

Lake County School District

Revised 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**

**1/26/2026
Date**

Lake County School District

Revised Budget
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FY 2025/26

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Introduction



**LAKE COUNTY
PANTHERS**

Lake County School District
Revised Budget
Budget Development Assumptions
FY 2025/26

	FY 2024/25	FY 2025/26
Revenue-Based Assumptions		
October FTE Pupil Count	862.5	810.5
4-Yr Averaging Funded Pupil Count (5-yr in FY24-25)	894.0	859.8
Per-Pupil Funding	\$12,813	\$13,406
Total Program Funding	\$11,527,091	\$11,527,091
Budget Stabilization Factor	\$0	\$0
Net Assessed Valuation	\$368,817,901	\$372,820,057
Property Tax Mill Levy Components:		
General Fund	26.514	26.514
Abatement Levy	0.521	0.224
Bond Fund	4.339	5.100
Mill Levy Override Fund	5.064	5.082
Total Mill Levy	36.438	36.920

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 & 1/1/25)	\$14.81	\$15.15

Debt-Based Assumptions		
Net Assessed Valuation	\$368,817,901	\$372,820,057
Gross Debt Capacity @ 20%	\$73,763,580	\$74,564,011
General Obligation Principal Outstanding as of Year-End	(\$16,492,492)	(\$15,288,170)
Remaining Debt Capacity	\$57,271,088.20	\$59,275,841.53
Additional Lease Certification of Participation Debt		

Lake County School District

Revised Budget

Appropriation Resolution

FY 2025/26

Appropriation Resolution

RESOLUTION 26-14

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)	17,461,966
PreSchool Fund (19)	332,000
Special Revenue Funds	
Food Service Fund (21)	1,072,591
Designated Purpose Grants Fund (22)	1,770,097
Pupil Activity Fund (23)	649,392
The Center (26)	626,627
Headstart (27)	962,025
Bond Redemption Fund	
Bond Redemption Fund (31)	5,368,647
Capital Projects Funds	
Capital Reserve Fund (43)	2,674,419
Trust/Custodian Funds	
Health Insurance (64)	2,446,144
Total Appropriation	<u>\$33,363,907</u>
	Appropriation per Student Count 41,165
	Appropriation per Funded Student Count 38,804

PRESIDENT OF THE BOARD

DATE

SECRETARY OF THE BOARD

DATE

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

Interfund Borrowing Resolution

RESOLUTION 26-15

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	\$ (10,533,294.64)
19 Preschool Fund	\$ 332,000.00
21 Food Service Fund	\$ 1,072,590.64
22 Designated Purpose Grants Fund	\$ 1,770,097.00
23 Pupil Activity Fund	\$ 649,392.00
26 The Center Fund	\$ 626,627.00
27 Headstart Fund	\$ 962,025.00
43 Capital Projects Fund	\$ 2,674,419.00
64 Health Insurance Fund	\$ 2,446,144.00

PRESIDENT OF THE BOARD

DATE

SECRETARY OF THE BOARD

DATE

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

Use of Beginning Fund Balance Resolution

RESOLUTION 26-16

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

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

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

NOW, THEREFORE, BE IT RESOLVED:

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

Fund 10 in the amount of \$749,522

Two factors drive this spending of fund balance, and neither will lead to ongoing deficits. First, in FY25, the district allocated funds for a retention bonus, but the bonus was paid out until FY26 after staff returned to work. The bonus funds showed as a surplus in FY25 and spending fund balance in this fiscal year. Second, in FY25, the district deferred several capital projects due to funding uncertainties, and the district is now moving forward with these projects. These non-recurring projects will not lead to ongoing deficits.

Fund 21 in the amount of \$24,298

The District established a \$25,000 reserve in this fund to mitigate this fund going over its appropriation amount due to unplanned costs in the final months of the budget. At the end of FY25, this fund saw lower than expected costs, leading to a reserve of \$49,298. This spending of fund balance will return the reserve back to the intended level and also reduce the required transfers to this fund.

Fund 26 in the amount of \$136,506

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

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

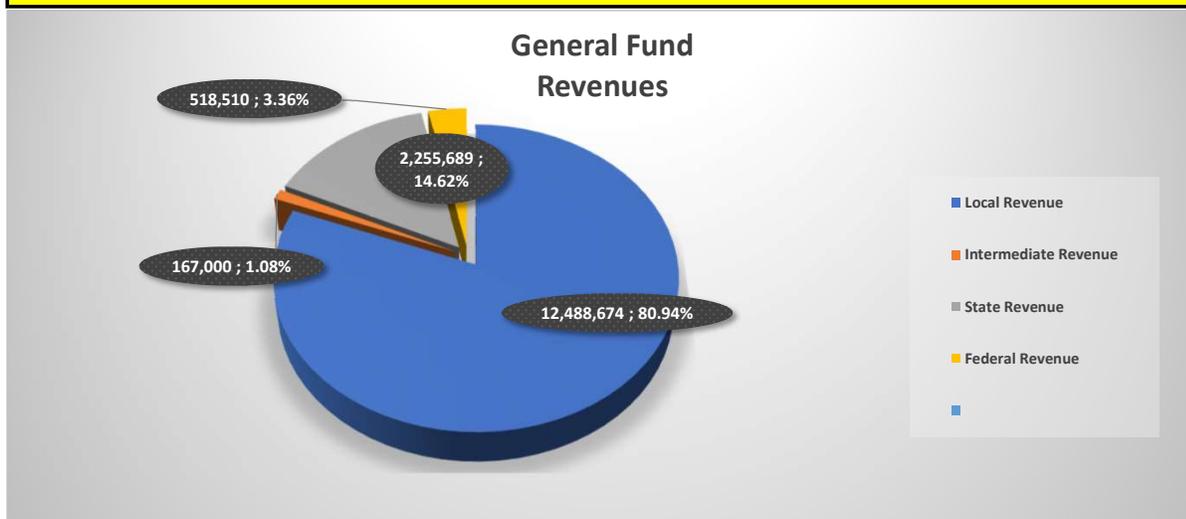
Lake County School District

Revised Budget

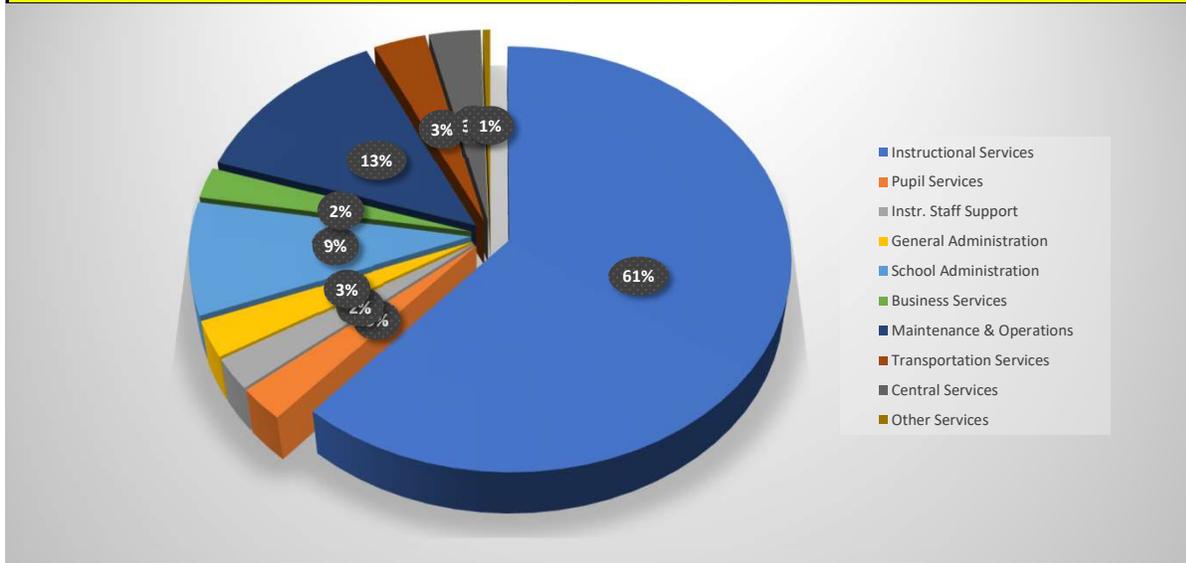
General Fund

FY 2025/26

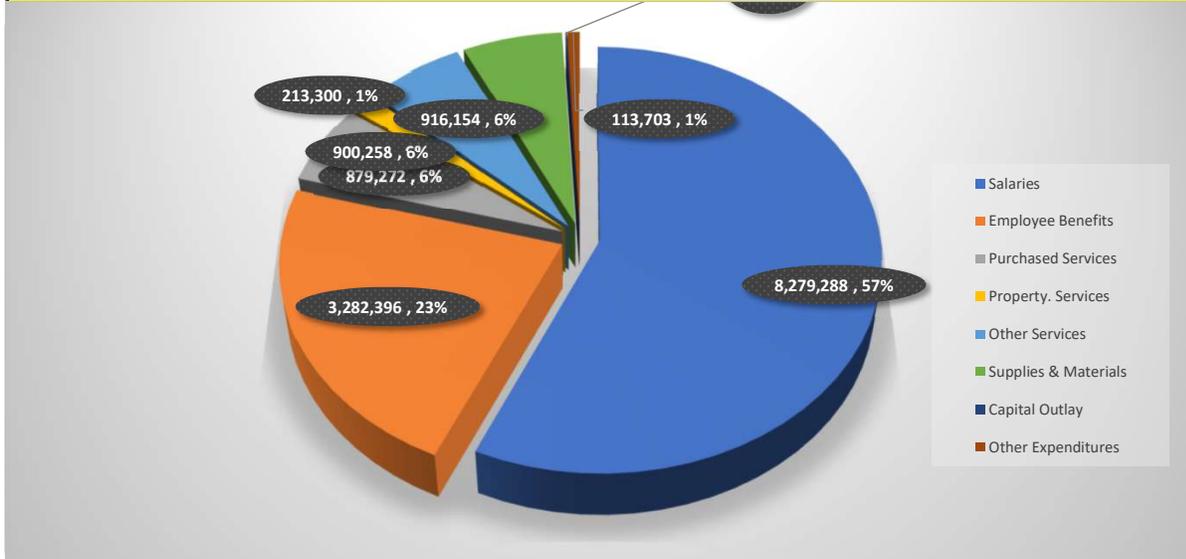
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Lake County School District

**Revised 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	810.50	(52.0)	859.80
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 presents its revised Fiscal Year 2025–2026 budget, reflecting a continued commitment to student success and responsible stewardship of public resources. Aligned with the district’s strategic priorities, the budget supports high-quality instruction, safe and welcoming learning environments, and long-term operational sustainability.

The FY2025–2026 budget balances educational goals with enrollment trends, cost pressures, and revenue constraints, allocating resources efficiently while maintaining flexibility for future needs. It complies with state and federal requirements and supports long-term planning through sustained investment in staff, facilities, and student support systems, with an emphasis on transparency, fiscal responsibility, and maximizing student outcomes.

District Mission Statement

The Lake County School District 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

The FY2025-2026 budget proposes a total appropriation of \$33.36 million, including planned expenditures and reserves. The district projects \$24.85 million in total revenues and \$24.99 million in total expenditures.

Revenue Summary

The district plans for \$18.42 million in local revenue, including \$12.14 million in property taxes. The district also expects \$0.26 million in intermediate funds, \$3.37 million in state funds, and \$2.80 million in federal funds.

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 \$24.99 million in expenditures across all funds. The largest categories of expenditures are for Salaries (\$9.64 million) and Benefits (\$4.10 million).

These figures include the Health Fund, which operates as an Internal Service Fund. Its expenses are funded through the district, employees, and reinsurance.

Significant Changes from the Prior Year Budget

The FY2025-2026 budget is largely the same as the previous fiscal year from an operational perspective. Two significant projects are in the Capital Projects Fund, one for LED lighting upgrades and one for building renovations required for consolidation in the next school year.

Fund-Specific Summaries

General Fund Summary (10)

The General Fund is the primary source of the district's operating funds. It is projected to reduce fund balance in this budget.

The beginning fund balance includes \$299K of FY25 funding that was allocated to retention bonuses in the current fiscal year but was not spent until September of this fiscal year. This

shows in the general fund as 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.

In the prior fiscal year, the district deferred capital projects to reserve additional funds as a risk reduction effort against enrollment and grant funding risks present at the time of the preliminary budget. As those risks have not materialized, the district plans to proceed on several of those deferred capital projects. Fund 10 will transfer funds for those projects in Fund 43.

The district also plans for a retention bonus for staff returning for the 2026-2027 school year in the amount of a pool of \$200 thousand. This amount will show as a surplus/reserve in FY26 and a deficit/expenditure in FY27.

The current year's deficit of \$0.75 million is a net of \$0.44 million surplus when combined with the prior year's surplus of \$1.19 million.

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, the district operates three separate kitchens for a relatively small number of students. These factors together have led to increasing deficits that we must cover with General Fund transfers. While we started FY23 with a \$208 thousand beginning fund balance, it was completely depleted by the end of that fiscal year despite a \$48 thousand general fund transfer. In FY24 the transfer grew to \$230 thousand, and in FY25 it rose to \$250 thousand. In FY26, we are projecting a \$322 thousand transfer. This transfer will be reduced in the next fiscal year due to consolidation but is unlikely to be eliminated.

In November 2025, the Colorado Healthy School Meals for All ran two ballot questions regarding revenue for the program. While both measures passed, the impact to LCSD is minimal. The new funds will allow the program to continue for other, lower-poverty districts who faced removal from the program, but it will not change LCSD reimbursement rates. It may, however, lead to some additional grants in future years that we are able to apply for.

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 \$3.91 million in FY23, grant funding has declined steadily for the past 3 years. This year we are projecting \$1.77 million 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. Expenditures 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. This fund is projecting a \$137 thousand deficit, however, in the previous fiscal year saw lower than planned expenditures due to activity in the other two funds (19 and 27)..

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 collects tax revenue separate from the general fund. It is for the purpose of paying voter-approved debt. The district has two outstanding bonds. The 2012 bond was used to finance renovations at the Lake County High School and will be retired in 2032. The 2019 bond

was used to finance the construction of the Lake County Elementary School and will be retired in 2039.

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 holds reserves for Capital Renewal.

This year we are purchasing a new activity bus, replacing aging computer systems, and upgrading security infrastructure in our schools and on our buses. We also continue to repair/replace facility systems in our buildings. During the first half of the school year, we repaired the failed generator at the high school and repaired the heating system.

We continue to set aside funds for capital renewal in our buildings. These funds are reserved for end-of-life systems.

Fund 43 also holds funds from Fee in Lieu contributions from property subdivisions. When a parcel is subdivided into separate lots, each lot is charged a fee by Lake County to offset the impact that housing might have on the school district. These funds are used to increase the capacity of our schools.

Health Insurance Fund (64)

The Health Insurance Fund is a proprietary (self-funded, internal service) fund which provides healthcare for our participating staff. The district contributes funds on behalf of staff and collects funds from staff, placing both in Fund 64. The district purchases re-insurance to cover excessive individual and aggregate costs.

After running deficits for FY22-FY25, the district restructured the service, increasing the costs to both the district and our staff. This fund is projected to have a positive fund balance at the end of the fiscal year. This is a volatile fund, as projecting the costs of employee healthcare is challenging, and unexpected costs often arise. While the district purchases insurance, some costs lie outside that coverage, and the district pays for those uncovered costs.

Fund Balances & Cash Flow

The district is heavily dependent on local property taxes for its operating revenue, however the bulk of these funds 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.

This fiscal year, the beginning fund balance grew significantly to \$3.61 million, and borrowing has been lower than projected.

Enrollment & Staffing

Enrollment continues to decline and this budget documents a greater decline than expected. The October count was 810.5 full time equivalents compared to the 822.5 we projected in the preliminary budget. Since the fiscal year 2019-2020, enrollment has declined 179 students or 17.8%. Current projections are for a moderate decline in 2026-2027 and then a more gradual decline beyond that point.

District funding is intrinsically tied to enrollment. This year Colorado changed enrollment calculations to use 4-year averaging instead of 5-year averaging. As a declining district, this exacerbates the district declining enrollment.

Staffing costs account for the vast majority of the district's discretionary spending, thus as fiscal resources become more constrained, staffing will likely decline in order to maintain cost of living increases for the remaining staff. The need to make this 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 costs. The first meaningful step in this direction will be the 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

The district increased pay for all staff by 4.0% this year, as well as a flat rate increase of \$850 (\$425 for part-time staff). In addition, 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 applied 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 makes 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 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 pressures.

Recessionary pressures may worsen state budgetary issues. The state currently projects a 50% probability of a recession in Colorado in the next year, though the risk of a broader, national recession remains low.

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.

Conclusion

The FY2025-2026 budget keeps school operations running at a similar level to 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.

Financial Statements



**LAKE COUNTY
PANTHERS**

Lake County School District

Revised Budget
General Fund

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Beginning Fund Balance							
Restricted - TABOR	800,000	450,000	373,000	373,000	491,024	118,024	491,024
All Other Fund Balance	2,619,463	3,386,247	2,517,978	2,055,360	2,055,360	1,067,823	3,123,183
Total Beginning Fund Balance	3,419,463	3,836,247	2,890,978	2,428,360	2,546,384	1,185,847	3,614,207
Revenues							
Local Revenue	6,712,590	9,261,545	10,971,641	12,710,693	12,853,497	(222,019)	12,488,674
Intermediate Revenue	10,532	19,849	33,098	18,207	18,207	148,793	167,000
State Revenue	4,883,878	3,397,096	1,623,764	2,293,823	2,191,189	(38,134)	2,255,689
Federal Revenue	336,168	322,201	496,499	444,396	451,568	74,114	518,510
Transfers In (Out)	(480,825)	(811,319)	(655,000)	(1,116,429)	(1,125,570)	(465,686)	(1,582,115)
Total Revenues	11,462,344	12,189,372	12,470,002	14,350,690	14,388,890	(502,932)	13,847,759
<i>Revenue Per Pupil</i>				16,638	16,683		17,085
Total Resources Available	14,881,807	16,025,619	15,360,980	16,779,050	16,935,274	682,916	17,461,966
<i>Revenue Per Pupil</i>				19,454	19,635		21,545
Expenditures							
Instructional Services	6,622,229	7,837,716	7,868,476	8,378,833	7,839,453	576,667	8,955,500
Pupil Services	194,511	363,359	326,924	512,419	442,763	(142,028)	370,391
Instr. Staff Support	310,381	328,834	362,590	337,501	323,564	13,289	350,790
General Administration	423,524	451,674	354,553	405,944	387,721	(1,015)	404,929
School Administration	881,963	1,194,076	1,121,844	1,102,797	1,113,278	149,482	1,252,279
Business Services	277,206	299,882	282,409	291,292	303,100	52,803	344,095
Maintenance & Operations	1,432,906	1,724,894	1,752,039	1,781,715	1,765,524	110,368	1,892,083
Transportation Services	426,633	447,310	432,162	522,222	550,386	(40,421)	481,801
Central Services	463,962	453,383	428,905	464,575	466,939	9,633	474,208
Other Services	12,243	33,513	2,719	0	0	68,595	68,595
Total Expenditures	11,045,560	13,134,641	12,932,620	13,797,298	13,192,727	797,373	14,594,671
<i>Expenditure Per Pupil</i>				15,997	15,296		18,007
Surplus/(Deficit)	416,784	(945,269)	(462,618)	553,392	1,196,162	(1,300,304)	(746,912)
Fund Balances							
Restricted - TABOR	450,000	450,000	373,000	373,000	491,024	118,024	491,024
All Other Fund Balance	3,386,247	2,440,978	2,055,360	2,608,752	3,251,522	(232,481)	2,376,271
Total Fund Balance	3,836,247	2,890,978	2,428,360	2,981,752	3,742,546	(114,457)	2,867,295
Total Expenditures & Fund Balance				16,779,050	16,935,274	682,915	17,461,966

Total Appropriation(Ending Fund Balance + Expense)	\$16,779,050	\$17,461,966
Appropriation Per Pupil	\$ 20,702.10	\$ 21,545

Lake County School District

Revised Budget

General Fund Revenue

FY 2025/26

		Actuals	Actuals	Actuals	Budget	Actuals	FY25 Budget v	Revised Budget
		FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY26 Budget	FY25-26
Local Revenues								
1110	Property Taxes	\$ 5,247,675	\$ 7,760,813	\$ 9,383,002.07	\$ 9,970,903	\$ 10,046,398	\$ (85,952)	\$ 9,884,951
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	\$ 483,296	\$ (55,078)	\$ 358,579
114X	Delinquent Taxes & Interest	\$ 17,224	\$ 5,280	\$ 20,292.33	\$ 13,500	\$ 17,846	\$ 6,500	\$ 20,000
1190	Other Taxes	\$ 78,089	\$ 85,984	\$ 84,243.11	\$ -	\$ 107,369	\$ -	\$ -
1300	Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1400	Transportation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1500	Earnings on Investments	\$ 6,371	\$ 80,689	\$ 94,129.82	\$ 60,000	\$ 73,479	\$ 10,000	\$ 70,000
1700	Pupil Activity Fees	\$ 10,970	\$ 10,752	\$ 12,123.50	\$ 13,000	\$ 13,418	\$ (5,000)	\$ 8,000
1800	Community Services Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19XX	Other Local Revenues	\$ 242,894	\$ 258,052	\$ 187,195.77	\$ 371,850	\$ 243,908	\$ (119,866)	\$ 251,984
Total Local Revenues		\$ 6,712,590	\$ 9,261,545	\$ 10,971,641	\$ 12,710,693	\$ 12,853,497	\$ (222,019)	\$ 12,488,674
Intermediate Revenue								
2010	Mineral Lease	\$ 10,532	\$ 19,849	\$ 33,098	\$ 18,207	\$ 18,207	\$ 148,793	\$ 167,000
	Other Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue		\$ 10,532	\$ 19,849	\$ 33,098	\$ 18,207	\$ 18,207	\$ 148,793	\$ 167,000
State Revenue								
3110	State Equalization	\$ 3,539,388	\$ 1,757,118	\$ 492,393	\$ 1,334,596	\$ 1,334,597	\$ (51,035)	\$ 1,283,561
3119	SB21-053 COVID-19 State Share Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3120	Career & Technical Education	\$ 47,106	\$ 39,640	\$ 46,786	\$ 58,615	\$ 50,244	\$ 1,791	\$ 60,406
3130	Special Education	\$ 335,272	\$ 392,413	\$ 407,102	\$ 445,803	\$ 445,803	\$ 25,276	\$ 471,079
3139	State ELPA: Professional Development a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3140	English Language Proficiency	\$ 58,175	\$ 64,048	\$ 80,289	\$ 82,186	\$ 82,186	\$ (9,894)	\$ 72,292
3150	Gifted & Talented	\$ 17,466	\$ 16,715	\$ 15,563	\$ 18,965	\$ 17,543	\$ (4,643)	\$ 14,322
3160	Transportation	\$ 94,320	\$ 72,979	\$ 77,781	\$ 71,000	\$ 71,070	\$ 4,479	\$ 75,479
3183	Expelled and At Risk Students	\$ 2,000	\$ 1,897	\$ -	\$ 2,218	\$ -	\$ (2,218)	\$ -
3285	BOCES Grant Writer	\$ -	\$ -	\$ -	\$ -	\$ 2,634	\$ 2,610	\$ 2,610
3210	Stipends for National Board Certified Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3218	School Health Professional Grant	\$ -	\$ -	\$ 2,256	\$ -	\$ -	\$ -	\$ -
3228	Gifted Education Universal Screening an	\$ 2,701	\$ 3,329	\$ 4,858	\$ 7,183	\$ 3,434	\$ 1,114	\$ 8,297
3230	Small & Large Rural	\$ 388,097	\$ 445,963	\$ 381,214	\$ -	\$ -	\$ -	\$ -
3235	At-Risk Funding	\$ 7,185	\$ 6,804	\$ 5,958	\$ 5,957	\$ 6,775	\$ (457)	\$ 5,500
3237	Career Success Pilot Program Incentives	\$ -	\$ 4,030	\$ 2,650	\$ 73,722	\$ 5,096	\$ 2,344	\$ 76,066
3259	Read Act	\$ 9,509	\$ 70,459	\$ 33,315	\$ 45,979	\$ 45,979	\$ (6,876)	\$ 39,103
3281	One-Time Mitigation At-Risk Funding	\$ 189,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3291		\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
3898	On-Behalf Payment	\$ 193,611	\$ 521,700	\$ 45,319	\$ 193,692	\$ 171,922	\$ -	\$ 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)
	Other State	\$ -	\$ -	\$ -	\$ 625	\$ 625	\$ (625)	\$ -
Total State Revenues		\$ 4,883,878	\$ 3,397,096	\$ 1,623,764	\$ 2,293,823	\$ 2,191,189	\$ (38,134)	\$ 2,255,689
Federal Revenue								
4649	SNAP: P-EBT mini Grants	\$ 614	\$ 628	\$ 653	\$ -	\$ -	\$ -	\$ -
9003	Medicaid Reimbursement	\$ 140,025	\$ 165,343	\$ 182,475	\$ 140,000	\$ 219,179	\$ 5,000	\$ 145,000
6027	ARP: Special Education	\$ 37,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4646	Summer EBT	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -
7665	National Forest Land Payments	\$ -	\$ -	\$ 100,550	\$ 100,550	\$ 28,543	\$ 74,450	\$ 175,000
4027	Title Vlb (Special Education)	\$ 157,893	\$ 156,231	\$ 212,021	\$ 203,846	\$ 203,846	\$ (5,336)	\$ 198,510
	Other Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Revenues		\$ 336,168	\$ 322,201	\$ 496,499	\$ 444,396	\$ 451,568	\$ 74,114	\$ 518,510
Transfers/Allocations								
5819	Preschool	\$ (267,744)	\$ (319,814)	\$ -	\$ -	\$ -	\$ -	\$ -
5221	Food Service	\$ (26,566)	\$ (48,484)	\$ (230,000)	\$ (230,000)	\$ (230,000)	\$ (92,179)	\$ (322,179)
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)	\$ (362,412)	\$ (846,366)	\$ (1,259,936)
5264	Insurance Reserve	\$ -	\$ -	\$ (366,000)	\$ (472,859)	\$ (533,158)	\$ 472,859	\$ -
Total Transfers/Allocations		\$ (480,825)	\$ (811,319)	\$ (655,000)	\$ (1,116,429)	\$ (1,125,570)	\$ (465,686)	\$ (1,582,115)
Total Revenues		\$ 11,462,344	\$ 12,189,372	\$ 12,470,001	\$ 14,350,690	\$ 14,388,890	\$ (502,932)	\$ 13,847,759

Lake County School District

Revised Budget

General Fund Expenditures

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Instruction (0000 - 1600)							
01XX Salaries	3,166,346	3,474,112	3,646,814	3,831,281	3,767,438	394,740	4,226,021
02XX Employee Benefits	1,228,423	1,522,191	1,283,302	1,413,938	1,385,053	225,596	1,639,534
03XX Professional Services	262,257	449,012	358,079	418,000	294,756	(32,092)	385,908
04XX Property Services	1,173	2,741	836	1,800	5,123	2,000	3,800
05XX Other Services	377,502	422,370	512,793	608,825	456,459	(168,313)	440,512
06XX Supplies & Materials	202,065	296,694	195,440	297,406	152,925	(71,739)	225,667
07XX Equipment	856	7,846	1,471	4,000	405	(300)	3,700
08XX Other Objects	2,685	3,448	1,977	2,750	2,386	950	3,700
09XX Other Uses	0	0	0	0	0	0	0
Total Instruction	5,241,307	6,178,414	6,000,713	6,578,000	6,064,545	350,842	6,928,842
Special Education (17)							
01XX Salaries	702,451	922,527	855,860	960,930	928,446	70,904	1,031,834
02XX Employee Benefits	277,916	342,568	309,863	362,572	342,458	49,465	412,037
03XX Professional Services	83,593	17,851	307,784	60,000	95,498	89,654	149,654
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	83	498	624	500	0	0	500
06XX Supplies & Materials	2,902	5,283	3,468	5,575	2,724	(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	1,369,126	208,798	1,598,375
Cocurricular Education (18, 19, 20)							
01XX Salaries	170,025	187,959	205,297	210,265	201,647	13,677	223,942
02XX Employee Benefits	38,110	42,332	45,785	57,610	56,089	4,058	61,668
03XX Professional Services	10,633	23,589	25,614	25,680	25,341	4,710	30,390
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	70,637	79,987	75,504	83,700	80,500	(13,054)	70,646
06XX Supplies & Materials	17,178	28,058	29,796	25,000	32,215	5,637	30,637
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	7,393	8,651	8,168	9,000	9,989	2,000	11,000
09XX Other Uses	0	0	0	0	0	0	0
Total Career & Technical Education	313,976	370,575	390,164	411,255	405,782	17,028	428,283
Student Support Svcs (21)							
01XX Salaries	108,629	205,111	202,029	327,313	299,682	(83,510)	243,803
02XX Employee Benefits	74,186	145,032	112,627	162,307	134,965	(50,969)	111,338
03XX Professional Services	8,395	5,731	3,184	3,500	2,964	0	3,500
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	484	5,648	2,387	5,375	959	(1,375)	4,000
06XX Supplies & Materials	2,817	1,838	6,697	13,925	4,193	(6,175)	7,750
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	194,511	363,359	326,924	512,419	442,763	(142,028)	370,391
Instr Staff Support Svcs (22)							
01XX Salaries	165,916	166,186	165,857	144,368	143,124	(5,781)	138,587
02XX Employee Benefits	52,806	55,031	46,849	45,171	40,748	11,712	56,883
03XX Professional Services	30,310	40,408	49,287	51,218	34,134	2,502	53,720
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	102,349	5,356	100,600
07XX Equipment	4,211	(2,718)	1,660	1,500	3,209	(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	310,381	328,834	362,590	337,501	323,564	13,289	350,790

Lake County School District

Revised Budget

General Fund Expenditures

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
General Administration (23)							
01XX Salaries	254,897	228,451	184,252	231,224	230,099	(25,444)	205,780
02XX Employee Benefits	100,961	140,223	61,162	96,020	82,734	1,879	97,899
03XX Professional Services	10,292	3,307	13,724	8,000	8,636	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	31,333	8,800	38,300
06XX Supplies & Materials	3,688	11,391	28,308	24,450	12,110	(9,500)	14,950
07XX Equipment	0	0	0	0	577	100	100
08XX Other Objects	15,943	35,456	16,325	16,750	22,232	21,550	38,300
09XX Other Uses	0	0	0	0	0	0	0
Total General Administration	423,524	451,674	354,553	405,944	387,721	(1,015)	404,929
School Administration (24)							
01XX Salaries	647,222	892,925	824,253	795,914	811,870	102,349	898,263
02XX Employee Benefits	223,549	291,459	287,715	293,246	291,500	47,070	340,316
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	390	(437)	0
06XX Supplies & Materials	10,087	9,692	9,876	13,000	9,439	500	13,500
07XX Equipment	0	0	0	200	78	0	200
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total School Administration	881,963	1,194,076	1,121,844	1,102,797	1,113,278	149,482	1,252,279
Business Services (25)							
01XX Salaries	178,234	184,796	181,125	185,706	188,276	13,220	198,926
02XX Employee Benefits	70,838	86,381	68,885	67,472	64,776	10,597	78,069
03XX Professional Services	13,142	18,808	25,141	33,414	43,825	28,086	61,500
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	14,267	9,033	6,039	2,500	4,192	2,000	4,500
06XX Supplies & Materials	181	622	0	200	0	0	200
07XX Equipment	0	0	0	200	1,053	(100)	100
08XX Other Objects	544	242	1,218	1,800	978	(1,000)	800
09XX Other Uses	0	0	0	0	0	0	0
Total Business Services	277,206	299,882	282,409	291,292	303,100	52,803	344,095
Maintenance & Operations (26)							
01XX Salaries	527,580	660,728	793,535	733,305	734,505	13,151	746,456
02XX Employee Benefits	248,758	315,031	277,133	288,410	288,757	17,917	306,327
03XX Professional Services	120,176	112,518	122,439	120,000	128,152	55,000	175,000
04XX Property Services	119,039	114,295	126,343	148,000	144,846	15,500	163,500
05XX Other Services	561	0	0	0	0	800	800
06XX Supplies & Materials	407,872	506,794	431,490	483,500	464,158	8,500	492,000
07XX Equipment	8,920	15,528	1,099	8,500	5,105	(3,500)	5,000
08XX Other Objects	0	0	0	0	0	3,000	3,000
09XX Other Uses	0	0	0	0	0	0	0
Total Maintenance & Operations	1,432,906	1,724,894	1,752,039	1,781,715	1,765,524	110,368	1,892,083
Student Transportation (27)							
01XX Salaries	230,568	234,644	230,171	225,273	224,936	51,819	277,092
02XX Employee Benefits	128,058	147,947	122,169	130,449	121,445	(9,440)	121,009
03XX Professional Services	4,340	2,157	10,614	20,000	16,161	(10,000)	10,000
04XX Property Services	36,713	30,754	48,559	120,000	165,867	(74,000)	46,000
05XX Other Services	680	1,811	300	0	156	1,000	1,000
06XX Supplies & Materials	26,275	29,998	20,349	26,000	21,821	500	26,500
07XX Equipment	0	0	0	500	0	(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	426,633	447,310	432,162	522,222	550,386	(40,421)	481,801

Lake County School District

Revised Budget

General Fund Expenditures

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Central Services (28)							
01XX Salaries	100,591	80,308	81,506	81,506	82,346	7,078	88,584
02XX Employee Benefits	31,436	29,892	32,240	33,069	33,312	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	351,281	(10,000)	340,000
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	463,962	453,383	428,905	464,575	466,939	9,633	474,208
Non-instructional Services (31)							
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	21,880	21,880
09XX Other Uses	0	0	0	0	0	35,023	35,023
Total Property Services	0	0	0	0	0	56,903	56,903
Total Expenditures	\$11,045,560	\$13,134,641	\$12,932,620	\$13,797,298	\$13,192,727	\$797,373	\$14,594,671

Lake County School District

Revised Budget

General Fund Detail Budgets

FY 2025/26

Program: 0010-1699 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	Actuals	Actuals	Budget	Actuals	FY25 Budget v	Revised Budget
	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY26 Budget	FY25-26
Instruction							
011X Salaries	\$ 2,526,484	\$ 3,059,929	\$ 3,220,657	\$3,054,104	\$ 3,021,143	\$ 342,496	\$ 3,396,600
01XX Supplemental Pay & Stipends	\$ 639,862	\$ 414,183	\$ 426,158	\$ 777,178	\$ 746,295	\$ 52,243	\$ 829,421
02XX Employee Benefits	\$ 1,228,423	\$ 1,522,191	\$ 1,283,302	\$1,413,938	\$ 1,385,053	\$ 225,596	\$ 1,639,534
03XX Professional Services	\$ 262,257	\$ 449,012	\$ 358,079	\$ 418,000	\$ 294,756	\$ (32,092)	\$ 385,908
04XX Property Services	\$ 1,173	\$ 2,741	\$ 836	\$ 1,800	\$ 5,123	\$ 2,000	\$ 3,800
05XX Other Services	\$ 377,502	\$ 422,370	\$ 512,793	\$ 608,825	\$ 456,459	\$ (168,313)	\$ 440,512
06XX Supplies & Materials	\$ 202,065	\$ 296,694	\$ 195,440	\$ 297,406	\$ 152,925	\$ (71,739)	\$ 225,667
07XX Equipment	\$ 856	\$ 7,846	\$ 1,471	\$ 4,000	\$ 405	\$ (300)	\$ 3,700
08XX Other Objects	\$ 2,685	\$ 3,448	\$ 1,977	\$ 2,750	\$ 2,386	\$ 950	\$ 3,700
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction	\$ 5,241,307	\$ 6,178,414	\$ 6,000,713	\$6,578,000	\$ 6,064,545	\$ 350,842	\$ 6,928,842

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				52.47	-0.52	51.95
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	0.00	+0.00	0.00
4XX Classified - Instructional	Data Not Available	Data Not Available	Data Not Available	7.67	+1.60	9.27
5XX Classified - School Admin				0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Total FTE	N/A	N/A	N/A	60.14	+1.08	61.22

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

Program: 1700 Instruction - Special Education
Program Budget Manager:

Program Description:

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

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Special Education							
011X Salaries	\$ 702,451	\$ 922,527	\$ 855,860	\$ 960,930	\$ 928,446	\$ 70,904	\$ 1,031,834
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 277,916	\$ 342,568	\$ 309,863	\$ 362,572	\$ 342,458	\$ 49,465	\$ 412,037
03XX Professional Services	\$ 83,593	\$ 17,851	\$ 307,784	\$ 60,000	\$ 95,498	\$ 89,654	\$ 149,654
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 83	\$ 498	\$ 624	\$ 500	\$ -	\$ -	\$ 500
06XX Supplies & Materials	\$ 2,902	\$ 5,283	\$ 3,468	\$ 5,575	\$ 2,724	\$ (1,225)	\$ 4,350
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Special Education	\$1,066,945	\$ 1,288,727	\$ 1,477,599	\$1,389,577	\$ 1,369,126	\$ 208,798	\$ 1,598,375

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				11.92	-2.50	9.42
3XX Non-Teaching Professionals				0.00	+0.00	0.00
4XX Classified - Instructional	Data Not Available	Data Not Available	Data Not Available	9.58	+2.18	11.76
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	+0.18	21.68

Lake County School District

Revised 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.

	Actuals	Actuals	Actuals	Budget	Actuals	FY25 Budget v	Revised Budget
	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY26 Budget	FY25-26
Cocurricular Education (18, 19, 20)							
011X Salaries	\$ 170,025	\$ 187,959	\$ 205,297	\$ 210,265	\$ 201,647	\$ 13,677	\$ 223,942
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 38,110	\$ 42,332	\$ 45,785	\$ 57,610	\$ 56,089	\$ 4,058	\$ 61,668
03XX Professional Services	\$ 10,633	\$ 23,589	\$ 25,614	\$ 25,680	\$ 25,341	\$ 4,710	\$ 30,390
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 70,637	\$ 79,987	\$ 75,504	\$ 83,700	\$ 80,500	\$ (13,054)	\$ 70,646
06XX Supplies & Materials	\$ 17,178	\$ 28,058	\$ 29,796	\$ 25,000	\$ 32,215	\$ 5,637	\$ 30,637
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 7,393	\$ 8,651	\$ 8,168	\$ 9,000	\$ 9,989	\$ 2,000	\$ 11,000
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cocurricular Education	\$ 313,976	\$ 370,575	\$ 390,164	\$ 411,255	\$ 405,782	\$ 17,028	\$ 428,283

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

Revised Budget

General Fund Detail Budgets

FY 2025/26

Program: 2100 Student Support Services

Program Budget Manager:

Program Description:

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

	Actuals			Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
	FY 21-22	FY 22-23	FY 23-24				
Student Support Services (21)							
011X Salaries	\$ 108,554	\$ 205,111	\$ 202,029	\$ 327,313	\$ 299,682	\$ (83,510)	\$ 243,803
01XX Supplemental Pay & Stipends	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 74,186	\$ 145,032	\$ 112,627	\$ 162,307	\$ 134,965	\$ (50,969)	\$ 111,338
03XX Professional Services	\$ 8,395	\$ 5,731	\$ 3,184	\$ 3,500	\$ 2,964	\$ -	\$ 3,500
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 484	\$ 5,648	\$ 2,387	\$ 5,375	\$ 959	\$ (1,375)	\$ 4,000
06XX Supplies & Materials	\$ 2,817	\$ 1,838	\$ 6,697	\$ 13,925	\$ 4,193	\$ (6,175)	\$ 7,750
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Student Support Services	\$ 194,511	\$ 363,359	\$ 326,924	\$ 512,419	\$ 442,763	\$ (142,028)	\$ 370,391

Staff FTE:

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				2.85	-0.31	2.54
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	1.98	-0.93	1.05
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	-3.76	3.74

Lake County School District

Revised 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.

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Instruct Support Services (22)							
011X Salaries	\$ 165,916	\$ 166,186	\$ 159,307	\$ 136,868	\$ 136,324	\$ (5,781)	\$ 131,087
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ 6,550	\$ 7,500	\$ 6,800	\$ -	\$ 7,500
02XX Employee Benefits	\$ 52,806	\$ 55,031	\$ 46,849	\$ 45,171	\$ 40,748	\$ 11,712	\$ 56,883
03XX Professional Services	\$ 30,310	\$ 40,408	\$ 49,287	\$ 51,218	\$ 34,134	\$ 2,502	\$ 53,720
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ 57,138	\$ 69,927	\$ 98,937	\$ 95,244	\$ 102,349	\$ 5,356	\$ 100,600
07XX Equipment	\$ 4,211	\$ (2,718)	\$ 1,660	\$ 1,500	\$ 3,209	\$ (500)	\$ 1,000
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Student Support Services	\$ 310,381	\$ 328,834	\$ 362,590	\$ 337,501	\$ 323,564	\$ 13,289	\$ 350,790

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

Revised 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.

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
General Administration (23)							
011X Salaries	\$ 254,897	\$ 228,451	\$ 184,252	\$ 231,224	\$ 230,099	\$ (25,444)	\$ 205,780
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 100,961	\$ 140,223	\$ 61,162	\$ 96,020	\$ 82,734	\$ 1,879	\$ 97,899
03XX Professional Services	\$ 10,292	\$ 3,307	\$ 13,724	\$ 8,000	\$ 8,636	\$ 1,600	\$ 9,600
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 37,743	\$ 32,846	\$ 50,782	\$ 29,500	\$ 31,333	\$ 8,800	\$ 38,300
06XX Supplies & Materials	\$ 3,688	\$ 11,391	\$ 28,308	\$ 24,450	\$ 12,110	\$ (9,500)	\$ 14,950
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ 577	\$ 100	\$ 100
08XX Other Objects	\$ 15,943	\$ 35,456	\$ 16,325	\$ 16,750	\$ 22,232	\$ 21,550	\$ 38,300
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Administration	\$ 423,524	\$ 451,674	\$ 354,553	\$ 405,944	\$ 387,721	\$ (1,015)	\$ 404,929

Staff FTE:

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

Lake County School District

Revised 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.

	Actuals	Actuals	Actuals	Budget	Actuals	FY25 Budget v	Revised Budget
	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY26 Budget	FY25-26
School Administration (24)							
011X Salaries	\$ 647,222	\$ 892,925	\$ 824,253	\$ 795,914	\$ 811,870	\$ 102,349	\$ 898,263
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 223,549	\$ 291,459	\$ 287,715	\$ 293,246	\$ 291,500	\$ 47,070	\$ 340,316
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 1,106	\$ -	\$ -	\$ 437	\$ 390	\$ (437)	\$ -
06XX Supplies & Materials	\$ 10,087	\$ 9,692	\$ 9,876	\$ 13,000	\$ 9,439	\$ 500	\$ 13,500
07XX Equipment	\$ -	\$ -	\$ -	\$ 200	\$ 78	\$ -	\$ 200
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction	\$ 881,963	\$ 1,194,076	\$ 1,121,844	\$1,102,797	\$ 1,113,278	\$ 149,482	\$ 1,252,279

Staff FTE:

1XX Administrators				6.51	+0.49	7.00
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	Data Not Available	Data Not Available	Data Not Available	0.00	+0.00	0.00
5XX Classified - School Admin				7.50	-0.50	7.00
6XX Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Total FTE	N/A	N/A	N/A	14.01	-0.01	14.00

Lake County School District

Revised 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.

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Business Services (25)							
011X Salaries	\$ 178,234	\$ 184,796	\$ 181,125	\$ 185,706	\$ 188,276	\$ 13,220	\$ 198,926
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 70,838	\$ 86,381	\$ 68,885	\$ 67,472	\$ 64,776	\$ 10,597	\$ 78,069
03XX Professional Services	\$ 13,142	\$ 18,808	\$ 25,141	\$ 33,414	\$ 43,825	\$ 28,086	\$ 61,500
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 14,267	\$ 9,033	\$ 6,039	\$ 2,500	\$ 4,192	\$ 2,000	\$ 4,500
06XX Supplies & Materials	\$ 181	\$ 622	\$ -	\$ 200	\$ -	\$ -	\$ 200
07XX Equipment	\$ -	\$ -	\$ -	\$ 200	\$ 1,053	\$ (100)	\$ 100
08XX Other Objects	\$ 544	\$ 242	\$ 1,218	\$ 1,800	\$ 978	\$ (1,000)	\$ 800
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Business Services	\$ 277,206	\$ 299,882	\$ 282,409	\$ 291,292	\$ 303,100	\$ 52,803	\$ 344,095

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

Revised 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	FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Maintenance & Operations (26)							
011X Salaries	\$ 527,470	\$ 660,728	\$ 793,535	\$ 733,305	\$ 734,505	\$ 13,151	\$ 746,456
01XX Supplemental Pay & Stipends	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 248,758	\$ 315,031	\$ 277,133	\$ 288,410	\$ 288,757	\$ 17,917	\$ 306,327
03XX Professional Services	\$ 120,176	\$ 112,518	\$ 122,439	\$ 120,000	\$ 128,152	\$ 55,000	\$ 175,000
04XX Property Services	\$ 119,039	\$ 114,295	\$ 126,343	\$ 148,000	\$ 144,846	\$ 15,500	\$ 163,500
05XX Other Services	\$ 561	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800
06XX Supplies & Materials	\$ 407,872	\$ 506,794	\$ 431,490	\$ 483,500	\$ 464,158	\$ 8,500	\$ 492,000
07XX Equipment	\$ 8,920	\$ 15,528	\$ 1,099	\$ 8,500	\$ 5,105	\$ (3,500)	\$ 5,000
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance & Operations	\$1,432,906	\$ 1,724,894	\$ 1,752,039	\$ 1,781,715	\$ 1,765,524	\$ 110,368	\$ 1,892,083

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	-0.50	1.62
4XX Classified - Instructional				0.00	+0.00	0.00
5XX Classified - School Admin				0.00	+0.23	0.23
6XX Classified - Maint, Oper & Trans				12.92	-0.08	12.84
Total FTE	N/A	N/A	N/A	15.04	-0.35	14.69

Lake County School District

Revised 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	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Transportation (27)							
011X Salaries	\$ 230,568	\$ 234,644	\$ 230,171	\$ 225,273	\$ 224,936	\$ 51,819	\$ 277,092
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 128,058	\$ 147,947	\$ 122,169	\$ 130,449	\$ 121,445	\$ (9,440)	\$ 121,009
03XX Professional Services	\$ 4,340	\$ 2,157	\$ 10,614	\$ 20,000	\$ 16,161	\$ (10,000)	\$ 10,000
04XX Property Services	\$ 36,713	\$ 30,754	\$ 48,559	\$ 120,000	\$ 165,867	\$ (74,000)	\$ 46,000
05XX Other Services	\$ 680	\$ 1,811	\$ 300	\$ -	\$ 156	\$ 1,000	\$ 1,000
06XX Supplies & Materials	\$ 26,275	\$ 29,998	\$ 20,349	\$ 26,000	\$ 21,821	\$ 500	\$ 26,500
07XX Equipment	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (300)	\$ 200
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transportation	\$ 426,633	\$ 447,310	\$ 432,162	\$ 522,222	\$ 550,386	\$ (40,421)	\$ 481,801

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	-0.42	7.51
Total FTE	N/A	N/A	N/A	8.93	-0.42	8.51

Lake County School District

Revised 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.

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Central Services (28)							
011X Salaries	\$ 100,591	\$ 80,308	\$ 81,506	\$ 81,506	\$ 82,346	\$ 7,078	\$ 88,584
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 31,436	\$ 29,892	\$ 32,240	\$ 33,069	\$ 33,312	\$ 12,555	\$ 45,624
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 331,935	\$ 343,184	\$ 315,159	\$ 350,000	\$ 351,281	\$ (10,000)	\$ 340,000
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Central Services	\$ 463,962	\$ 453,383	\$ 428,905	\$ 464,575	\$ 466,939	\$ 9,633	\$ 474,208

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

Revised 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.

	Actuals			Budget			
	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Community Services (3000)							
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

Revised Budget

General Fund Detail Budgets

FY 2025/26

Program: 4000 & 5000 Property Services & Other Uses
 Program Budget Manager:

Program Description:

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

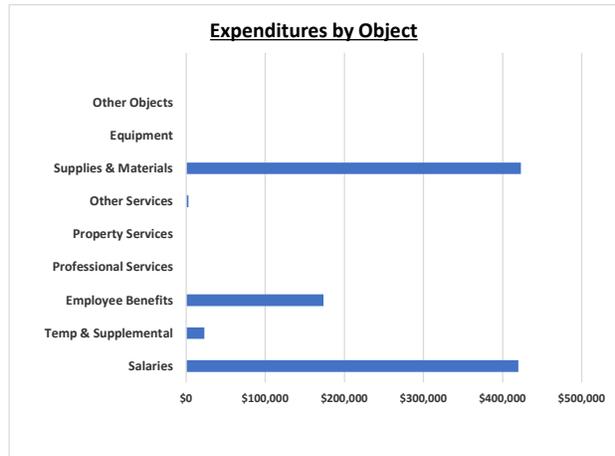
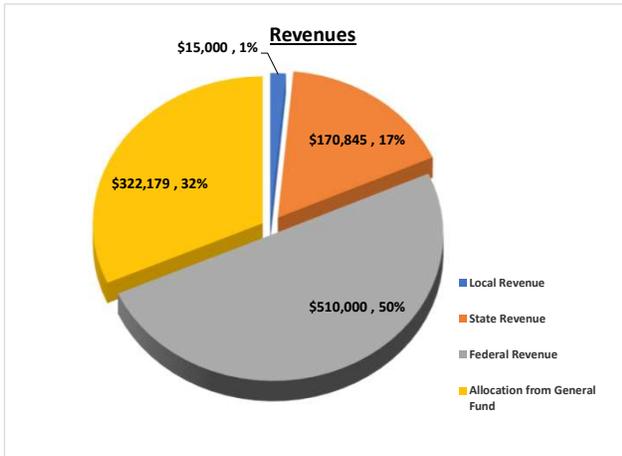
	Actuals	Actuals	Actuals	Budget	Actuals	FY25 Budget v	Revised Budget
	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY26 Budget	FY25-26
Property Services (40)							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,880	\$ 21,880
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,023	\$ 35,023
Total Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,903	\$ 56,903

Staff FTE:

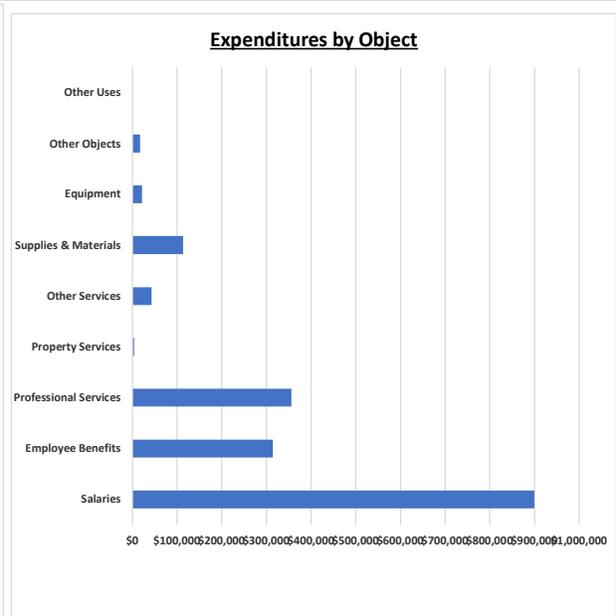
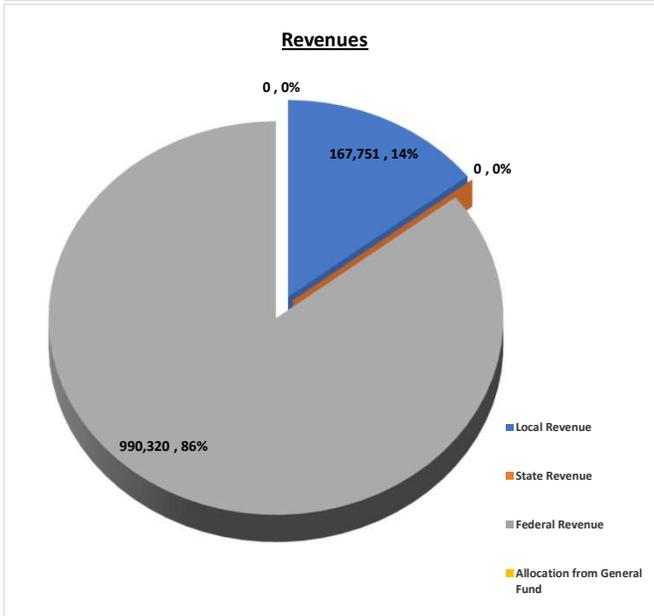
1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)				0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	0.00	+0.00	0.00
4XX Classified - Instructional				0.00	+0.00	0.00
5XX Classified - School Admin				0.00	+0.00	0.00
6XX Classified - 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
Revised Budget
Other Fund Graphs
FY 2025/26

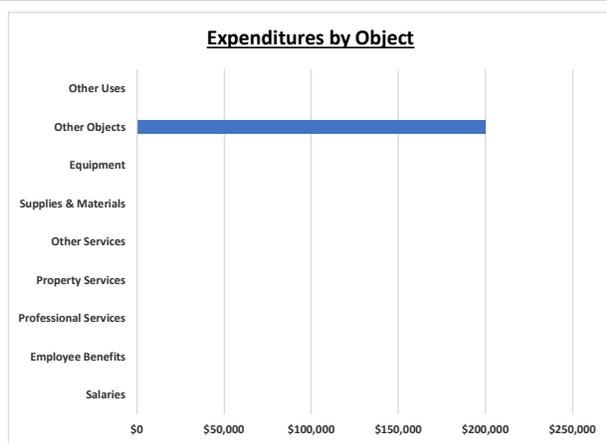
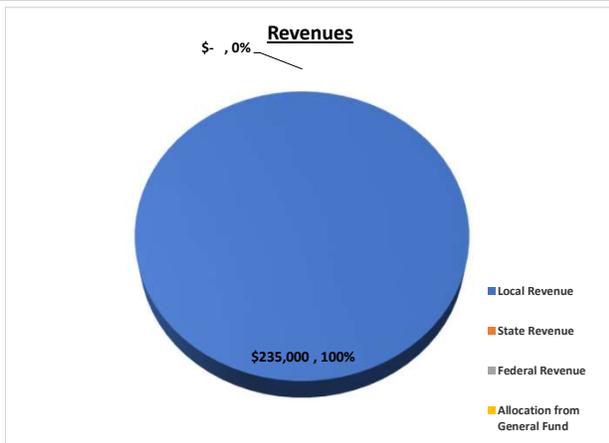
Food Services Fund



DPGF Grants Fund

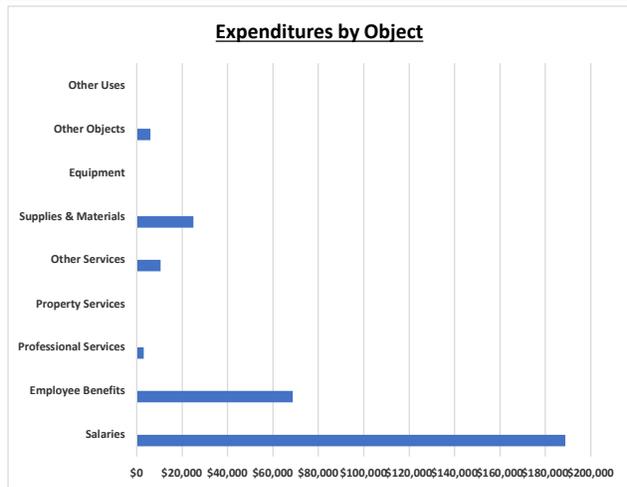
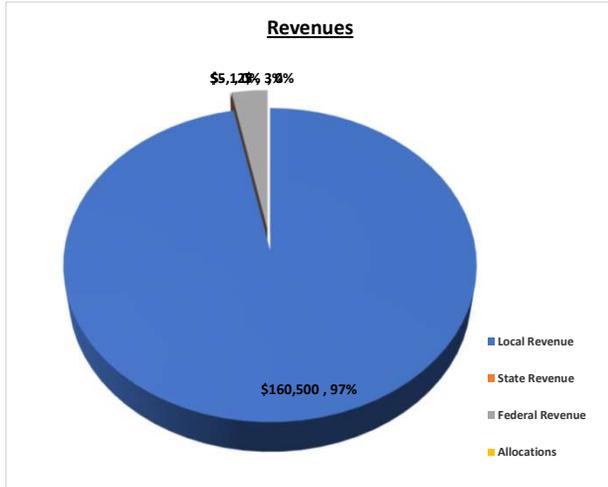


Student Activity Fund

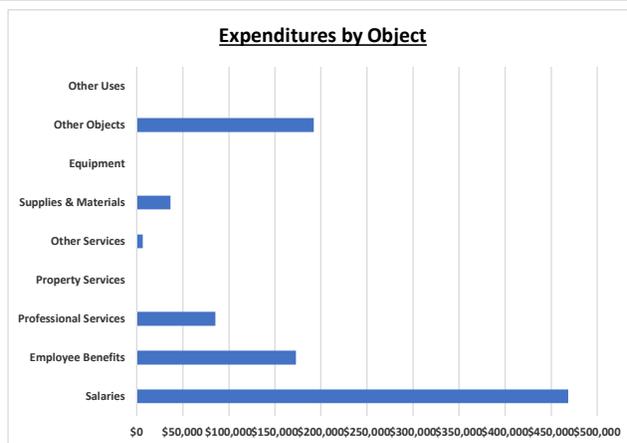
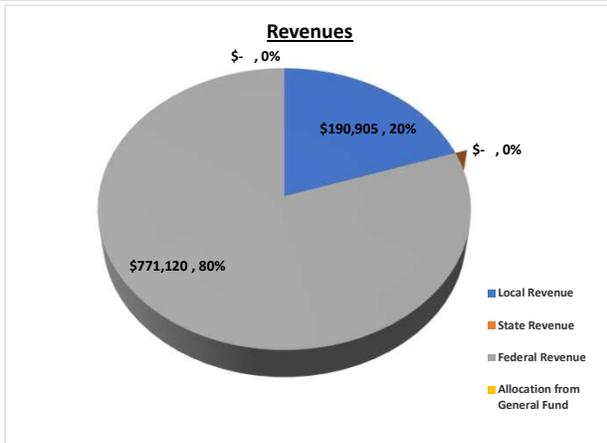


Lake County School District
Revised Budget
Other Fund Graphs
FY 2025/26

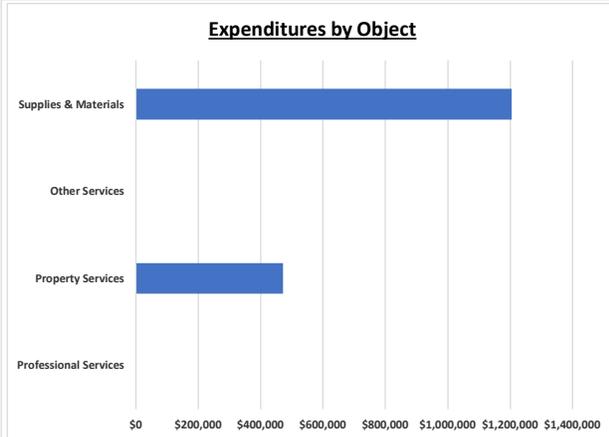
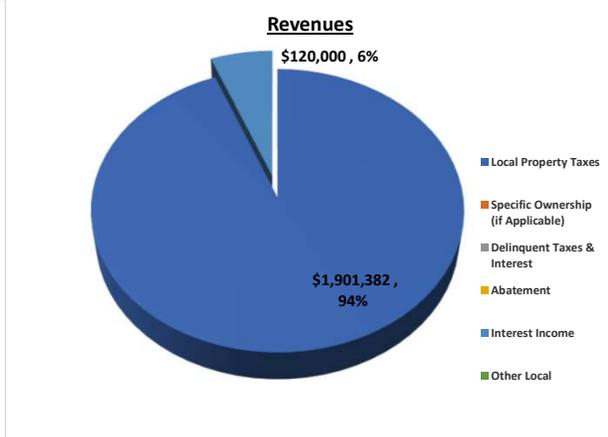
The Center Fund



Headstart Fund

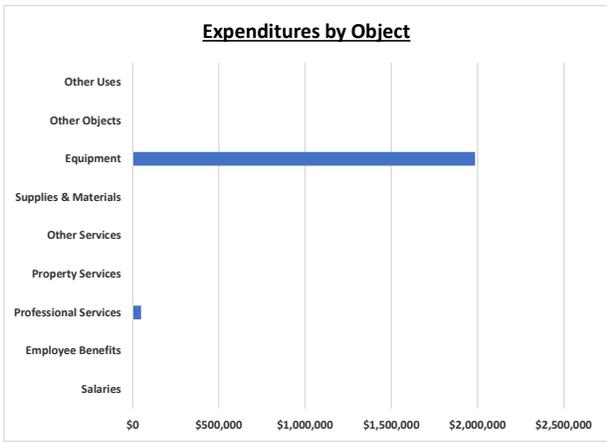
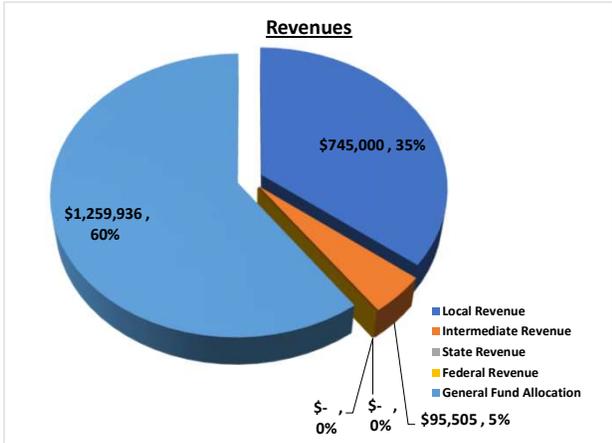


Bond Redemption Fund



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

Capital Reserve Fund



Lake County School District

Revised Budget

Preschool Fund (19)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised 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	\$ 77,264	\$ 75,206	\$ 14,736	\$ 92,000
3010-3897 UPK Revenue	\$ -	\$ -	\$ 370,993	\$ 344,000	\$ 354,168	\$ (104,000)	\$ 240,000
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	\$ 421,264	\$ 429,374	\$ (89,264)	\$ 332,000
Total Resources Available	\$ 284,141	\$ 366,534	\$ 501,436	\$ 502,484	\$ 510,594	\$ (170,484)	\$ 332,000
Preschool Expenditures							
011X Salaries	\$ 135,234	\$ 163,077	\$ 265,434	\$ 291,864	\$ 321,497	\$ (72,058)	\$ 219,806
01XX Temp Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 53,698	\$ 62,605	\$ 108,475	\$ 162,322	\$ 104,938	\$ (81,977)	\$ 80,345
03XX Purchased Services	\$ -	\$ -	\$ 5,204	\$ 3,000	\$ 5,318	\$ -	\$ 3,000
04XX Purch Property Services	\$ 19,119	\$ 18,639	\$ 12,851	\$ 6,500	\$ 17,787	\$ 1,000	\$ 7,500
05XX Other Purch Svcs	\$ 218	\$ 2,754	\$ 404	\$ 200	\$ 57	\$ -	\$ 200
06XX Supplies & Materials	\$ 16,815	\$ 19,058	\$ 27,848	\$ 38,600	\$ 60,998	\$ (17,451)	\$ 21,149
07XX Equipment & Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other & Indirect Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses/Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 225,084	\$ 266,133	\$ 420,216	\$ 502,486	\$ 510,596	\$ (170,486)	\$ 332,000
Surplus/(Deficit)	\$ 42,661	\$ 53,681	\$ (19,180)	\$ (81,222)	\$ (81,222)	\$ 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)	\$ (81,220)	\$ (81,220)	\$ 81,220	\$ -
Total Ending Fund Balance	\$ 59,058	\$ 100,401	\$ 81,220	\$ 0	\$ 0	\$ (0)	\$ -

Total Appropriation(Ending Fund Balance + Expense)

\$ 502,486

\$ 332,000

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	Data Not Available	Data Not Available	Data Not Available	5.17	-0.22	4.95
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	+0.58	6.00

Lake County School District

Revised Budget

Food Service Fund (21)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Beginning Fund Balance							
6710 Unspendable (Inventory)	\$ 6,443	\$ 6,380	\$ 5,105	\$ 5,201	\$ 5,201	\$ 69	\$ 5,270
6760 Restricted Fund Balance	\$ 197,480	\$ 202,123	\$ (5,105)	\$ (9,796)	\$ (9,796)	\$ 59,093	\$ 49,297
Total Beginning Fund Balance	\$ 203,923	\$ 208,503	\$ (0)	\$ (4,595)	\$ (4,595)	\$ 59,162	\$ 54,567
Revenues							
1XXX Local Revenue	\$ 20,730	\$ 136,909	\$ 41,860	\$ 29,000	\$ 25,835	\$ (14,000)	\$ 15,000
3XXX State Revenue	\$ 8,699	\$ 14,594	\$ 191,541	\$ 166,913	\$ 165,632	\$ 3,932	\$ 170,845
4XXX Federal Revenue	\$ 803,514	\$ 500,323	\$ 532,473	\$ 493,000	\$ 550,645	\$ 17,000	\$ 510,000
5210 Allocation from General Fund	\$ 26,566	\$ 48,484	\$ 230,000	\$ 230,000	\$ 230,000	\$ 92,179	\$ 322,179
Total Revenues	\$ 859,509	\$ 700,310	\$ 995,873	\$ 918,913	\$ 972,112	\$ 99,111	\$ 1,018,024
Total Resources Available	\$ 1,063,432	\$ 908,813	\$ 995,873	\$ 914,318	\$ 967,517	\$ 158,273	\$ 1,072,591
Expenditures							
011X Salaries	\$ 293,451	\$ 328,747	\$ 378,600	\$ 320,085	\$ 368,496	\$ 99,556	\$ 419,641
01XX Temp & Supplemental	\$ 59,944	\$ 59,594	\$ 26,841	\$ 24,000	\$ 18,871	\$ (1,000)	\$ 23,000
02XX Employee Benefits	\$ 141,715	\$ 161,786	\$ 174,844	\$ 147,202	\$ 156,056	\$ 26,331	\$ 173,533
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 2,424	\$ 1,783	\$ 1,646	\$ 1,700	\$ 839	\$ 1,300	\$ 3,000
06XX Supplies & Materials	\$ 356,695	\$ 356,833	\$ 418,538	\$ 421,330	\$ 368,687	\$ 1,818	\$ 423,148
07XX Equipment	\$ 700	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ 607	\$ -	\$ (607)	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 854,929	\$ 908,813	\$ 1,000,469	\$ 914,924	\$ 912,950	\$ 127,398	\$ 1,042,322
Surplus/(Deficit)	\$ 4,580	\$ (208,503)	\$ (4,596)	\$ 3,989	\$ 59,162	\$ (28,287)	\$ (24,298)
Fund Balances							
Unspendable (Inventory)	\$ 6,380	\$ 5,105	\$ 5,201	\$ 5,201	\$ 5,270	\$ 69	\$ 5,270
Restricted Fund Balance	\$ 202,123	\$ (5,105)	\$ (9,796)	\$ (5,807)	\$ 49,297	\$ 30,806	\$ 24,999
Total Fund Balance	\$ 208,503	\$ 0	\$ (4,595)	\$ (606)	\$ 54,567	\$ 30,875	\$ 30,269

Total Appropriation(Ending Fund Balance + Expense) \$ 914,318

\$ 1,072,591

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	-0.50	0.50
4XX Classified - Instructional				0.00	+0.00	0.00
5XX Classified - School Admin				0.00	+0.23	0.23
6XX Classified - Maint, Oper & Trans				10.00	+2.00	12.00
Total FTE	N/A	N/A	N/A	11.00	+1.73	12.73

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

		Actuals	Actuals	Actuals	Budget	Actuals	FY25 Budget v	Revised Budget
		FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 24-25	FY26 Budget	FY25-26
Beginning Fund Balance								
Other Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues								
1XXX	Local Revenue	\$ 339,307	\$ 124,406	\$ 15,911	\$ 168,060	\$ 89,853	\$ (309)	\$ 167,751
2XXX	Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3XXX	State Revenue	\$ 513,862	\$ 452,449	\$ 329,290	\$ 761,526	\$ 728,265	\$ (149,500)	\$ 612,026
	5210 Allocation from General Fund	\$ 1,015	\$ 66,987	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue								
4010	Title I	\$ 239,404	\$ 232,047	\$ 219,519	\$ 237,266	\$ 211,619	\$ 11,874	\$ 249,140
4367	Title IIA	\$ 43,267	\$ 37,150	\$ 36,714	\$ 39,733	\$ 39,733	\$ 81	\$ 39,814
4365	Title IIIA	\$ 24,312	\$ 26,696	\$ 27,152	\$ 24,455	\$ 24,455	\$ (3,061)	\$ 21,394
4424	Title IVA	\$ 17,116	\$ 17,910	\$ 17,514	\$ 16,823	\$ 16,823	\$ 99	\$ 16,922
4048	Perkins	\$ 31,607	\$ 29,426	\$ 58,615	\$ 73,745	\$ 48,392	\$ (29,558)	\$ 44,187
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	\$ 84,181	\$ (84,182)	\$ 106,994
4462	ESSER III Rapid Request	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -
4463	ESSER II Late Liquidation	\$ -	\$ -	\$ 36,015	\$ -	\$ -	\$ -	\$ -
5010	ESSA Title I Part A	\$ -	\$ -	\$ -	\$ 50,260	\$ 22,963	\$ (22,963)	\$ 27,297
5196	ESSA McKinney-Vento	\$ 33,807	\$ 54,594	\$ 57,264	\$ 58,620	\$ 58,620	\$ (58,620)	\$ -
5371	CO Comp Literacy	\$ 323,333	\$ 642,249	\$ 543,088	\$ 381,813	\$ 351,841	\$ (351,840)	\$ 29,973
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7839	Preventing School Violence	\$ -	\$ -	\$ -	\$ 29,970	\$ 6,310	\$ 23,720	\$ 53,690
	Other Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,020	\$ 7,020
	Total Federal Funds	\$ 2,358,656	\$ 3,267,623	\$ 2,819,301	\$ 1,850,521	\$ 1,611,597	\$ (860,201)	\$ 990,320
	5210 Allocation from General Fund	\$ 1,015	\$ 66,987	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 3,212,840	\$ 3,911,465	\$ 3,164,502	\$ 2,780,107	\$ 2,429,715	\$ (1,010,010)	\$ 1,770,097
Expenditures								
011X	Salaries	\$ 1,677,219	\$ 1,652,084	\$ 1,522,938	\$ 1,134,160	\$ 989,909	\$ (234,742)	\$ 899,418
02XX	Employee Benefits	\$ 553,958	\$ 537,574	\$ 483,849	\$ 388,389	\$ 339,040	\$ (73,633)	\$ 314,756
03XX	Professional Services	\$ 670,815	\$ 1,012,096	\$ 710,911	\$ 788,667	\$ 719,005	\$ (432,367)	\$ 356,300
04XX	Property Services	\$ 15,000	\$ -	\$ 591	\$ 4,000	\$ 380	\$ -	\$ 4,000
05XX	Other Services	\$ 70,362	\$ 125,463	\$ 89,249	\$ 154,296	\$ 127,443	\$ (111,625)	\$ 42,671
06XX	Supplies & Materials	\$ 184,247	\$ 409,054	\$ 313,225	\$ 288,195	\$ 241,439	\$ (174,539)	\$ 113,656
07XX	Equipment	\$ 41,239	\$ 175,194	\$ 43,738	\$ 22,400	\$ 8,000	\$ (880)	\$ 21,520
08XX	Other Objects	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 17,776	\$ 17,776
09XX	Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ 3,212,840	\$ 3,911,465	\$ 3,164,502	\$ 2,780,107	\$ 2,429,715	\$ (1,010,010)	\$ 1,770,097
Surplus/(Deficit)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances								
Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation(Ending Fund Balance + Expense) \$ 2,780,107 \$ 1,770,097

Staff FTE:

1XX	Administrators				0.00	+0.00	0.00
2XX	Teachers (Licensed)				6.33	-0.96	5.37
3XX	Non-Teaching Professionals				2.62	-0.67	1.95
4XX	Classified - Instructional	Data Not Available	Data Not Available	Data Not Available	5.64	-1.79	3.85
5XX	Classified - School Admin				0.00	+0.00	0.00
6XX	Classified - Maint, Oper & Trans				0.00	+0.00	0.00
	Total FTE	N/A	N/A	N/A	14.58	-3.41	11.17

Lake County School District

Revised Budget

Pupil Activity Fund (23)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ 294,208	\$ 308,089	\$ 332,054	\$ 380,590	\$ 380,590	\$ 33,802	\$ 414,392
Total Beginning Fund Balance	\$ 294,208	\$ 308,089	\$ 332,054	\$ 380,590	\$ 380,590	\$ 33,802	\$ 414,392
Revenues							
1XXX Local Revenue	\$ 166,459	\$ 207,052	\$ 235,195	\$ 380,591	\$ 207,221	\$ (145,591)	\$ 235,000
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 166,459	\$ 207,052	\$ 235,195	\$ 380,591	\$ 207,221	\$ (145,591)	\$ 235,000
Total Resources Available	\$ 460,667	\$ 515,141	\$ 567,249	\$ 761,181	\$ 587,812	\$ (111,789)	\$ 649,392
Expenditures							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ 633	\$ 654	\$ 419	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 16,187	\$ 14,074	\$ 16,191	\$ -	\$ 15,609	\$ -	\$ -
06XX Supplies & Materials	\$ 133,074	\$ 165,739	\$ 168,474	\$ -	\$ 157,811	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 2,684	\$ 2,619	\$ 1,575	\$ 380,591	\$ -	\$ (180,591)	\$ 200,000
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 152,577	\$ 183,086	\$ 186,659	\$ 380,591	\$ 173,420	\$ (180,591)	\$ 200,000
Surplus/(Deficit)	\$ 13,881	\$ 23,966	\$ 48,537	\$ -	\$ 33,801	\$ 35,000	\$ 35,000
Fund Balances							
Fund Balance	\$ 308,089	\$ 332,055	\$ 380,590	\$ 380,590	\$ 414,392	\$ 68,802	\$ 449,392
Ending Fund Balances	\$ 308,089	\$ 332,055	\$ 380,590	\$ 380,590	\$ 414,392	\$ 68,802	\$ 449,392

Total Appropriation(Ending Fund Balance + Expense) **\$ 761,181**

\$ 649,392

Lake County School District

Revised Budget

The Center

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ 28,147	\$ 94,445	\$ 105,722	\$ 291,951	\$ 291,951	\$ 169,049	\$ 461,000
Total Beginning Fund Balance	\$ 28,147	\$ 94,445	\$ 105,722	\$ 291,951	\$ 291,951	\$ 169,049	\$ 461,000
Revenues							
1XXX Local Revenue	\$ 227,854	\$ 347,086	\$ 320,276	\$ 184,771	\$ 208,230	\$ (24,271)	\$ 160,500
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ 39,655	\$ 106,054	\$ 39,503	\$ 15,918	\$ 15,919	\$ (10,791)	\$ 5,127
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 267,508	\$ 453,140	\$ 359,780	\$ 200,689	\$ 224,149	\$ (35,062)	\$ 165,627
Total Resources Available	\$ 295,655	\$ 547,584	\$ 465,501	\$ 492,640	\$ 516,100	\$ 133,987	\$ 626,627
Expenditures							
011X Salaries	\$ 122,082	\$ 244,623	\$ 91,898	\$ 78,172	\$ 16,601	\$ 110,696	\$ 188,868
02XX Employee Benefits	\$ 45,122	\$ 86,415	\$ 22,332	\$ 50,491	\$ 22,339	\$ 18,274	\$ 68,765
03XX Professional Services	\$ 3,442	\$ 3,801	\$ 757	\$ 3,000	\$ 208	\$ -	\$ 3,000
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 11,672	\$ 41,182	\$ 11,131	\$ 46,500	\$ -	\$ (36,000)	\$ 10,500
06XX Supplies & Materials	\$ 10,382	\$ 63,149	\$ 43,658	\$ 16,550	\$ 12,246	\$ 8,450	\$ 25,000
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 8,511	\$ 2,694	\$ 3,775	\$ 5,976	\$ 3,705	\$ 24	\$ 6,000
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 201,211	\$ 441,863	\$ 173,551	\$ 200,689	\$ 55,099	\$ 101,444	\$ 302,133
Surplus/(Deficit)	\$ 66,298	\$ 11,277	\$ 186,229	\$ -	\$ 169,050	\$ (136,506)	\$ (136,506)
Fund Balances							
Fund Balance	\$ 94,445	\$ 105,721	\$ 291,951	\$ 291,951	\$ 461,000	\$ 32,543	\$ 324,494
Total Ending Fund Balance	\$ 94,445	\$ 105,721	\$ 291,951	\$ 291,951	\$ 461,000	\$ 32,543	\$ 324,494

Total Appropriation(Ending Fund Balance + Expense) **\$ 492,640** **\$ 626,627**

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				3.78	+0.61	4.39
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	N/A	3.98	+0.61	4.59

Lake County School District

Revised Budget

Headstart

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ 190,905	\$ -	\$ -	\$ 190,905
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ 739,120	\$ 633,386	\$ 801,266	\$ 763,620	\$ 783,284	\$ 7,500	\$ 771,120
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 739,120	\$ 633,386	\$ 801,266	\$ 954,525	\$ 783,284	\$ 7,500	\$ 962,025
Total Resources Available	\$ 739,120	\$ 633,386	\$ 801,266	\$ 954,525	\$ 783,284	\$ 7,500	\$ 962,025
Expenditures							
011X Salaries	\$ 467,275	\$ 391,278	\$ 466,391	\$ 483,600	\$ 480,467	\$ (15,162)	\$ 468,438
02XX Employee Benefits	\$ 173,143	\$ 144,177	\$ 172,939	\$ 170,652	\$ 185,063	\$ 2,255	\$ 172,907
03XX Professional Services	\$ 16,021	\$ 14,641	\$ 64,771	\$ 54,211	\$ 59,758	\$ 31,174	\$ 85,385
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 3,744	\$ 11,930	\$ 11,712	\$ 5,294	\$ 5,576	\$ 1,256	\$ 6,550
06XX Supplies & Materials	\$ 77,895	\$ 70,645	\$ 84,110	\$ 49,863	\$ 51,074	\$ (13,223)	\$ 36,640
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 1,041	\$ 715	\$ 1,343	\$ 190,905	\$ 1,346	\$ 1,200	\$ 192,105
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 739,120	\$ 633,386	\$ 801,266	\$ 954,525	\$ 783,284	\$ 7,500	\$ 962,025
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Appropriation(Ending Fund Balance + Expense) **\$ 954,525** **\$ 962,025**

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	-1.00	9.14
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	-0.80	10.44

Lake County School District

Revised 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

Revised Budget

Capital Projects Fund (43)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ 473,786	\$ 410,104	\$ 589,732	\$ 547,087	\$ 547,087	\$ 26,891	\$ 573,978
Total Beginning Fund Balance	\$ 473,786	\$ 410,104	\$ 589,732	\$ 547,087	\$ 547,087	\$ 26,891	\$ 573,978
Revenues							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,000	\$ 745,000
2XXX Intermediate Revenue	\$ 157,613	\$ 13,421	\$ 26,780	\$ 1,226	\$ 4,963	\$ 94,279	\$ 95,505
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	\$ 362,412	\$ 846,366	\$ 1,259,936
Total Revenues	\$ 345,421	\$ 519,192	\$ 97,708	\$ 414,796	\$ 367,376	\$ 1,685,645	\$ 2,100,441
Total Resources Available	\$ 819,207	\$ 929,296	\$ 687,440	\$ 961,883	\$ 914,463	\$ 1,712,536	\$ 2,674,419
Expenditures							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ 2,308	\$ 3,708	\$ 3,708	\$ -	\$ -	\$ 48,000	\$ 48,000
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ 385,287	\$ 314,349	\$ 115,186	\$ 474,480	\$ 340,485	\$ 1,510,098	\$ 1,984,578
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	\$ 340,485	\$ 1,558,098	\$ 2,032,578
Surplus/(Deficit)	\$ (63,682)	\$ 179,628	\$ (42,644)	\$ (59,684)	\$ 26,891	\$ 127,547	\$ 67,863
Fund Balances							
Fund Balance	\$ 410,104	\$ 589,732	\$ 547,087	\$ 487,403	\$ 573,978	\$ 154,438	\$ 641,841
Total Ending Fund Balance	\$ 410,104	\$ 589,732	\$ 547,087	\$ 487,403	\$ 573,978	\$ 154,438	\$ 641,841

Total Appropriation(Ending Fund Balance + Expense) \$ 961,883 \$ 2,674,419

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

Revised Budget

Health Insurance Fund (64)

FY 2025/26

	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY24-25	Actuals FY 24-25	FY25 Budget v FY26 Budget	Revised Budget FY25-26
Beginning Fund Balance							
Fund Balance	\$ 202,076	\$ 132,582	\$ 98,959	\$ (87,533)	\$ (87,533)	\$ 137,534	\$ 50,001
Total Beginning Fund Balance	\$ 202,076	\$ 132,582	\$ 98,959	\$ (87,533)	\$ (87,533)	\$ 137,534	\$ 50,001
Revenues							
1973 Employee Premiums	\$1,722,821	\$1,775,689	\$ 1,742,775	\$ 1,718,490	\$ 1,738,312	\$ 477,653	\$ 2,196,143
1990 Other Local Revenue	\$ 916,145	\$ 818,149	\$ 257,715	\$ 190,000	\$ 199,457	\$ 10,000	\$ 200,000
5210 Allocations From General Fund	\$ -	\$ -	\$ 366,000	\$ 472,859	\$ 533,158	\$ (472,859)	\$ -
Total Revenues	\$2,638,965	\$2,593,839	\$ 2,366,489	\$ 2,381,349	\$ 2,470,926	\$ 14,794	\$ 2,396,143
Total Resources Available	\$2,841,041	\$2,726,421	\$ 2,465,449	\$ 2,293,816	\$ 2,383,393	\$ 152,328	\$ 2,446,144
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	\$ 2,333,392	\$ (219,037)	\$ 2,074,779
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	\$ 2,333,392	\$ (219,037)	\$ 2,074,779
Surplus/(Deficit)	\$ (69,494)	\$ (33,623)	\$ (186,492)	\$ 87,533	\$ 137,534	\$ 233,831	\$ 321,364
Fund Balances							
Fund Balance	\$ 132,582	\$ 98,959	\$ (87,533)	\$ 0	\$ 50,001	\$ 371,365	\$ 371,365
Total Ending Fund Balance	\$ 132,582	\$ 98,959	\$ (87,533)	\$ 0	\$ 50,001	\$ 371,365	\$ 371,365
Total Appropriation(Ending Fund Balance + Expense)				\$ 2,293,816			\$ 2,446,144

Lake County School District

Revised 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	-3.32	64.91
3XX Non-Teaching Professionals	not	not	not	9.48	-1.93	7.55
4XX Classified - Instructional	Available	Available	Available	20.92	+1.26	22.18
5XX Classified - School Admin				8.00	+0.23	8.23
6XX Classified - Maint, Oper & Trans				20.85	-0.50	20.35
General Fund (10)			Total	136.08	-3.86	132.22

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	-0.62	18.48
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	20.65	+0.38	21.03

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	-0.50	0.50
4XX Classified - Instructional	Available	Available	Available	0.00	+0.00	0.00
5XX Classified - School Admin				0.00	+0.23	0.23
6XX Classified - Maint, Oper & Trans				10.00	+2.00	12.00
Food Service (21)			Total	11.00	+1.73	12.73

1XX Administrators				0.00	+0.00	0.00
2XX Teachers (Licensed)	Data	Data	Data	6.33	-0.96	5.37
3XX Non-Teaching Professionals	not	not	not	2.62	-0.67	1.95
4XX Classified - Instructional	Available	Available	Available	5.64	-1.79	3.85
5XX Classified - School Admin				0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans				0.00	+0.00	0.00
Designated Purpose Grant Fund (22)			Total	14.58	-3.41	11.17

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	-3.28	71.43
3XX	Non-Teaching Professionals	not	not	not	13.10	-3.10	10.00
4XX	Classified - Instructional	Available	Available	Available	45.66	-1.15	44.51
5XX	Classified - School Admin				8.00	+0.46	8.46
6XX	Classified - Maint, Oper & Trans				32.25	+1.50	33.75
All Funds				Grand Total	182.31	-5.16	177.15

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)	\$ 3,614,207	\$ -	\$ 54,567	\$ -	\$ 414,392	\$ 461,000	\$ -	\$ 3,347,265	\$ -	\$ 573,978	\$ 50,001	\$ 8,515,410
Revenues												
Local Sources (less 1144)	\$ 12,488,674	\$ -	\$ 9,731	\$ 167,751	\$ 235,000	\$ 160,502	\$ 190,905	\$ 2,021,382	\$ -	\$ 744,999	\$ 2,396,142	\$ 18,415,086
Intermediate Sources	\$ 167,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,505	\$ -	\$ 262,505
State Sources	\$ 2,255,689	\$ 332,000	\$ 170,845	\$ 612,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,370,560
Federal Sources	\$ 518,510	\$ -	\$ 510,000	\$ 990,320	\$ -	\$ 5,127	\$ 771,120	\$ -	\$ -	\$ -	\$ -	\$ 2,795,077
Total Revenues	\$ 15,429,873	\$ 332,000	\$ 690,576	\$ 1,770,097	\$ 235,000	\$ 165,629	\$ 962,025	\$ 2,021,382	\$ -	\$ 840,504	\$ 2,396,142	\$ 24,843,228
Total Beginning Fund Balance and Reserves	\$ 19,044,080	\$ 332,000	\$ 745,143	\$ 1,770,097	\$ 649,392	\$ 626,629	\$ 962,025	\$ 5,368,647	\$ -	\$ 1,414,482	\$ 2,446,143	\$ 33,358,638
Bond Proceeds and Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Transfers	\$ (1,582,115)	\$ -	\$ 322,179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,259,936	\$ -	\$ -
Intergrant Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)	\$ 17,461,966	\$ 332,000	\$ 1,067,322	\$ 1,770,097	\$ 649,392	\$ 626,629	\$ 962,025	\$ 5,368,647	\$ -	\$ 2,674,418	\$ 2,446,143	\$ 33,358,638
Expenditures												
Instruction - Program 0010 to 2099												
Salaries	\$ 5,481,797	\$ 208,549	\$ -	\$ 393,802	\$ -	\$ 5,127	\$ 14,424	\$ -	\$ -	\$ -	\$ -	\$ 6,103,699
Employee Benefits, including object 0280	\$ 2,113,239	\$ 75,626	\$ -	\$ 106,877	\$ -	\$ -	\$ 7,577	\$ -	\$ -	\$ -	\$ -	\$ 2,303,319
Purchased Services	\$ 1,081,410	\$ 3,200	\$ -	\$ 87,956	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,172,566
Supplies and Materials	\$ 260,654	\$ 21,149	\$ -	\$ 44,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,318
Property	\$ 3,700	\$ -	\$ -	\$ 21,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,220
Other	\$ 14,700	\$ -	\$ -	\$ 4,500	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,200
Total Instruction	\$ 8,955,500	\$ 308,524	\$ -	\$ 659,170	\$ 200,000	\$ 5,127	\$ 22,001	\$ -	\$ -	\$ -	\$ -	\$ 10,150,322
Supporting Services												
Students - Program 2100												
Salaries	\$ 243,803	\$ -	\$ -	\$ 480,788	\$ -	\$ -	\$ 11,099	\$ -	\$ -	\$ -	\$ -	\$ 735,690
Employee Benefits, including object 0280	\$ 111,338	\$ -	\$ -	\$ 203,687	\$ -	\$ -	\$ 2,498	\$ -	\$ -	\$ -	\$ -	\$ 317,523
Purchased Services	\$ 7,500	\$ -	\$ -	\$ 196,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,520
Supplies and Materials	\$ 7,750	\$ -	\$ -	\$ 69,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,891
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Students	\$ 370,391	\$ -	\$ -	\$ 949,636	\$ -	\$ -	\$ 13,597	\$ -	\$ -	\$ -	\$ -	\$ 1,333,624
Instructional Staff - Program 2200												
Salaries	\$ 138,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,587
Employee Benefits, including object 0280	\$ 56,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,883
Purchased Services	\$ 53,720	\$ -	\$ -	\$ 118,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,715
Supplies and Materials	\$ 100,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,600
Property	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff	\$ 350,790	\$ -	\$ -	\$ 118,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 469,785

FY2024-2025 UNIFORM BUDGET SUMMARY																
District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jan 27, 2025 (Revised Feb 10, 2025)																
Budgeted Pupil Count: 895.6																
	General Fund	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Pupil Activity	The Center	Headstart	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Insurance Reserve / Risk-Management					TOTAL
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	\$ 38,300	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 38,300
Total School Administration	\$ 404,929	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 404,929
School Administration - Program 2400																
Salaries	\$ 898,263	\$ -	- \$	6,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 905,183
Employee Benefits, including object 0280	\$ 340,316	\$ -	- \$	100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,416
Purchased Services	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Supplies and Materials	\$ 13,500	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 13,500
Property	\$ 200	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 200
Other	\$ -	\$ -	- \$	13,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,276
Total School Administration	\$ 1,252,279	\$ -	- \$	20,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,272,575
Business Services - Program 2500, including Program 2501																
Salaries	\$ 198,926	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 198,926
Employee Benefits, including object 0280	\$ 78,069	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 78,069
Purchased Services	\$ 66,000	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 66,000
Supplies and Materials	\$ 200	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 200
Property	\$ 100	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 100
Other	\$ 800	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 800
Total Business Services	\$ 344,095	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 344,095
Operations and Maintenance - Program 2600																
Salaries	\$ 746,456	\$ 10,000	- \$	- \$	- \$	9,913	\$ 27,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 793,630
Employee Benefits, including object 0280	\$ 306,327	\$ 4,300	- \$	- \$	- \$	4,501	\$ 12,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327,505
Purchased Services	\$ 339,300	\$ 7,500	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 346,800
Supplies and Materials	\$ 492,000	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 492,000
Property	\$ 5,000	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 5,000
Other	\$ 3,000	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 3,000
Total Operations and Maintenance	\$ 1,892,083	\$ 21,800	- \$	- \$	- \$	14,414	\$ 39,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,967,935
Student Transportation - Program 2700																
Salaries	\$ 277,092	\$ 1,257	- \$	17,908	\$ -	\$ -	\$ 14,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311,080
Employee Benefits, including object 0280	\$ 121,009	\$ 419	- \$	4,092	\$ -	\$ -	\$ 5,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,129
Purchased Services	\$ 57,000	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 57,000
Supplies and Materials	\$ 26,500	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 26,500
Property	\$ 200	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ 200
Other	\$ -	\$ -	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$ -
Total Student Transportation	\$ 481,801	\$ 1,676	- \$	22,000	\$ -	\$ -	\$ 20,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,909

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			
Central Support - Program 2800, including Program 2801													
Salaries	\$ 88,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,584
Employee Benefits, including object 0280	\$ 45,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,624
Purchased Services	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,074,779	\$ -	\$ 2,414,779
Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Central Support	\$ 474,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,074,779	\$ -	\$ 2,548,987
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	\$ -	\$ -	442,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,641
Employee Benefits, including object 0280	\$ 11,692	\$ -	173,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,225
Purchased Services	\$ -	\$ -	3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Supplies and Materials	\$ -	\$ -	423,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,148
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Support	\$ 11,692	\$ -	1,042,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,054,014
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	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ 91,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,435
Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 36,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,640
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 192,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,105
Total Community Services	\$ -	\$ -	\$ -	\$ -	\$ 282,592	\$ 866,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,148,949

FY2024-2025 UNIFORM BUDGET SUMMARY													
District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jan 27, 2025 (Revised Feb 10, 2025)													
Budgeted Pupil Count: 895.6													
	General Fund	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Pupil Activity	The Center	Headstart	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Insurance Reserve / Risk-Management	TOTAL	
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	\$ 5,582,268	\$ 23,476	\$ 1,042,322	\$ 1,110,927	\$ -	\$ 297,006	\$ 940,024	\$ -	\$ -	\$ -	\$ 2,074,779	\$ 11,070,802	
Property - Program 4000													
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits, including object 0280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ 48,000	
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,984,578	\$ -	\$ 1,984,578	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,032,578	\$ -	\$ 2,032,578	
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	\$ 56,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,676,108	\$ -	\$ -	\$ -	\$ 1,733,011	
Total Other Uses	\$ 56,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,676,108	\$ -	\$ -	\$ -	\$ 1,733,011	
Total Expenditures	\$ 14,594,671	\$ 332,000	\$ 1,042,322	\$ 1,770,097	\$ 200,000	\$ 302,133	\$ 962,025	\$ 1,676,108	\$ -	\$ 2,032,578	\$ 2,074,779	\$ 24,986,712	
APPROPRIATED RESERVES (ANTICIPATED ENDING FUNDING BALANCE)													
General Reserves (9000)	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,039	\$ 371,364	\$ 725,403	
Operating Reserves (9100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Appropriated Reserve (9200)	\$ 2,176,271	\$ -	\$ -	\$ -	\$ 449,392	\$ -	\$ -	\$ 3,692,539	\$ -	\$ -	\$ -	\$ 6,318,202	
Reserve for TABOR 3% (9321)	\$ 491,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491,024	
Other Restricted Reserves (9300 less 9321)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 487,801	\$ -	\$ 487,801	
Other Reserved Fund Balance (9900)	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 324,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 349,496	
Total Reserves (Anticipated Ending Fund Balance)	\$ 2,867,295	\$ -	\$ 25,000	\$ -	\$ 449,392	\$ 324,496	\$ -	\$ 3,692,539	\$ -	\$ 641,840	\$ 371,364	\$ 8,371,926	
Total Expenditures and Reserves	\$ 17,461,966	\$ 332,000	\$ 1,067,322	\$ 1,770,097	\$ 649,392	\$ 626,629	\$ 962,025	\$ 5,368,647	\$ -	\$ 2,674,418	\$ 2,446,143	\$ 33,358,638	
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))													
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Use of a portion of beginning fund balance resolution required?	Yes	No	Yes	No	No	Yes	No	No	No	No	No		