

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho 83858

**BUDGET HEARING**

2015-2016

June 15, 2015

| <b>GENERAL FUND REVENUE &amp; BALANCE</b>       | <b>2014-2015</b>     | <b>2015-2016</b>     |
|---|----------------------|----------------------|
| Balance   | 206,670.00           | -                    |
| District Taxes                                  | 4,913,750.00         | 5,148,300.00         |
| State Support                                   | 19,771,753.00        | 21,395,442.00        |
| Federal Support                                 | 75,000.00            | 135,000.00           |
| Other Local Sources/Transfer                    | 276,000.00           | -                    |
| <b>Total Revenue + Transfer</b>                 | <b>25,036,503.00</b> | <b>26,678,742.00</b> |
| <b>Total Revenue + Transfer + Balance</b>       | <b>25,243,173.00</b> | <b>26,678,742.00</b> |
| <br><b>GENERAL FUND EXPENDITURES</b>            |                      |                      |
|   | <b>2014-2015</b>     | <b>2015-2016</b>     |
| Elementary Program                              |                      |                      |
| Salaries  | 4,558,969.00         | 4,730,942.00         |
| Benefits  | 1,336,804.00         | 1,396,093.00         |
| Purchased Services                              | 6,000.00             | 9,000.00             |
| Supplies/Materials                              | 364,000.00           | 326,500.00           |
|   | <hr/>                | <hr/>                |
|   | 6,265,773.00         | 6,462,535.00         |
| Secondary Program                               |                      |                      |
| Salaries  | 4,695,484.00         | 5,049,910.00         |
| Benefits  | 1,415,388.00         | 1,463,727.00         |
| Purchased Services                              | 13,000.00            | 47,500.00            |
| Supplies/Materials                              | 358,500.00           | 333,500.00           |
|   | <hr/>                | <hr/>                |
|   | 6,482,372.00         | 6,894,637.00         |
| Alternative School Program                      |                      |                      |
| Salaries  | 382,000.00           | 407,406.00           |
| Benefits  | 107,036.00           | 110,827.00           |
| Purchased Services                              | 2,500.00             | 2,500.00             |
| Supplies/Materials                              | 15,000.00            | 14,500.00            |
|   | <hr/>                | <hr/>                |
|   | 506,536.00           | 535,233.00           |
| Special Education & Gifted and Talented Program |                      |                      |
| Salaries  | 961,093.00           | 1,050,332.00         |
| Benefits  | 284,519.00           | 327,504.00           |
| Purchased Services                              | 3,000.00             | 6,250.00             |
| Supplies/Materials                              | 12,100.00            | 10,750.00            |
|   | <hr/>                | <hr/>                |
|   | 1,260,712.00         | 1,394,836.00         |
| Interscholastic Program                         |                      |                      |
| Salaries  | 433,500.00           | 512,500.00           |
| Benefits  | 82,820.00            | 154,622.00           |
| Purchased Services                              | 9,500.00             | 31,750.00            |
| Supplies/Materials                              | -                    | -                    |
| Insurance                                       | -                    | -                    |
|   | <hr/>                | <hr/>                |
|   | 525,820.00           | 698,872.00           |
| Summer School Program                           |                      |                      |
| Salaries  | 53,750.00            | 55,250.00            |
| Benefits  | 9,635.00             | 11,185.00            |
| Supplies/Materials                              | 250.00               | 250.00               |
|   | <hr/>                | <hr/>                |
|   | 63,635.00            | 66,685.00            |
| Adult Education Program                         |                      |                      |
| Salaries  | -                    | 500.00               |
| Supplies/Materials                              | -                    | 38.00                |
|   | <hr/>                | <hr/>                |
|   | -                    | 538.00               |

|  | 2014-2015           | 2015-2016           |
|--|---------------------|---------------------|
| Attendance ~ Guidance ~ Health Program     |                     |                     |
| Salaries                                   | 720,878.00          | 747,949.00          |
| Benefits                                   | 212,070.00          | 227,893.00          |
| Purchased Services                         | 2,500.00            | 2,500.00            |
| Supplies/Materials                         | 4,250.00            | 3,750.00            |
|  | <u>939,698.00</u>   | <u>982,092.00</u>   |
| Special Education Support Services Program |                     |                     |
| Salaries                                   | 381,000.00          | 423,431.00          |
| Benefits                                   | 96,851.00           | 126,990.00          |
| Purchased Services                         | 53,500.00           | 92,500.00           |
| Supplies/Materials                         | 5,000.00            | 7,500.00            |
|  | <u>536,351.00</u>   | <u>650,421.00</u>   |
| Personnel Support Program                  |                     |                     |
| Salaries                                   | 19,227.00           | 215,000.00          |
| Benefits                                   | 2,973.00            | 57,378.00           |
| Purchased Services                         | 75,000.00           | 90,000.00           |
| Supplies/Materials                         | 3,000.00            | 500.00              |
|  | <u>100,200.00</u>   | <u>362,878.00</u>   |
| Educational Media Program                  |                     |                     |
| Salaries                                   | 345,650.00          | 364,190.00          |
| Benefits                                   | 101,928.00          | 117,643.00          |
| Purchased Services                         | -                   | -                   |
| Supplies/Materials                         | 50,665.00           | 49,900.00           |
|  | <u>498,243.00</u>   | <u>531,733.00</u>   |
| Instruction Related Technology             |                     |                     |
| Salaries                                   | 152,500.00          | 275,950.00          |
| Benefits                                   | 50,225.00           | 81,649.00           |
| Purchased Services                         | 6,000.00            | 250.00              |
| Supplies/Materials                         | 58,500.00           | 92,000.00           |
|  | <u>267,225.00</u>   | <u>449,849.00</u>   |
| Board of Education Program                 |                     |                     |
| Purchased Services                         | 51,250.00           | 43,750.00           |
| Supplies/Materials                         | 4,500.00            | 750.00              |
| Insurance                                  | 30,000.00           | 31,307.00           |
|  | <u>85,750.00</u>    | <u>75,807.00</u>    |
| District Administrative Services           |                     |                     |
| Salaries                                   | 331,500.00          | 384,140.00          |
| Benefits                                   | 102,036.00          | 109,927.00          |
| Purchased Services                         | 24,850.00           | 31,750.00           |
| Supplies/Materials                         | 12,500.00           | 9,500.00            |
|  | <u>470,886.00</u>   | <u>535,317.00</u>   |
| School Administration Program              |                     |                     |
| Salaries                                   | 1,585,039.00        | 1,626,086.00        |
| Benefits                                   | 472,187.00          | 482,385.00          |
| Purchased Services                         | 26,500.00           | 11,500.00           |
| Supplies/Materials                         | 26,875.00           | 27,100.00           |
|  | <u>2,110,601.00</u> | <u>2,147,071.00</u> |
| Business Operations Program                |                     |                     |
| Salaries                                   | 212,500.00          | 213,500.00          |
| Benefits                                   | 63,686.00           | 65,536.00           |
| Purchased Services                         | 1,500.00            | 3,500.00            |
| Supplies/Materials                         | -                   | 500.00              |
|  | <u>277,686.00</u>   | <u>283,036.00</u>   |
| Administrative Technology Services Program |                     |                     |
| Salaries                                   | 95,000.00           | -                   |
| Benefits                                   | 29,292.00           | -                   |
| Purchased Services                         | 17,500.00           | 5,075.00            |
| Supplies/Materials                         | 37,500.00           | 55,250.00           |
|  | <u>179,292.00</u>   | <u>60,325.00</u>    |

|  | 2014-2015            | 2015-2016            |
|--|----------------------|----------------------|
| Building - Custodial Program             |                      |                      |
| Salaries                                 | 590,250.00           | 615,116.00           |
| Benefits                                 | 180,745.00           | 194,138.00           |
| Purchased Services                       | 755,000.00           | 828,975.00           |
| Supplies/Materials                       | 65,000.00            | 47,500.00            |
| Insurance                                | 73,500.00            | 76,639.00            |
|  | <u>1,664,495.00</u>  | <u>1,762,368.00</u>  |
| General Maintenance Non-Student Occupied |                      |                      |
| Salaries                                 | 41,500.00            | -                    |
| Benefits                                 | 14,853.00            | -                    |
| Purchased Services                       | 18,000.00            | 42,500.00            |
| Supplies/Materials                       | 24,000.00            | 25,000.00            |
|  | <u>98,353.00</u>     | <u>67,500.00</u>     |
| General Maintenance Student Occupied     |                      |                      |
| Salaries                                 | 416,950.00           | 452,500.00           |
| Benefits                                 | 132,175.00           | 153,262.00           |
| Purchased Services                       | 99,500.00            | 93,000.00            |
| Supplies/Materials                       | 100,000.00           | 115,000.00           |
|  | <u>748,625.00</u>    | <u>813,762.00</u>    |
| Pupil to School Transportation Program   |                      |                      |
| Salaries                                 | 985,000.00           | 942,500.00           |
| Benefits                                 | 263,885.00           | 254,850.00           |
| Purchased Services                       | 71,350.00            | 59,000.00            |
| Supplies/Materials                       | 410,077.00           | 310,750.00           |
| Insurance                                | 12,500.00            | 12,500.00            |
|  | <u>1,742,812.00</u>  | <u>1,579,600.00</u>  |
| General Transportation Program           |                      |                      |
| Salaries                                 | 2,500.00             | 3,000.00             |
| Benefits                                 | -                    | 975.00               |
| Purchased Services                       | 18,500.00            | 13,000.00            |
| Supplies/Materials                       | 10,600.00            | 10,000.00            |
| Insurance                                | 11,750.00            | 13,091.00            |
|  | <u>43,350.00</u>     | <u>40,066.00</u>     |
| Capital Objects                          | -                    | -                    |
| Interfund Transfers                      | 296,722.00           | 283,581.00           |
| Contingency                              | 78,036.00            | -                    |
| Unappropriated Balance                   | -                    | -                    |
| <b>Total Expenditures</b>                | <b>25,243,173.00</b> | <b>26,678,742.00</b> |
| <hr/>                                    |                      |                      |
| General Fund Total                       | <b>2014-2015</b>     | <b>2015-2016</b>     |
| Balance                                  | 206,670.00           | -                    |
| Revenue/Transfer                         | 25,036,503.00        | 26,678,742.00        |
|  | <u>25,243,173.00</u> | <u>26,678,742.00</u> |
| Expenditures:                            |                      |                      |
| Salaries                                 | 16,964,290.00        | 18,070,202.00        |
| Benefits                                 | 4,959,108.00         | 5,336,584.00         |
| Purchased Services                       | 1,254,950.00         | 1,414,300.00         |
| Supplies/Materials                       | 1,562,317.00         | 1,440,538.00         |
| Capital Outlay                           | -                    | -                    |
| Insurance                                | 127,750.00           | 133,537.00           |
| Interfund Transfers                      | 296,722.00           | 283,581.00           |
| Contingency                              | 78,036.00            | -                    |
| Unappropriated Balance                   | -                    | -                    |
|  | <u>25,243,173.00</u> | <u>26,678,742.00</u> |

Salaries + Benefits = 87.74%

**FOREST RESERVE FUND****2014-2015****2015-2016**

|                    |                  |                  |
|--------------------|------------------|------------------|
| Balance            | -                | -                |
| Revenue            | 31,500.00        | 29,500.00        |
|                    | <u>31,500.00</u> | <u>29,500.00</u> |
| Expenditures:      |                  |                  |
| Purchased Services | 26,500.00        | 22,500.00        |
| Supplies/Materials | 5,000.00         | 7,000.00         |
| Capital Objects    | -                | -                |
|                    | <u>31,500.00</u> | <u>29,500.00</u> |

**BASE PROGRAM**

|                    |                   |                   |
|--------------------|-------------------|-------------------|
| Balance            | -                 | -                 |
| Revenue            | 193,500.00        | 231,500.00        |
|                    | <u>193,500.00</u> | <u>231,500.00</u> |
| Expenditures:      |                   |                   |
| Salaries           | 140,500.00        | 149,376.00        |
| Benefits           | 39,332.00         | 53,374.00         |
| Purchased Services | 6,718.00          | 14,000.00         |
| Supplies/Materials | 5,000.00          | 8,750.00          |
| Capital Objects    | 1,950.00          | 6,000.00          |
|                    | <u>193,500.00</u> | <u>231,500.00</u> |

**VOCATIONAL EDUCATION****2014-2015****2015-2016**

|                    |                  |                  |
|--------------------|------------------|------------------|
| Balance            | -                | -                |
| Revenue            | 65,804.00        | 71,104.00        |
|                    | <u>65,804.00</u> | <u>71,104.00</u> |
| Expenditures:      |                  |                  |
| Salaries           |                  |                  |
| Benefits           |                  |                  |
| Purchased Services | 11,572.00        | 9,572.00         |
| Supplies/Materials | 42,672.00        | 49,166.00        |
| Capital Objects    | 11,560.00        | 12,366.00        |
|                    | <u>65,804.00</u> | <u>71,104.00</u> |

**GIFTED AND TALENTED FUND**

|                    | 2014-2015 | 2015-2016 |
|--------------------|-----------|-----------|
| Balance            | 7,717.00  | -         |
| Revenue            | -         | -         |
|                    | 7,717.00  | -         |
| Expenditures:      |           |           |
| Salaries           | -         | -         |
| Benefits           | -         | -         |
| Purchased Services | 7,717.00  | -         |
| Supplies/Materials | -         | -         |
|                    | 7,717.00  | -         |

**TECHNOLOGY GRANT**

|                    | 2014-2015  | 2015-2016  |
|--------------------|------------|------------|
| Balance            | 30,400.00  | -          |
| Revenue            | 118,500.00 | 190,900.00 |
|                    | 148,900.00 | 190,900.00 |
| Expenditures:      |            |            |
| Salaries           | 90,812.00  | 105,390.00 |
| Benefits           | 23,938.00  | 32,164.00  |
| Purchased Services | 34,150.00  | 53,346.00  |
| Supplies/Materials | -          | -          |
| Capital Objects    | -          | -          |
|                    | 148,900.00 | 190,900.00 |
| Fund Balance       | -          | -          |

**STATE TOBACCO FUND**

|                    | 2014-2015 | 2015-2016 |
|--------------------|-----------|-----------|
| Balance            | 3,350.00  | -         |
| Revenue            | -         | 52,500.00 |
|                    | 3,350.00  | 52,500.00 |
| Expenditures:      |           |           |
| Salaries           | -         | 12,500.00 |
| Benefits           | -         | 2,500.00  |
| Purchased Services | 1,675.00  | 37,500.00 |
| Supplies/Materials | 1,675.00  | -         |
| Transfer           | -         | -         |
|                    | 3,350.00  | 52,500.00 |
| Fund Balance       | -         | -         |

**IRI**

|                    | 2014-2015 | 2015-2016 |
|--------------------|-----------|-----------|
| Balance            | 2,518.00  | 65,000.00 |
| Revenue            | 20,000.00 | 20,000.00 |
|                    | 22,518.00 | 85,000.00 |
| Expenditures:      |           |           |
| Salaries           | 13,500.00 | 64,000.00 |
| Benefits           | 5,018.00  | 18,000.00 |
| Purchased Services | 2,500.00  | -         |
| Supplies/Materials | 1,500.00  | 3,000.00  |
| Transfer           | -         | -         |
|                    | 22,518.00 | 85,000.00 |
| Fund Balance       | -         | -         |

| <b>PROFESSIONAL-TECHNICAL ACADEMY</b> | <b>2014-2015</b>  | <b>2015-2016</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>2014-2015</b>  | <b>2015-2016</b>  |
|---------------------|-------------------|-------------------|
| Balance             | 69,234.00         | -                 |
| Revenue             | 643,404.00        | 594,187.00        |
|                     | <u>712,638.00</u> | <u>594,187.00</u> |
| Expenditures:       |                   |                   |
| Salaries            | 527,805.00        | 446,248.00        |
| Benefits            | 173,333.00        | 142,939.00        |
| Purchased Services  | 1,500.00          | -                 |
| Supplies/Materials  | 10,000.00         | 5,000.00          |
| Capital Objects     | -                 | -                 |
| Transfer            | -                 | -                 |
|                     | <u>712,638.00</u> | <u>594,187.00</u> |
| Fund Balance        | -                 | -                 |

| <b>Part B (VI-B SPECIAL EDUCATION FUND)</b> | <b>2014-2015</b>  | <b>2015-2016</b>  |
|---|-------------------|-------------------|
| Balance                                     | -                 | -                 |
| Revenue                                     | 718,929.00        | 718,929.00        |
|   | <u>718,929.00</u> | <u>718,929.00</u> |
| Expenditures:                               |                   |                   |
| Salaries                                    | 549,500.00        | 552,316.00        |
| Benefits                                    | 165,079.00        | 162,413.00        |
| Purchased Services                          | 3,000.00          | -                 |
| Supplies/Materials                          | 1,350.00          | 4,200.00          |
| Capital Objects                             | -                 | -                 |
| Transfer                                    | -                 | -                 |
|   | <u>718,929.00</u> | <u>718,929.00</u> |
| Fund Balance                                | -                 | -                 |

| <b>Part B PRESCHOOL FUND</b> | <b>2014-2015</b> | <b>2015-2016</b> |
|------------------------------|------------------|------------------|
| Balance                      | -                | -                |
| Revenue                      | 18,886.00        | 18,886.00        |
|                              | <u>18,886.00</u> | <u>18,886.00</u> |
| Expenditures:                |                  |                  |
| Salaries                     | 16,750.00        | 15,750.00        |
| Benefits                     | 1,811.00         | 3,136.00         |
| Purchased Services           | 325.00           | -                |
| Supplies/Materials           | -                | -                |
| Capital Objects              | -                | -                |
| Transfer                     | -                | -                |
|                              | <u>18,886.00</u> | <u>18,886.00</u> |

| <b>CARL PERKINS FUND</b>                     | <b>2014-2015</b>    | <b>2015-2016</b>    |
|--|---------------------|---------------------|
| Balance                                      | -                   | -                   |
| Revenue                                      | 39,650.00           | 48,218.00           |
|  | <u>39,650.00</u>    | <u>48,218.00</u>    |
| Expenditures:                                |                     |                     |
| Salaries                                     | 29,744.00           | 37,909.00           |
| Benefits                                     | 9,444.00            | 10,309.00           |
| Purchased Services                           | -                   | -                   |
| Supplies/Materials                           | -                   | -                   |
| Capital Objects                              | -                   | -                   |
| Transfer                                     | -                   | -                   |
|  | <u>39,188.00</u>    | <u>48,218.00</u>    |
| Fund Balance                                 | 462.00              | -                   |
| <b>TITLE II-A IMPROVING TEACHING QUALITY</b> | <b>2014-2015</b>    | <b>2015-2016</b>    |
| Balance                                      | 20,000.00           | -                   |
| Revenue                                      | 141,154.00          | 141,154.00          |
|  | <u>161,154.00</u>   | <u>141,154.00</u>   |
| Expenditures:                                |                     |                     |
| Salaries                                     | 126,110.00          | 110,485.00          |
| Benefits                                     | 34,544.00           | 28,169.00           |
| Purchased Services                           | 500.00              | 2,500.00            |
| Supplies/Materials                           | -                   | -                   |
| Transfer                                     | -                   | -                   |
|  | <u>161,154.00</u>   | <u>141,154.00</u>   |
| <b>FOOD SERVICE FUND</b>                     | <b>2014-2015</b>    | <b>2015-2016</b>    |
| Balance                                      | -                   | 17,768.00           |
| Revenue                                      | 1,433,318.00        | 1,444,658.00        |
| Transfer                                     | -                   | -                   |
|  | <u>1,433,318.00</u> | <u>1,462,426.00</u> |
| Expenditures:                                |                     |                     |
| Salaries                                     | -                   | -                   |
| Benefits                                     | -                   | -                   |
| Purchased Services                           | 708,278.00          | 710,687.00          |
| Supplies/Materials                           | 659,272.00          | 703,971.00          |
| Capital Objects                              | 48,000.00           | 30,000.00           |
| Insurance & Judgements                       | 17,768.00           | 17,768.00           |
| Transfer                                     | -                   | -                   |
|  | <u>1,433,318.00</u> | <u>1,462,426.00</u> |
| Fund Balance                                 | -                   | -                   |
| <b>BOND AND INTEREST FUND</b>                | <b>2014-2015</b>    | <b>2015-2016</b>    |
| Balance                                      | -                   | -                   |
| Revenue                                      | 1,536,427.00        | 1,499,425.00        |
|  | <u>1,536,427.00</u> | <u>1,499,425.00</u> |
| Expenditures:                                |                     |                     |
| Debt Retirement                              | 1,454,153.00        | 1,460,425.00        |
|  | <u>1,454,153.00</u> | <u>1,460,425.00</u> |
| Fund Balance                                 | 82,274.00           | 39,000.00           |

**SCHOOL PLANT FACILITY FUND Non Student Occupied**

|                         | <b>2014-2015</b>    | <b>2015-2016</b>    |
|-------------------------|---------------------|---------------------|
| Balance                 | 50,000.00           | -                   |
| Revenue/Transfer        | 931,000.00          | 917,009.00          |
|                         | <u>981,000.00</u>   | <u>917,009.00</u>   |
| Expenditures:           |                     |                     |
| Purchased Services      | -                   | 7,500.00            |
| Capital Objects         | 981,000.00          | 909,509.00          |
| Debt Retirement         | -                   | -                   |
|                         | <u>981,000.00</u>   | <u>917,009.00</u>   |
| Unappropriated Balance  | -                   | -                   |
| <hr/>                   |                     |                     |
|                         | <b>2014-2015</b>    | <b>2015-2016</b>    |
| Special Funds Total     |                     |                     |
| Balance                 | 183,219.00          | 82,768.00           |
| Revenue/Transfer        | 6,058,794.00        | 6,144,692.00        |
|                         | <u>6,242,013.00</u> | <u>6,227,460.00</u> |
| <hr/>                   |                     |                     |
|                         | <b>2014-2015</b>    | <b>2015-2016</b>    |
| Expenditures:           |                     |                     |
| Salaries                | 1,494,721.00        | 1,493,974.00        |
| Benefits                | 452,499.00          | 453,004.00          |
| Purchased Services      | 971,157.00          | 1,024,327.00        |
| Supplies/Materials      | 726,469.00          | 781,087.00          |
| Capital Outlay          | 1,042,510.00        | 957,875.00          |
| Debt Retirement         | 1,454,153.00        | 1,460,425.00        |
| Insurance & Judgements  | 17,768.00           | 17,768.00           |
| Transfers               | -                   | -                   |
| Unappropriated Balances | 82,736.00           | 39,000.00           |
| Total Special Funds:    | <u>6,242,013.00</u> | <u>6,227,460.00</u> |