

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho 83858

BUDGET HEARING

2013-2014 Budget

June 10, 2013

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GENERAL FUND REVENUE & BALANCE	2012-2013	2013-2014
Balance	-	-
District Taxes	5,065,000.00	5,068,500.00
State Support	18,181,799.00	18,618,911.00
Federal Support	320,000.00	237,500.00
Other Local Sources/Transfer	190,500.00	165,500.00
Total Revenue + Transfer	23,757,299.00	24,090,411.00
Total Revenue + Transfer + Balance	23,757,299.00	24,090,411.00

GENERAL FUND EXPENDITURES	2012-2013	2013-2014
Elementary Program		
Salaries	4,346,906.00	4,441,553.00
Benefits	1,159,760.00	1,282,646.00
Purchased Services	11,750.00	6,000.00
Supplies/Materials	224,636.00	160,750.00
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	5,743,052.00	5,890,949.00
Secondary Program		
Salaries	4,426,194.00	4,547,957.00
Benefits	1,295,803.00	1,398,624.00
Purchased Services	11,000.00	15,500.00
Supplies/Materials	286,008.00	161,500.00
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	6,019,005.00	6,123,581.00
Alternative School Program		
Salaries	368,547.00	384,516.00
Benefits	98,492.00	105,443.00
Purchased Services	9,500.00	9,500.00
Supplies/Materials	16,000.00	16,000.00
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	492,539.00	515,459.00
Exceptional Child & Gifted Program		
Salaries	1,052,450.00	925,841.00
Benefits	313,555.00	317,231.00
Purchased Services	6,500.00	2,000.00
Supplies/Materials	2,000.00	3,000.00
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	1,374,505.00	1,248,072.00
Extracurricular Activity Program		
Salaries	432,000.00	414,000.00
Benefits	92,477.00	93,540.00
Purchased Services	14,000.00	14,000.00
Supplies/Materials	-	-
Insurance	-	-
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	538,477.00	521,540.00
Summer School Program		
Salaries	64,563.00	55,250.00
Benefits	12,458.00	10,285.00
Supplies/Materials	500.00	250.00
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	77,521.00	65,785.00
Adult Education Program		
Salaries	500.00	-
Supplies/Materials	-	-
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	500.00	-

Page 2	2012-2013	2013-2014
Guidance/Health Programs		
Salaries	713,160.00	708,807.00
Benefits	199,433.00	215,120.00
Purchased Services	2,000.00	-
Supplies/Materials	4,500.00	4,250.00
	<u>919,093.00</u>	<u>928,177.00</u>
Ancillary Services Program		
Salaries	211,538.00	261,871.00
Benefits	64,925.00	76,412.00
Purchased Services	55,000.00	-
Supplies/Materials	1,500.00	1,000.00
	<u>332,963.00</u>	<u>339,283.00</u>
Educational Media Program		
Salaries	337,181.00	338,718.00
Benefits	93,844.00	94,871.00
Purchased Services	-	-
Supplies/Materials	48,750.00	48,750.00
	<u>479,775.00</u>	<u>482,339.00</u>
Instructional Related Technology		
Salaries	140,870.00	228,126.00
Benefits	45,843.00	66,388.00
Purchased Services	17,500.00	17,500.00
Supplies/Materials	70,000.00	51,500.00
	<u>274,213.00</u>	<u>363,514.00</u>
	-	-
Board of Trustees		
Purchased Services	52,000.00	59,500.00
Supplies/Materials	1,500.00	5,500.00
Insurance	32,500.00	32,500.00
	<u>86,000.00</u>	<u>97,500.00</u>
District Administrative Services		
Salaries	306,525.00	324,612.00
Benefits	90,847.00	99,390.00
Purchased Services	18,100.00	18,850.00
Supplies/Materials	5,000.00	11,500.00
	<u>420,472.00</u>	<u>454,352.00</u>
School Administration Program		
Salaries	1,512,503.00	1,573,230.00
Benefits	424,958.00	466,378.00
Purchased Services	39,105.00	25,000.00
Supplies/Materials	13,100.00	24,600.00
	<u>1,989,666.00</u>	<u>2,089,208.00</u>
Business Operations		
Salaries	215,000.00	220,000.00
Benefits	61,587.00	65,435.00
Purchased Services	2,500.00	2,500.00
Supplies/Materials	250.00	250.00
	<u>279,337.00</u>	<u>288,185.00</u>
Administrative Tech Services		
Salaries	133,050.00	102,500.00
Benefits	38,006.00	31,470.00
Purchased Services	21,500.00	10,750.00
Supplies/Materials	29,000.00	30,000.00
	<u>221,556.00</u>	<u>174,720.00</u>

Page 3	2012-2013	2013-2014
Building - Custodial Program		
Salaries	602,925.00	572,574.00
Benefits	178,047.00	188,442.00
Purchased Services	758,600.00	713,700.00
Supplies/Materials	60,000.00	60,000.00
Insurance	62,500.00	75,000.00
	<u>1,662,072.00</u>	<u>1,609,716.00</u>
General Maintenance Non-Student Occupied		
Salaries	37,770.00	37,500.00
Benefits	12,892.00	4,590.00
Purchased Services	5,000.00	11,500.00
Supplies/Materials	27,500.00	32,500.00
	<u>83,162.00</u>	<u>86,090.00</u>
General Maintenance Student Occupied		
Salaries	381,615.00	395,000.00
Benefits	123,683.00	120,326.00
Purchased Services	102,500.00	114,250.00
Supplies/Materials	100,000.00	100,000.00
	<u>707,798.00</u>	<u>729,576.00</u>
Pupil Transportation Program		
Salaries	897,500.00	955,000.00
Benefits	241,863.00	259,703.00
Purchased Services	32,750.00	58,950.00
Supplies/Materials	447,805.00	396,550.00
Insurance	15,000.00	11,500.00
	<u>1,634,918.00</u>	<u>1,681,703.00</u>
District Transportation Program		
Salaries	3,750.00	3,750.00
Benefits	175.00	200.00
Purchased Services	12,500.00	10,000.00
Supplies/Materials	11,250.00	11,212.00
Insurance	6,500.00	10,500.00
	<u>34,175.00</u>	<u>35,662.00</u>
Capital Objects	-	-
Interfund Transfers	245,000.00	280,000.00
Contingency	141,500.00	85,000.00
Unappropriated Balance	-	-
Total Expenditures	23,757,299.00	24,090,411.00
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General Fund Total	2012-2013	2013-2014
Balance	-	-
Revenue/Transfer	23,757,299.00	24,090,411.00
	<u>23,757,299.00</u>	<u>24,090,411.00</u>
Expenditures:		
Salaries	16,184,547.00	16,490,805.00
Benefits	4,548,648.00	4,896,494.00
Purchased Services	1,171,805.00	1,089,500.00
Supplies/Materials	1,349,299.00	1,119,112.00
Capital Outlay	-	-
Insurance	116,500.00	129,500.00
Interfund Transfers	245,000.00	280,000.00
Contingency	141,500.00	85,000.00
Unappropriated Balance	-	-
	<u>23,757,299.00</u>	<u>24,090,411.00</u>

Salaries + Benefits = 88.78%

FOREST RESERVE FUND	2012-2013	2013-2014
Balance	-	-
Revenue	30,000.00	27,500.00
	<u>30,000.00</u>	<u>27,500.00</u>
Expenditures:		
Purchased Services	25,000.00	20,000.00
Supplies/Materials	5,000.00	7,500.00
Capital Objects	-	-
	<u>30,000.00</u>	<u>27,500.00</u>
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BASE PROGRAM		
Balance	-	-
Revenue	-	266,000.00
	<u>-</u>	<u>266,000.00</u>
Expenditures:		
Salaries		202,550.00
Benefits		42,450.00
Purchased Services	-	12,500.00
Supplies/Materials	-	8,500.00
Capital Objects	-	-
	<u>-</u>	<u>266,000.00</u>
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ISEE Phase II Grant - SchoolNet	2012-2013	2013-2014
Balance	-	-
Revenue	159,172.00	60,500.00
	<u>159,172.00</u>	<u>60,500.00</u>
Expenditures:		
Salaries	84,806.00	30,000.00
Benefits	24,054.00	7,000.00
Purchased Services	47,312.00	23,500.00
Supplies/Materials	3,000.00	-
Capital Objects	-	-
	<u>159,172.00</u>	<u>60,500.00</u>
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VOCATIONAL EDUCATION	2012-2013	2013-2014
Balance	-	-
Revenue	68,614.00	62,112.00
	<u>68,614.00</u>	<u>62,112.00</u>
Expenditures:		
Salaries		
Benefits		
Purchased Services	8,100.00	7,900.00
Supplies/Materials	50,564.00	46,812.00
Capital Objects	9,950.00	7,400.00
	<u>68,614.00</u>	<u>62,112.00</u>
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GIFTED AND TALENTED FUND	2012-2013	2013-2014
Balance	6,500.00	-
Revenue	-	-
	<u>6,500.00</u>	<u>-</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	5,500.00	-
Supplies/Materials	1,000.00	-
	<u>6,500.00</u>	<u>-</u>

TECHNOLOGY GRANT	2012-2013	2013-2014
Balance	65,000.00	50,000.00
Revenue	130,000.00	125,000.00
	<u>195,000.00</u>	<u>175,000.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	30,000.00	50,000.00
Supplies/Materials	25,000.00	27,500.00
Capital Objects	140,000.00	97,500.00
	<u>195,000.00</u>	<u>175,000.00</u>
Fund Balance	-	-
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STATE TOBACCO FUND	2012-2013	2013-2014
Balance	13,500.00	16,937.00
Revenue	-	-
	<u>13,500.00</u>	<u>16,937.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	7,500.00	7,937.00
Supplies/Materials	6,000.00	9,000.00
Transfer	-	-
	<u>13,500.00</u>	<u>16,937.00</u>
Fund Balance	-	-
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IRI	2012-2013	2013-2014
Balance	-	-
Revenue	8,500.00	8,500.00
	<u>8,500.00</u>	<u>8,500.00</u>
Expenditures:		
Salaries	4,500.00	4,500.00
Benefits	400.00	400.00
Purchased Services	2,500.00	2,500.00
Supplies/Materials	1,100.00	1,100.00
Transfer	-	-
	<u>8,500.00</u>	<u>8,500.00</u>
Fund Balance	-	-
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PROFESSIONAL-TECHNICAL ACADEMY	2012-2013	2013-2014
Balance	-	-
Revenue	-	-
Transfer	140,000.00	160,000.00
	<u>140,000.00</u>	<u>160,000.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	140,000.00	160,000.00
	<u>140,000.00</u>	<u>160,000.00</u>
Fund Balance	-	-

TITLE I FUND	2012-2013	2013-2014
Balance	60,000.00	116,722.00
Revenue	<u>732,265.00</u>	<u>659,858.00</u>
	792,265.00	776,580.00
Expenditures:		
Salaries	601,492.00	588,740.00
Benefits	171,816.00	187,840.00
Purchased Services	4,000.00	-
Supplies/Materials	14,957.00	-
Capital Objects	-	-
Transfer	-	-
	<u>792,265.00</u>	<u>776,580.00</u>
Fund Balance	-	-
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VI-B SPECIAL EDUCATION FUND	2012-2013	2013-2014
Balance	80,000.00	75,000.00
Revenue	<u>751,117.00</u>	<u>689,666.00</u>
	831,117.00	764,666.00
Expenditures:		
Salaries	611,900.00	577,210.00
Benefits	177,717.00	187,456.00
Purchased Services	24,000.00	-
Supplies/Materials	17,500.00	-
Capital Objects	-	-
Transfer	-	-
	<u>831,117.00</u>	<u>764,666.00</u>
Fund Balance	-	-
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VI-B PRESCHOOL FUND	2012-2013	2013-2014
Balance	-	-
Revenue	<u>21,000.00</u>	<u>18,984.00</u>
	21,000.00	18,984.00
Expenditures:		
Salaries	15,500.00	14,100.00
Benefits	5,500.00	4,884.00
Purchased Services	-	-
Supplies/Materials	-	-
Capital Objects	-	-
Transfer	-	-
	<u>21,000.00</u>	<u>18,984.00</u>
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CARL PERKINS FUND	2012-2013	2013-2014
Balance	-	-
Revenue	42,551.00	39,650.00
	<u>42,551.00</u>	<u>39,650.00</u>
Expenditures:		
Salaries	31,250.00	30,545.00
Benefits	8,901.00	9,105.00
Purchased Services	1,900.00	-
Supplies/Materials	500.00	-
Capital Objects	-	-
Transfer	-	-
	<u>42,551.00</u>	<u>39,650.00</u>
Fund Balance	-	-
TITLE II-A IMPROVING TEACHING QUALITY	2012-2013	2013-2014
Balance	25,000.00	-
Revenue	150,000.00	144,349.00
	<u>175,000.00</u>	<u>144,349.00</u>
Expenditures:		
Salaries	132,363.00	94,000.00
Benefits	36,637.00	50,349.00
Purchased Services	5,000.00	-
Supplies/Materials	1,000.00	-
Transfer	-	-
	<u>175,000.00</u>	<u>144,349.00</u>
FOOD SERVICE FUND	2012-2013	2013-2014
Balance	-	-
Revenue	1,425,750.00	1,387,862.00
Transfer	-	-
	<u>1,425,750.00</u>	<u>1,387,862.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	668,250.00	645,745.00
Supplies/Materials	665,000.00	657,211.00
Capital Objects	22,500.00	25,000.00
Insurance & Judgements	25,000.00	23,731.00
Transfer	45,000.00	35,000.00
	<u>1,425,750.00</u>	<u>1,386,687.00</u>
Fund Balance	-	1,175.00
BOND AND INTEREST FUND	2012-2013	2013-2014
Balance	239,851.00	769,905.00
Revenue	1,488,614.00	1,062,500.00
	<u>1,728,465.00</u>	<u>1,832,405.00</u>
Expenditures:		
Debt Retirement	1,728,465.00	1,832,405.00
	<u>1,728,465.00</u>	<u>1,832,405.00</u>
Fund Balance	-	-

SCHOOL PLANT FACILITY FUND Non Student Occupied

	2012-2013	2013-2014
Balance	10,000.00	105,000.00
Revenue/Transfer	950,500.00	921,500.00
	<u>960,500.00</u>	<u>1,026,500.00</u>
Expenditures:		
Purchased Services	5,250.00	7,500.00
Capital Objects	945,250.00	1,019,000.00
Debt Retirement	-	-
	<u>950,500.00</u>	<u>1,026,500.00</u>
Unappropriated Balance	10,000.00	-
	2012-2013	2013-2014
Special Funds Total		
Balance	499,851.00	1,133,564.00
Revenue/Transfer	6,098,083.00	5,633,981.00
	<u>6,597,934.00</u>	<u>6,767,545.00</u>
	2012-2013	2013-2014
Expenditures:		
Salaries	1,481,811.00	1,541,645.00
Benefits	425,025.00	489,484.00
Purchased Services	974,312.00	937,582.00
Supplies/Materials	790,621.00	757,623.00
Capital Outlay	1,117,700.00	1,148,900.00
Debt Retirement	1,728,465.00	1,832,405.00
Insurance & Judgements	25,000.00	23,731.00
Transfers	45,000.00	35,000.00
Unappropriated Balances	10,000.00	1,175.00
Total Special Funds:	<u>6,597,934.00</u>	<u>6,767,545.00</u>