•• =••	JDGET SUMM	N DISTRICT ARY WITH PRO ILL FUNDS	•••••••••••••••••••••••••••••••••••••••	OUNTY	
	ORIGINAL BUDGET 2024-25	AMENDED BUDGET 2024-25	Estimated Actual Budget 2024-25	4/18/25 Draft Budget 2025-26	4/24/25 Draft Budget 2025-26
BEGINNING FUND BALANCE	\$14,042,398	\$16,030,141	\$25,180,081	\$19,195,229	\$19,195,229
TOTAL REVENUES	52,878,926	54,543,903	52,760,016	59,083,148	57,743,521
TOTAL EXPENSES	51,568,002	59,140,618	58,744,868	62,632,433	62,665,560
REVENUE OVER (UNDER) EXPENSE	1,310,924	(4,596,715)	(5,984,852)	(3,549,285)	(4,922,038)
ENDING FUND BALANCE	\$15,353,323	\$11,433,426	\$19,195,229	\$15,645,944	\$14,273,191

	SPECIAL EDU	ICATION DIS	TRICT OF LA	KE COUNTY		1
			MARY WITH P			
		ED	UCATION FUN	D		
		ORIGINAL	AMENDED	Estimated	4/17/25 Draft	4/24/25 Draft
		BUDGET	BUDGET	Actual Budget	Budget	Budget
		2024-25	2024-25	2024-25	2025-26	2025-26
	BEGINNING CASH FUND BALANCE	\$10,667,203	\$12,931,484	\$15,934,058	\$8,017,165	\$8,017,165
	REVENUES					
		25 670 027	22 700 656	22 040 602	20 022 700	20 022 700
		35,678,837 3,210,833	32,700,656 4,518,862	32,849,683 3,523,269	38,033,798 3,769,898	38,033,798 3,769,898
		222,350	1,262,901	375,000	375,000	375,000
	ROE & FOUNDATION REIMB	222,350				
1000		840,000	1,200,000 1,435,000	1,250,000 812,000	1,337,500 850,000	1,337,500 850,000
1999	CONNECTIONS REIMB	1,200,000	1,435,000	812,000 0	850,000 0	850,000
	ALOP PROGRAM ESY Reimbursement	1,200,000	768,294	607,686	782,074	782,074
	Breakfast/Lunch Sales		700,294	11,500	12,000	12,000
		300,000	650,000	724,700	650,000	650,000
	OTHER LOCAL SOURCES TOTAL LOCAL SOURCES	41,452,020	42,535,713	40,153,838	45,810,270	45,810,270
	TOTAL LOCAL SOURCES	41,402,020	42,000,710	40,100,000	45,010,270	40,010,270
	MEDICAID FLOW THROUGH	800,000	0			
	STATE SOURCES					
	ALOP		1,285,814	1,285,814	1,285,814	1,285,814
	EBF(Prev Personnel Reimb)	3,751,500	3,751,446	3,751,446	3,751,446	3,751,446
	DRS PROGRAM (prev federal)	200,000	287,063	171,600	145,000	145,000
	STATE FREE BKFST & LUNCH	3,000	3,000	2,300	2,500	2,500
	TOTAL STATE SOURCES	3,954,500	5,327,323	5,211,160	5,184,760	5,184,760
	FEDERAL SOURCES	3,334,300	5,527,525	5,211,100	3,104,700	3,104,700
	MEDICAID ADMIN COST	320,000	300,000	362,740	250,000	250,000
	MEDICAID ADMIN COST MEDICAID FEE FOR SERVICE	520,000	500,000	635,762	700,000	700,000
	MEDICAID FEE FOR SERVICE		496,962	450,000	450,000	450,000
	COMMUNITY PARTNERSHIP GRANT	0	490,902	430,000	430,000	430,000
	ESSER	700,000	49,708	49,708	0	0
	ERATE	250,000	49,700	49,700	0	0
	FEMA	230,000	0	0	0	0
	National School Breakfast	0	110,500	102,000	105,000	105,000
	National School Lunch	210,000	169,000	156,000	160,000	160,000
	TOTAL FEDERAL SOURCES	1,480,000	1,626,170	1,756,210	1,665,000	1,665,000
		1,400,000	1,020,110		1,000,000	1,000,000
	TOTAL REVENUES	47,686,520	49,489,206	47,121,208	52,660,030	52,660,030
	REV - ON BEHALF PAYMENTS	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000

SPECIAL EDU	CATION DIST	FRICT OF LAI	KE COUNTY		
		MARY WITH P			
	EC	UCATION FUN	D		
		AMENDED	Estimated	4/17/25 Draft	4/24/25 Draf
	BUDGET	BUDGET	Actual Budget	Budget	Budget
	2024-25	2024-25	2024-25	2025-26	2025-26
EXPENSES					
SALARIES	31,183,782	32,829,018	31,512,523	34,556,963	34,556,96
) Salaries ESY		547,163	536,173	552,258	552,25
EMPLOYEE BENEFITS	8,279,500				
HEALTH INSURANCE		6,550,860	6,362,238	6,121,300	6,121,30
LIFE INSURANCE			44,412	25,000	25,00
IMRF - ROE			1,351	1,486	1,48
FICA		1,080,380	1,014,657	1,060,844	1,060,84
FICA - ESY		21,313	23,444	25,789	25,78
MEDICARE		250,600	262,650	275,783	275,78
) Medicare ESY		3,842	4,073	4,276	4,27
TRS		216,029	449,977	472,746	472,74
TRS ESY		3,266	3,462	3,635	3,63
PURCH SERVICES - AGENCY STAFF	0	4,852,995	4,826,448	4,971,241	4,971,24
OTHER PURCHASED SERVICES	1,300,000	3,350,000	2,639,520	3,052,827	3,052,82
PUR SERV-PRO DEVELOPMENT	1,000,000	500,000			
) Purchased Services - ESY		185,951	185,951	197,108	197,10
ESSER III/OTHER OBJECTS	0		0	0	
COMMUNITY PARTNERSHIP	0	131,605	131,605	0	
) SUPPLIES	650,000	460,000	400,000	481,058	481,05
) Supplies - ESY		6,759	7,500	7,000	7,00
CAPITAL OUTLAY	100,000	100,000	78,355	50,000	50,00
DUES & FEES	100,000	100,000	73,724	75,000	75,00
NON-CAPITAL EQUIPMENT	250,000	200,000	112,276	100,409	100,40
INTEGRATION FEE	107,000	170,000	170,000	170,000	170,00
CONNECTIONS FLOW-THROUGH - 6	840,000	1,435,000	812,000	850,000	850,00
) SUB GRANTS/MEDICAID	800,000	500,000	635,762	665,000	665,00
TOTAL EXPENSES	44,610,282	53,494,781	50,288,101	53,719,723	53,719,72
REVENUE OVER (UNDER) EXPENSE	3,076,238	(4,005,575)	(3,166,893)	(1,059,693)	(1,059,69
				2 000 000	2 000 00
TSF FROM O & M FUND	0	0		3,000,000	3,000,00
TSF TO TRANSPORTATION FUND	0	0	(\$4,500,000)	0	(1,000,00
TSF TO O&M FUND	\$1,500,000	(\$1,500,000)	(\$1,500,000)		
TSF TO O&M FUND		(\$∠,500,000)			
REFUND TO ISBE - ESSER GRANT			(\$750,000)		
EXP - ON BEHALF PAYMENTS	17,000,000	17,000,000	17,000,000	17,000,000	17,000,00
ENDING FUND BALANCE	\$15,243,441	\$4,925,909	\$8,017,165	\$9,957,473	\$8,957,47
TSF TO O8 REFUND T EXP - ON E	M FUND O ISBE - ESSER GRANT BEHALF PAYMENTS JND BALANCE	Image: Second system Image: Second system Image: Second system Ima	AM FUND (\$2,500,000) O ISBE - ESSER GRANT 17,000,000 BEHALF PAYMENTS 17,000,000 JND BALANCE \$15,243,441	EM FUND (\$2,500,000) (\$2,500,000) (\$2,500,000) (\$75	AM FUND (\$2,500,000) (\$2,500,000) O ISBE - ESSER GRANT (\$2,500,000) (\$750,000) BEHALF PAYMENTS 17,000,000 17,000,000 17,000,000 JND BALANCE \$15,243,441 \$4,925,909 \$8,017,165 \$9,957,473

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY BUDGET SUMMARY WITH PROJECTIONS OPERATIONS & MAINTENANCE FUND

		AMENDED	Estimated Actual	4/17/25 Draft	4/24/25 Draft
	BUDGET	BUDGET	Budget	Budget	Budget
	2024-25	2024-25	2024-25	2025-26	2025-26
BEGINNING FUND BALANCE	\$680,713	\$680,713	\$5,001,753	\$6,707,925	\$6,707,925
REVENUES:					
Interest on Investments	23,896	35,000	176,786	35,000	35,000
District Contrib - O&M Assessment	3,370,268	3,370,268	3,370,268	3,673,592	3,673,592
Housing Formula Fees	36,540	36,540	36,540	38,745	38,745
Lease Termination Agreement	105,352	103,794	103,794	0	0
Energy Rebates		400,000	400,000	0	0
Donation	65,000	50,000	50,000	0	0
Facility Rental Fees/Misc	0	12,000	12,000	12,000	12,000
State-School Maintenance Grant	50,000	50,000	50,000	0	50,000
E-Rate Reimbursement			99,452	117,392	117,392
TOTAL REVENUES	3,651,056	4,057,602	4,298,840	3,876,729	3,926,729
EXPENSES:					
Salaries	1,116,544	1,168,976	1,105,858	1,172,210	1,172,210
Employee Benefits	275,500	349,673	325,958	345,516	345,516
Purchased Services	2,500,000	950,000	806,130	850,000	850,000
Supplies	625,282	550,000	515,000	625,000	625,000
Capital Outlay	500,000	3,956,126	2,892,322	75,000	75,000
Capital Outlay-Fairhaven Purch/Renovation	0	1,500,000	922,000		100,000
Non-Capital Equipment	50,000	50,000	25,000	50,000	50,000
Dues/Fees	500	400	400	500	500
Contingencies	0	0	0	500,000	500,000
TOTAL EXPENSES	5,067,826	8,525,176	6,592,668	3,618,226	3,718,226
REVENUE OVER (UNDER) EXPENSE	(1,416,770)	(4,467,574)	(2,293,828)	258,503	208,503
TSF TO EDUCATION FUND				(\$3,000,000)	(\$3,000,000)
TSF TO CAPITAL PROJECTS FUND	A4 500 000	* 4 5 00 000	* 4 F00 0 0 0	(\$3,250,000)	(\$3,250,000)
TSF FROM EDUCATION FUND	\$1,500,000	\$1,500,000	\$1,500,000		
TSF FROM EDUCATION FUND		\$2,500,000	\$2,500,000		
ENDING FUND BALANCE	\$763,943	\$213,140	\$6,707,925	\$716,428	\$666,428

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY BUDGET SUMMARY WITH PROJECTIONS DEBT SERVICE FUND

			Estimated		
		AMENDED	Actual	4/17/25 Draft	4/24/25 Draft
	BUDGET	BUDGET	Budget	Budget	Budget
	2024-25	2024-25	2024-25	2025-26	2025-26
BEGINNING FUND BALANCE	\$181,976	\$192,326	\$200,947	\$219,536	\$219,536
REVENUES:	0.000	0 500	00.400	45.000	45 000
Interest on Investments	2,000	3,500	22,139	15,000	15,000
Member District Contribution	278,000	278,000	278,000	170,625	170,625
TOTAL REVENUES	280,000	281,500	300,139	185,625	185,625
EXPENSES:					
Principal	240,000	240,000	240,000	150,000	150,000
Interest	38,000	38,000	38,000	20,625	20,625
Fees	350	3,200	3,550	3,550	3,550
TOTAL EXPENSES	278,350	281,200	281,550	174,175	174,175
REVENUE OVER (UNDER) EXPENSE	1,650	300	18,589	11,450	11,450
ENDING FUND BALANCE	\$183,626	\$192,626	\$219,536	\$230,986	\$230,986

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY BUDGET SUMMARY WITH PROJECTIONS TRANSPORTATION FUND

	ORIGINAL BUDGET 2024-25	AMENDED BUDGET 2024-25	Estimated Actual Budget 2024-25	4/17/25 Draft Budget 2025-26	4/24/25 Draft Budget 2025-26
BEGINNING FUND BALANCE	\$683,532	\$711,079	\$785,177	\$507,786	\$507,786
REVENUES: Interest on Investments State Transportation Claim	5,600 718,750	3,500 440,715	24,538 370,620	15,000 400,000	15,000 200,000
TOTAL REVENUES	724,350	444,215	395,158	415,000	215,000
EXPENSES: Salaries Employee Benefits 300 Purchased Services	70,583 29,000 19,710	70,583 29,000 19,710	70,583 29,000	153,250 63,986	153,250 63,986
 300 Prevocational Work Runs 300 Mobility/Community Trips Supplies 	550,000 16,023 3,496	550,000 16,023 3,496	550,000 16,000	577,500 16,800	577,500 16,800
Capital Outlay - Vehicles	0	0	6,966	50,000	50,000
TOTAL EXPENSES	688,812	688,812	672,549	861,536	861,536
REVENUE OVER (UNDER) EXPENSE	35,538	(244,597)	(277,391)	(446,536)	(646,536)
TRANSFER FROM ED FUND	0	0	0	0	1,000,000
ENDING FUND BALANCE	\$719,070	\$466,482	\$507,786	\$61,250	\$861,250
*Unaudited Amounts					

	UCATION DIS T SUMMARY W IMRF F			Y	
	BUDGET 2024-25	AMENDED BUDGET 2024-25	Estimated Actual Budget 2024-25	4/17/25 Draft Budget 2025-26	4/24/25 Draft Budget 2025-26
BEGINNING FUND BALANCE	\$1,828,974	\$1,514,539	\$3,258,146	\$2,992,817	\$2,992,817
REVENUES: Interest on Investments	25,000	35,000	142,541	75,000	75,000
Member District Levy Reimb-Staff on Bus	500,000 12,000	500,000 2,130	500,000 2,130	500,000 2,343	500,000 2,343
TOTAL REVENUES	537,000	537,130	644,671	577,343	577,343
EXPENSES: Benefit - IMRF	922,732	1,000,000	910,000	991,900	991,900
TOTAL EXPENSES	922,732	1,000,000	910,000	991,900	991,900
REVENUE OVER (UNDER) EXPENSE	(385,732)	(462,870)	(265,329)	(414,557)	(414,557)
ENDING FUND BALANCE	\$1,443,242	\$1,051,669	\$2,992,817	\$2,578,260	\$2,578,260

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY BUDGET SUMMARY WITH PROJECTIONS CAPITAL PROJECTS FUND

			Estimated		
		AMENDED	Actual	4/17/25 Draft	4/24/25 Draft
	BUDGET	BUDGET	Budget	Budget	Budget
	2024-25	2024-25	2024-25	2025-26	2025-26
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0
REVENUES:					
Interest on Investments				25,000	25,000
Lease Termination Agreement				103,794	103,794
Donation				50,000	50,000
State-School Maintenance Grant				50,000	
TOTAL REVENUES	0	0	0	228,794	178,794
EXPENSES: Salaries				0	0
Employee Benefits				0	0
Purchased Services				0	0
Supplies				0	0
Capital Outlay				750,000	1,000,000
Capital Outlay-Fairhaven Roof & Windows Non-Capital Equipment Dues/Fees				2,000,000	1,700,000
Contingencies				500,000	500,000
TOTAL EXPENSES	0	0		3,250,000	3,200,000
				, ,	
REVENUE OVER (UNDER) EXPENSE	0	0	0	(3,021,206)	(3,021,206
TSF FROM O + M FUND				\$3,250,000	\$3,250,000
ENDING FUND BALANCE	\$0	\$0		\$228,794	\$228,794