

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho 83858

BUDGET HEARING

2012-2013 Budget

June 11, 2012

6:00 PM

GENERAL FUND REVENUE & BALANCE	2011-2012	2012-2013
Balance	100,000.00	-
District Taxes	3,368,614.00	5,065,000.00
State Support	18,990,208.00	18,181,799.00
Federal Support	647,500.00	320,000.00
Other Local Sources/Transfer	252,510.00	190,500.00
Total Revenue + Transfer	23,258,832.00	23,757,299.00
Total Revenue + Transfer + Balance	23,358,832.00	23,757,299.00

GENERAL FUND EXPENDITURES	2011-2012	2012-2013
Elementary Program		
Salaries	4,588,096.00	4,346,906.00
Benefits	1,305,797.00	1,159,760.00
Purchased Services	1,250.00	11,750.00
Supplies/Materials	124,639.00	224,636.00
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	6,019,782.00	5,743,052.00
Secondary Program		
Salaries	4,494,252.00	4,426,194.00
Benefits	1,302,767.00	1,295,803.00
Purchased Services	3,000.00	11,000.00
Supplies/Materials	126,008.00	286,008.00
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	5,926,027.00	6,019,005.00
Alternative School Program		
Salaries	337,210.00	368,547.00
Benefits	95,618.00	98,492.00
Purchased Services	9,500.00	9,500.00
Supplies/Materials	12,500.00	16,000.00
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	454,828.00	492,539.00
Exceptional Child & Gifted Program		
Salaries	920,212.00	1,052,450.00
Benefits	253,511.00	313,555.00
Purchased Services	10,700.00	6,500.00
Supplies/Materials	1,920.00	2,000.00
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	1,186,343.00	1,374,505.00
Extracurricular Activity Program		
Salaries	396,500.00	432,000.00
Benefits	102,117.00	92,477.00
Purchased Services	13,500.00	14,000.00
Supplies/Materials	-	-
Insurance	-	-
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	512,117.00	538,477.00
Summer School Program		
Salaries	57,063.00	64,563.00
Benefits	11,369.00	12,458.00
Supplies/Materials	1,000.00	500.00
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	69,432.00	77,521.00
Adult Education Program		
Salaries	500.00	500.00
Supplies/Materials	-	-
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	500.00	500.00

Page 2	2011-2012	2012-2013
Guidance/Health Programs		
Salaries	688,422.00	713,160.00
Benefits	197,222.00	199,433.00
Purchased Services	3,500.00	2,000.00
Supplies/Materials	3,250.00	4,500.00
	<u>892,394.00</u>	<u>919,093.00</u>
Ancillary Services Program		
Salaries	337,823.00	211,538.00
Benefits	89,258.00	64,925.00
Purchased Services	75,000.00	55,000.00
Supplies/Materials	1,500.00	1,500.00
	<u>503,581.00</u>	<u>332,963.00</u>
Educational Media Program		
Salaries	295,730.00	337,181.00
Benefits	96,804.00	93,844.00
Purchased Services	-	-
Supplies/Materials	32,240.00	48,750.00
	<u>424,774.00</u>	<u>479,775.00</u>
Instructional Related Technology		
Salaries	146,100.00	140,870.00
Benefits	47,087.00	45,843.00
Purchased Services	27,500.00	17,500.00
Supplies/Materials	25,000.00	70,000.00
	<u>245,687.00</u>	<u>274,213.00</u>
Board of Trustees		
Purchased Services	61,750.00	52,000.00
Supplies/Materials	500.00	1,500.00
Insurance	35,166.00	32,500.00
	<u>97,416.00</u>	<u>86,000.00</u>
District Administrative Services		
Salaries	303,927.00	306,525.00
Benefits	88,023.00	90,847.00
Purchased Services	24,000.00	18,100.00
Supplies/Materials	5,000.00	5,000.00
	<u>420,950.00</u>	<u>420,472.00</u>
School Administration Program		
Salaries	1,478,116.00	1,512,503.00
Benefits	433,469.00	424,958.00
Purchased Services	38,832.00	39,105.00
Supplies/Materials	14,587.00	13,100.00
	<u>1,965,004.00</u>	<u>1,989,666.00</u>
Business Operations		
Salaries	191,588.00	215,000.00
Benefits	56,372.00	61,587.00
Purchased Services	750.00	2,500.00
Supplies/Materials	250.00	250.00
	<u>248,960.00</u>	<u>279,337.00</u>
Administrative Tech Services		
Salaries	124,519.00	133,050.00
Benefits	32,468.00	38,006.00
Purchased Services	26,000.00	21,500.00
Supplies/Materials	4,000.00	29,000.00
	<u>186,987.00</u>	<u>221,556.00</u>

Page 3	2011-2012	2012-2013
Building - Custodial Program		
Salaries	514,625.00	602,925.00
Benefits	165,457.00	178,047.00
Purchased Services	946,250.00	758,600.00
Supplies/Materials	65,000.00	60,000.00
Insurance	62,318.00	62,500.00
	<u>1,753,650.00</u>	<u>1,662,072.00</u>
General Maintenance Non-Student Occupied		
Salaries	33,272.00	37,770.00
Benefits	12,030.00	12,892.00
Purchased Services	3,500.00	5,000.00
Supplies/Materials	25,000.00	27,500.00
	<u>73,802.00</u>	<u>83,162.00</u>
General Maintenance Student Occupied		
Salaries	370,500.00	381,615.00
Benefits	121,549.00	123,683.00
Purchased Services	98,500.00	102,500.00
Supplies/Materials	72,000.00	100,000.00
	<u>662,549.00</u>	<u>707,798.00</u>
Pupil Transportation Program		
Salaries	855,000.00	897,500.00
Benefits	233,670.00	241,863.00
Purchased Services	54,000.00	32,750.00
Supplies/Materials	429,950.00	447,805.00
Insurance	12,997.00	15,000.00
	<u>1,585,617.00</u>	<u>1,634,918.00</u>
District Transportation Program		
Salaries	3,406.00	3,750.00
Benefits	175.00	175.00
Purchased Services	13,500.00	12,500.00
Supplies/Materials	12,000.00	11,250.00
Insurance	12,997.00	6,500.00
	<u>42,078.00</u>	<u>34,175.00</u>
Capital Objects	-	245,000.00
Interfund Transfers	-	-
Contingency	86,354.00	141,500.00
Unappropriated Balance	-	-
Total Expenditures	23,358,832.00	23,757,299.00
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General Fund Total	2011-2012	2012-2013
Balance	100,000.00	-
Revenue/Transfer	23,258,832.00	23,757,299.00
	<u>23,358,832.00</u>	<u>23,757,299.00</u>
Expenditures:		
Salaries	16,136,861.00	16,184,547.00
Benefits	4,644,763.00	4,548,648.00
Purchased Services	1,411,032.00	1,171,805.00
Supplies/Materials	956,344.00	1,349,299.00
Capital Outlay	-	245,000.00
Insurance	123,478.00	116,500.00
Interfund Transfers	-	-
Contingency	86,354.00	141,500.00
Unappropriated Balance	-	-
	<u>23,358,832.00</u>	<u>23,757,299.00</u>

Salaries + Benefits = 87.27%

FOREST RESERVE FUND	2011-2012	2012-2013
Balance	-	-
Revenue	37,500.00	30,000.00
	<u>37,500.00</u>	<u>30,000.00</u>
Expenditures:		
Purchased Services	32,500.00	25,000.00
Supplies/Materials	5,000.00	5,000.00
Capital Objects	-	-
	<u>37,500.00</u>	<u>30,000.00</u>
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ISEE Phase II Grant - SchoolNet	2011-2012	2012-2013
Balance	-	-
Revenue	-	159,172.00
	<u>-</u>	<u>159,172.00</u>
Expenditures:		
Salaries		84,806.00
Benefits		24,054.00
Purchased Services	-	47,312.00
Supplies/Materials	-	3,000.00
Capital Objects	-	-
	<u>-</u>	<u>159,172.00</u>
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VOCATIONAL EDUCATION	2011-2012	2012-2013
Balance	-	-
Revenue	68,614.00	68,614.00
	<u>68,614.00</u>	<u>68,614.00</u>
Expenditures:		
Salaries		
Benefits		
Purchased Services	8,100.00	8,100.00
Supplies/Materials	50,564.00	50,564.00
Capital Objects	9,950.00	9,950.00
	<u>68,614.00</u>	<u>68,614.00</u>
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GIFTED AND TALENTED FUND	2011-2012	2012-2013
Balance	7,500.00	6,500.00
Revenue	-	-
	<u>7,500.00</u>	<u>6,500.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	6,500.00	5,500.00
Supplies/Materials	1,000.00	1,000.00
	<u>7,500.00</u>	<u>6,500.00</u>
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TECHNOLOGY GRANT	2011-2012	2012-2013
Balance	-	65,000.00
Revenue	-	130,000.00
	-	195,000.00
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	-	30,000.00
Supplies/Materials	-	25,000.00
Capital Objects	-	140,000.00
	-	195,000.00
Fund Balance	-	-
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STATE TOBACCO FUND	2011-2012	2012-2013
Balance	15,000.00	13,500.00
Revenue	-	-
	15,000.00	13,500.00
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	7,500.00	7,500.00
Supplies/Materials	7,500.00	6,000.00
Transfer	-	-
	15,000.00	13,500.00
Fund Balance	-	-
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IRI	2011-2012	2012-2013
Balance	-	-
Revenue	8,500.00	8,500.00
	8,500.00	8,500.00
Expenditures:		
Salaries	4,500.00	4,500.00
Benefits	410.00	400.00
Purchased Services	2,500.00	2,500.00
Supplies/Materials	1,090.00	1,100.00
Transfer	-	-
	8,500.00	8,500.00
Fund Balance	-	-
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PROFESSIONAL-TECHNICAL ACADEMY	2011-2012	2012-2013
Balance	-	-
Revenue	-	-
Transfer	-	140,000.00
	-	140,000.00
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	-	140,000.00
	-	140,000.00
Fund Balance	-	-

TITLE I FUND	2011-2012	2012-2013
Balance	73,000.00	60,000.00
Revenue	879,045.00	732,265.00
	<u>952,045.00</u>	<u>792,265.00</u>
Expenditures:		
Salaries	584,567.00	601,492.00
Benefits	189,031.00	171,816.00
Purchased Services	15,000.00	4,000.00
Supplies/Materials	60,000.00	14,957.00
Capital Objects		
Transfer	20,246.00	-
	<u>868,844.00</u>	<u>792,265.00</u>
Fund Balance	83,201.00	-
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VI-B SPECIAL EDUCATION FUND	2011-2012	2012-2013
Balance	180,000.00	80,000.00
Revenue	758,052.00	751,117.00
	<u>938,052.00</u>	<u>831,117.00</u>
Expenditures:		
Salaries	610,098.00	611,900.00
Benefits	183,237.00	177,717.00
Purchased Services	121,857.00	24,000.00
Supplies/Materials	-	17,500.00
Capital Objects	-	-
Transfer	22,860.00	-
	<u>938,052.00</u>	<u>831,117.00</u>
Fund Balance	-	-
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VI-B (Stimulus) SPECIAL EDUCATION FUND	2011-2012	2012-2013
Balance	-	-
Revenue	70,000.00	-
	<u>70,000.00</u>	<u>-</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	-	-
Supplies/Materials	70,000.00	-
Capital Objects	-	-
Transfer	-	-
	<u>70,000.00</u>	<u>-</u>
Fund Balance	-	-
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VI-B PRESCHOOL FUND	2011-2012	2012-2013
Balance	-	-
Revenue	21,000.00	21,000.00
	<u>21,000.00</u>	<u>21,000.00</u>
Expenditures:		
Salaries	16,325.00	15,500.00
Benefits	4,675.00	5,500.00
Purchased Services	-	-
Supplies/Materials	-	-
Capital Objects	-	-
Transfer	-	-
	<u>21,000.00</u>	<u>21,000.00</u>

CARL PERKINS FUND	2011-2012	2012-2013
Balance	-	-
Revenue	60,879.00	42,551.00
	<u>60,879.00</u>	<u>42,551.00</u>
Expenditures:		
Salaries	45,730.00	31,250.00
Benefits	11,799.00	8,901.00
Purchased Services	2,850.00	1,900.00
Supplies/Materials	500.00	500.00
Capital Objects	-	-
Transfer	-	-
	<u>60,879.00</u>	<u>42,551.00</u>
Fund Balance	-	-
TITLE II-A IMPROVING TEACHING QUALITY	2011-2012	2012-2013
Balance	30,000.00	25,000.00
Revenue	158,412.00	150,000.00
	<u>188,412.00</u>	<u>175,000.00</u>
Expenditures:		
Salaries	147,936.00	132,363.00
Benefits	40,476.00	36,637.00
Purchased Services	-	5,000.00
Supplies/Materials	-	1,000.00
Transfer	-	-
	<u>188,412.00</u>	<u>175,000.00</u>
FOOD SERVICE FUND	2011-2012	2012-2013
Balance	31,252.00	-
Revenue	1,461,394.00	1,425,750.00
Transfer	-	-
	<u>1,492,646.00</u>	<u>1,425,750.00</u>
Expenditures:		
Salaries	-	-
Benefits	-	-
Purchased Services	685,553.00	668,250.00
Supplies/Materials	712,490.00	665,000.00
Capital Objects	25,000.00	22,500.00
Insurance & Judgements	24,603.00	25,000.00
Transfer	45,000.00	45,000.00
	<u>1,492,646.00</u>	<u>1,425,750.00</u>
Fund Balance	-	-
BOND AND INTEREST FUND	2011-2012	2012-2013
Balance	-	239,851.00
Revenue	3,059,087.00	1,488,614.00
	<u>3,059,087.00</u>	<u>1,728,465.00</u>
Expenditures:		
Debt Retirement	3,047,526.00	1,728,465.00
	<u>3,047,526.00</u>	<u>1,728,465.00</u>
Fund Balance	11,561.00	-

SCHOOL PLANT FACILITY FUND Non Student Occupied

	2011-2012	2012-2013
Balance	-	10,000.00
Revenue/Transfer	1,515,000.00	950,500.00
	<u>1,515,000.00</u>	<u>960,500.00</u>
Expenditures:		
Purchased Services	1,000.00	5,250.00
Capital Objects	1,514,000.00	945,250.00
Debt Retirement	-	-
	<u>1,515,000.00</u>	<u>950,500.00</u>
Unappropriated Balance	-	10,000.00
	2011-2012	2012-2013
Special Funds Total		
Balance	336,752.00	499,851.00
Revenue/Transfer	8,097,483.00	6,098,083.00
	<u>8,434,235.00</u>	<u>6,597,934.00</u>
	2011-2012	2012-2013
Expenditures:		
Salaries	1,409,156.00	1,481,811.00
Benefits	429,628.00	425,025.00
Purchased Services	883,360.00	974,312.00
Supplies/Materials	908,144.00	790,621.00
Capital Outlay	1,548,950.00	1,117,700.00
Debt Retirement	3,047,526.00	1,728,465.00
Insurance & Judgements	24,603.00	25,000.00
Transfers	88,106.00	45,000.00
Unappropriated Balances	94,762.00	10,000.00
Total Special Funds:	<u>8,434,235.00</u>	<u>6,597,934.00</u>