



Lewiston Independent School District No.1

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

**Proposed 2014-2015 Budget
Amended 2013-2014 Budget**

INDEPENDENT SCHOOL DISTRICT NO. 1
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2014 – 2015

BUDGET

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INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

Proposed Budget for Fiscal Year 2014-2015

Summary of Revenues and Expenditures by Fund Types

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue funds	Capital Projects Fund	Internal Service Funds
Estimated Beginning Fund Balance	\$ 2,526,001	\$ 496,813	\$ 1,429,771	\$ 207,120
REVENUES				
Property Taxes	12,974,895			
Other Local	203,000	1,590,266	62,000	121,000
State Revenues	22,577,409	146,600	193,538	
Federal Revenues		3,661,727		
Other Revenues				
Total Revenues	\$ 35,755,304	\$ 5,398,593	\$ 255,538	\$ 121,000
Transfers In	145,000	58,000	88,222	
Total Revenues and Transfers In	\$ 35,900,304	\$ 5,456,593	\$ 343,760	\$ 121,000
EXPENDITURES				
Salaries	\$ 22,633,582	\$ 2,504,159		\$ 69,729
Benefits	8,833,480	937,925		31,845
Purchased Services	2,016,616	645,682		24,600
Supplies/Materials	1,436,973	1,116,327		31,952
Capital Objects	637,292	207,500	427,528	12,000
Debt Retirement				
Insurance	194,136			
Total Expenditures	\$ 35,752,079	\$ 5,411,593	\$ 427,528	\$ 170,126
Transfers Out	146,222	45,000		100,000
Total Expenditures and Transfers Out	\$ 35,898,301	\$ 5,456,593	\$ 427,528	\$ 270,126
Contingency Reserve	1,179,467			
Total Appropriation	\$ 37,077,768	\$ 5,456,593	\$ 427,528	\$ 270,126

June 9, 2014
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 2014-2015. 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 2014 and 2015.

Budget Comparison for All Governmental Funds						
	Original Budget Amount FY 2014	% Change Prior Year	Amended Budget Amount FY 2014	% Change Original Budget	Proposed Budget Amount FY 2015	% Change Prior Year Original Budget
REVENUES						
General M & O Fund	34,952,457	-.62%	35,004,961	+0.15%	35,900,304	+2.71%
Special Revenue Funds	5,158,184	-6.34%	5,230,183	+1.40%	5,456,593	+5.79%
Capital Projects (SPFR Fund)	269,089	+80.49%	281,870	+4.75%	343,760	+27.75%
TOTAL	40,379,730	-0.03%	40,517,014	+0.34%	41,700,657	+3.27%
EXPENDITURES:						
General M & O Fund	35,373,470	0.81%	35,243,775	-0.37%	35,898,301	+1.48%
Special Revenue Funds*	5,407,718	0.96%	5,166,717	-4.46%	5,456,593	+0.90%
Capital Projects (SPFR Fund)	405,529	18.20%	418,310	+3.15%	427,528	+5.42%
TOTAL	41,186,717	0.97%	40,828,802	-0.87%	41,782,422	+1.45%

Analysis of Proposed Budgets

The fiscal year 2015 budget reflects significant improvement in economic conditions at the state and local level. The 2014 Legislature increased operational (discretionary) funding, increased the minimum teacher salary from \$31,000 to \$31,750 and added one percent (1%) to the base in the salary allocation schedule for instructional, administrative and support personnel. Additional funding was also provided for years of experience and educational attainment on the allocation schedule. Despite the changes noted, Idaho public school funding remains approximately \$30 million below pre-recession levels.

In 2006, the Idaho Legislature changed the funding mechanism for public schools to remove from property taxes the basic maintenance and operation levy. As a result of this action, local property owners no longer pay the .3% of taxable market values for the support of local schools. These funds were to be replaced as part of the state foundation payment by increasing the sales tax from 5% to 6%. Following the action to remove the .3% of public school funding from the property tax, the Idaho Legislature placed \$100 million in the *Public School Stabilization Fund (PESF)* to offset fluctuations in the collection of sales taxes. Stabilization funds were substantially exhausted to protect public schools from mid-year holdbacks and to minimize the reductions to the fiscal year 2010 public school appropriation. Over the past two years, the legislature has replenished the PESF by approximately \$31.5 million. The Lewiston School District continues to levy local property taxes for voter approved supplemental levies.

Since fiscal year 2011-2012 the District has experienced declining enrollment. The 2013-2014 revenue projection was based on 236.5 support units, and in the first reporting period only 235.48 units were measured. 2014-2015 budgets are produced using a basis of 233 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 2015 estimated state foundation funding reflects an increase in both salary apportionment figures and support unit (discretionary) values. The support unit value increased from \$20,000 in 2014 to \$22,401 for 2015. The original fiscal 2014 budget was based on estimated state revenues of \$21,768,921 compared to the fiscal 2015 budget which is based on \$22,577,409.

Property tax revenues in the 2015 budget are based on a moderate increase in taxable market value compared to the original 2013 budget. Property values in the District show signs of strengthening through the spring of 2014 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 2015 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 \$200,000 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 (approximately \$96,769) and the 2014 Legislature restored another one-third, for a total of \$193,538 included in the School Plant Facilities Reserve Fund (SPFR) budget for fiscal 2015. The 2015 facilities budget does include the minimum expenditure requirement. Despite several years of diminished facilities funding, the district is committed to maintaining its buildings with an emphasis on preventative maintenance, safety, functionality, and energy efficiency.

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 \$100,000 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 2015 at savings of approximately 1.8%, or approximately \$50,000, by changing carriers for the medical coverage. 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

Expenditure	Original Budget 2013-2014		Proposed Budget 2014-2015	
	Budget per Pupil	% Current Expend.	Budget per Pupil	% Current Expend.
Instruction	4,619	62.61%	4,795	63.65%
Guidance/Health	205	2.78%	212	2.81%
Special Services (Ancillary)	147	1.99%	141	1.87%
Instructional Improvement	29	0.39%	33	0.44%
Educational Media	126	1.71%	127	1.69%
Instruction-Related Technology	125	1.69%	114	1.51%
Board and District Admin.	190	2.58%	197	2.61%
School Administration	479	6.49%	481	6.38%
Business Operations	100	1.36%	97	1.29%
Administrative Technology Svc.	90	1.22%	87	1.15%
Custodial/Utilities	532	7.21%	537	7.14%
Maintenance	374	5.07%	343	4.55%
Security	35	0.47%	39	0.52%
Transportation	302	4.09%	300	3.98%
Debt service/Transfers	25	0.34%	31	0.41%
Total	7,378	100.00%	7,534	100.00%

The 2014-2015 expenditure per pupil of \$7,534 is an increase of 2.11% 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 87.66% of the total general fund budget, and represents an increase of 0.29% from the original 2013-2014 budget, where personnel costs represented 87.37% of the general fund budget. This change is reflective of the 1% increase in base salaries, one-step and lane advancement on salary schedules and restoration of one-half of one non-instructional day (currently furloughed) added to work schedules for certified staff, administrators and all support staff who work on a twelve-month calendar.

General Fund Expenditures per Pupil by Object

	Original 2013-2014 Budget			Proposed 2014-2015 Budget	
	Amount per Pupil	% Current Expenditures		Amount per Pupil	% Current Expenditures
Expenditure					
Salaries	4,620	62.62%		4,750	63.05%
Benefits	1,826	24.75%		1,854	24.61%
Purchased Services	436	5.91%		423	5.61%
Supplies	320	4.34%		302	4.01%
Capital Objects	112	1.52%		134	1.78%
Other	64	0.87%		71	0.94%
Total	7,378	100%		7,534	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 2015, a transfer of \$100,000 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.

General Fund Revenue Sources

Revenue Sources	Original Budget 2013-2014	Proposed Budget 2014-2015	% Change
Property Taxes	\$12,774,536	\$12,974,895	+1.57%
State Sources	21,768,921	22,577,409	+3.71%
Other Local Sources	216,000	203,000	-6.02%
Transfers In	193,000	145,000	-24.87%
Total General Fund Revenue	\$34,952,457	\$35,900,304	+2.71%

Property tax levies are based on a total net taxable value for 2014 estimated at \$2,489,298,443, which includes the tax increment from the Urban Renewal Areas applicable to the 2013 5-year Supplemental Levy. Fiscal year 2014-2015 is the first year of a 5-year supplemental levy approved by voters in May of 2013 at the rate of .00439 with 85.6% voter approval.

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
2002	0.00304056	0.00088400	0.00439000	0.00003843	0.00835299
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
Est. 2015	0	0.00088400	0.00439000	0.00002344	0.00529744

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 have not disappeared, however, and continued maintenance of existing facilities remains a high priority. Decisions impact not only the general fund budget, but also the School Plant Facilities Budget. Priorities are outlined in a Ten-Year Plan that is updated yearly and approved by the Board of Directors.

Other

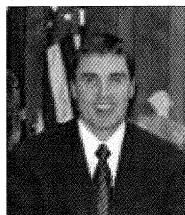
Despite budget challenges, the District maintains a high level of commitment to providing quality programs for all students. A wide range of alternative placements are available to special needs students in order to ensure successful completion of their education. These programs include a full day kindergarten for children with low reading scores, intervention rooms, alternative high school, summer programs, counseling, psychologists, school-community resource workers, one-to-one aides, and a full slate of certificated and classified staff. Students also participate in the Gifted and Talented Program.

Following several years of decline, discretionary funds in the State Foundation Program increased from \$20,000 in 2013-2014 to \$22,401 for the 2014-2015 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 and 233 estimated for 2015. 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 restores one-half of one non-instructional day (currently furloughed) to calendars for certified staff, administrators and support staff working on a twelve-month calendar. It also provides a 1% salary increase to all staff as well as step increases for years of service, lane advancement for educational attainment, no increase in employee benefit costs, and maintains all programs and services for students. I urge your adoption of this budget for the 2014-2015 school year.

Sincerely,

Robert M. Donaldson, Ph.D.
Superintendent

Board of Directors



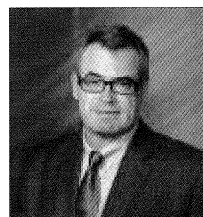
Brad Rice
President



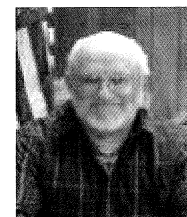
Sheri Allen
Vice President



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 4,788 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 27, 2014 meeting of the Board of Directors, the administration presented the amended budget for fiscal year 2014 and the proposed budget for fiscal year 2015. At its June 9, 2014 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 2015.

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 Guiding Philosophy, Strategies, and model for collecting and comparing data are components of the District's Strategic Plan and are summarized as follows:

Guiding Philosophy

Purpose: To educate and inspire learners for life
Vision: To achieve the highest individual potential
Mission: Strive...Achieve...Succeed...Go Beyond!

Strategies

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

Goals

The following goals were set in the spring of 2012:

- The percentage of students scoring proficient or advance on the Idaho Standards Achievement Test will meet or exceed the state average (All students, Students with Disabilities and Students who are Economically Disadvantaged).
- The District will close the gap between all students and economically disadvantaged students by two percent (2%) each year as measured by the Idaho Standards Achievement Test in reading, mathematics and language usage.
- The District will increase the percentage of students scoring ADVANCED to 50% as measured by the Idaho Standards Achievement Test in reading, mathematics, and language usage.
- The District will score at benchmark on the K-2 Idaho Reading Indicator for Grades K-2 as set by the Idaho Legislature.
- The District will outperform both the state and national composite scores on the SAT college entrance exam.

All Goals cover the years from 2010-2011 through 2013-2014.

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. After several years of declining revenues, the revenues used to develop the 2015 budget are higher by approximately 2.7% as a result of increased state funding for salaries and operational components of the funding formula. The fiscal year 2015 budget was developed with full knowledge of the cost of salaries and benefits and a line-by-line placement of all 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. 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 credit for one year of experience as well as educational attainment on the salary schedules. Expenditures for other line items remained stable although priorities shifted expenditures between supplies and purchased service budgets..

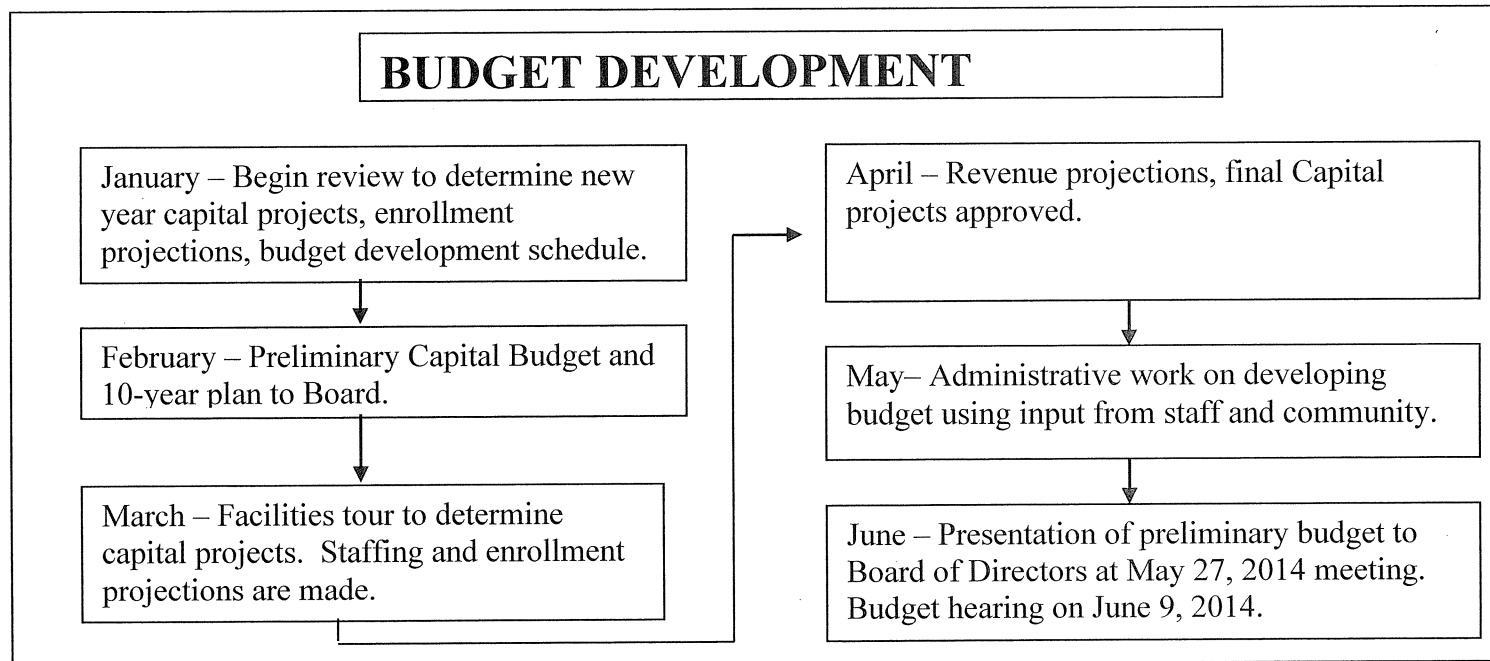
Administrative staff members have responsibility for budget line items. For building level budgets, per-pupil appropriations are established, permitting staff involvement in the determination of resource allocations within the buildings. Principals had the opportunity to distribute individual building 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 2015 proposed budget was presented on May 27, 2014, at the monthly Board work session. The public budget hearing is scheduled for June 9, 2014.

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 and upgrades at Sacajawea Junior High School. 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.



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.

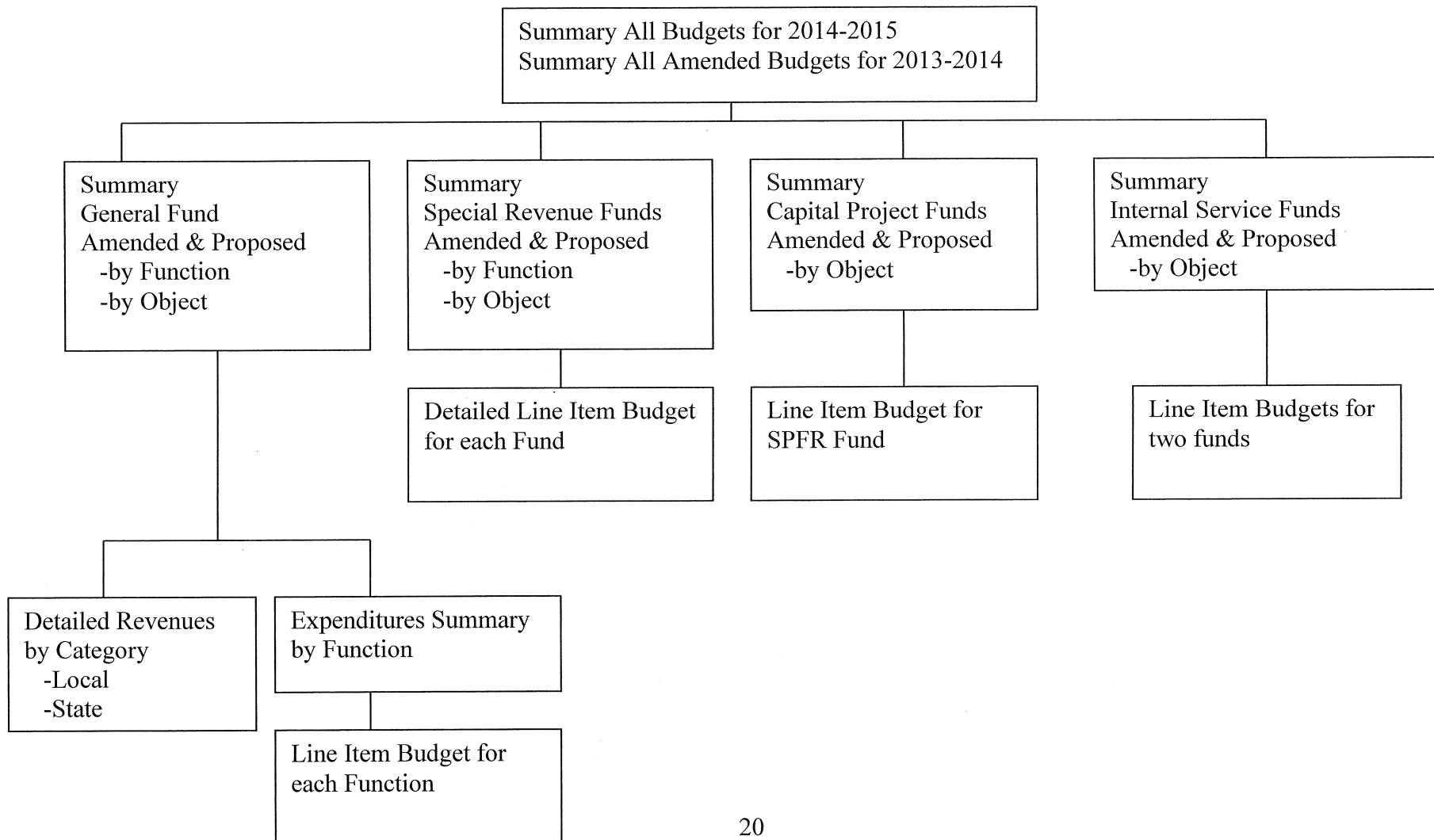


Financial Section

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 2014-2015

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue Funds	Capital Projects Funds	Internal Service Funds
REVENUES				
Property Taxes	12,974,895			
Other Local	203,000	1,590,266	62,000	121,000
State Revenues	22,577,409	146,600	193,538	
Federal Revenues		3,661,727		
Other Revenues				
Total Revenues	\$ 35,755,304	\$ 5,398,593	\$ 255,538	\$ 121,000
Transfers In	145,000	58,000	88,222	
Total Revenues and Transfers In	\$ 35,900,304	\$ 5,456,593	\$ 343,760	\$ 121,000
EXPENDITURES				
Instruction	\$ 22,846,048	\$ 3,073,941		
Instructional Support	12,906,031	10,652		170,126
Food Services Program	-	2,327,000		
Capital Assets Program	-	-	427,528	
Other Services				
Total Expenditures	\$ 35,752,079	\$ 5,411,593	\$ 427,528	\$ 170,126
Transfers Out	146,222	45,000		100,000
Total Expenditures and Transfers Out	\$ 35,898,301	\$ 5,456,593	\$ 427,528	\$ 270,126
Excess of Revenues over Expenditures	\$ 2,003	\$ -	\$ (83,768)	\$ (149,126)
Estimated Fund Balance - July 1	2,526,001	496,813	1,429,771	207,120
Estimated Fund Balance - June 30	\$ 2,528,004	\$ 496,813	\$ 1,346,003	\$ 57,994

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

III. Summary of all Funds Proposed Amended Budget for Fiscal Year 2013-2014

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue Funds	Capital Projects Funds	Internal Service Funds
REVENUES				
Property Taxes	12,654,536			
Other Local	183,000	1,469,836	62,000	122,000
State Revenues	21,974,425	97,464	120,000	
Federal Revenues		3,610,883		
Other Revenues				
Total Revenues	\$ 34,811,961	\$ 5,178,183	\$ 182,000	\$ 122,000
Transfers In	193,000	52,000	81,870	
Total Revenues and Transfers In	\$ 35,004,961	\$ 5,230,183	\$ 263,870	\$ 122,000
EXPENDITURES				
Instruction	\$ 21,842,168	\$ 2,936,660		
Instructional Support	13,267,737	10,973		208,572
Food Services Program	-	2,171,584		
Capital Assets Program	-	-	418,310	
Other Services		-		
Total Expenditures	\$ 35,109,905	\$ 5,119,217	\$ 418,310	\$ 208,572
Transfers Out	133,870	47,500		150,000
Total Expenditures and Transfers Out	\$ 35,243,775	\$ 5,166,717	\$ 418,310	\$ 358,572
Excess of Revenues over Expenditures	\$ (238,814)	\$ 63,466	\$ (154,440)	\$ (236,572)
Estimated Fund Balance - July 1	2,764,815	433,347	1,566,211	443,692
Estimated Fund Balance - June 30	\$ 2,526,001	\$ 496,813	\$ 1,411,771	\$ 207,120



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 Function

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2014-2015 Budget
REVENUES						
Property Taxes	\$ 12,116,319	\$ 12,577,301	\$ 12,501,586	\$ 12,774,536	\$ 12,654,536	\$ 12,974,895
Other Local	235,586	230,188	204,039	216,000	183,000	203,000
State Revenues	23,120,137	21,394,559	22,108,973	21,768,921	21,974,425	22,577,409
Federal Revenues	432,310	510,708	-	-	-	-
Other Revenues	1,392	1,709	-	-	-	-
Total Revenues	\$ 35,905,744	\$ 34,714,465	\$ 34,814,598	\$ 34,759,457	\$ 34,811,961	\$ 35,755,304
Transfers In	\$ 200,592	\$ 305,962	\$ 272,443	\$ 193,000	\$ 193,000	\$ 145,000
Total Revenues and Transfers In	\$ 36,106,336	\$ 35,020,427	\$ 35,087,041	\$ 34,952,457	\$ 35,004,961	\$ 35,900,304
EXPENDITURES						
Instruction	\$ 22,376,514	\$ 22,156,451	\$ 22,747,940	\$ 22,142,731	\$ 21,842,168	\$ 22,846,048
Instructional Support	13,259,210	12,952,086	12,985,870	13,109,650	13,267,737	12,906,031
Food Services Program	11,591	13,630	-	-	-	-
Capital Assets Program	-	-	-	-	-	-
Other Services	-	-	-	-	-	-
Total Expenditures	\$ 35,647,315	\$ 35,122,167	\$ 35,733,810	\$ 35,252,381	\$ 35,109,905	\$ 35,752,079
Transfers Out	201,205	141,475	141,682	121,089	133,870	146,222
Total Expenditures and Transfers	\$ 35,848,520	\$ 35,263,642	\$ 35,875,492	\$ 35,373,470	\$ 35,243,775	\$ 35,898,301
Excess (deficiency) of Revenues over Expenditures	\$ 257,816	\$ (243,218)	\$ (788,451)	\$ (421,013)	\$ (238,814)	\$ 2,003
Fund Balance - July 1	\$ 3,538,668	\$ 3,796,484	\$ 3,553,266	\$ 2,929,096	\$ 2,764,815	\$ 2,526,001
Adjustments						
Fund Balance - June 30	\$ 3,796,484	\$ 3,553,266	\$ 2,764,815	\$ 2,508,083	\$ 2,526,001	\$ 2,528,004

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

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2014-2015 Budget
REVENUES						
Property Taxes	\$ 12,116,319	\$ 12,577,301	\$ 12,501,586	\$ 12,774,536	\$ 12,654,536	\$ 12,974,895
Other Local	235,586	230,188	204,039	216,000	183,000	203,000
State Revenues	23,120,137	21,394,559	22,108,973	21,768,921	21,974,425	22,577,409
Federal Revenues	432,310	510,708	-	-	-	-
Other Revenues	1,392	1,709	-	-	-	-
Total Revenues	<u>\$ 35,905,744</u>	<u>\$ 34,714,465</u>	<u>\$ 34,814,598</u>	<u>\$ 34,759,457</u>	<u>\$ 34,811,961</u>	<u>\$ 35,755,304</u>
Transfers In	\$ 200,592	\$ 305,962	\$ 272,443	\$ 193,000	\$ 193,000	\$ 145,000
Total Revenues and Transfers In	<u>\$ 36,106,336</u>	<u>\$ 35,020,427</u>	<u>\$ 35,087,041</u>	<u>\$ 34,952,457</u>	<u>\$ 35,004,961</u>	<u>\$ 35,900,304</u>
EXPENDITURES						
Salaries	\$ 22,477,503	\$ 22,234,361	\$ 22,732,766	\$ 22,150,013	\$ 22,278,263	\$ 22,633,582
Benefits	8,805,840	8,565,458	8,555,334	8,754,463	8,814,546	8,833,480
Purchased Services	2,066,773	2,077,951	1,863,272	2,092,205	1,834,912	2,016,616
Supplies/Materials	1,628,193	1,664,224	1,715,292	1,534,285	1,458,516	1,436,973
Capital Objects	507,749	409,653	684,154	537,415	529,222	637,292
Insurance	161,257	170,521	182,992	184,000	194,446	194,136
Total Expenditures	<u>\$ 35,647,315</u>	<u>\$ 35,122,167</u>	<u>\$ 35,733,810</u>	<u>\$ 35,252,381</u>	<u>\$ 35,109,905</u>	<u>\$ 35,752,079</u>
Transfers Out	201,205	141,475	141,682	121,089	133,870	146,222
Total Expenditures and Transfers	<u>\$ 35,848,520</u>	<u>\$ 35,263,642</u>	<u>\$ 35,875,492</u>	<u>\$ 35,373,470</u>	<u>\$ 35,243,775</u>	<u>\$ 35,898,301</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ 257,816</u>	<u>\$ (243,218)</u>	<u>\$ (788,451)</u>	<u>\$ (421,013)</u>	<u>\$ (238,814)</u>	<u>\$ 2,003</u>
Fund Balance - July 1	\$ 3,538,668	\$ 3,796,484	\$ 3,553,266	\$ 2,929,096	\$ 2,764,815	\$ 2,526,001
Adjustments						
Fund Balance - June 30	\$ 3,796,484	\$ 3,553,266	\$ 2,764,815	\$ 2,508,083	\$ 2,526,001	\$ 2,528,004

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
Fund Expenditures by Function

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
	Actual	Actual	Actual	Original Budget	Amended Budget	Budget
EXPENDITURES						
Code INSTRUCTION						
512 Elementary School Programs	\$ 8,336,086	\$ 8,217,332	\$ 8,459,979	\$ 8,451,677	\$ 8,300,300	\$ 8,806,496
515 Secondary School Programs	9,321,526	9,150,735	9,775,204	9,090,184	9,216,394	9,238,499
517 Alternative School Programs	997,079	1,113,896	828,402	1,146,504	846,504	1,032,883
519 Vocational-Technical Programs	117,166	106,847	104,437	101,916	106,020	106,020
521 Exceptional Child Programs	2,516,063	2,557,741	2,557,743	2,359,484	2,375,484	2,544,915
522 Preschool Exceptional Program	182,207	171,535	177,663	176,625	181,125	216,425
524 Gifted & Talented Program	314,602	265,993	265,403	276,213	276,213	305,315
531 Interscholastic Program	498,651	507,291	527,125	474,087	474,087	527,232
533 School Activity Program	25,726	23,807	24,627	29,237	29,237	29,420
546 Detention Center Program	67,408	41,275	27,363	36,804	36,804	38,843
TOTAL INSTRUCTION	\$ 22,376,514	\$ 22,156,452	\$ 22,747,946	\$ 22,142,731	\$ 21,842,168	\$ 22,846,048
SUPPORT SERVICES						
611 Attendance-Guidance-Health Programs	\$ 1,009,822	\$ 985,796	\$ 981,700	\$ 983,043	\$ 983,043	\$ 1,010,826
616 Special Services	745,903	768,147	689,849	706,192	706,192	672,112
621 Instructional Improvement Program	59,333	31,242	80,294	137,170	110,235	157,945
622 Educational Media Program	676,501	612,029	584,592	606,303	606,303	603,227
623 Instruction-Related Technology Program	638,392	608,309	690,329	600,117	600,117	541,278
631 Board of Education	85,311	43,736	49,460	60,415	55,415	60,415
632 District Administration	869,834	823,023	869,153	849,608	888,608	876,704
641 School Administration	2,292,543	2,271,673	2,324,202	2,296,478	2,296,478	2,293,057
651 Business Operations	331,098	337,570	464,040	410,262	392,262	392,239
655 Central Services Programs	56,291	60,924	62,941	70,163	66,863	72,427
656 Administrative Technology Services	458,679	450,399	448,628	431,180	431,180	416,236
661 Buildings-Care Program	2,675,823	2,660,118	2,546,106	2,547,614	2,583,060	2,558,677
663 Maintenance-Non-student Occupied	627,272	593,170	619,873	598,000	598,000	546,651
664 Maintenance-Bldgs. & Equip.	1,295,573	1,251,484	1,167,312	1,196,622	1,196,622	1,087,680
667 Security				170,000	184,314	185,000
681 Pupil to School Transportation	1,265,823	1,269,579	1,249,924	1,287,787	1,396,349	1,269,861
682 Pupil Activity Transportation	79,170	82,101	65,332	74,560	74,560	79,560
683 General Transportation Program	91,842	102,785	92,136	84,136	98,136	82,136
691 Other Support Services	11,591	13,631				
TOTAL SUPPORT SERVICES	\$ 13,270,801	\$ 12,965,716	\$ 12,985,871	\$ 13,109,650	\$ 13,267,737	\$ 12,906,031
Transfers Out	201,205	141,475	141,682	121,089	133,870	146,222
Total Expenditures and Transfers	\$ 35,848,520	\$ 35,263,643	\$ 35,875,499	\$ 35,373,470	\$ 35,243,775	\$ 35,898,301

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 2013-2014

FUNCTION	OBJECT	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Original Budget	2013-14 Revised Budget	2014-15 PROPOSED
512---	512000 SALARIES	5,709,895	5,610,211	5,863,805	5,782,922	5,744,387	5,986,142
	512000 BENEFITS	2,176,140	2,117,443	2,184,673	2,223,187	2,223,560	2,524,501
	512000 PURCHASE SERVIC	39,861	38,546	31,005	43,556	50,056	43,556
	512000 SUPPLIES	398,469	414,310	340,126	374,512	254,797	224,797
	512000 CAPITAL OBJECTS	11,721	36,822	40,370	27,500	27,500	27,500
	ELEMENTARY SCHOOL	8,336,086	8,217,332	8,459,979	8,451,677	8,300,300	8,806,496
515---	515000 SALARIES	6,345,034	6,226,540	6,597,670	6,136,039	6,252,539	6,160,647
	515000 BENEFITS	2,528,535	2,461,385	2,516,045	2,495,516	2,555,226	2,454,423
	515000 PURCHASE SERVIC	146,391	171,204	190,912	85,862	85,862	84,862
	515000 SUPPLIES	259,965	278,254	436,975	336,330	286,330	337,130
	515000 CAPITAL OBJECTS	41,601	13,352	33,602	36,437	36,437	201,437
	SECONDARY SCHOOL	9,321,526	9,150,735	9,775,204	9,090,184	9,216,394	9,238,499
517---	517000 SALARIES	502,334	544,874	564,278	563,330	563,330	564,127
	517000 BENEFITS	170,715	192,823	194,620	204,674	204,674	194,400
	517000 PURCHASE SERVIC	312,269	364,924	56,597	364,100	64,100	259,446
	517000 SUPPLIES	9,302	9,351	12,439	8,700	8,700	9,510
	517000 CAPITAL OBJECTS	2,459	1,924	468	5,700	5,700	5,400
	ALTERNATIVE SCHOOL	997,079	1,113,896	828,402	1,146,504	846,504	1,032,883
519---	519000 SALARIES	26,858	23,525	23,088	32,276	30,896	32,235
	519000 BENEFITS	8,589	8,758	8,481	0	0	0
	519000 PURCHASE SERVIC	17,044	21,490	22,879	26,064	26,457	25,949
	519000 SUPPLIES	52,257	43,753	43,605	33,101	37,547	37,987
	519000 CAPITAL OBJECTS	12,418	9,321	6,384	10,475	11,120	9,849
	VOCATIONAL-TECHNICAL	117,166	106,847	104,437	101,916	106,020	106,020
521---	521000 SALARIES	1,601,693	1,710,890	1,582,155	1,550,728	1,566,728	1,696,478
	521000 BENEFITS	641,853	645,096	605,264	606,889	606,889	641,320
	521000 PURCHASE SERVIC	254,683	190,984	357,393	183,811	183,811	184,811
	521000 SUPPLIES	10,032	10,515	11,794	14,156	14,156	17,406
	521000 CAPITAL OBJECTS	420	256	1,137	3,900	3,900	4,900
	EXCEPTIONAL CHILD	2,508,681	2,557,741	2,557,743	2,359,484	2,375,484	2,544,915

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 2013-2014

FUNCTION	OBJECT	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Original Budget	2013-14 Revised Budget	2014-15 PROPOSED
522---	522000 SALARIES	137,195	125,562	126,929	120,655	120,655	159,302
	522000 BENEFITS	45,012	45,973	50,734	55,970	55,970	55,123
	522000 SUPPLIES	0	0	0	0	4,500	2,000
	EXCEPTIONAL PRESCHOOL	182,207	171,535	177,663	176,625	181,125	216,425
524---	524000 SALARIES	228,958	189,525	190,728	193,830	193,830	221,062
	524000 BENEFITS	80,958	66,430	66,225	73,506	73,506	75,376
	524000 PURCHASE SERVIC	2,089	4,660	3,994	3,090	3,090	3,090
	524000 SUPPLIES	2,597	5,378	2,860	5,787	5,787	5,787
	524000 CAPITAL OBJECTS	0	0	1,596	0	0	0
	GIFTED/TALENTED PROGRAMS	314,602	265,993	265,403	276,213	276,213	305,315
525---	525000 SALARIES	6,166	0	0	0	0	0
	525000 BENEFITS	1,216	0	0	0	0	0
	OLD SPC SERVICES CODE	7,382	0	0	0	0	0
531---	531000 SALARIES	434,834	442,963	458,989	409,618	409,618	458,989
	531000 BENEFITS	63,817	64,328	68,136	64,469	64,469	68,243
	INTERSCHOLASTIC PROGRAMS	498,651	507,291	527,125	474,087	474,087	527,232
532---	532000 SALARIES	21,523	19,918	20,613	24,209	24,209	24,209
	532000 BENEFITS	4,203	3,889	4,014	5,028	5,028	5,211
	SCHOOL ACTIVITY PROGRAMS	25,726	23,807	24,627	29,237	29,237	29,420
546---	546000 SALARIES	44,756	30,105	17,345	21,100	21,100	23,032
	546000 BENEFITS	15,337	8,350	9,308	12,118	12,118	12,475
	546000 PURCHASE SERVIC	5,856	389	388	950	950	700
	546000 SUPPLIES	1,459	2,431	322	1,318	1,318	1,318
	546000 CAPITAL OBJECTS	0	0	0	1,318	1,318	1,318
	JUVENILE DETENTION CENTER	67,408	41,275	27,363	36,804	36,804	38,843

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 2013-2014

FUNCTION	OBJECT	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Original Budget	2013-14 Revised Budget	2014-15 PROPOSED
611---	611000 SALARIES	708,663	687,319	686,761	684,340	684,340	702,639
	611000 BENEFITS	268,549	259,221	261,902	262,836	262,836	273,320
	611000 PURCHASE SERVIC	32,375	38,976	32,548	32,472	32,472	32,472
	611000 SUPPLIES	235	280	489	1,757	1,757	1,757
	611000 CAPITAL OBJECTS	0	0	0	1,638	1,638	638
	ATTENDANCE	1,009,822	985,796	981,700	983,043	983,043	1,010,826
616---	616000 SALARIES	541,765	562,779	507,110	509,143	509,143	487,007
	616000 BENEFITS	199,312	200,061	177,701	194,869	194,869	182,925
	616000 PURCHASE SERVIC	4,826	5,307	5,038	2,180	2,180	2,180
	ANCILLARY PRGRM	745,903	768,147	689,849	706,192	706,192	672,112
621---	621000 SALARIES	21,783	1,385	46,328	98,335	70,000	108,083
	621000 BENEFITS	9,352	418	8,949	0	0	21,496
	621000 PURCHASE SERVIC	20,261	25,549	16,486	25,669	27,069	23,069
	621000 SUPPLIES	4,271	3,890	8,531	10,091	10,091	4,419
	621000 CAPITAL OBJECTS	3,666	0	0	3,075	3,075	878
	INSTRUCTIONAL IMPROVEMENT	59,333	31,242	80,294	137,170	110,235	157,945
622---	622000 SALARIES	410,842	367,077	355,305	358,747	358,747	360,832
	622000 BENEFITS	170,154	153,087	147,136	159,908	159,908	155,625
	622000 PURCHASE SERVIC	25,918	26,121	23,670	27,178	27,178	26,800
	622000 SUPPLIES	68,452	60,357	58,481	60,470	60,470	59,970
	622000 CAPITAL OBJECTS	1,135	5,387	0	0	0	0
	EDUCATIONAL MEDIA	676,501	612,029	584,592	606,303	606,303	603,227
623---	623000 SALARIES	255,019	212,379	233,297	240,739	240,739	240,698
	623000 BENEFITS	118,435	96,643	98,974	119,703	119,703	99,618
	623000 PURCHASE SERVIC	36,827	92,156	88,259	45,862	45,862	45,862
	623000 SUPPLIES	37,097	26,533	24,597	38,813	38,813	18,800
	623000 CAPITAL OBJECTS	191,014	180,598	245,202	155,000	155,000	136,300
	INSTRUCTIONAL TECHNOLOGY	638,392	608,309	690,329	600,117	600,117	541,278

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 2013-2014

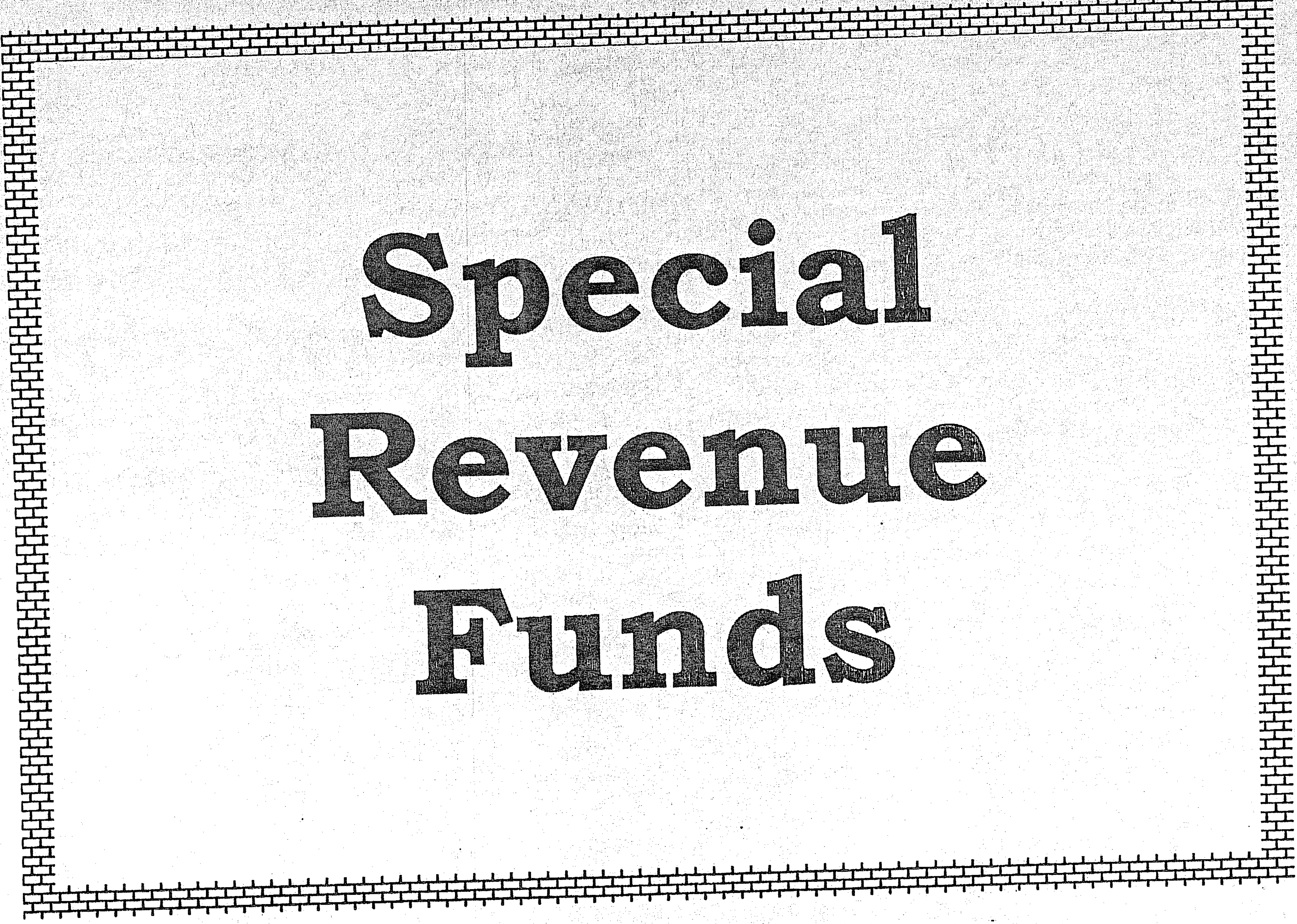
FUNCTION	OBJECT	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Original Budget	2013-14 Revised Budget	2014-15 PROPOSED
631---	631000 PURCHASE SERVIC	78,518	40,101	41,537	55,000	50,000	55,000
	631000 SUPPLIES	6,793	3,635	6,028	5,415	5,415	5,415
	631000 CAPITAL OBJECTS	0	0	1,895	0	0	0
	BOARD OF DIRECTORS	85,311	43,736	49,460	60,415	55,415	60,415
632---	632000 SALARIES	541,557	532,488	550,095	514,244	539,244	528,095
	632000 BENEFITS	200,638	188,049	182,232	191,227	191,227	182,626
	632000 PURCHASE SERVIC	106,153	73,243	102,007	102,280	102,280	112,804
	632000 SUPPLIES	20,779	25,416	32,882	31,450	45,450	43,772
	632000 CAPITAL OBJECTS	707	3,827	1,937	10,407	10,407	9,407
	DISTRICT ADMINISTRATION	869,834	823,023	869,153	849,608	888,608	876,704
641---	641000 SALARIES	1,608,266	1,608,204	1,651,390	1,603,871	1,603,871	1,621,666
	641000 BENEFITS	647,873	618,125	612,325	628,794	628,794	608,956
	641000 PURCHASE SERVIC	20,332	26,882	34,679	28,778	28,778	28,300
	641000 SUPPLIES	5,690	5,151	5,274	9,350	9,350	8,750
	641000 CAPITAL OBJECTS	10,382	13,311	20,534	25,685	25,685	25,385
	SCHOOL ADMINISTRATION	2,292,543	2,271,673	2,324,202	2,296,478	2,296,478	2,293,057
651---	651000 SALARIES	223,325	224,572	226,695	241,163	236,163	246,843
	651000 BENEFITS	84,437	82,581	81,408	84,719	84,719	86,016
	651000 PURCHASE SERVIC	20,485	27,188	36,241	55,000	57,000	40,000
	651000 SUPPLIES	2,851	3,229	5,000	6,780	6,780	6,780
	651000 CAPITAL OBJECTS	0	0	114,696	22,600	7,600	12,600
	BUSINESS OFFICE	331,098	337,570	464,040	410,262	392,262	392,239
655---	655000 SALARIES	44,972	40,104	39,460	41,059	41,059	43,500
	655000 BENEFITS	16,528	14,735	13,611	14,554	14,554	14,377
	655000 PURCHASE SERVIC	-5,689	5,520	6,126	13,300	10,000	13,300
	655000 SUPPLIES	480	565	3,744	1,250	1,250	1,250
	CENTRAL SERVICE WAREHOUSE	56,291	60,924	62,941	70,163	66,863	72,427

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 2013-2014

FUNCTION	OBJECT	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Original Budget	2013-14 Revised Budget	2014-15 PROPOSED
656---	656000 SALARIES	194,552	191,792	196,455	194,270	194,270	196,577
	656000 BENEFITS	75,663	74,681	68,137	77,147	77,147	69,659
	656000 PURCHASE SERVIC	91,083	73,607	48,736	88,513	88,513	87,250
	656000 SUPPLIES	40,405	24,984	17,013	28,500	28,500	20,000
	656000 CAPITAL OBJECTS	56,976	85,335	118,287	42,750	42,750	42,750
	ADMINISTRATIVE TECHNOLOGY	458,679	450,399	448,628	431,180	431,180	416,236
661---	661000 SALARIES	1,100,740	1,094,983	1,082,350	1,062,349	1,062,349	1,088,766
	661000 BENEFITS	539,290	530,461	496,092	549,121	549,121	476,011
	661000 PURCHASE SERVIC	780,401	766,259	673,034	658,720	683,720	701,720
	661000 SUPPLIES	128,579	126,731	136,508	121,630	121,630	126,250
	661000 CAPITAL OBJECTS	0	7,022	8,754	8,930	8,930	8,930
	661000 INSURANCE	126,813	134,662	149,368	146,864	157,310	157,000
663---	CUSTODIAL	2,675,823	2,660,118	2,546,106	2,547,614	2,583,060	2,558,677
	663000 SALARIES	286,017	282,481	291,236	290,025	290,025	253,145
	663000 BENEFITS	135,439	133,850	129,845	120,975	120,975	104,506
	663000 PURCHASE SERVIC	28,322	36,398	29,682	26,000	26,000	26,000
	663000 SUPPLIES	116,227	125,642	107,697	45,000	45,000	45,000
	663000 CAPITAL OBJECTS	61,267	14,799	61,413	116,000	116,000	118,000
664---	MAINTENANCE NON-STUDENT	627,272	593,170	619,873	598,000	598,000	546,651
	664000 SALARIES	749,104	757,585	699,907	706,382	706,382	670,977
	664000 BENEFITS	330,004	328,424	300,982	320,315	320,315	258,778
	664000 PURCHASE SERVIC	12,721	22,718	40,796	35,925	35,925	15,925
	664000 SUPPLIES	89,761	110,577	97,746	80,000	80,000	110,000
	664000 CAPITAL OBJECTS	113,983	32,180	27,881	54,000	54,000	32,000
667---	MAINTENANCE STUDENT OCCUPIED	1,295,573	1,251,484	1,167,312	1,196,622	1,196,622	1,087,680
	667000 PURCHASE SERVIC	0	0	0	170,000	184,314	185,000
667---	SCHOOL SECURITY (SRO'S)	0	0	0	170,000	184,314	185,000

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 2013-2014

FUNCTION	OBJECT	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Original Budget	2013-14 Revised Budget	2014-15 PROPOSED
	681000 SALARIES	690,673	693,487	684,199	730,639	774,639	713,531
	681000 BENEFITS	267,119	261,815	263,638	284,378	284,378	263,935
	681000 PURCHASE SERVIC	21,649	23,079	18,420	17,895	17,895	18,520
	681000 SUPPLIES	286,382	291,198	283,667	254,875	310,875	273,875
	681000 CAPITAL OBJECTS	0	0	0	0	8,562	0
681---	TRANSPORTATION- PUPIL	1,265,823	1,269,579	1,249,924	1,287,787	1,396,349	1,269,861
	682000 SALARIES	31,577	42,558	36,577	40,000	40,000	45,000
	682000 BENEFITS	4,483	6,256	4,900	4,560	4,560	4,560
	682000 PURCHASE SERVIC	13,393	0	899	0	0	0
	682000 SUPPLIES	29,717	33,287	22,956	30,000	30,000	30,000
682---	TRANSPORTATION - ACTIVITY	79,170	82,101	65,332	74,560	74,560	79,560
	683000 PURCHASE SERVIC	1,005	2,650	1,947	0	1,400	0
	683000 SUPPLIES	56,393	58,757	56,565	35,000	50,000	45,000
	683000 CAPITAL OBJECTS	0	5,519	0	12,000	9,600	0
	683000 INSURANCE	34,444	35,859	33,624	37,136	37,136	37,136
683---	GENERAL TRANSPORTATION	91,842	102,785	92,136	84,136	98,136	82,136
	710000 SALARIES	9,402	11,055	0	0	0	0
	710000 BENEFITS	2,189	2,576	0	0	0	0
710---	FOOD SERVICE	11,591	13,631	0	0	0	0
	920000 TRANSFERS OUT	201,205	141,475	141,682	121,089	133,870	146,222
	GRAND TOTALS	35,848,520	35,263,643	35,875,499	35,373,470	35,243,775	35,898,301



Special Revenue Funds

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2014-2015 with Comparative Information for Years 2010-11 through 2013-2014

OBJECT	2010-11 FYTD Activity	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 Original Budget	2013-14 Revised Budget	2014-15 BUDGET
FUND 232 OTHER LOCAL GRANTS	49,076.49	16,839.91	29,056.46	40,018.00	40,018.00	26,266.00
SALARIES	704.52	0	0	1,488.00	1,488.00	0
BENEFITS	56.81	0	0	0	0	0
PURCHASE SERVICES	1,444.89	0	0	16,538.00	16,538.00	15,962.00
SUPPLIES	35,417.19	6,839.91	17,270.02	11,992.00	11,992.00	10,304.00
CAPITAL OBJECTS	11,453.08	10,000.00	11,786.44	10,000.00	10,000.00	0
OTHER LOCAL GRANTS	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 233 MEDICAID	844,423.36	834,528.32	814,650.20	577,768.00	577,768.00	700,000.00
SALARIES	277,633.73	232,805.81	155,833.25	112,522.00	112,522.00	144,741.00
BENEFITS	113,472.70	93,843.80	67,076.52	52,329.00	52,329.00	77,253.00
PURCHASE SERVICES	474,983.86	561,905.39	569,978.38	412,917.00	412,917.00	478,006.00
SUPPLIES	94.43	0	1,764.81	0	0	0
CAPITAL OBJECTS	2,500.00	0	19,997.24	0	0	0
MEDICAID	-24,261.36	-54,026.68	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 236 LOCAL L.I.F.E. GRANTS	13,296.49	9,601.29	18,895.82	30,000.00	30,000.00	30,000.00
PURCHASE SERVICES	1,300.00	1,806.00	515.06	0	0	0
SUPPLIES	9,817.19	7,538.23	16,353.10	30,000.00	30,000.00	30,000.00
CAPITAL OBJECTS	3,134.68	2,331.06	949	0	0	0
LOCAL TRUST/LIFE GRANTS	-955.38	-2,074.00	1,078.66	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 241 MISC STATE GRANTS	574.24	311.3	12,158.85	97,464.00	97,464.00	146,600.00
SALARIES	0	0	5,280.91	64,000.00	64,000.00	126,880.00
BENEFITS	0	0	1,024.14	18,464.00	18,464.00	19,720.00
PURCHASE SERVICES	0	0	5,342.80	15,000.00	15,000.00	0
SUPPLIES	472.27	311.3	511	0	0	0
CAPITAL OBJECTS	101.97	0	0	0	0	0
MISC STATE GRANTS	0	0	0	0	0	0
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INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2014-2015 with Comparative Information for Years 2010-11 through 2013-2014

OBJECT	2010-11 FYTD Activity	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 Original Budget	2013-14 Revised Budget	2014-15 BUDGET
FUND 245 TECHNOLOGY GRANT	31,051.89	0	0	0	0	0
CAPITAL OBJECTS	31,051.89	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY GRANT	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 251 TITLE I-A, ESEA	954,036.22	1,023,415.34	953,232.47	864,817.00	864,817.00	868,174.00
SALARIES	589,411.52	638,720.10	641,624.46	607,832.00	607,832.00	588,741.00
BENEFITS	239,033.57	262,539.05	248,561.19	226,911.00	226,911.00	233,311.00
PURCHASE SERVICES	108,458.43	77,137.83	48,051.73	4,353.00	5,053.00	44,664.00
SUPPLIES	16,926.85	13,108.36	13,023.08	25,721.00	25,021.00	1,458.00
CAPITAL OBJECTS	205.85	0	1,972.01	0	0	0
TRANSFERS/CONTINGENCY	0	31,910.00	0	0	0	0
TITLE I-A, ESEA	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 257 IDEA PART B	1,137,708.61	947,829.81	976,251.77	925,749.00	925,749.00	898,081.00
SALARIES	795,658.48	667,977.97	698,960.51	668,702.00	668,702.00	640,219.00
BENEFITS	311,204.62	260,811.71	268,092.12	257,047.00	257,047.00	250,362.00
PURCHASE SERVICES	2,444.82	530.93	0	0	0	0
SUPPLIES	25,534.05	18,509.20	9,199.14	0	0	7,500.00
CAPITAL OBJECTS	2,866.64	0	0	0	0	0
IDEA PART B	0.00	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 258 IDEA PRESCHOOL	64,324.42	47,017.71	44,333.00	38,352.00	38,352.00	38,553.00
SALARIES	44,636.79	29,272.71	29,743.84	29,734.00	29,734.00	29,024.00
BENEFITS	12,384.43	12,141.49	11,710.92	8,618.00	8,618.00	9,529.00
PURCHASE SERVICES	0	220.5	0	0	0	0
SUPPLIES	7,303.20	5,133.02	2,878.24	0	0	0
CAPITAL OBJECTS	0	249.99	0	0	0	0
IDEA PRESCHOOL	0	0	0	0	0	0
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INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2014-2015 with Comparative Information for Years 2010-11 through 2013-2014

OBJECT	2010-11 FYTD Activity	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 Original Budget	2013-14 Revised Budget	2014-15 BUDGET
FUND 263 CARL PERKINS VO-TECH	60,096.54	51,462.01	53,906.00	57,640.00	51,004.00	59,618.00
SALARIES	38,042.45	36,203.52	39,209.40	40,034.00	35,424.00	43,486.00
BENEFITS	17,519.09	15,258.49	14,696.60	15,658.00	13,780.00	16,132.00
PURCHASE SERVICES	4,070.00	0	0	0	0	0
SUPPLIES	465	0	0	1,948.00	1,800.00	0
CARL PERKINS GRANT	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 267 TITLE VII INDIAN EDUCATION	18,213.00	14,142.00	6,815.34	18,758.00	18,758.00	18,750.00
SALARIES	14,309.93	11,728.67	4,070.13	12,787.00	12,787.00	14,893.00
BENEFITS	3,903.07	2,157.41	772.65	3,359.00	3,359.00	3,857.00
PURCHASE SERVICES	0	135.57	1,849.87	1,852.00	1,852.00	0
SUPPLIES	0	120.35	122.69	760	760	0
TITLE VII INDIAN EDUCATION	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 269 JOHNSON O'MALLEY	1,974.82	1,193.79	0	6,580.00	6,580.00	7,113.00
SALARIES	1248.36	0	0	4,248.00	4,248.00	4,248.00
BENEFITS	726.46	0	0	1,280.00	1,280.00	1,280.00
PURCHASE SERVICES	0	1,193.79	0	200	200	733
SUPPLIES	0	0	0	852	852	852
JOHNSON O'MALLEY	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 271 TITLE II-A TEACHER QUALITY	239,479.64	241,289.21	192,792.91	225,010.00	225,010.00	222,606.00
SALARIES	159,455.02	127,968.97	117,241.84	126,275.00	126,275.00	97,979.00
BENEFITS	62,006.29	47,114.23	37,605.71	39,935.00	39,935.00	27,810.00
PURCHASE SERVICES	18,018.33	66,206.01	37,945.36	58,800.00	58,800.00	96,817.00
TITLE II-A TEACHER QUALITY	0	0	0	0	0	0
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INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2014-2015 with Comparative Information for Years 2010-11 through 2013-2014

OBJECT	2010-11 FYTD Activity	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 Original Budget	2013-14 Revised Budget	2014-15 BUDGET
FUND 273 TITLE IVA, ESEA DRUG FREE	10,978.17	1,819.55	0	0	0	0
BENEFITS	-0.2	0	0	0	0	0
PURCHASE SERVICES	4,160.00	1,819.55	0	0	0	0
SUPPLIES	6,818.37	0	0	0	0	0
TITLE IVA, ESEA DRUG FREE	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 274 MISC FEDERAL PROJECTS	223,326.17	185,707.55	272,096.14	73,978.00	73,978.00	68,832.00
SALARIES	74,961.99	82,301.46	92,601.27	43,193.00	43,193.00	45,775.00
BENEFITS	24,224.09	27,870.16	27,634.93	23,285.00	23,285.00	18,057.00
PURCHASE SERVICES	112,508.71	69,966.93	146,011.31	5,000.00	5,000.00	5,000.00
SUPPLIES	4,355.60	818	5,848.63	0	0	0
CAPITAL OBJECTS	0	811	0	0	0	0
TRANSFERS/CONTINGENCY	7,275.78	3,940.00	0	2,500.00	2,500.00	0
MISC. FED. FUNDED PROJECT	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 282 TITLE II-D TECHNOLOGY	10,353.95	0	0	0	0	0
BENEFITS	-1.06	0	0	0	0	0
PURCHASE SERVICES	1,000.00	0	0	0	0	0
SUPPLIES	1,987.05	0	0	0	0	0
CAPITAL OBJECTS	7,367.96	0	0	0	0	0
TITLE II-D TECHNOLOGY	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====
FUND 283 TEACHING AMERICAN HISTORY	131,621.81	160,916.14	190,457.90	72,000.00	635.00	0
SALARIES	18,540.00	17,757.30	23,425.00	0	0	0
BENEFITS	3,573.76	3,506.42	4,542.54	0	10	0
PURCHASE SERVICES	104,963.38	137,601.42	154,621.95	69,500.00	625.00	0
SUPPLIES	93.69	0	2,740.20	0	0	0
TRANSFERS/CONTINGENCY	4,450.98	2,051.00	5,128.21	2,500.00	0.00	0
TEACHING AMERICAN HISTORY	0	0	0	0	0	0
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INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2014-2015 with Comparative Information for Years 2010-11 through 2013-2014

OBJECT	2010-11 FYTD Activity	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 Original Budget	2013-14 Revised Budget	2014-15 BUDGET
FUND 290 SCHOOL FOOD SERVICE	2,018,799.02	2,010,120.73	2,042,419.03	2,130,050.00	2,280,050.00	2,372,000.00
SALARIES	739,497.58	756,371.21	767,360.70	766,507.00	766,507.00	768,173.00
BENEFITS	276,289.95	283,244.13	281,362.46	280,506.00	280,506.00	280,614.00
PURCHASE SERVICES	14,380.80	16,678.12	5,714.03	21,900.00	21,900.00	4,500.00
SUPPLIES	900,676.28	927,293.63	1,003,144.07	1,083,671.00	1,059,671.00	1,066,213.00
CAPITAL OBJECTS	56,368.48	74,555.55	50,098.02	189,000.00	43,000.00	207,500.00
TRANSFERS/CONTINGENCY	38,865.00	38,061.00	37,315.00	38,000.00	45,000.00	45,000.00
SCHOOL FOOD SERVICE FUND	-7,279.07	-86,082.91	-102,575.25	-249,534.00	63,466.00	0
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Capital Projects Fund

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
CAPITAL PROJECTS FUND - SCHOOL PLANT FACILITY RESERVE (SPFR)
For Fiscal Year 2014-2015 with Comparative Information for Years 2010-2011 through 2013-2014

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.

		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Original Budget	2013-2014 Amended Budget	2014-2015 Budget
Code	REVENUES						
415000	Earnings on Investments	\$ 44,373	\$ 61,346	\$ (3,557)	\$ 50,000	\$ 50,000	\$ 12,000
419100	Rental Income	9,315	11,050	10,200	20,000	20,000	20,000
419900	Other Local Income	37,104	15,025	24,325	10,000	10,000	30,000
	Total Local Revenues	<u>\$ 90,792</u>	<u>\$ 87,421</u>	<u>\$ 30,968</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 62,000</u>
439000	Other State Revenue - lottery funds				120,000	120,000	\$ 193,538
453000	Sale of Fixed Assets						
	Total Revenues	<u>\$ 90,792</u>	<u>\$ 87,421</u>	<u>\$ 30,968</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 255,538</u>
460000	Transfers In	<u>\$ 149,331</u>	<u>\$ 87,841</u>	<u>\$ 82,979</u>	<u>\$ 69,089</u>	<u>\$ 81,870</u>	<u>\$ 88,222</u>
	Total Revenues and Transfers In	<u><u>\$ 240,123</u></u>	<u><u>\$ 175,262</u></u>	<u><u>\$ 113,947</u></u>	<u><u>\$ 269,089</u></u>	<u><u>\$ 281,870</u></u>	<u><u>\$ 343,760</u></u>
	EXPENDITURES						
810	Capital Assets Program	\$ 333,974	\$ 350,997	\$ 557,244	\$ 405,529	\$ 418,310	\$ 427,528
	Total Expenditures	<u>\$ 333,974</u>	<u>\$ 350,997</u>	<u>\$ 557,244</u>	<u>\$ 405,529</u>	<u>\$ 418,310</u>	<u>\$ 427,528</u>
	Transfers to Other Funds						
	Total Expenditures and Transfers Out	<u><u>\$ 333,974</u></u>	<u><u>\$ 350,997</u></u>	<u><u>\$ 557,244</u></u>	<u><u>\$ 405,529</u></u>	<u><u>\$ 418,310</u></u>	<u><u>\$ 427,528</u></u>
	Excess (deficiency) of Revenues over Expenditures	<u>\$ (93,851)</u>	<u>\$ (175,735)</u>	<u>\$ (443,297)</u>	<u>\$ (136,440)</u>	<u>\$ (136,440)</u>	<u>\$ (83,768)</u>
	Fund Balance - July 1	\$ 2,279,094	\$ 2,185,243	\$ 2,009,508	\$1,815,497	\$1,566,211	\$1,429,771
	Fund Balance - June 30	\$ 2,185,243	\$ 2,009,508	\$ 1,566,211	\$ 1,679,057	\$ 1,429,771	\$ 1,346,003

INDEPENDENT SCHOOL DISTRICT No. 1
APPROVED MAINTENANCE PROJECTS FY2014-15

Approved SPFR Projects Fiscal Year 2014-15	Estimated Cost	Account Code
Jenifer Junior High School		
Replace pipe under gym	\$ 8,500.00	420.810.590.075.781
Sacajawea Junior High School		
Classroom HVAC - north wing	\$ 95,000.00	420.810.540.075.774
Electrical lighting/panel upgrade	\$ 20,000.00	420.810.540.075.775
Remodel: insulation, ceiling, lights, carpet	\$ 155,000.00	420.810.540.075.776
Subtotal - Sacajawea Junior High School	\$ 270,000.00	
Lewiston High School		
HVAC - Booth Hall gym	\$ 50,000.00	420.810.540.075.770
Grand Total All SPFR Projects	\$ 328,500.00	
School Bus	\$ 99,028.00	420.810.540.075.720
GRAND TOTAL FUND 420	\$ 427,528.00	



Internal Service Funds

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
INTERNAL SERVICE FUNDS BUDGET SUMMARY
For Fiscal Year 2014-2015 with Comparative Information for Years 2010-2011 through 2013-2014

OBJECT	2010-11 FYTD Activity	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 Original Budget	2013-14 Revised Budget	2014-15 BUDGET
FUND 610 PRINT SHOP	106,275.24	127,416.22	113,606.28	118,000.00	118,000.00	118,000.00
SALARIES	35,511.61	36,136.16	37,459.43	40,880.00	40,880.00	36,393.00
BENEFITS	13,746.86	13,873.31	13,682.27	14,531.00	14,531.00	13,655.00
PURCHASE SERVICES	20,588.75	19,938.67	22,502.05	24,000.00	24,000.00	24,000.00
SUPPLIES	28,024.85	33,898.33	30,701.83	30,000.00	30,000.00	31,952.00
CAPITAL OBJECTS	7,509.00	13,552.00	8,970.90	47,000.00	47,000.00	12,000.00
INTERNAL SERVICE-PRINTSHP	894.17	10,017.75	289.8	-38,411.00	-38,411.00	0
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FUND 620 MEDICAL TRUST	104,916.98	15,645.49	6,811.56	4,000.00	4,000.00	3,000.00
SALARIES	31,885.72	32,781.32	32,962.08	32,962.00	32,962.00	33,336.00
BENEFITS	17,898.57	17,913.38	17,511.76	17,999.00	17,999.00	18,190.00
PURCHASE SERVICES	446,672.25	9,150.17	600	1,200.00	1,200.00	600
SUPPLIES	2.67	743.25	120	0	0	0
TRANSFERS/CONTINGENCY	150,000.00	230,000.00	230,000.00	150,000.00	150,000.00	100,000.00
MEDICAL TRUST FUND	-541,542.23	-274,942.63	-274,382.28	-198,161.00	-198,161.00	-149,126.00
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