

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho 83858

BUDGET HEARING

2011-2012 Budget

June 20, 2011

6:00 PM

GENERAL FUND REVENUE & BALANCE	2010-2011	2011-2012
Balance	100,000.00	100,000.00
District Taxes	3,362,965.00	3,368,614.00
State Support	19,724,936.00	18,990,208.00
Federal Support	247,500.00	647,500.00
Other Local Sources/Transfer	228,038.00	252,510.00
Total Revenue + Transfer	23,563,439.00	23,258,832.00
Total Revenue + Transfer + Balance	23,663,439.00	23,358,832.00

GENERAL FUND EXPENDITURES	2010-2011	2011-2012
Elementary Program		
Salaries	4,588,932.00	4,588,096.00
Benefits	1,351,246.00	1,305,797.00
Purchased Services	1,500.00	1,250.00
Supplies/Materials	227,675.00	124,639.00
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	6,169,353.00	6,019,782.00
Secondary Program		
Salaries	4,572,815.00	4,494,252.00
Benefits	1,335,631.00	1,302,767.00
Purchased Services	3,500.00	3,000.00
Supplies/Materials	334,386.00	126,008.00
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	6,246,332.00	5,926,027.00
Alternative School Program		
Salaries	332,742.00	337,210.00
Benefits	95,152.00	95,618.00
Purchased Services	650.00	9,500.00
Supplies/Materials	21,600.00	12,500.00
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	450,144.00	454,828.00
Exceptional Child & Gifted Program		
Salaries	912,813.00	920,212.00
Benefits	304,018.00	253,511.00
Purchased Services	6,250.00	10,700.00
Supplies/Materials	2,900.00	1,920.00
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	1,225,981.00	1,186,343.00
Extracurricular Activity Program		
Salaries	449,500.00	396,500.00
Benefits	88,666.00	102,117.00
Purchased Services	13,500.00	13,500.00
Supplies/Materials	-	-
Insurance	-	-
	<hr/>	<hr/>
	551,666.00	512,117.00
Summer School Program		
Salaries	57,063.00	57,063.00
Benefits	11,319.00	11,369.00
Supplies/Materials	1,000.00	1,000.00
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	69,382.00	69,432.00
Adult Education Program		
Salaries	500.00	500.00
Supplies/Materials	100.00	-
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	600.00	500.00

Page 2	2010-2011	2011-2012
Guidance/Health Programs		
Salaries	687,243.00	688,422.00
Benefits	198,694.00	197,222.00
Purchased Services	3,500.00	3,500.00
Supplies/Materials	3,750.00	3,250.00
	<u>893,187.00</u>	<u>892,394.00</u>
Ancillary Services Program		
Salaries	247,142.00	337,823.00
Benefits	72,156.00	89,258.00
Purchased Services	75,000.00	75,000.00
Supplies/Materials	1,500.00	1,500.00
	<u>395,798.00</u>	<u>503,581.00</u>
Personnel Support Program		
Salaries	3,500.00	-
Benefits	722.00	-
Purchased Services	-	-
Supplies/Materials	-	-
	<u>4,222.00</u>	<u>-</u>
Educational Media Program		
Salaries	376,676.00	295,730.00
Benefits	112,296.00	96,804.00
Purchased Services	750.00	-
Supplies/Materials	64,479.00	32,240.00
	<u>554,201.00</u>	<u>424,774.00</u>
Instructional Related Technology		
Salaries	156,500.00	146,100.00
Benefits	49,322.00	47,087.00
Purchased Services	2,500.00	27,500.00
Supplies/Materials	15,000.00	25,000.00
	<u>223,322.00</u>	<u>245,687.00</u>
		-
Board of Trustees		
Purchased Services	41,300.00	61,750.00
Supplies/Materials	1,000.00	500.00
Insurance	35,166.00	35,166.00
	<u>77,466.00</u>	<u>97,416.00</u>
District Administrative Services		
Salaries	307,125.00	303,927.00
Benefits	91,805.00	88,023.00
Purchased Services	23,000.00	24,000.00
Supplies/Materials	5,000.00	5,000.00
	<u>426,930.00</u>	<u>420,950.00</u>
School Administration Program		
Salaries	1,493,009.00	1,478,116.00
Benefits	428,949.00	433,469.00
Purchased Services	33,153.00	38,832.00
Supplies/Materials	17,207.00	14,587.00
	<u>1,972,318.00</u>	<u>1,965,004.00</u>
Business Operations		
Salaries	191,588.00	191,588.00
Benefits	56,415.00	56,372.00
Purchased Services	1,500.00	750.00
Supplies/Materials	500.00	250.00
	<u>250,003.00</u>	<u>248,960.00</u>
Administrative Tech Services		
Salaries	124,519.00	124,519.00
Benefits	28,588.00	32,468.00
Purchased Services	15,000.00	26,000.00
Supplies/Materials	5,000.00	4,000.00
	<u>173,107.00</u>	<u>186,987.00</u>

Page 3	2010-2011	2011-2012
Building - Custodial Program		
Salaries	512,124.00	514,625.00
Benefits	173,487.00	165,457.00
Purchased Services	897,100.00	946,250.00
Supplies/Materials	67,500.00	65,000.00
Insurance	62,318.00	62,318.00
	<u>1,712,529.00</u>	<u>1,753,650.00</u>
General Maintenance Non-Student Occupied		
Salaries	33,272.00	33,272.00
Benefits	12,330.00	12,030.00
Purchased Services	4,000.00	3,500.00
Supplies/Materials	12,500.00	25,000.00
	<u>62,102.00</u>	<u>73,802.00</u>
General Maintenance Student Occupied		
Salaries	370,500.00	370,500.00
Benefits	126,450.00	121,549.00
Purchased Services	88,500.00	98,500.00
Supplies/Materials	77,500.00	72,000.00
	<u>662,950.00</u>	<u>662,549.00</u>
Pupil Transportation Program		
Salaries	835,000.00	855,000.00
Benefits	227,464.00	233,670.00
Purchased Services	42,800.00	54,000.00
Supplies/Materials	311,870.00	429,950.00
Insurance	12,997.00	12,997.00
	<u>1,430,131.00</u>	<u>1,585,617.00</u>
District Transportation Program		
Salaries	3,406.00	3,406.00
Benefits	829.00	175.00
Purchased Services	3,750.00	13,500.00
Supplies/Materials	18,500.00	12,000.00
Insurance	7,192.00	12,997.00
	<u>33,677.00</u>	<u>42,078.00</u>
Capital Objects	-	-
Interfund Transfers	-	-
Contingency	78,038.00	86,354.00
Unappropriated Balance	-	-
Total Expenditures	23,663,439.00	23,358,832.00
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General Fund Total	2010-2011	2011-2012
Balance	100,000.00	100,000.00
Revenue/Transfer	23,563,439.00	23,258,832.00
	<u>23,663,439.00</u>	<u>23,358,832.00</u>
Expenditures:		
Salaries	16,255,969.00	16,136,861.00
Benefits	4,765,539.00	4,644,763.00
Purchased Services	1,257,253.00	1,411,032.00
Supplies/Materials	1,188,967.00	956,344.00
Capital Outlay	-	-
Insurance	117,673.00	123,478.00
Interfund Transfers	-	-
Contingency	78,038.00	86,354.00
Unappropriated Balance	-	-
	<u>23,663,439.00</u>	<u>23,358,832.00</u>

Salaries + Benefits = 88.97%

FOREST RESERVE FUND

	2010-2011	2011-2012
Balance	-	-
Revenue	37,500.00	37,500.00
	<u>37,500.00</u>	<u>37,500.00</u>
Expenditures:		
Purchased Services	32,500.00	32,500.00
Supplies/Materials	5,000.00	5,000.00
Capital Objects	-	-
	<u>37,500.00</u>	<u>37,500.00</u>

VOCATIONAL EDUCATION

	2010-2011	2011-2012
Balance	-	-
Revenue	65,108.00	68,614.00
	<u>65,108.00</u>	<u>68,614.00</u>
Expenditures:		
Salaries		
Benefits		
Purchased Services	7,600.00	8,100.00
Supplies/Materials	43,881.00	50,564.00
Capital Objects	13,627.00	9,950.00
	<u>65,108.00</u>	<u>68,614.00</u>

GIFTED AND TALENTED FUND

	2010-2011	2011-2012
Balance	7,500.00	7,500.00
Revenue	-	-
	<u>7,500.00</u>	<u>7,500.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	6,500.00	6,500.00
Supplies/Materials	1,000.00	1,000.00
	<u>7,500.00</u>	<u>7,500.00</u>

TECHNOLOGY GRANT

	2010-2011	2011-2012
Balance	-	-
Revenue	-	-
	<u>-</u>	<u>-</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	-	-
Supplies/Materials	-	-
Capital Objects	-	-
	<u>-</u>	<u>-</u>
Fund Balance	-	-

STATE TOBACCO FUND

	2010-2011	2011-2012
Balance	-	15,000.00
Revenue	-	-
	-	<u>15,000.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	-	7,500.00
Supplies/Materials	-	7,500.00
Transfer	-	-
	-	<u>15,000.00</u>
Fund Balance	-	-

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Balance	-	-
Revenue	-	8,500.00
	-	<u>8,500.00</u>
Expenditures:		
Salaries	-	4,500.00
Benefits	-	410.00
Purchased Services	-	2,500.00
Supplies/Materials	-	1,090.00
Transfer	-	-
	-	<u>8,500.00</u>
Fund Balance	-	-

PROFESSIONAL-TECHNICAL ACADEMY

	2010-2011	2011-2012
Balance	15,000.00	-
Revenue	-	-
Transfer	-	-
	<u>15,000.00</u>	-
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	15,000.00	-
	<u>15,000.00</u>	-
Fund Balance	-	-

TITLE I FUND

	2010-2011	2011-2012
Balance	43,000.00	73,000.00
Revenue	710,550.00	879,045.00
	<u>753,550.00</u>	<u>952,045.00</u>
Expenditures:		
Salaries	492,590.00	584,567.00
Benefits	130,790.00	189,031.00
Purchased Services	25,000.00	15,000.00
Supplies/Materials	25,000.00	60,000.00
Capital Objects		
Transfer	17,723.00	20,246.00
	<u>691,103.00</u>	<u>868,844.00</u>
Fund Balance	62,447.00	83,201.00

TITLE I (Stimulus) FUND	2010-2011	2011-2012
Balance	186,436.00	-
Revenue	-	-
	<u>186,436.00</u>	-
Expenditures:		
Salaries	132,279.00	-
Benefits	33,884.00	-
Purchased Services	4,150.00	-
Supplies/Materials	16,123.00	-
Capital Objects	-	-
Transfer	-	-
	<u>186,436.00</u>	-
Fund Balance	-	-
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VI-B SPECIAL EDUCATION FUND	2010-2011	2011-2012
Balance		180,000.00
Revenue	792,624.00	758,052.00
	<u>792,624.00</u>	938,052.00
Expenditures:		
Salaries	531,666.00	610,098.00
Benefits	157,922.00	183,237.00
Purchased Services	2,500.00	121,857.00
Supplies/Materials	25,000.00	-
Capital Objects	1,500.00	-
Transfer	16,792.00	22,860.00
	<u>735,380.00</u>	938,052.00
Fund Balance	57,244.00	-
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VI-B (Stimulus) SPECIAL EDUCATION FUND	2010-2011	2011-2012
Balance	413,772.00	-
Revenue	-	70,000.00
	<u>413,772.00</u>	70,000.00
Expenditures:		
Salaries	279,747.00	-
Benefits	93,719.00	-
Purchased Services	7,500.00	-
Supplies/Materials	16,500.00	70,000.00
Capital Objects	-	-
Transfer	9,142.00	-
	<u>406,608.00</u>	70,000.00
Fund Balance	7,164.00	-
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VI-B PRESCHOOL FUND	2010-2011	2011-2012
Balance	-	-
Revenue	21,442.00	21,000.00
	<u>21,442.00</u>	21,000.00
Expenditures:		
Salaries	16,626.00	16,325.00
Benefits	4,816.00	4,675.00
Purchased Services	-	-
Supplies/Materials	-	-
Capital Objects	-	-
Transfer	-	-
	<u>21,442.00</u>	21,000.00

VI-B PRESCHOOL (Stimulus) FUND**2010-2011****2011-2012**

Balance		
Revenue		
	-	-
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	-	-
Supplies/Materials	-	-
Capital Objects	-	-
Transfer	-	-
	-	-
Fund Balance	-	-

CARL PERKINS FUND**2010-2011****2011-2012**

Balance	-	-
Revenue	62,828.00	60,879.00
	62,828.00	60,879.00
Expenditures:		
Salaries	45,730.00	45,730.00
Benefits	12,048.00	11,799.00
Purchased Services	3,500.00	2,850.00
Supplies/Materials	1,550.00	500.00
Capital Objects	-	-
Transfer	-	-
	62,828.00	60,879.00
Fund Balance	-	-

TITLE II-A IMPROVING TEACHING QUALITY**2010-2011****2011-2012**

Balance	-	30,000.00
Revenue	196,417.00	158,412.00
	196,417.00	188,412.00
Expenditures:		
Salaries	126,609.00	147,936.00
Benefits	38,882.00	40,476.00
Purchased Services	25,000.00	-
Supplies/Materials	1,545.00	-
Transfer	4,381.00	-
	196,417.00	188,412.00

TITLE IV (DRUG FREE SCHOOLS) FUND**2010-2011****2011-2012**

Balance	-	-
Revenue	-	-
	-	-
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	-	-
Supplies/Materials	-	-
Transfer	-	-
	-	-
Fund Balance	-	-

FOOD SERVICE FUND

	2010-2011	2011-2012
Balance	140,000.00	31,252.00
Revenue	1,285,250.00	1,461,394.00
Transfer	-	-
	<u>1,425,250.00</u>	<u>1,492,646.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	654,075.00	685,553.00
Supplies/Materials	563,675.00	712,490.00
Capital Objects	50,000.00	25,000.00
Insurance & Judgements	15,800.00	24,603.00
Transfer	50,000.00	45,000.00
	<u>1,333,550.00</u>	<u>1,492,646.00</u>
Fund Balance	91,700.00	-

BOND AND INTEREST FUND

	2010-2011	2011-2012
Balance	3,000,000.00	-
Revenue	3,058,500.00	3,059,087.00
	<u>6,058,500.00</u>	<u>3,059,087.00</u>
Expenditures:		
Debt Retirement	3,048,988.00	3,047,526.00
	<u>3,048,988.00</u>	<u>3,047,526.00</u>
Fund Balance	3,009,512.00	11,561.00

SCHOOL PLANT FACILITY FUND Non Student Occupied

	2010-2011	2011-2012
Balance	-	-
Revenue/Transfer	575,000.00	1,515,000.00
	<u>575,000.00</u>	<u>1,515,000.00</u>
Expenditures:		
Purchased Services	5,500.00	1,000.00
Capital Objects	569,500.00	1,514,000.00
Debt Retirement	-	-
	<u>575,000.00</u>	<u>1,515,000.00</u>
	2010-2011	2010-2011
Special Funds Total		
Balance	3,805,708.00	336,752.00
Revenue/Transfer	6,805,219.00	8,097,483.00
	<u>10,610,927.00</u>	<u>8,434,235.00</u>

Expenditures:

Salaries	1,625,247.00	1,409,156.00
Benefits	472,061.00	429,628.00
Purchased Services	788,825.00	883,360.00
Supplies/Materials	699,274.00	908,144.00
Capital Outlay	634,627.00	1,548,950.00
Debt Retirement	3,048,988.00	3,047,526.00
Insurance & Judgements	15,800.00	24,603.00
Transfers	98,038.00	88,106.00
Unappropriated Balances	3,228,067.00	94,762.00
Total Special Funds:	<u>10,610,927.00</u>	<u>8,434,235.00</u>