

**Lake County School Board
Tentative Budget Comparison
For the Year Ending June 30, 2019
General Fund**

		2018-19	2017-18	2017-18	Difference	Difference
		Proposed Budget	Original Budget	Revised Budget	Between 2018-19 Proposed and	Between 2018-19 Proposed and
					2017-18 Original	2017-18 Revised
Federal Sources		2,161,613	1,915,000	2,112,300	246,613	49,313
State Sources		208,535,047	199,567,994	201,570,170	8,967,053	6,964,877
Local Sources		111,451,484	107,517,826	106,999,535	3,933,658	4,451,949
		<u>322,148,144</u>	<u>309,000,820</u>	<u>310,682,006</u>	<u>13,147,324</u>	<u>11,466,138</u>
Transfer In		12,362,610	15,000,000	15,846,408	(2,637,390)	(3,483,798)
Beginning Fund Balance		14,172,628	11,100,292	11,100,292	3,072,336	3,072,336
					-	-
		<u>348,683,382</u>	<u>335,101,112</u>	<u>337,628,706</u>	<u>13,582,270</u>	<u>11,054,676</u>
					-	-
Instruction	5xxx	212,747,211	206,778,216	208,559,411	5,968,995	4,187,800
Pupil Personnel Services	6100	16,287,130	14,996,399	14,584,402	1,290,731	1,702,728
Instructional Media Services	6200	3,153,950	3,373,583	3,530,236	(219,633)	(376,286)
Instructional & Curriculum Dev Svcs	6300	6,129,912	5,991,137	5,022,287	138,775	1,107,625
Instructional Staff Training	6400	3,604,622	4,639,072	4,924,003	(1,034,450)	(1,319,381)
Instruction Related Technology	6500	881,775	1,078,725	1,216,619	(196,950)	(334,844)
Board of Education	7100	708,423	1,037,149	1,124,383	(328,726)	(415,960)
General Administration	7200	853,509	1,111,576	1,316,262	(258,067)	(462,753)
School Administration	7300	18,808,465	18,336,288	18,745,813	472,177	62,652
Facilities Acquisition & Construction	7400	808,078	558,897	738,866	249,181	69,213
Fiscal Services	7500	1,793,609	1,895,492	1,697,268	(101,883)	96,341
Food Services	7600				-	-
Central Services	7700	5,466,587	6,542,008	6,623,327	(1,075,421)	(1,156,740)
Pupil Transportation Services	7800	19,434,665	17,393,884	17,443,782	2,040,781	1,990,883
Operation of Plant	7900	26,975,428	25,520,493	26,435,292	1,454,935	540,136
Maintenance of Plant	8100	8,806,934	8,411,750	9,091,174	395,184	(284,240)
Administrative Technology Services	8200	4,892,409	6,036,031	5,588,986	(1,143,622)	(696,577)
Community Services	9100	204,047	120,975	503,521	83,073	(299,474)
Debt Service	9200				-	-
Other	9900				-	-
		<u>331,556,754</u>	<u>323,821,675</u>	<u>327,145,632</u>	<u>7,735,079</u>	<u>4,411,122</u>
					-	-
Transfers	9700	776,966			776,966	776,966
Fund Balance		16,349,662	11,279,437	10,483,073	5,070,225	5,866,589
					-	-
		<u>348,683,382</u>	<u>335,101,112</u>	<u>337,628,706</u>	<u>13,582,270</u>	<u>11,054,676</u>

**Lake County School Board
Tentative Budget Comparison
For the Year Ending June 30, 2019
Special Revenue Fund**

		2018-19	2017-18	2017-18	Difference Between 2018-19 Proposed and	Difference Between 2018-19 Proposed and
		Proposed Budget	Original Budget	Revised Budget	2017-18 Original	2017-18 Revised
Federal Sources		44,771,777	36,356,893	42,176,030	8,414,884	2,595,747
State Sources		220,313	227,530	227,530	(7,217)	(7,217)
Local Sources		3,394,035	4,113,754	3,643,154	(719,719)	(249,119)
		<u>48,386,125</u>	<u>40,698,177</u>	<u>46,046,713</u>	<u>7,687,948</u>	<u>2,339,412</u>
Transfer In					-	-
Beginning Fund Balance		12,294,714	12,754,573	12,754,573	(459,859)	(459,859)
		<u>60,680,839</u>	<u>53,452,750</u>	<u>58,801,286</u>	<u>7,228,089</u>	<u>1,879,553</u>
					-	-
Instruction	5xxx	10,612,812	6,566,087	8,921,425	4,046,725	1,691,387
Pupil Personnel Services	6100	3,571,347	3,008,406	3,015,929	562,941	555,418
Instructional Media Services	6200			19,838	-	(19,838)
Instructional & Curriculum Dev Svcs	6300	6,675,714	6,314,949	6,115,180	360,765	560,534
Instructional Staff Training	6400	3,774,705	4,640,701	3,604,134	(865,996)	170,571
Instruction Related Technology	6500			4,500	-	(4,500)
Board of Education	7100			-	-	-
General Administration	7200	818,427	975,726	676,190	(157,299)	142,238
School Administration	7300			-	-	-
Facilities Acquisition & Construction	7400				-	-
Fiscal Services	7500	3,499		5,555	3,499	(2,056)
Food Services	7600	22,642,424	19,082,232	23,196,718	3,560,192	(554,294)
Central Services	7700	110,345	57,227	51,449	53,118	58,896
Pupil Transportation Services	7800	174,072	13,450	75,188	160,622	98,884
Operation of Plant	7900	2,000	21,046	1,070	(19,046)	930
Maintenance of Plant	8100				-	-
Administrative Technology Services	8200		10,074	10,074	(10,074)	(10,074)
Community Services	9100	780	2,278	2,278	(1,498)	(1,498)
Debt Service	9200				-	-
Other	9900				-	-
		<u>48,386,125</u>	<u>40,692,176</u>	<u>45,699,529</u>	<u>7,693,949</u>	<u>2,686,596</u>
					-	-
Transfers	9700	-			-	-
Fund Balance		12,294,714	12,760,573	13,101,758	(465,859)	(807,044)
		<u>60,680,839</u>	<u>53,452,750</u>	<u>58,801,286</u>	<u>7,228,089</u>	<u>1,879,553</u>

**Lake County School Board
Tentative Budget Comparison
For the Year Ending June 30, 2019
Debt Service**

	2018-19 Proposed Budget	2017-18 Original Budget	2017-18 Revised Budget	Difference Between 2018-19 Proposed and 2017-18 Original	Difference Between 2018-19 Proposed and 2017-18 Revised
Federal Sources				-	-
State Sources		1,152,159	1,152,159	(1,152,159)	(1,152,159)
Local Sources	1,434	4,295	4,362	(2,861)	(2,928)
	<u>1,434</u>	<u>1,156,454</u>	<u>1,156,521</u>	<u>(1,155,020)</u>	<u>(1,155,087)</u>
Transfer In	21,396,003	31,290,261	31,330,588	(9,894,258)	(9,934,585)
Beginning Fund Balance	2,241,717	2,268,201	1,131,450	(26,484)	1,110,267
	<u>23,639,154</u>	<u>34,714,916</u>	<u>33,618,560</u>	<u>(11,075,762)</u>	<u>(9,979,406)</u>
Instruction				-	-
5xxx				-	-
Pupil Personnel Services	6100			-	-
Instructional Media Services	6200			-	-
Instructional & Curriculum Dev Svcs	6300			-	-
Instructional Staff Training	6400			-	-
Instruction Related Technology	6500			-	-
Board of Education	7100			-	-
General Administration	7200			-	-
School Administration	7300			-	-
Facilities Acquisition & Construction	7400			-	-
Fiscal Services	7500			-	-
Food Services	7600			-	-
Central Services	7700			-	-
Pupil Transportation Services	7800			-	-
Operation of Plant	7900			-	-
Maintenance of Plant	8100			-	-
Administrative Technology Services	8200			-	-
Community Services	9100			-	-
Debt Service	9200	21,823,364	32,446,715	(10,623,351)	(10,674,420)
Other	9900	-		-	-
	<u>21,823,364</u>	<u>32,446,715</u>	<u>32,497,784</u>	<u>(10,623,351)</u>	<u>(10,674,420)</u>
Transfers	9700			-	-
Fund Balance	1,815,790	2,268,201	1,120,776	(452,411)	695,014
	<u>23,639,154</u>	<u>34,714,916</u>	<u>33,618,560</u>	<u>(11,075,762)</u>	<u>(9,979,406)</u>

**Lake County School Board
Tentative Budget Comparison
For the Year Ending June 30, 2019
Capital Projects**

		2018-19	2017-18	2017-18	Difference	Difference
		Proposed Budget	Original Budget	Revised Budget	Between 2018-19 Proposed and 2017-18 Original	Between 2018-19 Proposed and 2017-18 Revised
Federal Sources					-	-
State Sources		700,000	3,049,854	3,182,843	(2,349,854)	(2,482,843)
Local Sources		61,013,303	57,608,643	59,325,551	3,404,660	1,687,752
		<u>61,713,303</u>	<u>60,658,497</u>	<u>62,508,395</u>	<u>1,054,806</u>	<u>(795,092)</u>
Transfer In					-	-
Beginning Fund Balance		59,193,562	49,941,000	47,973,475	9,252,562	11,220,087
		<u>120,906,865</u>	<u>110,599,497</u>	<u>110,481,870</u>	<u>10,307,368</u>	<u>10,424,995</u>
Instruction	5xxx				-	-
Pupil Personnel Services	6100				-	-
Instructional Media Services	6200				-	-
Instructional & Curriculum Dev Svcs	6300				-	-
Instructional Staff Training	6400				-	-
Instruction Related Technology	6500				-	-
Board of Education	7100				-	-
General Administration	7200				-	-
School Administration	7300				-	-
Facilities Acquisition & Construction	7400	19,606,185	18,971,184	19,280,621	635,001	325,564
Fiscal Services	7500				-	-
Food Services	7600				-	-
Central Services	7700				-	-
Pupil Transportation Services	7800	3,500,000	1,483,605	2,298,851	2,016,395	1,201,149
Operation of Plant	7900				-	-
Maintenance of Plant	8100				-	-
Administrative Technology Services	8200				-	-
Community Services	9100				-	-
Debt Service	9200	-		28,472	-	(28,472)
Other	9900	-			-	-
		<u>23,106,185</u>	<u>20,454,789</u>	<u>21,607,944</u>	<u>2,651,396</u>	<u>1,498,241</u>
Transfers	9700	32,981,647	45,690,261	45,628,658	(12,708,614)	(12,647,011)
Fund Balance		64,819,033	44,454,448	43,245,268	20,364,585	21,573,765
		<u>120,906,865</u>	<u>110,599,497</u>	<u>110,481,870</u>	<u>10,307,368</u>	<u>10,424,995</u>

**Lake County School Board
Tentative Budget Comparison
For the Year Ending June 30, 2019
Enterprise Fund**

	2018-19 Proposed Budget	2017-18 Original Budget	2017-18 Revised Budget	Difference Between 2018-19 Proposed and 2017-18 Original	Difference Between 2018-19 Proposed and 2017-18 Revised
Federal Sources				-	-
State Sources				-	-
Local Sources	2,723,863	2,935,653		(211,790)	2,723,863
	<u>2,723,863</u>	<u>2,935,653</u>	-	<u>(211,790)</u>	<u>2,723,863</u>
Transfer In				-	-
Beginning Fund Balance	856,092	1,159,086		(302,994)	856,092
	<u>3,579,955</u>	<u>4,094,739</u>	-	<u>(514,784)</u>	<u>3,579,955</u>
Instruction				-	-
5xxx				-	-
Pupil Personnel Services	6100			-	-
Instructional Media Services	6200			-	-
Instructional & Curriculum Dev Svcs	6300			-	-
Instructional Staff Training	6400			-	-
Instruction Related Technology	6500			-	-
Board of Education	7100			-	-
General Administration	7200			-	-
School Administration	7300			-	-
Facilities Acquisition & Construction	7400			-	-
Fiscal Services	7500			-	-
Food Services	7600			-	-
Central Services	7700			-	-
Pupil Transportation Services	7800			-	-
Operation of Plant	7900			-	-
Maintenance of Plant	8100			-	-
Administrative Technology Services	8200			-	-
Community Services	9100	2,821,737		(144,895)	2,676,842
Debt Service	9200			-	-
Other	9900			-	-
	<u>2,676,842</u>	<u>2,821,737</u>	-	<u>(144,895)</u>	<u>2,676,842</u>
Transfers	9700	600,000		(600,000)	-
Fund Balance	<u>903,113</u>	<u>673,002</u>	-	<u>230,111</u>	<u>903,113</u>
	<u>3,579,955</u>	<u>4,094,739</u>	-	<u>(514,784)</u>	<u>3,579,955</u>

**Lake County School Board
Tentative Budget Comparison
For the Year Ending June 30, 2019
Internal Service Fund**

			2017-18	Difference	Difference
	2018-19	2017-18	Revised	Between 2018-19	Between 2018-19
	Proposed Budget	Original Budget	Budget	Proposed and	Proposed and
				2017-18 Original	2017-18 Revised
Federal Sources				-	-
State Sources				-	-
Local Sources	44,205,290	46,300,090		(2,094,800)	44,205,290
	<u>44,205,290</u>	<u>46,300,090</u>	-	<u>(2,094,800)</u>	<u>44,205,290</u>
Transfer In				-	-
Beginning Fund Balance	-	174,202		(174,202)	-
	<u>44,205,290</u>	<u>46,474,292</u>	-	<u>(2,269,002)</u>	<u>44,205,290</u>
				-	-
Instruction		5xxx		-	-
Pupil Personnel Services	6100			-	-
Instructional Media Services	6200			-	-
Instructional & Curriculum Dev Svcs	6300			-	-
Instructional Staff Training	6400			-	-
Instruction Related Technology	6500			-	-
Board of Education	7100	2,161,200		2,161,200	2,161,200
General Administration	7200			-	-
School Administration	7300			-	-
Facilities Acquisition & Construction	7400			-	-
Fiscal Services	7500			-	-
Food Services	7600			-	-
Central Services	7700	42,021,790		42,021,790	42,021,790
Pupil Transportation Services	7800	22,100		22,100	22,100
Operation of Plant	7900	200		200	200
Maintenance of Plant	8100			-	-
Administrative Technology Services	8200			-	-
Community Services	9100			-	-
Debt Service	9200	-		-	-
Other	9900	46,120,186		(46,120,186)	-
	<u>44,205,290</u>	<u>46,120,186</u>	-	<u>(1,914,896)</u>	<u>44,205,290</u>
				-	-
Transfers		9700		-	-
Fund Balance	-	354,106		(354,106)	-
	<u>44,205,290</u>	<u>46,474,292</u>	-	<u>(2,269,002)</u>	<u>44,205,290</u>
				-	-