

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho 83858

**Amended  
BUDGET HEARING  
2016-2017  
October 18, 2016**

<b>GENERAL FUND REVENUE &amp; BALANCE</b>	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
District Taxes	5,148,300.00	6,358,485.00
State Support	21,395,442.00	21,964,176.00
Federal Support	135,000.00	165,000.00
Other Local Sources/Transfer	-	-
<b>Total Revenue + Transfer</b>	<b>26,678,742.00</b>	<b>28,487,661.00</b>
<b>Total Revenue + Transfer + Balance</b>	<b>26,678,742.00</b>	<b>28,487,661.00</b>
 <b>GENERAL FUND EXPENDITURES</b>		
	<b>2015-2016</b>	<b>2016-2017</b>
Elementary Program		
Salaries	4,730,942.00	5,295,925.00
Benefits	1,396,093.00	1,622,734.00
Purchased Services	9,000.00	5,000.00
Supplies/Materials	326,500.00	159,772.00
Equipment		
	<hr/> 6,462,535.00	<hr/> 7,083,431.00
Secondary Program		
Salaries	5,049,910.00	5,179,241.00
Benefits	1,463,727.00	1,580,548.00
Purchased Services	47,500.00	49,000.00
Supplies/Materials	333,500.00	149,219.00
Equipment		
	<hr/> 6,894,637.00	<hr/> 6,958,008.00
Alternative School Program		
Salaries	407,406.00	414,736.00
Benefits	110,827.00	120,941.00
Purchased Services	2,500.00	500.00
Supplies/Materials	14,500.00	4,686.00
	<hr/> 535,233.00	<hr/> 540,863.00
Special Education & Gifted and Talented Program		
Salaries	1,050,332.00	1,018,192.00
Benefits	327,504.00	290,722.00
Purchased Services	6,250.00	5,500.00
Supplies/Materials	10,750.00	20,310.00
	<hr/> 1,394,836.00	<hr/> 1,334,724.00
Interscholastic Program		
Salaries	512,500.00	535,458.00
Benefits	154,622.00	109,048.00
Purchased Services	31,750.00	70,000.00
Supplies/Materials	-	250.00
Insurance	-	-
	<hr/> 698,872.00	<hr/> 714,756.00
Summer School Program		
Salaries	55,250.00	57,426.00
Benefits	11,185.00	11,797.00
Supplies/Materials	250.00	-
	<hr/> 66,685.00	<hr/> 69,223.00
Adult Education Program		
Salaries	500.00	500.00
Benefits	-	38.00
Supplies/Materials	38.00	-
	<hr/> 538.00	<hr/> 538.00

	2015-2016	2016-2017
Attendance ~ Guidance ~ Health Program		
Salaries	747,949.00	853,802.00
Benefits	227,893.00	281,116.00
Purchased Services	2,500.00	12,592.00
Supplies/Materials	3,750.00	3,500.00
	<u>982,092.00</u>	<u>1,151,010.00</u>
Special Education Support Services Program		
Salaries	423,431.00	440,897.00
Benefits	126,990.00	126,758.00
Purchased Services	92,500.00	116,000.00
Supplies/Materials	7,500.00	7,500.00
	<u>650,421.00</u>	<u>691,155.00</u>
Instructional Improvement Program		
Salaries	215,000.00	208,467.00
Benefits	57,378.00	43,272.00
Purchased Services	90,000.00	166,354.00
Supplies/Materials	500.00	500.00
Equipment		
	<u>362,878.00</u>	<u>418,593.00</u>
Educational Media Program		
Salaries	364,190.00	373,380.00
Benefits	117,643.00	139,683.00
Purchased Services	-	-
Supplies/Materials	49,900.00	44,604.00
	<u>531,733.00</u>	<u>557,667.00</u>
Instruction Related Technology		
Salaries	275,950.00	256,917.00
Benefits	81,649.00	87,293.00
Purchased Services	250.00	700.00
Supplies/Materials	92,000.00	110,723.00
	<u>449,849.00</u>	<u>455,633.00</u>
	-	-
Board of Education Program		
Purchased Services	43,750.00	59,050.00
Supplies/Materials	750.00	2,500.00
Insurance	31,307.00	32,035.00
	<u>75,807.00</u>	<u>93,585.00</u>
District Administrative Services		
Salaries	384,140.00	419,434.00
Benefits	109,927.00	126,300.00
Purchased Services	31,750.00	32,750.00
Supplies/Materials	9,500.00	15,900.00
	<u>535,317.00</u>	<u>594,384.00</u>
School Administration Program		
Salaries	1,626,086.00	1,656,273.00
Benefits	482,385.00	508,970.00
Purchased Services	11,500.00	10,600.00
Supplies/Materials	27,100.00	26,491.00
	<u>2,147,071.00</u>	<u>2,202,334.00</u>
Business Operations Program		
Salaries	213,500.00	217,920.00
Benefits	65,536.00	68,351.00
Purchased Services	3,500.00	4,500.00
Supplies/Materials	500.00	500.00
	<u>283,036.00</u>	<u>291,271.00</u>
Administrative Technology Services Program		
Salaries	-	-
Benefits	-	-
Purchased Services	5,075.00	7,000.00
Supplies/Materials	55,250.00	81,310.00
	<u>60,325.00</u>	<u>88,310.00</u>

	2015-2016	2016-2017
Building - Custodial Program		
Salaries	615,116.00	632,970.00
Benefits	194,138.00	216,322.00
Purchased Services	828,975.00	942,704.00
Supplies/Materials	47,500.00	47,500.00
Insurance	76,639.00	78,420.00
	1,762,368.00	1,917,916.00
General Maintenance Non-Student Occupied		
Salaries	-	-
Benefits	-	-
Purchased Services	42,500.00	42,500.00
Supplies/Materials	25,000.00	25,000.00
	67,500.00	67,500.00
General Maintenance Student Occupied		
Salaries	452,500.00	520,510.00
Benefits	153,262.00	177,324.00
Purchased Services	93,000.00	118,000.00
Supplies/Materials	115,000.00	115,000.00
	813,762.00	930,834.00
Pupil to School Transportation Program		
Salaries	942,500.00	969,800.00
Benefits	254,850.00	270,218.00
Purchased Services	59,000.00	59,150.00
Supplies/Materials	310,750.00	296,850.00
Insurance	12,500.00	12,791.00
	1,579,600.00	1,608,809.00
General Transportation Program		
Salaries	3,000.00	-
Benefits	975.00	-
Purchased Services	13,000.00	13,000.00
Supplies/Materials	10,000.00	10,000.00
Insurance	13,091.00	13,395.00
	40,066.00	36,395.00
Capital Objects	-	-
Interfund Transfers	283,581.00	430,722.00
Contingency	-	250,000.00
Unappropriated Balance	-	-
Total Expenditures	<b>26,678,742.00</b>	<b>28,487,661.00</b>
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General Fund Total	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
Revenue/Transfer	26,678,742.00	28,487,661.00
	26,678,742.00	28,487,661.00
Expenditures:		
Salaries	18,070,202.00	19,051,848.00
Benefits	5,336,584.00	5,781,435.00
Purchased Services	1,414,300.00	1,714,900.00
Supplies/Materials	1,440,538.00	1,122,115.00
Equipment	-	-
Capital Outlay	-	-
Insurance	133,537.00	136,641.00
Interfund Transfers	283,581.00	430,722.00
Contingency	-	250,000.00
Unappropriated Balance	-	-
	26,678,742.00	28,487,661.00

Salaries + Benefits = 87.2%

**FOREST RESERVE FUND****2015-2016****2016-2017**

Balance	-	-
Revenue	29,500.00	30,650.00
	<u>29,500.00</u>	<u>30,650.00</u>
Expenditures:		
Purchased Services	22,500.00	24,500.00
Supplies/Materials	7,000.00	6,150.00
Capital Objects	-	-
	<u>29,500.00</u>	<u>30,650.00</u>

**BASE PROGRAM**

Balance	-	-
Revenue	231,500.00	270,760.00
	<u>231,500.00</u>	<u>270,760.00</u>
Expenditures:		
Salaries	149,376.00	187,688.00
Benefits	53,374.00	47,064.00
Purchased Services	14,000.00	11,450.00
Supplies/Materials	8,750.00	8,750.00
Capital Objects	6,000.00	15,808.00
	<u>231,500.00</u>	<u>270,760.00</u>

**Literacy Intervention****2015-2016****2016-2017**

Balance	-	-
Revenue	-	139,500.00
	<u>-</u>	<u>139,500.00</u>
Expenditures:		
Salaries	-	102,320.00
Benefits	-	29,821.00
Purchased Services	-	6,859.00
Supplies/Materials	-	500.00
Capital Objects	-	-
	<u>-</u>	<u>139,500.00</u>

**Career Technical Education - State****2015-2016****2016-2017**

Balance	-	-
Revenue	71,104.00	75,843.00
	<u>71,104.00</u>	<u>75,843.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	9,572.00	9,975.00
Supplies/Materials	49,166.00	61,758.00
Capital Objects	12,366.00	4,110.00
	<u>71,104.00</u>	<u>75,843.00</u>

**GIFTED AND TALENTED FUND**

	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
Revenue	-	-
	<hr/>	<hr/>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	-	-
Supplies/Materials	-	-
	<hr/>	<hr/>
	-	-

**TECHNOLOGY GRANT**

	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
Revenue	190,900.00	220,314.00
	<hr/>	<hr/>
	190,900.00	220,314.00
Expenditures:		
Salaries	105,390.00	110,544.00
Benefits	32,164.00	34,265.00
Purchased Services	53,346.00	75,505.00
Supplies/Materials	-	-
Capital Objects	-	-
	<hr/>	<hr/>
	190,900.00	220,314.00
Fund Balance	-	-

**Safe & Drug Free Schools**

	<b>2015-2016</b>	<b>2016-2017</b>
Balance		
Revenue	52,500.00	110,449.00
	<hr/>	<hr/>
	52,500.00	110,449.00
Expenditures:		
Salaries	12,500.00	-
Benefits	2,500.00	-
Purchased Services	37,500.00	110,449.00
Supplies/Materials	-	-
Transfer	-	-
	<hr/>	<hr/>
	52,500.00	110,449.00
Fund Balance	-	-

**IRI**

	<b>2015-2016</b>	<b>2016-2017</b>
Balance	65,000.00	-
Revenue	20,000.00	-
	<hr/>	<hr/>
	85,000.00	-
Expenditures:		
Salaries	64,000.00	-
Benefits	18,000.00	-
Purchased Services	-	-
Supplies/Materials	3,000.00	-
Transfer	-	-
	<hr/>	<hr/>
	85,000.00	-
Fund Balance	-	-

<b>PROFESSIONAL-TECHNICAL ACADEMY</b>	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
Revenue	-	-
Transfer	166,722.00	166,722.00
	<u>166,722.00</u>	<u>166,722.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	166,722.00	166,722.00
	<u>166,722.00</u>	<u>166,722.00</u>
Fund Balance	-	-

<b>TITLE I FUND</b>	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
Revenue	594,187.00	774,684.00
	<u>594,187.00</u>	<u>774,684.00</u>
Expenditures:		
Salaries	446,248.00	556,029.00
Benefits	142,939.00	178,655.00
Purchased Services	-	-
Supplies/Materials	5,000.00	40,000.00
Capital Objects	-	-
Transfer	-	-
	<u>594,187.00</u>	<u>774,684.00</u>
Fund Balance	-	-

<b>Part B (VI-B SPECIAL EDUCATION FUND)</b>	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
Revenue	718,929.00	743,600.00
	<u>718,929.00</u>	<u>743,600.00</u>
Expenditures:		
Salaries	552,316.00	557,403.00
Benefits	162,413.00	181,997.00
Purchased Services	-	-
Supplies/Materials	4,200.00	4,200.00
Capital Objects	-	-
Transfer	-	-
	<u>718,929.00</u>	<u>743,600.00</u>
Fund Balance	-	-

<b>Part B PRESCHOOL FUND</b>	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
Revenue	18,886.00	20,151.00
	<u>18,886.00</u>	<u>20,151.00</u>
Expenditures:		
Salaries	15,750.00	16,774.00
Benefits	3,136.00	3,377.00
Purchased Services	-	-
Supplies/Materials	-	-
Capital Objects	-	-
Transfer	-	-
	<u>18,886.00</u>	<u>20,151.00</u>

<b>CARL PERKINS FUND</b>	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
Revenue	48,218.00	57,721.00
	<u>48,218.00</u>	<u>57,721.00</u>
Expenditures:		
Salaries	37,909.00	44,948.00
Benefits	10,309.00	12,773.00
Purchased Services	-	-
Supplies/Materials	-	-
Capital Objects	-	-
Transfer	-	-
	<u>48,218.00</u>	<u>57,721.00</u>
Fund Balance	-	-
<b>TITLE II-A IMPROVING TEACHING QUALITY</b>	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
Revenue	141,154.00	139,943.00
	<u>141,154.00</u>	<u>139,943.00</u>
Expenditures:		
Salaries	110,485.00	107,641.00
Benefits	28,169.00	29,802.00
Purchased Services	2,500.00	2,500.00
Supplies/Materials	-	-
Transfer	-	-
	<u>141,154.00</u>	<u>139,943.00</u>
<b>FOOD SERVICE FUND</b>	<b>2015-2016</b>	<b>2016-2017</b>
Balance	17,768.00	-
Revenue	1,444,658.00	1,435,427.00
Transfer	-	-
	<u>1,462,426.00</u>	<u>1,435,427.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	710,687.00	740,452.00
Supplies/Materials	703,971.00	655,295.00
Capital Objects	30,000.00	20,000.00
Insurance & Judgements	17,768.00	17,390.00
Transfer	-	-
	<u>1,462,426.00</u>	<u>1,433,137.00</u>
Fund Balance	-	2,290.00
<b>BOND AND INTEREST FUND</b>	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	-
Revenue	1,499,425.00	1,512,600.00
	<u>1,499,425.00</u>	<u>1,512,600.00</u>
Expenditures:		
Debt Retirement	1,460,425.00	1,474,100.00
	<u>1,460,425.00</u>	<u>1,474,100.00</u>
Fund Balance	39,000.00	38,500.00

**SCHOOL PLANT FACILITY FUND Non Student Occupied**

	<b>2015-2016</b>	<b>2016-2017</b>
Balance	-	124,800.00
Revenue/Transfer	917,009.00	1,188,800.00
	<u>917,009.00</u>	<u>1,313,600.00</u>
Expenditures:		
Purchased Services	7,500.00	12,000.00
Capital Objects	909,509.00	1,176,800.00
Debt Retirement	-	-
	<u>917,009.00</u>	<u>1,188,800.00</u>
Unappropriated Balance	-	124,800.00
	<b>2015-2016</b>	<b>2016-2017</b>
Special Funds Total		
Balance	82,768.00	124,800.00
Revenue/Transfer	6,144,692.00	6,887,164.00
	<u>6,227,460.00</u>	<u>7,011,964.00</u>
	<b>2015-2016</b>	<b>2016-2017</b>
Expenditures:		
Salaries	1,493,974.00	1,683,347.00
Benefits	453,004.00	517,754.00
Purchased Services	1,024,327.00	1,160,412.00
Supplies/Materials	781,087.00	776,653.00
Capital Outlay	957,875.00	1,216,718.00
Debt Retirement	1,460,425.00	1,474,100.00
Insurance & Judgements	17,768.00	17,390.00
Transfers	-	-
Unappropriated Balances	39,000.00	165,590.00
Total Special Funds:	<u>6,227,460.00</u>	<u>7,011,964.00</u>