0.00
0.00
7.50
0.00
14.50

Lake County School District

Original Budget

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.

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	Original Budget FY25-26
011X Salaries	\$ 178,234	\$ 184,796	\$ 181,125	\$ 185,706	\$ 185,706	\$ 13,220	\$ 198,926
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	\$ 24,603	\$ 315,895

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

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			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Original Budget FY25-26
Maintenance & Operations (26)							
011X Salaries	\$ 527,470	\$ 660,728	\$ 793,535	\$ 733,305	\$ 733,305	\$ 34,031	\$ 767,336
01XX Supplemental Pay & Stipends	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 248,758	\$ 315,031	\$ 277,133	\$ 288,410	\$ 288,410	\$ 2,811	\$ 291,221
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	\$ (18,500)	\$ 465,000
07XX Equipment	\$ 8,920	\$ 15,528	\$ 1,099	\$ 8,500	\$ 8,500	\$ (3,500)	\$ 5,000
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance & Operations	\$1,432,906	\$ 1,724,894	\$ 1,752,039	\$ 1,781,715	\$ 1,771,715	\$ 39,342	\$ 1,821,057

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

Original Budget

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	Original Budget FY25-26
Transportation (27)							
011X Salaries	\$ 230,568	\$ 234,644	\$ 230,171	\$ 225,273	\$ 225,273	\$ 56,544	\$ 281,817
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 128,058	\$ 147,947	\$ 122,169	\$ 130,449	\$ 130,449	\$ 14,208	\$ 144,657
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	\$ (1,048)	\$ 521,174

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

Original Budget

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)

	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
011X Salaries	\$ 100,591	\$ 80,308	\$ 81,506	\$ 81,506	\$ 81,506	\$ 7,078	\$ 88,584
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 31,436	\$ 29,892	\$ 32,240	\$ 33,069	\$ 33,069	\$ 12,555	\$ 45,624
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 331,935	\$ 343,184	\$ 315,159	\$ 350,000	\$ 350,000	\$ 10,000	\$ 360,000
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Central Services	\$ 463,962	\$ 453,383	\$ 428,905	\$ 464,575	\$ 464,575	\$ 29,633	\$ 494,208

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				0.00	+0.00	0.00
Total FTE	N/A	N/A	N/A	1.00	+0.00	1.00

Lake County School District

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 FY26 Budget	Original 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

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 n the General Fund. Other Uses (5000) includes Debt

Property Services (40)

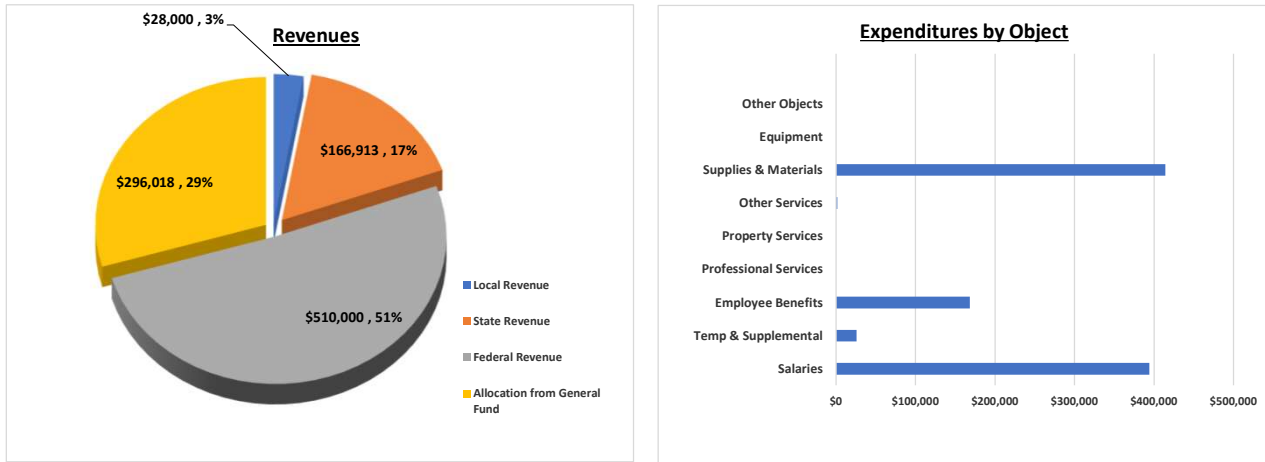
	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Expected FY 24-25	FY25 Budget v FY26 Budget	Original Budget FY25-26
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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:

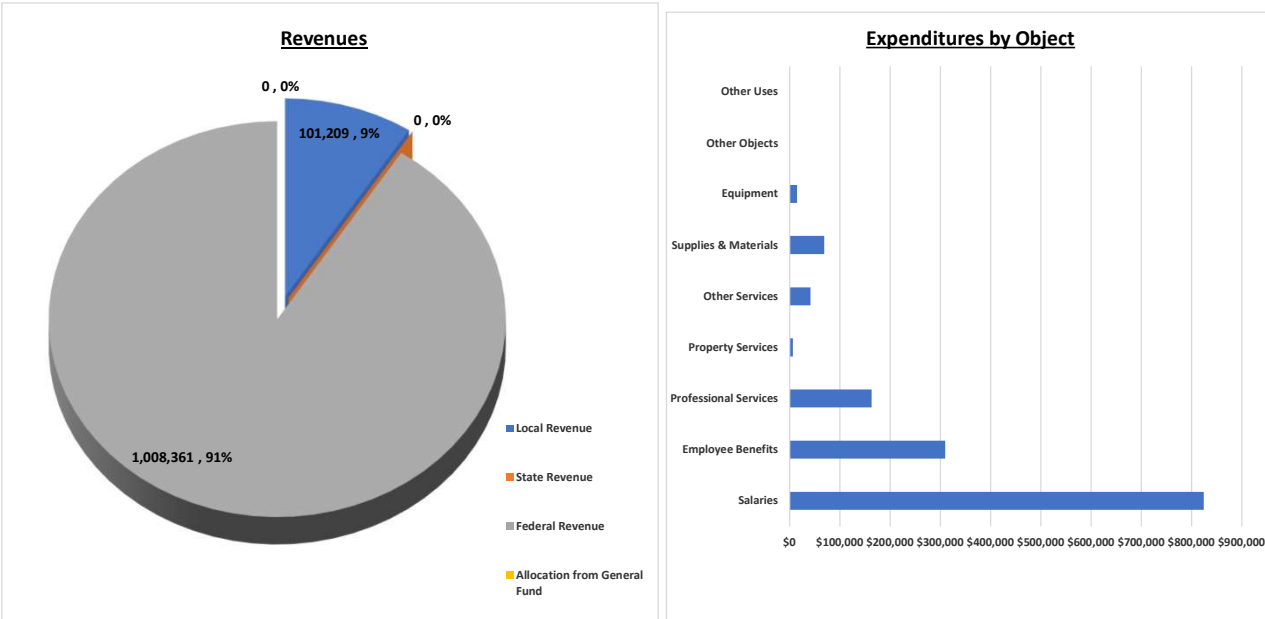
1XX Administrators				0.00		0.00
2XX Teachers (Licensed)				0.00		0.00
3XX Non-Teaching Professionals				0.00		0.00
4XX Classified - Instructional				0.00		0.00
5XX Classified - School Admin				0.00		0.00
6XX Classified - Maint, Oper & Trans				0.00		0.00
Total FTE	N/A	N/A	N/A	0.00	+0.00	0.00

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

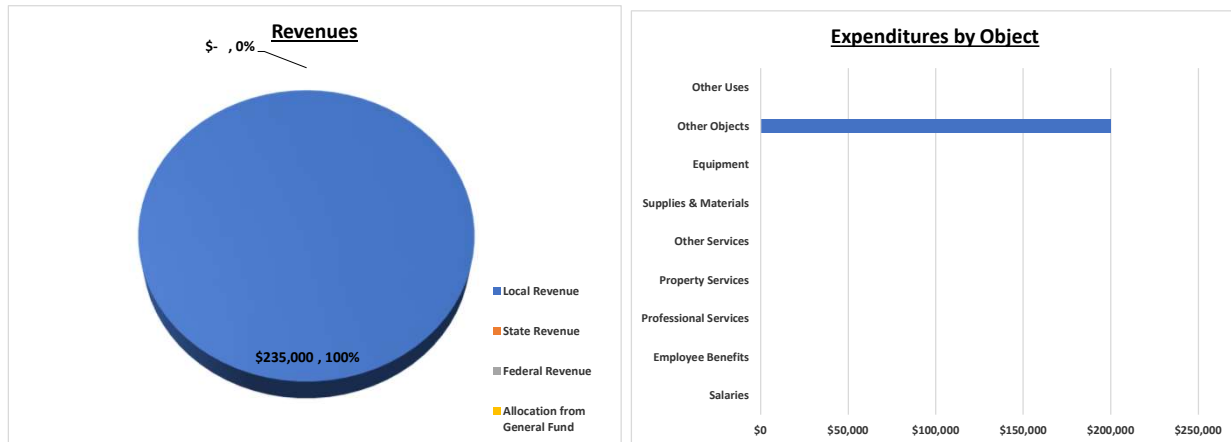
Food Services Fund



DPGF Grants Fund

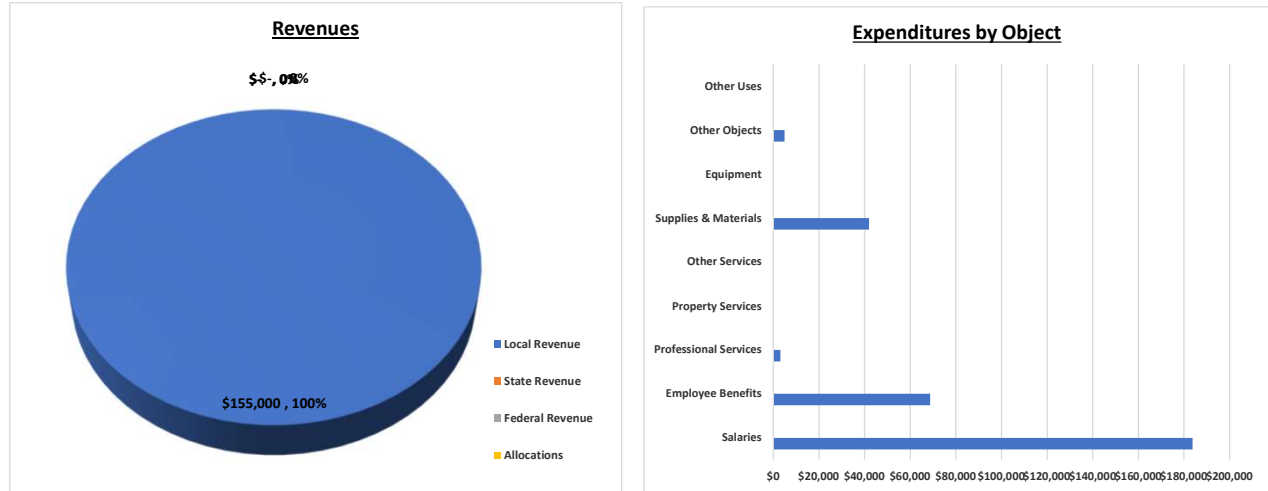


Student Activity Fund

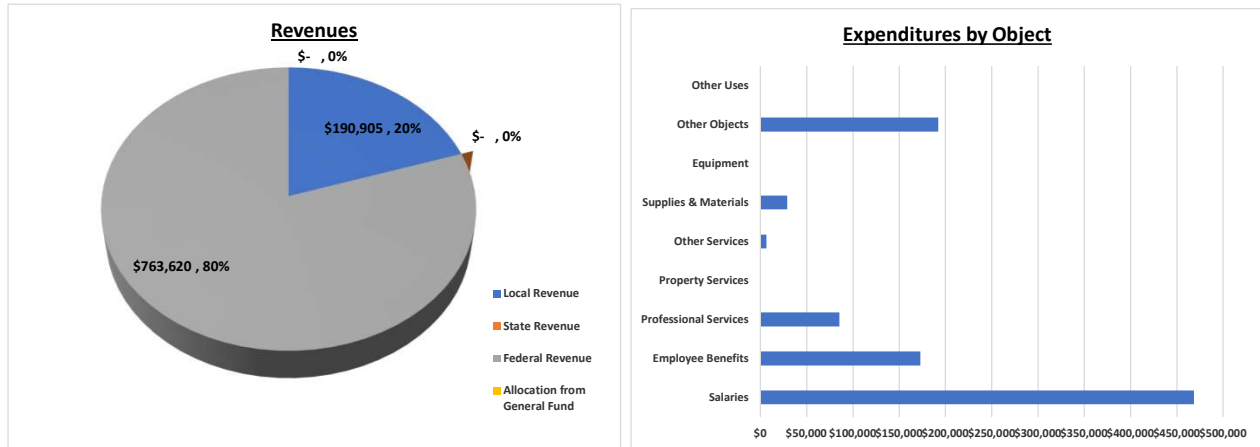


Lake County School District
Original Budget
Other Fund Graphs
FY 2025/26

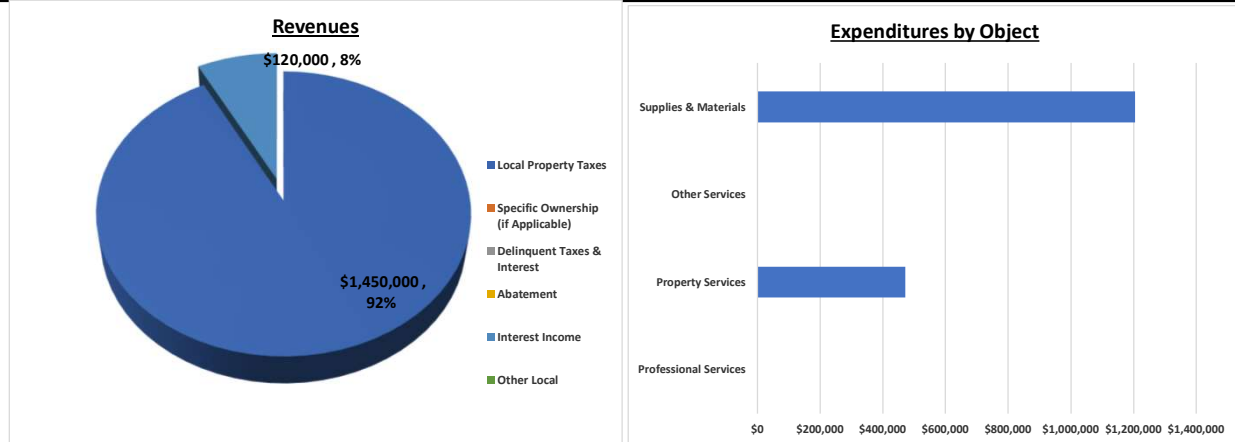
The Center Fund



Headstart Fund

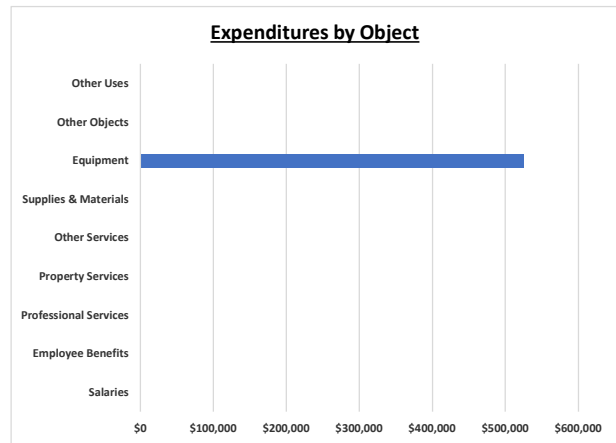
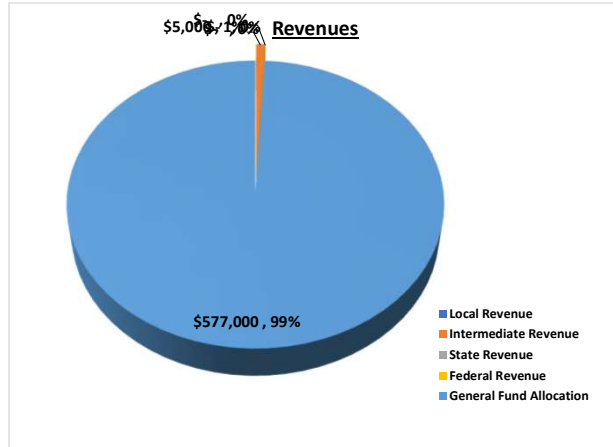


Bond Redemption Fund



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

Capital Reserve Fund



Lake County School District

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	Original Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ 202,076	\$ 132,582	\$ 98,959	\$ (87,533)	\$ (87,533)	\$ 120,972	\$ 33,439.0
Total Beginning Fund Balance	\$ 202,076	\$ 132,582	\$ 98,959	\$ (87,533)	\$ (87,533)	\$ 120,972	\$ 33,439
Revenues							
1973 Employee Premiums	\$1,722,821	\$1,775,689	\$ 1,742,775	\$ 1,718,490	\$ 1,718,490	\$ 449,733	\$ 2,168,223
1990 Other Local Revenue	\$ 916,145	\$ 818,149	\$ 257,715	\$ 190,000	\$ 220,000	\$ 10,000	\$ 200,000
5210 Allocations From General Fund	\$ -	\$ -	\$ 366,000	\$ 472,859	\$ 622,859	\$ (472,859)	\$ -
Total Revenues	\$2,638,965	\$2,593,839	\$ 2,366,489	\$ 2,381,349	\$ 2,561,349	\$ (13,126)	\$ 2,368,223
Total Resources Available	\$2,841,041	\$2,726,421	\$ 2,465,449	\$ 2,293,816	\$ 2,473,816	\$ 107,846	\$ 2,401,662
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	\$ 2,440,377	\$ 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	\$ 2,440,377	\$ 70,257	\$ 2,364,073
Surplus/(Deficit)	\$ (69,494)	\$ (33,623)	\$ (186,492)	\$ 87,533	\$ 120,972	\$ (83,383)	\$ 4,150
Fund Balances							
Fund Balance	\$ 132,582	\$ 98,959	\$ (87,533)	\$ 0	\$ 33,439	\$ 37,589	\$ 37,589
Total Ending Fund Balance	\$ 132,582	\$ 98,959	\$ (87,533)	\$ 0	\$ 33,439	\$ 37,589	\$ 37,589
Total Appropriation(Ending Fund Balance + Expense)				\$ 2,293,816			\$ 2,401,662

Lake County School District

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	Original Budget 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	\$ 3,132	\$ 268,732
01XX Temp Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 53,698	\$ 62,605	\$ 108,475	\$ 152,322	\$ 152,322	\$ (50,782)	\$ 101,540
03XX Purchased Services	\$ -	\$ -	\$ 5,204	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
04XX Purch Property Services	\$ 19,119	\$ 18,639	\$ 12,851	\$ 6,500	\$ 6,498	\$ 3,401	\$ 9,901
05XX Other Purch Svcs	\$ 218	\$ 2,754	\$ 404	\$ 200	\$ 200	\$ -	\$ 200
06XX Supplies & Materials	\$ 16,815	\$ 19,058	\$ 27,848	\$ 38,600	\$ 38,600	\$ (26,973)	\$ 11,627
07XX Equipment & Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other & Indirect Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses/Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 225,084	\$ 266,133	\$ 420,216	\$ 466,222	\$ 466,220	\$ (71,222)	\$ 395,000
Surplus/(Deficit)	\$ 42,661	\$ 53,681	\$ (19,180)	\$ (81,222)	\$ (81,220)	\$ 81,222	\$ -
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)	\$ (81,222)	\$ (81,220)	\$ 81,222	\$ -
Total Ending Fund Balance	\$ 59,058	\$ 100,401	\$ 81,220	\$ (2)	\$ 0	\$ 2	\$ -

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	+0.48	5.65
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	+1.28	6.70

Lake County School District

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	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)	\$ 38,041	\$ 28,245
Total Beginning Fund Balance	\$ 203,923	\$ 208,503	\$ (0)	\$ (4,595)	\$ (4,595)	\$ 38,041	\$ 33,446
Revenues							
1XXX Local Revenue	\$ 20,730	\$ 136,909	\$ 41,860	\$ 29,000	\$ 29,000	\$ (1,000)	\$ 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	\$ 250,000	\$ 66,018	\$ 296,018
Total Revenues	\$ 859,509	\$ 700,310	\$ 995,873	\$ 918,913	\$ 938,913	\$ 82,018	\$ 1,000,931
Total Resources Available	\$ 1,063,432	\$ 908,813	\$ 995,873	\$ 914,318	\$ 934,318	\$ 120,059	\$ 1,034,377
Expenditures							
011X Salaries	\$ 293,451	\$ 328,747	\$ 378,600	\$ 320,085	\$ 347,871	\$ 74,015	\$ 394,100
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	\$ 21,074	\$ 168,276
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 2,424	\$ 1,783	\$ 1,646	\$ 1,700	\$ 1,000	\$ 100	\$ 1,800
06XX Supplies & Materials	\$ 356,695	\$ 356,833	\$ 418,538	\$ 416,736	\$ 386,000	\$ (2,736)	\$ 414,000
07XX Equipment	\$ 700	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 854,929	\$ 908,813	\$ 1,000,469	\$ 909,723	\$ 906,073	\$ 94,453	\$ 1,004,176
Surplus/(Deficit)	\$ 4,580	\$ (208,503)	\$ (4,596)	\$ 9,190	\$ 32,840	\$ (12,435)	\$ (3,245)
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)	\$ (606)	\$ 23,044	\$ 25,606	\$ 25,000
Total Fund Balance	\$ 208,503	\$ 0	\$ (4,595)	\$ 4,595	\$ 28,245	\$ 25,606	\$ 30,201

Total Appropriation(Ending Fund Balance + Expense)

\$ 914,318

\$ 1,029,176

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				0.00		+0.00	0.00
5XX Classified - School Admin				0.00		+0.00	0.00
6XX Classified - Maint, Oper & Trans				10.00		+1.00	11.00
Total FTE	N/A	N/A	N/A	11.00		+1.00	12.00

Lake County School District
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	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	\$ (12,906)	\$ 224,360
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	\$ (29,970)	\$ -
7839 Preventing School Violence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,478	\$ 22,478
Other Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Funds	\$ 2,358,656	\$ 3,267,623	\$ 2,819,301	\$ 1,815,021	\$ 1,815,021	\$ (806,660)	\$ 1,008,361
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	\$ (1,266,746)	\$ 1,427,961
Expenditures							
011X Salaries	\$ 1,677,219	\$ 1,652,084	\$ 1,522,938	\$ 1,110,632	\$ 1,110,632	\$ (286,523)	\$ 824,109
02XX Employee Benefits	\$ 553,958	\$ 537,574	\$ 483,849	\$ 393,997	\$ 393,997	\$ (84,078)	\$ 309,919
03XX Professional Services	\$ 670,815	\$ 1,012,096	\$ 710,911	\$ 757,810	\$ 757,810	\$ (594,691)	\$ 163,119
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	\$ (182,360)	\$ 68,828
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	\$ (1,266,746)	\$ 1,427,961
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation(Ending Fund Balance + Expense) \$ 2,694,707 \$ 1,427,961

Staff FTE:

1XX Administrators				0.00		+0.00	0.00
2XX Teachers (Licensed)				6.33		-0.50	5.83
3XX Non-Teaching Professionals				2.62		-1.65	0.97
4XX Classified - Instructional				5.64		-1.82	3.82
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	14.58		-3.96	10.62

Lake County School District

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	Original Budget 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

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	\$ 105,569	\$ 183,741
02XX Employee Benefits	\$ 45,122	\$ 86,415	\$ 22,332	\$ 50,491	\$ 50,491	\$ 18,274	\$ 68,765
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	\$ 112,317	\$ 302,506
Surplus/(Deficit)	\$ 66,298	\$ 11,277	\$ 186,229	\$ -	\$ -	\$ (147,506)	\$ (147,506)
Fund Balances							
Fund Balance	\$ 94,445	\$ 105,721	\$ 291,951	\$ 291,951	\$ 291,951	\$ (147,506)	\$ 144,445
Total Ending Fund Balance	\$ 94,445	\$ 105,721	\$ 291,951	\$ 291,951	\$ 291,951	\$ (147,506)	\$ 144,445

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	+0.75	4.53
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	+0.75	4.73

Lake County School District

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	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	\$ (15,162)	\$ 468,438
02XX Employee Benefits	\$ 173,143	\$ 144,177	\$ 172,939	\$ 170,652	\$ 170,652	\$ 2,255	\$ 172,907
03XX Professional Services	\$ 16,021	\$ 14,641	\$ 64,771	\$ 54,211	\$ 54,211	\$ 31,174	\$ 85,385
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 3,744	\$ 11,930	\$ 11,712	\$ 5,294	\$ 5,294	\$ 1,256	\$ 6,550
06XX Supplies & Materials	\$ 77,895	\$ 70,645	\$ 84,110	\$ 49,863	\$ 49,863	\$ (20,723)	\$ 29,140
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	+0.08	10.22
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	+0.28	11.52

Lake County School District

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	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

Original Budget

Debt Amortization Schedule

FY 2025/26

Payment Date	GO Bond Series 2012			GO Bond Series 2019		
	Principal	Interest	Balance	Principal	Interest	Balance
6/15/2025	\$ -	\$ 80,811.93	\$5,376,891.00	\$ -	\$ 164,065.81	\$ 11,115,569.81
12/15/2025	\$ 604,539.00	\$ 80,811.93	\$4,772,352.00	\$ 599,751.94	\$ 164,065.81	\$ 10,515,817.87
6/15/2026	\$ -	\$ 71,726.02	\$4,772,352.00	\$ -	\$ 155,213.47	\$ 10,515,817.87
12/15/2026	\$ 622,711.00	\$ 71,726.02	\$4,149,641.00	\$ 617,456.62	\$ 155,213.47	\$ 9,898,361.25
6/15/2027	\$ -	\$ 62,366.99	\$4,149,641.00	\$ -	\$ 146,099.81	\$ 9,898,361.25
12/15/2027	\$ 641,429.00	\$ 62,366.99	\$3,508,212.00	\$ 635,683.94	\$ 146,099.81	\$ 9,262,677.31
6/15/2028	\$ -	\$ 52,726.64	\$3,508,212.00	\$ -	\$ 136,717.12	\$ 9,262,677.31
12/15/2028	\$ 660,710.00	\$ 52,726.64	\$2,847,502.00	\$ 654,449.33	\$ 136,717.12	\$ 8,608,227.98
6/15/2029	\$ -	\$ 42,796.50	\$2,847,502.00	\$ -	\$ 127,057.44	\$ 8,608,227.98
12/15/2029	\$ 680,570.00	\$ 42,796.50	\$2,166,932.00	\$ 673,768.67	\$ 127,057.44	\$ 7,934,459.31
6/15/2030	\$ -	\$ 32,567.88	\$2,166,932.00	\$ -	\$ 117,112.62	\$ 7,934,459.31
12/15/2030	\$ 701,027.00	\$ 32,567.88	\$1,465,905.00	\$ 693,658.33	\$ 117,112.62	\$ 7,240,800.98
6/15/2031	\$ -	\$ 22,031.80	\$1,465,905.00	\$ -	\$ 106,874.22	\$ 7,240,800.98
12/15/2031	\$ 722,100.00	\$ 22,031.80	\$ 743,805.00	\$ 714,135.12	\$ 106,874.22	\$ 6,526,665.86
6/15/2032	\$ -	\$ 11,179.01	\$ 743,805.00	\$ -	\$ 96,333.59	\$ 6,526,665.86
12/15/2032	\$ 743,805.00	\$ 11,179.01	\$ -	\$ 735,216.39	\$ 96,333.59	\$ 5,791,449.47
6/15/2033				\$ -	\$ 85,481.79	\$ 5,791,449.47
12/15/2033				\$ 756,919.98	\$ 85,481.79	\$ 5,034,529.49
6/15/2034				\$ -	\$ 74,309.66	\$ 5,034,529.49
12/15/2034				\$ 779,264.25	\$ 74,309.66	\$ 4,255,265.24
6/15/2035				\$ -	\$ 62,807.71	\$ 4,255,265.24
12/15/2035				\$ 802,268.14	\$ 62,807.71	\$ 3,452,997.10
6/15/2036				\$ -	\$ 50,966.24	\$ 3,452,997.10
12/15/2036				\$ 825,951.09	\$ 50,966.24	\$ 2,627,046.01
6/15/2037				\$ -	\$ 38,775.20	\$ 2,627,046.01
12/15/2037				\$ 850,333.17	\$ 38,775.20	\$ 1,776,712.84
6/15/2038				\$ -	\$ 26,224.28	\$ 1,776,712.84
12/15/2038				\$ 875,435.00	\$ 26,224.28	\$ 901,277.84
6/15/2039				\$ -	\$ 13,302.86	\$ 901,277.84
12/15/2039				\$ 901,277.84	\$ 13,302.86	\$ -

Lake County School District

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	Original Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ 473,786	\$ 410,104	\$ 589,732	\$ 547,087	\$ 547,087	\$ (58,456)	\$ 488,631
Total Beginning Fund Balance	\$ 473,786	\$ 410,104	\$ 589,732	\$ 547,087	\$ 547,087	\$ (58,456)	\$ 488,631
Revenues							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2XXX Intermediate Revenue	\$ 157,613	\$ 13,421	\$ 26,780	\$ 1,226	\$ 2,454	\$ 3,774	\$ 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	\$ 384,156	\$ 163,430	\$ 577,000
Total Revenues	\$ 345,421	\$ 519,192	\$ 97,708	\$ 414,796	\$ 386,610	\$ 167,204	\$ 582,000
Total Resources Available	\$ 819,207	\$ 929,296	\$ 687,440	\$ 961,883	\$ 933,697	\$ 108,748	\$ 1,070,631
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	\$ 445,066	\$ 51,520	\$ 526,000
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	\$ 445,066	\$ 51,520	\$ 526,000
Surplus/(Deficit)	\$ (63,682)	\$ 179,628	\$ (42,644)	\$ (59,684)	\$ (58,456)	\$ 115,684	\$ 56,000
Fund Balances							
Fund Balance	\$ 410,104	\$ 589,732	\$ 547,087	\$ 487,403	\$ 488,631	\$ 57,228	\$ 544,631
Total Ending Fund Balance	\$ 410,104	\$ 589,732	\$ 547,087	\$ 487,403	\$ 488,631	\$ 57,228	\$ 544,631

Total Appropriation(Ending Fund Balance + Expense)

\$ 961,883

\$ 1,070,631

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

**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	+1.79	70.02
3XX	Non-Teaching Professionals	not	not	not	9.48	-1.45	8.03
4XX	Classified - Instructional	Available	Available	Available	20.92	-1.14	19.78
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	+0.85	136.93

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	+1.30	20.40
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	+2.30	22.95

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				10.00	+1.00	11.00
Food Service (21)					Total	+1.00	12.00

1XX	Administrators				0.00	+0.00	0.00
2XX	Teachers (Licensed)	Data	Data	Data	6.33	-0.50	5.83
3XX	Non-Teaching Professionals	not	not	not	2.62	-1.65	0.97
4XX	Classified - Instructional	Available	Available	Available	5.64	-1.82	3.82
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	-3.96	10.62

Code	Job Category	FY22	FY23	FY24	FY25	Change	FY26
1XX	Administrators				8.59	+0.41	9.00
2XX	Teachers (Licensed)	Data	Data	Data	74.71	+2.29	77.00
3XX	Non-Teaching Professionals	not	not	not	13.10	-3.10	10.00
4XX	Classified - Instructional	Available	Available	Available	45.66	-1.66	44.00
5XX	Classified - School Admin				8.00	+0.50	8.50
6XX	Classified - Maint, Oper & Trans				32.25	+1.75	34.00
All Funds					Grand Total	+0.19	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												
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		
10	19	21	22	23	26	27	31	41	43	64		
Beginning Fund Balance (Includes All Reserves)	\$ 2,917,400	\$ -	28,245	\$ -	\$ 380,590	\$ 291,951	\$ -	\$ 3,297,346	\$ -	\$ 488,631	\$ 33,439	\$ 7,437,602
Revenues												
Local Sources (less 1144)	\$ 13,187,138	\$ -	28,000	\$ 101,209	\$ 235,000	\$ 155,000	\$ 190,905	\$ 1,570,000	\$ -	\$ -	\$ 2,368,223	\$ 17,835,475
Intermediate Sources	\$ 18,207	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 23,207
State Sources	\$ 1,788,142	\$ 395,000	166,913	\$ 318,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,668,446
Federal Sources	\$ 342,028	\$ -	510,000	\$ 1,008,361	\$ -	\$ -	\$ 763,620	\$ -	\$ -	\$ -	\$ -	\$ 2,624,009
Total Revenues	\$ 15,335,515	\$ 395,000	704,913	\$ 1,427,961	\$ 235,000	\$ 155,000	\$ 954,525	\$ 1,570,000	\$ -	\$ 5,000	\$ 2,368,223	\$ 23,151,137
Total Beginning Fund Balance and Reserves	\$ 18,252,915	\$ 395,000	733,158	\$ 1,427,961	\$ 615,590	\$ 446,951	\$ 954,525	\$ 4,867,346	\$ -	\$ 493,631	\$ 2,401,662	\$ 30,588,739
Bond Proceeds and Other Sources	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Transfers	\$ (873,018)	\$ -	296,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 577,000	\$ -	\$ -
Intergrant Transfers	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All other Sources	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)	\$ 17,379,897	\$ 395,000	1,029,176	\$ 1,427,961	\$ 615,590	\$ 446,951	\$ 954,525	\$ 4,867,346	\$ -	\$ 1,070,631	\$ 2,401,662	\$ 30,588,739
Expenditures												
Instruction - Program 0010 to 2099												
Salaries	\$ 5,624,601	\$ 256,340	-	\$ 379,256	\$ -	\$ -	\$ 14,424	\$ -	\$ -	\$ -	\$ -	\$ 6,274,621
Employee Benefits, including object 0280	\$ 2,107,342	\$ 95,914	-	\$ 113,880	\$ -	\$ -	\$ 7,577	\$ -	\$ -	\$ -	\$ -	\$ 2,324,713
Purchased Services	\$ 1,166,058	\$ 3,200	-	\$ 72,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,241,572
Supplies and Materials	\$ 246,647	\$ 11,627	-	\$ 66,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,332
Property	\$ 2,700	\$ -	-	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,100
Other	\$ 15,700	\$ -	-	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,700
Total Instruction	\$ 9,163,048	\$ 367,081	-	\$ 645,908	\$ 200,000	\$ -	\$ 22,001	\$ -	\$ -	\$ -	\$ -	\$ 10,398,038
Supporting Services												
Students - Program 2100												
Salaries	\$ 287,194	\$ -	-	\$ 428,573	\$ -	\$ -	\$ 11,099	\$ -	\$ -	\$ -	\$ -	\$ 726,866
Employee Benefits, including object 0280	\$ 142,790	\$ -	-	\$ 192,385	\$ -	\$ -	\$ 2,498	\$ -	\$ -	\$ -	\$ -	\$ 337,673
Purchased Services	\$ 8,000	\$ -	-	\$ 112,543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,543
Supplies and Materials	\$ 9,750	\$ -	-	\$ 2,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,520
Property	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Students	\$ 447,734	\$ -	-	\$ 736,271	\$ -	\$ -	\$ 13,597	\$ -	\$ -	\$ -	\$ -	\$ 1,197,602
Instructional Staff - Program 2200												
Salaries	\$ 138,587	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,587
Employee Benefits, including object 0280	\$ 31,178	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,178
Purchased Services	\$ 48,220	\$ -	-	\$ 25,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,068
Supplies and Materials	\$ 98,100	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,100
Property	\$ 1,000	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Other	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff	\$ 317,085	\$ -	-	\$ 25,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,933

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	\$ 205,780	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,780	
Employee Benefits, including object 0280	\$ 97,899	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,899	
Purchased Services	\$ 47,900	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,900	
Supplies and Materials	\$ 14,950	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,950	
Property	\$ 100	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	
Other	\$ 24,300	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,300	
Total School Administration	\$ 390,929	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,929	
School Administration - Program 2400																		
Salaries	\$ 902,774	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 902,774	
Employee Benefits, including object 0280	\$ 362,478	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,478	
Purchased Services	\$ -	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	\$ 13,500	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,500	
Property	\$ 200	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	
Other	\$ -	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total School Administration	\$ 1,278,952	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,278,952	
Business Services - Program 2500, including Program 2501																		
Salaries	\$ 198,926	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,926	
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	\$ 315,895	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,895	
Operations and Maintenance - Program 2600																		
Salaries	\$ 767,336	\$ 12,392	- \$	-	\$ -	\$ 9,913	\$ 27,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816,902	
Employee Benefits, including object 0280	\$ 291,221	\$ 5,626	- \$	-	\$ -	\$ 4,501	\$ 12,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,725	
Purchased Services	\$ 292,500	\$ 9,901	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,401	
Supplies and Materials	\$ 465,000	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,000	
Property	\$ 5,000	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
Other	\$ -	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operations and Maintenance	\$ 1,821,057	\$ 27,919	- \$	-	\$ -	\$ 14,414	\$ 39,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,903,028	
Student Transportation - Program 2700																		
Salaries	\$ 281,817	\$ -	- \$	16,280	\$ -	\$ -	\$ 14,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,920	
Employee Benefits, including object 0280	\$ 144,657	\$ -	- \$	3,654	\$ -	\$ -	\$ 5,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,920	
Purchased Services	\$ 67,000	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,000	
Supplies and Materials	\$ 27,500	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,500	
Property	\$ 200	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	
Other	\$ -	\$ -	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Student Transportation	\$ 521,174	\$ -	- \$	19,934	\$ -	\$ -	\$ 20,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 561,540	

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																		
		Preschool and		Governmental		Pupil	Bond				Capital	Insurance						
		General Fund	Kindergarten	Food Service	Grants Fund	Activity	The Center	Headstart	Redemption	Building Fund	Reserve Capital Projects	Reserve / Risk-Management						
Central Support - Program 2800, including Program 2801																		
Salaries		\$ 88,584	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 88,584
Employee Benefits, including object 0280		\$ 45,624	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 45,624
Purchased Services																		
Supplies and Materials		\$ 360,000	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	2,364,073	\$ 2,724,073
Property		\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Other		\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Total Central Support		\$ 494,208	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	2,364,073	\$ 2,858,281
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		\$ -	\$ -	420,100	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 420,100
Employee Benefits, including object 0280		\$ 11,692	\$ -	168,276	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 179,968
Purchased Services																		
Supplies and Materials		\$ -	\$ -	1,800	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 1,800
Property		\$ -	\$ -	414,000	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 414,000
Other		\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Total Other Support		\$ 11,692	\$ -	1,004,176	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 1,015,868
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		\$ -	\$ -	- \$	- \$	- \$	- \$	173,828	\$ 400,831	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 574,659
Employee Benefits, including object 0280		\$ -	\$ -	- \$	- \$	- \$	- \$	64,264	\$ 144,846	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 209,110
Purchased Services																		
Supplies and Materials		\$ -	\$ -	- \$	- \$	- \$	- \$	3,000	\$ 91,935	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 94,935
Property		\$ -	\$ -	- \$	- \$	- \$	- \$	42,000	\$ 29,140	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 71,140
Other		\$ -	\$ -	- \$	- \$	- \$	- \$	5,000	\$ 192,105	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 197,105
Total Community Services		\$ -	\$ -	- \$	- \$	- \$	- \$	288,092	\$ 858,857	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 1,146,949

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													\$ 5,598,726 \$ 27,919 1,004,176 \$ 782,053 \$ - \$ 302,506 \$ 932,524 \$ - \$ - \$ 2,364,073 \$ 11,011,977
Property - Program 4000													
Salaries	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Employee Benefits, including object 0280	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Purchased Services													
	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Supplies and Materials	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Property	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	526,000	- \$	- \$	526,000
Other	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Total Property													\$ 526,000
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
Total Expenditures													\$ 14,761,774 \$ 395,000 1,004,176 \$ 1,427,961 \$ 200,000 \$ 302,506 \$ 954,525 \$ 1,676,108 \$ - \$ 526,000 \$ 2,364,073 \$ 23,612,123
APPROPRIATED RESERVES (ANTICIPATED ENDING FUNDING BALANCE)													
General Reserves (9000)	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	56,936	\$ 4,150		\$ 61,086
Operating Reserves (9100)	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		\$ -
Non-Appropriated Reserve (9200)	\$ 2,245,123	\$ -	25,000	- \$	- \$	415,590	- \$	- \$	3,191,238	- \$	- \$		5,876,951
Reserve for TABOR 3% (9321)	\$ 373,000	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		373,000
Other Restricted Reserves (9300 less 9321)	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	477,050	- \$		477,050
Other Reserved Fund Balance (9900)	\$ -	\$ -	- \$	- \$	- \$	- \$	144,445	- \$	- \$	- \$	- \$		144,445
Total Reserves (Anticipated Ending Fund Balance)													\$ 2,618,123 \$ - 25,000 \$ - \$ 415,590 \$ 144,445 \$ - \$ 3,191,238 \$ - \$ 533,986 \$ 4,150 \$ 6,932,532
Total Expenditures and Reserves													\$ 17,379,897 \$ 395,000 1,029,176 \$ 1,427,961 \$ 615,590 \$ 446,951 \$ 954,525 \$ 4,867,346 \$ - \$ 1,059,986 \$ 2,368,223 \$ 30,544,655
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))													
													\$ - \$ - - \$ - \$ - \$ - \$ - \$ - \$ 10,645 \$ 33,439 \$ 44,084
Use of a portion of beginning fund balance resolution required?	Yes	No	Yes	No	No	Yes	No	Yes	No	No	Yes		