

Lake County School District

Preliminary Budget

FY 2026-2027



**LAKE COUNTY
PANTHERS**

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

**Kate Bartlett
Superintendent**

**Jim Mulcey
Chief Financial Officer**

**6/22/2026
Date**

Lake County School District

Preliminary Budget

Table of Contents

FY 2026-2027

I. Introduction

Budget Assumptions I-1
Appropriation Resolution I-2
Interfund Borrowing Resolution I-3
Use of Beg Fund Balance Resolution I-4
General Fund Graphs I-5
Pupil Count Data & Graphs I-6

II. Executive Summary

Executive Summary II-1-7

III. Financial Statements

General Fund Summary III-1
General Fund Revenue Detail III-2
General Fund Expenditure Summary III-3-5
General Fund Program Sheets III-6-18
Other Fund Graphs III-19-21
Preschool Fund III-22
Food Service Fund III-23
Designated Purpose Grants Fund III-24
Pupil Activity Fund III-25
The Center Fund III-26
Headstart Fund III-27
Bond Redemption Fund III-28
Debt Summary III-29
Capital Reserve Fund III-30
Insurance Reserve Fund III-31
Staffing Summary III-32

IV. Uniform Budget Summary

Uniform Budget Summary IV-1-4

Introduction



**LAKE COUNTY
PANTHERS**

Lake County School District
Preliminary Budget
Budget Development Assumptions
FY 2026-2027

	FY 2025-2026	FY 2026-2027
Revenue-Based Assumptions		
October FTE Pupil Count	810.5	765.0
3-Yr Averaging Funded Pupil Count	859.8	810.3
Per-Pupil Funding	\$13,406	\$14,435
Total Program Funding	\$11,527,091	\$11,623,541
Budget Stabilization Factor	\$0	\$0
Net Assessed Valuation	\$372,820,057	\$432,820,057
Property Tax Mill Levy Components:		
General Fund	26.514	26.514
Abatement Levy	0.224	0.224
Bond Fund	5.100	5.100
Mill Levy Override Fund	5.082	5.082
Total Mill Levy	36.920	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 (1/1/26 & 1/1/27)	\$15.16	\$15.52

Debt-Based Assumptions		
Net Assessed Valuation	\$372,820,057	\$432,820,057
Gross Debt Capacity @ 20%	\$74,564,011	\$86,564,011
General Obligation Principal Outstanding as of Year-End	(\$15,288,170)	(\$14,048,002)
Remaining Debt Capacity	\$59,275,841.53	\$72,516,009.15
Additional Lease Certification of Participation Debt		

Lake County School District

Preliminary Budget

Appropriation Resolution

FY 2026-2027

Appropriation Resolution

RESOLUTION 27-1

Be it resolved, by the Board of Education of the Lake County School District in Lake County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2026 and ending June 30, 2027.

FUND	APPROPRIATION AMOUNT
General Fund	
General Fund (10)	17,325,433.00
PreSchool Fund (19)	335,432.81
Special Revenue Funds	
Food Service Fund (21)	989,864.09
Designated Purpose Grants Fund (22)	1,432,737.00
Pupil Activity Fund (23)	684,391.64
The Center (26)	489,644.01
Headstart (27)	957,667.00
Bond Redemption Fund	
Bond Redemption Fund (31)	5,539,944.00
Capital Projects Funds	
Capital Reserve Fund (43)	1,273,426.20
Trust/Custodian Funds	
Health Insurance (64)	<u>2,793,958.31</u>
Total Appropriation	<u><u>31,822,498.06</u></u>
	Appropriation per Student Count 41,598
	Appropriation per Funded Student Count 39,272

PRESIDENT OF THE BOARD

DATE

SECRETARY OF THE BOARD

DATE

**Lake County School District
Preliminary Budget
Interfund Borrowing Resolution
FY 2026-2027**

Interfund Borrowing Resolution

RESOLUTION 27-2

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

Resolved, that:

effective June 22, 2026, the Lake County School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

Fund Name	Borrowing Amount
10 General Fund	\$ (8,957,121.06)
19 Preschool Fund	\$ 335,432.81
21 Food Service Fund	\$ 989,864.09
22 Designated Purpose Grants Fund	\$ 1,432,737.00
23 Pupil Activity Fund	\$ 684,391.64
26 The Center Fund	\$ 489,644.01
27 Headstart Fund	\$ 957,667.00
43 Capital Projects Fund	\$ 1,273,426.20
64 Health Insurance Fund	\$ 2,793,958.31

PRESIDENT OF THE BOARD

DATE

SECRETARY OF THE BOARD

DATE

Lake County School District
Preliminary Budget
Use of Beginning Fund Balance Resolution
FY 2026-2027

Use of Beginning Fund Balance Resolution

RESOLUTION 27-3

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

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

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

NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105 1.5 (a) & (c), the Board of Education authorizes the use of a portion of the fiscal year 2025-2026 Beginning Fund Balance for the following funds:

Fund 10 in the amount of \$200,000

The District set aside funds in FY26 for a retention bonus. The revenues for this bonus were received in a prior year, but will be spent in FY27. As this is a one-time expense, it will not lead to on going deficits.

Fund 26 in the amount of \$133,788

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

Fund 43 in the amount of \$92,752

Multiple capital projects we started near the end of FY26 and will be expensed in FY27. These projects are discrete, non-recurring projects and will not lead to ongoing deficits.

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

PRESIDENT OF THE BOARD

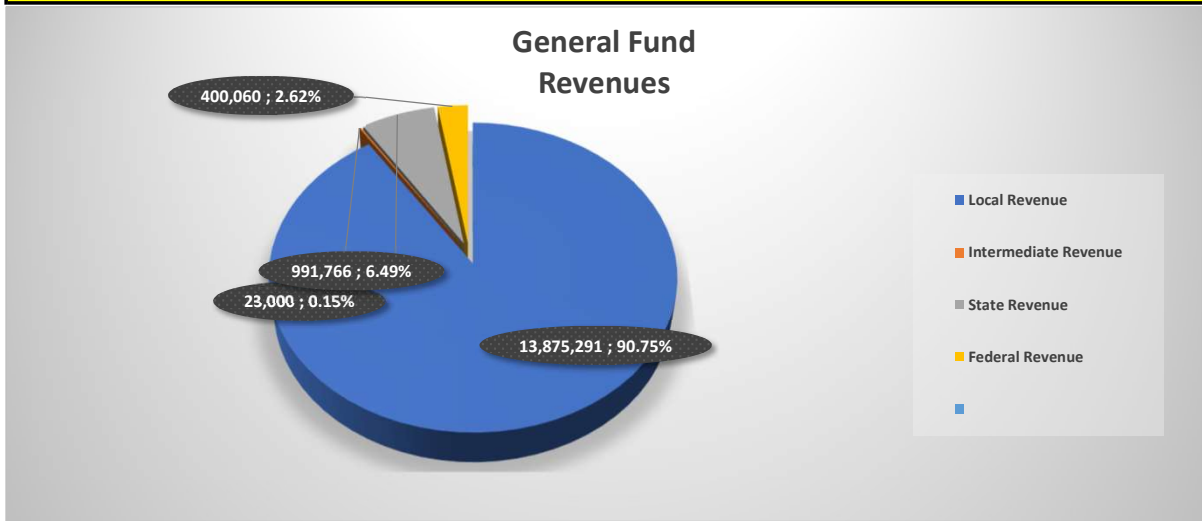
DATE

SECRETARY OF THE BOARD

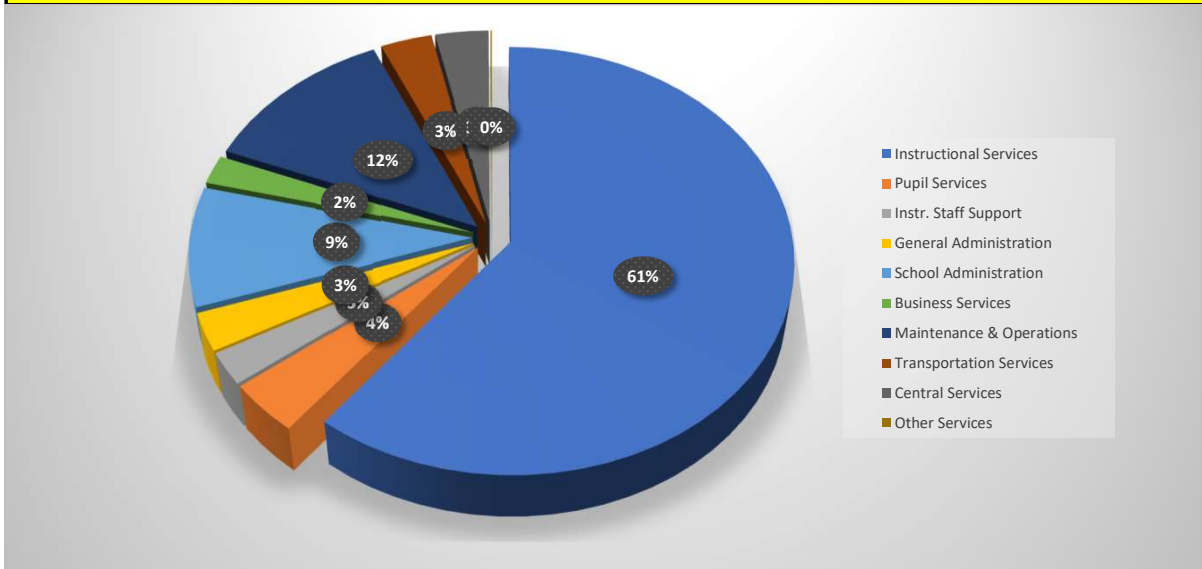
DATE

Lake County School District
 Preliminary Budget
 General Fund
 FY 2026-2027

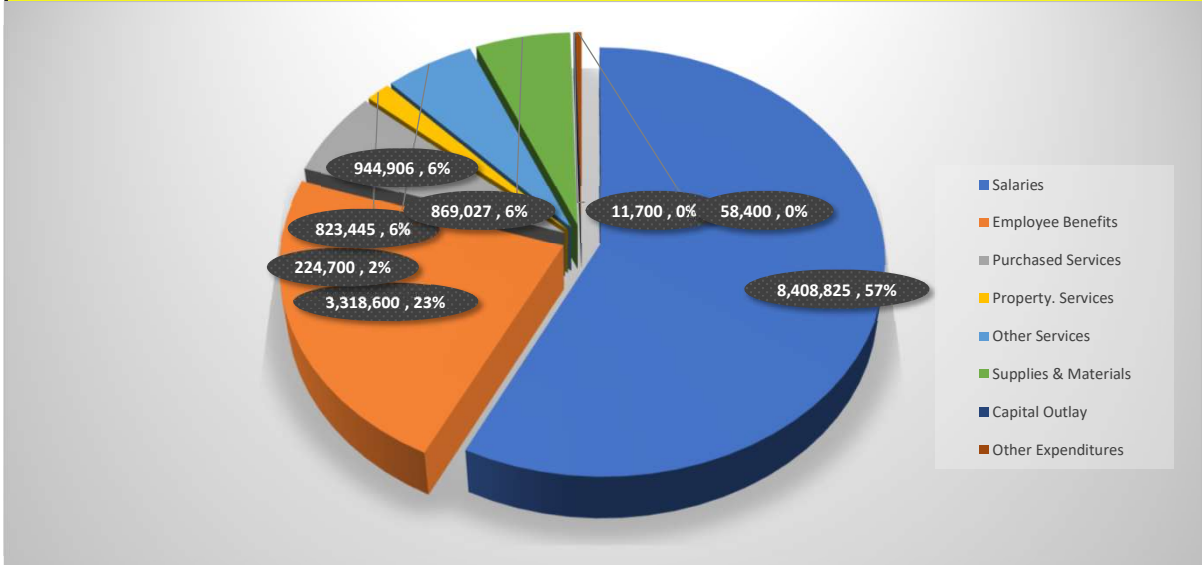
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



Lake County School District

Preliminary Budget

Pupil Count History

FY 2026-2027

Fiscal Year	K-12 Annual Pupil Count (FTE)	Year over Year Pupil Count Change	Total District Funded Pupil Count
FY26/27	765.00	(45.5)	810.30
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 FINANCIAL OVERVIEW

Introduction

The Lake County School District R-1 presents its Original Fiscal Year 2026–2027 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 FY2026–2027 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)*

Budget Overview

The FY2026-2027 budget proposes a total appropriation of \$31.82 million, including planned expenditures and reserves. The district projects \$23.50 million in total revenues and \$23.18 million in total expenditures.

The FY2026-2027 budget differs from the previous year. The District is closing the Lake County Intermediate School. Students from grades 3-5 will be in the Lake County Elementary School, while Sixth grade will be in the Lake County High School. This significant change has allowed a significant reduction in staffing, while still delivering the equivalent level of programming for students. The cost savings from reduced staffing is reinvested in staff through increased compensation in this budget.

The district plans for \$19.10 million in local revenue, including \$13.19 million in property taxes. The district also expects \$1.89 million in state funds, and \$2.48 million in federal funds.

The district budget plans for \$23.18 million in expenditures across all funds. The largest categories of expenditures are for Salaries (\$9.71 million) and Benefits (\$4.10 million).

These figures include the Health Fund, which operates as an Internal Service Fund.

Compensation

Increases to staff compensation were funded by three sources of recurring funds. First, the last portion of 2024 MLO funds were invested to get to the Board of Education resolution of 75% of MLO funds dedicated to staff compensation. Second, the consolidation reduced recurring costs, primarily from staffing reductions. Third, the District projects a modest increase in Formula Funding. All together, the District is investing over \$850 thousand in compensation increases.

The District negotiated a revision to the teacher pay schedule and replaced all certified staff on the new schedule. The new schedule raises base teacher pay to \$52,000 (an increase of \$6,430, or 14.1%). This new base increases by \$900 for every lane of advancement. Steps increase at a rate of 2% per step. Existing staff were first given the greater of a 6% or \$4,000 increase over their FY26 salary, and were then placed on the new schedule in the same lane and in a cell that was at least as much as the salary increase. The average increase is 10.63% and the average dollar increase is \$6,446. In addition, the number of contract days was decreased from 179 to 174 with no decrease in salary.

Classified staff represented by the Lake County Education Association received a 2.85% increase on their FY26 salary and then an additional \$1.67 per hour. In addition, the number of contract days was decreased from 179 to 174 with no decrease in salary.

Classified staff represented by the American Federation of State, County & Municipal Employees also first received a 2.85% increase on their total FY26 salary. Cooks and custodians then received a \$1.67 per hour increase, while bus drivers received a \$1.50 per hour increase. For cooks and bus drivers, the number of contract days was decreased from 180 to 175 with no decrease in salary. For custodians, the number of contract days was decreased from 260 to 255 with no decrease in salary.

Other District staff received the same 2.85% increase on their FY26 salaries, and then an additional 5.85% increase for a total of 8%.

The District is keeping healthcare insurance rates the same as FY26. Vision insurance also remains unchanged, though dental insurance premiums increased by 4.3%.

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 District allocated \$200 thousand to a retention bonus to be paid in FY27. Since the revenues for this bonus are from a previous year, but the expenditures are in FY27, it will show as a deficit. As the retention bonus is a one time expense, it will not lead to ongoing deficits.

The structural (recurring) parts of the budget are in balance.

Preschool Fund (19)

This fund is one of three (with Funds 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, \$250 thousand in FY25, and \$322 thousand in FY26. Due to consolidation, the FY27 transfer is \$262 thousand.

While the consolidation reduced the FTE employed for food service, the reinvestment of the consolidation cost reductions into compensation meant the FTE reductions didn't result in as significant cost reductions in Fund 21.

Payroll (salaries and benefits) makes up about 54% of the expenses in Fund 21. The other 46% are for supplies, mostly food. Given that, this fund is vulnerable to cost increases in a higher inflation environment, especially to food and transportation costs. The General Fund would likely need to increase the transfer amount to cover higher food costs.

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. This year we are projecting \$1.43 million in designated purpose grants. 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.

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 Funds 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 \$134 thousand deficit, however, in the previous fiscal year saw lower than planned expenditures due to shifting costs to the other two funds (19 and 27).

Headstart Fund (27)

This fund is one of three (with Funds 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.

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.

Different than most funds, the Capital Projects fund often has activities that cross fiscal years. For instance, we allocated funds to buy a bus in FY24, but the bus didn't arrive until FY25. WE also tend to hold projects back until the second half of the year as a hedge against revenue and expense volatility, which leads to higher ending fund balances.

At the end of the fiscal year, any funds remaining in Fund 43 are nontransferable and must remain in the fund.

Health Insurance Fund (64)

The Health Insurance Fund is a self-funded internal service fund that provides healthcare coverage for participating district employees and their families. Instead of paying a traditional insurance company a fixed premium to take on all the risk, the district pays employee medical

claims directly through Fund 64. To reduce risk the District purchases stop-loss insurance to help protect against unusually large claims or a large number of claims, though some costs still fall outside that coverage. Thus, the District mitigates some level of risk through insurance, but it does not eliminate risks entirely.

In practice, the fund operates like a small standalone business within the District. It has its own revenues and expenses that are separate from the District's general operations. Revenue comes from District and employee contributions, along with reimbursements from reinsurance carriers when claims exceed certain thresholds. Expenses include medical claims, administrative costs, and premiums for stop-loss coverage.

The fund experienced deficits from FY22 through FY25 as healthcare costs and claims activity increased faster than contributions. In some years, several large or complex medical claims created significant financial pressure, requiring transfers from the district's general fund to stabilize operations. Because healthcare costs can fluctuate dramatically from year to year, predicting expenses remains difficult even with insurance protections in place.

Last year, the district restructured the program by increasing contribution rates, improving forecasting practices, and more closely aligning revenues with actual costs. Those changes have helped stabilize the fund, and it is currently projected to end the fiscal year with a positive fund balance. Even so, the district continues to budget conservatively and monitor the program closely because healthcare claims remain unpredictable.

In particular, the revenue line includes re-insurance income, but this is driven by claims, so in one year the District might have \$800 thousand in additional revenue & expenses, and another year it might have \$200 thousand. Those amounts only become clear when medical claims are incurred.

Enrollment and Long-term Demographics

Enrollment in the District continues to decline. The 2025 October count was 810.5 full time equivalents (FTE) and we are projecting 765 for the 2026 October count, a reduction of 45 students (-5.5%). District funding is intrinsically tied to enrollment, however, the consolidation made significant funds available to re-invest in compensation. Increases to the formula funding was a small portion of the amount available this year.

Staffing costs account for the vast majority of the district's discretionary spending, thus as fiscal resources become more constrained, staffing will likely have to decline in order to maintain cost of living increases for the remaining staff.

Financial Outlook

Enrollment Risks

District funding remains closely tied to student enrollment, so the primary financial risk is that enrollment declines faster than currently projected. Even relatively small reductions in funded pupil count can affect revenue. If enrollment falls faster than anticipated, the district may need to make mid-year spending adjustments or rely on reserves to maintain operations.

The longer-term issue is that sustained enrollment decline places pressure on staffing levels. Staffing costs account for the majority of discretionary spending, so over time the district must align staffing with enrollment to maintain financial stability and keep compensation competitive. The consolidation should improve operational efficiency and better align facility usage with enrollment levels. However, consolidation also reduces excess building capacity. The practical effect is that while declining enrollment presents the more likely financial risk, a rapid increase in enrollment could create operational challenges related to classroom space that would be very challenging to solve.

Economic Risks and Opportunities

Current state forecasts continue to flag an elevated recession risk over the next year, driven by inflationary pressures, interest rates, slowing consumer activity, and volatility in national trade policy. A recession would place additional pressure on the state budget, which could affect future school finance funding. In Lake County, economic slowdowns may affect property development activity and household stability, which can indirectly influence enrollment trends. While the district cannot predict the timing or severity of broader economic conditions, continued economic uncertainty reinforces the need for conservative budgeting and maintaining adequate reserves.

This November, Colorado voters will decide a statewide ballot measure that would allow the state to retain additional revenue above current TABOR refund limits for education funding. If approved, the measure could improve the long-term funding outlook.

Inflationary Risks

Inflation remains a financial risk for the district, particularly in areas tied to food service and utilities. Recent reports have shown sharp month-to-month increases in food prices, driven by supply chain disruptions, commodity volatility, transportation costs, and broader economic uncertainty. The practical effect for the district is increased pressure on the Food Service Fund, which is already operating at a structural deficit. Continued inflation may also place upward pressure on future salary expectations, contracted services, and capital project costs.

Understanding Lake County School District Finances

How Colorado School Finance Works

Colorado primarily funds schools through the School Finance Formula, which adjusts funding based on enrollment and student needs, including At-Risk, ELL, and Special Education populations. In practical terms, enrollment and demographics are the largest drivers of district revenue, which means long-term financial planning is heavily affected by population trends, housing availability, and local economic conditions.

Under the formula, local property taxes and Specific Ownership Taxes are applied first, with the state providing equalization funding for the remaining amount. Because of the assessed valuation tied to the Climax Mine and rising property values, Lake County School District generates most of its formula funding locally rather than through state equalization. What this means is that increases in local property tax revenue generally reduce state funding rather than creating new spending capacity. It also creates cash flow considerations, since state funding arrives relatively evenly throughout the year beginning in July, while most local property tax revenue is not received until May.

Lake County School District Context

Lake County School District generates most of its school finance funding locally due primarily to the assessed valuation associated with the Climax Mine and rising property values throughout the county. Because Colorado applies local property taxes first in the funding formula, the district receives significantly less state equalization funding than most similarly sized districts. This provides a comparatively strong local tax base, but it also ties district finances more directly to local economic conditions, mining activity, commodity markets, and property valuations.

As assessed valuation rises, the district can also move closer to or into “fully locally funded” status under Colorado’s school finance system. What this means is that higher local revenues may reduce state support and increase the district’s responsibility for certain costs that are partially subsidized by the state in equalized districts, including some categorical programs such as Special Education and transportation. In practical terms, increases in assessed valuation do not necessarily create proportional increases in unrestricted operating funds.

The practical effect is that the district's financial position depends not just on total revenues, but also on how those revenues are structured within Colorado's finance system. Changes in property values, local industry, enrollment, or state funding policy can still affect district finances, which is why the district continues to prioritize reserves, cash flow management, and long-term operational sustainability.

Cash Flow, Reserves, and Borrowing

One of the district's largest financial management issues is cash flow timing. Operating costs such as payroll, utilities, transportation, and food service occur continuously throughout the year, but most local property tax revenue is not received until later in the fiscal cycle, primarily in May. Because Lake County School District receives relatively limited state equalization funding, the district depends heavily on those delayed local tax collections to fund operations.

Colorado provides an interest-free cash flow borrowing program that allows districts to borrow against anticipated property tax revenue. While this helps manage timing issues, it does not eliminate cash flow risk. The district must still maintain adequate reserves and carefully monitor liquidity throughout the year to ensure uninterrupted operations prior to major tax collections.

What this means is that fund balances and reserves are not excess cash. Those balances are necessary to sustain operations during the first portion of the following fiscal year before local tax revenues are received. For that reason, reserve levels should be viewed as both a financial stability measure and a practical operational necessity.

The Local Economy and the Climax Mine

A significant portion of the district's assessed valuation is tied directly or indirectly to the Climax Mine and the broader economic activity it supports within Lake County. In addition to its contribution to the property tax base, the mine influences local employment, housing demand, contractor activity, retail spending, and overall population stability. As one of the largest primary molybdenum mines in the world, Climax remains a major economic driver for the county and an important factor in the district's financial condition.

Molybdenum markets are cyclical and influenced by global industrial activity, manufacturing demand, infrastructure investment, and broader economic conditions. At the same time, the long-term outlook for molybdenum remains relatively stable due to its importance in steel production, energy infrastructure, transportation, and domestic manufacturing. The Climax Mine also benefits from substantial existing infrastructure and significant remaining reserves.

What this means is that district finances remain connected not only to enrollment and state education policy, but also to broader commodity and economic conditions. Changes in mining activity, global demand, or assessed valuation could materially affect local revenues and the overall financial outlook for the district.

Financial Statements



**LAKE COUNTY
PANTHERS**

Lake County School District

Preliminary Budget

General Fund

FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Beginning Fund Balance							
Restricted - TABOR	450,000	450,000	373,000	491,024	491,024	0	491,024
All Other Fund Balance	3,386,247	2,440,978	2,055,359	3,123,182	3,123,182	(748,377)	2,374,805
Total Beginning Fund Balance	3,836,247	2,890,978	2,428,359	3,614,206	3,614,206	(748,377)	2,865,829
Revenues							
Local Revenue	9,261,545	10,971,641	12,853,497	12,488,675	12,488,675	1,386,616	13,875,291
Intermediate Revenue	19,849	33,098	18,208	167,000	167,000	(144,000)	23,000
State Revenue	3,397,096	1,623,764	2,191,189	2,255,689	2,255,689	(1,263,923)	991,766
Federal Revenue	322,201	496,499	451,568	518,510	534,312	(118,450)	400,060
Transfers In (Out)	(811,319)	(655,000)	(1,125,570)	(1,582,115)	(1,582,115)	751,601	(830,514)
Total Revenues	12,189,372	12,470,001	14,388,890	13,847,759	13,863,561	611,844	14,459,603
<i>Revenue Per Pupil</i>				17,085	17,105		18,901
Total Resources Available	16,025,619	15,360,980	16,817,249	17,461,965	17,477,767	(136,533)	17,325,432
<i>Resources Per Pupil</i>				21,545	21,564		22,648
Expenditures							
Instructional Services	7,837,716	7,868,476	7,839,453	8,947,500	8,930,520	(69,368)	8,878,132
Pupil Services	363,359	326,924	442,763	378,391	339,558	196,525	574,916
Instr. Staff Support	328,834	362,590	323,564	350,790	350,790	10,227	361,017
General Administration	451,674	354,553	387,721	404,929	404,929	15,842	420,771
School Administration	1,194,076	1,121,844	1,113,278	1,252,279	1,274,537	75,901	1,328,180
Business Services	299,882	282,409	303,100	344,095	344,095	(22,613)	321,482
Maintenance & Operations	1,724,894	1,752,039	1,765,524	1,892,083	1,892,083	(89,072)	1,803,011
Transportation Services	447,310	432,162	550,386	481,801	481,801	(9,285)	472,516
Central Services	453,383	428,905	466,939	474,208	474,208	13,678	487,886
Other Services	33,513	2,719	0	56,903	56,903	(45,211)	11,692
Total Expenditures	13,134,641	12,932,620	13,192,727	14,582,979	14,549,424	76,624	14,659,603
<i>Expenditure Per Pupil</i>				17,993	17,951		19,163
Surplus/(Deficit)	(945,269)	(462,619)	1,196,163	(735,220)	(685,863)	535,220	(200,000)
Fund Balances							
Restricted - TABOR	450,000	373,000	491,024	491,024	491,024	0	491,024
All Other Fund Balance	2,440,978	2,055,359	3,133,498	2,387,962	2,437,319	(213,156)	2,174,806
Total Fund Balance	2,890,978	2,428,359	3,624,522	2,878,986	2,928,343	(213,156)	2,665,830
Total Expenditures & Fund Balance				17,461,965	17,477,767	(136,532)	17,325,433
Total Appropriation (Ending Fund Balance + Expenses)				\$17,461,965			\$17,325,433
Appropriation Per Pupil				\$ 21,545			\$ 22,648

Lake County School District

Preliminary Budget

General Fund Revenue

FY 2026-2027

		Actuals	Actuals	Actuals	Budget	Estimated	FY26 Budget v	Preliminary Budget
		FY23	FY24	FY25	FY26	FY26	FY27 Budget	FY27
Local Revenues								
1110	Property Taxes	\$ 7,760,813	\$ 9,383,002	\$ 11,246,397.78	\$ 9,912,328	\$ 9,912,328	\$ 1,378,705	\$ 11,291,033
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	\$ 392,192	\$ 522,872	\$ 483,296.46	\$ 358,579	\$ 358,579	\$ 10,757	\$ 369,336
114X	Delinquent Taxes & Interest	\$ 5,280	\$ 20,292	\$ 17,845.75	\$ 20,001	\$ 20,001	\$ (1,001)	\$ 19,000
1190	Other Taxes	\$ 85,984	\$ 84,243	\$ 107,368.96	\$ -	\$ -	\$ -	\$ -
1300	Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1400	Transportation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1500	Earnings on Investments	\$ 80,689	\$ 94,130	\$ 73,479.37	\$ 70,000	\$ 70,000	\$ -	\$ 70,000
1700	Pupil Activity Fees	\$ 10,752	\$ 12,124	\$ 13,417.50	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
1800	Community Services Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19XX	Other Local Revenues	\$ 258,052	\$ 187,196	\$ 243,907.68	\$ 251,984	\$ 251,984	\$ (29,222)	\$ 222,762
Total Local Revenues		\$ 9,261,545	\$ 10,971,641	\$ 12,853,497	\$ 12,488,675	\$ 12,488,675	\$ 1,386,616	\$ 13,875,291
Intermediate Revenue								
2010	Mineral Lease	\$ 19,849	\$ 33,098	\$ 18,207	\$ 167,000	\$ 167,000	\$ (144,000)	\$ 23,000
	Other Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intermediate Revenue		\$ 19,849	\$ 33,098	\$ 18,207	\$ 167,000	\$ 167,000	\$ (144,000)	\$ 23,000
State Revenue								
3110	State Equalization	\$ 1,757,118	\$ 492,393	\$ 1,334,597	\$ 1,283,561	\$ 1,283,561	\$ (1,283,561)	\$ -
3119	SB21-053 COVID-19 State Share Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3120	Career & Technical Education	\$ 39,640	\$ 46,786	\$ 50,244	\$ 60,406	\$ 60,406	\$ -	\$ 60,406
3130	Special Education	\$ 392,413	\$ 407,102	\$ 445,803	\$ 471,079	\$ 471,079	\$ (20,733)	\$ 450,346
3139	State ELPA: Professional Development a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3140	English Language Proficiency	\$ 64,048	\$ 80,289	\$ 82,186	\$ 72,292	\$ 72,292	\$ -	\$ 72,292
3150	Gifted & Talented	\$ 16,715	\$ 15,563	\$ 17,543	\$ 14,322	\$ 14,322	\$ -	\$ 14,322
3160	Transportation	\$ 72,979	\$ 77,781	\$ 71,070	\$ 75,479	\$ 75,479	\$ -	\$ 75,479
3183	Expelled and At Risk Students	\$ 1,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3285	BOCES Grant Writer	\$ -	\$ -	\$ 2,634	\$ 2,610	\$ 2,610	\$ (2,610)	\$ -
3210	Stipends for National Board Certified Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3218	School Health Professional Grant	\$ -	\$ 2,256	\$ -	\$ -	\$ -	\$ 1,881	\$ 1,881
3228	Gifted Education Universal Screening an	\$ 3,329	\$ 4,858	\$ 3,434	\$ 8,297	\$ 8,297	\$ -	\$ 8,297
3230	Small & Large Rural	\$ 445,963	\$ 381,214	\$ -	\$ -	\$ -	\$ -	\$ -
3235	At-Risk Funding	\$ 6,804	\$ 5,958	\$ 6,775	\$ 5,500	\$ 5,500	\$ (5,500)	\$ -
3237	Career Success Pilot Program Incentives	\$ 4,030	\$ 2,650	\$ 5,096	\$ 76,066	\$ 76,066	\$ (118)	\$ 75,948
3259	Read Act	\$ 70,459	\$ 33,315	\$ 45,979	\$ 39,103	\$ 39,103	\$ -	\$ 39,103
3281	One-Time Mitigation At-Risk Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3291		\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
3898	On-Behalf Payment	\$ 521,700	\$ 45,319	\$ 171,922	\$ 193,692	\$ 193,692	\$ -	\$ 193,692
3899	School to Work Alliance Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3200	State Share Audit Finding	\$ -	\$ (2,668)	\$ (2,668)	\$ (2,668)	\$ (2,668)	\$ 2,668	\$ -
3210	Transportation Audit Finding	\$ -	\$ (44,050)	\$ (44,050)	\$ (44,050)	\$ (44,050)	\$ 44,050	\$ -
	Other State	\$ -	\$ -	\$ 625	\$ -	\$ -	\$ -	\$ -
Total State Revenues		\$ 3,397,096	\$ 1,623,764	\$ 2,191,189	\$ 2,255,689	\$ 2,255,689	\$ (1,263,923)	\$ 991,766
Federal Revenue								
4649	SNAP: P-EBT mini Grants	\$ 628	\$ 653	\$ -	\$ -	\$ -	\$ -	\$ -
9003	Medicaid Reimbursement	\$ 165,343	\$ 182,475	\$ 219,179	\$ 145,000	\$ 145,000	\$ (25,000)	\$ 120,000
6027	ARP: Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4646	Summer EBT	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -
7665	National Forest Land Payments	\$ -	\$ 100,550	\$ 28,543	\$ 175,000	\$ 190,802	\$ (75,000)	\$ 100,000
4027	Title Vlb (Special Education)	\$ 156,231	\$ 212,021	\$ 203,846	\$ 198,510	\$ 198,510	\$ (18,450)	\$ 180,060
	Other Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Revenues		\$ 322,201	\$ 496,499	\$ 451,568	\$ 518,510	\$ 534,312	\$ (118,450)	\$ 400,060
Transfers/Allocations								
5819	Preschool	\$ (319,814)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5221	Food Service	\$ (48,484)	\$ (230,000)	\$ (230,000)	\$ (322,179)	\$ (322,179)	\$ 59,929	\$ (262,250)
5222	Designated Purpose Grant	\$ (66,987)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5223	Pupil Activity Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5226	The Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5227	Headstart	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5243	Capital Reserve	\$ (376,034)	\$ (59,000)	\$ (362,412)	\$ (1,259,936)	\$ (1,259,936)	\$ 691,672	\$ (568,264)
5264	Insurance Reserve	\$ -	\$ (366,000)	\$ (533,158)	\$ -	\$ -	\$ -	\$ -
Total Transfers/Allocations		\$ (811,319)	\$ (655,000)	\$ (1,125,570)	\$ (1,582,115)	\$ (1,582,115)	\$ 751,601	\$ (830,514)
Total Revenues		\$ 12,189,372	\$ 12,470,001	\$ 14,388,890	\$ 13,847,759	\$ 13,863,561	\$ 611,844	\$ 14,459,603

Lake County School District

Preliminary Budget

General Fund Expenditures

FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Instruction (0000 - 1600)							
01XX Salaries	3,474,112	3,646,814	3,767,438	4,226,021	4,141,021	(101,904)	4,124,117
02XX Employee Benefits	1,522,191	1,283,302	1,385,053	1,639,534	1,638,303	(60,105)	1,579,429
03XX Professional Services	449,012	358,079	294,756	385,908	385,908	(88,728)	297,180
04XX Property Services	2,741	836	5,123	3,800	3,800	(100)	3,700
05XX Other Services	422,370	512,793	456,459	432,512	452,326	(65,900)	366,612
06XX Supplies & Materials	296,694	195,440	152,925	225,667	230,667	(19,318)	206,349
07XX Equipment	7,846	1,471	405	3,700	3,700	(2,000)	1,700
08XX Other Objects	3,448	1,977	2,386	3,700	3,700	3,600	7,300
09XX Other Uses	0	0	0	0	0	0	0
Total Instruction	6,178,414	6,000,713	6,064,545	6,920,842	6,859,425	(334,455)	6,586,387
Special Education (17)							
01XX Salaries	922,527	855,860	928,446	1,031,834	1,063,521	136,105	1,167,939
02XX Employee Benefits	342,568	309,863	342,458	412,037	419,187	46,896	458,933
03XX Professional Services	17,851	307,784	95,498	149,654	149,654	62,422	212,076
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	498	624	0	500	500	0	500
06XX Supplies & Materials	5,283	3,468	2,724	4,350	4,350	(200)	4,150
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	1,288,727	1,477,599	1,369,126	1,598,375	1,637,212	245,223	1,843,598
Cocurricular Education (18, 19, 20)							
01XX Salaries	187,959	205,297	201,647	223,942	223,942	9,301	233,243
02XX Employee Benefits	42,332	45,785	56,089	61,668	61,668	2,087	63,755
03XX Professional Services	23,589	25,614	25,341	30,390	30,390	848	31,238
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	79,987	75,504	80,500	70,646	76,246	6,987	77,633
06XX Supplies & Materials	28,058	29,796	32,215	30,637	30,637	641	31,278
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	8,651	8,168	9,989	11,000	11,000	0	11,000
09XX Other Uses	0	0	0	0	0	0	0
Total Career & Technical Education	370,575	390,164	405,782	428,283	433,883	19,864	448,147
Student Support Svcs (21)							
01XX Salaries	205,111	202,029	299,682	243,803	212,117	55,636	299,439
02XX Employee Benefits	145,032	112,627	134,965	111,338	104,191	23,827	135,165
03XX Professional Services	5,731	3,184	2,964	3,500	3,500	127,312	130,812
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	5,648	2,387	959	12,000	12,000	(9,000)	3,000
06XX Supplies & Materials	1,838	6,697	4,193	7,750	7,750	(1,250)	6,500
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	363,359	326,924	442,763	378,391	339,558	196,525	574,916
Instr Staff Support Svcs (22)							
01XX Salaries	166,186	165,857	143,124	138,587	138,587	12,552	151,139
02XX Employee Benefits	55,031	46,849	40,748	56,883	56,883	2,395	59,278
03XX Professional Services	40,408	49,287	34,134	53,720	53,720	(7,220)	46,500
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	500	500
06XX Supplies & Materials	69,927	98,937	102,349	100,600	100,600	(2,000)	98,600
07XX Equipment	(2,718)	1,660	3,209	1,000	1,000	4,000	5,000
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Staff Support Svcs	328,834	362,590	323,564	350,790	350,790	10,227	361,017

Lake County School District

Preliminary Budget

General Fund Expenditures

FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
General Administration (23)							
01XX Salaries	228,451	184,252	230,099	205,780	205,780	10,161	215,941
02XX Employee Benefits	140,223	61,162	82,734	97,899	97,899	2,281	100,180
03XX Professional Services	3,307	13,724	8,636	9,600	9,600	15,000	24,600
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	32,846	50,782	31,333	38,300	38,300	(12,600)	25,700
06XX Supplies & Materials	11,391	28,308	12,110	14,950	14,950	0	14,950
07XX Equipment	0	0	577	100	100	0	100
08XX Other Objects	35,456	16,325	22,232	38,300	38,300	1,000	39,300
09XX Other Uses	0	0	0	0	0	0	0
Total General Administration	451,674	354,553	387,721	404,929	404,929	15,842	420,771
School Administration (24)							
01XX Salaries	892,925	824,253	811,870	898,263	912,013	64,138	962,401
02XX Employee Benefits	291,459	287,715	291,500	340,316	348,824	11,763	352,079
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	390	0	0	0	0
06XX Supplies & Materials	9,692	9,876	9,439	13,500	13,500	0	13,500
07XX Equipment	0	0	78	200	200	0	200
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total School Administration	1,194,076	1,121,844	1,113,278	1,252,279	1,274,537	75,901	1,328,180
Business Services (25)							
01XX Salaries	184,796	181,125	188,276	198,926	198,926	15,915	214,841
02XX Employee Benefits	86,381	68,885	64,776	78,069	78,069	3,572	81,641
03XX Professional Services	18,808	25,141	43,825	61,500	61,500	(41,500)	20,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	9,033	6,039	4,192	4,500	4,500	(1,000)	3,500
06XX Supplies & Materials	622	0	0	200	200	300	500
07XX Equipment	0	0	1,053	100	100	100	200
08XX Other Objects	242	1,218	978	800	800	0	800
09XX Other Uses	0	0	0	0	0	0	0
Total Business Services	299,882	282,409	303,100	344,095	344,095	(22,613)	321,482
Maintenance & Operations (26)							
01XX Salaries	660,728	793,535	734,505	746,456	746,456	(40,339)	706,117
02XX Employee Benefits	315,031	277,133	288,757	306,327	306,327	(28,933)	277,394
03XX Professional Services	112,518	122,439	128,152	175,000	175,000	0	175,000
04XX Property Services	114,295	126,343	144,846	163,500	163,500	11,500	175,000
05XX Other Services	0	0	0	800	800	(300)	500
06XX Supplies & Materials	506,794	431,490	464,158	492,000	492,000	(27,000)	465,000
07XX Equipment	15,528	1,099	5,105	5,000	5,000	(1,000)	4,000
08XX Other Objects	0	0	0	3,000	3,000	(3,000)	0
09XX Other Uses	0	0	0	0	0	0	0
Total Maintenance & Operations	1,724,894	1,752,039	1,765,524	1,892,083	1,892,083	(89,072)	1,803,011
Student Transportation (27)							
01XX Salaries	234,644	230,171	224,936	277,092	277,092	(39,115)	237,977
02XX Employee Benefits	147,947	122,169	121,445	121,009	121,009	30,830	151,839
03XX Professional Services	2,157	10,614	16,161	10,000	10,000	(2,500)	7,500
04XX Property Services	30,754	48,559	165,867	46,000	46,000	0	46,000
05XX Other Services	1,811	300	156	1,000	1,000	(500)	500
06XX Supplies & Materials	29,998	20,349	21,821	26,500	26,500	1,700	28,200
07XX Equipment	0	0	0	200	200	300	500
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
Total Student Transportation	447,310	432,162	550,386	481,801	481,801	(9,285)	472,516

Lake County School District

Preliminary Budget

General Fund Expenditures

FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Central Services (28)							
01XX Salaries	80,308	81,506	82,346	88,584	88,584	7,087	95,671
02XX Employee Benefits	29,892	32,240	33,312	45,624	45,624	1,591	47,215
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	343,184	315,159	351,281	340,000	340,000	5,000	345,000
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	453,383	428,905	466,939	474,208	474,208	13,678	487,886
Non-instructional Services (31)							
01XX Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	33,513	2,719	0	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	33,513	2,719	0	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	21,880	21,880	(21,880)	0
09XX Other Uses	0	0	0	35,023	35,023	(35,023)	0
Total Property Services	0	0	0	56,903	56,903	(56,903)	0
Total Expenditures	\$13,134,641	\$12,932,620	\$13,192,727	\$14,582,979	\$14,549,424	\$76,624	\$14,659,603

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

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			Budget			
	FY23	FY24	FY25	FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Instruction							
011X Salaries	\$ 3,059,929	\$ 3,220,657	\$ 3,021,143	\$3,396,600	\$ 3,396,600	\$ 9,052	\$ 3,405,652
01XX Supplemental Pay & Stipends	\$ 414,183	\$ 426,158	\$ 746,295	\$ 829,421	\$ 744,421	\$ (110,956)	\$ 718,465
02XX Employee Benefits	\$ 1,522,191	\$ 1,283,302	\$ 1,385,053	\$1,639,534	\$ 1,638,303	\$ (60,105)	\$ 1,579,429
03XX Professional Services	\$ 449,012	\$ 358,079	\$ 294,756	\$ 385,908	\$ 385,908	\$ (88,728)	\$ 297,180
04XX Property Services	\$ 2,741	\$ 836	\$ 5,123	\$ 3,800	\$ 3,800	\$ (100)	\$ 3,700
05XX Other Services	\$ 422,370	\$ 512,793	\$ 456,459	\$ 432,512	\$ 452,326	\$ (65,900)	\$ 366,612
06XX Supplies & Materials	\$ 296,694	\$ 195,440	\$ 152,925	\$ 225,667	\$ 230,667	\$ (19,318)	\$ 206,349
07XX Equipment	\$ 7,846	\$ 1,471	\$ 405	\$ 3,700	\$ 3,700	\$ (2,000)	\$ 1,700
08XX Other Objects	\$ 3,448	\$ 1,977	\$ 2,386	\$ 3,700	\$ 3,700	\$ 3,600	\$ 7,300
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction	\$ 6,178,414	\$ 6,000,713	\$ 6,064,545	\$6,920,842	\$ 6,859,425	\$ (334,455)	\$ 6,586,387

Staff FTE:

1XX Administrators			0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)			52.72	51.95	-2.54	49.41
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
4XX Classified - Instructional			7.67	9.27	-2.89	6.38
5XX Classified - School Admin			0.00	0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans			0.00	0.00	+0.00	0.00
Total FTE	N/A	N/A	60.39	61.22	-5.43	55.79

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

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			
	FY23	FY24	FY25	FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Special Education							
011X Salaries	\$ 922,527	\$ 855,860	\$ 928,446	\$1,031,834	\$ 1,063,521	\$ 136,105	\$ 1,167,939
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 342,568	\$ 309,863	\$ 342,458	\$ 412,037	\$ 419,187	\$ 46,896	\$ 458,933
03XX Professional Services	\$ 17,851	\$ 307,784	\$ 95,498	\$ 149,654	\$ 149,654	\$ 62,422	\$ 212,076
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 498	\$ 624	\$ -	\$ 500	\$ 500	\$ -	\$ 500
06XX Supplies & Materials	\$ 5,283	\$ 3,468	\$ 2,724	\$ 4,350	\$ 4,350	\$ (200)	\$ 4,150
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Special Education	\$1,288,727	\$ 1,477,599	\$ 1,369,126	\$1,598,375	\$ 1,637,212	\$ 245,223	\$ 1,843,598

Staff FTE:

1XX Administrators			0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)			11.58	9.42	+1.08	10.50
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
4XX Classified - Instructional			9.58	11.76	-0.76	11.00
5XX Classified - School Admin			0.00	0.50	+0.00	0.50
6XX Classified - Maint, Oper & Trans			0.00	0.00	+0.00	0.00
Total FTE	N/A	N/A	21.17	21.68	+0.32	22.00

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

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			Budget			Estimated		FY26 Budget v		Preliminary Budget	
	FY23	FY24	FY25	FY26	FY26	FY26	FY26	FY26	FY27 Budget	FY27	FY27	FY27
Cocurricular Education (18, 19, 20)												
011X Salaries	\$ 187,959	\$ 205,297	\$ 201,647	\$ 223,942	\$ 223,942	\$ 9,301	\$					233,243
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$					-
02XX Employee Benefits	\$ 42,332	\$ 45,785	\$ 56,089	\$ 61,668	\$ 61,668	\$ 2,087	\$					63,755
03XX Professional Services	\$ 23,589	\$ 25,614	\$ 25,341	\$ 30,390	\$ 30,390	\$ 848	\$					31,238
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$					-
05XX Other Services	\$ 79,987	\$ 75,504	\$ 80,500	\$ 70,646	\$ 76,246	\$ 6,987	\$					77,633
06XX Supplies & Materials	\$ 28,058	\$ 29,796	\$ 32,215	\$ 30,637	\$ 30,637	\$ 641	\$					31,278
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$					-
08XX Other Objects	\$ 8,651	\$ 8,168	\$ 9,989	\$ 11,000	\$ 11,000	\$ -	\$					11,000
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$					-
Total Cocurricular Education	\$ 370,575	\$ 390,164	\$ 405,782	\$ 428,283	\$ 433,883	\$ 19,864	\$					448,147

Staff FTE:

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

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

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			
	FY23	FY24	FY25	FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Student Support Services (21)							
011X Salaries	\$ 205,111	\$ 202,029	\$ 299,682	\$ 243,803	\$ 212,117	\$ 55,636	\$ 299,439
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 145,032	\$ 112,627	\$ 134,965	\$ 111,338	\$ 104,191	\$ 23,827	\$ 135,165
03XX Professional Services	\$ 5,731	\$ 3,184	\$ 2,964	\$ 3,500	\$ 3,500	\$ 127,312	\$ 130,812
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 5,648	\$ 2,387	\$ 959	\$ 12,000	\$ 12,000	\$ (9,000)	\$ 3,000
06XX Supplies & Materials	\$ 1,838	\$ 6,697	\$ 4,193	\$ 7,750	\$ 7,750	\$ (1,250)	\$ 6,500
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Student Support Services	\$ 363,359	\$ 326,924	\$ 442,763	\$ 378,391	\$ 339,558	\$ 196,525	\$ 574,916

Staff FTE:

1XX Administrators			0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)			2.85	2.54	+0.49	3.03
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	1.98	1.05	+0.03	1.08
4XX Classified - Instructional			2.67	0.15	-0.15	0.00
5XX Classified - School Admin			0.00	0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans			0.00	0.00	+0.00	0.00
Total FTE	N/A	N/A	7.50	3.74	+0.37	4.11

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

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 FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Instruct Support Services (22)							
011X Salaries	\$ 166,186	\$ 159,307	\$ 136,324	\$ 131,087	\$ 131,087	\$ 12,552	\$ 143,639
01XX Supplemental Pay & Stipends	\$ -	\$ 6,550	\$ 6,800	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
02XX Employee Benefits	\$ 55,031	\$ 46,849	\$ 40,748	\$ 56,883	\$ 56,883	\$ 2,395	\$ 59,278
03XX Professional Services	\$ 40,408	\$ 49,287	\$ 34,134	\$ 53,720	\$ 53,720	\$ (7,220)	\$ 46,500
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
06XX Supplies & Materials	\$ 69,927	\$ 98,937	\$ 102,349	\$ 100,600	\$ 100,600	\$ (2,000)	\$ 98,600
07XX Equipment	\$ (2,718)	\$ 1,660	\$ 3,209	\$ 1,000	\$ 1,000	\$ 4,000	\$ 5,000
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Student Support Services	\$ 328,834	\$ 362,590	\$ 323,564	\$ 350,790	\$ 350,790	\$ 10,227	\$ 361,017

Staff FTE:

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

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

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			
	FY23	FY24	FY25	FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
General Administration (23)							
011X Salaries	\$ 228,451	\$ 184,252	\$ 230,099	\$ 205,780	\$ 205,780	\$ 10,161	\$ 215,941
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 140,223	\$ 61,162	\$ 82,734	\$ 97,899	\$ 97,899	\$ 2,281	\$ 100,180
03XX Professional Services	\$ 3,307	\$ 13,724	\$ 8,636	\$ 9,600	\$ 9,600	\$ 15,000	\$ 24,600
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 32,846	\$ 50,782	\$ 31,333	\$ 38,300	\$ 38,300	\$ (12,600)	\$ 25,700
06XX Supplies & Materials	\$ 11,391	\$ 28,308	\$ 12,110	\$ 14,950	\$ 14,950	\$ -	\$ 14,950
07XX Equipment	\$ -	\$ -	\$ 577	\$ 100	\$ 100	\$ -	\$ 100
08XX Other Objects	\$ 35,456	\$ 16,325	\$ 22,232	\$ 38,300	\$ 38,300	\$ 1,000	\$ 39,300
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Administration	\$ 451,674	\$ 354,553	\$ 387,721	\$ 404,929	\$ 404,929	\$ 15,842	\$ 420,771

Staff FTE:

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

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

Program: 2400 School Administration
Program Budget Manager:

Program Description:

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

	Actuals			Budget			
	FY23	FY24	FY25	FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
School Administration (24)							
011X Salaries	\$ 892,925	\$ 824,253	\$ 811,870	\$ 898,263	\$ 912,013	\$ 64,138	\$ 962,401
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 291,459	\$ 287,715	\$ 291,500	\$ 340,316	\$ 348,824	\$ 11,763	\$ 352,079
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ 390	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ 9,692	\$ 9,876	\$ 9,439	\$ 13,500	\$ 13,500	\$ -	\$ 13,500
07XX Equipment	\$ -	\$ -	\$ 78	\$ 200	\$ 200	\$ -	\$ 200
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction	\$ 1,194,076	\$ 1,121,844	\$ 1,113,278	\$1,252,279	\$ 1,274,537	\$ 75,901	\$ 1,328,180

Staff FTE:

1XX Administrators			6.51	7.00	+0.00	7.00
2XX Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
4XX Classified - Instructional			0.00	0.00	+0.00	0.00
5XX Classified - School Admin			7.50	7.00	-1.25	5.75
6XX Classified - Maint, Oper & Trans			0.00	0.00	+0.00	0.00
Total FTE	N/A	N/A	14.01	14.00	-1.25	12.75

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

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 FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Business Services (25)							
011X Salaries	\$ 184,796	\$ 181,125	\$ 188,276	\$ 198,926	\$ 198,926	\$ 15,915	\$ 214,841
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 86,381	\$ 68,885	\$ 64,776	\$ 78,069	\$ 78,069	\$ 3,572	\$ 81,641
03XX Professional Services	\$ 18,808	\$ 25,141	\$ 43,825	\$ 61,500	\$ 61,500	\$ (41,500)	\$ 20,000
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 9,033	\$ 6,039	\$ 4,192	\$ 4,500	\$ 4,500	\$ (1,000)	\$ 3,500
06XX Supplies & Materials	\$ 622	\$ -	\$ -	\$ 200	\$ 200	\$ 300	\$ 500
07XX Equipment	\$ -	\$ -	\$ 1,053	\$ 100	\$ 100	\$ 100	\$ 200
08XX Other Objects	\$ 242	\$ 1,218	\$ 978	\$ 800	\$ 800	\$ -	\$ 800
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Business Services	\$ 299,882	\$ 282,409	\$ 303,100	\$ 344,095	\$ 344,095	\$ (22,613)	\$ 321,482

Staff FTE:

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

Lake County School District

Preliminary Budget

General Fund Detail Budgets

FY 2026-2027

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		Estimated		FY26 Budget v		Preliminary Budget	
	FY23	FY24	FY25	FY26	FY26	FY26	FY26	FY27 Budget	FY27	FY27	FY27
Maintenance & Operations (26)											
011X Salaries	\$ 660,728	\$ 793,535	\$ 734,505	\$ 746,456	\$ 746,456	\$ (40,339)	\$ 706,117				
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
02XX Employee Benefits	\$ 315,031	\$ 277,133	\$ 288,757	\$ 306,327	\$ 306,327	\$ (28,933)	\$ 277,394				
03XX Professional Services	\$ 112,518	\$ 122,439	\$ 128,152	\$ 175,000	\$ 175,000	\$ -	\$ 175,000				
04XX Property Services	\$ 114,295	\$ 126,343	\$ 144,846	\$ 163,500	\$ 163,500	\$ 11,500	\$ 175,000				
05XX Other Services	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ (300)	\$ 500				
06XX Supplies & Materials	\$ 506,794	\$ 431,490	\$ 464,158	\$ 492,000	\$ 492,000	\$ (27,000)	\$ 465,000				
07XX Equipment	\$ 15,528	\$ 1,099	\$ 5,105	\$ 5,000	\$ 5,000	\$ (1,000)	\$ 4,000				
08XX Other Objects	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ (3,000)	\$ -				
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Total Maintenance & Operations	\$1,724,894	\$ 1,752,039	\$ 1,765,524	\$ 1,892,083	\$ 1,892,083	\$ (89,072)	\$ 1,803,011				

Staff FTE:

1XX Administrators			0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	2.12	1.62	+0.00	1.62
4XX Classified - Instructional			0.00	0.00	+0.00	0.00
5XX Classified - School Admin			0.00	0.23	+0.02	0.25
6XX Classified - Maint, Oper & Trans			12.92	12.84	-2.34	10.50
Total FTE	N/A	N/A	15.04	14.69	-2.32	12.37

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

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 FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Transportation (27)							
011X Salaries	\$ 234,644	\$ 230,171	\$ 224,936	\$ 277,092	\$ 277,092	\$ (39,115)	\$ 237,977
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 147,947	\$ 122,169	\$ 121,445	\$ 121,009	\$ 121,009	\$ 30,830	\$ 151,839
03XX Professional Services	\$ 2,157	\$ 10,614	\$ 16,161	\$ 10,000	\$ 10,000	\$ (2,500)	\$ 7,500
04XX Property Services	\$ 30,754	\$ 48,559	\$ 165,867	\$ 46,000	\$ 46,000	\$ -	\$ 46,000
05XX Other Services	\$ 1,811	\$ 300	\$ 156	\$ 1,000	\$ 1,000	\$ (500)	\$ 500
06XX Supplies & Materials	\$ 29,998	\$ 20,349	\$ 21,821	\$ 26,500	\$ 26,500	\$ 1,700	\$ 28,200
07XX Equipment	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 300	\$ 500
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transportation	\$ 447,310	\$ 432,162	\$ 550,386	\$ 481,801	\$ 481,801	\$ (9,285)	\$ 472,516

Staff FTE:

1XX Administrators			0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	1.00	1.00	+0.00	1.00
4XX Classified - Instructional			0.00	0.00	+0.00	0.00
5XX Classified - School Admin			0.00	0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans			7.93	7.51	-0.63	6.88
Total FTE	N/A	N/A	8.93	8.51	-0.63	7.88

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

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			
	FY23	FY24	FY25	FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Central Services (28)							
011X Salaries	\$ 80,308	\$ 81,506	\$ 82,346	\$ 88,584	\$ 88,584	\$ 7,087	\$ 95,671
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 29,892	\$ 32,240	\$ 33,312	\$ 45,624	\$ 45,624	\$ 1,591	\$ 47,215
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 343,184	\$ 315,159	\$ 351,281	\$ 340,000	\$ 340,000	\$ 5,000	\$ 345,000
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Central Services	\$ 453,383	\$ 428,905	\$ 466,939	\$ 474,208	\$ 474,208	\$ 13,678	\$ 487,886

Staff FTE:

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

Lake County School District

Preliminary Budget

General Fund Detail Budgets

FY 2026-2027

Program: 3000

Non-instructional Services

Program Budget Manager:

Program Description:

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

	Actuals	Actuals	Actuals	Budget	Estimatec	FY26 Budget v	Preliminary Budget
	FY23	FY24	FY25	FY26	FY26	FY27 Budget	FY27
Community Services (3000)							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 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	\$ 33,513	\$ 2,719	\$ -	\$ -	\$ -	\$ 11,692	\$ 11,692

Staff FTE:

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

Lake County School District
Preliminary Budget
General Fund Detail Budgets
FY 2026-2027

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

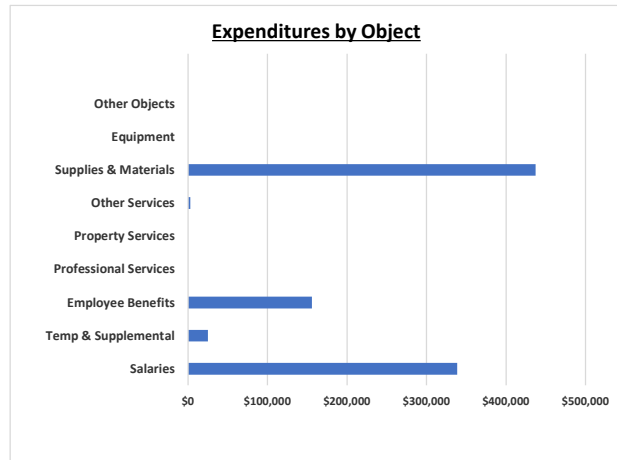
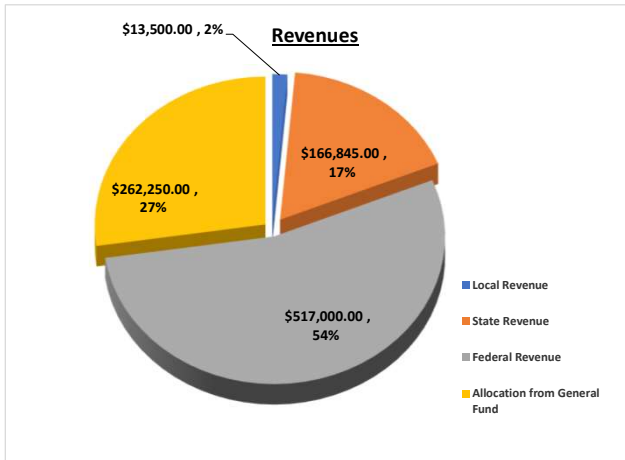
	Actuals			Budget			
	FY23	FY24	FY25	FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Property Services (40)							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ 21,880	\$ 21,880	\$ (21,880)	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ 35,023	\$ 35,023	\$ (35,023)	\$ -
Total Property Services	\$ -	\$ -	\$ -	\$ 56,903	\$ 56,903	\$ (56,903)	\$ -

Staff FTE:

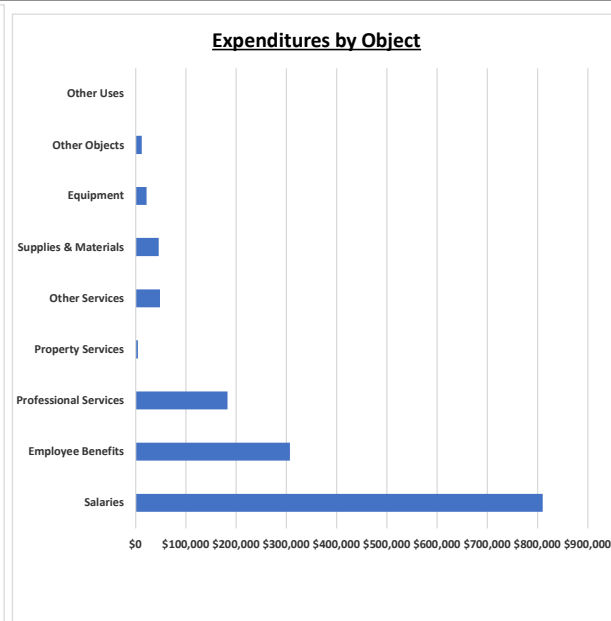
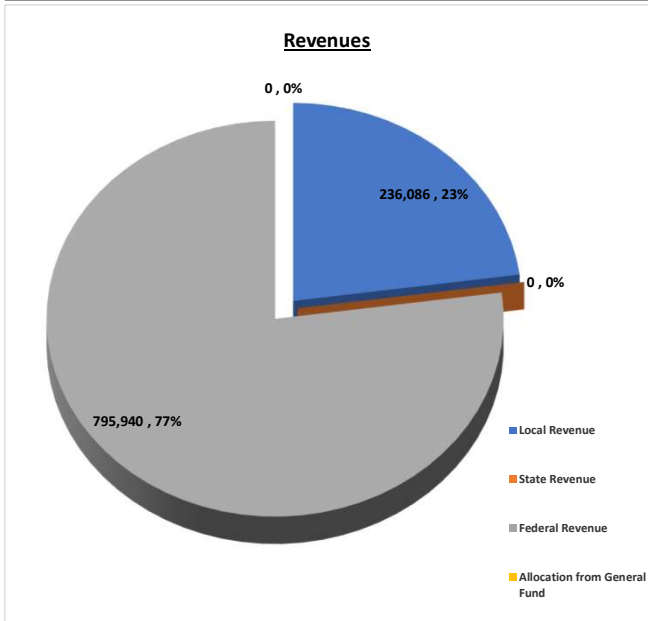
1XX Administrators			0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
4XX Classified - Instructional			0.00	0.00	+0.00	0.00
5XX Classified - School Admin			0.00	0.00	+0.00	0.00
6XX Classified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

Lake County School District
Preliminary Budget
Other Fund Graphs
FY 2026-2027

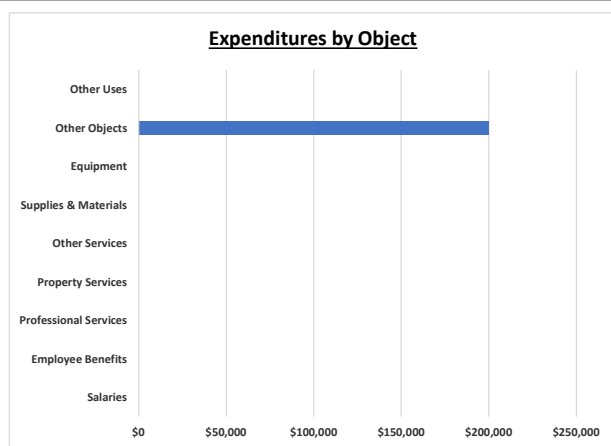
Food Services Fund



DPGF Grants Fund

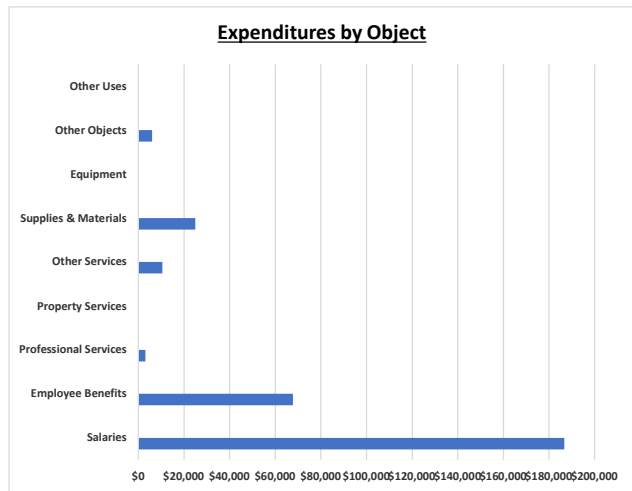
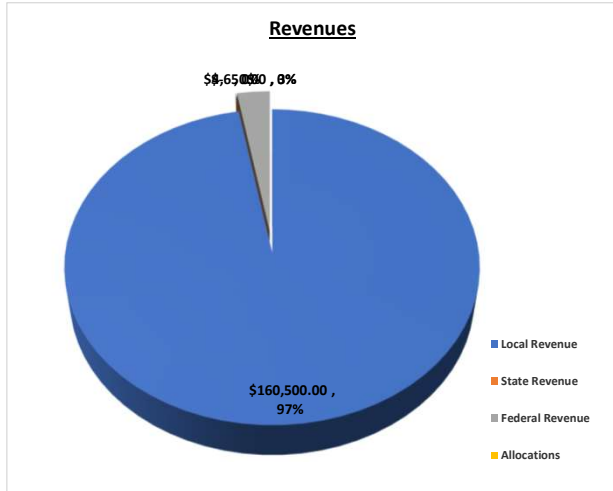


Student Activity Fund

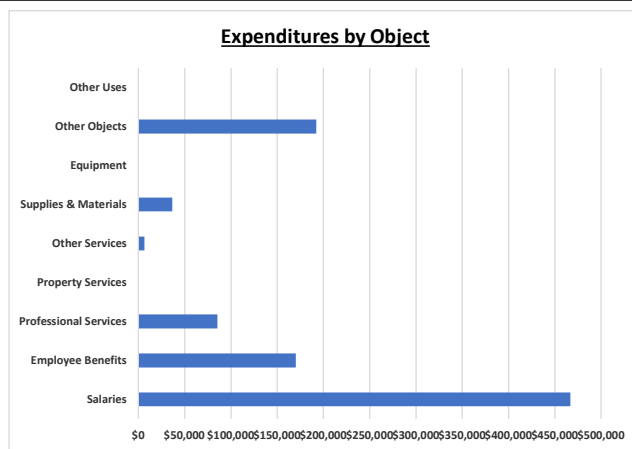
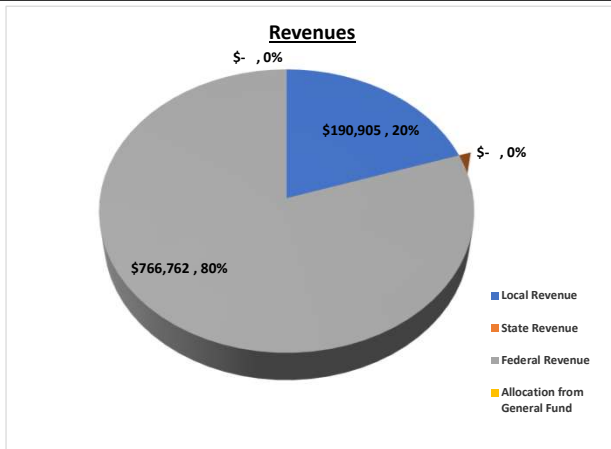


Lake County School District
Preliminary Budget
Other Fund Graphs
FY 2026-2027

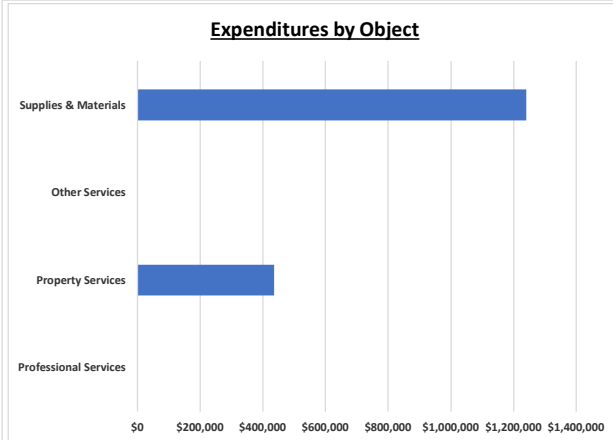
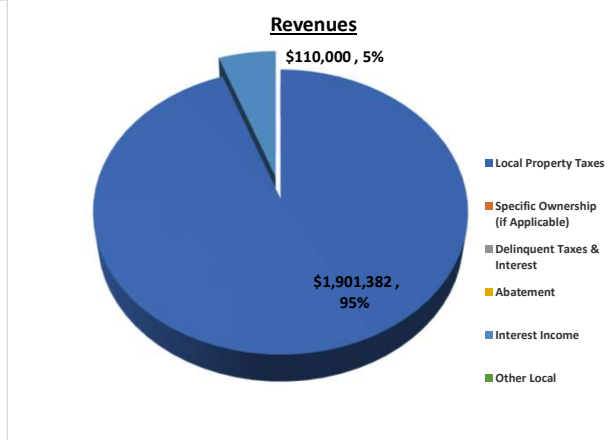
The Center Fund



Headstart Fund

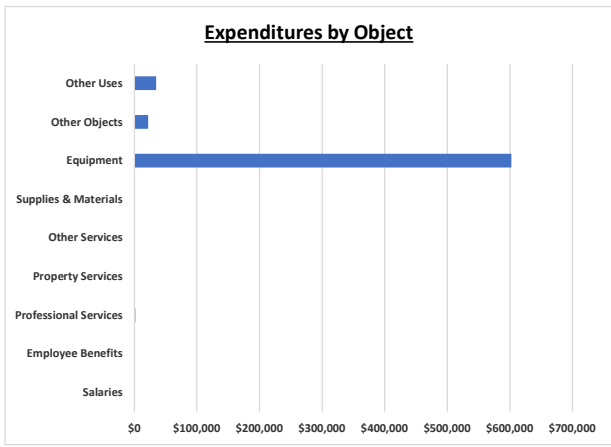
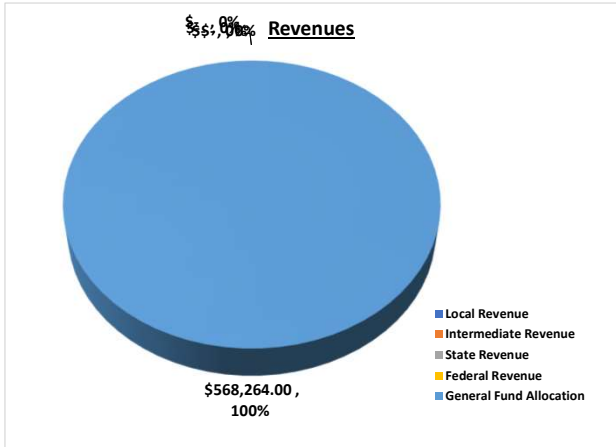


Bond Redemption Fund



Lake County School District
Preliminary Budget
Other Fund Graphs
FY 2026-2027

Capital Reserve Fund



Lake County School District

Preliminary Budget

Preschool Fund (19)

FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Beginning Fund Balance							
6724 CPP Reserve	\$ 46,720	\$ 100,401	\$ 81,222	\$ (0.19)	\$ (0.19)	\$ (0.00)	\$ (0.19)
6725 UPK Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6760 Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6770 Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	\$ 46,720	\$ 100,401	\$ 81,222	\$ (0.19)	\$ (0.19)	\$ (0.00)	\$ (0.19)
Revenues							
3010-3896 UPK 3Yr old IEP Revenue	\$ -	\$ 30,043	\$ 75,206	\$ 92,000.00	\$ 92,000.00	\$ -	\$ 92,000.00
3010-3897 UPK Revenue	\$ -	\$ 370,993	\$ 354,168	\$ 240,000.00	\$ 240,000.00	\$ 3,433.00	\$ 243,433.00
5810 Transfers From General Fund	\$ 319,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 319,814	\$ 401,036	\$ 429,374	\$ 332,000.00	\$ 332,000.00	\$ 3,433.00	\$ 335,433.00
Total Resources Available	\$ 366,534	\$ 501,437	\$ 510,596	\$ 331,999.81	\$ 331,999.81	\$ 3,433.00	\$ 335,432.81
Preschool Expenditures							
011X Salaries	\$ 163,077	\$ 265,433	\$ 321,497	\$ 219,806.00	\$ 219,806.00	\$ 2,803.00	\$ 222,609.00
01XX Temp Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 62,605	\$ 108,475	\$ 104,938	\$ 80,345.00	\$ 80,345.00	\$ 630.00	\$ 80,975.00
03XX Purchased Services	\$ -	\$ 5,204	\$ 5,318	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
04XX Purch Property Services	\$ 18,639	\$ 12,851	\$ 17,787	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00
05XX Other Purch Svcs	\$ 2,754	\$ 404	\$ 57	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
06XX Supplies & Materials	\$ 19,058	\$ 27,848	\$ 60,998	\$ 21,149.00	\$ 21,149.00	\$ -	\$ 21,149.00
07XX Equipment & Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other & Indirect Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses/Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 266,133	\$ 420,215	\$ 510,596	\$ 332,000.00	\$ 332,000.00	\$ 3,433.00	\$ 335,433.00
Surplus/(Deficit)	\$ 53,681	\$ (19,179)	\$ (81,222)	\$ -	\$ -	\$ -	\$ -
Fund Balances							
6724 CPP Reserve	\$ 100,401	\$ 81,222	\$ (0)	\$ (0.19)	\$ (0.19)	\$ 0.19	\$ -
6725 UPK Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6760 Assigned Fund Balance	\$ -	\$ -	\$ -	\$ (0.00)	\$ (0.00)	\$ (0.19)	\$ (0.19)
Total Ending Fund Balance	\$ 100,401	\$ 81,222	\$ (0)	\$ (0.19)	\$ (0.19)	\$ -	\$ (0.19)

Total Appropriation(Ending Fund Balance + Expense) \$ 332,000

\$ 335,433

Staff FTE:

1XX Administrators		0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)		0.00	0.80	+0.00	0.80
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	0.00	0.00	+0.00
4XX Classified - Instructional		5.17	4.95	-0.19	4.76
5XX Classified - School Admin		0.00	0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans		0.25	0.25	-0.15	0.10
Total FTE	N/A	N/A	5.42	6.00	-0.34
					5.66

Lake County School District

Preliminary Budget

Food Service Fund (21)

FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Beginning Fund Balance							
6710 Unspendable (Inventory)	\$ 6,380.01	\$ 5,105.02	\$ 5,200.76	\$ 5,269.94	\$ 5,270	\$ -	\$ 5,269.94
6760 Restricted Fund Balance	\$ 202,122.22	\$ (5,105.40)	\$ -	\$ 49,296.15	\$ 49,296	\$ (24,297.00)	\$ 24,999.15
Total Beginning Fund Balance	\$ 208,502.23	\$ (0.38)	\$ 5,200.76	\$ 54,566.09	\$ 54,566	\$ (24,297.00)	\$ 30,269.09
Revenues							
1XXX Local Revenue	\$ 136,909.29	\$ 41,859.68	\$ 25,835.01	\$ 15,000.00	\$ 15,000	\$ (1,500.00)	\$ 13,500.00
3XXX State Revenue	\$ 14,593.77	\$ 191,540.72	\$ 165,632.12	\$ 170,845.00	\$ 170,845	\$ (4,000.00)	\$ 166,845.00
4XXX Federal Revenue	\$ 500,322.91	\$ 532,472.70	\$ 550,645.00	\$ 510,000.00	\$ 510,000	\$ 7,000.00	\$ 517,000.00
5210 Allocation from General Fund	\$ 48,484.06	\$ 230,000.00	\$ 229,999.92	\$ 322,179.00	\$ 322,179	\$ (59,929.00)	\$ 262,250.00
Total Revenues	\$ 700,310.03	\$ 995,873.10	\$ 972,112.05	\$ 1,018,024.00	\$ 1,018,024	\$ (58,429.00)	\$ 959,595.00
Total Resources Available	\$ 908,812.26	\$ 995,872.72	\$ 977,312.81	\$ 1,072,590.09	\$ 1,072,590	\$ (82,726.00)	\$ 989,864.09
Expenditures							
011X Salaries	\$ 328,746.84	\$ 378,600.32	\$ 368,496.25	\$ 419,641.00	\$ 419,641.00	\$ (80,971.00)	\$ 338,670.00
01XX Temp & Supplemental	\$ 59,594.16	\$ 26,840.88	\$ 18,871.14	\$ 23,000.00	\$ 23,000.00	\$ 2,000.00	\$ 25,000.00
02XX Employee Benefits	\$ 161,786.00	\$ 174,843.73	\$ 156,055.84	\$ 173,532.00	\$ 173,532.00	\$ (17,855.00)	\$ 155,677.00
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 1,782.76	\$ 1,646.16	\$ 839.29	\$ 3,000.00	\$ 3,000.00	\$ 100.00	\$ 3,100.00
06XX Supplies & Materials	\$ 356,832.88	\$ 418,537.68	\$ 368,687.39	\$ 423,148.00	\$ 423,148.00	\$ 14,000.00	\$ 437,148.00
07XX Equipment	\$ 70.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 908,812.64	\$ 1,000,468.77	\$ 912,949.91	\$ 1,042,321.00	\$ 1,042,321	\$ (82,726.00)	\$ 959,595.00
Surplus/(Deficit)	\$ (208,502.61)	\$ (4,595.67)	\$ 59,162.14	\$ (24,297.00)	\$ (24,297)	\$ 24,297.00	\$ -
Fund Balances							
6710 Unspendable (Inventory)	\$ 5,105.02	\$ 5,200.76	\$ 5,269.94	\$ 5,269.94	\$ 5,269.94	\$ -	\$ 5,269.94
6760 Restricted Fund Balance	\$ (5,105.40)	\$ -	\$ 49,296.15	\$ 24,999.15	\$ 24,999.15	\$ -	\$ 24,999.15
Total Fund Balance	\$ (0.38)	\$ (4,596.05)	\$ 54,566.09	\$ 30,269.09	\$ 30,269.09	\$ -	\$ 30,269.09

Total Appropriation(Ending Fund Balance + Expense) \$ 1,072,590

\$ 989,864.09

Staff FTE:

1XX Administrators			0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	1.00	0.50	+0.00	0.50
4XX Classified - Instructional			0.00	0.00	+0.00	0.00
5XX Classified - School Admin			0.00	0.23	+0.02	0.25
6XX Classified - Maint, Oper & Trans			9.19	12.00	-4.00	8.00
Total FTE	N/A	N/A	10.19	12.73	-3.98	8.75

Lake County School District
Preliminary Budget
Designated Purpose Grants Fund (22)
FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Beginning Fund Balance							
Other Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues							
1XXX Local Revenue	\$ 124,406	\$ 15,911	\$ 89,853	\$ 167,751.00	\$ 167,751.00	\$ 68,335.00	\$ 236,086.00
2XXX Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3XXX State Revenue	\$ 452,449	\$ 329,290	\$ 728,265	\$ 612,026.00	\$ 612,026.00	\$ (211,315.00)	\$ 400,711.00
Federal Revenue							
4010 Title I	\$ 232,047	\$ 219,519	\$ 211,619	\$ 249,140.00	\$ 249,140.00	\$ 4,237.00	\$ 253,377.00
4367 Title IIA	\$ 37,150	\$ 36,714	\$ 39,733	\$ 39,814.00	\$ 39,814.00	\$ 3,063.00	\$ 42,877.00
4365 Title IIIA	\$ 26,696	\$ 27,152	\$ 24,455	\$ 21,394.00	\$ 21,394.00	\$ 282.00	\$ 21,676.00
4424 Title IVA	\$ 17,910	\$ 17,514	\$ 16,823	\$ 16,922.00	\$ 16,922.00	\$ (360.00)	\$ 16,562.00
4048 Perkins	\$ 29,426	\$ 58,615	\$ 48,392	\$ 44,187.00	\$ 44,187.00	\$ -	\$ 44,187.00
4414 ESSER III	\$ 581,564	\$ 499,484	\$ 60,998	\$ -	\$ -	\$ -	\$ -
4420 ESSER II CRSSA	\$ 326,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4429 ESSER III Rural Coaction	\$ 493,797	\$ 654,394	\$ 281,498	\$ -	\$ -	\$ -	\$ -
4449 ESSER III ARP ELO	\$ 68,937	\$ 116,644	\$ 275	\$ -	\$ -	\$ -	\$ -
4451 Stronger Connections	\$ -	\$ -	\$ 84,181	\$ 106,994.00	\$ 106,994.00	\$ (101,725.00)	\$ 5,269.00
4462 ESSER III Rapid Request	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -
4463 ESSER II Late Liquidation	\$ -	\$ 36,015	\$ -	\$ -	\$ -	\$ -	\$ -
5010 ESSA Title I Part A	\$ -	\$ -	\$ 22,963	\$ 27,297.00	\$ 27,297.00	\$ 14,703.00	\$ 42,000.00
5196 ESSA McKinney-Vento	\$ 54,594	\$ 57,264	\$ 58,620	\$ -	\$ -	\$ -	\$ -
5371 CO Comp Literacy	\$ 642,249	\$ 543,088	\$ 351,841	\$ 29,973.00	\$ 29,973.00	\$ (29,973.00)	\$ -
5525 ESSER I CARES	\$ 132,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5579 Nat Sch Lunch Eq Assistance	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -
5625 ESSER I 12st Century	\$ 7,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6287 ESSA 21st Century	\$ 139,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6425 GEER	\$ 239,812	\$ 60,008	\$ -	\$ -	\$ -	\$ -	\$ -
7287 ESSA 21st Century	\$ 208,859	\$ 231,217	\$ 227,217	\$ 227,217.00	\$ 227,217.00	\$ (77,217.00)	\$ 150,000.00
7981 Nutrition Grant	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8287 ESSA 21st Century	\$ -	\$ 168,672	\$ 166,672	\$ 166,672.00	\$ 166,672.00	\$ 13,328.00	\$ 180,000.00
8425 ARP Homeless 1	\$ 5,119	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
8426 ARP Homeless 2	\$ 6,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7354 School Nurse Retention	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -
8710 School Violence Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7839 Preventing School Violence	\$ -	\$ -	\$ 6,310	\$ 53,690.00	\$ 53,690.00	\$ (41,275.00)	\$ 12,415.00
Other Federal Grants	\$ -	\$ -	\$ -	\$ 7,020.00	\$ 7,020.00	\$ 20,557.00	\$ 27,577.00
Total Federal Funds	\$3,267,623	\$2,819,301	\$ 1,611,597	\$ 990,320.00	\$ 990,320.00	\$ (194,380.00)	\$ 795,940.00
5210 Allocation from General Fund	\$ 66,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$3,911,465	\$3,164,502	\$ 2,429,715	\$ 1,770,097.00	\$ 1,770,097.00	\$ (337,360.00)	\$ 1,432,737.00
Expenditures							
011X Salaries	\$1,652,084	\$1,522,938	\$ 989,909	\$ 899,418.00	\$ 882,643.00	\$ (89,037.00)	\$ 810,381.00
02XX Employee Benefits	\$ 537,574	\$ 483,849	\$ 339,040	\$ 314,756.00	\$ 310,924.00	\$ (7,492.00)	\$ 307,264.00
03XX Professional Services	\$1,012,096	\$ 710,911	\$ 719,005	\$ 356,300.00	\$ 356,300.00	\$ (173,167.00)	\$ 183,133.00
04XX Property Services	\$ -	\$ 591	\$ 380	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
05XX Other Services	\$ 125,463	\$ 89,249	\$ 127,443	\$ 42,671.00	\$ 42,671.00	\$ 5,840.00	\$ 48,511.00
06XX Supplies & Materials	\$ 409,054	\$ 313,225	\$ 241,439	\$ 113,656.00	\$ 113,656.00	\$ (67,845.00)	\$ 45,811.00
07XX Equipment	\$ 175,194	\$ 43,738	\$ 8,000	\$ 21,520.00	\$ 21,520.00	\$ -	\$ 21,520.00
08XX Other Objects	\$ -	\$ -	\$ 4,500	\$ 17,776.00	\$ 17,776.00	\$ (5,659.00)	\$ 12,117.00
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$3,911,465	\$3,164,502	\$ 2,429,715	\$ 1,770,097.00	\$ 1,749,490.00	\$ (337,360.00)	\$ 1,432,737.00
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ 20,607.00	\$ -	\$ -
Fund Balances							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 20,607.00	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 20,607.00	\$ -	\$ -

Total Appropriation(Ending Fund Balance + Expense) \$ 1,770,097.00 \$ 1,432,737.00

Staff FTE:

1XX Administrators			0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)			6.33	5.37	-0.96	4.41
3XX Non-Teaching Professionals			2.62	1.95	+1.97	3.92
4XX Classified - Instructional	Data Not Available	Data Not Available	5.64	3.85	-3.23	0.62
5XX Classified - School Admin			0.00	0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans			0.00	0.00	+0.00	0.00
Total FTE	N/A	N/A	14.58	11.17	-2.22	8.95

Lake County School District

Preliminary Budget

Pupil Activity Fund (23)

FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Beginning Fund Balance							
6760 Fund Balance	\$ 308,088	\$ 332,054	\$ 380,590	\$ 414,391.64	\$ 414,391.64	\$ 35,000.00	\$ 449,391.64
Total Beginning Fund Balance	\$ 308,088	\$ 332,054	\$ 380,590	\$ 414,391.64	\$ 414,391.64	\$ 35,000.00	\$ 449,391.64
Revenues							
1XXX Local Revenue	\$ 207,052	\$ 235,195	\$ 207,221	\$ 235,000.00	\$ 235,000.00	\$ -	\$ 235,000.00
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 207,052	\$ 235,195	\$ 207,221	\$ 235,000.00	\$ 235,000.00	\$ -	\$ 235,000.00
Total Resources Available	\$ 515,140	\$ 567,249	\$ 587,812	\$ 649,391.64	\$ 649,391.64	\$ 35,000.00	\$ 684,391.64
Expenditures							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ 654	\$ 419	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 14,074	\$ 16,191	\$ 15,609	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ 165,739	\$ 168,474	\$ 157,811	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 2,619	\$ 1,575	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	\$ 200,000.00
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 183,086	\$ 186,659	\$ 173,420	\$ 200,000.00	\$ 200,000.00	\$ -	\$ 200,000.00
Surplus/(Deficit)	\$ 23,966	\$ 48,537	\$ 33,801	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00
Fund Balances							
6760 Fund Balance	\$ 332,054	\$ 380,590	\$ 414,392	\$ 449,391.64	\$ 449,391.64	\$ 35,000.00	\$ 484,391.64
Ending Fund Balances	\$ 332,054	\$ 380,590	\$ 414,392	\$ 449,391.64	\$ 449,391.64	\$ 35,000.00	\$ 484,391.64
Total Appropriation(Ending Fund Balance + Expense)				\$ 649,391.64			\$ 684,391.64

Lake County School District

Preliminary Budget

The Center

FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Beginning Fund Balance							
6760 Fund Balance	\$ 94,444.94	\$ 105,721.51	\$ 291,950.38	\$ 461,000.01	\$ 461,000.01	\$ (136,506.00)	\$ 324,494.01
Total Beginning Fund Balance	\$ 94,444.94	\$ 105,721.51	\$ 291,950.38	\$ 461,000.01	\$ 461,000.01	\$ (136,506.00)	\$ 324,494.01
Revenues							
1XXX Local Revenue	\$347,085.53	\$ 320,276.09	\$ 208,230.31	\$ 160,500.00	\$ 160,500.00	\$ -	\$ 160,500.00
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$106,054.23	\$ 39,503.47	\$ 15,918.58	\$ 5,127.00	\$ 5,127.00	\$ (477.00)	\$ 4,650.00
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$453,139.76	\$ 359,779.56	\$ 224,148.89	\$ 165,627.00	\$ 165,627.00	\$ (477.00)	\$ 165,150.00
Total Resources Available	\$547,584.70	\$ 465,501.07	\$ 516,099.27	\$ 626,627.01	\$ 626,627.01	\$ (136,983.00)	\$ 489,644.01
Expenditures							
011X Salaries	\$244,622.74	\$ 91,897.77	\$ 16,600.95	\$ 188,868.00	\$ 188,868.00	\$ (2,232.00)	\$ 186,636.00
02XX Employee Benefits	\$ 86,414.90	\$ 22,332.20	\$ 22,338.63	\$ 68,765.00	\$ 68,765.00	\$ (963.00)	\$ 67,802.00
03XX Professional Services	\$ 3,800.65	\$ 756.83	\$ 207.97	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 41,181.87	\$ 11,130.90	\$ -	\$ 10,500.00	\$ 10,500.00	\$ -	\$ 10,500.00
06XX Supplies & Materials	\$ 63,148.87	\$ 43,657.68	\$ 12,246.23	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 2,694.16	\$ 3,775.31	\$ 3,705.48	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$441,863.19	\$ 173,550.69	\$ 55,099.26	\$ 302,133.00	\$ 302,133.00	\$ (3,195.00)	\$ 298,938.00
Surplus/(Deficit)	\$ 11,276.57	\$ 186,228.87	\$ 169,049.63	\$ (136,506.00)	\$ (136,506.00)	\$ 2,718.00	\$ (133,788.00)
Fund Balances							
Fund Balance	\$105,721.51	\$ 291,950.38	\$ 461,000.01	\$ 324,494.01	\$ 324,494.01	\$ (133,788.00)	\$ 190,706.01
Total Ending Fund Balance	\$105,721.51	\$ 291,950.38	\$ 461,000.01	\$ 324,494.01	\$ 324,494.01	\$ (133,788.00)	\$ 190,706.01

Total Appropriation(Ending Fund Balance + Expense) \$ 626,627.01 \$ 489,644.01

Staff FTE:

1XX Administrators			0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
4XX Classified - Instructional			3.78	4.39	-0.15	4.24
5XX Classified - School Admin			0.00	0.00	+0.00	0.00
6XX Classified - Maint, Oper & Trans			0.20	0.20	-0.05	0.15
Total FTE	N/A	N/A	3.98	4.59	-0.20	4.39

Lake County School District

Preliminary Budget

Debt Amortization Schedule

FY 2026-2027

Payment Date	GO Bond Series 2012			GO Bond Series 2019		
	Principal	Interest	Balance	Principal	Interest	Balance
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

Preliminary Budget

Capital Projects Fund (43)

FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Beginning Fund Balance							
Assigned Fund Balance	\$ 410,104.38	\$ 589,732.09	\$ 547,087.74	\$ 573,978.20	\$ 573,978.20	\$ 131,184.00	\$ 705,162.20
Total Beginning Fund Balance	\$ 410,104.38	\$ 589,732.09	\$ 547,087.74	\$ 573,978.20	\$ 573,978.20	\$ 131,184.00	\$ 705,162.20
Revenues							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ 745,000.00	\$ 745,000.00	\$ (745,000.00)	\$ -
2XXX Intermediate Revenue	\$ 13,420.68	\$ 26,779.78	\$ 4,963.18	\$ 95,505.00	\$ 96,732.00	\$ (95,505.00)	\$ -
3XXX State Revenue	\$ 11,928.50	\$ 11,928.50	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ 117,808.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5210 General Fund Allocation	\$ 376,034.00	\$ 59,000.00	\$ 362,412.46	\$ 1,259,936.00	\$ 1,259,936.00	\$ (691,672.00)	\$ 568,264.00
Total Revenues	\$ 519,191.96	\$ 97,708.28	\$ 367,375.64	\$ 2,100,441.00	\$ 2,101,668.00	\$ (1,532,177.00)	\$ 568,264.00
Total Resources Available	\$ 929,296.34	\$ 687,440.37	\$ 914,463.38	\$ 2,674,419.20	\$ 2,675,646.20	\$ (1,400,993.00)	\$ 1,273,426.20
Expenditures							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ 3,707.50	\$ 3,707.50	\$ -	\$ 48,000.00	\$ 48,000.00	\$ (46,250.00)	\$ 1,750.00
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ 314,349.31	\$ 115,186.24	\$ 340,484.51	\$ 1,984,578.00	\$ 1,922,484.00	\$ (1,382,217.00)	\$ 602,361.00
08XX Other Objects	\$ 1,225.72	\$ 573.30	\$ -	\$ -	\$ -	\$ 21,881.00	\$ 21,881.00
09XX Other Uses	\$ 20,281.72	\$ 20,885.59	\$ -	\$ -	\$ -	\$ 35,024.00	\$ 35,024.00
Total Expenditures	\$ 339,564.25	\$ 140,352.63	\$ 340,484.51	\$ 2,032,578.00	\$ 1,970,484.00	\$ (1,371,562.00)	\$ 661,016.00
Surplus/(Deficit)	\$ 179,627.71	\$ (42,644.35)	\$ 26,891.13	\$ 67,863.00	\$ 131,184.00	\$ (160,615.00)	\$ (92,752.00)
Fund Balances							
Fund Balance	\$ 589,732.09	\$ 547,087.74	\$ 573,978.20	\$ 641,841.20	\$ 705,162.20	\$ (29,431.00)	\$ 612,410.20
Total Ending Fund Balance	\$ 589,732.09	\$ 547,087.74	\$ 573,978.20	\$ 641,841.20	\$ 705,162.20	\$ (29,431.00)	\$ 612,410.20

Total Appropriation(Ending Fund Balance + Expense) \$ 2,674,419.20

\$ 1,273,426.20

Lake County School District

Preliminary Budget

Health Insurance Fund (64)

FY 2026-2027

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Beginning Fund Balance							
Fund Balance	\$ 132,581	\$ 98,958	\$ (87,534)	\$ 50,000.31	\$ 50,000.31	\$ 371,244.00	\$ 421,244.31
Total Beginning Fund Balance	\$ 132,581	\$ 98,958	\$ (87,534)	\$ 50,000.31	\$ 50,000.31	\$ 371,244.00	\$ 421,244.31
Revenues							
1973 Employee Premiums	\$ 1,775,689	\$ 1,742,775	\$ 1,738,312	\$ 2,196,143.00	\$ 2,191,144.00	\$ (73,429.00)	\$ 2,122,714.00
1990 Other Local Revenue	\$ 818,149	\$ 257,715	\$ 199,457	\$ 200,000.00	\$ 430,000.00	\$ 50,000.00	\$ 250,000.00
5210 Allocations From General Fund	\$ -	\$ 366,000	\$ 533,158	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,593,839	\$ 2,366,489	\$ 2,470,926	\$ 2,396,143.00	\$ 2,621,144.00	\$ (23,429.00)	\$ 2,372,714.00
Total Resources Available	\$ 2,726,420	\$ 2,465,448	\$ 2,383,392	\$ 2,446,143.31	\$ 2,671,144.31	\$ 347,815.00	\$ 2,793,958.31
Expenditures							
011X Salaries							
02XX Employee Benefits							
03XX Professional Services							
04XX Property Services							
05XX Other Services	\$ 2,627,462	\$ 2,552,981	\$ 2,333,392	\$ 2,074,779.00	\$ 2,249,900.00	\$ (74,879.00)	\$ 1,999,900.00
06XX Supplies & Materials							
07XX Equipment							
08XX Other Objects							
09XX Other Uses							
Total Expenditures	\$ 2,627,462	\$ 2,552,981	\$ 2,333,392	\$ 2,074,779.00	\$ 2,249,900.00	\$ (74,879.00)	\$ 1,999,900.00
Surplus/(Deficit)	\$ (33,623)	\$ (186,492)	\$ 137,534	\$ 321,364.00	\$ 371,244.00	\$ 51,450.00	\$ 372,814.00
Fund Balances							
Fund Balance	\$ 98,958	\$ (87,534)	\$ 50,000	\$ 371,364.31	\$ 421,244.31	\$ 422,694.00	\$ 794,058.31
Total Ending Fund Balance	\$ 98,958	\$ (87,534)	\$ 50,000	\$ 371,364.31	\$ 421,244.31	\$ 422,694.00	\$ 794,058.31

Total Appropriation(Ending Fund Balance + Expense) **\$ 2,446,143.31**

\$ 2,793,958.31

Lake County School District

Preliminary Budget

Staffing Summary

FY 2026-2027

		FY23	FY24	FY25	FY26	FY26 Budget v FY27 Budget	FY27
1XX	Administrators			8.59	9.00	+0.00	9.00
2XX	Teachers (Licensed)	Data	Data	68.15	64.91	-0.97	63.94
3XX	Non-Teaching Professionals	not	not	9.48	7.55	+0.03	7.58
4XX	Classified - Instructional	Available	Available	20.92	22.18	-3.80	18.38
5XX	Classified - School Admin			8.00	8.23	-1.23	7.00
6XX	Classified - Maint, Oper & Trans			20.85	20.35	-2.97	17.38
General Fund (10)				136.00	132.22	-8.94	123.28

1XX	Administrators			0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)	Data	Data	0.15	1.15	+0.00	1.15
3XX	Non-Teaching Professionals	not	not	0.00	0.00	+0.00	0.00
4XX	Classified - Instructional	Available	Available	19.10	18.48	-0.23	18.25
5XX	Classified - School Admin			0.00	0.00	+0.00	0.00
6XX	Classified - Maint, Oper & Trans			1.40	1.40	-0.28	1.12
Preschool (19, 26, 27) including The Center and Headstart				20.65	21.03	-0.51	20.52

1XX	Administrators			0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)	Data	Data	0.00	0.00	+0.00	0.00
3XX	Non-Teaching Professionals	not	not	1.00	0.50	+0.00	0.50
4XX	Classified - Instructional	Available	Available	0.00	0.00	+0.00	0.00
5XX	Classified - School Admin			0.00	0.23	+0.02	0.25
6XX	Classified - Maint, Oper & Trans			9.19	12.00	-4.00	8.00
Food Service (21)				10.19	12.73	-3.98	8.75

1XX	Administrators			0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)	Data	Data	6.33	5.37	-0.96	4.41
3XX	Non-Teaching Professionals	not	not	2.62	1.95	+1.97	3.92
4XX	Classified - Instructional	Available	Available	5.64	3.85	-3.23	0.62
5XX	Classified - School Admin			0.00	0.00	+0.00	0.00
6XX	Classified - Maint, Oper & Trans			0.00	0.00	+0.00	0.00
Designated Purpose Grant Fund (22)				14.58	11.17	-2.22	8.95

Code	Job Category	FY22	FY23	FY25	FY25	Change	FY26
1XX	Administrators			8.59	9.00	+0.00	9.00
2XX	Teachers (Licensed)	Data	Data	74.63	71.43	-1.93	69.50
3XX	Non-Teaching Professionals	not	not	13.10	10.00	+2.00	12.00
4XX	Classified - Instructional	Available	Available	45.66	44.51	-7.26	37.25
5XX	Classified - School Admin			8.00	8.46	-1.21	7.25
6XX	Classified - Maint, Oper & Trans			31.44	33.75	-7.25	26.50
All Funds				181.41	177.15	-15.65	161.50

Uniform Budget Summary



**LAKE COUNTY
PANTHERS**

FY2024-2025 UNIFORM BUDGET SUMMARY													TOTAL			
District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jan 27, 2025 (Revised Feb 10, 2025)																
Budgeted Pupil Count: 895.6																
	Src>=	Src<=	Object Source	Governmental Designated										TOTAL		
				General Fund	Preschool and Kindergarten	Food Service	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)		1144	1144		\$ 2,865,829	\$ -	\$ 30,269	\$ -	\$ 449,392	\$ 324,494	\$ -	\$ 3,692,539	\$ -	\$ 705,162	\$ 421,244	\$ 8,488,929
Revenues																
Local Sources (less 1144)	1000	1999	1000 - 1999	\$ 13,875,291	\$ -	\$ 13,501	\$ 236,086	\$ 200,000	\$ 160,500	\$ 190,905	\$ 2,011,382	\$ -	\$ (0)	\$ 2,372,714	\$ 19,060,379	
Intermediate Sources	2000	2999	2000 - 2999	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	
State Sources	3000	3999	3000 - 3999	\$ 991,766	\$ 335,433	\$ 166,845	\$ 400,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,894,755	
Federal Sources	4000	4999	4000 - 4999	\$ 400,060	\$ -	\$ 517,000	\$ 795,940	\$ -	\$ 4,650	\$ 766,762	\$ -	\$ -	\$ -	\$ -	\$ 2,484,412	
Total Revenues				\$ 15,290,117	\$ 335,433	\$ 697,346	\$ 1,432,737	\$ 200,000	\$ 165,150	\$ 957,667	\$ 2,011,382	\$ -	\$ (0)	\$ 2,372,714	\$ 23,462,546	
Total Beginning Fund Balance and Reserves				\$ 18,155,946	\$ 335,433	\$ 727,615	\$ 1,432,737	\$ 649,392	\$ 489,644	\$ 957,667	\$ 5,703,921	\$ -	\$ 705,162	\$ 2,793,958	\$ 31,951,475	
Bond Proceeds and Other Sources	5000	5199		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Transfers	5200	5299		\$ (830,514)	\$ -	\$ 262,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 568,264	\$ -	\$ -	
Intergrant Transfers	5300	5399		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
All other Sources	5400	5999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)				\$ 17,325,432	\$ 335,433	\$ 989,865	\$ 1,432,737	\$ 649,392	\$ 489,644	\$ 957,667	\$ 5,703,921	\$ -	\$ 1,273,426	\$ 2,793,958	\$ 31,951,475	
Expenditures																
Instruction - Program 0010 to 2099	<i>Prog>=</i>	<i>Prog<=</i>	<i>Obj>=</i>	<i>Obj<=</i>												
Salaries	1	2099	1	199	0100	\$ 5,525,299	\$ 211,352	\$ -	\$ 386,639	\$ -	\$ 4,650	\$ 15,826	\$ -	\$ -	\$ -	\$ 6,143,766
Employee Benefits, including object 0280	1	2099	200	299	0200	\$ 2,102,117	\$ 76,256	\$ -	\$ 116,895	\$ -	\$ -	\$ 7,891	\$ -	\$ -	\$ -	\$ 2,303,159
Purchased Services	1	2099	300	599	0300,0400,0500	\$ 988,939	\$ 3,200	\$ -	\$ 102,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,094,465
Supplies and Materials	1	2099	600	699	0600	\$ 241,777	\$ 21,149	\$ -	\$ 36,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,036
Property	1	2099	700	799	0700	\$ 1,700	\$ -	\$ -	\$ 21,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,220
Other	1	2099	800	999	0800,0900	\$ 18,300	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,300
Total Instruction						\$ 8,878,132	\$ 311,957	\$ -	\$ 663,490	\$ 200,000	\$ 4,650	\$ 23,717	\$ -	\$ -	\$ -	\$ 10,081,946
Supporting Services																
Students - Program 2100	<i>Prog>=</i>	<i>Prog<=</i>	<i>Obj>=</i>	<i>Obj<=</i>												
Salaries	2100	2199	1	199	0100	\$ 299,439	\$ -	\$ -	\$ 395,942	\$ -	\$ -	\$ 11,986	\$ -	\$ -	\$ -	\$ 707,367
Employee Benefits, including object 0280	2100	2199	200	299	0200	\$ 135,165	\$ -	\$ -	\$ 184,018	\$ -	\$ -	\$ 2,698	\$ -	\$ -	\$ -	\$ 321,881
Purchased Services	2100	2199	300	599	0300,0400,0500	\$ 133,812	\$ -	\$ -	\$ 105,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,570
Supplies and Materials	2100	2199	600	699	0600	\$ 6,500	\$ -	\$ -	\$ 9,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,201
Property	2100	2199	700	799	0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	2100	2199	800	999	0800,0900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Students						\$ 574,916	\$ -	\$ -	\$ 695,419	\$ -	\$ -	\$ 14,684	\$ -	\$ -	\$ -	\$ 1,285,019
Instructional Staff - Program 2200	<i>Prog>=</i>	<i>Prog<=</i>	<i>Obj>=</i>	<i>Obj<=</i>												
Salaries	2200	2299	1	199	0100	\$ 151,139	\$ -	\$ -	\$ 8,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,939
Employee Benefits, including object 0280	2200	2299	200	299	0200	\$ 59,278	\$ -	\$ -	\$ 2,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,289
Purchased Services	2200	2299	300	599	0300,0400,0500	\$ 47,000	\$ -	\$ -	\$ 27,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,560
Supplies and Materials	2200	2299	600	699	0600	\$ 98,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,600
Property	2200	2299	700	799	0700	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Other	2200	2299	800	999	0800,0900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff						\$ 361,017	\$ -	\$ -	\$ 38,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,388

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																		
		Object Source	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				
		Prog>=	Prog<=	Obj>=	Obj<=													
General Administration - Program 2300, including Program 2303 and 2304																		
Salaries	2300	2399	1	199	0100	\$ 215,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,941				
Employee Benefits, including object 0280	2300	2399	200	299	0200	\$ 100,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,180				
Purchased Services	2300	2399	300	599	0300,0400,0500	\$ 50,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,300				
Supplies and Materials	2300	2399	600	699	0600	\$ 14,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,950				
Property	2300	2399	700	799	0700	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100				
Other	2300	2399	800	999	0800,0900	\$ 39,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,300				
Total School Administration															\$ 420,771			
School Administration - Program 2400																		
Salaries	2400	2499	1	199	0100	\$ 962,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 962,401				
Employee Benefits, including object 0280	2400	2499	200	299	0200	\$ 352,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 352,079				
Purchased Services	2400	2499	300	599	0300,0400,0500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Supplies and Materials	2400	2499	600	699	0600	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,500				
Property	2400	2499	700	799	0700	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200				
Other	2400	2499	800	999	0800,0900	\$ -	\$ -	\$ 12,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,117				
Total School Administration															\$ 1,328,180			
Business Services - Program 2500, including Program 2501																		
Salaries	2500	2599	1	199	0100	\$ 214,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,841				
Employee Benefits, including object 0280	2500	2599	200	299	0200	\$ 81,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,641				
Purchased Services	2500	2599	300	599	0300,0400,0500	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500				
Supplies and Materials	2500	2599	600	699	0600	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500				
Property	2500	2599	700	799	0700	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200				
Other	2500	2599	800	999	0800,0900	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800				
Total Business Services															\$ 321,482			
Operations and Maintenance - Program 2600																		
Salaries	2600	2699	1	199	0100	\$ 706,117	\$ 10,000	\$ -	\$ -	\$ 8,158	\$ 13,598	\$ -	\$ -	\$ 737,873				
Employee Benefits, including object 0280	2600	2699	200	299	0200	\$ 277,394	\$ 4,300	\$ -	\$ -	\$ 3,538	\$ 5,895	\$ -	\$ -	\$ 291,127				
Purchased Services	2600	2699	300	599	0300,0400,0500	\$ 350,500	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 358,000				
Supplies and Materials	2600	2699	600	699	0600	\$ 465,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,000				
Property	2600	2699	700	799	0700	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000				
Other	2600	2699	800	999	0800,0900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Total Operations and Maintenance															\$ 1,803,011			
Student Transportation - Program 2700																		
Salaries	2700	2799	1	199	0100	\$ 237,977	\$ 1,257	\$ -	\$ 19,000	\$ -	\$ 24,586	\$ -	\$ -	\$ 282,820				
Employee Benefits, including object 0280	2700	2799	200	299	0200	\$ 151,839	\$ 419	\$ -	\$ 4,340	\$ -	\$ 8,830	\$ -	\$ -	\$ 165,428				
Purchased Services	2700	2799	300	599	0300,0400,0500	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000				
Supplies and Materials	2700	2799	600	699	0600	\$ 28,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,200				
Property	2700	2799	700	799	0700	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500				
Other	2700	2799	800	999	0800,0900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Total Student Transportation															\$ 472,516			
															\$ 1,676			
															\$ 23,340			
															\$ 33,416			
															\$ 530,948			

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																	
				Object Source	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	3400	3499	1	199	0100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits, including object 0280	3400	3499	200	299	0200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services	3400	3499	300	599	0300,0400,												
					0500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	3400	3499	600	699	0600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property	3400	3499	700	799	0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	3400	3499	800	999	0800,0900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Education for Adults Services						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Supporting Services						\$ 5,781,471	\$ 23,476	\$ 959,595	\$ 769,247	\$ -	\$ 294,288	\$ 933,950	\$ -	\$ -	\$ 1,999,900	\$ 10,761,927	
Property - Program 4000																	
Salaries	4000	4999	1	199	0100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits, including object 0280	4000	4999	200	299	0200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services	4000	4999	300	599	0300,0400,												
					0500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ -	\$ 1,750	
Supplies and Materials	4000	4999	600	699	0600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property	4000	4999	700	799	0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 602,361	\$ -	\$ 602,361	
Other	4000	4999	800	999	0800,0900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Property						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604,111	\$ -	\$ 604,111	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure																	
Salaries	5000	5999	1	199	0100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits, including object 0280	5000	5999	200	299	0200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services	5000	5999	300	599	0300,0400,												
					0500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	5000	5999	600	699	0600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property	5000	5999	700	799	0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	5000	5999	800	999	0800,0900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,675,574	\$ -	\$ 56,905	\$ -	\$ 1,732,479	
Total Other Uses						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,675,574	\$ -	\$ 56,905	\$ -	\$ 1,732,479	
Total Expenditures						\$ 14,659,603	\$ 335,433	\$ 959,595	\$ 1,432,737	\$ 200,000	\$ 298,938	\$ 957,667	\$ 1,675,574	\$ -	\$ 661,016	\$ 1,999,900	\$ 23,180,463
APPROPRIATED RESERVES (ANTICIPATED ENDING FUNDING BALANCE)																	
General Reserves (9000)	9000	9099	840	849	0840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 794,058	\$ 869,058	
Operating Reserves (9100)	9100	9199	840	849	0840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Appropriated Reserve (9200)	9200	9299	840	849	0840	\$ -	\$ -	\$ -	\$ 449,392	\$ -	\$ -	\$ 4,028,347	\$ -	\$ -	\$ -	\$ 4,477,739	
Reserve for TABOR 3% (9321)	9321	9321	840	849	0840	\$ 491,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491,024	
Other Restricted Reserves (9300 less 9321)	9300	9399	840	849	0840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 537,410	\$ -	\$ 537,410	
Other Reserved Fund Balance (9900)	9900	9999	840	849	0840	\$ 2,174,805	\$ -	\$ 30,270	\$ -	\$ 190,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,395,781	
Total Reserves (Anticipated Ending Fund Balance)						\$ 2,665,829	\$ -	\$ 30,270	\$ -	\$ 449,392	\$ 190,706	\$ -	\$ 4,028,347	\$ -	\$ 612,410	\$ 794,058	\$ 8,771,012
Total Expenditures and Reserves						\$ 17,325,432	\$ 335,433	\$ 989,865	\$ 1,432,737	\$ 649,392	\$ 489,644	\$ 957,667	\$ 5,703,921	\$ -	\$ 1,273,426	\$ 2,793,958	\$ 31,951,475
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	No	No	No	Yes	No	No	No	Yes	No	