



**Strive...  
Achieve...  
Succeed...  
Go Beyond!**

**Proposed 2015-2016 Budget  
Amended 2014-2015 Budget**

**INDEPENDENT SCHOOL DISTRICT NO. 1**  
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**2015 – 2016**

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# INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

## Proposed Budget for Fiscal Year 2015-2016

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue funds	Capital Projects Fund	Internal Service Funds
Estimated Beginning Fund Balance	2,800,000	317,149	1,576,588	204,362
REVENUES				
Property Taxes	13,414,496			
Other Local	182,325	1,489,000	55,000	118,300
State Revenues	23,147,165	135,000	293,205	
Federal Revenues		3,439,414		
Other Revenues				
Total Revenues	\$ 36,743,986	\$ 5,063,414	\$ 348,205	\$ 118,300
Transfers In	95,000	60,000	69,076	
Total Revenues and Transfers In	\$ 36,838,986	\$ 5,123,414	\$ 417,281	\$ 118,300
EXPENDITURES				
Salaries	\$ 23,123,372	\$ 2,385,522		\$ 38,000
Benefits	9,080,283	886,490		14,375
Purchased Services	2,163,549	660,356		22,000
Supplies/Materials	1,521,006	1,126,046		31,625
Capital Objects	625,662	20,000	387,705	12,000
Debt Retirement				
Insurance	194,136			
Total Expenditures	\$ 36,708,008	\$ 5,078,414	\$ 387,705	\$ 118,000
Transfers Out	129,076	45,000		50,000
Total Expenditures and Transfers Out	\$ 36,837,084	\$ 5,123,414	\$ 387,705	\$ 168,000
Contingency Reserve	920,110			
Total Appropriation	\$ 37,757,194	\$ 5,123,414	\$ 387,705	\$ 168,000



June 9, 2015  
Board of Directors  
Independent School District No. 1  
Lewiston, Idaho

Dear Board Members:

I hereby submit and recommend to you a budget for Independent School District No. 1 for fiscal year 2015-2016. The budget includes all Governmental and Proprietary Funds of the District. The fund structure of the District is discussed in detail under the heading *The District Fund Structure* in the *Organizational Section* of this budget document. The following schedule compares revenues and expenditures for all governmental funds for fiscal years 2015 and 2016.

Budget Comparison for All Governmental Funds						
	Original Budget Amount  FY 2015	% Change Prior Year	Amended Budget Amount  FY 2015	% Change Original Budget	Proposed Budget Amount  FY 2016	% Change Prior Year Original Budget
REVENUES						
General M & O Fund	35,900,304	2.71%	35,860,038	-0.11%	36,838,986	2.61%
Special Revenue Funds	5,456,593	5.79%	5,488,469	0.58%	5,123,414	-6.11%
Capital Projects (SPFR Fund)	343,760	27.75%	351,639	2.29%	417,281	21.39%
TOTAL	41,700,657	3.27%	41,700,146	0.00%	42,379,681	1.63%
EXPENDITURES:						
General M & O Fund	35,898,301	1.48%	35,886,713	-0.03%	36,837,084	2.62%
Special Revenue Funds*	5,456,593	0.90%	5,488,469	0.58%	5,123,414	-6.11%
Capital Projects (SPFR Fund)	427,528	5.42%	265,000	-38.02%	387,705	-9.31%
TOTAL	41,782,422	1.45%	41,640,182	-0.34%	42,348,203	1.35%

## **Analysis of Proposed Budgets**

The fiscal year 2016 budget reflects significant improvement in economic conditions at the state and local level. The 2015 Legislature increased operational (discretionary) funding, increased the minimum teacher salary from \$31,750 to \$32,700 and enacted House Bill 296, referred to as the Career Ladder. In addition to the Career Ladder, the Legislature added three percent (3%) to the base in the salary allocation schedule for pupil services personnel, administrative and support personnel.

The Career Ladder presents a significant change in the salary-based apportionment portion of the funding mechanism for Idaho public schools. The bill prescribed a five-year implementation period and increases the allocation for instructional staff each year. At full implementation in 2019-20, the minimum reimbursement for beginning teachers will be \$37,000 and the reimbursement at the top of the schedule will be \$50,000. The idea of “steps and lanes” or movement on the salary allocation schedule for years of service and academic credits earned is absent from the Career Ladder.

Since fiscal year 2011-2012 the District has experienced declining enrollment. The 2014-2015 revenue projection was based on 233 support units, and in the first reporting period only 232.48 units were measured. 2015-2016 budgets are produced using a basis of 227 support units. The support unit is derived using average daily attendance figures and the state foundation payments as well as many other funding lines use the support unit as a multiplier.

The fiscal 2016 estimated state foundation funding reflects an increase in both salary apportionment figures and support unit (discretionary) values. The support unit value increased from \$22,401 in 2015 to \$23,868 for 2016. The original fiscal 2015 budget was based on estimated total state revenues of \$22,577,409 compared to the fiscal 2016 budget which is based on \$23,147,165.

Property tax revenues in the 2016 budget are based on a moderate increase in taxable market value compared to the original 2015 budget. Property values in the District show signs of strengthening through the spring of 2015 with realtors reporting shorter marketing times and smaller inventories of property available for sale. The five (5) year supplemental levy included in the fiscal year 2016 budget was approved in May 2013 with support from 85.6% of those voting in the election. The 2013 legislature enacted a provision to reduce business personal property tax by exempting the first \$100,000 in assessed valuation. In order to offset the reduction in tax revenue to support public schools and other taxing entities, the legislature provided replacement funding from the State level. The replacement funds flow from the State to Nez Perce County and then to the District. The dollar amount of the replacement funding is approximately \$207,812 per year and is included in the state funding line item.

Legislation still exists which mandates that districts must spend 2% of the replacement cost of student occupied buildings on maintenance expenditures. Lottery funds that formerly supported this requirement were included in the support unit value over the past several years, and were not allocated as a separate appropriation. The 2013 Legislature restored one-third of the lottery funding, the 2014 Legislature restored another one-third and the 2015 Legislature restored the final one-third for a total of \$293,205 included in the School Plant Facilities Reserve Fund (SPFR) budget for fiscal 2016. The 2016 facilities budget does include the minimum expenditure requirement.

Although the table on page 2 summarizes all governmental funds, it is important to consider separately totals for the general maintenance and operations fund. These expenditures are those for educational and support services provided to students in the basic programs provided by the district. Special revenue funds are those restricted by law, regulations, or policy for a specific purpose. The capital project fund expenditures are restricted by law for major capital additions and improvements. Expenditures in both special revenue funds and capital projects funds will fluctuate from year to year depending on grant revenues received and capital projects scheduled.

The district's proprietary funds for the operation of the print shop and the insurance risk fund are usually not included in the above totals, since these funds are self-supporting and the revenues are already scheduled as expenditures in the governmental funds. However, this year \$50,000 will be transferred from the insurance risk fund to the general fund to offset the cost of health insurance premiums for employees. The District was able to maintain the level of employee health insurance coverage for fiscal year 2016 with a reduction in premium of approximately \$35,000 as a result of a small change in the policy. The quotation process was carried out by our benefits consultants, Helbling Employee Benefits.

The general fund expenditures are analyzed in the following schedule on a cost per pupil basis and identify any change in the portion of the total current expense applied to each functional division of service.

Budgeted Expenditures per Pupil - General Fund - by Function

	Original Budget 2014-2015		Proposed Budget 2015-2016	
Expenditure	Budget per Pupil	% Current Expend.	Budget per Pupil	% Current Expend.
Instruction	4,795	63.64%	4,885	63.25%
Guidance/Health	212	2.81%	211	2.73%
Special Services (Ancillary)	141	1.87%	138	1.79%
Instructional Improvement	33	0.44%	39	0.50%
Educational Media	127	1.69%	114	1.48%
Instruction-Related Technology	114	1.51%	151	1.96%
Board and District Admin.	197	2.61%	246	3.19%
School Administration	481	6.38%	496	6.42%
Business Operations	97	1.29%	105	1.36%
Administrative Technology Svc.	87	1.15%	89	1.15%
Custodial/Utilities	537	7.13%	559	7.24%
Maintenance	343	4.55%	316	4.09%
Security	39	0.52%	41	0.53%
Transportation	300	3.98%	306	3.96%
Debt service/Transfers	31	0.41%	27	0.35%
Total	7,534	100.00%	7,723	100.00%

The 2015-2016 expenditure per pupil of \$7,723 is an increase of 2.51% from the previous year's original budget, due to positive changes in state and local funding.

The next schedule analyzes the change in the proportion of general fund expenditures applied to each object of expenditure such as salaries, benefits, purchased services, and capital objects. The budget for personnel costs is approximately 87.43% of the total general fund budget, and represents a decrease of 0.23% from the original 2014-2015 budget, where personnel costs represented 87.66% of the general fund budget. This change is reflective of a very slight staff reduction by attrition due to declining enrollment and a 3.5% salary increase for all categories of staff.

#### General Fund Expenditures per Pupil by Object

	Original 2014-2015 Budget			Proposed 2015-2016 Budget	
	Amount per	% Current		Amount per	% Current
Expenditure	Pupil	Expenditures		Pupil	Expenditures
Salaries	4,750	63.05%		4,848	62.78%
Benefits	1,854	24.61%		1,904	24.64%
Purchased Services	423	5.61%		453	5.87%
Supplies	302	4.01%		319	4.13%
Capital Objects	134	1.78%		131	1.70%
Other	71	0.94%		68	0.88%
Total	7,534	100%		7,723	100%

### Resources to Support Operations

Programs and services included in the General Fund Budget are primarily supported by local tax revenues and allocations from the State of Idaho School Foundation program. A comparison of revenue sources to support operations for the current and proposed General Fund budgets are presented below. Transfers-in include funds that are transferred to the general fund from restricted funds. In 2016, a transfer of \$50,000 will be made from the District's Medical Trust Fund to subsidize the cost of health insurance premiums. From fiscal year 2002 through 2010, the district was partially self-insured in a Blue Cross "Mini-Max" Plan, paid premiums at the minimum level, but accumulated funds to pay claims up to the maximum level. In 2011, due to exceptionally high claims experience, the insurance committee elected to discontinue the "Mini-Max" plan in an effort to reduce the risk

associated with partial self-insurance. The Medical Trust Fund paid all outstanding claims of the former plan during 2011, and is being used to offset premium costs over subsequent years. The fund also supports one full-time staff member who serves as Benefits Coordinator. Funding for this position will be transferred to the General Fund for 2015-16 due to the low level of reserves available in the Medical Trust.

#### General Fund Revenue Sources

Revenue Sources	Original Budget 2014-2015	Proposed Budget 2015-2016	% Change
Property Taxes	\$12,974,895	\$13,414,496	3.39%
State Sources	22,577,409	23,147,165	2.52%
Other Local Sources	203,000	182,325	-10.18%
Transfers In	145,000	95,000	-34.48%
Total General Fund Revenue	\$35,900,304	\$36,838,986	2.61%

Property tax levies are based on a total net taxable value for 2015 estimated at \$2,595,000,000, which includes the tax increment from the Urban Renewal Areas applicable to the 2013 5-year Supplemental Levy. Fiscal year 2015-2016 is the second year of a 5-year supplemental levy approved by voters in May of 2013 at the rate of .00439 with 85.6% voter approval. In fiscal year 2015 and 2016, the Tort Levy is offset by state Personal Property Tax Replacement funding authorized by the Legislature. In total, the district expects to receive approximately \$207,812 for replacement of the taxes that would have been levied on business personal property exempted from taxation by the 2014 Legislature.

Schedule of Property Tax Rates (Tax rates per \$1 of Taxable Value)

Fiscal Year	Maintenance and Operation	Permanent Supplemental Levy	5-Year Supplemental Levy	Tort/ Judgment Levy	Total
2003	0.00299405	0.00088400	0.00439000	0.00003829	0.00830634
2004	0.00321728	0.00088400	0.00439000	0.00004139	0.00853267
2005	0.00312938	0.00088400	0.00439000	0.00004129	0.00844466
2006	0.00291284	0.00086151	0.00427830	0.00010041	0.00815306
2007	0	0.00088400	0.00439000	0.00028977	0.00530298
2008	0	0.00088400	0.00439000	0.00003010	0.00530415
2009	0	0.00088400	0.00439000	0.00003010	0.00530415
2010	0	0.00088400	0.00439000	0.00002344	0.00529744
2011	0	0.00088400	0.00426428	0.00001481	0.00516309
2012	0	0.00088400	0.00439000	0.00002344	0.00529744
2013	0	0.00088400	0.00439000	0.00002344	0.00529744
2014	0	0.00088400	0.00439000	0.00002344	0.00529744
2015	0	0.00088400	0.00439000		0.005274
2016	0	0.00088400	0.00439000		0.005274

## Facilities

In October of 2010, and again in March of 2011, patrons of the District failed to pass a bond levy which would have funded a comprehensive four-year high school. The needs for adequate learning space continue and maintenance of existing facilities remains a high priority. This budget includes \$150,000 in the Board of Directors facilities line for the cost of architectural services and other costs associated with analysis of the current Lewiston High School campus that will provide information needed to move forward with addressing the facility needs.

## **Other**

Despite budget challenges, the District maintains a high level of commitment to providing quality programs for all students. A wide range of alternative placements are available to special needs students in order to ensure successful completion of their education. These programs include a full day kindergarten for children with low reading scores, intervention rooms, alternative high school, summer programs, counseling, psychologists, school-community resource workers, one-to-one aides, as well as a Gifted and Talented Program. The District has made significant investment in classroom technology during the past two years and intends to continue an emphasis in this area both by purchasing mobile devices and by investing in professional development that supports curricular integration of the technology.

Again this year, discretionary funds in the State Foundation Program increased from \$22,401 in 2014-2015 to \$23,868 for the 2015-2016 budget year. The District has experienced a decline in enrollment and Average Daily Attendance (ADA), resulting in a change in support units from 240.8 in 2012, 237.04 units for 2013, 235.5 units for 2014, 232.5 for 2015 and an estimated 227 for 2016. While state funding for public schools is still well below 2008 levels, Idaho's economy shows signs of recovery from several years of recession, and funding levels have risen. I am very pleased to present a balanced budget that provides a 3.5% salary increase to all staff as well as lane advancement for educational attainment, a slight decrease in employee benefit costs, and maintains all programs and services for students. I urge your adoption of this budget for the 2015-2016 school year.

Sincerely,

Robert M. Donaldson, Ph.D.  
Superintendent



## Board of Directors

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**Brad Rice**  
President



**Sheri Allen**  
Vice President



**Staci Baldwin**  
Director



**Brad Cuddy**  
Director



**Dale Yochum**  
Director



# **Organizational Section**

## **ORGANIZATIONAL SECTION**

### **I. THE DISTRICT ENTITY**

The district operates under Title 33 of the Idaho Code, and under a charter which was created originally in 1880 by the Eleventh Territorial Legislature of Idaho. Independent School District No. 1 is one of three (3) *Charter Districts* operating in the State of Idaho.

#### **The District is Fiscally Independent**

The laws of the State of Idaho give the District the power to levy taxes, determine fees and other charges, approve and modify budgets and issue debt without approval from any other government. There are some ministerial approvals required of Nez Perce County and the State Tax Commission for the purposes of assuring that the District has followed the law regarding budgeting and assessing taxes, but there are no substantive approvals required. The District is also subject to the general oversight of the Idaho State Department of Education.

The District serves a population of approximately 39,000 spread over an area of 142.8 square miles. The District currently consists of eleven schools: one high school (grades 10-12), one alternative high school (grades 7-12), two junior high schools (grades 7-9) and seven elementary schools (grades K-6). In addition the District operates summer programs and an educational program at the Juvenile Detention Center. The District currently has 4,770 students enrolled in its regular day school programs using the February date that has been established for the narrative.

### **II. BUDGET AND FINANCIAL POLICIES**

#### **Budget Preparation and Hearing**

General requirements for budget preparation are included in Idaho Code section 33-402, 33-801 and 63-802A. On or before April 30 of each year the District must set and notify the county Clerk of the date, time and place of its public budget hearing. At the May 26, 2015 meeting of the Board of Directors, the administration presented the amended budget for fiscal year 2015 and the proposed budget for fiscal year 2016. At its June 8, 2015 meeting, the Board of Directors will hold a public hearing on both the proposed and the amended budgets. Following the public hearing, the Board of Directors may take formal action to adopt the proposed budget for fiscal year 2016.

A copy of the budget must be available for examination by the public from the time the notice is given until the date of the hearing. The copy must be available at all reasonable times in the administrative office of the school district or at the office of the clerk of the district. This year, the draft budget has been posted on the school district website, to permit easier public access.

Notice of the budget hearing must be posted and published as prescribed in Idaho Code 33-402. Such notice shall include a summary statement of the budget and shall include comparative actual figures for two prior years and the budget for the prior year. The purpose of the budget hearing is to provide district patrons an opportunity to express their opinions to the board. District patrons do not vote on the budget at the hearing.

At the public hearing in June, or within 14 days of the hearing, the board approves the final budget. A copy of the approved budget must be submitted to the State Department of Education no later than ten days following the adoption.

### **Certification of Levies**

Prior to the Thursday before the second Monday in September, the board shall certify to the board of county commissioners the amount of revenue that must be raised by local taxes. A copy of the budget that was adopted at the public hearing shall be submitted with the tax certification form. The certification for the M & O portion must be made in dollars. The supplemental levies in the Lewiston School District are certified at a tax rate as approved by patrons, however, they may not be certified for more than the amount in the adopted budget.

### **System of Classifying Revenue and Expenditures**

Revenues of the District are classified by fund and source. Revenues are grouped into three divisions: ***Local Sources, State Sources and Federal Sources***. Some examples of major revenue sources in each division are: ***Local Sources***—property taxes, rental income, local grants from foundations, and interest on investments; ***State Sources***—State Foundation Program and grants from state agencies; ***Federal Sources*** – Title I, Title II, and IDEA Part B.

Expenditures are classified by fund, function and object in this document. By law the District uses the guidelines as established by the State Department of Education as outlined in the IFARMS (Idaho Financial Accounting Management System) Manual. There are five broad functional categories used by the District to classify expenditures. They include instructional, instructional support, other (food service), debt service (interest on debt), and major capital projects. Examples of expenditure objects are salaries, employee benefits, purchased services, supplies and equipment.

## **The Budget Basis of Measuring Available Revenue and Expenditures**

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting a transaction in the fiscal year when a cash receipt or payment is made is called cash basis accounting. Accounting for the transaction in the fiscal year when the event takes place regardless of when cash is received or payment is made is called accrual or accrual basis of accounting. In its Governmental Funds, generally the District recognizes revenue and expenditures for both budget and financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis. The following describes those exceptions:

### **Governmental Fund Revenue**

The District includes in available revenue only revenue that will be collected in cash within one year following the close of the fiscal year, and in the case of property tax revenue, only revenue that will be collected within 60 days of the close of the fiscal year.

### **Governmental Fund Expenditures**

The District includes as expenditures those items which have been received or for which the service has been rendered as of the end of the fiscal year. Encumbrances (purchase orders issued for goods and services) which have not been formally obligated will be recorded as expenditures in the year the transaction creates an obligation.

The District does not depreciate its long term physical assets used in activities of the governmental funds. Purchases of long term physical assets are included as budget expenditures in the year purchased.

### **Proprietary Funds**

In its proprietary funds, also called Internal Service Funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

## **The District Fund Structure**

All of the financial activity of the District is segregated into various funds. A fund is a fiscal and accounting entity; it is in substance an accounting segregation of financial resources each with cash and other assets, liabilities and residual equity or fund balance. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions, and, therefore district funds are grouped into three general categories: ***Governmental Funds, Proprietary Funds and Fiduciary Funds.***

Resources segregated into the ***Governmental Fund*** category are those used for the usual governmental services financed by taxes, state, and federal aid. Resources segregated into the ***Proprietary Fund*** category are those used to finance activities similar to those found in the private sector and are usually financed at least partially from some sort of user charge. Resources segregated into ***Fiduciary Funds*** are those held by the government as a trustee or agent for some other entity or group.

The District uses three types of ***Governmental Funds***: a General Fund (the Maintenance and Operation Fund); Special Revenue Funds; and one Capital Projects Fund (SPFR). The District uses two ***Proprietary Funds***: both are Internal Service Funds, one for the operation of the Print Shop and the second is a medical insurance risk fund which accounts for a reserve for medical claims. The District uses ***Fiduciary Funds***: The nonexpendable portions of the Lewiston School District Trust Funds are accounted for as Private Purpose Trusts and Student Activities are accounted for in the Agency Fund. A description of the activities financed and accounted for in each of these funds precedes the detailed budget for each fund presented in this budget document. The District does not present budgets for the Fiduciary Funds in this document as these budgets do not require formal approval.

## **Functional Classification of Expenditures**

Budget expenditure categories have been adopted by the State Department of Education for use by Idaho school districts. The only deviations are those necessary to conform to Idaho statutes. The manual for Idaho school districts is the Idaho Financial Accounting Reporting Management System (IFARMS). The following describe the broad categories for expenses used for budgeting and reporting purposes.

***Function 512 – 546: INSTRUCTIONAL SERVICES.*** This function includes those activities dealing directly with the instruction of pupils. Teacher salaries, teacher aide salaries, salaries for interscholastic athletics and activities, equipment in

the classroom essential to the subject taught, and furniture, supplies and services directly related to instruction are examples of the type of expenditures that are included.

***Function 611 – 691: INSTRUCTIONAL SUPPORT SERVICES.*** This function encompasses those district-wide activities which have as their purpose managing, directing and supervising the instructional program and improving the quality of instruction and curriculum. It includes responsibilities in such areas as counseling and guidance, improvement of curriculum and instruction, school and district administration, transportation, building maintenance, and business operations. This function also embraces the preparing, maintaining and distribution of library and media resources including technology used to support instruction.

***Function 700: SCHOOL FOOD SERVICES.*** This function encompasses those activities which have as their purpose the management of the food service program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment and storage of food and equipment.

***Function 810: CAPITAL ASSETS PROGRAM.*** Included in this function are activities concerned with the acquisition of buildings, the remodeling and construction of buildings and additions to buildings.

***Function 900: DEBT SERVICES AND TRANSFERS OUT.*** This function covers bond principal and the interest on long term bonds and short term tax anticipation notes. The District currently has no bonded indebtedness, and therefore all expenditures budgeted in this function are for short term notes. Transfers out include amounts transferred from one fund into another fund.

### III. **STRATEGIC PLAN**

The Strategic Plan of the Lewiston School District is reviewed and approved annually by the Board of Directors. The plan lays the groundwork for a culture where decisions and actions that better serve our students and community are at its core.

Through the Strategic Plan, the District maintains and communicates a mission, vision and purpose committed to high expectations for learning as well as shared values and beliefs about teaching and learning.

Components of the District's Strategic Plan are summarized as follows:

**Purpose**

To educate and inspire learners for life.

**Vision**

To achieve the highest individual potential.

**Mission**

*Strive...Achieve...Succeed...GO BEYOND!*

**Strategies**

1. Design and implement a research-based, aligned, written, taught and assessed curriculum that is rich and rigorous
2. Continuously improve organizational structures to result in improved student learning
3. Focus professional development on research-based instructional practices that lead to high student performance
4. Define criteria that describe high performance of students and staff. Recognize when standards are met or exceeded
5. Invite, celebrate and honor adaptations that increase student achievement
6. Utilize a data driven, continuous improvement model to focus ongoing work throughout the organization
7. Integrate technology to maximize efficiency and effectiveness in a standards-based accountability system

**IV. OPERATING AND CAPITAL BUDGET DEVELOPMENT**

**Preparation of the Operating Budget**

The preparation of the budget is the process of defining service levels such as the course offerings in the educational program; projecting student enrollments, developing staffing allocations, estimating expenditure needs to support programs and services, and projecting available revenues. The revenues used to develop the 2016 budget are higher by approximately 2.5% as a result of increased state funding for salaries and operational components of the funding formula. The fiscal year 2016 budget was developed with an estimate of the cost of salaries and benefits and placement of personnel.

Revenue projections are made as information is available. Supplemental levies are dependent upon net taxable value of property in the District as of August, and an estimate is made based on the prior year's December market value. State revenues are determined by attendance and state appropriation. Enrollment and attendance projections are made monthly



and are finalized after kindergarten enrollments in March. At the state level, the public school appropriation is made before the legislature adjourns for the year.

Since salaries and fringe benefits constitute approximately 87% of budget expenditures, careful consideration is given to staffing allocations for both instructional and non-instructional positions. The staffing needs of the District are constructed on a zero based approach at all levels, with benefit estimates tied to individual positions once agreement is reached with the Lewiston Education Association. Due to modest increases in funding at the state and local levels, as well as stable health insurance costs, the administration was able to provide employees with a 3.5% salary increase as well as advancement for educational attainment on the salary schedule. Expenditures for other line items remained stable.

Administrative staff members have responsibility for budget line items. For building level budgets, per-pupil appropriations are established, permitting staff involvement in the determination of resource allocations within the buildings. Principals had the opportunity to distribute individual building budgets between services, materials, supplies and equipment according to specific needs. Staffing levels were determined based on projected revenue and student cohort numbers, as well as secondary and kindergarten registration.

The 2016 proposed budget was presented on May 26, 2015, at a special Board meeting. The public budget hearing is scheduled for June 8, 2015.

### **Preparation of the Capital Budget**

Each year the District updates its ten-year school plant facilities plan which is presented to the School Board during their February meeting. This document includes a summary of district facilities and capital outlay projects. It also includes a five-year maintenance schedule for roofing, flooring, asphalt, plumbing, sidewalks and restrooms. A detailed building-by-building analysis is included in this plan. A preliminary listing of maintenance and construction projects and major capital purchases is presented to the Board at this time. Based on this list, the agenda for the annual Board facilities inspection is established. This tour is typically completed in March, and the final capital budget is set at the April School Board meeting.

The funding for these capital projects will be expended from the *Special Plant Facilities Reserve Funds (SPFR)*. The majority of the projects are repairs to roofing at Camelot and McSorley Elementary Schools. Funding for general maintenance and repair items such as carpet/vinyl replacement, door and lock replacement, playground, sidewalk and asphalt upkeep is found in the General Fund, thereby preserving SPFR for major facilities projects.

## BUDGET DEVELOPMENT

January – Begin review to determine new year capital projects, enrollment projections, budget development schedule.

February – Preliminary Capital Budget and 10-year plan to Board.

March – Facilities tour to determine capital projects. Staffing and enrollment projections are made.

April – Revenue projections, final Capital projects approved.

May – Administrative work on developing budget using input from staff and community.

June – Presentation of preliminary budget to Board of Directors at May 26, 2015 meeting. Budget hearing on June 8, 2015.

## **V. BUDGET ADMINISTRATION AND MANAGEMENT PROCESS**

Budgets are set on a line item basis with each administrator assigned responsibility for various cost centers in the budget. Each administrator is authorized to approve the expenditure of funds within his/her respective responsibility area. Purchase orders are routed through the Superintendent for approval and through the business office to verify availability of funds, proper account coding and compliance with legal purchasing procedures. The district utilizes encumbrance control on services, supplies and equipment to insure that obligations are recognized as soon as financial commitments are made. The encumbrance of funds is an important control measure to prevent the inadvertent over expenditure of budget appropriations due to the lack of information about future commitments. For budgetary purposes, appropriations lapse at fiscal year-end and outstanding encumbrances at year-end are canceled.

The District maintains an interactive, on-line budgetary accounting and control system that provides administrators and the Board of Directors assistance in administering, monitoring and controlling the implementation of the budget. At least monthly, a report of expenditures compared to budget is prepared for the Board and each budget administrator. Revenue reports are also prepared that track receipts against the budget. Monthly revenue projections are made as information on taxes and attendance is available.

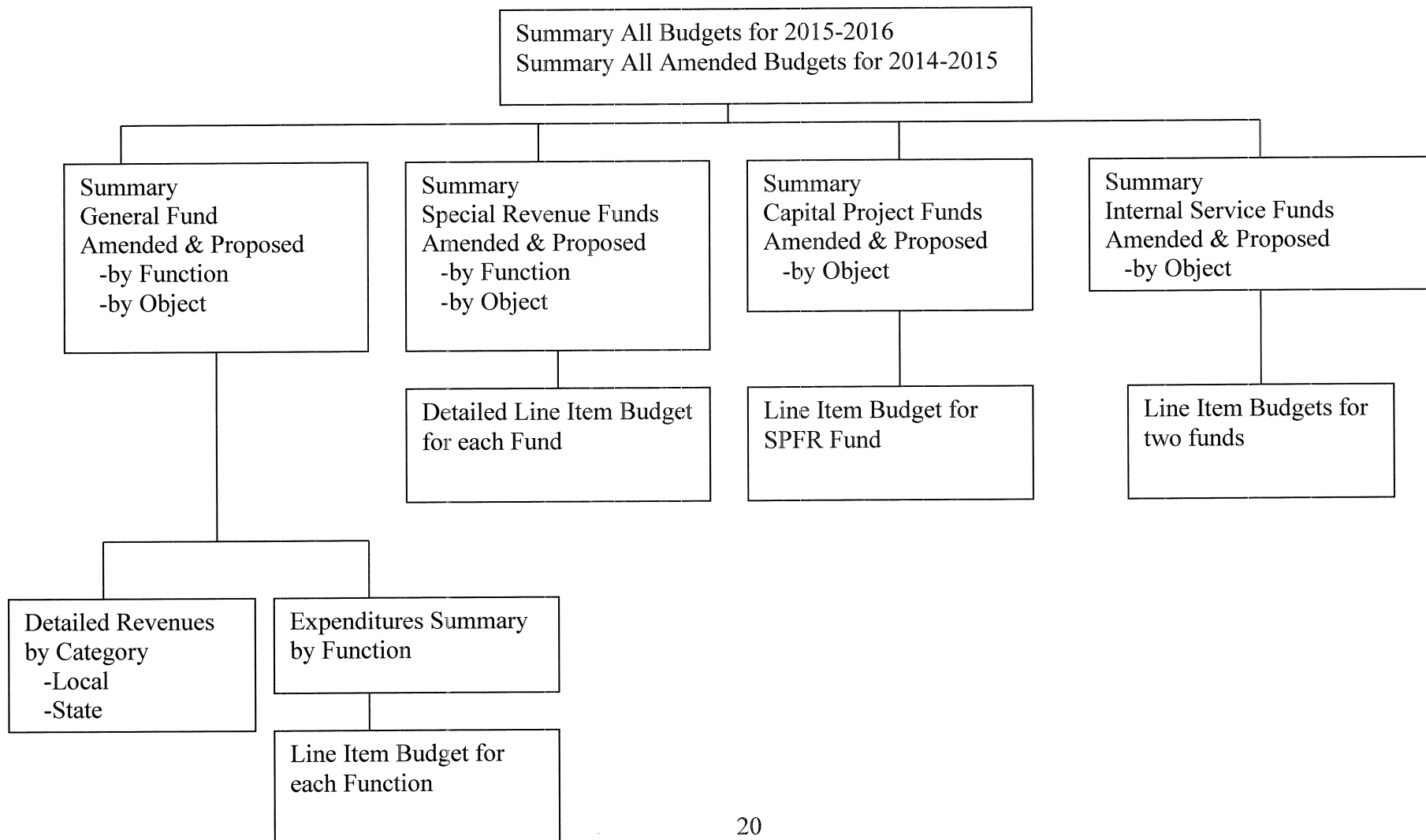


# **Financial Section**

## FINANCIAL SECTION

### I. PYRAMID APPROACH

Detailed budget data for all funds follows a pyramid approach. Summary schedules are followed by detail information.



# INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

## II. Summary of all Funds Proposed Budget for Fiscal Year 2015-2016

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue funds	Capital Projects Fund	Internal Service Funds
<b>REVENUES</b>				
Property Taxes	13,414,496			
Other Local	182,325	1,489,000	55,000	118,300
State Revenues	23,147,165	135,000	293,205	
Federal Revenues		3,439,414		
Other Revenues				
Total Revenues	\$ 36,743,986	\$ 5,063,414	\$ 348,205	\$ 118,300
Transfers In	95,000	60,000	69,076	
Total Revenues and Transfers In	\$ 36,838,986	\$ 5,123,414	\$ 417,281	\$ 118,300
<b>EXPENDITURES</b>				
Salaries	\$ 23,123,372	\$ 2,385,522		\$ 38,000
Benefits	9,080,283	886,490		14,375
Purchased Services	2,163,549	660,356		22,000
Supplies/Materials	1,521,006	1,126,046		31,625
Capital Objects	625,662	20,000	387,705	12,000
Debt Retirement				
Insurance	194,136			
Total Expenditures	\$ 36,708,008	\$ 5,078,414	\$ 387,705	\$ 118,000
Transfers Out	129,076	45,000		50,000
Total Expenditures and Transfers Out	\$ 36,837,084	\$ 5,123,414	\$ 387,705	\$ 168,000
Contingency Reserve	920,110			
Total Appropriation	\$ 37,757,194	\$ 5,123,414	\$ 387,705	\$ 168,000

# INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

## III. Summary of all Funds Proposed Amended Budget for Fiscal Year 2014-2015

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue Funds	Capital Projects Funds	Internal Service Funds
<b>REVENUES</b>				
Property Taxes	13,019,301			
Other Local	185,463	1,592,346	55,000	121,000
State Revenues	22,515,274	179,381	212,046	
Federal Revenues		3,656,742		
Other Revenues				
Total Revenues	\$ 35,720,038	\$ 5,428,469	\$ 267,046	\$ 121,000
Transfers In	140,000	60,000	84,593	
Total Revenues and Transfers In	\$ 35,860,038	\$ 5,488,469	\$ 351,639	\$ 121,000
<b>EXPENDITURES</b>				
Instruction	\$ 22,853,089	\$ 3,110,817		
Instructional Support	12,889,031	10,652		170,126
Food Services Program	-	2,327,000		
Capital Assets Program	-	-	265,000	
Other Services		-		
Total Expenditures	\$ 35,742,120	\$ 5,448,469	\$ 265,000	\$ 170,126
Transfers Out	144,593	40,000		100,000
Total Expenditures and Transfers Out	\$ 35,886,713	\$ 5,488,469	\$ 265,000	\$ 270,126
Excess of Revenues over Expenditures	\$ (26,675)	\$ -	\$ 86,639	\$ (149,126)
Estimated Fund Balance - July 1	2,898,719	317,149	1,489,949	353,488
Estimated Fund Balance - June 30	\$ 2,872,044	\$ 317,149	\$ 1,576,588	\$ 204,362



# **General Fund**



**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**  
*For Fiscal Year 2014-2015 with Comparative Information for Years 2010-2011 Through 2032-2014*  
Summary of Revenues and Expenditures  
Expenditures by Object

	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2015-2016 Proposed
<b>REVENUES</b>						
Property Taxes	\$ 12,577,301	\$ 12,501,586	\$ 12,767,837	\$ 12,974,895	\$ 13,019,301	\$ 13,414,496
Other Local	230,189	204,039	198,698	203,000	185,463	182,325
State Revenues	21,394,559	22,108,973	22,023,788	22,577,409	22,515,274	23,147,165
Federal Revenues	510,708	-	-	-	-	-
Other Revenues	1,708	-	-	-	-	-
Total Revenues	\$ 34,714,465	\$ 34,814,598	\$ 34,990,323	\$ 35,755,304	\$ 35,720,038	\$ 36,743,986
Transfers In	\$ 305,962	\$ 272,443	\$ 187,607	\$ 145,000	\$ 140,000	\$ 95,000
Total Revenues and Transfers In	\$ 35,020,427	\$ 35,087,041	\$ 35,177,930	\$ 35,900,304	\$ 35,860,038	\$ 36,838,986
<b>EXPENDITURES</b>						
Salaries	\$ 22,234,362	\$ 22,732,766	\$ 22,270,572	\$ 22,633,582	\$ 22,644,926	\$ 23,123,372
Benefits	8,565,458	8,555,334	8,818,321	8,833,480	8,924,798	9,080,283
Purchased Services	2,077,951	1,863,272	1,797,333	2,016,616	1,918,761	2,163,549
Supplies/Materials	1,664,224	1,715,292	1,414,502	1,436,973	1,444,005	1,521,006
Capital Objects	409,652	684,154	380,188	637,292	615,494	625,662
Insurance	170,521	182,992	191,636	194,136	194,136	194,136
Total Expenditures	\$ 35,122,168	\$ 35,733,810	\$ 34,872,552	\$ 35,752,079	\$ 35,742,120	\$ 36,708,008
Transfers Out	141,475	141,682	171,474	146,222	144,593	129,076
Total Expenditures and Transfers	\$ 35,263,643	\$ 35,875,492	\$ 35,044,026	\$ 35,898,301	\$ 35,886,713	\$ 36,837,084
Excess (deficiency) of Revenues over Expenditures	\$ (243,216)	\$ (788,451)	\$ 133,904	\$ 2,003	\$ (26,675)	\$ 1,902
Fund Balance - July 1	\$ 3,796,482	\$ 3,553,266	\$ 2,764,815	\$ 2,526,001	\$ 2,898,719	\$ 2,872,044
Adjustments						
Fund Balance - June 30	\$ 3,553,266	\$ 2,764,815	\$ 2,898,719	\$ 2,528,004	\$ 2,872,044	\$ 2,873,946

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2015-2016 with Comparative Information for Years 2011-2012 Through 2014-2015***Summary of Revenues and Expenditures****Expenditures by Function**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Original Budget	2014-2015 Amended Budget	2015-2016 Proposed
<b>REVENUES</b>						
Property Taxes	\$ 12,577,301	\$ 12,501,586	\$ 12,767,837	\$ 12,974,895	\$ 13,019,301	\$ 13,414,496
Other Local	230,189	204,039	198,698	203,000	185,463	182,325
State Revenues	21,394,559	22,108,973	22,023,788	22,577,409	22,515,274	23,147,165
Federal Revenues	510,708	-	-	-	-	-
Other Revenues	1,708	-	-	-	-	-
Total Revenues	\$ 34,714,465	\$ 34,814,598	\$ 34,990,323	\$ 35,755,304	\$ 35,720,038	\$ 36,743,986
Transfers In	\$ 305,962	\$ 272,443	\$ 187,607	\$ 145,000	\$ 140,000	\$ 95,000
Total Revenues and Transfers In	\$ 35,020,427	\$ 35,087,041	\$ 35,177,930	\$ 35,900,304	\$ 35,860,038	\$ 36,838,986
<b>EXPENDITURES</b>						
Instruction	\$ 22,156,452	\$ 22,747,940	\$ 22,098,652	\$ 22,846,048	\$ 22,853,089	\$ 23,302,501
Instructional Support	12,952,086	12,985,870	12,773,900	12,906,031	12,889,031	13,405,507
Food Services Program	13,630	-	-	-	-	-
Total Expenditures	\$ 35,122,168	\$ 35,733,810	\$ 34,872,552	\$ 35,752,079	\$ 35,742,120	\$ 36,708,008
Transfers Out	141,475	141,682	171,474	146,222	144,593	129,076
Total Expenditures and Transfers	\$ 35,263,643	\$ 35,875,492	\$ 35,044,026	\$ 35,898,301	\$ 35,886,713	\$ 36,837,084
Excess (deficiency) of Revenues over Expenditures	\$ (243,216)	\$ (788,451)	\$ 133,904	\$ 2,003	\$ (26,675)	\$ 1,902
Fund Balance - July 1	\$ 3,796,482	\$ 3,553,266	\$ 2,764,815	\$ 2,526,001	\$ 2,898,719	\$ 2,872,044
Adjustments						
Fund Balance - June 30	\$ 3,553,266	\$ 2,764,815	\$ 2,898,719	\$ 2,528,004	\$ 2,872,044	\$ 2,873,946

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO  
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET  
For Fiscal Year 2015-2016 with Comparative Information for Years 2011-2012 Through 2014-2015  
Fund Expenditures by Function

	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	Actual	Actual	Actual	Original Budget	Amended Budget	Budget
<b>EXPENDITURES</b>						
Code                INSTRUCTION						
512 Elementary School Programs	\$ 8,217,332	\$ 8,459,979	\$ 8,481,556	\$ 8,806,496	\$ 8,813,669	\$ 8,946,670
515 Secondary School Programs	9,150,735	9,775,204	9,122,139	9,238,499	9,316,499	9,482,166
517 Alternative School Programs	1,113,896	828,402	762,650	1,032,883	932,883	1,018,286
519 Vocational-Technical Programs	106,847	104,437	106,016	106,020	109,888	106,020
521 Exceptional Child Programs	2,557,741	2,557,743	2,571,028	2,544,915	2,544,915	2,646,713
522 Preschool Exceptional Program	171,535	177,663	202,824	216,425	216,425	183,645
524 Gifted & Talented Program	265,993	265,403	264,960	305,315	305,315	259,248
531 Interscholastic Program	507,291	527,125	527,052	527,232	527,232	572,601
533 School Activity Program	23,807	24,627	25,237	29,420	29,420	28,174
546 Detention Center Program	41,275	27,363	35,190	38,843	56,843	58,978
TOTAL INSTRUCTION	\$ 22,156,452	\$ 22,747,946	\$ 22,098,652	\$ 22,846,048	\$ 22,853,089	\$ 23,302,501
<b>SUPPORT SERVICES</b>						
611 Attendance-Guidance-Health Programs	\$ 985,796	\$ 981,700	\$ 981,374	\$ 1,010,826	\$ 1,010,826	\$ 1,005,123
616 Special Services	768,147	689,849	686,796	672,112	672,112	659,574
621 Instructional Improvement Program	31,242	80,294	80,736	157,945	157,945	187,570
622 Educational Media Program	612,029	584,592	533,853	603,227	603,227	542,783
623 Instruction-Related Technology Program	608,309	690,329	501,106	541,278	541,278	719,758
631 Board of Education	43,736	49,460	31,730	60,415	60,415	205,415
632 District Administration	823,023	869,153	851,091	876,704	876,704	969,441
641 School Administration	2,271,673	2,324,202	2,185,245	2,293,057	2,293,057	2,364,500
651 Business Operations	337,570	464,040	352,192	392,239	375,239	422,724
655 Central Services Programs	60,924	62,941	67,145	72,427	72,427	76,166
656 Administrative Technology Services	450,399	448,628	333,608	416,236	416,236	425,294
661 Buildings-Care Program	2,660,118	2,546,106	2,722,746	2,558,677	2,558,677	2,666,014
663 Maintenance-Non-student Occupied	593,170	619,873	637,674	546,651	535,326	504,983
664 Maintenance-Bldgs. & Equip.	1,251,484	1,167,312	1,133,348	1,087,680	1,099,005	1,003,019
667 Security			187,319	185,000	185,000	195,000
681 Pupil to School Transportation	1,269,579	1,249,924	1,313,283	1,269,861	1,269,861	1,278,417
682 Pupil Activity Transportation	82,101	65,332	75,379	79,560	79,560	97,590
683 General Transportation Program	102,785	92,136	99,276	82,136	82,136	82,136
691 Other Support Services	13,631					
TOTAL SUPPORT SERVICES	\$ 12,965,716	\$ 12,985,871	\$ 12,773,901	\$ 12,906,031	\$ 12,889,031	\$ 13,405,507
Transfers Out	141,475	141,682	171,474	146,222	144,593	129,076
Total Expenditures and Transfers	\$ 35,263,643	\$ 35,875,499	\$ 35,044,027	\$ 35,898,301	\$ 35,886,713	\$ 36,837,084

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		2011-12	2012-13	2013-14	2014-15	2014-15	2015-16
<u>FNC</u>	<u>OBJECT</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>PROPOSED</u>
512000	ELEMENTARY SCHOOL						
512000	SALARIES	5,610,211	5,863,805	5,817,568	5,986,142	5,986,142	6,050,241
512000	BENEFITS	2,117,443	2,184,673	2,342,004	2,524,501	2,531,674	2,613,096
512000	PURCHASE SERVIC	38,546	31,005	31,247	43,556	43,556	39,927
512000	SUPPLIES	414,310	340,126	253,289	224,797	224,797	215,906
512000	CAPITAL OBJECTS	36,822	40,370	37,448	27,500	27,500	27,500
512---	ELEMENTARY	8,217,332	8,459,979	8,481,556	8,806,496	8,813,669	8,946,670
515000	SECONDARY SCHOOL						
515000	SALARIES	6,226,540	6,597,670	6,215,853	6,160,647	6,160,647	6,353,613
515000	BENEFITS	2,461,385	2,516,045	2,498,114	2,454,423	2,532,423	2,527,315
515000	PURCHASE SERVIC	171,204	190,912	83,204	84,862	84,862	92,447
515000	SUPPLIES	278,254	436,975	275,990	337,130	337,130	425,854
515000	CAPITAL OBJECTS	13,352	33,602	48,978	201,437	201,437	82,437
515---	SECONDARY	9,150,735	9,775,204	9,122,139	9,238,499	9,316,499	9,481,666
517000	ALTERNATIVE HIGH SCHOOL						
517000	SALARIES	544,874	564,278	552,959	564,127	564,127	600,410
517000	BENEFITS	192,823	194,620	193,216	194,400	194,400	199,155
517000	PURCHASE SERVIC	364,924	56,597	3,290	259,446	159,446	203,211
517000	SUPPLIES	9,351	12,439	9,148	9,510	9,510	11,310
517000	CAPITAL OBJECTS	1,924	468	4,037	5,400	5,400	6,400
517---	ALTERNATIVE	1,113,896	828,402	762,650	1,032,883	932,883	1,020,486
519000	VOCATIONAL-TECHNICAL PRGM						
519000	SALARIES	23,525	23,088	24,597	32,235	32,235	32,235
519000	BENEFITS	8,758	8,481	7,876	0	0	0
519000	PURCHASE SERVIC	21,490	22,879	21,588	25,949	25,019	25,949
519000	SUPPLIES	43,753	43,605	41,273	37,987	41,758	37,987
519000	CAPITAL OBJECTS	9,321	6,384	10,682	9,849	10,876	9,849

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<u>FNC</u>	<u>OBJECT</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Original Budget</u>	<u>2014-15</u> <u>Amended Budget</u>	<u>2015-16</u> <u>PROPOSED</u>
519000	VOCATIONAL-TECHNICAL PRGM						
519---	VOCATIONAL-TECH	106,847	104,437	106,016	106,020	109,888	106,020
521000	EXCEPT. CHILD PROGRAM						
521000	SALARIES	1,710,890	1,582,155	1,700,511	1,696,478	1,696,478	1,745,799
521000	BENEFITS	645,096	605,264	651,811	641,320	641,320	684,797
521000	PURCHASE SERVIC	190,984	357,393	203,284	184,811	184,811	193,811
521000	SUPPLIES	10,515	11,794	10,777	17,406	17,406	17,406
521000	CAPITAL OBJECTS	256	1,137	4,645	4,900	4,900	4,900
521---	EXCEPT. CHILD	2,557,741	2,557,743	2,571,028	2,544,915	2,544,915	2,646,713
522000	PRESCHOOL PROGRAM						
522000	SALARIES	125,562	126,929	143,403	159,302	159,302	131,124
522000	BENEFITS	45,973	50,734	54,851	55,123	55,123	50,521
522000	SUPPLIES	0	0	4,570	2,000	2,000	2,000
522---	PRESCHOOL	171,535	177,663	202,824	216,425	216,425	183,645
524000	GIFTED/TALENTED PROGRAM						
524000	SALARIES	189,525	190,728	191,910	221,062	221,062	193,137
524000	BENEFITS	66,430	66,225	66,694	75,376	75,376	57,234
524000	PURCHASE SERVIC	4,660	3,994	525	3,090	3,090	3,090
524000	SUPPLIES	5,378	2,860	3,399	5,787	5,787	5,787
524000	CAPITAL OBJECTS	0	1,596	2,432	0	0	0
524---	GIFTED/TALENTED	265,993	265,403	264,960	305,315	305,315	259,248

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BUDGET FINANCIAL REPORT BY FUNCTION (Date: 6/2015)

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		2011-12	2012-13	2013-14	2014-15	2014-15	2015-16
<u>FNC</u>	<u>OBJECT</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>PROPOSED</u>
531000	INTERSCHOL. PROGRAMS						
531000	SALARIES	442,963	458,989	457,790	458,989	458,989	475,000
531000	BENEFITS	64,328	68,136	69,262	68,243	68,243	97,601
531---	INTERSCHOL.	507,291	527,125	527,052	527,232	527,232	572,601
532000	SCHOOL ACTIVITY PROGRAM						
532000	SALARIES	19,918	20,613	20,791	24,209	24,209	25,000
532000	BENEFITS	3,889	4,014	4,446	5,211	5,211	3,174
532---	SCHOOL ACTIVITY	23,807	24,627	25,237	29,420	29,420	28,174
546000	JUVENILE DETENTION CENTER						
546000	SALARIES	30,105	17,345	20,971	23,032	34,376	36,694
546000	BENEFITS	8,350	9,308	12,067	12,475	18,620	18,948
546000	PURCHASE SERVIC	389	388	679	700	700	700
546000	SUPPLIES	2,431	322	1,473	1,318	1,829	1,318
546000	CAPITAL OBJECTS	0	0	0	1,318	1,318	1,318
546---	JDC	41,275	27,363	35,190	38,843	56,843	58,978
611000	ATTENDANCE						
611000	SALARIES	687,319	686,761	685,239	702,639	702,639	700,132
611000	BENEFITS	259,221	261,902	263,615	273,320	273,320	270,124
611000	PURCHASE SERVIC	38,976	32,548	32,282	32,472	32,472	32,472
611000	SUPPLIES	280	489	238	1,757	1,757	1,757
611000	CAPITAL OBJECTS	0	0	0	638	638	638
611---	ATTENDANCE	985,796	981,700	981,374	1,010,826	1,010,826	1,005,123

Independent School District No. 1  
BUDGET FINANCIAL REPORT BY FUNCTION (Date: 6/2015)

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		2011-12	2012-13	2013-14	2014-15	2014-15	2015-16
<u>FNC</u>	<u>OBJECT</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>PROPOSED</u>
616000	ANCILLARY PROGRAMS						
616000	SALARIES	562,779	507,110	498,167	487,007	487,007	481,053
616000	BENEFITS	200,061	177,701	183,327	182,925	182,925	176,341
616000	PURCHASE SERVIC	5,307	5,038	5,302	2,180	2,180	2,180
616---	ANCILLARY PRGRM	768,147	689,849	686,796	672,112	672,112	659,574
621000	INSTRUCTIONAL IMPROVEMENT						
621000	SALARIES	1,385	46,328	58,072	108,083	108,083	105,131
621000	BENEFITS	418	8,949	11,966	21,496	21,496	21,128
621000	PURCHASE SERVIC	25,549	16,486	9,113	23,069	23,069	26,014
621000	SUPPLIES	3,890	8,531	1,585	4,419	4,419	4,419
621000	CAPITAL OBJECTS	0	0	0	878	878	30,878
621---	INSTRUCT. IMPRV	31,242	80,294	80,736	157,945	157,945	187,570
622000	EDUCATIONAL MEDIA						
622000	SALARIES	367,077	355,305	324,141	360,832	360,832	324,591
622000	BENEFITS	153,087	147,136	129,449	155,625	155,625	134,222
622000	PURCHASE SERVIC	26,121	23,670	26,658	26,800	26,800	26,800
622000	SUPPLIES	60,357	58,481	53,173	59,970	59,970	57,170
622000	CAPITAL OBJECTS	5,387	0	432	0	0	0
622---	ED MEDIA	612,029	584,592	533,853	603,227	603,227	542,783
623000	TECHNOLOGY- INSTRUCTIONAL						
623000	SALARIES	212,379	233,297	235,824	240,698	240,698	310,159
623000	BENEFITS	96,643	98,974	108,638	99,618	99,618	128,637
623000	PURCHASE SERVIC	92,156	88,259	10,871	45,862	45,862	45,862
623000	SUPPLIES	26,533	24,597	16,345	18,800	18,800	18,800
623000	CAPITAL OBJECTS	180,598	245,202	129,428	136,300	136,300	216,300
623---	TECHNOLOGY-INST	608,309	690,329	501,106	541,278	541,278	719,758

Independent School District No. 1  
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		2011-12	2012-13	2013-14	2014-15	2014-15	2015-16
<u>FNC</u>	<u>OBJECT</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>PROPOSED</u>
631000	BOARD OF DIRECTORS						
631000	PURCHASE SERVIC	40,101	41,537	27,735	55,000	55,000	200,000
631000	SUPPLIES	3,635	6,028	3,995	5,415	5,415	5,415
631000	CAPITAL OBJECTS	0	1,895	0	0	0	0
631---	BOARD DIRECTORS	43,736	49,460	31,730	60,415	60,415	205,415
632000	DISTRICT ADMINISTRATION						
632000	SALARIES	532,488	550,095	523,051	528,095	528,095	580,342
632000	BENEFITS	188,049	182,232	191,375	182,626	182,626	206,499
632000	PURCHASE SERVIC	73,243	102,007	100,018	112,804	112,804	129,421
632000	SUPPLIES	25,416	32,882	33,654	43,772	43,772	43,772
632000	CAPITAL OBJECTS	3,827	1,937	2,993	9,407	9,407	9,407
632---	DISTRICT ADMIN	823,023	869,153	851,091	876,704	876,704	969,441
641000	SCHOOL ADMINISTRATION						
641000	SALARIES	1,608,204	1,651,390	1,524,204	1,621,666	1,621,666	1,671,255
641000	BENEFITS	618,125	612,325	592,925	608,956	608,956	624,260
641000	PURCHASE SERVIC	26,882	34,679	44,010	28,300	28,300	33,950
641000	SUPPLIES	5,151	5,274	4,416	8,750	8,750	8,650
641000	CAPITAL OBJECTS	13,311	20,534	19,690	25,385	25,385	24,685
641---	SCHOOL ADMIN	2,271,673	2,324,202	2,185,245	2,293,057	2,293,057	2,362,800
651000	BUSINESS OFFICE						
651000	SALARIES	224,572	226,695	227,375	246,843	246,843	275,070
651000	BENEFITS	82,581	81,408	85,256	86,016	86,016	105,274
651000	PURCHASE SERVIC	27,188	36,241	28,768	40,000	29,000	29,000
651000	SUPPLIES	3,229	5,000	6,114	6,780	6,780	6,780
651000	CAPITAL OBJECTS	0	114,696	4,679	12,600	6,600	6,600
651---	BUSINESS OFFICE	337,570	464,040	352,192	392,239	375,239	422,724



Independent School District No. 1  
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FNC	OBJECT	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>PROPOSED</u>
655000	CENTRAL SERVICES						
655000	SALARIES	40,104	39,460	39,460	43,500	43,500	45,000
655000	BENEFITS	14,735	13,611	14,584	14,377	14,377	16,616
655000	PURCHASE SERVIC	5,520	6,126	6,451	13,300	13,300	13,300
655000	SUPPLIES	565	3,744	6,650	1,250	1,250	1,250
655---	CENTRAL SERVICE	60,924	62,941	67,145	72,427	72,427	76,166
656000	TECHNOLOGY-ADMIN. SERVICE						
656000	SALARIES	191,792	196,455	196,759	196,577	196,577	204,284
656000	BENEFITS	74,681	68,137	69,766	69,659	69,659	71,010
656000	PURCHASE SERVIC	73,607	48,736	51,854	87,250	87,250	87,250
656000	SUPPLIES	24,984	17,013	10,229	20,000	20,000	20,000
656000	CAPITAL OBJECTS	85,335	118,287	5,000	42,750	42,750	42,750
656---	TECHNOLOGY-ADMI	450,399	448,628	333,608	416,236	416,236	425,294
661000	CUSTODIAL						
661000	SALARIES	1,094,983	1,082,350	1,085,676	1,088,766	1,088,766	1,141,211
661000	BENEFITS	530,461	496,092	515,169	476,011	476,011	512,533
661000	PURCHASE SERVIC	766,259	673,034	818,167	701,720	701,720	711,720
661000	SUPPLIES	126,731	136,508	137,818	126,250	126,250	131,550
661000	CAPITAL OBJECTS	7,022	8,754	8,606	8,930	8,930	12,000
661000	INSURANCE	134,662	149,368	157,310	157,000	157,000	157,000
661---	CUSTODIAL	2,660,118	2,546,106	2,722,746	2,558,677	2,558,677	2,666,014
663000	MAINT-NON STUDENT OCCUP.						
663000	SALARIES	282,481	291,236	299,765	253,145	253,145	237,000
663000	BENEFITS	133,850	129,845	161,754	104,506	104,506	78,983
663000	PURCHASE SERVIC	36,398	29,682	24,572	26,000	26,000	26,000
663000	SUPPLIES	125,642	107,697	101,034	45,000	46,000	45,000
663000	CAPITAL OBJECTS	14,799	61,413	50,549	118,000	105,675	118,000

Independent School District No. 1  
BUDGET FINANCIAL REPORT BY FUNCTION (Date: 6/2015)

FNC	OBJECT	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Original Budget	2014-15 Amended Budget	2015-16 PROPOSED
663000	MAINT-NON STUDENT OCCUP.						
663---	MAINT-NON STUD	593,170	619,873	637,674	546,651	535,326	504,983
664000	GENERAL MAINTENANCE						
664000	SALARIES	757,585	699,907	673,539	670,977	670,977	612,000
664000	BENEFITS	328,424	300,982	286,006	258,778	258,778	233,094
664000	PURCHASE SERVIC	22,718	40,796	52,600	15,925	30,000	15,925
664000	SUPPLIES	110,577	97,746	87,455	110,000	111,750	110,000
664000	CAPITAL OBJECTS	32,180	27,881	33,748	32,000	27,500	32,000
664---	GENERAL MAINT	1,251,484	1,167,312	1,133,348	1,087,680	1,099,005	1,003,019
667000	SCHOOL SECURITY						
667000	PURCHASE SERVIC	0	0	187,319	185,000	185,000	195,000
667---	SCHOOL SECURITY	0	0	187,319	185,000	185,000	195,000
681000	TRANSPORTATION						
681000	SALARIES	693,487	684,199	712,359	713,531	713,531	732,891
681000	BENEFITS	261,815	263,638	300,343	263,935	263,935	243,131
681000	PURCHASE SERVIC	23,079	18,420	25,740	18,520	18,520	28,520
681000	SUPPLIES	291,198	283,667	266,279	273,875	273,875	273,875
681000	CAPITAL OBJECTS	0	0	8,562	0	0	0
681---	TRANSPORTATION	1,269,579	1,249,924	1,313,283	1,269,861	1,269,861	1,278,417
682000	TRANS-STUDENT ACTIVITY						
682000	SALARIES	42,558	36,577	40,587	45,000	45,000	60,000
682000	BENEFITS	6,256	4,900	3,805	4,560	4,560	6,590
682000	PURCHASE SERVIC	0	899	727	0	0	1,000

Independent School District No. 1  
BUDGET FINANCIAL REPORT BY FUNCTION (Date: 6/2015)

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		2011-12	2012-13	2013-14	2014-15	2014-15	2015-16
<u>FNC</u>	<u>OBJECT</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>PROPOSED</u>
682000	TRANS-STUDENT ACTIVITY						
682000	SUPPLIES	33,287	22,956	30,260	30,000	30,000	30,000
682---	TRANS-ACTIVITY	82,101	65,332	75,379	79,560	79,560	97,590
683000	GENERAL DISTRICT TRANS						
683000	PURCHASE SERVIC	2,650	1,947	1,335	0	0	0
683000	SUPPLIES	58,757	56,565	55,335	45,000	45,000	45,000
683000	CAPITAL OBJECTS	5,519	0	8,280	0	0	0
683000	INSURANCE	35,859	33,624	34,326	37,136	37,136	37,136
683---	GENERAL TRANS	102,785	92,136	99,276	82,136	82,136	82,136
710000	FOOD SERVICE						
710000	SALARIES	11,055	0	0	0	0	0
710000	BENEFITS	2,576	0	0	0	0	0
710---	FOOD SERVICE	13,631	0	0	0	0	0
920000	TRANSFER TO OTHER FUNDS						
920000	TRANSFERS	141,475	141,682	171,474	146,222	144,593	129,076
920---	TRANSFERS OUT	141,475	141,682	171,474	146,222	144,593	129,076
Grand Expense To		35,263,643	35,875,499	35,044,027	35,898,301	35,886,713	36,837,084

Number of Accounts: 1010

\*\*\*\*\* End of report \*\*\*\*\*



# **Special Revenue Funds**

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**SPECIAL REVENUE FUNDS BUDGET SUMMARY**  
For Fiscal Year 2015-2016 with Comparative Information for Years 2011-2012 through 2014-2015

OBJECT	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Original Budget	2014-15 Amended Budget	2015-16 PROPOSED
<b>FUND 232 - MISC. LOCAL</b>						
GRANT REVENUE	16,840	29,056	17,918	26,266	28,346	29,000
SALARIES	0	0	3,760	0	0	0
BENEFITS	0	0	753	0	0	0
PURCHASE SERVICES	0	0	639	15,962	15,962	0
SUPPLIES	6,840	17,270	3,679	10,304	12,384	29,000
CAPITAL OBJECTS	10,000	11,786	9,088	0	0	0
OTHER LOCAL GRANTS	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
<b>FUND 233 - MEDICAID</b>						
MEDICAID REVENUE	834,528	814,650	800,527	700,000	700,000	700,000
SALARIES	232,806	155,833	136,257	144,741	144,741	116,841
BENEFITS	93,844	67,077	76,000	77,253	77,253	68,654
PURCHASE SERVICES	561,905	569,978	582,459	478,006	478,006	514,505
SUPPLIES	0	1,765	4,932	0	0	0
CAPITAL OBJECTS	0	19,997	879	0	0	0
MEDICAID	-54,027	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
<b>FUND 236 - L.I.F.E.</b>						
GRANT REVENUE	9,601	18,896	14,635	30,000	30,000	14,000
SALARIES	0	0	0	0	0	0
BENEFITS	0	0	0	0	0	0
PURCHASE SERVICES	1,806	515	0	0	0	0
SUPPLIES	7,538	16,353	11,170	30,000	30,000	14,000
CAPITAL OBJECTS	2,331	949	2,632	0	0	0
LOCAL TRUST/LIFE GRANTS	-2,074	1,079	833	0	0	0
	=====	=====	=====	=====	=====	=====

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**SPECIAL REVENUE FUNDS BUDGET SUMMARY**  
For Fiscal Year 2015-2016 with Comparative Information for Years 2011-2012 through 2014-2015

OBJECT	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Original Budget	2014-15 Amended Budget	2015-16 PROPOSED
<b>FUND 241 - MISC STATE GRANTS</b>						
GRANT REVENUE	311	12,159	98,538	146,600	179,381	135,000
SALARIES	0	5,281	70,120	126,880	140,911	80,280
BENEFITS	0	1,024	20,703	19,720	35,020	19,720
PURCHASE SERVICES	0	5,343	4,915	0	3,450	30,000
SUPPLIES	311	511	935	0	0	5,000
CAPITAL OBJECTS	0	0	1,865	0	0	0
MISC STATE GRANTS	0	0	0	0	0	0
=====						
<b>FUND 245 - TECHNOLOGY GRANT</b>						
GRANT REVENUE	0	0	0	0	67,708	0
PURCHASE SERVICES	0	0	0	0	305	0
SUPPLIES	0	0	0	0	2,700	0
CAPITAL OBJECTS	0	0	0	0	64,703	0
TECHNOLOGY GRANT						
=====						
<b>FUND 251 - TITLE 1-A</b>						
GRANT REVENUE	1,023,415	953,232	843,646	868,174	843,001	749,426
SALARIES	638,720	641,624	560,038	588,741	566,885	498,647
BENEFITS	262,539	248,561	216,910	233,311	216,713	180,495
PURCHASE SERVICES	77,138	48,052	53,546	44,664	44,510	55,391
SUPPLIES	13,108	13,023	13,152	1,458	14,893	14,893
CAPITAL OBJECTS	0	1,972	0	0	0	0
TRANSFERS	31,910	0	0	0	0	0
TITLE I-A, ESEA	0	0	0	0	0	0
=====						

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**SPECIAL REVENUE FUNDS BUDGET SUMMARY**  
For Fiscal Year 2015-2016 with Comparative Information for Years 2011-2012 through 2014-2015

OBJECT	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Original Budget	2014-15 Amended Budget	2015-16 PROPOSED
<b>FUND 257 - IDEA PART B</b>						
GRANT REVENUE	947,830	976,252	851,498	898,081	897,001	886,906
SALARIES	667,978	698,961	602,703	640,219	640,219	626,371
BENEFITS	260,812	268,092	242,421	250,362	250,362	254,115
PURCHASE SERVICES	531	0	0	0	0	0
SUPPLIES	18,509	9,199	6,374	7,500	6,420	6,420
CAPITAL OBJECTS	0	0	0	0	0	0
IDEA PART B	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
<b>FUND 258 - IDEA PRESCHOOL</b>						
GRANT REVENUE	47,018	44,333	38,708	38,553	38,536	38,624
SALARIES	29,273	29,744	27,344	29,024	29,024	29,200
BENEFITS	12,141	11,711	11,364	9,529	9,512	9,424
PURCHASE SERVICES	221	0	0	0	0	0
SUPPLIES	5,133	2,878	0	0	0	0
CAPITAL OBJECTS	250	0	0	0	0	0
IDEA PRESCHOOL	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
<b>FUND 263 - CARL PERKINS VO-TECH</b>						
GRANT REVENUE	51,462	53,906	51,004	59,618	59,618	59,618
SALARIES	36,204	39,209	36,220	43,486	43,486	43,486
BENEFITS	15,258	14,697	14,784	16,132	16,132	16,132
CARL PERKINS GRANT	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**SPECIAL REVENUE FUNDS BUDGET SUMMARY**  
For Fiscal Year 2015-2016 with Comparative Information for Years 2011-2012 through 2014-2015

OBJECT	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Original Budget	2014-15 Amended Budget	2015-16 PROPOSED
<b>FUND 267 - TITLE VII INDIAN EDUCATION</b>						
GRANT REVENUE	14,142	6,815	18,750	18,750	18,750	21,510
SALARIES	11,729	4,070	12,715	14,893	14,893	16,503
BENEFITS	2,157	773	5,473	3,857	3,857	4,368
PURCHASE SERVICES	136	1,850	562	0	0	639
SUPPLIES	120	123	0	0	0	0
TITLE VII INDIAN EDUCATION	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
<b>FUND 269 - JOHNSON O'MALLEY</b>						
GRANT REVENUE	1,194	0	7,845	7,113	7,113	7,113
SALARIES	0	0	3,825	4,248	4,248	4,248
BENEFITS	0	0	1,837	1,280	1,280	1,280
PURCHASE SERVICES	1,194	0	2,184	733	733	733
SUPPLIES	0	0	0	852	852	852
JOHNSON O'MALLEY	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
<b>FUND 271 - TITLE II</b>						
GRANT REVENUE	241,289	192,793	190,480	222,606	250,891	239,217
SALARIES	127,969	117,242	118,238	97,979	119,239	119,239
BENEFITS	47,114	37,606	36,901	27,810	34,835	34,762
PURCHASE SERVICES	66,206	37,945	34,099	96,817	96,817	85,216
SUPPLIES	0	0	1,242	0	0	0
TITLE II-A TEACHER QUALITY	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====



**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**SPECIAL REVENUE FUNDS BUDGET SUMMARY**  
For Fiscal Year 2015-2016 with Comparative Information for Years 2011-2012 through 2014-2015

OBJECT	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Original Budget	2014-15 Amended Budget	2015-16 PROPOSED
<b>FUND 274 - MISCELLANEOUS FEDERAL</b>						
GRANT REVENUE	185,708	272,096	72,929	68,832	68,832	70,000
SALARIES	82,301	92,601	47,992	45,775	45,775	48,799
BENEFITS	27,870	27,635	18,570	18,057	18,057	18,652
PURCHASE SERVICES	69,967	146,011	3,634	5,000	5,000	2,549
SUPPLIES	818	5,849	472	0	0	0
CAPITAL OBJECTS	811	0	0	0	0	0
TRANSFERS/CONTINGENCY	3,940	0	2,261	0	0	0
MISC. FED. FUNDED PROJECT	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
<b>FUND 283 - TEACHING AMERICAN HISTORY</b>						
GRANT REVENUE	160,916	190,458	635	0	0	0
SALARIES	17,757	23,425	0	0	0	0
BENEFITS	3,506	4,543	10	0	0	0
PURCHASE SERVICES	137,601	154,622	625	0	0	0
SUPPLIES	0	2,740	0	0	0	0
TRANSFERS/CONTINGENCY	2,051	5,128	0	0	0	0
TEACHING AMERICAN HISTORY	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
<b>FUND 290 - FOOD SERVICE</b>						
GRANT REVENUE	2,010,121	2,042,419	2,038,129	2,372,000	2,367,000	2,173,000
SALARIES	756,371	767,361	779,010	768,173	768,173	759,622
BENEFITS	283,244	281,362	302,632	280,614	280,614	264,977
PURCHASE SERVICES	16,678	5,714	14,464	4,500	4,500	20,500
SUPPLIES	927,294	1,003,144	999,298	1,066,213	1,066,213	1,054,713
CAPITAL OBJECTS	74,556	50,098	24,411	207,500	207,500	28,188
TRANSFERS/CONTINGENCY	38,061	37,315	35,346	45,000	40,000	45,000
SCHOOL FOOD SERVICE FUND	-86,083	-102,575	-117,031	0	0	0
	=====	=====	=====	=====	=====	=====



# **Capital Projects Fund**

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**CAPITAL PROJECTS FUND - SCHOOL PLANT FACILITY RESERVE (SPFR)**

*For Fiscal Year 2015-2016 with Comparative Information for Years 2011-2012 through 2014-2015*

**CAPITAL PROJECTS FUND 420 - SCHOOL PLANT FACILITY RESERVE**

This fund is used to account for the purchase or construction of major improvements to district facilities, sites or school buses. The source of funds for these projects initiated in 1963 with the passage of an SPFR Levy, which expired in 1982. Since that time investment earnings, rental income, transfers for school bus depreciation, sale of property, and lottery proceeds have funded projects.

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
Code	REVENUES						
415000	Earnings on Investments	\$ 61,346	\$ (3,557)	\$ 5,062	\$ 12,000	\$ 5,000	\$ 5,000
419100	Rental Income	11,050	10,200	10,200	20,000	20,000	20,000
419900	Other Local Income	15,025	24,325	55,183	30,000	30,000	30,000
	Total Local Revenues	<u>\$ 87,421</u>	<u>\$ 30,968</u>	<u>\$ 70,445</u>	<u>\$ 62,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>
439000	Other State Revenue - lottery funds			96,769	\$ 193,538	212,046	\$ 293,205
453000	Sale of Fixed Assets						
	Total Revenues	<u>\$ 87,421</u>	<u>\$ 30,968</u>	<u>\$ 167,214</u>	<u>\$ 255,538</u>	<u>\$ 267,046</u>	<u>\$ 348,205</u>
460000	Transfers In	<u>\$ 87,841</u>	<u>\$ 82,979</u>	<u>\$ 116,870</u>	<u>\$ 88,222</u>	<u>\$ 84,593</u>	<u>\$ 69,076</u>
	Total Revenues and Transfers In	<u><u>\$ 175,262</u></u>	<u><u>\$ 113,947</u></u>	<u><u>\$ 284,084</u></u>	<u><u>\$ 343,760</u></u>	<u><u>\$ 351,639</u></u>	<u><u>\$ 417,281</u></u>
EXPENDITURES							
810	Capital Assets Program	<u>\$ 350,997</u>	<u>\$ 557,244</u>	<u>\$ 360,346</u>	<u>\$ 427,528</u>	<u>\$ 265,000</u>	<u>\$ 387,705</u>
	Total Expenditures	<u>\$ 350,997</u>	<u>\$ 557,244</u>	<u>\$ 360,346</u>	<u>\$ 427,528</u>	<u>\$ 265,000</u>	<u>\$ 387,705</u>
	Transfers to Other Funds						
	Total Expenditures and Transfers Out	<u><u>\$ 350,997</u></u>	<u><u>\$ 557,244</u></u>	<u><u>\$ 360,346</u></u>	<u><u>\$ 427,528</u></u>	<u><u>\$ 265,000</u></u>	<u><u>\$ 387,705</u></u>
	Excess (deficiency) of Revenues over Expenditures	<u><u>\$ (175,735)</u></u>	<u><u>\$ (443,297)</u></u>	<u><u>\$ (76,262)</u></u>	<u><u>\$ (83,768)</u></u>	<u><u>\$ 86,639</u></u>	<u><u>\$ 29,576</u></u>
	Fund Balance - July 1	\$ 2,185,243	\$ 2,009,508	\$ 1,566,211	\$ 1,429,771	\$ 1,489,949	\$ 1,576,588
	Fund Balance - June 30	\$ 2,009,508	\$ 1,566,211	\$ 1,489,949	\$ 1,346,003	\$ 1,576,588	\$ 1,606,164

**INDEPENDENT SCHOOL DISTRICT No. 1**  
**APPROVED MAINTENANCE PROJECTS FY2015-2016**

Approved SPFR Projects Fiscal Year 2015-2016	Estimated Cost	Account Code
Camelot Elementary School - Roofs	\$ 30,000.00	420.810.540.075.765
McGhee Elementary School - Parking	\$ 50,000.00	420.811.540.075.733
McSorley Elementary School - Roofs	\$ 30,000.00	420.810.540.075.738
Whitman Elementary School - Re-grout brick	\$ 25,000.00	420.810.590.075.684
Lewiston High School - Cooling Tower	\$ 45,000.00	420.810.540.075.711
Booth Hall - Main water lines	\$ 10,000.00	420.810.590.075.707
Webster Elementary School - Retaining Wall	\$ 5,000.00	420.811.590.075.667
Bengal Field - Irrigation Upgrade	\$ 10,000.00	420.811.590.075.727
Walker Field - Irrigation Upgrade	\$ 10,000.00	420.811.590.075.729
All Campuses - Exterior Lighting*	\$ 65,000.00	420.811.590.075.739
<b>Grand Total All SPFR Projects</b>	<b>\$ 280,000.00</b>	
School Bus	\$ 107,705.00	420.810.540.075.720
<b>GRAND TOTAL FUND 420</b>	<b>\$ 387,705.00</b>	

\*Anticipated rebate of \$18,000



# **Internal Service Funds**

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**INTERNAL SERVICE FUNDS BUDGET SUMMARY**  
For Fiscal Year 2015-2016 with Comparative Information for Years 2011-2-12 through 2014-2015

OBJECT	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Original Budget	2014-15 Amended Budget	2015-16 PROPOSED
<b>FUND 610 PRINT SHOP</b>						
PRINT SHOP REVENUE	127,416	113,606	98,996	118,000	118,000	118,000
SALARIES	36,136	37,459	38,374	36,393	36,393	38,000
BENEFITS	13,873	13,682	14,287	13,655	13,655	14,375
PURCHASE SERVICES	19,939	22,502	20,164	24,000	24,000	22,000
SUPPLIES	33,898	30,702	28,755	31,952	31,952	31,625
CAPITAL OBJECTS	13,552	8,971	14,062	12,000	12,000	12,000
INTERNAL SERVICE-PRINTSHP	10,018	290	-16,646	0	0	0
	=====	=====	=====	=====	=====	=====
<b>FUND 620 MEDICAL TRUST</b>						
MEDICAL TRUST REVENUE	15,645	6,812	130,951	3,000	3,000	300
SALARIES	32,781	32,962	32,962	33,336	33,336	0
BENEFITS	17,913	17,512	18,097	18,190	18,190	0
PURCHASE SERVICES	9,150	600	3,450	600	600	0
SUPPLIES	743	120	0	0	0	0
TRANSFERS/CONTINGENCY	230,000	230,000	150,000	100,000	100,000	50,000
INSURANCE RISK FUND	-274,943	-274,382	-73,558	-149,126	-149,126	-49,700
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