

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho 83858

BUDGET HEARING

2014-2015

June 15, 2015

GENERAL FUND REVENUE & BALANCE	2013-2014	2014-2015
Balance	-	206,670.00
District Taxes	5,068,500.00	4,913,750.00
State Support	18,618,911.00	19,771,753.00
Federal Support	237,500.00	75,000.00
Other Local Sources/Transfer	165,500.00	276,000.00
Total Revenue + Transfer	24,090,411.00	25,036,503.00
Total Revenue + Transfer + Balance	24,090,411.00	25,243,173.00
GENERAL FUND EXPENDITURES	2013-2014	2014-2015
Elementary Program		
Salaries	4,441,553.00	4,558,969.00
Benefits	1,282,646.00	1,336,804.00
Purchased Services	6,000.00	6,000.00
Supplies/Materials	160,750.00	364,000.00
	<hr/>	<hr/>
	5,890,949.00	6,265,773.00
Secondary Program		
Salaries	4,547,957.00	4,695,484.00
Benefits	1,398,624.00	1,415,388.00
Purchased Services	15,500.00	13,000.00
Supplies/Materials	161,500.00	358,500.00
	<hr/>	<hr/>
	6,123,581.00	6,482,372.00
Alternative School Program		
Salaries	384,516.00	382,000.00
Benefits	105,443.00	107,036.00
Purchased Services	9,500.00	2,500.00
Supplies/Materials	16,000.00	15,000.00
	<hr/>	<hr/>
	515,459.00	506,536.00
Special Education & Gifted and Talented Program		
Salaries	925,841.00	961,093.00
Benefits	317,231.00	284,519.00
Purchased Services	2,000.00	3,000.00
Supplies/Materials	3,000.00	12,100.00
	<hr/>	<hr/>
	1,248,072.00	1,260,712.00
Interscholastic Program		
Salaries	414,000.00	433,500.00
Benefits	93,540.00	82,820.00
Purchased Services	14,000.00	9,500.00
Supplies/Materials	-	-
Insurance	-	-
	<hr/>	<hr/>
	521,540.00	525,820.00
Summer School Program		
Salaries	55,250.00	53,750.00
Benefits	10,285.00	9,635.00
Supplies/Materials	250.00	250.00
	<hr/>	<hr/>
	65,785.00	63,635.00
Adult Education Program		
Salaries	-	-
Supplies/Materials	-	-
	<hr/>	<hr/>
	-	-

	2013-2014	2014-2015
Attendance ~ Guidance ~ Health Program		
Salaries	708,807.00	720,878.00
Benefits	215,120.00	212,070.00
Purchased Services		2,500.00
Supplies/Materials	4,250.00	4,250.00
	928,177.00	939,698.00
Special Education Support Services Program		
Salaries	261,871.00	381,000.00
Benefits	76,412.00	96,851.00
Purchased Services	-	53,500.00
Supplies/Materials	1,000.00	5,000.00
	339,283.00	536,351.00
Personnel Support Program		
Salaries	-	19,227.00
Benefits	-	2,973.00
Purchased Services	-	75,000.00
Supplies/Materials	-	3,000.00
	-	100,200.00
Educational Media Program		
Salaries	338,718.00	345,650.00
Benefits	94,871.00	101,928.00
Purchased Services	-	-
Supplies/Materials	48,750.00	50,665.00
	482,339.00	498,243.00
Instruction Related Technology		
Salaries	228,126.00	152,500.00
Benefits	66,388.00	50,225.00
Purchased Services	17,500.00	6,000.00
Supplies/Materials	51,500.00	58,500.00
	363,514.00	267,225.00
	-	-
Board of Education Program		
Purchased Services	59,500.00	51,250.00
Supplies/Materials	5,500.00	4,500.00
Insurance	32,500.00	30,000.00
	97,500.00	85,750.00
District Administrative Services		
Salaries	324,612.00	331,500.00
Benefits	99,390.00	102,036.00
Purchased Services	18,850.00	24,850.00
Supplies/Materials	11,500.00	12,500.00
	454,352.00	470,886.00
School Administration Program		
Salaries	1,573,230.00	1,585,039.00
Benefits	466,378.00	472,187.00
Purchased Services	25,000.00	26,500.00
Supplies/Materials	24,600.00	26,875.00
	2,089,208.00	2,110,601.00
Business Operations Program		
Salaries	220,000.00	212,500.00
Benefits	65,435.00	63,686.00
Purchased Services	2,500.00	1,500.00
Supplies/Materials	250.00	-
	288,185.00	277,686.00
Administrative Technology Services Program		
Salaries	102,500.00	95,000.00
Benefits	31,470.00	29,292.00
Purchased Services	10,750.00	17,500.00
Supplies/Materials	30,000.00	37,500.00
	174,720.00	179,292.00

	2013-2014	2014-2015
Building - Custodial Program		
Salaries	572,574.00	590,250.00
Benefits	188,442.00	180,745.00
Purchased Services	713,700.00	755,000.00
Supplies/Materials	60,000.00	65,000.00
Insurance	75,000.00	73,500.00
	1,609,716.00	1,664,495.00
General Maintenance Non-Student Occupied		
Salaries	37,500.00	41,500.00
Benefits	4,590.00	14,853.00
Purchased Services	11,500.00	18,000.00
Supplies/Materials	32,500.00	24,000.00
	86,090.00	98,353.00
General Maintenance Student Occupied		
Salaries	395,000.00	416,950.00
Benefits	120,326.00	132,175.00
Purchased Services	114,250.00	99,500.00
Supplies/Materials	100,000.00	100,000.00
	729,576.00	748,625.00
Pupil to School Transportation Program		
Salaries	955,000.00	985,000.00
Benefits	259,703.00	263,885.00
Purchased Services	58,950.00	71,350.00
Supplies/Materials	396,550.00	410,077.00
Insurance	11,500.00	12,500.00
	1,681,703.00	1,742,812.00
General Transportation Program		
Salaries	3,750.00	2,500.00
Benefits	200.00	-
Purchased Services	10,000.00	18,500.00
Supplies/Materials	11,212.00	10,600.00
Insurance	10,500.00	11,750.00
	35,662.00	43,350.00
Capital Objects	-	-
Interfund Transfers	280,000.00	296,722.00
Contingency	85,000.00	78,036.00
Unappropriated Balance	-	-
Total Expenditures	24,090,411.00	25,243,173.00
<hr/>		
General Fund Total		
Balance	-	206,670.00
Revenue/Transfer	24,090,411.00	25,036,503.00
	24,090,411.00	25,243,173.00
Expenditures:		
Salaries	16,490,805.00	16,964,290.00
Benefits	4,896,494.00	4,959,108.00
Purchased Services	1,089,500.00	1,254,950.00
Supplies/Materials	1,119,112.00	1,562,317.00
Capital Outlay	-	-
Insurance	129,500.00	127,750.00
Interfund Transfers	280,000.00	296,722.00
Contingency	85,000.00	78,036.00
Unappropriated Balance	-	-
	24,090,411.00	25,243,173.00

Salaries + Benefits = 86.85%

FOREST RESERVE FUND**2013-2014****2014-2015**

Balance	-	-
Revenue	27,500.00	31,500.00
	<u>27,500.00</u>	<u>31,500.00</u>
Expenditures:		
Purchased Services	20,000.00	26,500.00
Supplies/Materials	7,500.00	5,000.00
Capital Objects	-	-
	<u>27,500.00</u>	<u>31,500.00</u>

BASE PROGRAM**2013-2014****2014-2015**

Balance	-	-
Revenue	266,000.00	193,500.00
	<u>266,000.00</u>	<u>193,500.00</u>
Expenditures:		
Salaries	202,550.00	140,500.00
Benefits	42,450.00	39,332.00
Purchased Services	12,500.00	6,718.00
Supplies/Materials	8,500.00	5,000.00
Capital Objects	-	1,950.00
	<u>266,000.00</u>	<u>193,500.00</u>

ISEE Phase II Grant - SchoolNet**2013-2014****2014-2015**

Balance	-	-
Revenue	60,500.00	-
	<u>60,500.00</u>	<u>-</u>
Expenditures:		
Salaries	30,000.00	-
Benefits	7,000.00	-
Purchased Services	23,500.00	-
Supplies/Materials	-	-
Capital Objects	-	-
	<u>60,500.00</u>	<u>-</u>

VOCATIONAL EDUCATION**2013-2014****2014-2015**

Balance	-	-
Revenue	62,112.00	65,804.00
	<u>62,112.00</u>	<u>65,804.00</u>
Expenditures:		
Salaries		
Benefits		
Purchased Services	7,900.00	11,572.00
Supplies/Materials	46,812.00	42,672.00
Capital Objects	7,400.00	11,560.00
	<u>62,112.00</u>	<u>65,804.00</u>

GIFTED AND TALENTED FUND

	2013-2014	2014-2015
Balance	-	7,717.00
Revenue	-	-
	-	<u>7,717.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	-	7,717.00
Supplies/Materials	-	-
	-	<u>7,717.00</u>

TECHNOLOGY GRANT

	2013-2014	2014-2015
Balance	50,000.00	30,400.00
Revenue	125,000.00	118,500.00
	175,000.00	<u>148,900.00</u>
Expenditures:		
Salaries	-	90,812.00
Benefits	-	23,938.00
Purchased Services	50,000.00	34,150.00
Supplies/Materials	27,500.00	-
Capital Objects	97,500.00	-
	175,000.00	<u>148,900.00</u>
Fund Balance	-	-

STATE TOBACCO FUND

	2013-2014	2014-2015
Balance	16,937.00	3,350.00
Revenue	-	-
	16,937.00	<u>3,350.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	7,937.00	1,675.00
Supplies/Materials	9,000.00	1,675.00
Transfer	-	-
	16,937.00	<u>3,350.00</u>
Fund Balance	-	-

IRI

	2013-2014	2014-2015
Balance	-	2,518.00
Revenue	8,500.00	20,000.00
	8,500.00	<u>22,518.00</u>
Expenditures:		
Salaries	4,500.00	13,500.00
Benefits	400.00	5,018.00
Purchased Services	2,500.00	2,500.00
Supplies/Materials	1,100.00	1,500.00
Transfer	-	-
	8,500.00	<u>22,518.00</u>
Fund Balance	-	-

PROFESSIONAL-TECHNICAL ACADEMY	2013-2014	2014-2015
Balance	-	-
Revenue	-	-
Transfer	160,000.00	166,722.00
	<u>160,000.00</u>	<u>166,722.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	160,000.00	166,722.00
	<u>160,000.00</u>	<u>166,722.00</u>
Fund Balance	-	-

TITLE I FUND	2013-2014	2014-2015
Balance	116,722.00	69,234.00
Revenue	659,858.00	643,404.00
	<u>776,580.00</u>	<u>712,638.00</u>
Expenditures:		
Salaries	588,740.00	527,805.00
Benefits	187,840.00	173,333.00
Purchased Services	-	1,500.00
Supplies/Materials	-	10,000.00
Capital Objects	-	-
Transfer	-	-
	<u>776,580.00</u>	<u>712,638.00</u>
Fund Balance	-	-

Part B (VI-B SPECIAL EDUCATION FUND)	2013-2014	2014-2015
Balance	75,000.00	-
Revenue	689,666.00	718,929.00
	<u>764,666.00</u>	<u>718,929.00</u>
Expenditures:		
Salaries	577,210.00	549,500.00
Benefits	187,456.00	165,079.00
Purchased Services	-	3,000.00
Supplies/Materials	-	1,350.00
Capital Objects	-	-
Transfer	-	-
	<u>764,666.00</u>	<u>718,929.00</u>
Fund Balance	-	-

Part B PRESCHOOL FUND	2013-2014	2014-2015
Balance	-	-
Revenue	18,984.00	18,886.00
	<u>18,984.00</u>	<u>18,886.00</u>
Expenditures:		
Salaries	14,100.00	16,750.00
Benefits	4,884.00	1,811.00
Purchased Services	-	325.00
Supplies/Materials	-	-
Capital Objects	-	-
Transfer	-	-
	<u>18,984.00</u>	<u>18,886.00</u>

CARL PERKINS FUND	2013-2014	2014-2015
Balance	-	-
Revenue	39,650.00	39,650.00
	<u>39,650.00</u>	<u>39,650.00</u>
Expenditures:		
Salaries	30,545.00	29,744.00
Benefits	9,105.00	9,444.00
Purchased Services	-	-
Supplies/Materials	-	-
Capital Objects	-	-
Transfer	-	-
	<u>39,650.00</u>	<u>39,188.00</u>
Fund Balance	-	462.00
TITLE II-A IMPROVING TEACHING QUALITY	2013-2014	2014-2015
Balance	-	20,000.00
Revenue	144,349.00	141,154.00
	<u>144,349.00</u>	<u>161,154.00</u>
Expenditures:		
Salaries	94,000.00	126,110.00
Benefits	50,349.00	34,544.00
Purchased Services	-	500.00
Supplies/Materials	-	-
Transfer	-	-
	<u>144,349.00</u>	<u>161,154.00</u>
FOOD SERVICE FUND	2013-2014	2014-2015
Balance	-	-
Revenue	1,387,862.00	1,433,318.00
Transfer	-	-
	<u>1,387,862.00</u>	<u>1,433,318.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	645,745.00	708,278.00
Supplies/Materials	657,211.00	659,272.00
Capital Objects	25,000.00	48,000.00
Insurance & Judgements	23,731.00	17,768.00
Transfer	35,000.00	-
	<u>1,386,687.00</u>	<u>1,433,318.00</u>
Fund Balance	1,175.00	-
BOND AND INTEREST FUND	2013-2014	2014-2015
Balance	769,905.00	-
Revenue	1,062,500.00	1,536,427.00
	<u>1,832,405.00</u>	<u>1,536,427.00</u>
Expenditures:		
Debt Retirement	1,832,405.00	1,454,153.00
	<u>1,832,405.00</u>	<u>1,454,153.00</u>
Fund Balance	-	82,274.00

SCHOOL PLANT FACILITY FUND Non Student Occupied

	2013-2014	2014-2015
Balance	105,000.00	50,000.00
Revenue/Transfer	921,500.00	931,000.00
	<u>1,026,500.00</u>	<u>981,000.00</u>
Expenditures:		
Purchased Services	7,500.00	-
Capital Objects	1,019,000.00	981,000.00
Debt Retirement	-	-
	<u>1,026,500.00</u>	<u>981,000.00</u>
Unappropriated Balance	-	-
<hr/>		
	2013-2014	2014-2015
Special Funds Total		
Balance	1,133,564.00	183,219.00
Revenue/Transfer	5,633,981.00	6,058,794.00
	<u>6,767,545.00</u>	<u>6,242,013.00</u>
<hr/>		
	2013-2014	2014-2015
Expenditures:		
Salaries	1,541,645.00	1,494,721.00
Benefits	489,484.00	452,499.00
Purchased Services	937,582.00	971,157.00
Supplies/Materials	757,623.00	726,469.00
Capital Outlay	1,148,900.00	1,042,510.00
Debt Retirement	1,832,405.00	1,454,153.00
Insurance & Judgements	23,731.00	17,768.00
Transfers	35,000.00	-
Unappropriated Balances	1,175.00	82,736.00
Total Special Funds:	<u>6,767,545.00</u>	<u>6,242,013.00</u>