Lake County School District
Learning Above and Beyond

District Mission:	

District Mission:

Lake County School District creates safe and inclusive learning environments where students belong and are empowered to develop the knowledge, skills, and character to thrive and contribute in a changing world.

Board Priorities:

Strategic Direction #1: Pursuing Educational Excellence

Strategic Direction #2: Enhancing Student Experience

Strategic Direction #3: Expanding Family and Community Collaboration

Lake County School District Board of Education
June 22, 2026 5:00 pm Special Meeting
Location: District Office-Room 11 & via Zoom

1. 5:00 Call to order
2. 5:01 Pledge of Allegiance
3. 5:02 Roll Call
4. 5:03 Preview Agenda
5. 5:04 The Board will vote to convene in executive session pursuant to C.R.S. 24-6-402(4)(f)(I) to discuss a personnel matter, specifically Superintendent Kate Bartlett's 360 evaluation.
6. 5:30 Resume Special Meeting
7. 5:31 Public Participation
   Members of the public who wish to address the board on non-agenda items are welcome to do so at this time. Please sign up with board secretary. We ask you to please observe the following guidelines:
   - Confine your comments to matters that are germane to the business of the School District.
   - Recognize that students often attend or view our meetings. Speaker's remarks, therefore, should be suitable for an audience that includes kindergarten through twelfth grade students.
   - Understand that the board cannot discuss specific personnel matters or specific students in a public forum.
8. 5:40 Discussion Item
   a. 5:40 Administration policy IKF-Graduation
   b. 5:50 LCSD FY27 Original/Preliminary Budget and supporting resolutions
   c. 6:20 Draft LCIS Resolution
   d. 6:35 District Facilities Priorities and Criteria
9. 7:10 Action Items
   a. Resolution NO. 27-01 LCSD FY27 Original/Preliminary Budget Appropriation
   b. Resolution NO. 27-02 Interfund Borrowing
   c. Resolution NO. 27-03 Beginning Fund Balance
   d. Second Reading and adoption SSG-8
10. 7:20 Discussion Item
   a. Leasing of district assets
11. 7:35 Agenda Planning
12. Adjourn
13. Upcoming meeting or event:
   a. Aug. 10, 2026 Regular Meeting @ 5:30 pm @ DO/Zoom
   b. Aug. 24, 2026 Special Meeting @ 5:30 pm @ DO/Zoom

Estimated duration of meeting is 2.5 to 3 hours **Updated 6/18/26

A few welcoming notes:

The board's meeting time is dedicated to its strategic mission and top priorities. • The "consent agenda" has items which have either been discussed prior or are highly routine. By not discussing these issues, we are able to spend time on our most important priorities. • "Public participation" is an opportunity to present brief comments or pose questions to the board for consideration or follow-up. Time limits are 3 minutes for individual speakers if fewer than 20 individuals have signed up to speak; 2 minutes' limit and 5 minutes for groups of 20 signed up; and 1 minute for individual and 3 minutes for groups if more than 30 have signed up to speak. Please see Board Policy GP-14 (Governance Process) for the full policy). The boundaries are designed to help keep the strategic meeting focused and in no way limits conversations beyond the board meeting. • Your insights are needed and welcomed and the board encourages you to request a meeting with any board member, should you have something to discuss. • If you are interested in helping the district's achievement effort, please talk with any member of the leadership team or call the district office at 719-486-6800. Opportunities abound. Your participation is highly desired.

Lake County School District
Learning Above and Beyond

Misión del Distrito:

El Distrito Escolar del Condado de Lake crea entornos de aprendizaje seguros e inclusivos donde los estudiantes pertenecen y están empoderados para desarrollar los conocimientos, las habilidades, y el carácter necesarios paraprosperar y contribuir en un mundo cambiante.

Prioridades de la junta:

Dirección Estratégica n.° 1: Buscar la Excelencia Educativa

Dirección Estratégica n.° 2: Mejorar la Experiencia Estudiantil

Dirección Estratégica n.° 3: Ampliar la Colaboración con Familias y la Comunidad

Junta de Educación del Distrito Escolar del Condado de Lake
22 de junio de 2026 5:00 pm Reunión especial
Ubicación: Oficina del distrito y via Zoom

1. 5:00 Llamada al orden
2. 5:01 Juramento a la bandera
3. 5:02 Pasar lista
4. 5:03 Vista previa de la agenda
5. 5:04 The Board will vote to convene in executive session pursuant to C.R.S. 24-6-402(4)(f)(I) to discuss a personnel matter, specifically Superintendent Kate Bartlett's 360 evaluation.
6. 5:30 Reanudar la reunión especial
7. 5:31 Participación pública

Los miembros del público que deseen dirigirse a la junta sobre temas que no estén en la agenda pueden hacerlo en este momento. Regístrese con el secretario de la junta . Le pedimos que observe las siguientes pautas:

- Limite sus comentarios a asuntos relacionados con los negocios del Distrito Escolar.
- Reconozca que los estudiantes a menudo asisten o ven nuestras reuniones. Por lo tanto, los comentarios del orador deben ser adecuados para una audiencia que incluya a estudiantes de jardín de infantes a duodécimo grado.
- Entender que la junta no puede discutir asuntos específicos de personal o estudiantes específicos en un foro público.

8. 5:40 Punto de discusión
   a. 5:40 Política administrativa IKF: Graduación
   b. 5:50 Presupuesto original/preliminar del LCSD para el año fiscal 2027 y resoluciones de respaldo
   c. 6:20 Borrador de resolución del LCIS
   d. 6:35 Prioridades y criterios de las instalaciones del distrito
9. 7:10 Temas de acción
   a. Resolución N.º 27-01 del LCSD: Asignación presupuestaria original/preliminar para el año fiscal 2027
   b. Resolución N.º 27-02 Préstamo entre fondos
   c. Resolución N.º 27-03 Saldo inicial del fondo
   d. Segunda lectura y adopción de la política SSG-8
10. 7:20 Punto de discusión
    a. Arrendamiento de bienes del distrito
11. 7:35 Planificación de la Agenda
12. Aplazar
13. Próxima reunión o evento:
    a. 10 de agosto de 2026: Reunión ordinaria a las 5:30 p. m. en la Oficina del Distrito (DO) / Zoom
    b. 24 de agosto de 2026: Reunión especial a las 5:30 p. m. en la Oficina del Distrito (DO) / Zoom

La duración estimada de la reunión es de 2,5 a 3 horas ** Actualizado 6/18/26

Algunas notas de bienvendia:
El tiempo de reunión de la junta se dedica a su misión estratégica y sus principales prioridades. • La "agenda de consentimiento" tiene elementos que han sido discutidos previamente o son muy rutinarios. Al no discutir estos temas, podemos dedicar tiempo a nuestras prioridades más importantes. • La "participación pública" es una oportunidad para presentar breves comentarios o plantear preguntas a la junta para su consideración o seguimiento. Los límites de tiempo son 3 minutos para oradores individuales si menos de 20 personas se han inscrito para hablar; Límite de 2 minutos y 5 minutos para grupos de 20 inscritos; y 1 minuto para individuales y 3 minutos para grupos si más de 30 se han inscrito para hablar. Consulte la Política de la Junta GP-14 (Proceso de gobernanza) para conocer la política completa). Los límites están diseñados para ayudar a mantener la reunión estratégica enfocada y de ninguna manera limita las conversaciones más allá de la reunión de la junta. • Sus ideas son necesarias y bienvenidas y la junta le anima a solicitar una reunión con cualquier miembro de la junta, en caso de que tenga algo que discutir . • Si está interesado en ayudar en el esfuerzo de rendimiento del distrito, hable con cualquier miembro del equipo de liderazgo o llame a la oficina del distrito al 719-486-6800. Abundan las oportunidades. Su participación es muy deseada d.

A few welcoming notes:
The board's meeting time is dedicated to its strategic mission and top priorities. • The "consent agenda" has items which have either been discussed prior or are highly routine. By not discussing these issues, we are able to spend time on our most important priorities. • "Public participation" is an opportunity to present brief comments or pose questions to the board for consideration or follow-up. Time limits are 3 minutes for individual speakers if fewer than 20 individuals have signed up to speak; 2 minutes' limit and 5 minutes for groups of 20 signed up; and 1 minute for individual and 3 minutes for groups if more than 30 have signed up to speak. Please see Board Policy GP-14 (Governance Process) for the full policy). The boundaries are designed to help keep the strategic meeting focused and in no way limits conversations beyond the board meeting. • Your insights are needed and welcomed and the board encourages you to request a meeting with any board member, should you have something to discuss. • If you are interested in helping the district's achievement effort, please talk with any member of the leadership team or call the district office at 719-486-6800. Opportunities abound. Your participation is highly desired.

Lake County School District
328 West 5th Street
Leadville, Colorado 80461
www.lakecountyschools.net

AGENDA COVER MEMO

TO: Board of Education
PRESENTER(S): Katherine Kerrigan
MEMO PREPARED BY: Katherine Kerrigan
INVITED GUESTS: 0
TIME ALLOTTED ON AGENDA:
DATE OF MEETING:
ATTACHMENTS:

RE: *Title*, Presentation: Update Graduation Requirements (IKF)

TOPIC SUMMARY
CCHS updated several course and activity names within the graduation requirements to better align with Colorado Career and Technical Education (CTE) standards and the ACE program framework. Workforce Boot Camp was renamed **ACE CET Work-Based Learning (WBL)** to reflect its community-based work learning focus, and Post-Secondary Prep was restructured into **ACE Career Development**, which includes distinct pathways for **Career Planning** and **Job Seeking**. These changes ensure course titles are consistent with the ACE program sequence and accurately match student transcripts. Aligning course names with ACE and CTE requirements supports program fidelity, improves transcript clarity, and increases eligibility for additional funding opportunities that benefit students and the program.

Background:

Topic for Presentation:

Lake County School District
328 West 5th Street
Leadville, Colorado 80461
www.lakecountyschools.net

AGENDA COVER MEMO

TO: Board of Education
PRESENTER(S): Scott Carroll
MEMO PREPARED BY: Scott Carroll
INVITED GUESTS: 0
TIME ALLOTTED ON AGENDA:
DATE OF MEETING:
ATTACHMENTS:

RE: *IKF Revisions*, Presentation

TOPIC SUMMARY

Background: Lake County High School is revising Policy IKF, which outlines graduation requirements and pathways for LCHS students. Through review of our current graduation model and student data, we have learned that the existing credit structure allows some students to complete graduation requirements in seven semesters. While early completion may be appropriate for a small number of students with a clear post-secondary plan, our data does not support that students are consistently ready to leave LCHS before the end of their senior year. Beginning with the incoming sophomore class, the Class of 2029, LCHS is recommending an increase to 28 credits in order to strengthen student readiness, maintain engagement through the senior year, and provide additional time for academic, career, and post-secondary preparation.

Topic for Presentation: The presentation will focus on proposed revisions to Policy IKF. The first revision increases the LCHS graduation credit requirement to 28 credits beginning with the Class of 2029. The second revision strengthens the Middle Graduation Pathway by requiring students to complete World History, United States History, and Government. These changes are intended to create greater consistency across graduation pathways while ensuring all students leave LCHS with the academic foundation, civic knowledge, and readiness skills needed for success after high school.

Graduation Requirements

Graduation Requirements for Lake County School District

Lake County School District has two high schools that have different graduation requirements and receive a diploma from their school of graduation. Lake County High School is classified by the Colorado Department of Education as a traditional high school and must meet the state requirements for a traditional high school. Students meeting the graduation requirements for Lake County High School will receive a Lake County High School diploma. Cloud City High School is classified by Colorado Department of Education as an alternative education campus "AEC" and must meet the state requirements for an alternative high school. Students meeting the graduation requirements for Cloud City High School will receive a Cloud City High School diploma.

Graduation Requirements for Lake County High School (Class of 2027 and 2028)

Lake County High School values diverse educational experiences for our students. Through a variety of course offerings and partnerships with our local community students are able to explore different career pathways, post-secondary options and participate in internships.

To receive a high school diploma from Lake County High School students must meet or exceed the district's academic standards and measures required by this policy. Students with disabilities shall be provided access to all graduation pathways provided by this policy and shall have the opportunity to earn a high school diploma from the district. Any modifications to the graduation credit requirements or pathways as outlined below for students in special education will be outlined within the student's individualized education plan (IEP).

Students at Lake County High School will be required to complete:

1. Credit Requirements: Complete a Graduation Pathway and 26 Credits.
2. Complete an approved internship that aligns with post-secondary goals.~~the chosen pathway.~~
    a. Through the course of a student's high school career, each student must complete a minimum of 60 contact hours (1 credit) of an internship within the career field aligned to the pathway. The student's specific internship must be approved in advance by the high school counseling office. Any additional contact hours of internship may qualify as elective hours but must be pre-approved by the counseling department and can not count toward more than 50% of the elective credits required for the pathway.

3. Completion of College and Career Readiness Demonstration (CDE Menu of Options)
4. Completion of an ICAP: Individual Career and Academic Plan

Lake County High School Graduation Pathways		
Mt. Sherman 14,043ft	Mt. Massive 14,427ft	Mt. Elbert 14,438ft
English (4 Credits) - English 9 - English 10	English (4 Credits) - English 9 - English 10	English (3 Credits) - English 9 - English 10
Math (4 Credits) - Integrated I - Integrated II - Integrated III - College Algebra	Math (3 Credits) - Integrated I - Integrated II Core - Math for Liberal Arts	Math (3 Credits) - Integrated I
Social Studies (3 Credits) - World History - US History - Government	Social Studies (3 Credits) - World History or US History - Government	Social Studies (2 Credits) - World History or US History - Government
Science (3 Credits)	Science (3 Credits)	Science (2 Credits)
Foreign Language (3 Credits)	Foreign Language (1 Credits)	Foreign Language (1 Credits)
~~Personal Finance~~Financial Literacy (.5 Credits)	~~Personal Finance~~Financial Literacy (.5 Credits)	~~Personal Finance~~Financial Literacy (.5 Credits)
Physical Education (.5 Credit)	Physical Education (.5 Credit)	Physical Education (.5 Credit)
Fine Arts (.5 Credit)	Fine Arts (.5 Credit)	Fine Arts (.5 Credit)
Heath (.5 Credit)	Heath (.5 Credit)	Heath (.5 Credit)
Internship (1 Credit)	Internship (1 Credit)	Internship (1 Credit)
Freshman Core (.5 Credit)	Freshman Core (.5 Credit)	Freshman Core (.5 Credit)
Sophomore Core (.5 Credit)	Sophomore Core (.5 Credit)	Sophomore Core (.5 Credit)
Junior Core (.5 Credit)	Junior Core (.5 Credit)	Junior Core (.5 Credit)

Senior Core (.5 Credit)	Senior Core (.5 Credit)	Senior Core (.5 Credit)
Electives (4 Credits)	Electives (7 Credits)	Electives (10 Credits)
		Mt. Elbert Graduation Plan is by team recommendation and application only. Specific aspects of the pathway must be approved by admin, student, parent, and team.
26 Credits	26 Credits	26 Credits

- Student, parent/guardian and school staff will select and approve which Graduation Plan/Mountain (Sherman, Massive) is best for their student. Selection of the Mt. Elbert graduation plan requires an application and recommendation process. Final approval for the Mt. Elbert graduation plan will be made by the principal and/or principal's designee.
- When possible, electives should be tied to your ~~specific Career Pathway.~~post-secondary goals.
- Every student needs to take one (1) course that fulfills the state requirement of Holocaust and Genocide Studies.
- Each Graduation Pathway~~lan~~ requires College and Career Readiness Demonstration (CDE Menu of Options)
- To earn the internship credit, students must successfully complete 60 hours and/or have an approved plan. The principal and/or principal's designee reserves the right to determine successful completion of the internship requirement.
- ~~For the class of 2025 and 2026, students may substitute different Social Studies courses for the World History requirement in which they successfully passed.~~
- For the class of 2027, successfully passing World History and Geography will meet the World History requirement.
- The principal and/or principal's designee reserves the right to substitute courses within each graduation pathway.

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Demonstration of readiness in English and Math is required. Menu of college and career readiness demonstrations include:

Accuplacer, ACT, ACT Workeys, Advance Placement, ASVAB, Concurrent Enrollment, International Baccalaureate, SAT, Collaboratively developed, standards-based performance assessment, District Capstone and Industry Certificate

https://www.cde.state.co.us/postsecondary/graduationguidelines

Graduation Requirements for Lake County High School (Class of 2029 and Beyond)

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Students at Lake County High School will be required to complete:

1. Credit Requirements: Complete a Graduation Pathway and 28~~6~~ Credits.
2. Complete an approved internship that aligns with ~~the chosen pathway.~~post-secondary goals
    a. Through the course of a student's high school career, each student must complete a minimum of 60 contact hours (1 credit) of an internship within the career field aligned to the pathway. The student's specific internship must be approved in advance by the high school counseling office. Any additional contact hours of internship may qualify as elective hours but must be pre-approved by the counseling department and can not count toward more than 50% of the elective credits required for the pathway.
3. Completion of College and Career Readiness Demonstration (CDE Menu of Options)
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~~4.~~

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Junior Core (.5 Credit)	Junior Core (.5 Credit)	Junior Core (.5 Credit)
Senior Core (.5 Credit)	Senior Core (.5 Credit)	Senior Core (.5 Credit)
Electives (6~~4~~ Credits)	Electives (9~~7~~ Credits)	Electives (12~~10~~ Credits)

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		Mt. Elbert Graduation Plan is by team recommendation and application only. Specific aspects of the pathway must be approved by admin, student, parent, and team.
28~~6~~ Credits	28~~6~~ Credits	28~~6~~ Credits

- Student, parent/guardian and school staff will select and approve which Graduation Plan/Mountain (Sherman, Massive) is best for their student. Selection of the Mt. Elbert graduation plan requires an application and recommendation process. Final approval for the Mt. Elbert graduation plan will be made by the principal and/or principal's designee.
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- To earn the internship credit, students must successfully complete 60 hours and/or have an approved plan. The principal and/or principal's designee reserves the right to determine successful completion of the internship requirement.
- ~~For the class of 2025 and 2026, students may substitute different Social Studies courses for the World History requirement in which they successfully passed.~~
- ~~For the class of 2027, successfully passing World History and Geography will meet the World History requirement.~~
- The principal and/or principal's designee reserves the right to substitute courses within each graduation pathway.

Demonstration of readiness in English and Math is required. Menu of college and career readiness demonstrations include:

Accuplacer, ACT, ACT Workeys, Advance Placement, ASVAB, Concurrent Enrollment, International Baccalaureate, SAT, Collaboratively developed, standards-based performance assessment, District Capstone and Industry Certificate

https://www.cde.state.co.us/postsecondary/graduationguidelines

Seal of Climate Literacy

Description: Lake County School District students who have shown competency in the Climate Literacy Principles have the opportunity to add a Seal of Climate Literacy Endorsement to their diploma. Proficiency is demonstrated by passing two high school level courses, one being a high school science course and one being any other course that addresses climate literacy principles. In addition, students must show evidence of a culminating project that demonstrates their understanding of climate change and their ability to apply that knowledge in a real-world context and present their final experiential learning project to a panel of students, teachers, and/or community members.

Students will complete the "Climate Literacy" form to indicate that they have completed each requirement below:

1. HS Science Course
2. Climate Literacy Course
3. Experiential Learning Project

Lake County High School Course Proficiency Requirements	**Lake County Experiential Learning Requirements**
HS Science Course (includes Earth & Space Science, Biology, or Chemistry) Climate Literacy Course • Environmental Science - Students demonstrate knowledge and understanding of the environment and its intersection with society through investigations that allow them to analyze data and develop conclusions. Students use this knowledge to create and evaluate effective solutions through individual and community action. Professionals in the field share their career pathways and support positive student engagement. Specific topics studied include agriculture, water quality, endangered species, and oceans. • Clay & Climate: Sculpting Awareness	Internship or Service Learning Project *(options suggested below, but ultimately based on student choice/interest)* • Cloud City Farm • Leadville Solar • Parkville Water • Climax Mine • Independent Research • Community Improvement • Education • Garden Soil Testing • Food Equity Committee • Recycling and Compost • Zero Waste • Community Events • School Board/City Council Advocacy • River Watch • Citizen Science

• CMC Courses
  ○ HIST 2152: American Environmental History
  ○ PHIL 2018: Environmental Ethics
  ○ ENV 1111: Intro to Environmental Science
  ○ ECO 2045: Issues in Environmental Economics
  ○ ENV 1010: Natural Disasters
 	
If a student feels they have completed a climate-based course outside of those here, they can self-report their competency in each climate literacy principle.
	• And more!
	
	Seal Celebration/Presentation:
	
	To receive the Seal of Climate Literacy, students must demonstrate they have met the requirements and share their accomplishments in a presentation to their peers, teachers, board, or community.

Graduation Requirements for Cloud City High School

Cloud City High School's mission is to provide a high school experience, designed to equip students with a strong academic foundation that nurtures skill development, fosters social growth, encourages exploration of interests, and prepares students for success in college, career, and community engagement in the 21st century. We offer a fresh start opportunity for students who have faced challenges in traditional high school settings, empowering them to cultivate academic, social, and vocational competencies necessary to become collaborative individuals capable of making informed life choices. Our commitment is to ensure that every student, irrespective of past struggles, receives individualized support to achieve personal, social, and professional growth, enabling them to pursue their post-secondary career aspirations with confidence and resilience.

Competency Pathway

We use a combination of in-school participation, concurrent enrollment courses, work-based learning (internships - paid and unpaid), and participation in LCHS electives to account for weekly attendance.

The competency pathway at CCHS requires students to demonstrate 21st century skills and show their career readiness by developing and working as directed by an Individual Career Academic Plan documented in their Capstone Portfolio Project through the 21st century interdisciplinary themes:

- College and/or Career Technical Education Readiness
- Global Awareness
- Civic Literacy
- Health Literacy
- Financial Literacy
- Environmental Literacy
- Media Literacy
- Mathematics

The competency pathway is only available at Cloud City High School and although it is a non-credit based pathway, some credits are available as students work toward graduation.

Competency/Mastery	**Activity**	**Planned Measure**
Demonstrate mastery of: Technical, academic, and employability skills to acquire a desired job or enter post-secondary education institution. Career Development and Work Based Learning	~~Work Based Learning: Workforce Boot Camp~~ ~~Post-Secondary Prep~~ ACE Career Development I - Career Planning ACE Career Development II – Job Seeking ACE CTE WBL II (courses could be taken multiple times)	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Portfolio Workforce Readiness page.
Demonstrated readiness in professional work ethic and meeting employer expectations through career readiness activities to improve	ACE CTE Career Development III – Job Keeping CTE WBL III – Intentional	Successful completion of an internship or acquisition of a qualified industry

employability.	Career Path Work Based Learning: BUS Internship course and/or qualified industry credential programs, pre-apprenticeships and apprenticeships from list of approved programs on CDE. https://www.cde.state.co.us/postsecondary/hb18-1266	credential
Demonstrated readiness for college and career based on measures in Reading, Writing and Communicating, and one measure in Mathematics.	Pass Workkeys tests (Applied Math, Graphic Literacy, and Workplace Documents at the “silver” level) or other authorized assessments agreed upon by CCHS from CDE Menu of Options https://www.cde.state.co.us/postsecondary/graduationguidelines	1.0 credit (per exam once passed with a score of 4 or higher. Progress marked each semester, {I for In-Progress or P for Proficient} until competency has been demonstrated.
Demonstrated graduation readiness through an ICAP Portfolio -showcasing how the student has met all the 21st century interdisciplinary themes.	ACE Capstone/Portfolio Completed ICAP Portfolio defense in front of a committee before graduating graded on scoring rubric.	1.0 credit marked with P for competency once proficient per the graded scoring rubric of the ICAP Portfolio

Demonstrate Mastery of the 21st Century Theme and Standards of Civic Literacy	Civics course with passing grade or transfer course equivalency (transfer course must be authorized during enrollment)	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Civic Literacy page.
Demonstrate Mastery of the 21st Century Theme and Standards of Global Awareness	Mastery could be gained through CCHS course Global Awareness or transfer course equivalency (transfer course must be authorized during enrollment)	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Global Awareness page.
Demonstrate Mastery of the 21st Century Theme and	CCHS course Health or transfer course equivalency (transfer course must be	Progress marked

Standards of Health Literacy	authorized during enrollment)	each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Health Literacy page.
Demonstrate Mastery of the 21st Century Theme and Standards of Financial Literacy	CCHS Course Financial Literacy or transfer course equivalency (transfer course must be authorized during enrollment) ACE Financial Literacy	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Portfolio Financial Literacy page.
Demonstrate Mastery of the 21st Century Theme and Standards of Environmental Literacy	CCHS Course Environmental Literacy or transfer course equivalency (transfer course must be authorized during enrollment)	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Portfolio Environmental Literacy page.
Demonstrate Mastery of the	CCHS Course Career Math or	.

21st Century Theme Standards of Mathematics	transfer course equivalency (transfer course must be authorized during enrollment)	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated with a level 4 on the Applied Math WorkKeys Assessment.
	Concurrent-enrollment course or elective taken at LCHS	Graded and credited according to district-wide practices
Crew – (Academic Support)	~~Crew (Academic Support)~~ PWR I – ACE Success Foundations PWR II – ACE Success Systems	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Portfolio About Me page.
Demonstrate competency/mastery using acquired skills to engage in projects benefiting the community and reflecting on the impact of service.	Service Learning – ACE CTE WBL II	Service Learning Project(s) in and outside of class time impacting humans,

		animals, or the environment Project(s) documented on the About Me ICAP Portfolio page

Students receiving Special Education services who are working toward graduation in the competency pathway will have requirements informed by their IEP.

Seal of Climate Literacy

Students must complete and pass two courses: Global Awareness and Environmental Literacy (or equivalent course with approval of Environmental Literacy teacher.) In addition, students must complete a final experiential learning project through an internship, service-learning project or series of career road trip reflections geared towards climate change. All must be documented and presented during the student's portfolio defense.

Additional information pertaining to both Lake County High School and Cloud City High School

Seal of Biliteracy

Students who are fluent in two languages may obtain a Seal of Biliteracy. The Seal of Biliteracy is awarded to students who demonstrate competency in English and a world (second) language (i.e. Spanish). Students must meet proficiency in one of the following measures for English and a world language:

English Proficiency Demonstrations:	World Language Proficiency Demonstrations:

•Scoring a 470 or higher on the SAT section of "Evidenced-Based Reading and Writing" •Scoring a 3 or higher on the AP Advanced Placement English Language and Composition or the AP English Literature and Composition Exam •Scoring 4 or higher on the English A, English Literature A or English A1 of the IB International Baccalaureate Exams •Passing grade for English Composition I	•Scoring 3 or higher on a World Language AP Advanced Placement test •Scoring 4 or higher on a World Language IB International Baccalaureate test •Successfully completing a 4-year high school course of study of a single World Language with an overall grade-point average of at least 3.0 •Achieving a passing score on nationally recognized test

Credit from Other Institutions and Home-Based Programs

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C+ = 78-79%	C+ = 2.4
C = 73-77%	C = 2.0
C- = 70-72%	C- = 1.7
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D = 63-67%	D = 1.0
D- = 60-62%	D- = 0.7
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Courses taken as concurrent enrollment courses through Colorado Mountain College or other accredited colleges that are considered by the State of Colorado as guaranteed transfer courses will be graded on a 5.0 scale, with each of the grades above except an F increased by a point value of 1.0.

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I = In-Progress = Currently being worked on or is not finished yet	P = Proficient = Competency Met

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Adopted: Prior to September 2018
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IHBK, Preparation for Postsecondary and Workforce Success
IHCDA, Concurrent Enrollment
IK, Academic Achievement
IKA, Grading/Assessment Systems

Lake County School District R-1, Leadville, Colorado

Graduation Requirements

Graduation Requirements for Lake County School District

Lake County School District has two high schools that have different graduation requirements and receive a diploma from their school of graduation. Lake County High School is classified by the Colorado Department of Education as a traditional high school and must meet the state requirements for a traditional high school. Students meeting the graduation requirements for Lake County High School will receive a Lake County High School diploma. Cloud City High School is classified by Colorado Department of Education as an alternative education campus “AEC” and must meet the state requirements for an alternative high school. Students meeting the graduation requirements for Cloud City High School will receive a Cloud City High School diploma.

Graduation Requirements for Lake County High School (Class of 2027 and 2028)

Lake County High School values diverse educational experiences for our students. Through a variety of course offerings and partnerships with our local community students are able to explore different career pathways, post-secondary options and participate in internships.

To receive a high school diploma from Lake County High School students must meet or exceed the district’s academic standards and measures required by this policy. Students with disabilities shall be provided access to all graduation pathways provided by this policy and shall have the opportunity to earn a high school diploma from the district. Any modifications to the graduation credit requirements or pathways as outlined below for students in special education will be outlined within the student’s individualized education plan (IEP).

Students at Lake County High School will be required to complete:

1. Credit Requirements: Complete a Graduation Pathway and 26 Credits.
2. Complete an approved internship that aligns with the post-secondary goals.
    a. Through the course of a student’s high school career, each student must complete a minimum of 60 contact hours (1 credit) of an internship within the career field aligned to the pathway. The student’s specific internship must be approved in advance by the high school counseling office. Any additional contact hours of internship may qualify as elective hours but must be pre-approved by the counseling department and can not count toward more than 50% of the elective credits required for the pathway.

3. Completion of College and Career Readiness Demonstration (CDE Menu of Options)
4. Completion of an ICAP: Individual Career and Academic Plan

Lake County High School Graduation Pathways		
Mt. Sherman 14,043ft	Mt. Massive 14,427ft	Mt. Elbert 14,438ft
English (4 Credits) - English 9 - English 10	English (4 Credits) - English 9 - English 10	English (3 Credits) - English 9 - English 10
Math (4 Credits) - Integrated I - Integrated II - Integrated III - College Algebra	Math (3 Credits) - Integrated I - Integrated II Core - Math for Liberal Arts	Math (3 Credits) - Integrated I
Social Studies (3 Credits) - World History - US History - Government	Social Studies (3 Credits) - World History or US History - Government	Social Studies (2 Credits) - World History or US History - Government
Science (3 Credits)	Science (3 Credits)	Science (2 Credits)
Foreign Language (3 Credits)	Foreign Language (1 Credits)	Foreign Language (1 Credits)
Financial Literacy (.5 Credits)	Financial Literacy (.5 Credits)	Financial Literacy (.5 Credits)
Physical Education (.5 Credit)	Physical Education (.5 Credit)	Physical Education (.5 Credit)
Fine Arts (.5 Credit)	Fine Arts (.5 Credit)	Fine Arts (.5 Credit)
Heath (.5 Credit)	Heath (.5 Credit)	Heath (.5 Credit)
Internship (1 Credit)	Internship (1 Credit)	Internship (1 Credit)
Freshman Core (.5 Credit)	Freshman Core (.5 Credit)	Freshman Core (.5 Credit)
Sophomore Core (.5 Credit)	Sophomore Core (.5 Credit)	Sophomore Core (.5 Credit)
Junior Core (.5 Credit)	Junior Core (.5 Credit)	Junior Core (.5 Credit)

Senior Core (.5 Credit)	Senior Core (.5 Credit)	Senior Core (.5 Credit)
Electives (4 Credits)	Electives (7 Credits)	Electives (10 Credits)
		Mt. Elbert Graduation Plan is by team recommendation and application only. Specific aspects of the pathway must be approved by admin, student, parent, and team.
26 Credits	26 Credits	26 Credits

- Student, parent/guardian and school staff will select and approve which Graduation Plan/Mountain (Sherman, Massive) is best for their student. Selection of the Mt. Elbert graduation plan requires an application and recommendation process. Final approval for the Mt. Elbert graduation plan will be made by the principal and/or principal's designee.
- When possible, electives should be tied to your post-secondary goals.
- Every student needs to take one (1) course that fulfills the state requirement of Holocaust and Genocide Studies.
- Each Graduation Pathway requires College and Career Readiness Demonstration (CDE Menu of Options)
- To earn the internship credit, students must successfully complete 60 hours and/or have an approved plan. The principal and/or principal's designee reserves the right to determine successful completion of the internship requirement.
- For the class of 2027, successfully passing World History and Geography will meet the World History requirement.
- The principal and/or principal's designee reserves the right to substitute courses within each graduation pathway.

Demonstration of readiness in English and Math is required. Menu of college and career readiness demonstrations include:

Accuplacer, ACT, ACT Workeys, Advance Placement, ASVAB, Concurrent Enrollment, International Baccalaureate, SAT, Collaboratively developed, standards-based performance assessment, District Capstone and Industry Certificate

https://www.cde.state.co.us/postsecondary/graduationguidelines

Graduation Requirements for Lake County High School (Class of 2029 and Beyond)

Lake County High School values diverse educational experiences for our students. Through a variety of course offerings and partnerships with our local community students are able to explore different career pathways, post-secondary options and participate in internships.

To receive a high school diploma from Lake County High School students must meet or exceed the district's academic standards and measures required by this policy. Students with disabilities shall be provided access to all graduation pathways provided by this policy and shall have the opportunity to earn a high school diploma from the district. Any modifications to the graduation credit requirements or pathways as outlined below for students in special education will be outlined within the student's individualized education plan (IEP).

Students at Lake County High School will be required to complete:

1. Credit Requirements: Complete a Graduation Pathway and 28 Credits.
2. Complete an approved internship that aligns with post-secondary goals
    a. Through the course of a student's high school career, each student must complete a minimum of 60 contact hours (1 credit) of an internship within the career field aligned to the pathway. The student's specific internship must be approved in advance by the high school counseling office. Any additional contact hours of internship may qualify as elective hours but must be pre-approved by the counseling department and can not count toward more than 50% of the elective credits required for the pathway.
3. Completion of College and Career Readiness Demonstration (CDE Menu of Options)
4. Completion of an ICAP: Individual Career and Academic Plan

Lake County High School Graduation Pathways		
Mt. Sherman 14,043ft	Mt. Massive 14,427ft	Mt. Elbert 14,438ft
English (4 Credits) - English 9 - English 10	English (4 Credits) - English 9 - English 10	English (3 Credits) - English 9 - English 10
Math (4 Credits) - Integrated I - Integrated II - Integrated III - College Algebra	Math (3 Credits) - Integrated I - Integrated II Core - Math for Liberal Arts	Math (3 Credits) - Integrated I
Social Studies (3 Credits) - World History - US History - Government	Social Studies (3 Credits) - World History - US History - Government	Social Studies (2 Credits) - World History or US History - Government
Science (3 Credits)	Science (3 Credits)	Science (2 Credits)
Foreign Language (3 Credits)	Foreign Language (1 Credits)	Foreign Language (1 Credits)
Financial Literacy (.5 Credits)	Financial Literacy (.5 Credits)	Financial Literacy (.5 Credits)
Physical Education (.5 Credit)	Physical Education (.5 Credit)	Physical Education (.5 Credit)
Fine Arts (.5 Credit)	Fine Arts (.5 Credit)	Fine Arts (.5 Credit)
Heath (.5 Credit)	Heath (.5 Credit)	Heath (.5 Credit)
Internship (1 Credit)	Internship (1 Credit)	Internship (1 Credit)
Freshman Core (.5 Credit)	Freshman Core (.5 Credit)	Freshman Core (.5 Credit)
Sophomore Core (.5 Credit)	Sophomore Core (.5 Credit)	Sophomore Core (.5 Credit)
Junior Core (.5 Credit)	Junior Core (.5 Credit)	Junior Core (.5 Credit)
Senior Core (.5 Credit)	Senior Core (.5 Credit)	Senior Core (.5 Credit)
Electives (6Credits)	Electives (9Credits)	Electives (12Credits)
		Mt. Elbert Graduation Plan

		is by team recommendation and application only. Specific aspects of the pathway must be approved by admin, student, parent, and team.
28 Credits	28 Credits	28 Credits

- Student, parent/guardian and school staff will select and approve which Graduation Plan/Mountain (Sherman, Massive) is best for their student. Selection of the Mt. Elbert graduation plan requires an application and recommendation process. Final approval for the Mt. Elbert graduation plan will be made by the principal and/or principal's designee.
- When possible, electives should be tied to your post-secondary goals.
- Every student needs to take one (1) course that fulfills the state requirement of Holocaust and Genocide Studies.
- Each Graduation Pathway requires College and Career Readiness Demonstration (CDE Menu of Options)
- To earn the internship credit, students must successfully complete 60 hours and/or have an approved plan. The principal and/or principal's designee reserves the right to determine successful completion of the internship requirement.
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Accuplacer, ACT, ACT Workeys, Advance Placement, ASVAB, Concurrent Enrollment, International Baccalaureate, SAT, Collaboratively developed, standards-based performance assessment, District Capstone and Industry Certificate

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Seal of Climate Literacy

Description: Lake County School District students who have shown competency in the Climate Literacy Principles have the opportunity to add a Seal of Climate Literacy Endorsement to their diploma. Proficiency is demonstrated by passing two high school level courses, one being a high school science course and one being any other course that addresses climate literacy principles. In addition, students must show evidence of a culminating project that demonstrates their understanding of climate change and their ability to apply that knowledge in a real-world context and present their final experiential learning project to a panel of students, teachers, and/or community members.

Students will complete the "Climate Literacy" form to indicate that they have completed each requirement below:

1. HS Science Course
2. Climate Literacy Course
3. Experiential Learning Project

<table>
<tr><th>Lake County High School Course Proficiency Requirements</th><th>Lake County Experiential Learning Requirements</th></tr>
<tr><td rowspan="2">HS Science Course (includes Earth & Space Science, Biology, or Chemistry)

Climate Literacy Course
Environmental Science - Students demonstrate knowledge and understanding of the environment and its intersection with society through investigations that allow them to analyze data and develop conclusions. Students use this knowledge to create and evaluate effective solutions through individual and community action. Professionals in the field share their career pathways and support positive student engagement. Specific topics studied include agriculture, water quality, endangered species, and oceans.
Clay & Climate: Sculpting Awareness
CMC Courses
HIST 2152: American Environmental History
PHIL 2018: Environmental Ethics
ENV 1111: Intro to</td><td>Internship or Service Learning Project (options suggested below, but ultimately based on student choice/interest)
Cloud City Farm
Leadville Solar
Parkville Water
Climax Mine
Independent Research
Community Improvement
Education
Garden Soil Testing
Food Equity Committee
Recycling and Compost
Zero Waste
Community Events
School Board/City Council Advocacy
River Watch
Citizen Science
And more!</td></tr>
<tr><td>Seal Celebration/Presentation:

To receive the Seal of Climate Literacy, students must demonstrate</td></tr>
</table>

Environmental Science ◦ ECO 2045: Issues in Environmental Economics ◦ ENV 1010: Natural Disasters *If a student feels they have completed a climate-based course outside of those here, they can self-report their competency in each climate literacy principle.*	they have met the requirements and share their accomplishments in a presentation to their peers, teachers, board, or community.

Graduation Requirements for Cloud City High School

Cloud City High School's mission is to provide a high school experience, designed to equip students with a strong academic foundation that nurtures skill development, fosters social growth, encourages exploration of interests, and prepares students for success in college, career, and community engagement in the 21st century. We offer a fresh start opportunity for students who have faced challenges in traditional high school settings, empowering them to cultivate academic, social, and vocational competencies necessary to become collaborative individuals capable of making informed life choices. Our commitment is to ensure that every student, irrespective of past struggles, receives individualized support to achieve personal, social, and professional growth, enabling them to pursue their post-secondary career aspirations with confidence and resilience.

Competency Pathway

We use a combination of in-school participation, concurrent enrollment courses, work-based learning (internships - paid and unpaid), and participation in LCHS electives to account for weekly attendance.

The competency pathway at CCHS requires students to demonstrate 21st century skills and show their career readiness by developing and working as directed by an Individual Career Academic Plan documented in their Capstone Portfolio Project through the 21st century interdisciplinary themes:

- College and/or Career Technical Education Readiness
- Global Awareness
- Civic Literacy
- Health Literacy

- Financial Literacy
- Environmental Literacy
- Media Literacy
- Mathematics

The competency pathway is only available at Cloud City High School and although it is a non-credit based pathway, some credits are available as students work toward graduation.

Competency/Mastery	Activity	Planned Measure
Demonstrate mastery of: Technical, academic, and employability skills to acquire a desired job or enter post-secondary education institution. Career Development and Work Based Learning	ACE Career Development I - Career Planning ACE Career Development II – Job SeekingACE CTE WBL II (courses could be taken multiple times)	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Portfolio Workforce Readiness page.
Demonstrated readiness in professional work ethic and meeting employer expectations through career readiness activities to improve employability.	ACE CTE Career Development III – Job Keeping CTE WBL III – Intentional Career Path Work Based Learning: BUS Internship course and/or	Successful completion of an internship or acquisition of a qualified industry credential

	qualified industry credential programs, pre-apprenticeships and apprenticeships from list of approved programs on CDE. https://www.cde.state.co.us/postsecondary/hb18-1266	
Demonstrated readiness for college and career based on measures in Reading, Writing and Communicating, and one measure in Mathematics.	Pass Workkeys tests (Applied Math, Graphic Literacy, and Workplace Documents at the "silver" level) or other authorized assessments agreed upon by CCHS from CDE Menu of Options https://www.cde.state.co.us/postsecondary/graduationguidelines	1.0 credit (per exam once passed with a score of 4 or higher. Progress marked each semester, {I for In-Progress or P for Proficient} until competency has been demonstrated.
Demonstrated graduation readiness through an ICAP Portfolio showcasing how the student has met all the 21st century interdisciplinary themes.	ACE Capstone/Portfolio Completed ICAP Portfolio defense in front of a committee before graduating graded on scoring rubric.	1.0 credit marked with P for competency once proficient per the graded scoring rubric of the ICAP Portfolio

Demonstrate Mastery of the 21st Century Theme and Standards of Civic Literacy	Civics course with passing grade or transfer course equivalency (transfer course must be authorized during enrollment)	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Civic Literacy page.
Demonstrate Mastery of the 21st Century Theme and Standards of Global Awareness	Mastery could be gained through CCHS course Global Awareness or transfer course equivalency (transfer course must be authorized during enrollment)	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Global Awareness page.
Demonstrate Mastery of the 21st Century Theme and Standards of Health Literacy	CCHS course Health or transfer course equivalency (transfer course must be authorized during enrollment)	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Health Literacy page.

Demonstrate Mastery of the 21st Century Theme and Standards of Financial Literacy	CCHS Course Financial Literacy or transfer course equivalency (transfer course must be authorized during enrollment) ACE Financial Literacy	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Portfolio Financial Literacy page.
Demonstrate Mastery of the 21st Century Theme and Standards of Environmental Literacy	CCHS Course Environmental Literacy or transfer course equivalency (transfer course must be authorized during enrollment)	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Portfolio Environmental Literacy page.
Demonstrate Mastery of the 21st Century Theme Standards of Mathematics	CCHS Course Career Math or transfer course equivalency (transfer course must be authorized during enrollment)	. Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated with a level 4 on the

		Applied Math WorkKeys Assessment.
	Concurrent-enrollment course or elective taken at LCHS	Graded and credited according to district-wide practices
Crew – (Academic Support)	PWR I – ACE Success Foundations PWR II – ACE Success Systems	Progress marked each semester, {I for In-Progress or P for Proficient} when enrolled in these courses until competency has been demonstrated on the ICAP Portfolio About Me page.
Demonstrate competency/mastery using acquired skills to engage in projects benefiting the community and reflecting on the impact of service.	Service Learning – ACE CTE WBL II	Service Learning Project(s) in and outside of class time impacting humans, animals, or the environment Project(s) documented on the About Me ICAP Portfolio page

Students receiving Special Education services who are working toward graduation in the competency pathway will have requirements informed by their IEP.

Seal of Climate Literacy

Students must complete and pass two courses: Global Awareness and Environmental Literacy (or equivalent course with approval of Environmental Literacy teacher.) In addition, students must complete a final experiential learning project through an internship, service-learning project or series of career road trip reflections geared towards climate change. All must be documented and presented during the student's portfolio defense.

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IK, Academic Achievement
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Lake County School District
328 West 5th Street
Leadville, Colorado 80461
www.lakecountyschools.net

AGENDA COVER MEMO

TO: Board of Education
PRESENTER(S): Jim Mulcey
MEMO PREPARED BY: Jim Mulcey
INVITED GUESTS: 0
TIME ALLOTTED ON AGENDA: 30 Min
DATE OF MEETING: 6/22/26
ATTACHMENTS: 4

Lake County School District FY2026-2027 Original Budget.pdf
Resolution 27-1.pdf
Resolution 27-2.pdf
Resolution 27-3.pdf

RE: FY2026-2027 Budget

TOPIC SUMMARY

Background: The Board of Education must adopt an original budget by June 30th each year. This is the Original Fiscal Year 2026-2027 budget. The budget will be revised in January once final figures for enrollment and funding are available.

Topic for Presentation: See Attachments

Lake County School District

Original Budget

FY 2026-2027

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
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FY 2026-2027

I. Introduction

II. Financial Narrative

III. Financial Statements

IV. Uniform Budget Summary

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

	FY 2025-2026	FY 2026-2027
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

	FY 2025-2026	FY 2026-2027
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)	17,323,258
PreSchool Fund (19)	335,433
Special Revenue Funds	
Food Service Fund (21)	1,002,865
Designated Purpose Grants Fund (22)	1,526,083
Pupil Activity Fund (23)	684,392
The Center (26)	489,644
Headstart (27)	962,516
Bond Redemption Fund	
Bond Redemption Fund (31)	5,703,921
Capital Projects Funds	
Capital Reserve Fund (43)	1,273,425
Trust/Custodian Funds	
Health Insurance (64)	2,806,428
Total Appropriation	32,107,965
Appropriation per Student Count	41,971
Appropriation per Funded Student Count	39,625

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	$ (9,080,786)
19 Preschool Fund	$ 335,433
21 Food Service Fund	$ 1,002,865
22 Designated Purpose Grants Fund	$ 1,526,083
23 Pupil Activity Fund	$ 684,392
26 The Center Fund	$ 489,644
27 Headstart Fund	$ 962,516
43 Capital Projects Fund	$ 1,273,425
64 Health Insurance Fund	$ 2,806,428

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.

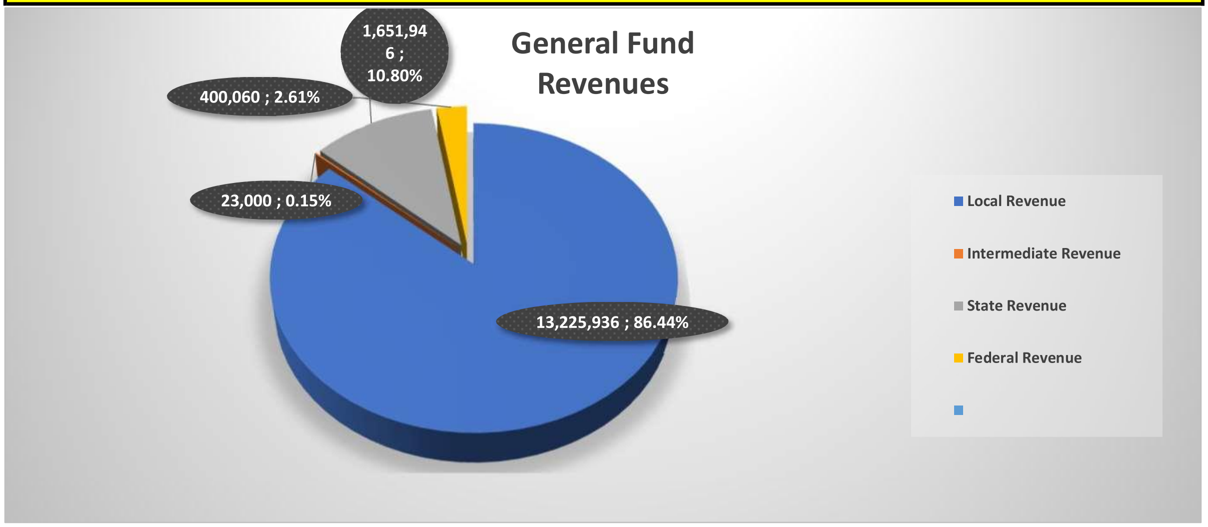
Fund 43 in the amount of $92,754
Multiple capital projects were started near the end of FY26 and will be expensed in FY27. These projects are non-recurring projects and will not lead to ongoing deficits.

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

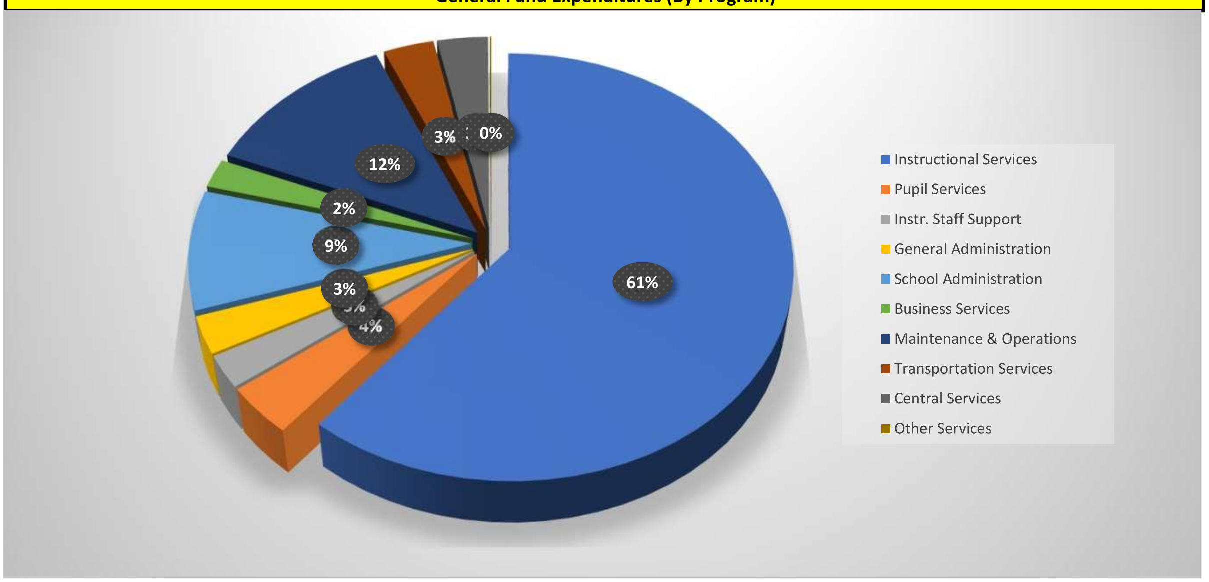
PRESIDENT OF THE BOARD	**DATE**
SECRETARY OF THE BOARD	**DATE**

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

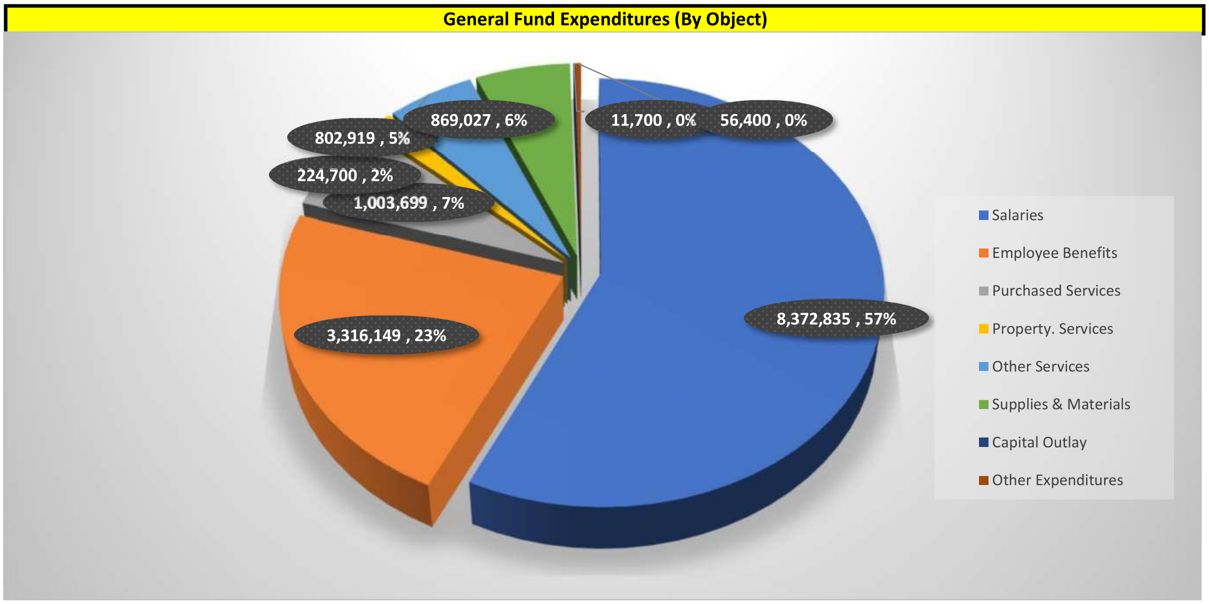
General Fund Revenues



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

Lake County School District creates safe and inclusive learning environments where students belong and are empowered to develop the knowledge, skills, and character to thrive and contribute in a changing world.

Board Priorities

Strategic Direction #1: Pursuing Educational Excellence

Strategic Direction #2: Enhancing Student Experience

Strategic Direction #3: Expanding Family and Community Collaboration

Budget Overview

The FY2026-2027 budget proposes a total appropriation of $32.108 million, including planned expenditures and reserves. The district projects $23.619 million in total revenues and $23.289 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 programing for students. The cost savings from reduced staffing is reinvested in staff though increased compensation in this budget.

The district plans for $18.508 million in local revenue, including $14.438 million in property taxes. The district also expects $2.605 million in state funds, and $2.483 million in federal funds.

The district budget plans for $23.289 million in expenditures across all funds. The largest categories of expenditures are for Salaries ($10.483 million) and Benefits ($4.115 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. Altogether, 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 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 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 decreased from 180 to 175 with no decrease in salary. For custodians, the number of contract days 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) elements 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 $1.526 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 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.

Near-Term 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 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.

Long-Range Planning (FY2028-2031)

The FY2027 budget reflects a significant transition for the district. The consolidation of schools reduced operating costs while maintaining educational programming for students. Most of those savings were reinvested into employee compensation, helping the district remain competitive in attracting and retaining staff.

Looking beyond FY2027, the district's financial focus shifts from consolidation to long-term sustainability. Funding will continue to be driven by enrollment. The district expects enrollment to remain below historical levels and may continue to decline gradually over the next several years.

The district's long-range planning efforts will focus on adapting to those realities while preserving educational opportunities, maintaining competitive compensation, protecting district assets, and ensuring that ongoing expenditures remain aligned with ongoing revenues.

Staffing Outlook

Enrollment has declined significantly over the past five years and remains the largest factor affecting district finances. The consolidation completed for the FY2027 school year improved operational efficiency and reduced staffing requirements. That adjustment created meaningful savings, but it does not permanently solve the challenge created by declining enrollment.

Over time, staffing levels must remain aligned with student enrollment. The district's goal is not simply to reduce positions. The goal is to maintain a balance between staffing levels, educational programming, and compensation. As resources become more constrained, maintaining competitive pay will likely require continued efforts to improve efficiency throughout the organization.

Capital Reserve & Renewal

The district is currently developing a comprehensive capital renewal plan to better identify future replacement needs and establish longer-term funding priorities. The purpose of capital renewal planning is to identify major assets, estimate their useful lives, and begin planning for replacement before failure occurs.

The district's facilities were largely built to serve a larger student population than currently exists. Consolidation was the first major step toward better aligning facility usage with enrollment levels. That said, enrollment and capital needs do not move together. A building does not need fewer roof repairs because there are fewer students inside it. Boilers, parking lots, electrical systems, security infrastructure, buses, and technology equipment all continue aging regardless of enrollment. The district maintains capital reserves to fund the repair and replacement of major assets without creating significant disruptions to annual operating budgets.

Many capital needs develop slowly and can remain largely invisible until a system reaches the end of its useful life. The district's objective is to identify those needs early and set aside resources before they become operational emergencies.

Over the next several years, capital planning efforts will focus primarily on:

- Building systems and infrastructure
- Technology replacement
- Vehicle replacement
- Safety and security systems
- Deferred maintenance and facility preservation

The district will continue building reserves whenever possible so future replacement needs can be addressed through planned investments rather than emergency repairs.

This approach improves budget predictability and reduces the likelihood that the district will face large, unexpected expenditures in a single year. It also helps ensure that facilities and infrastructure remain functional, safe, and reliable for students and staff. In practical terms, capital renewal planning allows the district to address aging assets systematically instead of reacting when systems fail.

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	737,261	13,225,936
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	(603,743)	1,651,946
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)	738,602	(843,513)
Total Revenues	12,189,372	12,470,001	14,388,890	13,847,759	13,863,561	609,670	14,457,429
Revenue Per Pupil				*17,085*	*17,105*		*18,899*
Total Resources Available	16,025,619	15,360,979	16,817,249	17,461,965	17,477,767	(138,707)	17,323,258
Resources Per Pupil				*21,545*	*21,564*		*22,645*
Expenditures							
Instructional Services	7,837,716	7,868,476	7,839,453	8,947,500	8,930,520	(16,194)	8,931,306
Pupil Services	363,359	326,924	442,763	378,391	339,558	173,373	551,764
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	12,005	416,934
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	(17,118)	464,683
Central Services	453,383	428,905	466,939	474,208	474,208	(6,848)	467,360
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	74,450	14,657,429
Expenditure Per Pupil				*17,993*	*17,951*		*19,160*
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	(213,157)	2,174,805
Total Fund Balance	2,890,978	2,428,359	3,624,522	2,878,986	2,928,343	(213,157)	2,665,829
Total Expenditures & Fund Balance				17,461,965	17,477,767	(138,707)	17,323,258
Total Appropriation (Ending Fund Balance + Expenses)				**$ 17,461,965**			**$ 17,323,258**
Appropriation Per Pupil				**$ 21,545**			**$ 22,645**

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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

		Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Local Revenues								
1110	Property Taxes	$ 7,760,813	$ 9,383,002	$ 11,246,397.78	$ 9,912,328	$ 9,912,328	$ 730,100	$ 10,642,428
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	$ (29,972)	$ 222,012
Total Local Revenues		$ 9,261,545	$ 10,971,641	$ 12,853,497	$ 12,488,675	$ 12,488,675	$ 737,261	$ 13,225,936
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	$ (623,381)	$ 660,180
3119	SB21-053 COVID-19 State Share Mitigati	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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 Certifies Ed	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3218	School Health Professional Grant	$ -	$ 2,256	$ -	$ -	$ -	$ 1,881	$ 1,881
3228	Gifted Education Universal Screening ar	$ 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	$ (603,743)	$ 1,651,946
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 VIb (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)	$ 46,929	$ (275,250)
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)	$ 691,673	$ (568,263)
5264	Insurance Reserve	$ -	$ (366,000)	$ (533,158)	$ -	$ -	$ -	$ -
Total Transfers/Allocations		$ (811,319)	$ (655,000)	$ (1,125,570)	$ (1,582,115)	$ (1,582,115)	$ 738,602	$ (843,513)
	Total Revenues	**$ 12,189,372**	**$ 12,470,001**	**$ 14,388,890**	**$ 13,847,759**	**$ 13,863,561**	**$ 609,670**	**$ 14,457,429**

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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	(125,898)	4,100,123
02XX	Employee Benefits	1,522,191	1,283,302	1,385,053	1,639,534	1,638,303	(69,967)	1,569,567
03XX	Professional Services	449,012	358,079	294,756	385,908	385,908	(29,935)	355,973
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	(309,518)	6,611,324
Special Education (17)								
01XX	Salaries	922,527	855,860	928,446	1,031,834	1,063,521	150,893	1,182,727
02XX	Employee Benefits	342,568	309,863	342,458	412,037	419,187	60,345	472,382
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	273,460	1,871,835
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	36,748	280,551
02XX	Employee Benefits	145,032	112,627	134,965	111,338	104,191	19,563	130,901
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	173,373	551,764
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	8,661	214,441
02XX	Employee Benefits	140,223	61,162	82,734	97,899	97,899	1,944	99,843
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)	37,300
09XX	Other Uses	0	0	0	0	0	0	0
Total General Administration		451,674	354,553	387,721	404,929	404,929	12,005	416,934
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	(45,511)	231,581
02XX	Employee Benefits	147,947	122,169	121,445	121,009	121,009	29,393	150,402
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	(17,118)	464,683

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	(15,526)	324,474
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	(6,848)	467,360
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	$74,450	$14,657,429

Notes:

Numbers are rounded to the nearest dollar, which may result in slight variances.

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 FY23	Actuals FY24	Actuals FY25	Budget 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	$ (14,942)	$ 3,381,658
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	$ (69,967)	$ 1,569,567
03XX	Professional Services	$ 449,012	$ 358,079	$ 294,756	$ 385,908	$ 385,908	$ (29,935)	$ 355,973
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	$ (309,518)	$ 6,611,324

Staff FTE:		FY23	FY24	FY25	FY26	FY26 Budget v FY27 Budget	FY27
1XX	Administrators	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)			52.72	51.95	-3.54	48.41
3XX	Non-Teaching Professionals			0.00	0.00	+0.00	0.00
4XX	Classified - Instructional			7.67	9.27	-2.77	6.50
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	-6.31	54.91

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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 FY23	Actuals FY24	Actuals FY25	Budget 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	$ 150,893	$ 1,182,727
01XX	Supplemental Pay & Stipends	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02XX	Employee Benefits	$ 342,568	$ 309,863	$ 342,458	$ 412,037	$ 419,187	$ 60,345	$ 472,382
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	$ 273,460	$ 1,871,835

Staff FTE:

		FY23	FY24	FY25	FY26		FY26 v FY27	FY27
1XX	Administrators	Data Not Available	Data Not Available	0.00	0.00		+0.00	0.00
2XX	Teachers (Licensed)			11.58	9.42		+1.08	10.50
3XX	Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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 FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget 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:

		FY23	FY24	FY25	FY26	Estimated FY26	FY26 v FY27	FY27
1XX	Administrators	Data Not Available	Data Not Available	0.00	0.00		+0.00	0.00
2XX	Teachers (Licensed)			1.00	1.00		+0.00	1.00
3XX	Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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 FY23	Actuals FY24	Actuals FY25	Budget 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	$ 36,748	$ 280,551
01XX	Supplemental Pay & Stipends	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02XX	Employee Benefits	$ 145,032	$ 112,627	$ 134,965	$ 111,338	$ 104,191	$ 19,563	$ 130,901
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	$ 173,373	$ 551,764

Staff FTE:

		FY23	FY24	FY25	FY26		FY26 v FY27	FY27
1XX	Administrators	Data Not Available	Data Not Available	0.00	0.00		+0.00	0.00
2XX	Teachers (Licensed)			2.85	2.54		+0.49	3.03
3XX	Non-Teaching Professionals			1.98	1.05		-0.61	0.44
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		-0.27	3.47

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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:

		FY23	FY24	FY25	FY26	FY26 Budget v FY27 Budget	FY27
1XX	Administrators	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX	Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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 FY23	Actuals FY24	Actuals FY25	Budget 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	$ 8,661	$ 214,441
01XX	Supplemental Pay & Stipends	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02XX	Employee Benefits	$ 140,223	$ 61,162	$ 82,734	$ 97,899	$ 97,899	$ 1,944	$ 99,843
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)	$ 37,300
09XX	Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total General Administration		$ 451,674	$ 354,553	$ 387,721	$ 404,929	$ 404,929	$ 12,005	$ 416,934

Staff FTE:		FY23	FY24	FY25	FY26 Budget	FY26 Budget v FY27 Budget	FY27
1XX	Administrators	Data Not Available	Data Not Available	1.08	1.00	+0.00	1.00
2XX	Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX	Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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 FY23	Actuals FY24	Actuals FY25	Budget 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:

		FY23	FY24	FY25	FY26	FY26 Budget v FY27 Budget	FY27
1XX	Administrators	Data Not Available	Data Not Available	6.51	7.00	+0.00	7.00
2XX	Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX	Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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:

		FY23	FY24	FY25	FY26	FY26 Budget v FY27 Budget	FY27
1XX	Administrators	Data Not Available	Data Not Available	1.00	1.00	+0.00	1.00
2XX	Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX	Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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.

Maintenance & Operations (26)		Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
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:

		FY23	FY24	FY25	FY26		Change	FY27
1XX	Administrators	Data Not Available	Data Not Available	0.00	0.00		+0.00	0.00
2XX	Teachers (Licensed)			0.00	0.00		+0.00	0.00
3XX	Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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	$ (45,511)	$ 231,581
01XX	Supplemental Pay & Stipends	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02XX	Employee Benefits	$ 147,947	$ 122,169	$ 121,445	$ 121,009	$ 121,009	$ 29,393	$ 150,402
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	$ (17,118)	$ 464,683

Staff FTE:

		FY23	FY24	FY25	FY26	FY26 Budget v FY27 Budget	FY27
1XX	Administrators	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX	Non-Teaching Professionals			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	-0.13	7.38
	Total FTE	N/A	N/A	8.93	8.51	-0.13	8.38

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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 FY23	Actuals FY24	Actuals FY25	Budget 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	$ (15,526)	$ 324,474
06XX	Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
07XX	Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
08XX	Other Objects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
09XX	Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Central Services		$ 453,383	$ 428,905	$ 466,939	$ 474,208	$ 474,208	$ (6,848)	$ 467,360

Staff FTE:

		FY23	FY24	FY25	FY26	FY26 Budget v FY27 Budget	FY27
1XX	Administrators	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX	Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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-insturctional services to students, staff, or the community.

		Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary 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:

		FY23	FY24	FY25	FY26	FY26 Budget v FY27 Budget	FY27
1XX	Administrators	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX	Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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

		Actuals FY23	Actuals FY24	Actuals FY25	Budget 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)	$ -

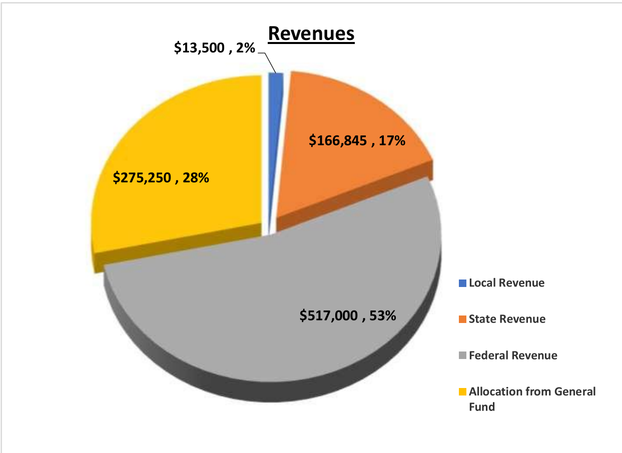
Staff FTE:

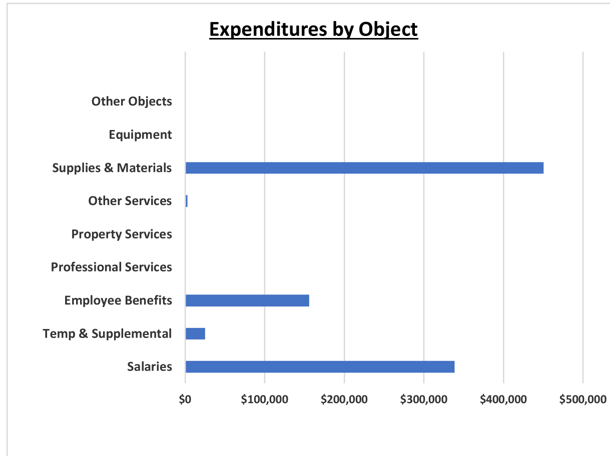
		FY23	FY24	FY25	FY26	FY26 Budget v FY27 Budget	FY27
1XX	Administrators	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX	Non-Teaching Professionals			0.00	0.00	+0.00	0.00
4XX	Classified - Instructional			0.00	0.00	+0.00	0.00
5XX	Classified - 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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

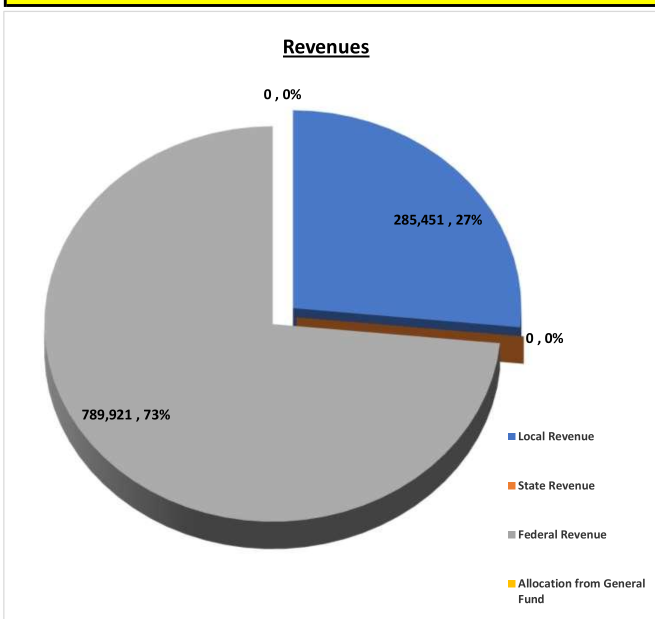
Lake County School District
Preliminary Budget
Other Fund Graphs
FY 2026-2027

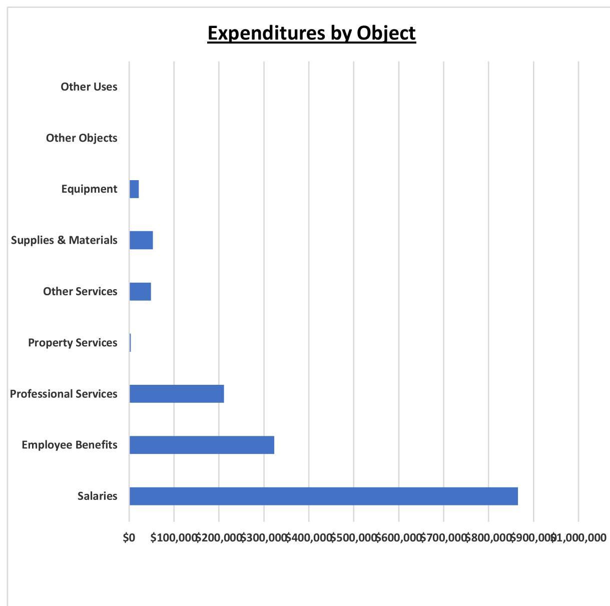
Food Services Fund



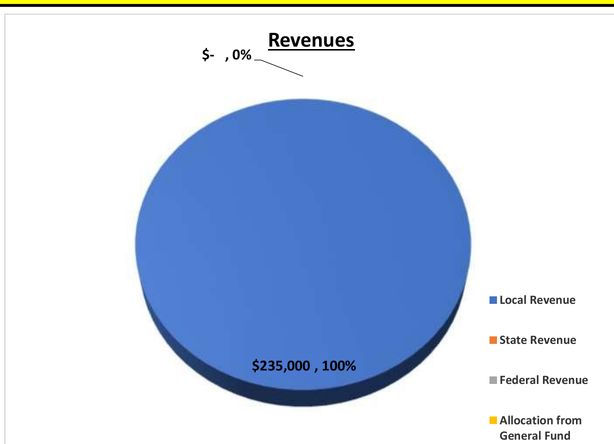


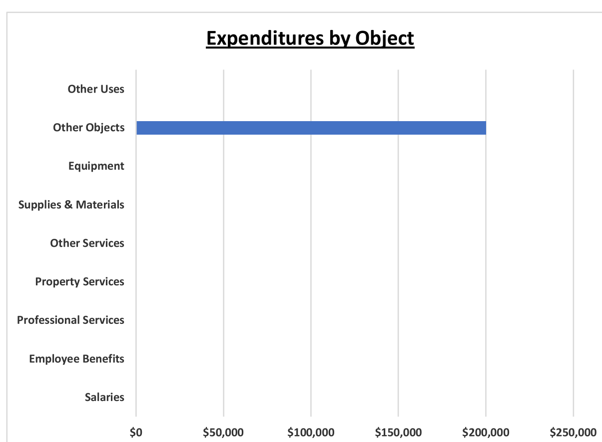
DPGF Grants Fund





Student Activity Fund

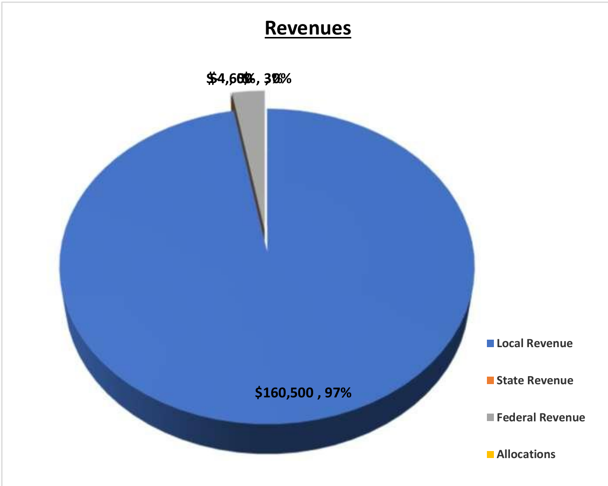


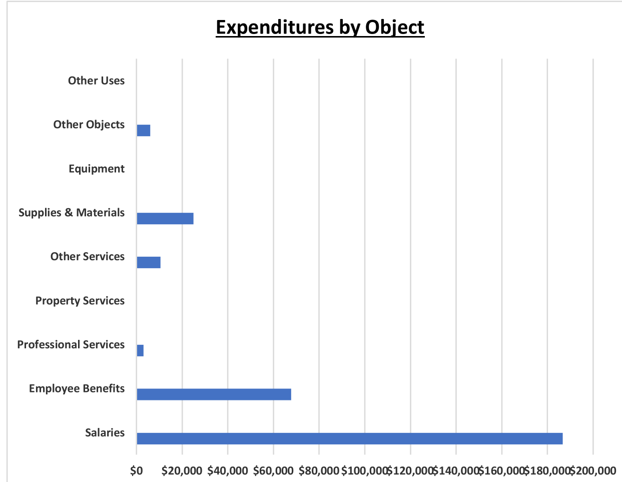


Lake County School District

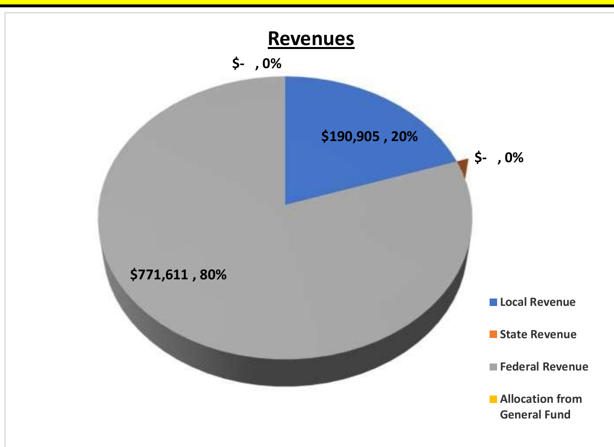
Preliminary Budget
Other Fund Graphs
FY 2026-2027

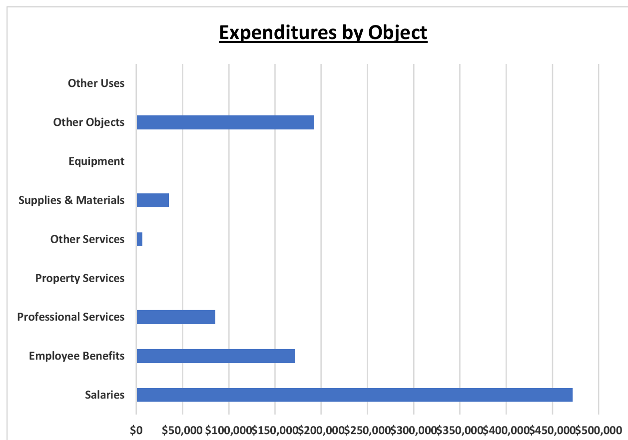
The Center Fund



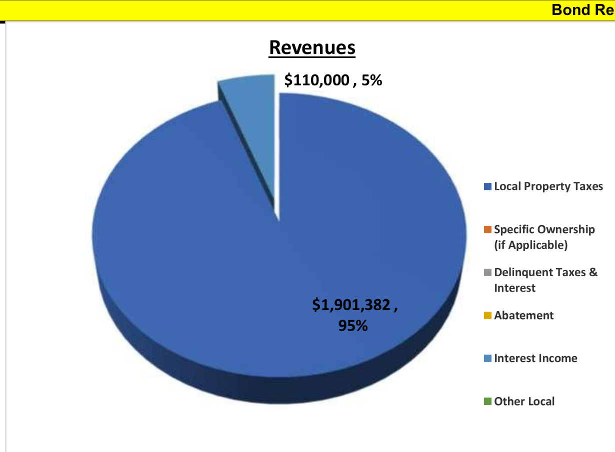


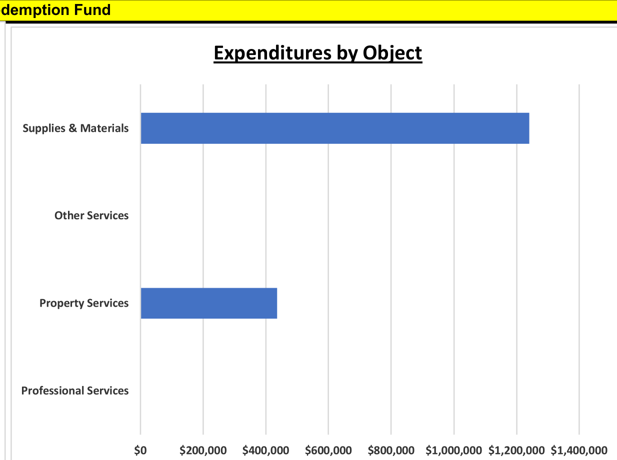
Headstart Fund





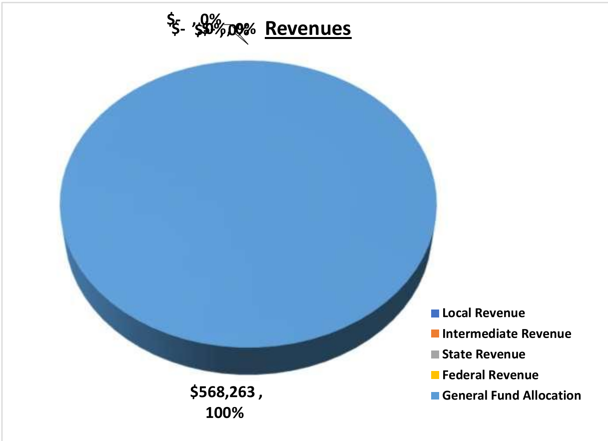
Bond Redemption Fund

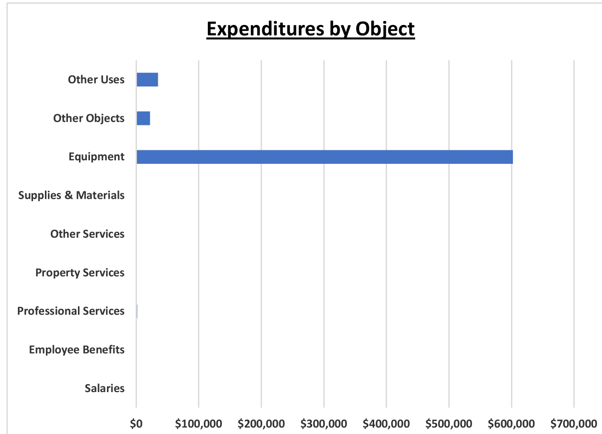




Lake County School District
Preliminary Budget
Other Fund Graphs
FY 2026-2027

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	$ -	$ -	$ -	$ -
6725 UPK Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6760 Assigned Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6770 Unassigned Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Beginning Fund Balance	$ 46,720	$ 100,401	$ 81,222	$ -	$ -	$ -	$ -
Revenues							
3010-3896 UPK 3Yr old IEP Revenue	$ -	$ 30,043	$ 75,206	$ 92,000	$ 92,000	$ -	$ 92,000
3010-3897 UPK Revenue	$ -	$ 370,993	$ 354,168	$ 240,000	$ 240,000	$ 3,433	$ 243,433
5810 Transfers From General Fund	$ 319,814	$ -	$ -	$ -	$ -	$ -	$ -
Other Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	$ 319,814	$ 401,036	$ 429,374	$ 332,000	$ 332,000	$ 3,433	$ 335,433
Total Resources Available	$ 366,534	$ 501,437	$ 510,596	$ 332,000	$ 332,000	$ 3,433	$ 335,433
Preschool Expenditures							
011X Salaries	$ 163,077	$ 265,433	$ 321,497	$ 219,806	$ 219,806	$ 3,455	$ 223,261
01XX Temp Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02XX Employee Benefits	$ 62,605	$ 108,475	$ 104,938	$ 80,345	$ 80,345	$ 776	$ 81,121
03XX Purchased Services	$ -	$ 5,204	$ 5,318	$ 3,000	$ 3,000	$ -	$ 3,000
04XX Purch Property Services	$ 18,639	$ 12,851	$ 17,787	$ 7,500	$ 7,500	$ (798)	$ 6,702
05XX Other Purch Svcs	$ 2,754	$ 404	$ 57	$ 200	$ 200	$ -	$ 200
06XX Supplies & Materials	$ 19,058	$ 27,848	$ 60,998	$ 21,149	$ 21,149	$ -	$ 21,149
07XX Equipment & Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -
08XX Other & Indirect Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
09XX Other Uses/Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 266,133	$ 420,215	$ 510,596	$ 332,000	$ 332,000	$ 3,433	$ 335,433
Surplus/(Deficit)	$ 53,681	$ (19,179)	$ (81,222)	$ -	$ -	$ -	$ -
Fund Balances							
6724 CPP Reserve	$ 100,401	$ 81,222	$ -	$ -	$ -	$ -	$ -
6725 UPK Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6760 Assigned Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Ending Fund Balance	$ 100,401	$ 81,222	$ -	$ -	$ -	$ -	$ -
Total Appropriation(Ending Fund Balance + Expense)				$ 332,000			$ 335,433

Staff FTE:

	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
1XX Administrators	Data Not Available	Data Not Available	0.00	0.00	+0.00	0.00
2XX Teachers (Licensed)			0.00	0.80	+0.00	0.80
3XX Non-Teaching Professionals			0.00	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

tes:

mbers are rounded to the nearest dollar, which may result in slight variances.

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	$ 5,105	$ 5,201	$ 5,270	$ 5,270	$ -	$ 5,270
6760 Restricted Fund Balance	$ 202,122	$ (5,105)	$ -	$ 49,296	$ 49,296	$ (24,296)	$ 25,000
Total Beginning Fund Balance	$ 208,502	$ -	$ 5,201	$ 54,566	$ 54,566	$ (24,296)	$ 30,270
Revenues							
1XXX Local Revenue	$ 136,909	$ 41,860	$ 25,835	$ 15,000	$ 15,000	$ (1,500)	$ 13,500
3XXX State Revenue	$ 14,594	$ 191,541	$ 165,632	$ 170,845	$ 170,845	$ (4,000)	$ 166,845
4XXX Federal Revenue	$ 500,323	$ 532,473	$ 550,645	$ 510,000	$ 510,000	$ 7,000	$ 517,000
5210 Allocation from General Fund	$ 48,484	$ 230,000	$ 230,000	$ 322,179	$ 322,179	$ (46,929)	$ 275,250
Total Revenues	$ 700,310	$ 995,873	$ 972,112	$ 1,018,024	$ 1,018,024	$ (45,429)	$ 972,595
Total Resources Available	$ 908,812	$ 995,873	$ 977,313	$ 1,072,590	$ 1,072,590	$ (69,725)	$ 1,002,865
Expenditures							
011X Salaries	$ 328,747	$ 378,600	$ 368,496	$ 419,641	$ 419,641	$ (80,971)	$ 338,670
01XX Temp & Supplemental	$ 59,594	$ 26,841	$ 18,871	$ 23,000	$ 23,000	$ 2,000	$ 25,000
02XX Employee Benefits	$ 161,786	$ 174,844	$ 156,056	$ 173,532	$ 173,532	$ (17,855)	$ 155,677
03XX Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04XX Property Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05XX Other Services	$ 1,783	$ 1,646	$ 839	$ 3,000	$ 3,000	$ 100	$ 3,100
06XX Supplies & Materials	$ 356,833	$ 418,538	$ 368,687	$ 423,148	$ 423,148	$ 27,000	$ 450,148
07XX Equipment	$ 70	$ -	$ -	$ -	$ -	$ -	$ -
08XX Other Objects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
09XX Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 908,813	$ 1,000,469	$ 912,950	$ 1,042,321	$ 1,042,321	$ (69,726)	$ 972,595
Surplus/(Deficit)	$ (208,503)	$ (4,596)	$ 59,162	$ (24,297)	$ (24,297)	$ 24,297	$ -
Fund Balances							
6710 Unspendable (Inventory)	$ 5,105	$ 5,201	$ 5,270	$ 5,270	$ 5,270	$ -	$ 5,270
6760 Restricted Fund Balance	$ (5,105)	$ -	$ 49,296	$ 25,000	$ 25,000	$ -	$ 25,000
Total Fund Balance	$ (1)	$ (4,596)	$ 54,566	$ 30,270	$ 30,270	$ -	$ 30,270
Total Appropriation(Ending Fund Balance + Expense)				$ 1,072,591			$ 1,002,865

Staff FTE:	FY23	FY24	FY25	FY26		FY26 Budget v FY27 Budget	FY27
1XX Administrators	Data Not Available	Data Not Available	0.00	0.00		+0.00	0.00
2XX Teachers (Licensed)			0.00	0.00		+0.00	0.00
3XX Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

Lake County School District

Preliminary Budget

Designated Purpose Grants Fund (22)

FY 2026-2027

Code	Description	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	$ 167,751	$ 117,700	$ 285,451
2XXX	Intermediate Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3XXX	State Revenue	$ 452,449	$ 329,290	$ 728,265	$ 612,026	$ 612,026	$ (161,315)	$ 450,711
	Federal Revenue							
4010	Title I	$ 232,047	$ 219,519	$ 211,619	$ 249,140	$ 249,140	$ (1,782)	$ 247,358
4367	Title IIA	$ 37,150	$ 36,714	$ 39,733	$ 39,814	$ 39,814	$ 3,063	$ 42,877
4365	Title IIIA	$ 26,696	$ 27,152	$ 24,455	$ 21,394	$ 21,394	$ 282	$ 21,676
4424	Title IVA	$ 17,910	$ 17,514	$ 16,823	$ 16,922	$ 16,922	$ (360)	$ 16,562
4048	Perkins	$ 29,426	$ 58,615	$ 48,392	$ 44,187	$ 44,187	$ -	$ 44,187
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	$ 106,994	$ (101,725)	$ 5,269
4462	ESSER III Rapid Request	$ -	$ 90,000	$ -	$ -	$ -	$ -	$ -
4463	ESSER II Late Liquidation	$ -	$ 36,015	$ -	$ -	$ -	$ -	$ -
5010	ESSA Title I Part A	$ -	$ -	$ 22,963	$ 27,297	$ 27,297	$ 14,703	$ 42,000
5196	ESSA McKinney-Vento	$ 54,594	$ 57,264	$ 58,620	$ -	$ -	$ -	$ -
5371	CO Comp Literacy	$ 642,249	$ 543,088	$ 351,841	$ 29,973	$ 29,973	$ (29,973)	$ -
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	$ 227,217	$ (77,217)	$ 150,000
7981	Nutrition Grant	$ 17,000	$ -	$ -	$ -	$ -	$ -	$ -
8287	ESSA 21st Century	$ -	$ 168,672	$ 166,672	$ 166,672	$ 166,672	$ 13,328	$ 180,000
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	$ 53,690	$ (41,275)	$ 12,415
	Other Federal Grants	$ -	$ -	$ -	$ 7,020	$ 7,020	$ 20,557	$ 27,577
	Total Federal Funds	$ 3,267,623	$ 2,819,301	$ 1,611,597	$ 990,320	$ 990,320	$ (200,399)	$ 789,921
5210	Allocation from General Fund	$ 66,987	$ -	$ -	$ -	$ -	$ -	$ -
	Total Revenues	$ 3,911,465	$ 3,164,502	$ 2,429,715	$ 1,770,097	$ 1,770,097	$ (244,014)	$ 1,526,083
	Expenditures							
011X	Salaries	$ 1,652,084	$ 1,522,938	$ 989,909	$ 899,418	$ 882,643	$ (34,228)	$ 865,190
02XX	Employee Benefits	$ 537,574	$ 483,849	$ 339,040	$ 314,756	$ 310,924	$ 8,366	$ 323,122
03XX	Professional Services	$ 1,012,096	$ 710,911	$ 719,005	$ 356,300	$ 376,907	$ (145,235)	$ 211,065
04XX	Property Services	$ -	$ 591	$ 380	$ 4,000	$ 4,000	$ -	$ 4,000
05XX	Other Services	$ 125,463	$ 89,249	$ 127,443	$ 42,671	$ 42,671	$ 5,840	$ 48,511
06XX	Supplies & Materials	$ 409,054	$ 313,225	$ 241,439	$ 113,656	$ 113,656	$ (60,981)	$ 52,675
07XX	Equipment	$ 175,194	$ 43,738	$ 8,000	$ 21,520	$ 21,520	$ -	$ 21,520
08XX	Other Objects	$ -	$ -	$ 4,500	$ 17,776	$ 17,776	$ (17,776)	$ -
09XX	Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Expenditures	$ 3,911,465	$ 3,164,502	$ 2,429,715	$ 1,770,097	$ 1,770,097	$ (244,014)	$ 1,526,083
	Surplus/(Deficit)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Fund Balances							
	Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Appropriation(Ending Fund Balance + Expense)				$ 1,770,097			$ 1,526,083

Staff FTE:

Code	Description	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
1XX	Administrators	Data Not Available	Data Not Available	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	+2.61	4.56
4XX	Classified - Instructional			5.64	3.85	-2.85	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	14.58	11.17	-1.20	9.97

Notes:

Numbers are rounded to the nearest dollar, which may result in slight variances.

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	$ 414,392	$ 414,392	$ 35,000	$ 449,392
Total Beginning Fund Balance	$ 308,088	$ 332,054	$ 380,590	$ 414,392	$ 414,392	$ 35,000	$ 449,392
Revenues							
1XXX Local Revenue	$ 207,052	$ 235,195	$ 207,221	$ 235,000	$ 235,000	$ -	$ 235,000
3XXX State Revenue	$ -	$ -	$ -	$ -	$ -	$ -	
4XXX Federal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	
5210 Allocation from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	$ 207,052	$ 235,195	$ 207,221	$ 235,000	$ 235,000	$ -	$ 235,000
Total Resources Available	$ 515,140	$ 567,249	$ 587,811	$ 649,392	$ 649,392	$ 35,000	$ 684,392
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	$ 200,000	$ -	$ 200,000
09XX Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 183,086	$ 186,659	$ 173,420	$ 200,000	$ 200,000	$ -	$ 200,000
Surplus/(Deficit)	$ 23,966	$ 48,537	$ 33,801	$ 35,000	$ 35,000	$ -	$ 35,000
Fund Balances							
6760 Fund Balance	$ 332,054	$ 380,590	$ 414,392	$ 449,392	$ 449,392	$ 35,000	$ 484,392
Ending Fund Balances	$ 332,054	$ 380,590	$ 414,392	$ 449,392	$ 449,392	$ 35,000	$ 484,392
Total Appropriation(Ending Fund Balance + Expense)				$ 649,392			$ 684,392

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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	$ 94,445	$ 105,722	$ 291,950	$ 461,000	$ 461,000	$ (136,506)	$ 324,494
Total Beginning Fund Balance	$ 94,445	$ 105,722	$ 291,950	$ 461,000	$ 461,000	$ (136,506)	$ 324,494
Revenues							
1XXX Local Revenue	$ 347,086	$ 320,276	$ 208,230	$ 160,500	$ 160,500	$ -	$ 160,500
3XXX State Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4XXX Federal Revenue	$ 106,054	$ 39,503	$ 15,919	$ 5,127	$ 5,127	$ (477)	$ 4,650
5210 Allocation from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	$ 453,140	$ 359,780	$ 224,149	$ 165,627	$ 165,627	$ (477)	$ 165,150
Total Resources Available	$ 547,585	$ 465,502	$ 516,099	$ 626,627	$ 626,627	$ (136,983)	$ 489,644
Expenditures							
011X Salaries	$ 244,623	$ 91,898	$ 16,601	$ 188,868	$ 188,868	$ (2,232)	$ 186,636
02XX Employee Benefits	$ 86,415	$ 22,332	$ 22,339	$ 68,765	$ 68,765	$ (963)	$ 67,802
03XX Professional Services	$ 3,801	$ 757	$ 208	$ 3,000	$ 3,000	$ -	$ 3,000
04XX Property Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05XX Other Services	$ 41,182	$ 11,131	$ -	$ 10,500	$ 10,500	$ -	$ 10,500
06XX Supplies & Materials	$ 63,149	$ 43,658	$ 12,246	$ 25,000	$ 25,000	$ -	$ 25,000
07XX Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
08XX Other Objects	$ 2,694	$ 3,775	$ 3,705	$ 6,000	$ 6,000	$ -	$ 6,000
09XX Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 441,863	$ 173,551	$ 55,099	$ 302,133	$ 302,133	$ (3,195)	$ 298,938
Surplus/(Deficit)	$ 11,277	$ 186,229	$ 169,050	$ (136,506)	$ (136,506)	$ 2,718	$ (133,788)
Fund Balances							
Fund Balance	$ 105,722	$ 291,951	$ 461,000	$ 324,494	$ 324,494	$ (133,788)	$ 190,706
Total Ending Fund Balance	$ 105,722	$ 291,951	$ 461,000	$ 324,494	$ 324,494	$ (133,788)	$ 190,706
Total Appropriation(Ending Fund Balance + Expense)				$ 626,627			$ 489,644
Staff FTE:							
1XX Administrators	Data Not Available	Data Not Available	0.00	0.00		+0.00	0.00
2XX Teachers (Licensed)			0.00	0.00		+0.00	0.00
3XX Non-Teaching Professionals			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

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

Lake County School District

Preliminary Budget

Headstart

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenues							
1XXX Local Revenue	$ -	$ -	$ -	$ 190,905	$ 190,905	$ -	$ 190,905
3XXX State Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4XXX Federal Revenue	$ 633,386	$ 801,266	$ 783,284	$ 771,120	$ 771,120	$ 491	$ 771,611
5210 Allocation from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	$ 633,386	$ 801,266	$ 783,284	$ 962,025	$ 962,025	$ 491	$ 962,516
Total Resources Available	$ 633,386	$ 801,266	$ 783,284	$ 962,025	$ 962,025	$ 491	$ 962,516
Expenditures							
011X Salaries	$ 391,278	$ 466,391	$ 480,467	$ 468,438	$ 468,438	$ 3,415	$ 471,853
02XX Employee Benefits	$ 144,177	$ 172,939	$ 185,063	$ 172,907	$ 172,907	$ (1,537)	$ 171,370
03XX Professional Services	$ 14,641	$ 64,771	$ 59,758	$ 85,385	$ 85,385	$ -	$ 85,385
04XX Property Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05XX Other Services	$ 11,930	$ 11,712	$ 5,576	$ 6,550	$ 6,550	$ -	$ 6,550
06XX Supplies & Materials	$ 70,645	$ 84,110	$ 51,074	$ 36,640	$ 36,640	$ (1,387)	$ 35,253
07XX Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
08XX Other Objects	$ 715	$ 1,343	$ 1,346	$ 192,105	$ 192,105	$ -	$ 192,105
09XX Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 633,386	$ 801,266	$ 783,284	$ 962,025	$ 962,025	$ 491	$ 962,516
Surplus/(Deficit)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balances							
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Appropriation(Ending Fund Balance + Expense)				$ 962,025			$ 962,516

Staff FTE:	Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
1XX Administrators	Data Not Available	Data Not Available	0.00	0.00		+0.00	0.00
2XX Teachers (Licensed)			0.15	0.35		+0.00	0.35
3XX Non-Teaching Professionals			0.00	0.00		+0.00	0.00
4XX Classified - Instructional			10.14	9.14		+0.11	9.25
5XX Classified - School Admin			0.00	0.00		+0.00	0.00
6XX Classified - Maint, Oper & Trans			0.95	0.95		-0.08	0.87
Total FTE	N/A	N/A	11.24	10.44		+0.03	10.47

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

Lake County School District
Preliminary Budget
Bond Redemption Fund (31)
FY 2026-2027

		Actuals FY23	Actuals FY24	Actuals FY25	Budget FY26	Estimated FY26	FY26 Budget v FY27 Budget	Preliminary Budget FY27
Beginning Fund Balance								
6720-6779	Fund Balance	$ 2,646,866	$ 2,942,007	$ 3,253,974	$ 3,347,265	$ 3,347,265	$ 345,274	$ 3,692,539
Total Beginning Fund Balance		$ 2,646,866	$ 2,942,007	$ 3,253,974	$ 3,347,265	$ 3,347,265	$ 345,274	$ 3,692,539
Revenues								
1110	Local Property Taxes	$ 1,905,384	$ 1,859,314	$ 1,636,131	$ 1,901,382	$ 1,901,382	$ -	$ 1,901,382
1120	Specific Ownership (if Applicable)							
1140	Delinquent Taxes & Interest							
1141	Abatement							
1510	Interest Income	$ 67,348	$ 129,784	$ 133,788	$ 120,000	$ 120,000	$ (10,000)	$ 110,000
1900	Other Local					$ -	$ -	
Total Revenues		$ 1,972,732	$ 1,989,098	$ 1,769,919	$ 2,021,382	$ 2,021,382	$ (10,000)	$ 2,011,382
Total Resources Available		$ 4,619,598	$ 4,931,105	$ 5,023,893	$ 5,368,647	$ 5,368,647	$ 335,274	$ 5,703,921
Expenditures								
03XX	Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04XX	Property Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05XX	Other Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06XX	Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
07XX	Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
08XX	Other Objects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5100-0830	Debt Service/Interest	$ 574,851	$ 541,509	$ 507,175	$ 471,817	$ 471,817	$ (36,411)	$ 435,406
09XX	Other Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5100-0910	Debt Service/Principal	$ 1,102,740	$ 1,135,622	$ 1,169,453	$ 1,204,291	$ 1,204,291	$ 35,877	$ 1,240,168
Total Expenditures		$ 1,677,591	$ 1,677,131	$ 1,676,628	$ 1,676,108	$ 1,676,108	$ (534)	$ 1,675,574
	Surplus/(Deficit)	$ 295,141	$ 311,967	$ 93,291	$ 345,274	$ 345,274	$ (9,466)	$ 335,808
Fund Balances								
	Fund Balance	$ 2,942,007	$ 3,253,974	$ 3,347,265	$ 3,692,539	$ 3,692,539	$ 335,808	$ 4,028,347
Total Ending Fund Balance		$ 2,942,007	$ 3,253,974	$ 3,347,265	$ 3,692,539	$ 3,692,539	$ 335,808	$ 4,028,347
	Total Appropriation(Ending Fund Balance + Expense)				$ 5,368,647			$ 5,703,921

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

Lake County School District

Preliminary Budget

Debt Amortization Schedule

FY 2026-2027

	GO Bond Series 2012			GO Bond Series 2019		
Payment Date	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	$ 589,732	$ 547,088	$ 573,978	$ 573,978	$ 131,184	$ 705,162
Total Beginning Fund Balance		$ 410,104	$ 589,732	$ 547,088	$ 573,978	$ 573,978	$ 131,184	$ 705,162
Revenues								
1XXX	Local Revenue	$ -	$ -	$ -	$ 745,000	$ 745,000	$ (745,000)	$ -
2XXX	Intermediate Revenue	$ 13,421	$ 26,780	$ 4,963	$ 95,505	$ 96,732	$ (95,505)	$ -
3XXX	State Revenue	$ 11,929	$ 11,929	$ -	$ -	$ -	$ -	$ -
4XXX	Federal Revenue	$ 117,809	$ -	$ -	$ -	$ -	$ -	$ -
5210	General Fund Allocation	$ 376,034	$ 59,000	$ 362,412	$ 1,259,936	$ 1,259,936	$ (691,673)	$ 568,263
Total Revenues		$ 519,192	$ 97,708	$ 367,376	$ 2,100,441	$ 2,101,668	$ (1,532,178)	$ 568,263
Total Resources Available		$ 929,296	$ 687,440	$ 914,464	$ 2,674,419	$ 2,675,646	$ (1,400,994)	$ 1,273,425
Expenditures								
011X	Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -
02XX	Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
03XX	Professional Services	$ 3,708	$ 3,708	$ -	$ 48,000	$ 48,000	$ (46,250)	$ 1,750
04XX	Property Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05XX	Other Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06XX	Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
07XX	Equipment	$ 314,349	$ 115,186	$ 340,485	$ 1,984,578	$ 1,922,484	$ (1,382,216)	$ 602,362
08XX	Other Objects	$ 1,226	$ 573	$ -	$ -	$ -	$ 21,881	$ 21,881
09XX	Other Uses	$ 20,282	$ 20,886	$ -	$ -	$ -	$ 35,024	$ 35,024
Total Expenditures		$ 339,564	$ 140,353	$ 340,485	$ 2,032,578	$ 1,970,484	$ (1,371,561)	$ 661,017
	Surplus/(Deficit)	$ 179,628	$ (42,644)	$ 26,891	$ 67,863	$ 131,184	$ (160,617)	$ (92,754)
Fund Balances								
	Fund Balance	$ 589,732	$ 547,088	$ 573,978	$ 641,841	$ 705,162	$ (29,433)	$ 612,408
Total Ending Fund Balance		$ 589,732	$ 547,088	$ 573,978	$ 641,841	$ 705,162	$ (29,433)	$ 612,408
	Total Appropriation(Ending Fund Balance + Expense)				$ 2,674,419			$ 1,273,425

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

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	$ 50,000	$ 371,244	$ 421,244
Total Beginning Fund Balance	$ 132,581	$ 98,958	$ (87,534)	$ 50,000	$ 50,000	$ 371,244	$ 421,244
Revenues							
1973 Employee Premiums	$ 1,775,689	$ 1,742,775	$ 1,738,312	$ 2,196,143	$ 2,191,144	$ (60,959)	$ 2,135,184
1990 Other Local Revenue	$ 818,149	$ 257,715	$ 199,457	$ 200,000	$ 430,000	$ 50,000	$ 250,000
5210 Allocations From General Fund	$ -	$ 366,000	$ 533,158	$ -	$ -	$ -	$ -
Total Revenues	$ 2,593,839	$ 2,366,489	$ 2,470,926	$ 2,396,143	$ 2,621,144	$ (10,959)	$ 2,385,184
Total Resources Available	$ 2,726,420	$ 2,465,447	$ 2,383,392	$ 2,446,143	$ 2,671,144	$ 360,285	$ 2,806,428
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	$ 2,249,900	$ (74,879)	$ 1,999,900
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	$ 2,249,900	$ (74,879)	$ 1,999,900
Surplus/(Deficit)	$ (33,623)	$ (186,492)	$ 137,534	$ 321,364	$ 371,244	$ 63,920	$ 385,284
Fund Balances							
Fund Balance	$ 98,958	$ (87,534)	$ 50,000	$ 371,364	$ 421,244	$ 435,164	$ 806,528
Total Ending Fund Balance	$ 98,958	$ (87,534)	$ 50,000	$ 371,364	$ 421,244	$ 435,164	$ 806,528
Total Appropriation(Ending Fund Balance + Expense)				$ 2,446,143			$ 2,806,428

Notes:
Numbers are rounded to the nearest dollar, which may result in slight variances.

Lake County School District

Preliminary Budget

Staffing Summary

FY 2026-2027

		FY23	FY24	FY25	FY26	FY26 Budget v FY27 Budget	FY27
1XX	Administrators	Data not Available	Data not Available	8.59	9.00	+0.00	9.00
2XX	Teachers (Licensed)			68.15	64.91	-1.97	62.94
3XX	Non-Teaching Professionals			9.48	7.55	-0.61	6.94
4XX	Classified - Instructional			20.92	22.18	-3.68	18.50
5XX	Classified - School Admin			8.00	8.23	-1.23	7.00
6XX	Classified - Maint, Oper & Trans			20.85	20.35	-2.47	17.88
General Fund (10)				**136.00**	**132.22**	**-9.96**	**122.26**

1XX	Administrators	Data not Available	Data not Available	0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)			0.15	1.15	+0.00	1.15
3XX	Non-Teaching Professionals			0.00	0.00	+0.00	0.00
4XX	Classified - Instructional			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	Data not Available	Data not Available	0.00	0.00	+0.00	0.00
2XX	Teachers (Licensed)			0.00	0.00	+0.00	0.00
3XX	Non-Teaching Professionals			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
Food Service (21)				**10.19**	**12.73**	**-3.98**	**8.75**

1XX	Administrators	Data not Available	Data not Available	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	+2.61	4.56
4XX	Classified - Instructional			5.64	3.85	-2.85	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
Designated Purpose Grant Fund (22)				**14.58**	**11.17**	**-1.20**	**9.97**

Code	Job Category	FY22	FY23	FY25	FY25	Change	FY26
1XX	Administrators	Data not Available	Data not Available	8.59	9.00	+0.00	9.00
2XX	Teachers (Licensed)			74.63	71.43	-2.93	68.50
3XX	Non-Teaching Professionals			13.10	10.00	+2.00	12.00
4XX	Classified - Instructional			45.66	44.51	-6.76	37.75
5XX	Classified - School Admin			8.00	8.46	-1.21	7.25
6XX	Classified - Maint, Oper & Trans			31.44	33.75	-6.75	27.00
All Funds				**181.41**	**177.15**	**-15.65**	**161.50**

Uniform Budget Summary

LAKE COUNTY
PANTHERS

FY2024-2025 UNIFORM BUDGET SUMMARY

District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jun 22, 2026 Budgeted Pupil Count: 810.3	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
		10	19	21	22	23	26	27	31	41	43	64	
Beginning Fund Balance (Includes All Reserves)		**$ 2,865,829**	**$ -**	**30,270**	**$ -**	**$ 449,392**	**$ 324,494**	**$ -**	**$ 3,692,539**	**$ -**	**$ 705,162**	**$ 421,244**	**$ 8,488,930**
Revenues													
Local Sources (less 1144)	1000 - 1999	$ 13,225,936	$ -	13,500	$ 285,451	$ 200,000	$ 160,500	$ 190,905	$ 2,011,382	$ -	$ -	$ 2,385,184	$ 18,472,858
Intermediate Sources	2000 - 2999	$ 23,000	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,000
State Sources	3000 - 3999	$ 1,651,946	$ 335,433	166,845	$ 450,711	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,604,935
Federal Sources	4000 - 4999	$ 400,060	$ -	517,000	$ 789,921	$ -	$ 4,650	$ 771,611	$ -	$ -	$ -	$ -	$ 2,483,242
Total Revenues		$ 15,300,942	$ 335,433	697,345	$ 1,526,083	$ 200,000	$ 165,150	$ 962,516	$ 2,011,382	$ -	$ -	$ 2,385,184	$ 23,584,035
Total Beginning Fund Balance and Reserves		$ 18,166,771	$ 335,433	727,615	$ 1,526,083	$ 649,392	$ 489,644	$ 962,516	$ 5,703,921	$ -	$ 705,162	$ 2,806,428	$ 32,072,965
Bond Proceeds and Other Sources		$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Transfers		$ (843,513)	$ -	275,250	$ -	$ -	$ -	$ -	$ -	$ -	$ 568,263	$ -	$ -
Intergrant Transfers		$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All other Sources		$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		$ 17,323,258	$ 335,433	1,002,865	$ 1,526,083	$ 649,392	$ 489,644	$ 962,516	$ 5,703,921	$ -	$ 1,273,425	$ 2,806,428	$ 32,072,965
Expenditures													
Instruction - Program 0010 to 2099													
Salaries	0100	$ 5,516,093	$ 212,004	-	$ 400,322	$ -	$ 4,650	$ 16,152	$ -	$ -	$ -	$ -	$ 6,149,221
Employee Benefits, including object 0280	0200	$ 2,105,704	$ 76,402	-	$ 123,879	$ -	$ -	$ 7,967	$ -	$ -	$ -	$ -	$ 2,313,952
Purchased Services	0300,0400, 0500	$ 1,047,732	$ 3,200	-	$ 97,957	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,148,889
Supplies and Materials	0600	$ 241,777	$ 21,149	-	$ 36,110	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 299,036
Property	0700	$ 1,700	$ -	-	$ 21,520	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,220
Other	0800, 0900	$ 18,300	$ -	-	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 218,300
Total Instruction		$ 8,931,306	$ 312,755	-	$ 679,788	$ 200,000	$ 4,650	$ 24,119	$ -	$ -	$ -	$ -	$ 10,152,618
Supporting Services													
Students - Program 2100													
Salaries	0100	$ 280,551	$ -	-	$ 437,068	$ -	$ -	$ 11,986	$ -	$ -	$ -	$ -	$ 729,605
Employee Benefits, including object 0280	0200	$ 130,901	$ -	-	$ 192,892	$ -	$ -	$ 2,698	$ -	$ -	$ -	$ -	$ 326,491
Purchased Services	0300,0400, 0500	$ 133,812	$ -	-	$ 138,059	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 271,871
Supplies and Materials	0600	$ 6,500	$ -	-	$ 16,565	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,065
Property	0700	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Students		$ 551,764	$ -	-	$ 784,584	$ -	$ -	$ 14,684	$ -	$ -	$ -	$ -	$ 1,351,032
Instructional Staff - Program 2200													
Salaries	0100	$ 151,139	$ -	-	$ 8,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 159,939
Employee Benefits, including object 0280	0200	$ 59,278	$ -	-	$ 2,011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 61,289
Purchased Services	0300,0400, 0500	$ 47,000	$ -	-	$ 27,560	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 74,560
Supplies and Materials	0600	$ 98,600	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 98,600
Property	0700	$ 5,000	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
Other	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: Jun 22, 2026

Budgeted Pupil Count: 810.3

	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
General Administration - Program 2300, including Program 2303 and 2304													
Salaries	0100	$ 214,441	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 214,441
Employee Benefits, including object 0280	0200	$ 99,843	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 99,843
Purchased Services	0300,0400, 0500	$ 50,300	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,300
Supplies and Materials	0600	$ 14,950	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,950
Property	0700	$ 100	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100
Other	0800, 0900	$ 37,300	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 37,300
Total School Administration		$ 416,934	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 416,934
School Administration - Program 2400													
Salaries	0100	$ 962,401	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 962,401
Employee Benefits, including object 0280	0200	$ 352,079	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 352,079
Purchased Services	0300,0400, 0500	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies and Materials	0600	$ 13,500	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,500
Property	0700	$ 200	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total School Administration		$ 1,328,180	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,328,180
Business Services - Program 2500, including Program 2501													
Salaries	0100	$ 214,841	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 214,841
Employee Benefits, including object 0280	0200	$ 81,641	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 81,641
Purchased Services	0300,0400, 0500	$ 23,500	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,500
Supplies and Materials	0600	$ 500	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500
Property	0700	$ 200	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200
Other	0800, 0900	$ 800	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 800
Total Business Services		$ 321,482	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 321,482
Operations and Maintenance - Program 2600													
Salaries	0100	$ 706,117	$ 10,000	-	$ -	$ -	$ 8,158	$ 13,598	$ -	$ -	$ -	$ -	$ 737,873
Employee Benefits, including object 0280	0200	$ 277,394	$ 4,300	-	$ -	$ -	$ 3,538	$ 5,895	$ -	$ -	$ -	$ -	$ 291,127
Purchased Services	0300,0400, 0500	$ 350,500	$ 6,702	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 357,202
Supplies and Materials	0600	$ 465,000	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 465,000
Property	0700	$ 4,000	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operations and Maintenance		$ 1,803,011	$ 21,002	-	$ -	$ -	$ 11,696	$ 19,493	$ -	$ -	$ -	$ -	$ 1,855,202
Student Transportation - Program 2700													
Salaries	0100	$ 231,581	$ 1,257	-	$ 19,000	$ -	$ -	$ 24,586	$ -	$ -	$ -	$ -	$ 276,424
Employee Benefits, including object 0280	0200	$ 150,402	$ 419	-	$ 4,340	$ -	$ -	$ 8,830	$ -	$ -	$ -	$ -	$ 163,991
Purchased Services	0300,0400, 0500	$ 54,000	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,000
Supplies and Materials	0600	$ 28,200	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 28,200
Property	0700	$ 500	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Student Transportation		$ 464,683	$ 1,676	-	$ 23,340	$ -	$ -	$ 33,416	$ -	$ -	$ -	$ -	$ 523,115

FY2024-2025 UNIFORM BUDGET SUMMARY

District Name: Lake County School District
District Code: 1510
Revised Budget
Adopted: Jun 22, 2026

Budgeted Pupil Count: 810.3

	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
Central Support - Program 2800, including Program 2801													
Salaries	0100	$ 95,671	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 95,671
Employee Benefits, including object 0280	0200	$ 47,215	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 47,215
Purchased Services	0300,0400, 0500	$ 324,474	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,999,900	$ 2,324,374
Supplies and Materials	0600	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property	0700	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Central Support		$ 467,360	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,999,900	$ 2,467,260
Other Support - Program 2900													
Salaries	0100	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits, including object 0280	0200	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Services	0300,0400, 0500	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies and Materials	0600	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property	0700	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Support		$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Food Service Operations - Program 3100													
Salaries	0100	$ -	$ -	363,670	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 363,670
Employee Benefits, including object 0280	0200	$ 11,692	$ -	155,677	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 167,369
Purchased Services	0300,0400, 0500	$ -	$ -	3,100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,100
Supplies and Materials	0600	$ -	$ -	450,148	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450,148
Property	0700	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Support		$ 11,692	$ -	972,595	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 984,287
Enterprise Operations - Program 3200													
Salaries	0100	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits, including object 0280	0200	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Services	0300,0400, 0500	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies and Materials	0600	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property	0700	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Enterprise Operations		$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Services - Program 3300													
Salaries	0100	$ -	$ -	-	$ -	$ -	$ 173,828	$ 405,531	$ -	$ -	$ -	$ -	$ 579,359
Employee Benefits, including object 0280	0200	$ -	$ -	-	$ -	$ -	$ 64,264	$ 145,980	$ -	$ -	$ -	$ -	$ 210,244
Purchased Services	0300,0400, 0500	$ -	$ -	-	$ -	$ -	$ 13,500	$ 91,935	$ -	$ -	$ -	$ -	$ 105,435
Supplies and Materials	0600	$ -	$ -	-	$ -	$ -	$ 25,000	$ 35,253	$ -	$ -	$ -	$ -	$ 60,253
Property	0700	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ 6,000	$ 192,105	$ -	$ -	$ -	$ -	$ 198,105
Total Community Services		$ -	$ -	-	$ -	$ -	$ 282,592	$ 870,804	$ -	$ -	$ -	$ -	$ 1,153,396

FY2024-2025 UNIFORM BUDGET SUMMARY

District Name: Lake County School District **District Code: 1510** **Revised Budget** **Adopted: Jun 22, 2026** **Budgeted Pupil Count: 810.3**	**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	0100	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits, including object 0280	0200	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Services	0300,0400, 0500	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies and Materials	0600	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property	0700	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Education for Adults Services		$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Supporting Services		$ 5,726,123	$ 22,678	972,595	$ 846,295	$ -	$ 294,288	$ 938,397	$ -	$ -	$ -	$ 1,999,900	$ 10,800,276
Property - Program 4000													
Salaries	0100	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits, including object 0280	0200	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Services	0300,0400, 0500	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,750	$ -	$ 1,750
Supplies and Materials	0600	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property	0700	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ 602,362	$ -	$ 602,362
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Property		$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ 604,112	$ -	$ 604,112
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure													
Salaries	0100	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits, including object 0280	0200	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Services	0300,0400, 0500	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies and Materials	0600	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property	0700	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	0800, 0900	$ -	$ -	-	$ -	$ -	$ -	$ -	$ 1,675,574	$ -	$ 56,905	$ -	$ 1,732,479
Total Other Uses		$ -	$ -	-	$ -	$ -	$ -	$ -	$ 1,675,574	$ -	$ 56,905	$ -	$ 1,732,479
Total Expenditures		$ 14,657,429	$ 335,433	972,595	$ 1,526,083	$ 200,000	$ 298,938	$ 962,516	$ 1,675,574	$ -	$ 661,017	$ 1,999,900	$ 23,289,485
APPROPRIATED RESERVES (ANTICIPATED ENDING FUNDING BALANCE)													
General Reserves (9000)	**0840**	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,000	$ 806,528	$ 881,528
Operating Reserves (9100)	**0840**	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Appropriated Reserve (9200)	**0840**	$ -	$ -	-	$ -	$ 449,392	$ -	$ -	$ 4,028,347	$ -	$ -	$ -	$ 4,477,739
Reserve for TABOR 3% (9321)	**0840**	$ 491,024	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 491,024
Other Restricted Reserves (9300 less 9321)	**0840**	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ 537,410	$ -	$ 537,410
Other Reserved Fund Balance (9900)	**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	$ 806,528	$ 8,783,482
Total Expenditures and Reserves		$ 17,323,258	$ 335,433	1,002,865	$ 1,526,083	$ 649,392	$ 489,644	$ 962,516	$ 5,703,921	$ -	$ 1,273,427	$ 2,806,428	$ 32,072,967
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ (2)	$ -	$ (2)
Use of a portion of beginning fund balance resolution required?		**Yes**	No	No	No	No	**Yes**	No	No	No	**Yes**	No	

Lake County School District
328 West 5th Street
Leadville, Colorado 80461
www.lakecountyschools.net

AGENDA COVER MEMO

TO: Board of Education
PRESENTER(S): Grayson Cooper, Lauren Snyder & Kate Bartlett
MEMO PREPARED BY: Kate Bartlett
INVITED GUESTS: 0
TIME ALLOTTED ON AGENDA: 15 min
DATE OF MEETING: 6/22/2026
ATTACHMENTS: 1

RE: *Draft Resolution re Renovations at LCIS*, Discussion

TOPIC SUMMARY

Background: The Board has stated its desire to pass a resolution clearly stating its intentions and requirements regarding any potential renovations at Lake County Intermediate School, specifically related to the aquatic center.

Topic for Presentation: Vice President Cooper, Treasurer Snyder and Superintendent Bartlett collaborated on the attached first draft for Board member discussion and direction regarding next steps.

LAKE COUNTY SCHOOL DISTRICT R-1

BOARD OF EDUCATION RESOLUTION XX-26

REGARDING LAKE COUNTY SCHOOL DISTRICT BOARD OF EDUCATION'S PARAMETERS ON AQUATIC CENTER RENOVATION AT LAKE COUNTY INTERMEDIATE SCHOOL

WHEREAS, the Board of Education of Lake County School District R-1 ("District") has a legal and fiduciary responsibility to ensure the long-term fiscal stability, educational effectiveness, and operational sustainability of District facilities and programs (C.R.S. § 22-31-109); and

WHEREAS, the Board recognizes that major facility renovations represent significant financial and operational commitments that must align with the District's strategic priorities, enrollment trends, and staffing capacity; and

WHEREAS, the Board is limited by statute in the amount of additional funds that it can raise for operations (C.R.S. § 22-54-107.9) and capital improvements (C.R.S. § 22-42-104). In line with its educational mandate, the Board is obligated to direct those funds towards the improvement of educational opportunities and outcomes for students within the District; and

WHEREAS, in 2023, the Board voted to place a bond measure on the ballot to renovate the Lake County Intermediate School and provide necessary upgrades, and Lake County voters declined to approve that bond measure; and

WHEREAS, the Board does not intend to raise additional funds through property taxes for the purpose of renovating the aquatic center at Lake County Intermediate School due to limitations on its bonding capacity, critical infrastructure needs that impact School District operations, its educational mandate, and previous election outcomes; and

WHEREAS, the District does not have a mandate to provide recreational programming, nor does it have funding for renovation or an established revenue stream dedicated to the operation of an affordable aquatic center; and

WHEREAS, the Board has established that it would not move forward with a plan for renovating the aquatic center within Lake County Intermediate School until interested local governments are in alignment, the funds to complete the renovation in full are secured, and a robust plan to operate the aquatic center is developed; and

WHEREAS, the Board desires to establish clear expectations and conditions that must be satisfied prior to the Board considering or approving substantial renovation for the aquatic center within Lake County Intermediate School;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Lake County School District R-1 that the Board shall not entertain, consider, approve, or authorize major renovation projects for the aquatic center within Lake County Intermediate School, nor direct staff to devote time to the planning and execution for such projects, unless and until both of the following conditions have been met:

1. **Commitment of Local Government Partners.** The Board has received satisfactory evidence that local government entities have the financial and operational capacity to renovate and operate an aquatic center and the willingness to participate in the operation, management, governance, and long-term support of the Aquatic Center, have stated their commitment to the major renovation project, recognizing that the District does not possess the capacity to independently renovate, operate, or sustain the aquatic center facility.

2. **Full Funding for Renovation and Ongoing Operations.** The Board has received satisfactory evidence that sufficient financial resources have been secured to complete the entire renovation, including all anticipated construction, contingency, and project-related costs, and that a sustainable funding plan exists to provide for ongoing maintenance, repair, capital replacement, and operational expenses of the aquatic center so as to not create a financial burden on the District. Such evidence and funding must include and account for addressing infrastructure outside the aquatic center at Lake County Intermediate School that may impact aquatic center operations, such as but not limited to plumbing, parking, and sewer. The Board retains at its sole discretion the ability to determine the scope of the renovation that is required to support the successful and sustainable operations of an aquatic center.

BE IT FURTHER RESOLVED that this Resolution is intended to establish governance expectations and procedural prerequisites for Board consideration of major facility renovations and does not obligate the Board to approve any proposed project upon satisfaction of the foregoing conditions.

BE IT FURTHER RESOLVED that the Board retains full discretion regarding all future capital projects and facility-related decisions consistent with Colorado law and District policy.

ADOPTED this ___ day of __________, 2026, by the Board of Education of Lake County School District R-1.

BOARD OF EDUCATION
LAKE COUNTY SCHOOL DISTRICT R-1

President, Board of Education

Secretary, Board of Education

Facilities: Decision Making Criteria Setting

June 22, 2026

Background: Original Timeline

1. **Short-term direction (1 month – 6/2026) needed from BOE:**
   - Participation in Pool Task Force / response to pursuit of renovation of LCIS aquatics center / intentions regarding new bond issues
   - Requirements for five-year facilities plan
   - Direction from Board regarding interest in pursuing bond extension ballot issue in 2026 or beyond (deadline for 2026: August)
2. **Medium-term direction (6 months – 10/2026) needed from BOE:**
   - Determination of whether to pursue construction of LCES extension / BEST grant
   - Approval of location of programs for FY28 (DO, CCHS)
   - Plan to handle emergency repairs at LCIS / future uses of LCIS discussion
   - Land parcels the Board would like to list for sale, if any
3. **Long-term direction (10 months – 2/2027) needed from BOE:**
   - Decision regarding future uses of Pitts or potential sale / touch point on Bright Start options / other community uses
4. **Five-Year Facilities Plan complete (13 months – 6/2027)**

Background: Revised Timeline per BOE request

1. **Short-term direction (1 month – 6/2026) needed from BOE:**
   - Participation in Pool Task Force / response to pursuit of renovation of LCIS aquatics center / intentions regarding new bond issues
   - Requirements for five-year facilities plan
   - Direction from Board regarding interest in pursuing bond extension ballot issue in 2026 or beyond (deadline for 2026: August)
   - **Establish criteria for future uses of LCIS and Pitts decision-making**

2. **Medium-term direction (6 months – 10/2026) needed from BOE:**
   - Determination of whether to pursue construction of LCES extension / BEST grant
   - Approval of location of programs for FY28 (DO, CCHS)
   - ~~Plan to handle emergency repairs at LCIS / future uses of LCIS discussion~~
   - Land parcels the Board would like to list for sale, if any
   - **Future uses of LCIS and Pitts discussion**

3. **Long-term direction (10 months – 2/2027) needed from BOE:**
   - ~~Decision regarding future uses of Pitts or potential sale / touch point on Bright Start options / other community uses~~

4. **Five-Year Facilities Plan complete (13 months – 6/2027)**

To be discussed elsewhere on agenda tonight

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LCIS & Pitts Future Uses: Decision Making Criteria

The following is a list of data and information the Board will need staff to present in order to set direction in October for future uses of LCIS and Pitts:

- Will the current /planned district uses of both buildings fit at just one of the buildings? If so, which one? If not, what use is displaced?
  - Staff to present two scenarios: All district uses at LCIS (pros/cons/risks/costs/gaps), All district uses at Pitts (pros/cons/risks/costs/gaps)
  - Related: What is the approximate cost of building an auxiliary gym?
- What are the most current estimates for renovating LCIS? Pitts?
- What are the most current estimates for market value of selling LCIS? Pitts?
- What is the best estimate of the viability of selling LCIS? Pitts?
- What are the most current estimates for demolishing LCIS? Pitts?

LCIS & Pitts Future Uses: Decision Making Criteria

- Could we mothball everything but the gym at LCIS, if all other uses were relocated? What would that look like?
    - If we mothballed everything but the gym at LCIS, how much could we save in utilities, using next year's estimate as a baseline? Other cost savings?
- What are the impacts of selling either LCIS or Pitts on potential sites where the district could build a new school(s) in the future?
- What are the impacts of any decision on Bright Start's future operations?

BOE discussion, add additional criteria if needed

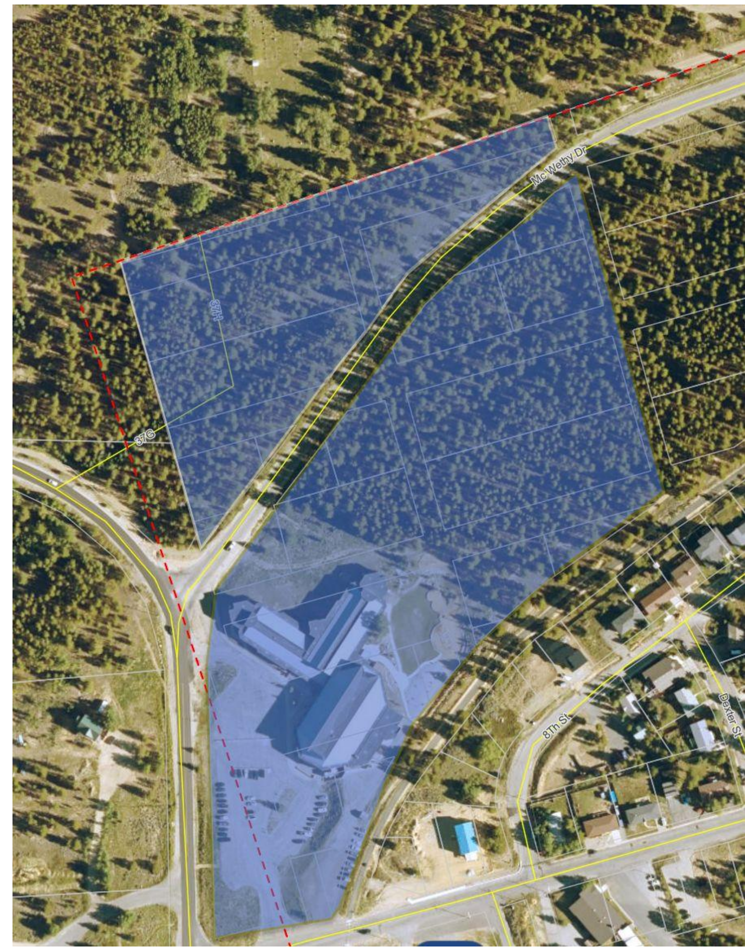
Decision-Making Criteria: Weighting?

Does the BOE want to consider weighting any of these factors? If so, how?

- Compatibility with future district uses and needs
- Cost of renovation
- Cost of demolition
- Potential resale value and viability of a sale
- Preservation of future school sites
- Preservation of childcare facilities / support for Bright Start operations

Specific Parcel Update: 11 Acres

- Based on the survey, LCSD owns ~18 acres (Blue)
  - Includes LCIS
  - 1955 Leadville Ordinance #13 vacated roads and alleys
- Meeting with Leadville Development & Planning later this month
  - Best approach to subdivision/consolidation
- BOE declared much of this land surplus (25-05)
  - North of McWethy and east of LCIS (~11 acres)
- In light of LCSD capital strategy, does the BOE want to continue to pursue sale of portions of the this land?



Next Steps

- Staff will prepare answers to these questions to present to the Board in September
- Staff will consider whether outside partner support could be helpful in leading these discussions
- The Board will discuss in October and ideally set direction for future uses of both schools

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)	17,323,258
PreSchool Fund (19)	335,433
Special Revenue Funds	
Food Service Fund (21)	1,002,865
Designated Purpose Grants Fund (22)	1,526,083
Pupil Activity Fund (23)	684,392
The Center (26)	489,644
Headstart (27)	962,516
Bond Redemption Fund	
Bond Redemption Fund (31)	5,703,921
Capital Projects Funds	
Capital Reserve Fund (43)	1,273,425
Trust/Custodian Funds	
Health Insurance (64)	2,806,428
Total Appropriation	32,107,965
Appropriation per Student Count	41,971
Appropriation per Funded Student Count	39,625

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	$ (9,080,786)
19 Preschool Fund	$ 335,433
21 Food Service Fund	$ 1,002,865
22 Designated Purpose Grants Fund	$ 1,526,083
23 Pupil Activity Fund	$ 684,392
26 The Center Fund	$ 489,644
27 Headstart Fund	$ 962,516
43 Capital Projects Fund	$ 1,273,425
64 Health Insurance Fund	$ 2,806,428

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 $92,754

Multiple capital projects were started near the end of FY26 and will be expensed in FY27. These projects are 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**

Policy Type: Staff/Superintendent Guidelines

Asset Protection

The Superintendent shall ensure assets are protected, adequately maintained, appropriately used and not unnecessarily risked.

Accordingly, the Superintendent shall:

1. Obtain insurance coverage against theft and casualty losses to 100% of replacement value and against liability losses to Board members, staff or the district itself in an amount that is reasonable for school districts of like size.

2. Ensure that the facilities and equipment are not subject to improper wear and tear or insufficient maintenance.

3. Limit exposure of the district, its Board and staff to legal liability.

4. Request approval of the Board for any single, non-budgeted purchase or expenditure of greater than $25,000.

5. Not make any purchase:

    a. Wherein normally prudent protection has been given against conflict of interest.

    b. Without having obtained comparative prices based on similar quality.

    c. Without considering a balance between long-term quality and cost.

    d. Without reasonable consideration of local vendors.

6. Use a competitive bidding procedure for all contracted services, except professional services, and purchases of supplies, materials and equipment in the amount of $25,000 or more. Competitive procurement requirements may be waived when instructional continuity, curriculum alignment, technology compatibility, or standardization of educational programs is determined to be in the best interest of the district. In such cases, the Superintendent shall notify the Board. Purchases made through cooperative purchasing agreements, BOCES purchasing programs, or governmental price agreements already satisfy competitive procurement requirements and are exempt from otherwise applicable bidding procedures.

7. Protect intellectual property, information and files from loss or significant damage.

8. Not receive, process or disburse funds under controls which are insufficient under generally accepted accounting procedures.

9. Not acquire, encumber or dispose of real property.

10. Protect the district's public image and credibility, and ensure district's ability to accomplish its mission.

11. Not allow the district to enter into a contract in which an employee of the district has an interest unless one or more of the following apply:

    a. The contract is awarded to the lowest responsible bidder based on competitive bidding procedures that have previously been set forth in district administrative policies.

    b. The merchandise is sold to the highest bidder at a public auction.

    c. The transaction involves investing or depositing money in a financial institution which is in the business of loaning money or receiving money.

    d. If, because of geographic restrictions, the district could not otherwise reasonably afford the contract because the additional cost to the district would be greater than 10 percent of the contract with the interested member or if the contract is for services that must be performed within a limited time period and no other contractor can perform the services.

    e. If the contract is one in which the Board member has disclosed a personal interest and is one on which the member has not voted or has voted as allowed in state law following disclosure to the secretary of state and to the Board.

[Revised December 2020]
[Revised September 2023]
[Revised January 2026]
LAKE COUNTY SCHOOL DISTRICT R-1, LEADVILLE, COLORADO

Lake County School District
328 West 5th Street
Leadville, Colorado 80461
www.lakecountyschools.net

AGENDA COVER MEMO

TO: Board of Education
PRESENTER(S): Jim Mulcey
MEMO PREPARED BY: Jim Mulcey
INVITED GUESTS: 0
TIME ALLOTTED ON AGENDA: 15 Min
DATE OF MEETING: 6/22/26
ATTACHMENTS: 1

Use of District Assets.pdf

RE: Use of District Assets by External Organizations

TOPIC SUMMARY

Background: Approximately two years ago, the Board directed the district to provide transportation services for the Lifetime Race Series. Since that time, the district has received additional requests from external organizations seeking access to district assets, services, and personnel.

Examples include:

Leasing or chartering district buses for community events.
Providing food service operations for non-district events.
Use of district facilities for meetings, events, competitions, and other activities.
Requests involving district staff operating district equipment on behalf of outside organizations.

The district currently has a Board policy governing community use of school facilities. That policy authorizes community use of district facilities under specified conditions and fee schedules and provides for administrative approval.

Topic for Presentation: See Attachment

Use of District Assets by External Organizations

June 2026

Existing Framework and Direction

- Facilities Use Policy (KF)
  - Community groups are permitted to use District facilities when use does not interfere with school operations
  - Fee schedules have been established for facility rentals
  - District supervision, insurance, and indemnification requirements may apply
  - Approval authority is delegated to administration
- Board Direction Regarding Transportation
  - Approximately two years ago, the Board directed the District to provide transportation services for the Life Time Race Series
  - This established a precedent for the use of district transportation assets in support of a community event

Emerging and Future Requests

- Transportation
  - Multiple groups have approached the District about leasing buses and driver services similar to those offered to Life Time
- Food Service
  - One group has approached the District regarding providing regular catering services
- Facilities
  - The district has been asked about the kitchen at Pitts (& likely will be asked about LCIS)
  - Possible improvements to the LCHS auditorium may drive requests as well

Considerations

- Liability & Risk
  - Different activities create different liability exposures
  - Insurance may not eliminate all district risk
- Cost Recovery
  - Direct costs are easier to recover than indirect costs
  - Should the district fully recover costs or provide community support?
- Administrative Burden
  - Scheduling, contracts, insurance verification, billing, and oversight require staff time
- Operational Impact
  - External use may affect equipment availability, staffing, and scheduling
- Equity & Consistency
  - Similar requests should receive similar treatment
- Mission Alignment
  - Which activities are appropriate uses of district resources?

Discussion

- **Scope**
  - Which district assets should be available for community use?
  - Should facilities, transportation, food service, and other operational services be treated differently?
- **Cost**
  - Should outside organizations pay the full cost of services provided?
  - Are there circumstances where subsidized access is appropriate?
- **Approval Process**
  - Which requests should be handled administratively?
  - Which requests should come to the Board?
- **Community Benefit**
  - Should certain types of organizations or activities receive special consideration?
  - How should community benefit be weighed against district costs and risks?
- **Consistency**
  - What principles should guide future requests?
  - How can the district ensure similar requests are treated similarly?

Community Use of School Facilities

Community groups shall be permitted and encouraged to use school facilities for worthwhile purposes when such uses will not interfere with the school program. All arrangements shall be subject to the following provisions:

Eligible Organizations

Organizations connected with and promoting recognized school functions may use the buildings without charge.

Other organizations, including the Boy Scouts of America, Big Sisters of America, Boys and Girls Clubs of America, Future Farmers of America, Girl Scouts of America, Little League Baseball Inc. and any other group intended to serve youth under the age of 21 listed in Title 36 of U.S. Code may use school property upon payment of suitable fees and costs, according to the fee schedule recommended by the superintendent and approved by the superintendent. Rental or fees may be waived for charitable or other nonprofit organizations or groups.

Whenever a community group is permitted to use a school or other facility, at least one district employee must be on hand, paid for by the organization, when in the opinion of the superintendent it is necessary to supervise the individuals and protect school property. The number of paid employees shall depend on the type of service, number to be served and number of volunteer helpers.

Whenever a cafeteria is used, it shall be under the supervision of a school employee. The group using the facility shall reimburse the district for the salary of the employee.

No school building or facility shall be used for any purpose which could result in picketing, rioting, disturbing the peace or damage to property or for any purpose prohibited by law.

Rental Charges and Approval of Use

Specific regulations for scheduling outside uses of school facilities shall be drawn up by the superintendent. Fees for the use of school facilities shall be determined by the superintendent based upon rental charges and personnel fees.

All rentals of school facilities shall be approved by the superintendent or designee on the basis of this policy and its accompanying regulations.

Any individual, group or organization using school property as provided under this policy shall hold the Board of Education, individual Board members and all district officers, agents and employees free and harmless from any loss, damage, liability, cost or expense that may arise during or be in any way caused by such use or occupancy. When using school facilities, organizations may be required to furnish satisfactory liability insurance protection.

Adopted: Prior to January 2018
Revised: January 2018
Revised: September 2020
Revised: April 2026

LEGAL REFS.: 20 U.S.C. 7905 *(Boy Scouts of America Equal Access Act)*
C.R.S. 22-32-110 (1)(f)

CROSS REFS.:
Administrative policies:
EDC, Authorized Use of School-Owned Materials or Equipment
JJA-2, Student Organizations — Open Forum

Lake County School District R-1

Facilities Use Fee Schedule

Facility	For Profit	Lake County or Non-Profit - 501 (c) 3
Classroom, each	$20.00 hr.	-0-
Gym/Common Areas/Fields/Specialty Rooms Cloud City High School/District Office Lake County Elementary Lake County Intermediate School Lake County High School	 $50.00 hr $50.00 hr $75.00 hr $75.00 hr	 $12.00 hr $12.00 hr $12.00 hr $12.00 hr
Auditorium (Technicians Not Included) House House & Stage House, Stage & Back Stage	 $40.00 hr $50.00 hr $100.00 hr	 $20.00 hr $30.00 hr $60.00 hr
Cafeteria (No Kitchen Use)	$40.00 hr	$20.00 hr.
Kitchen	$60.00 hr	$30.00 hr.
Library	$40.00 hr	$20.00 hr.

Note: Facility use is unavailable during the following holidays, weekends based on the school calendar.

New Year's Day
Memorial Day
Labor Day
Christmas Eve
Christmas Day
Day after Christmas
Last Weekend of Spring Break
Independence Day
Thanksgiving Day

* ***Weekend use or use that requires direct staff time will be charged at $40.00 per hour***

Contract for Use of School Facilities

I (We), the undersigned, represent the ____
(Name of Group)
and do request the use of ____
(Room or Facilities)
at the____
(School)
on _____________ from ___________ to___________ for _______________________
(Date) *(Time)* *(Purpose)*
____

We have received a copy of the district policy governing the use of school facilities and do hereby agree to abide by it.

We understand that failure to do so will forfeit the permission granted to us.

The district shall not be held responsible for any injuries or losses which occur on school property to any member of the lessee organization or its guests. The sponsoring group shall assume full responsibility for liability in case of accident and shall indemnify and hold harmless the Board, individual Board members, the school district, and all district employees and agents from any obligation, liability, cost or expense that may arise during or be in any way caused by such use or occupancy.

***Note: Smoking, Alcohol, and Illegal Drugs are Expressly Forbidden on School District Property.**

Contact Person____

Signature____ Date_________
(Responsible Party)
Address_______________________________ City________________ State_______

Zip___________ Phone (H)__________________ (W) __________________

Fee: $________________________ Email_________________________________
(Payable 10 days prior to usage)

Principal's/Designee's Restrictions/Directions: _______________________________

____

APPROVED BY: ___________________________________ _____________
(Principal) *(Date)*

___________________________________ _____________
(District Office) *(Date)*

White: District Yellow: Applicant Pink: School Gold: Custodian/Maintenance

Community Use of School Facilities

Responsibility

The superintendent will be responsible for the administration of the accompanying policy on community use of school facilities.

The superintendent will assist potential users in finding suitable space and will provide technical assistance to appropriate building staff upon request.

Scheduling

After district activities have been scheduled, space will be available with attention to broad and equitable use of facilities. Alternate locations will be offered whenever possible if a particular building cannot accommodate all requests. All use is subject to the general guidelines and availability of district staff.

The superintendent or designee will notify each principal and head custodian of the date and time of all building activities and the rooms reserved. The superintendent or designee will also keep a calendar of all rental commitments and reservations for regular school activities during the year.

Permission for use during the hours of the regular school day or during the period immediately after the closing of school which in the judgment of the principal may be necessary for school purposes will be refused.

Permission will not be granted for use Monday through Thursday evenings for any high school facility in which an adult school program is being conducted if in the judgment of the principal such use would interfere with or impede the conduct of the school program.

Field use

Fields will be available for approved community use. This use is subject to cancellation or adjustment due to weather or field conditions. Groups wishing reserved and exclusive use will be charged a fee based on the number of teams and fields used.

Application for use

Written approval will be required for use of a school building or grounds by any group which is not a part of the regular public school program. Such approvals which are considered to be a part of these regulations may be granted for a single use or a limited, continuing use.

The requestor must submit a written application to the superintendent for approval, denial, or modification.

Approval will depend upon satisfactory assurance that the use of the school facility will be under the direct supervision of an adult who in the judgment of the superintendent is responsible and competent to supervise the proposed program or activity. The supervision provided by each renting group must be adequate to ensure that the members of the group remain in the assigned portion of the facility. If required by school officials, uniformed police also must be provided at the expense of the user.

If approved, the activity will be added to the building master calendar and copies of the application will be completed and distributed to the district office, building principal, head custodian, and applicant (one copy each).

Cancellation and revocation

The user must notify the superintendent if the intended use is cancelled or adjusted. Repeated, short notification of cancellations may result in further building use being denied.

The district reserves the right to cancel building use permits should the space be needed for school or school-related activities. This privilege will be used only when necessary due to unavoidable circumstances, and attempts will be made to offer alternative space. The district may revoke building use at any time. When this occurs, appropriate financial adjustments will be made.

General regulations

1. A regularly employed member of the custodial staff must be on duty during the use of any school building by groups to which permission has been granted.

2. No permit will be transferred to any person or group other than the one to whom issued.

3. **Safety**

   All applicable fire and safety laws/regulations governing use of school facilities must be observed at all times, including:

   a. Auditorium exit lights must be used.

   b. Open flame (including candles) is prohibited.

   c. Room capacity is not exceeded.

   d. Temporary electrical or mechanical modifications are prohibited.

   e. Flammable holiday or other decorations are prohibited.

   f. Stairways, corridors and entrances/exits must be kept free of obstruction at all times.

   g. No equipment, scenery or decorations of any type may be used within the building or on the premises except as specifically provided in the permit. Such authorized equipment, scenery or decorations must be slow burning, must conform to all local and state regulations and must not be attached to the walls, floors or ceilings (except to anchors presently provided).

4. **Prohibited activities on district property**

   a. Use or possession of alcohol or controlled substances. For purposes of this regulation, “controlled substances” means drugs identified and regulated under federal law, including but not limited to marijuana, cocaine, opiates, phencyclidine (PCP) and amphetamines (including methamphetamine). Failure to comply will be dealt with by local law enforcement agencies.

b. Smoking, chewing or any other use of tobacco products within the building or on school grounds in accordance with state law and Board policy on tobacco-free schools. If an individual group does not comply with this policy or these regulations, the group will be denied use of district facilities for a period of no less than 18 months.

c. All disruptive or illegal activity, including obscene language, quarreling or fighting.

d. Unlicensed gambling.

5. **Damage**

a. The approved party will be responsible for all damages and losses to the building and/or the contents and must indemnify and hold harmless the Board and its employees from any claim resulting from or arising out of the use of the school facilities named in the application or any part of the facilities covered in the application.

b. The Board will not be held responsible for any damage or loss which may occur to non-school property brought on the premises. Such property must be removed from the facility immediately after the use or before such time that the materials will interfere with school activities.

6. **Insurance**

a. School district property insurance and comprehensive general liability insurance do not extend to community or other groups using school facilities.

b. The district will require non-school groups to provide certificates of insurance in the following amounts:

    a. Entities which can establish coverage under the Colorado Governmental Immunity Act must provide certification of proof of insurance at least to the limitations provided in the act.

    b. All other entities not protected by the limitations of the Governmental Immunity Act must provide a certificate of insurance in the amount of $500,000.

7. **Locations**

All applications will be approved for specific rooms or fields. It will be the responsibility of the approved party to restrict the activities of the group to that specific area except for necessary hallways and restrooms. The approved party is responsible for not allowing unauthorized individuals into the approved area or activity. The presence of unauthorized individuals must be reported to the staff manager on duty.

8. **Times**

   Facility use times will be specified in the application. All groups are expected to vacate the premises by the hour specified. An additional hour rental may be charged for early arrival or late exit. All use permits will terminate by 10 p.m. Exceptions to this may be approved by the superintendent. No non-school groups will be permitted use of facilities on regularly scheduled school days prior to 4:30 p.m.

9. **Days**

   Facilities may be rented Monday through Friday as space is available and as such rental does not interrupt or disturb regular school activities. Saturday and Sunday use of school facilities may be permitted and will be subject to staff availability where applicable. Summer use may be limited due to custodial work schedules.

10. **Clean Up**

    General clean up will be the responsibility of the approved party. Rubbish must be removed from the facility immediately after use or before such time as it will interfere with school activities. Additional fees will be charged for clean up when deemed necessary.

Guidelines for religious use

Facilities may be used for religious activities under the following conditions:

1. Church services and religious activities must be conducted at times when school is not in session.

2. Religious objects and symbols must be removed after each use.

Nondiscrimination

All users are subject to laws and regulations applicable to school districts which prohibit unlawful discrimination based upon age, sex, sexual orientation, national origin, race, color, ancestry, creed, religion, marital status, disability or need for special education services.

Rental Categories

Category 1

No rental fee will be charged to the following:

1. School-affiliated groups such as parent-teacher organizations, school-related parent and community groups, or employee groups of an educational, recreational, social or professional nature as approved by the superintendent.

2. Governmental entities using facilities as a polling place.

3. Precinct caucuses.

Category 2

A nominal non-refundable fee will be charged the following groups for each application. No additional rental charges will be made if their activities take place when normal supervisory or custodial personnel are present or use is restricted to fields.

1. Community-sponsored groups that do not charge a fee and whose main purpose is to hold an informative meeting that is open to the public (such as League of Women Voters, political parties, local neighborhood organizations and recognized community service groups).

2. Community-sponsored youth and senior citizen activities when:

    a. Instructors or supervisors receive no payment for their involvement in that activity

    b. Fees for the activity, if any, provide only for direct non-personnel costs.

Category 3

Commercial, private, church and other non-profit groups that do not meet the criteria in Category 2 and for-profit groups and individuals may rent school facilities when their use is not incompatible with Board policy.

Fees

1. **Custodial**

   Any organization or individual, regardless of classification, will be required to pay the cost of custodial services if use of the facility would result in direct costs to the school district. For those facilities where a custodian is regularly on duty during the rental, the user may be charged up to two hours per use at the current custodial salary rate to compensate for additional work required in opening, securing, cleaning, etc., related to the rental.

2. **Cafeteria**

   A school cafeteria manager or other designated cafeteria employee(s) must be present for general supervision of the cafeteria/kitchen. All persons working in the kitchen (preparing food and/or handling kitchen equipment) must meet state and county requirements for school food handlers. The user will pay the district in accordance with the fee schedule for all cafeteria personnel. The user will be given and must abide by a set of guidelines for kitchen use.

3. **Payment**

   All users will be expected to pay rental fees in advance. Organizations that have made prior arrangements with the superintendent may pay on a monthly basis.

   Organizations wishing to pay on a monthly basis should submit a request in writing. Failure to pay as per agreement may result in denial of access to the facility and future requests being denied. Checks should be made out to Lake County School District R-1 and forwarded to the district business office.

4. **Financial Accountability**

   It will be the responsibility of the superintendent to ensure that revenue received is forwarded to the business office for deposit to the appropriate accounts. Fees collected for salaries will be used to reimburse those accounts. Fees collected for facility rental/use will be deposited in the district facility maintenance account.

5. **Fee Revision**

   Rental fees are subject to review and revision and may be adjusted annually by the superintendent.

Guidelines for denial of use

The district reserves the right to deny building use for any reason. Approval will be denied if in the judgment of the superintendent the proposed activities would:

1. Jeopardize the equipment and/or facilities of the building
2. Conflict with school activities
3. Be incompatible with the school neighborhood
4. Violate any Board policy or local, state or federal law
5. Be for private family use, i.e., wedding receptions, parties, funerals, recreation, picnics, cookouts, etc.

Guidelines for appeal

The applicant may file a written appeal to the superintendent if a use application has been denied. Further appeal, if necessary, may be made to the Board of Education.

Approved: August 2000
Revised: March 2013
Revised: September 2020

LEGAL REFS.: C.R.S. 18-18-407 (2) *(crime to sell, distribute or possess any controlled substance on or near school grounds or school vehicles)*
C.R.S. 22-32-109 (1)(bb) *(Board duty to prohibit use of tobacco products on school property and at school-sponsored activities)*
C.R.S. 24-10-101 *et seq.* *(Colorado Governmental Immunity Act)*
C.R.S. 24-34-601 *(discrimination in places of public accommodation)*
C.R.S. 24-34-602 *(penalty and civil liability for unlawful discrimination)*
C.R.S. 25-1.5-106 (12)(b) *(possession or use of medical marijuana in or on school grounds or in a school bus is prohibited)*
C.R.S. 25-14-103.5 *(use of tobacco products on school property is prohibited)*

CROSS REF.:
Administrative policy:
ADC, Tobacco-Free Schools

Lake County School District R-1, Leadville, Colorado