

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho 83858

**BUDGET HEARING**

2010-2011 Budget

June 14, 2010

6:00 PM

<b>GENERAL FUND REVENUE &amp; BALANCE</b>	<b>2009-2010</b>	<b>2010-2011</b>
Balance	(100,000.00)	100,000.00
District Taxes	2,059,675.00	3,362,965.00
State Support	21,598,913.00	19,724,936.00
Federal Support	257,500.00	247,500.00
Other Local Sources/Transfer	328,265.00	228,038.00
<b>Total Revenue + Transfer</b>	<b>24,244,353.00</b>	<b>23,563,439.00</b>
<b>Total Revenue + Transfer + Balance</b>	<b>24,144,353.00</b>	<b>23,663,439.00</b>

**GENERAL FUND EXPENDITURES**

Elementary Program		
Salaries	4,774,252.00	4,588,932.00
Benefits	1,386,486.00	1,351,246.00
Purchased Services	2,250.00	1,500.00
Supplies/Materials	150,125.00	227,675.00
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	6,313,113.00	6,169,353.00
Secondary Program		
Salaries	4,845,408.00	4,572,815.00
Benefits	1,387,844.00	1,335,631.00
Purchased Services	3,500.00	3,500.00
Supplies/Materials	153,506.00	334,386.00
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	6,390,258.00	6,246,332.00
Alternative School Program		
Salaries	338,540.00	332,742.00
Benefits	96,360.00	95,152.00
Purchased Services	250.00	650.00
Supplies/Materials	18,138.00	21,600.00
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	453,288.00	450,144.00
Exceptional Child & Gifted Program		
Salaries	1,016,300.00	912,813.00
Benefits	315,246.00	304,018.00
Purchased Services	2,500.00	6,250.00
Supplies/Materials	3,519.00	2,900.00
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	1,337,565.00	1,225,981.00
Extracurricular Activity Program		
Salaries	445,500.00	449,500.00
Benefits	111,793.00	88,666.00
Purchased Services	13,500.00	13,500.00
Supplies/Materials	-	-
Insurance	-	-
	<hr/>	<hr/>
	570,793.00	551,666.00
Summer School Program		
Salaries	58,500.00	57,063.00
Benefits	11,344.00	11,319.00
Supplies/Materials	1,000.00	1,000.00
	<hr/>	<hr/>
	70,844.00	69,382.00
Adult Education Program		
Salaries	500.00	500.00
Supplies/Materials	100.00	100.00
	<hr/>	<hr/>
	600.00	600.00

Page 2	2009-2010	2010-2011
<b>Guidance/Health Programs</b>		
Salaries	664,431.00	687,243.00
Benefits	194,325.00	198,694.00
Purchased Services	3,000.00	3,500.00
Supplies/Materials	3,750.00	3,750.00
	<u>865,506.00</u>	<u>893,187.00</u>
<b>Ancillary Services Program</b>		
Salaries	254,577.00	247,142.00
Benefits	73,584.00	72,156.00
Purchased Services	70,000.00	75,000.00
Supplies/Materials	1,500.00	1,500.00
	<u>399,661.00</u>	<u>395,798.00</u>
<b>Personnel Support Program</b>		
Salaries	3,500.00	3,500.00
Benefits	722.00	722.00
Purchased Services	-	-
Supplies/Materials	-	-
	<u>4,222.00</u>	<u>4,222.00</u>
<b>Educational Media Program</b>		
Salaries	379,033.00	376,676.00
Benefits	112,862.00	112,296.00
Purchased Services	750.00	750.00
Supplies/Materials	34,540.00	64,479.00
	<u>527,185.00</u>	<u>554,201.00</u>
<b>Instructional Related Technology</b>		
Salaries	115,000.00	156,500.00
Benefits	41,708.00	49,322.00
Purchased Services	-	2,500.00
Supplies/Materials	-	15,000.00
	<u>156,708.00</u>	<u>223,322.00</u>
<b>Board of Trustees</b>		
Purchased Services	41,400.00	41,300.00
Supplies/Materials	1,000.00	1,000.00
Insurance	35,166.00	35,166.00
	<u>77,566.00</u>	<u>77,466.00</u>
<b>District Administrative Services</b>		
Salaries	315,000.00	307,125.00
Benefits	93,917.00	91,805.00
Purchased Services	31,000.00	23,000.00
Supplies/Materials	5,000.00	5,000.00
	<u>444,917.00</u>	<u>426,930.00</u>
<b>School Administration Program</b>		
Salaries	1,548,110.00	1,493,009.00
Benefits	440,334.00	428,949.00
Purchased Services	33,153.00	33,153.00
Supplies/Materials	17,207.00	17,207.00
	<u>2,038,804.00</u>	<u>1,972,318.00</u>
<b>Business Operations</b>		
Salaries	196,500.00	191,588.00
Benefits	57,358.00	56,415.00
Purchased Services	2,000.00	1,500.00
Supplies/Materials	500.00	500.00
	<u>256,358.00</u>	<u>250,003.00</u>
<b>Administrative Tech Services</b>		
Salaries	85,587.00	124,519.00
Benefits	21,564.00	28,588.00
Purchased Services	-	15,000.00
Supplies/Materials	-	5,000.00
	<u>107,151.00</u>	<u>173,107.00</u>

Page 3	2009-2010	2010-2011
<b>Building - Custodial Program</b>		
Salaries	522,315.00	512,124.00
Benefits	172,199.00	173,487.00
Purchased Services	811,213.00	897,100.00
Supplies/Materials	55,000.00	67,500.00
Insurance	62,318.00	62,318.00
	<u>1,623,045.00</u>	<u>1,712,529.00</u>
<b>General Maintenance Non-Student Occupied</b>		
Salaries	34,125.00	33,272.00
Benefits	11,844.00	12,330.00
Purchased Services	4,000.00	4,000.00
Supplies/Materials	4,000.00	12,500.00
	<u>53,969.00</u>	<u>62,102.00</u>
<b>General Maintenance Student Occupied</b>		
Salaries	380,000.00	370,500.00
Benefits	128,273.00	126,450.00
Purchased Services	83,250.00	88,500.00
Supplies/Materials	73,500.00	77,500.00
	<u>665,023.00</u>	<u>662,950.00</u>
<b>Pupil Transportation Program</b>		
Salaries	837,500.00	835,000.00
Benefits	251,964.00	227,464.00
Purchased Services	30,000.00	42,800.00
Supplies/Materials	299,300.00	311,870.00
Insurance	12,997.00	12,997.00
	<u>1,431,761.00</u>	<u>1,430,131.00</u>
<b>District Transportation Program</b>		
Salaries	3,512.00	3,406.00
Benefits	849.00	829.00
Purchased Services	3,750.00	3,750.00
Supplies/Materials	11,250.00	18,500.00
Insurance	7,192.00	7,192.00
	<u>26,553.00</u>	<u>33,677.00</u>
Capital Objects	-	-
Interfund Transfers	150,000.00	-
Contingency	179,463.00	78,038.00
Unappropriated Balance	-	-
<b>Total Expenditures</b>	<b>24,144,353.00</b>	<b>23,663,439.00</b>
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<b>General Fund Total</b>	<b>2009-2010</b>	<b>2010-2011</b>
Balance	(100,000.00)	100,000.00
Revenue/Transfer	24,244,353.00	23,563,439.00
	<u>24,144,353.00</u>	<u>23,663,439.00</u>
<b>Expenditures:</b>		
Salaries	16,818,190.00	16,255,969.00
Benefits	4,910,576.00	4,765,539.00
Purchased Services	1,135,516.00	1,257,253.00
Supplies/Materials	832,935.00	1,188,967.00
Capital Outlay	-	-
Insurance	117,673.00	117,673.00
Interfund Transfers	150,000.00	-
Contingency	179,463.00	78,038.00
Unappropriated Balance	-	-
	<u>24,144,353.00</u>	<u>23,663,439.00</u>

Salaries + Benefits = 88.84%

**FOREST RESERVE FUND****2009-2010****2010-2011**

Balance	-	-
Revenue	45,000.00	37,500.00
	<u>45,000.00</u>	<u>37,500.00</u>
Expenditures:		
Purchased Services	40,000.00	32,500.00
Supplies/Materials	5,000.00	5,000.00
Capital Objects	-	-
	<u>45,000.00</u>	<u>37,500.00</u>

**DRIVER EDUCATION FUND**

Balance	-	-
Revenue	7,000.00	-
	<u>7,000.00</u>	<u>-</u>
Expenditures		
Salaries	5,000.00	-
Benefits	1,050.00	-
Purchased Services	250.00	-
Supplies/Materials	450.00	-
Capital Objects	-	-
Insurance	250.00	-
Transfer	-	-
	<u>7,000.00</u>	<u>-</u>
Fund Balance	-	-

**VOCATIONAL EDUCATION**

Balance	-	-
Revenue	63,278.00	65,108.00
	<u>63,278.00</u>	<u>65,108.00</u>
Expenditures:		
Salaries		
Benefits		
Purchased Services	5,050.00	7,600.00
Supplies/Materials	41,402.00	43,881.00
Capital Objects	16,826.00	13,627.00
	<u>63,278.00</u>	<u>65,108.00</u>

**GIFTED AND TALENTED FUND**

Balance	-	7,500.00
Revenue	15,667.00	-
	<u>15,667.00</u>	<u>7,500.00</u>
Expenditures:		
Salaries	3,065.00	-
Benefits	602.00	-
Purchased Services	10,000.00	6,500.00
Supplies/Materials	2,000.00	1,000.00
	<u>15,667.00</u>	<u>7,500.00</u>

**TECHNOLOGY GRANT**

Balance	-	-
Revenue	132,500.00	-
	<u>132,500.00</u>	-
Expenditures:		
Salaries	72,500.00	-
Benefits	18,830.00	-
Purchased Services	8,520.00	-
Supplies/Materials	32,650.00	-
Capital Objects		
	<u>132,500.00</u>	-
Fund Balance	-	-

**STATE TOBACCO FUND**

Balance	-	-
Revenue	71,811.00	-
	<u>71,811.00</u>	-
Expenditures:		
Salaries	42,500.00	-
Benefits	12,697.00	-
Purchased Services	12,000.00	-
Supplies/Materials	3,000.00	-
Transfer	1,614.00	-
	<u>71,811.00</u>	-
Fund Balance	-	-

**IRI**

Balance	-	-
Revenue	8,500.00	-
	<u>8,500.00</u>	-
Expenditures:		
Salaries	3,000.00	-
Benefits	650.00	-
Purchased Services	4,600.00	-
Supplies/Materials	250.00	-
Transfer		
	<u>8,500.00</u>	-
Fund Balance	-	-

**PROFESSIONAL-TECHNICAL ACADEMY**

Balance	13,500.00	15,000.00
Revenue	-	-
Transfer	-	-
	<u>13,500.00</u>	<u>15,000.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	13,500.00	15,000.00
	<u>13,500.00</u>	<u>15,000.00</u>
Fund Balance	-	-

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**TITLE I FUND**

**2009-2010**

**2010-2011**

Balance	59,000.00	43,000.00
Revenue	747,577.00	710,550.00
	<u>806,577.00</u>	<u>753,550.00</u>
Expenditures:		
Salaries	610,000.00	492,590.00
Benefits	156,471.00	130,790.00
Purchased Services	7,000.00	25,000.00
Supplies/Materials	15,383.00	25,000.00
Capital Objects		
Transfer	17,723.00	17,723.00
	<u>806,577.00</u>	<u>691,103.00</u>
Fund Balance	-	62,447.00

**TITLE I (Stimulus) FUND**

Balance	-	186,436.00
Revenue	447,801.00	-
	<u>447,801.00</u>	<u>186,436.00</u>
Expenditures:		
Salaries	228,783.00	132,279.00
Benefits	28,641.00	33,884.00
Purchased Services	8,120.00	4,150.00
Supplies/Materials	10,000.00	16,123.00
Capital Objects		-
Transfer	10,300.00	-
	<u>285,844.00</u>	<u>186,436.00</u>
Fund Balance	161,957.00	-

**VI-B SPECIAL EDUCATION FUND**

Balance		
Revenue	747,347.00	792,624.00
	<u>747,347.00</u>	<u>792,624.00</u>
Expenditures:		
Salaries	535,000.00	531,666.00
Benefits	168,042.00	157,922.00
Purchased Services	2,250.00	2,500.00
Supplies/Materials	25,250.00	25,000.00
Capital Objects	-	1,500.00
Transfer	16,805.00	16,792.00
	<u>747,347.00</u>	<u>735,380.00</u>
Fund Balance	-	57,244.00

**VI-B (Stimulus) SPECIAL EDUCATION FUND**

Balance		413,772.00
Revenue	828,714.00	-
	<u>828,714.00</u>	<u>413,772.00</u>
Expenditures:		
Salaries	287,500.00	279,747.00
Benefits	93,046.00	93,719.00
Purchased Services	7,500.00	7,500.00
Supplies/Materials	16,500.00	16,500.00
Capital Objects	-	-
Transfer	9,305.00	9,142.00
	<u>413,851.00</u>	<u>406,608.00</u>
Fund Balance	414,863.00	7,164.00

**VI-B PRESCHOOL FUND**

Balance	-	-
Revenue	12,141.00	21,442.00
	<u>12,141.00</u>	<u>21,442.00</u>
Expenditures:		
Salaries	8,850.00	16,626.00
Benefits	3,291.00	4,816.00
Purchased Services	-	-
Supplies/Materials	-	-
Capital Objects	-	-
Transfer	-	-
	<u>12,141.00</u>	<u>21,442.00</u>

**VI-B PRESCHOOL (Stimulus) FUND**

Balance		
Revenue	36,228.00	-
	<u>36,228.00</u>	<u>-</u>
Expenditures:		
Salaries	13,000.00	-
Benefits	5,078.00	-
Purchased Services	-	-
Supplies/Materials	-	-
Capital Objects	-	-
Transfer	-	-
	<u>18,078.00</u>	<u>-</u>
Fund Balance	18,150.00	-

**CARL PERKINS FUND**

Balance	-	-
Revenue	67,930.00	62,828.00
	<u>67,930.00</u>	<u>62,828.00</u>
Expenditures:		
Salaries	49,000.00	45,730.00
Benefits	12,283.00	12,048.00
Purchased Services	3,397.00	3,500.00
Supplies/Materials	3,250.00	1,550.00
Capital Objects	-	-
Transfer	-	-
	<u>67,930.00</u>	<u>62,828.00</u>
Fund Balance	-	-

**TITLE II-A IMPROVING TEACHING QUALITY**

Balance	-	-
Revenue	199,097.00	196,417.00
	<u>199,097.00</u>	<u>196,417.00</u>
Expenditures:		
Salaries	152,500.00	126,609.00
Benefits	42,121.00	38,882.00
Purchased Services	-	25,000.00
Supplies/Materials	-	1,545.00
Transfer	4,476.00	4,381.00
	<u>199,097.00</u>	<u>196,417.00</u>

**TITLE IV (DRUG FREE SCHOOLS) FUND**

Balance	-	-
Revenue	24,090.00	-
	<u>24,090.00</u>	-
Expenditures:		
Salaries	15,500.00	-
Benefits	4,548.00	-
Purchased Services	1,500.00	-
Supplies/Materials	2,000.00	-
Transfer	542.00	-
	<u>24,090.00</u>	-
Fund Balance	-	-

**FOOD SERVICE FUND**

Balance	120,000.00	140,000.00
Revenue	1,337,500.00	1,285,250.00
Transfer	-	-
	<u>1,457,500.00</u>	<u>1,425,250.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	625,075.00	654,075.00
Supplies/Materials	666,500.00	563,675.00
Capital Objects	25,000.00	50,000.00
Insurance & Judgements	10,820.00	15,800.00
Transfer	35,000.00	50,000.00
	<u>1,362,395.00</u>	<u>1,333,550.00</u>
Fund Balance	95,105.00	91,700.00

**BOND AND INTEREST FUND**

Balance	3,006,790.00	3,000,000.00
Revenue	2,552,500.00	3,058,500.00
	<u>5,559,290.00</u>	<u>6,058,500.00</u>
Expenditures:		
Debt Retirement	3,053,452.00	3,048,988.00
	<u>3,053,452.00</u>	<u>3,048,988.00</u>
Fund Balance	2,505,838.00	3,009,512.00

**CONSTRUCTION FUND**

Balance	50,000.00	-
Revenue	-	-
	<u>50,000.00</u>	<u>-</u>
Expenditures:		
Purchased Services	-	-
Capital Objects	50,000.00	-
Insurance	-	-
Transfer	-	-
	<u>50,000.00</u>	<u>-</u>
Fund Balance	-	-

**SCHOOL PLANT FACILITY FUND Non Student Occupied**

Balance	225,000.00	-
Revenue/Transfer	725,500.00	575,000.00
	<u>950,500.00</u>	<u>575,000.00</u>
Expenditures:		
Purchased Services	40,000.00	5,500.00
Capital Objects	750,500.00	569,500.00
Debt Retirement	160,000.00	-
	<u>950,500.00</u>	<u>575,000.00</u>

	<b>2009-2010</b>	<b>2010-2011</b>
Special Funds Total		
Balance	3,474,290.00	3,805,708.00
Revenue/Transfer	8,070,181.00	6,805,219.00
	<u>11,544,471.00</u>	<u>10,610,927.00</u>

Expenditures:

Salaries	2,026,198.00	1,625,247.00
Benefits	547,350.00	472,061.00
Purchased Services	788,762.00	788,825.00
Supplies/Materials	823,635.00	699,274.00
Capital Outlay	842,326.00	634,627.00
Debt Retirement	3,213,452.00	3,048,988.00
Insurance & Judgements	11,070.00	15,800.00
Transfers	95,765.00	98,038.00
Unappropriated Balances	3,195,913.00	3,228,067.00
Total Special Funds:	<u>11,544,471.00</u>	<u>10,610,927.00</u>