



Lewiston Independent School District No.1

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

**Proposed 2016-2017 Budget
Amended 2015-2016 Budget**

INDEPENDENT SCHOOL DISTRICT NO. 1
TABLE OF CONTENTS
2016 – 2017

BUDGET

INTRODUCTORY SECTION

I.	Summary of Revenues and Expenditures - All Funds	1
II.	Superintendent's Letter - Executive Summary	2 - 9
III.	Board of Directors	10

ORGANIZATIONAL SECTION

I.	The District Entity	11
II.	Budget and Financial Policies	11-15
III.	Strategic Planning.....	15-16
IV.	Operating and Capital Budget Development.....	16-18
V.	Budget Administration and Management Process	19

FINANCIAL SECTION

I.	Pyramid Approach.....	20
II.	Summary of all funds- Proposed budget for 2015-2016	21
III.	Summary of all funds – Proposed Amended budget for 2014-2015.....	22

IV.	Detail Budget Sheets with comparative information for 2011-2012 through 2014-2015	
•	General Fund	
•	Summary of Revenues and Expenditures.....	23-24
•	Summary of Expenditures by Function.....	25
•	Detailed Expenditures by Function	26-31
•	Special Revenue Funds	
•	Summary of Revenues and Expenditures.....	32-37
•	Capital Projects Fund (SPFR)	
•	Summary of Revenues and Expenditures by Function	38
•	Board Approved Projects for 2015-2016	39
•	Internal Service Funds	
•	Summary of Revenues and Expenditures by Function	40

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

Proposed Budget for Fiscal Year 2016-2017

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue funds	Capital Projects Fund	Internal Service Funds
Estimated Beginning Fund Balance	3,549,874	341,065	1,636,014	193,093
REVENUES				
Property Taxes	13,913,369			
Other Local	-	1,481,000	71,097	119,300
State Revenues	24,605,091	158,983	282,089	
Federal Revenues		3,357,227		
Other Revenues				
Total Revenues	\$ 38,518,460	\$ 4,997,210	\$ 353,186	\$ 119,300
Transfers In	-	60,000	86,070	
Total Revenues and Transfers In	\$ 38,518,460	\$ 5,057,210	\$ 439,256	\$ 119,300
EXPENDITURES				
Salaries	\$ 24,061,366	\$ 2,100,652		\$ 38,768
Benefits	9,230,408	794,015		14,844
Purchased Services	2,344,513	934,973		22,000
Supplies/Materials	1,665,466	1,182,119		31,388
Capital Objects	875,877	45,451	439,256	12,000
Debt Retirement				
Insurance	194,136			
Total Expenditures	\$ 38,371,766	\$ 5,057,210	\$ 439,256	\$ 119,000
Transfers Out	146,070	-		-
Total Expenditures and Transfers Out	\$ 38,517,836	\$ 5,057,210	\$ 439,256	\$ 119,000
Contingency Reserve	920,110			
Total Appropriation	\$ 39,437,946	\$ 5,057,210	\$ 439,256	\$ 119,000

June 13, 2016
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 2016-2017. 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 2016 and 2017.

Budget Comparison for All Governmental Funds						
	Original Budget Amount FY 2016	% Change Prior Year	Amended Budget Amount FY 2016	% Change Original Budget	Proposed Budget Amount FY 2017	% Change Prior Year Original Budget
REVENUES						
General M & O Fund	36,838,986	2.61%	36,839,520	0%	38,518,460	4.56%
Special Revenue Funds	5,123,414	-6.11%	5,212,018	1.73%	5,057,210	-1.29%
Capital Projects (SPFR Fund)	417,281	21.39%	434,275	4.07%	439,256	5.27%
TOTAL	42,379,681	1.63%	42,485,813	.25%	44,014,926	3.86%
EXPENDITURES:						
General M & O Fund	36,837,084	2.62%	36,837,761	0%	38,517,836	4.56%
Special Revenue Funds	5,123,414	-6.11%	5,212,018	1.73%	5,057,210	-1.29%
Capital Projects (SPFR Fund)	387,705	-9.31%	387,705	0%	439,256	13.3%
TOTAL	42,348,203	1.35%	42,437,484	.21%	44,014,302	3.93%

Analysis of Proposed Budgets

The fiscal year 2017 budget reflects significant improvement in economic conditions at the state and local level. The 2016 Legislature increased operational (discretionary) funding and supported the second year of the Career Ladder funding. In addition to the Career Ladder, the Legislature added three percent (3%) to the base in the salary allocation schedule for 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 2016 Legislature approved moving Pupil Services personnel (counselors, for example) to the career ladder in the same manner as Instructional staff.

Declining enrollment in the district that was experienced since fiscal year 2011-2012 seems to have stabilized. 2015-2016 budgets were produced using a basis of 227 support units, but in the first reporting period, 229.43 were actually measured. Administrators project the 2016-2017 student census to remain at the current level. The support unit is derived using average daily attendance figures. The state foundation payments as well as many other funding lines use the support unit as a multiplier.

The fiscal 2017 estimated state foundation funding reflects an increase in both salary apportionment figures and support unit (discretionary) values. The support unit value increased from \$23,868 in 2016 to \$25,696 for 2017. The original fiscal 2016 budget was based on estimated total state revenues of \$23,147,165 compared to the fiscal 2017 budget which is based on \$24,605,091.

Property tax revenues in the 2017 budget are based on a moderate increase in taxable market value compared to the original 2016 budget. Property values and growth in the District show signs of strengthening through the spring of 2016 with the preliminary new construction value at more than \$43 million. The five (5) year supplemental levy included in the fiscal year 2017 budget was approved in May 2013 with support from 85.6% of those voting in the election.

Legislation still exists which mandates that districts must spend 2% of the replacement cost of student occupied buildings on maintenance of those buildings. Lottery funds distributed by the State of Idaho for facility maintenance in the amount of \$282,089 are included in the School Plant Facilities Reserve Fund (SPFR) budget for fiscal 2017. The 2017 facilities budgets, including General Fund and SPFR do include the minimum expenditure requirement.

Legislation still exists which mandates that districts must spend 2% of the replacement cost of student occupied buildings on maintenance of those buildings. Lottery funds distributed by the State of Idaho for facility maintenance in the amount of \$282,089 are included in the School Plant Facilities Reserve Fund (SPFR) budget for fiscal 2017. The 2017 facilities budgets, including General Fund and SPFR do 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.

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 2015-2016		Proposed Budget 2016-2017	
	Amount per Pupil	% Current Expend.	Amount per Pupil	% Current Expend.
Instruction	4,885	63.25%	5,066	62.31%
Guidance/Health	211	2.73%	200	2.46%
Ancillary Services	138	1.79%	149	1.83%
Instructional Improvement	39	0.50%	47	0.58%
Educational Media	114	1.48%	121	1.49%
Instruction-Related Technology	151	1.96%	172	2.12%
Board/Administration	246	3.19%	264	3.25%
School Administration	496	6.42%	525	6.46%
Business Operations	105	1.36%	124	1.53%
Administrative Technology Svc.	89	1.15%	99	1.22%
Custodial/Utilities	559	7.24%	592	7.28%
Maintenance	316	4.09%	368	4.53%
Security	41	0.53%	42	0.52%
Transportation	306	3.96%	330	4.06%
Transfers	27	0.35%	31	0.38%
Total	7,723	100.00%	8,130	100.00%

The 2016-2017 expenditure per pupil of \$8,130 is an increase of 5.27% 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 86.42% of the total general fund budget, and represents a decrease of 1% from the original 2015-2016 budget, where personnel costs represented 87.42% of the general fund budget.

General Fund Expenditures per Pupil by Object

	Original 2015-2016 Budget			Proposed 2016-2017 Budget	
	Amount per	% Current		Amount per	% Current
Expenditure	Pupil	Expenditures		Pupil	Expenditures
Salaries	4,848	62.78%		5,078	62.46%
Benefits	1,904	24.64%		1,948	23.96%
Purchased Services	453	5.87%		495	6.09%
Supplies	319	4.13%		352	4.33%
Capital Objects	131	1.70%		185	2.28%
Other	68	0.88%		72	0.88%
Total	7,723	100%		8,130	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.

General Fund Revenue Sources

Revenue Sources	Original Budget 2015-2016	Proposed Budget 2016-2017	% Change
Property Taxes	\$13,414,496	13,913,369	3.72%
State Sources	23,147,165	24,605,091	6.3%
Other Local Sources	182,325	0	NMN
Transfers In	95,000	0	NMN
Total General Fund Revenue	\$36,838,986	38,518,460	4.56%

Property tax levies are based on a total net taxable value for 2016 estimated at \$2,719,300,000 which includes the tax increment from the Urban Renewal Areas applicable to the 2013 5-year Supplemental Levy. Fiscal year 2016-2017 is the third year of the supplemental levy approved by voters in May of 2013 at the rate of .00439 with 85.6% voter approval. In fiscal year 2016 and 2017, 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
2017	0	0.00088400	0.00439000		0.005274

Facilities

In September, 2013, the Board of Directors passed a Resolution calling for a Comprehensive Grades 9-12 High School. The passage of that Resolution signified the Board's commitment to addressing inadequate facilities at Lewiston High School. During 2015, the Board engaged the services of LKV-RGU Architects and Kenaston-Leone & Keeble Group, Construction Managers - General Contractors and began the process of gathering important information to aid in decision-making as to the most prudent and cost-effective approach to the facility needs. On May 9, 2016, the Board voted unanimously to move forward with new construction of a new high school on property the district owns in the Lewiston Orchards. This budget does contain \$133,000 for the cost of professional services that may be necessary in preparation for a bond levy election during the 2016-2017 fiscal year.

Other

The District continues to maintain 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 school programs, counseling, school 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.

Discretionary funds in the State Foundation Program increased from \$23,868 per support unit in 2015-2016 to \$25,696 for the 2016-2017 budget year. The District enrollment and Average Daily Attendance (ADA) has stabilized after a few years of decline and the 229.43 support units measured in 2015-2016 are expected to remain at that level in 2016-2017. Idaho's economy has largely recovered from several years of recession and state funding levels have risen. I am very pleased to present a balanced budget that provides a meaningful salary increase to all staff, a modest increase in employee benefit costs, and maintains all programs and services for students. I urge your adoption of this budget for the 2016-2017 school year.

Sincerely,

Robert M. Donaldson, Ph.D.
Superintendent



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 10-12), two junior high schools (grades 7-9) and seven elementary schools (grades K-6). In addition the District operates alternative summer programs and an educational program at the Juvenile Detention Center. The District currently has 4,738 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 23, 2016 meeting of the Board of Directors, the administration presented the amended budget for fiscal year 2016 and the proposed budget for fiscal year 2017. At its June 13, 2016 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 2017.

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.

After 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. **CONTINUOUS IMPROVEMENT PLAN**

The Continuous Improvement Plan (formerly known as 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 Continuous Improvement 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 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 learning.

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 2017 budget are higher by approximately 4.5% as a result of increased state funding for salaries and operational components of the funding formula. The fiscal year 2017 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 increases in funding at the state and local levels, the administration was able to provide employees with a meaningful salary increase as well as advancement on the salary schedule for years of service. 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.

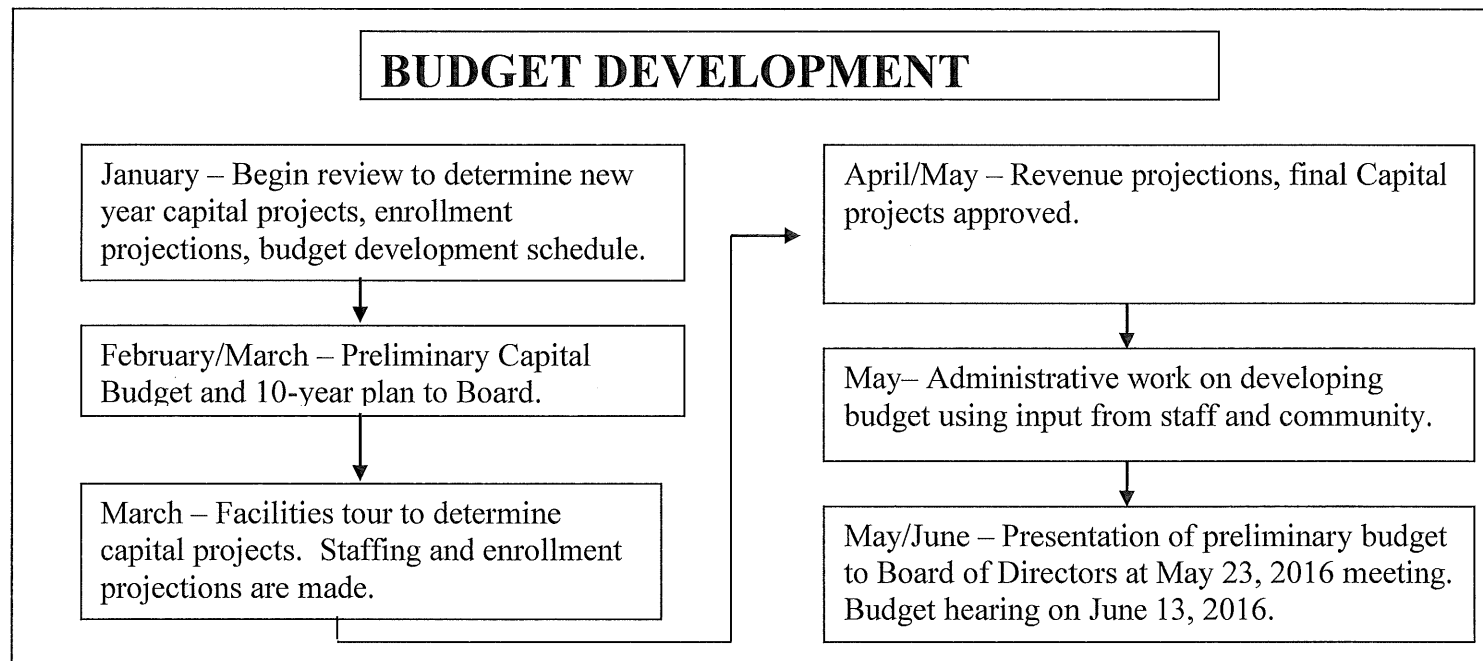
The 2017 proposed budget was presented on May 23, 2016, at a Board Work Session. The public budget hearing is scheduled for June 13, 2016.

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 the spring of the year. 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 projects scheduled for 2016-17 include roofing at Centennial and McSorley Elementary Schools, plumbing upgrade at Orchards Elementary School, roof replacements at Sacajawea Junior High School and Booth Hall on the Lewiston High

School campus. 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.

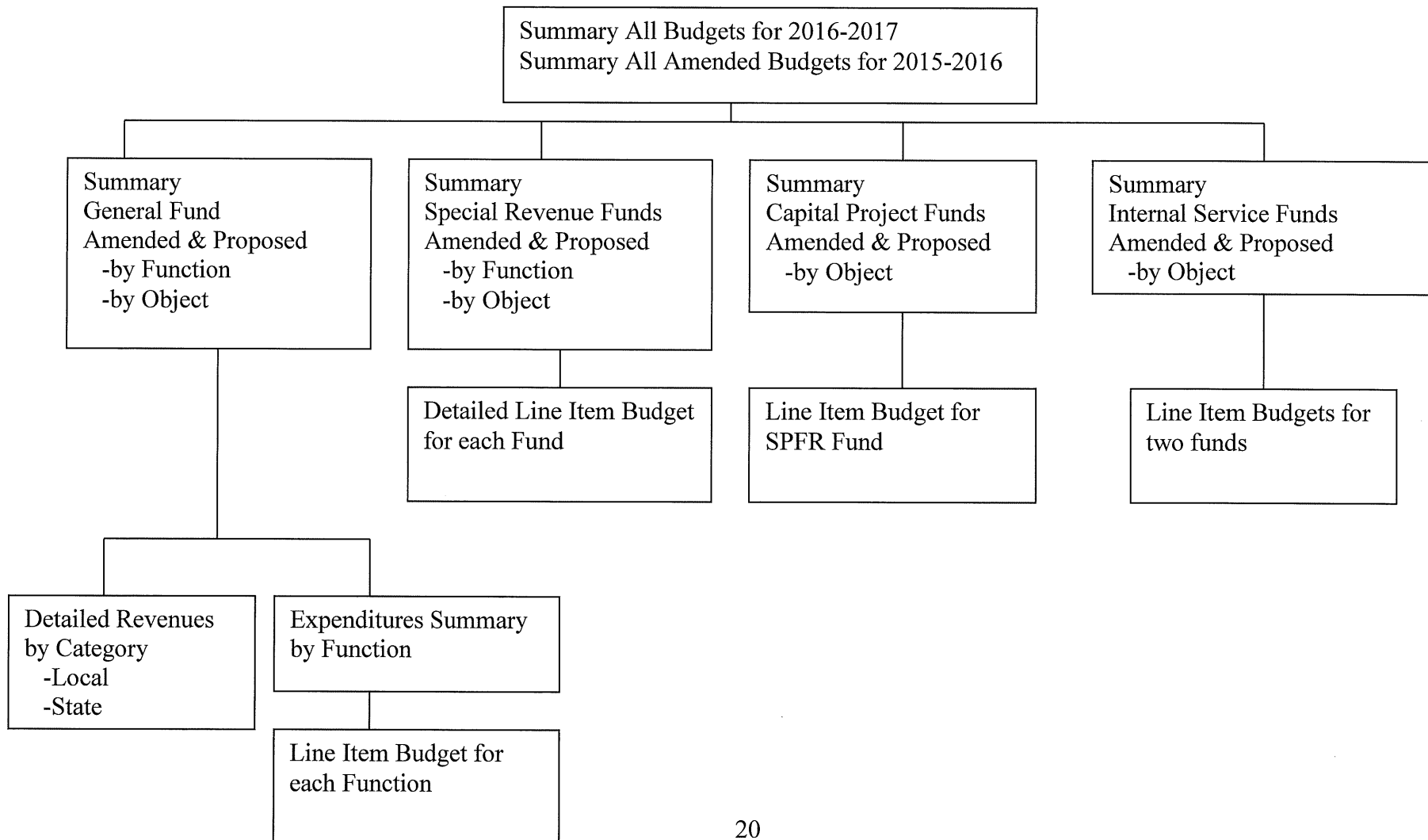


Financial Section

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 2016-2017

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue funds	Capital Projects Fund	Internal Service Funds
REVENUES				
Property Taxes	13,913,369			
Other Local	-	1,481,000	71,097	119,300
State Revenues	24,605,091	158,983	282,089	
Federal Revenues		3,357,227		
Other Revenues				
Total Revenues	\$ 38,518,460	\$ 4,997,210	\$ 353,186	\$ 119,300
Transfers In	-	60,000	86,070	
Total Revenues and Transfers In	\$ 38,518,460	\$ 5,057,210	\$ 439,256	\$ 119,300
EXPENDITURES				
Salaries	\$ 24,061,366	\$ 2,100,652		\$ 38,768
Benefits	9,230,408	794,015		14,844
Purchased Services	2,344,513	934,973		22,000
Supplies/Materials	1,665,466	1,182,119		31,388
Capital Objects	875,877	45,451	439,256	12,000
Debt Retirement	-	-		
Insurance	194,136	-		
Total Expenditures	\$ 38,371,766	\$ 5,057,210	\$ 439,256	\$ 119,000
Transfers Out	146,070			
Total Expenditures and Transfers Out	\$ 38,517,836	\$ 5,057,210	\$ 439,256	\$ 119,000
Contingency Reserve	920,110			
Total Appropriation	\$ 39,437,946	\$ 5,057,210	\$ 439,256	\$ 119,000

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

III. Summary of all Funds Proposed Amended Budget for Fiscal Year 2015-2016

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue Funds	Capital Projects Funds	Internal Service Funds
REVENUES				
Property Taxes	13,536,753			
Other Local	208,889	1,489,000	66,116	118,300
State Revenues	23,093,878	180,254	282,089	
Federal Revenues		3,482,764		
Other Revenues				
Total Revenues	\$ 36,839,520	\$ 5,152,018	\$ 348,205	\$ 118,300
Transfers In	-	60,000	86,070	
Total Revenues and Transfers In	\$ 36,839,520	\$ 5,212,018	\$ 434,275	\$ 118,300
EXPENDITURES				
Instruction	\$ 23,177,296	\$ 3,018,989		
Instructional Support	13,514,395	20,029		118,000
Food Services Program	-	2,173,000		
Capital Assets Program	-	-	387,705	
Other Services		-		
Total Expenditures	\$ 36,691,691	\$ 5,212,018	\$ 387,705	\$ 118,000
Transfers Out	146,070	-		-
Total Expenditures and Transfers Out	\$ 36,837,761	\$ 5,212,018	\$ 387,705	\$ 118,000
Excess of Revenues over Expenditures	\$ 1,759	\$ -	\$ 46,570	\$ 300
Estimated Fund Balance - July 1	3,548,115	341,065	1,589,444	193,093
Estimated Fund Balance - June 30	\$ 3,549,874	\$ 341,065	\$ 1,636,014	\$ 193,393



General Fund

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2016-2017 with Comparative Information for Years 2012-2013 Through 2015-2016
Summary of Revenues and Expenditures
Expenditures by Object

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Proposed
REVENUES						
Property Taxes	\$ 12,501,586	\$ 12,767,837	\$ 13,095,258	\$ 13,414,496	\$ 13,536,753	\$ 13,913,369
Other Local	204,040	198,698	312,481	182,325	208,889	-
State Revenues	22,108,973	22,023,788	22,628,453	23,147,165	23,093,878	24,605,091
Federal Revenues		-		-	-	-
Other Revenues		-		-	-	-
Total Revenues	\$ 34,814,599	\$ 34,990,323	\$ 36,036,192	\$ 36,743,986	\$ 36,839,520	\$ 38,518,460
Transfers In	\$ 272,443	\$ 187,607	\$ 100,000	\$ 95,000	\$ -	\$ -
Total Revenues and Transfers In	\$ 35,087,042	\$ 35,177,930	\$ 36,136,192	\$ 36,838,986	\$ 36,839,520	\$ 38,518,460
EXPENDITURES						
Salaries	\$ 22,732,798	\$ 22,270,572	\$ 22,434,139	\$ 23,123,372	\$ 23,008,108	\$ 24,061,366
Benefits	8,555,303	8,818,321	8,824,878	9,080,283	9,130,160	9,230,408
Purchased Services	1,863,272	1,797,333	1,906,579	2,163,549	2,159,610	2,344,513
Supplies/Materials	1,715,292	1,414,502	1,318,972	1,521,006	1,460,297	1,665,466
Capital Objects	684,154	380,188	621,518	625,662	743,580	875,877
Insurance	182,992	191,636	193,136	194,136	189,936	194,136
Total Expenditures	\$ 35,733,811	\$ 34,872,552	\$ 35,299,222	\$ 36,708,008	\$ 36,691,691	\$ 38,371,766
Transfers Out	141,682	171,474	187,574	129,076	146,070	146,070
Total Expenditures and Transfers	\$ 35,875,493	\$ 35,044,026	\$ 35,486,796	\$ 36,837,084	\$ 36,837,761	\$ 38,517,836
Excess (deficiency) of Revenues over Expenditures	\$ (788,451)	\$ 133,904	\$ 649,396	\$ 1,902	\$ 1,759	\$ 624
Fund Balance - July 1	\$ 3,553,266	\$ 2,764,815	\$ 2,898,719	\$ 3,548,115	\$ 3,548,115	\$ 3,549,874
Adjustments						
Fund Balance - June 30	\$ 2,764,815	\$ 2,898,719	\$ 3,548,115	\$ 3,550,017	\$ 3,549,874	\$ 3,550,498

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2016-2017 with Comparative Information for Years 2012-2013 Through 2015-2016
Summary of Revenues and Expenditures
Expenditures by Function

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Proposed
REVENUES						
Property Taxes	\$ 12,501,586	\$ 12,767,837	\$ 13,095,258	\$ 13,414,496	\$ 13,536,753	\$ 13,913,369
Other Local	204,040	198,698	312,481	182,325	208,889	-
State Revenues	22,108,973	22,023,788	22,628,453	23,147,165	23,093,878	24,605,091
Federal Revenues	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Revenues	<u>\$ 34,814,599</u>	<u>\$ 34,990,323</u>	<u>\$ 36,036,192</u>	<u>\$ 36,743,986</u>	<u>\$ 36,839,520</u>	<u>\$ 38,518,460</u>
Transfers In	\$ 272,443	\$ 187,607	\$ 100,000	\$ 95,000	\$ -	\$ -
Total Revenues and Transfers In	<u>\$ 35,087,042</u>	<u>\$ 35,177,930</u>	<u>\$ 36,136,192</u>	<u>\$ 36,838,986</u>	<u>\$ 36,839,520</u>	<u>\$ 38,518,460</u>
EXPENDITURES						
Instruction	22,747,941	22,098,652	22,429,025	23,302,501	23,177,296	24,002,453
Instructional Support	12,985,870	12,773,900	12,870,197	13,405,507	13,514,395	14,369,313
Food Services Program	-	-	-	-	-	-
Total Expenditures	<u>\$ 35,733,811</u>	<u>\$ 34,872,552</u>	<u>\$ 35,299,222</u>	<u>\$ 36,708,008</u>	<u>\$ 36,691,691</u>	<u>\$ 38,371,766</u>
Transfers Out	141,682	171,474	187,574	129,076	146,070	146,070
Total Expenditures and Transfers	<u>\$ 35,875,493</u>	<u>\$ 35,044,026</u>	<u>\$ 35,486,796</u>	<u>\$ 36,837,084</u>	<u>\$ 36,837,761</u>	<u>\$ 38,517,836</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ (788,451)</u>	<u>\$ 133,904</u>	<u>\$ 649,396</u>	<u>\$ 1,902</u>	<u>\$ 1,759</u>	<u>\$ 624</u>
Fund Balance - July 1	\$ 3,553,266	\$ 2,764,815	\$ 2,898,719	\$ 3,548,115	\$ 3,548,115	\$ 3,549,874
Adjustments						
Fund Balance - June 30	\$ 2,764,815	\$ 2,898,719	\$ 3,548,115	\$ 3,550,017	\$ 3,549,874	\$ 3,550,498

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2016-2017 with Comparative Information for Years 2012-2013 Through 2015-2016
Fund Expenditures by Function

	2012-2013	2013-2014	2014-15	2015-2016	2015-2016	2016-2017
	Actual	Actual	Actual	Budget	Amended Budget	Budget
EXPENDITURES						
Code INSTRUCTION						
512 Elementary School Programs	\$ 8,459,978	\$ 8,481,556	\$ 8,426,062	\$ 8,946,670	\$ 8,738,688	\$ 9,070,718
515 Secondary School Programs	9,775,201	9,122,139	9,408,120	9,482,166	9,512,818	9,807,501
517 Alternative School Programs	828,403	762,650	773,788	1,018,286	802,486	902,720
519 Vocational-Technical Programs	104,439	106,016	109,162	106,020	117,715	117,715
521 Exceptional Child Programs	2,557,741	2,571,028	2,671,051	2,646,713	2,892,094	2,932,904
522 Preschool Exceptional Program	177,663	202,824	177,514	183,645	183,645	185,512
524 Gifted & Talented Program	265,403	264,960	260,703	259,248	266,848	288,929
531 Interscholastic Program	527,125	527,052	525,263	572,601	573,500	602,650
533 School Activity Program	24,626	25,237	22,552	28,174	29,974	31,420
546 Detention Center Program	27,362	35,190	54,810	58,978	59,528	62,384
TOTAL INSTRUCTION	\$ 22,747,941	\$ 22,098,652	\$ 22,429,025	\$ 23,302,501	\$ 23,177,296	\$ 24,002,453
SUPPORT SERVICES						
611 Attendance-Guidance-Health Programs	\$ 981,700	\$ 981,374	\$ 1,010,780	\$ 1,005,123	\$ 930,761	\$ 947,416
616 Special Services	689,848	686,795	662,027	659,574	659,574	708,533
621 Instructional Improvement Program	80,294	80,736	122,562	187,570	232,417	221,527
622 Educational Media Program	584,592	533,853	590,216	542,783	546,453	576,195
623 Instruction-Related Technology Program	690,329	501,106	526,411	719,758	725,593	816,819
631 Board of Education	49,460	31,730	64,792	205,415	165,415	198,415
632 District Administration	869,153	851,091	894,305	969,441	965,848	1,053,049
641 School Administration	2,324,202	2,185,245	2,314,802	2,364,500	2,393,833	2,489,232
651 Business Operations	464,040	352,192	352,411	422,724	424,924	488,092
655 Central Services Programs	62,941	67,145	64,942	76,166	67,866	85,380
656 Administrative Technology Services	448,628	333,608	404,854	425,294	405,294	471,324
661 Buildings-Care Program	2,546,106	2,722,746	2,677,052	2,666,014	2,716,130	2,806,911
663 Maintenance-Non-student Occupied	619,873	637,674	538,385	504,983	510,383	636,651
664 Maintenance-Bldgs. & Equip.	1,167,312	1,133,348	1,048,068	1,003,019	1,116,019	1,107,537
667 Security		187,319	193,166	195,000	195,000	200,000
681 Pupil to School Transportation	1,249,924	1,313,283	1,245,246	1,278,417	1,269,159	1,371,096
682 Pupil Activity Transportation	65,332	75,379	74,192	97,590	67,590	88,000
683 General Transportation Program	92,136	99,276	85,986	82,136	122,136	103,136
691 Other Support Services						
TOTAL SUPPORT SERVICES	\$ 12,985,870	\$ 12,773,900	\$ 12,870,197	\$ 13,405,507	\$ 13,514,395	\$ 14,369,313
Transfers Out	141,682	171,474	187,574	129,076	146,070	146,070
Total Expenditures and Transfers	\$ 35,875,493	\$ 35,044,026	\$ 35,486,796	\$ 36,837,084	\$ 36,837,761	\$ 38,517,836

INDEPENDENT SCHOOL DISTRICT NO. 1
BUDGET FINANCIAL REPORT BY FUNCTION

FNC	OBJECT	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Original Budget	2015-16 Amended Budget	2016-17 PROPOSED
ELEMENTARY SCHOOL							
	512000 SALARIES	5,863,805.48	5,817,564.90	5,836,543.31	6,050,241.00	6,047,241.00	6,356,087.00
	512000 BENEFITS	2,184,674.38	2,342,002.23	2,284,655.14	2,613,096.00	2,360,763.85	2,358,298.00
	512000 PURCHASE SERVIC	31,004.37	31,246.35	29,877.80	37,677.00	61,477.00	37,677.00
	512000 SUPPLIES	340,124.32	253,273.96	245,610.81	215,556.00	242,256.00	285,556.00
	512000 CAPITAL OBJECTS	40,369.41	37,447.51	29,375.41	30,100.00	26,950.00	33,100.00
512---	ELEMENTARY	8,459,977.96	8,481,534.95	8,426,062.47	8,946,670.00	8,738,687.85	9,070,718.00
SECONDARY SCHOOL							
	515000 SALARIES	6,597,668.74	6,215,853.56	6,197,701.78	6,353,613.00	6,420,027.00	6,573,331.00
	515000 BENEFITS	2,516,043.75	2,498,114.40	2,549,248.01	2,527,315.00	2,558,720.21	2,598,432.00
	515000 PURCHASE SERVIC	190,912.56	83,204.29	152,136.27	92,447.00	80,870.00	92,447.00
	515000 SUPPLIES	436,974.96	275,989.08	270,882.77	425,854.00	342,154.00	455,854.00
	515000 CAPITAL OBJECTS	33,601.19	48,977.91	238,151.40	82,437.00	111,047.00	87,437.00
515---	SECONDARY	9,775,201.20	9,122,139.24	9,408,120.23	9,481,666.00	9,512,818.21	9,807,501.00
ALTERNATIVE SCHOOL							
	517000 SALARIES	564,278.15	552,958.87	560,653.43	600,410.00	580,410.00	600,000.00
	517000 BENEFITS	194,619.81	193,215.64	191,828.47	199,155.00	199,155.00	199,399.00
	517000 PURCHASE SERVIC	56,597.17	3,289.62	2,986.12	203,211.00	5,211.00	85,611.00
	517000 SUPPLIES	12,439.84	9,148.15	12,847.81	11,310.00	11,310.00	11,310.00
	517000 CAPITAL OBJECTS	467.99	4,036.99	5,472.14	6,400.00	6,400.00	6,400.00
517---	ALTERNATIVE	828,402.96	762,649.27	773,787.97	1,020,486.00	802,486.00	902,720.00
VOCATIONAL-TECHNICAL PROGRAMS							
	519000 SALARIES	23,089.30	24,598.44	26,131.80	32,235.00	32,235.00	32,235.00
	519000 BENEFITS	8,482.99	7,878.65	8,373.72	0	0	0
	519000 PURCHASE SERVIC	22,878.58	21,586.46	18,274.80	25,949.00	27,857.00	27,857.00
	519000 SUPPLIES	43,604.54	41,274.04	46,458.16	37,987.00	43,406.00	43,406.00
	519000 CAPITAL OBJECTS	6,383.47	10,682.41	9,922.93	9,849.00	14,217.00	14,217.00
519---	VOCATIONAL-TECH	104,438.88	106,020.00	109,161.41	106,020.00	117,715.00	117,715.00

INDEPENDENT SCHOOL DISTRICT NO. 1
BUDGET FINANCIAL REPORT BY FUNCTION

EXCEPTIONAL CHILD

521000 SALARIES	1,582,153.88	1,700,510.76	1,794,611.28	1,745,799.00	1,839,235.00	1,938,142.00
521000 BENEFITS	605,263.81	651,811.31	716,695.86	684,797.00	764,167.17	759,060.00
521000 PURCHASE SERVIC	357,393.40	203,284.02	134,897.52	193,811.00	269,886.00	212,536.00
521000 SUPPLIES	11,792.79	10,777.39	20,671.78	17,406.00	17,406.00	18,266.00
521000 CAPITAL OBJECTS	1,137.00	4,645.00	4,174.95	4,900.00	1,400.00	4,900.00

521---	EXCEPT. CHILD	2,557,740.88	2,571,028.48	2,671,051.39	2,646,713.00	2,892,094.17	2,932,904.00
--------	---------------	--------------	--------------	--------------	--------------	--------------	--------------

DEVELOPMENTAL PRESCHOOL

522000 SALARIES	126,929.15	143,403.05	128,562.14	131,124.00	131,124.00	135,128.00
522000 BENEFITS	50,734.07	54,851.83	48,232.40	50,521.00	50,521.00	48,384.00
522000 SUPPLIES	0	4,569.85	719.76	2,000.00	2,000.00	2,000.00

522---	PRESCHOOL	177,663.22	202,824.73	177,514.30	183,645.00	183,645.00	185,512.00
--------	-----------	------------	------------	------------	------------	------------	------------

GIFTED/TALENTED PROGRAMS

524000 SALARIES	190,728.04	191,909.89	192,593.33	193,137.00	194,137.00	209,457.00
524000 BENEFITS	66,224.51	66,693.98	65,640.17	57,234.00	63,834.00	70,595.00
524000 PURCHASE SERVIC	3,994.43	525.14	237.24	3,090.00	3,090.00	3,090.00
524000 SUPPLIES	2,860.50	3,399.43	2,231.79	5,787.00	5,787.00	5,787.00
524000 CAPITAL OBJECTS	1,596.00	2,432.00	0	0	0	0

524---	GIFTED/TALENTED	265,403.48	264,960.44	260,702.53	259,248.00	266,848.00	288,929.00
--------	-----------------	------------	------------	------------	------------	------------	------------

INTERSCHOLASTIC PROGRAMS

531000 SALARIES	458,989.11	457,789.95	457,407.05	475,000.00	475,000.00	500,000.00
531000 BENEFITS	68,135.57	69,263.03	67,856.14	97,601.00	98,500.03	102,650.00

531---	INTERSCHOL.	527,124.68	527,052.98	525,263.19	572,601.00	573,500.03	602,650.00
--------	-------------	------------	------------	------------	------------	------------	------------

SCHOOL ACTIVITY PROGRAMS

532000 SALARIES	20,612.96	20,791.08	18,656.16	25,000.00	25,000.00	25,000.00
532000 BENEFITS	4,013.56	4,445.84	3,895.62	3,174.00	4,974.00	4,920.00
532000 SUPPLIES	0	0	0	0	0	1,500.00

532---	SCHOOL ACTIVITY	24,626.52	25,236.92	22,551.78	28,174.00	29,974.00	31,420.00
--------	-----------------	-----------	-----------	-----------	-----------	-----------	-----------

INDEPENDENT SCHOOL DISTRICT NO. 1
BUDGET FINANCIAL REPORT BY FUNCTION

JUVENILE DETENTION CENTER

546000 SALARIES	17,344.72	20,971.12	34,096.08	36,694.00	36,694.00	38,657.00
546000 BENEFITS	9,307.67	12,067.01	18,441.70	18,948.00	19,248.00	19,727.00
546000 PURCHASE SERVIC	387.81	679.46	630.7	700	950	1,000.00
546000 SUPPLIES	321.55	1,473.48	1,640.95	1,318.00	1,318.00	1,500.00
546000 CAPITAL OBJECTS	0	0	0	1,318.00	1,318.00	1,500.00

546---	JDC	27,361.75	35,191.07	54,809.43	58,978.00	59,528.00	62,384.00
--------	-----	-----------	-----------	-----------	-----------	-----------	-----------

ATTENDANCE

611000 SALARIES	686,761.99	685,239.33	702,769.47	700,132.00	634,132.00	662,050.00
611000 BENEFITS	261,901.24	263,616.29	273,820.21	270,124.00	259,762.20	236,591.00
611000 PURCHASE SERVIC	32,548.01	32,282.22	33,243.30	32,472.00	34,472.00	46,380.00
611000 SUPPLIES	489.23	237.55	947	1,757.00	1,757.00	1,757.00
611000 CAPITAL OBJECTS	0	0	0	638	638	638

611---	ATTENDANCE	981,700.47	981,375.39	1,010,779.98	1,005,123.00	930,761.20	947,416.00
--------	------------	------------	------------	--------------	--------------	------------	------------

ANCILLARY PROGRAMS

616000 SALARIES	507,109.64	498,166.93	480,074.64	481,053.00	481,053.00	523,785.00
616000 BENEFITS	177,700.70	183,326.49	178,975.55	176,341.00	176,341.00	181,748.00
616000 PURCHASE SERVIC	5,038.15	5,301.68	2,977.28	2,180.00	2,180.00	3,000.00

616---	ANCILLARY PRGRM	689,848.49	686,795.10	662,027.47	659,574.00	659,574.00	708,533.00
--------	-----------------	------------	------------	------------	------------	------------	------------

INSTRUCTIONAL IMPROVEMENT

621000 SALARIES	46,327.48	58,072.62	73,587.54	105,131.00	60,131.00	81,288.00
621000 BENEFITS	8,948.62	11,965.15	15,222.07	21,128.00	21,128.00	11,472.00
621000 PURCHASE SERVIC	16,486.17	9,112.70	7,891.96	26,014.00	48,669.00	58,669.00
621000 SUPPLIES	8,530.19	1,585.16	3,120.37	4,419.00	14,341.00	19,098.00
621000 CAPITAL OBJECTS	0	0	22,740.00	30,878.00	88,148.00	51,000.00

621---	INSTRUCT.IMPRV	80,292.46	80,735.63	122,561.94	187,570.00	232,417.00	221,527.00
--------	----------------	-----------	-----------	------------	------------	------------	------------

EDUCATIONAL MEDIA

622000 SALARIES	355,305.05	324,140.68	363,841.30	324,591.00	327,591.00	339,738.00
622000 BENEFITS	147,137.31	129,448.91	141,903.28	134,222.00	132,122.00	137,787.00
622000 PURCHASE SERVIC	23,670.00	26,657.90	27,383.02	26,800.00	26,800.00	32,600.00
622000 SUPPLIES	58,478.20	53,173.66	55,183.18	57,170.00	58,070.00	66,070.00
622000 CAPITAL OBJECTS	0	431.99	1,905.21	0	1,870.00	0

622---	ED MEDIA	584,590.56	533,853.14	590,215.99	542,783.00	546,453.00	576,195.00
--------	----------	------------	------------	------------	------------	------------	------------

INDEPENDENT SCHOOL DISTRICT NO. 1
BUDGET FINANCIAL REPORT BY FUNCTION

INSTRUCTIONAL TECHNOLOGY

623000 SALARIES	233,297.28	235,824.72	244,210.47	310,159.00	310,159.00	323,258.00
623000 BENEFITS	98,974.12	108,638.85	111,056.39	128,637.00	139,471.68	136,899.00
623000 PURCHASE SERVIC	88,258.63	10,871.73	57,253.14	45,862.00	85,362.00	70,862.00
623000 SUPPLIES	24,596.64	16,345.53	12,229.16	18,800.00	17,300.00	18,800.00
623000 CAPITAL OBJECTS	245,201.93	129,427.56	101,662.19	216,300.00	173,300.00	267,000.00

623---	TECHNOLOGY-INST	690,328.60	501,108.39	526,411.35	719,758.00	725,592.68	816,819.00
--------	-----------------	------------	------------	------------	------------	------------	------------

BOARD OF DIRECTORS

631000 PURCHASE SERVIC	41,537.31	27,734.79	63,194.84	200,000.00	160,000.00	193,000.00
631000 SUPPLIES	6,027.90	3,994.77	1,597.44	5,415.00	5,415.00	5,415.00
631000 CAPITAL OBJECTS	1,895.00	0	0	0	0	0

631---	BOARD DIRECTORS	49,460.21	31,729.56	64,792.28	205,415.00	165,415.00	198,415.00
--------	-----------------	-----------	-----------	-----------	------------	------------	------------

DISTRICT ADMINISTRATION

632000 SALARIES	550,095.65	523,050.27	535,798.46	580,342.00	560,342.00	578,050.00
632000 BENEFITS	182,232.83	191,374.08	194,852.87	206,499.00	209,355.93	216,963.00
632000 PURCHASE SERVIC	102,006.92	100,017.40	144,275.05	129,421.00	151,421.00	189,964.00
632000 SUPPLIES	32,881.91	33,653.54	16,573.06	43,772.00	28,772.00	45,322.00
632000 CAPITAL OBJECTS	1,937.00	2,992.88	2,805.50	9,407.00	15,957.00	22,750.00

632---	DISTRICT ADMIN	869,154.31	851,088.17	894,304.94	969,441.00	965,847.93	1,053,049.00
--------	----------------	------------	------------	------------	------------	------------	--------------

SCHOOL ADMINISTRATION

641000 SALARIES	1,651,389.52	1,524,205.48	1,627,605.40	1,671,255.00	1,671,255.00	1,742,873.00
641000 BENEFITS	612,324.47	592,924.71	614,572.06	624,260.00	635,092.84	657,074.00
641000 PURCHASE SERVIC	34,677.81	44,007.81	34,275.01	33,950.00	53,250.00	33,950.00
641000 SUPPLIES	5,274.14	4,415.41	4,561.51	8,650.00	5,050.00	8,650.00
641000 CAPITAL OBJECTS	20,534.24	19,689.24	33,787.95	24,685.00	29,185.00	46,685.00

641---	SCHOOL ADMIN	2,324,200.18	2,185,242.65	2,314,801.93	2,362,800.00	2,393,832.84	2,489,232.00
--------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

BUSINESS OFFICE

651000 SALARIES	226,695.40	227,375.42	231,843.46	275,070.00	275,070.00	287,575.00
651000 BENEFITS	81,408.26	85,256.23	84,637.60	105,274.00	105,274.00	110,517.00
651000 PURCHASE SERVIC	36,240.51	28,768.20	30,519.09	29,000.00	37,200.00	71,000.00
651000 SUPPLIES	5,000.19	6,114.21	2,594.99	6,780.00	4,780.00	10,000.00
651000 CAPITAL OBJECTS	114,695.67	4,678.99	2,816.00	6,600.00	2,600.00	9,000.00

651---	BUSINESS OFFICE	464,040.03	352,193.05	352,411.14	422,724.00	424,924.00	488,092.00
--------	-----------------	------------	------------	------------	------------	------------	------------

INDEPENDENT SCHOOL DISTRICT NO. 1
BUDGET FINANCIAL REPORT BY FUNCTION

CENTRAL WAREHOUSE

655000 SALARIES	39,459.60	39,459.60	39,928.94	45,000.00	42,000.00	50,000.00
655000 BENEFITS	13,611.38	14,584.37	16,327.00	16,616.00	16,616.00	20,830.00
655000 PURCHASE SERVIC	6,126.10	6,450.95	6,132.82	13,300.00	8,000.00	13,300.00
655000 SUPPLIES	3,743.66	6,649.53	2,552.78	1,250.00	1,250.00	1,250.00

655---	CENTRAL SERVICE	62,940.74	67,144.45	64,941.54	76,166.00	67,866.00	85,380.00
--------	-----------------	-----------	-----------	-----------	-----------	-----------	-----------

ADMINISTRATIVE TECHNOLOGY

656000 SALARIES	196,454.93	196,759.08	199,227.08	204,284.00	204,284.00	212,510.00
656000 BENEFITS	68,137.16	69,766.37	70,046.35	71,010.00	71,010.00	73,964.00
656000 PURCHASE SERVIC	48,735.78	51,853.96	81,280.91	87,250.00	85,250.00	112,100.00
656000 SUPPLIES	17,012.88	10,228.98	33,228.99	20,000.00	10,000.00	20,000.00
656000 CAPITAL OBJECTS	118,286.93	5,000.00	21,070.78	42,750.00	34,750.00	52,750.00

656---	TECHNOLOGY-ADMI	448,627.68	333,608.39	404,854.11	425,294.00	405,294.00	471,324.00
--------	-----------------	------------	------------	------------	------------	------------	------------

CUSTODIAL

661000 SALARIES	1,082,350.09	1,085,677.30	1,086,582.43	1,141,211.00	1,139,211.00	1,187,827.00
661000 BENEFITS	496,091.68	515,168.04	521,007.23	512,533.00	573,849.63	591,314.00
661000 PURCHASE SERVIC	673,033.40	818,166.75	771,886.85	711,720.00	711,720.00	724,220.00
661000 SUPPLIES	136,507.87	137,820.11	130,581.64	131,550.00	131,550.00	131,550.00
661000 CAPITAL OBJECTS	8,753.81	8,606.38	8,463.07	12,000.00	7,000.00	15,000.00
661000 INSURANCE	149,368.00	157,310.00	158,531.00	157,000.00	152,800.00	157,000.00

661---	CUSTODIAL	2,546,104.85	2,722,748.58	2,677,052.22	2,666,014.00	2,716,130.63	2,806,911.00
--------	-----------	--------------	--------------	--------------	--------------	--------------	--------------

MAINTENANCE NON-STUDENT

663000 SALARIES	291,235.86	299,765.09	236,936.44	237,000.00	151,886.00	221,500.00
663000 BENEFITS	129,845.45	161,753.81	120,171.96	78,983.00	111,996.82	113,151.00
663000 PURCHASE SERVIC	29,681.34	24,572.21	24,730.48	26,000.00	26,000.00	35,000.00
663000 SUPPLIES	107,696.68	101,033.97	64,717.27	45,000.00	76,500.00	80,000.00
663000 CAPITAL OBJECTS	61,413.05	50,550.34	91,828.63	118,000.00	144,000.00	187,000.00

663---	MAINT-NON STUD	619,872.38	637,675.42	538,384.78	504,983.00	510,382.82	636,651.00
--------	----------------	------------	------------	------------	------------	------------	------------

INDEPENDENT SCHOOL DISTRICT NO. 1
BUDGET FINANCIAL REPORT BY FUNCTION

MAINTENANCE STUDENT-OCCUPIED

664000 SALARIES	699,907.31	673,538.92	611,951.54	612,000.00	597,000.00	642,404.00
664000 BENEFITS	300,982.71	286,005.44	242,435.40	233,094.00	233,094.00	243,633.00
664000 PURCHASE SERVIC	40,796.58	52,599.44	60,355.45	15,925.00	47,925.00	55,000.00
664000 SUPPLIES	97,745.93	87,455.29	108,370.40	110,000.00	206,000.00	110,000.00
664000 CAPITAL OBJECTS	27,881.16	33,747.36	24,955.28	32,000.00	32,000.00	56,500.00

664---	GENERAL MAINT	1,167,313.69	1,133,346.45	1,048,068.07	1,003,019.00	1,116,019.00	1,107,537.00
--------	---------------	--------------	--------------	--------------	--------------	--------------	--------------

SCHOOL SECURITY

667000 PURCHASE SERVIC	0	187,318.81	193,165.55	195,000.00	195,000.00	200,000.00
------------------------	---	------------	------------	------------	------------	------------

667---	SCHOOL SECURITY	0	187,318.81	193,165.55	195,000.00	195,000.00	200,000.00
--------	-----------------	---	------------	------------	------------	------------	------------

PUPIL-SCHOOL TRANSPORTATION

681000 SALARIES	684,200.23	712,358.23	710,641.52	732,891.00	732,891.00	750,471.00
681000 BENEFITS	263,638.37	300,343.33	280,494.97	243,131.00	318,572.74	331,000.00
681000 PURCHASE SERVIC	18,421.23	25,739.65	26,681.28	28,520.00	36,020.00	42,250.00
681000 SUPPLIES	283,667.47	266,278.56	211,336.61	273,875.00	178,875.00	247,375.00
681000 CAPITAL OBJECTS	0	8,561.66	16,092.01	0	2,800.00	0

681---	TRANSPORTATION	1,249,927.30	1,313,281.43	1,245,246.39	1,278,417.00	1,269,158.74	1,371,096.00
--------	----------------	--------------	--------------	--------------	--------------	--------------	--------------

STUDENT ACTIVITY TRANSPORTATION

682000 SALARIES	36,576.96	40,586.57	42,183.83	60,000.00	40,000.00	50,000.00
682000 BENEFITS	4,899.82	3,804.89	4,488.18	6,590.00	6,590.00	6,000.00
682000 PURCHASE SERVIC	898.65	727.07	1,119.94	1,000.00	1,000.00	2,000.00
682000 SUPPLIES	22,955.94	30,260.41	26,400.07	30,000.00	20,000.00	30,000.00

682---	TRANS-ACTIVITY	65,331.37	75,378.94	74,192.02	97,590.00	67,590.00	88,000.00
--------	----------------	-----------	-----------	-----------	-----------	-----------	-----------

GENERAL TRANSPORTATION

683000 PURCHASE SERVIC	1,946.96	1,334.86	1,172.38	0	0	1,000.00
683000 SUPPLIES	56,565.15	55,335.46	43,913.39	45,000.00	35,000.00	45,000.00
683000 CAPITAL OBJECTS	0	8,280.00	6,295.00	0	50,000.00	20,000.00
683000 INSURANCE	33,624.00	34,326.00	34,605.00	37,136.00	37,136.00	37,136.00

683---	GENERAL TRANS	92,136.11	99,276.32	85,985.77	82,136.00	122,136.00	103,136.00
--------	---------------	-----------	-----------	-----------	-----------	------------	------------

920000 TRANSFERS	141,682.00	171,474.00	187,573.65	129,076.00	146,070.00	146,070.00
------------------	------------	------------	------------	------------	------------	------------

	35,875,492.96	35,044,026.37	35,486,795.82	36,837,084.00	36,837,761.10	38,517,836.00
--	---------------	---------------	---------------	---------------	---------------	---------------



Special Revenue Funds

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2016-2017 with Comparative Information for Years 2012-2013 through 2015-2016

OBJECT	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 Amended Budget	2016-17 PROPOSED
FUND 232 - MISC. LOCAL						
GRANT REVENUE	29,056	17,918	39,089	29,000	29,000	20,000
SALARIES	0	3,760	9,290	0	0	0
BENEFITS	0	753	710	0	0	0
PURCHASE SERVICES	0	639	1,561	0	0	0
SUPPLIES	17,270	3,679	16,729	29,000	29,000	20,000
CAPITAL OBJECTS	11,786	9,088	10,799	0	0	0
OTHER LOCAL GRANTS	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
FUND 233 - MEDICAID						
MEDICAID REVENUE	814,650	800,527	803,026	700,000	700,000	700,000
SALARIES	155,833	136,257	49,656	116,841	116,841	0
BENEFITS	67,077	76,000	25,808	68,654	68,654	0
PURCHASE SERVICES	569,978	582,459	704,703	514,505	514,505	700,000
SUPPLIES	1,765	4,932	2,194	0	0	0
CAPITAL OBJECTS	19,997	879	0	0	0	0
MEDICAID	0	0	20,665	0	0	0
=====	=====	=====	=====	=====	=====	=====
FUND 236 - L.I.F.E.						
GRANT REVENUE	18,896	14,635	19,061	14,000	14,000	14,000
PURCHASE SERVICES	515	0	0	0	0	0
SUPPLIES	16,353	11,170	12,235	14,000	14,000	14,000
CAPITAL OBJECTS	949	2,632	5,722	0	0	0
LOCAL TRUST/LIFE GRANTS	1,079	833	1,104	0	0	0
=====	=====	=====	=====	=====	=====	=====

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2016-2017 with Comparative Information for Years 2012-2013 through 2015-2016

OBJECT	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 Amended Budget	2016-17 PROPOSED
FUND 241 - MISC STATE GRANTS						
GRANT REVENUE	12,159	98,538	118,155	180,254	180,254	158,983
SALARIES	5,281	70,120	75,280	80,280	80,280	75,542
BENEFITS	1,024	20,703	18,630	19,720	19,720	22,332
PURCHASE SERVICES	5,343	4,915	23,272	33,000	33,000	50,000
SUPPLIES	511	935	973	7,584	7,584	11,109
CAPITAL OBJECTS	0	1,865	0	39,670	39,670	0
MISC STATE GRANTS	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
FUND 245 - TECHNOLOGY GRANT						
GRANT REVENUE	0	0	66,440	0	0	0
PURCHASE SERVICES	0	0	305	0	0	0
SUPPLIES	0	0	2,676	0	0	0
CAPITAL OBJECTS	0	0	63,459	0	0	0
TECHNOLOGY GRANT	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
FUND 251 - TITLE 1-A						
GRANT REVENUE	953,232	843,646	855,989	749,426	783,718	744,541
SALARIES	641,624	560,038	577,449	498,647	501,110	473,947
BENEFITS	248,561	216,910	222,147	180,495	189,307	191,430
PURCHASE SERVICES	48,052	53,546	48,933	55,391	78,408	63,839
SUPPLIES	13,023	13,152	7,461	14,893	14,893	15,325
CAPITAL OBJECTS	1,972	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 2016-2017 with Comparative Information for Years 2012-2013 through 2015-2016

OBJECT	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 Amended Budget	2016-17 PROPOSED
FUND 257 - IDEA PART B						
GRANT REVENUE	976,252	851,498	896,684	886,906	899,563	890,569
SALARIES	698,961	602,703	631,626	626,371	626,371	621,745
BENEFITS	268,092	242,421	257,101	254,115	266,772	262,404
SUPPLIES	9,199	6,374	7,578	6,420	6,420	6,420
CAPITAL OBJECTS	0	0	379	0	0	0
IDEA PART B	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
FUND 258 - IDEA PRESCHOOL						
GRANT REVENUE	44,333	38,708	38,536	38,624	38,624	39,977
SALARIES	29,744	27,344	29,540	29,200	29,200	33,257
BENEFITS	11,711	11,364	8,996	9,424	9,424	6,720
SUPPLIES	2,878	0	0	0	0	0
IDEA PRESCHOOL	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====
FUND 263 - CARL PERKINS VO-TECH						
GRANT REVENUE	53,906	51,004	51,452	59,618	59,618	50,899
SALARIES	39,209	36,220	42,716	43,486	43,486	42,000
BENEFITS	14,697	14,784	8,736	16,132	16,132	8,899
CARL PERKINS GRANT	0	0	0	0	0	0
=====	=====	=====	=====	=====	=====	=====

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2016-2017 with Comparative Information for Years 2012-2013 through 2015-2016

OBJECT	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 Amended Budget	2016-17 PROPOSED
FUND 267 - TITLE VII INDIAN EDUCATION						
GRANT REVENUE	6,815	18,750	17,967	21,510	21,654	21,654
SALARIES	4,070	12,715	14,513	16,503	16,503	16,503
BENEFITS	773	5,473	3,454	4,368	4,368	4,368
PURCHASE SERVICES	1,850	562	0	639	783	783
SUPPLIES	123	0	0	0	0	0
TITLE VII INDIAN EDUCATION	0	0	0	0	0	0
=====						
FUND 269 - JOHNSON O'MALLEY						
GRANT REVENUE	0	7,845	5,177	7,113	7,113	7,113
SALARIES	0	3,825	2,615	4,248	4,248	4,248
BENEFITS	0	1,837	312	1,280	1,280	1,280
PURCHASE SERVICES	0	2,184	2,250	733	733	733
SUPPLIES	0	0	0	852	852	852
JOHNSON O'MALLEY	0	0	0	0	0	0
=====						
FUND 271 - TITLE II						
GRANT REVENUE	192,793	190,480	206,190	239,217	235,474	235,474
SALARIES	117,242	118,238	108,055	119,239	90,956	90,956
BENEFITS	37,606	36,901	30,896	34,762	26,354	35,400
PURCHASE SERVICES	37,945	34,099	64,836	85,216	108,164	99,118
SUPPLIES	0	1,242	2,403	0	10,000	10,000
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 2016-2017 with Comparative Information for Years 2012-2013 through 2015-2016

OBJECT	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 Amended Budget	2016-17 PROPOSED
FUND 274 - MISCELLANEOUS FEDERAL						
GRANT REVENUE	272,096	72,929	74,032	70,000	70,000	0
SALARIES	92,601	47,992	52,386	48,799	48,799	0
BENEFITS	27,635	18,570	19,427	18,652	18,652	0
PURCHASE SERVICES	146,011	3,634	1,844	2,549	2,549	0
SUPPLIES	5,849	472	375	0	0	0
TRANSFERS/CONTINGENCY	0	2,261	0	0	0	0
MISC. FED. FUNDED PROJECT	0	0	0	0	0	0
=====						
FUND 283 - TEACHING AMERICAN HISTORY						
GRANT REVENUE	190,458	635	0	0	0	0
SALARIES	23,425	0	0	0	0	0
BENEFITS	4,543	10	0	0	0	0
PURCHASE SERVICES	154,622	625	0	0	0	0
SUPPLIES	2,740	0	0	0	0	0
TRANSFERS/CONTINGENCY	5,128	0	0	0	0	0
TEACHING AMERICAN HISTORY	0	0	0	0	0	0
=====						
FUND 290 - FOOD SERVICE						
GRANT REVENUE	2,042,419	2,038,129	2,045,367	2,173,000	2,173,000	2,174,000
SALARIES	767,361	779,010	746,552	759,622	759,622	742,454
BENEFITS	281,362	302,632	281,929	264,977	297,764	261,182
PURCHASE SERVICES	5,714	14,464	36,425	20,500	20,500	20,500
SUPPLIES	1,003,144	999,298	939,564	1,054,713	1,054,713	1,104,413
CAPITAL OBJECTS	50,098	24,411	38,750	28,188	40,401	45,451
TRANSFERS/CONTINGENCY	37,315	35,346	0	45,000	0	0
SCHOOL FOOD SERVICE FUND	-102,575	-117,031	2,147	0	0	0
=====						

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2016-2017 with Comparative Information for Years 2012-2013 through 2015-2016

OBJECT	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 Amended Budget	2016-17 PROPOSED
GRAND TOTAL REVENUE	5,607,065	5,045,242	5,237,165	5,168,668	5,212,018	5,057,210
GRAND TOTAL EXPENDITURES	5,708,561	5,161,440	5,213,249	5,168,668	5,212,018	5,057,210



Capital Projects Fund

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
CAPITAL PROJECTS FUND - SCHOOL PLANT FACILITY RESERVE (SPFR)
For Fiscal Year 2016-2017 with Comparative Information for Years 2012-2013 through 2015-2016

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.

Code		2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Original Budget	2015-2016 Amended Budget	2016-2017 Budget
REVENUES							
415000	Earnings on Investments	\$ (3,557)	\$ 5,062	\$ 2,171	\$ 5,000	\$ 5,000	\$ 5,000
419100	Rental Income	10,200	10,200	10,200	20,000	20,000	20,000
419900	Other Local Income	24,325	55,183	0	30,000	41,116	46,097
	Total Local Revenues	\$ 30,968	\$ 70,445	\$ 12,371	\$ 55,000	\$ 66,116	\$ 71,097
439000	Other State Revenue - lottery funds		96,769	212,046	\$ 293,205	282,089	\$ 282,089
453000	Sale of Fixed Assets						
	Total Revenues	\$ 30,968	\$ 167,214	\$ 224,417	\$ 348,205	\$ 348,205	\$ 353,186
460000	Transfers In	\$ 82,979	\$ 116,870	\$ 119,593	\$ 69,076	\$ 86,070	\$ 86,070
	Total Revenues and Transfers In	\$ 113,947	\$ 284,084	\$ 344,010	\$ 417,281	\$ 434,275	\$ 439,256
EXPENDITURES							
810	Capital Assets Program	\$ 557,244	\$ 360,346	\$ 244,515	\$ 387,705	\$ 387,705	\$ 439,256
	Total Expenditures	\$ 557,244	\$ 360,346	\$ 244,515	\$ 387,705	\$ 387,705	\$ 439,256
	Transfers to Other Funds						
	Total Expenditures and Transfers Out	\$ 557,244	\$ 360,346	\$ 244,515	\$ 387,705	\$ 387,705	\$ 439,256
	Excess (deficiency) of Revenues over Expenditures	\$ (443,297)	\$ (76,262)	\$ 99,495	\$ 29,576	\$ 46,570	\$ -
	Fund Balance - July 1	\$ 2,009,508	\$ 1,566,211	\$ 1,489,949	\$ 1,576,588	\$ 1,589,444	\$ 1,636,014
	Fund Balance - June 30	\$ 1,566,211	\$ 1,489,949	\$ 1,589,444	\$ 1,606,164	\$ 1,636,014	\$ 1,636,014

Independent School District No. 1

Capital Project Summary

2016-17 Proposed Capital Projects

• Centennial Elementary – Roofs	\$ 5,000
• Centennial Elementary – HVAC	\$ 20,000
• McSorley Elementary – Retaining Wall	\$ 7,500
• McSorley Elementary – Camera System	\$ 25,000
• Orchards Elementary – Re-pipe Building #2	\$ 35,000
• Orchards Elementary – Camera System	\$ 25,000
• Webster Elementary – Camera System	\$ 25,000
• Sacajawea – Replace Gym Roof	\$ 60,000
• Booth Hall – Replace Flat Roofs	\$ 40,000
• Booth Hall – Replace Barrel Roof	\$ 65,000
• Central Services – Power Backup	<u>\$ 40,000</u>
SUBTOTAL – CAPITAL IMPROVEMENTS	\$347,500
SCHOOL BUS	<u>91,756</u>
GRAND TOTAL	<u><u>\$439,256</u></u>



Internal Service Funds

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
INTERNAL SERVICE FUNDS BUDGET SUMMARY
For Fiscal Year 2016-2017 with Comparative Information for Years 2012-2013 through 2015-2016

OBJECT	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 FYTD Activity	2015-16 Original Budget	2015-16 Amended Budget	2016-17 PROPOSED
FUND 610 PRINT SHOP						
PRINT SHOP REVENUE	113,606	98,996	98,487	118,000	118,000	119,000
SALARIES	37,459	38,374	39,733	38,000	38,000	38,768
BENEFITS	13,682	14,287	14,391	14,375	14,375	14,844
PURCHASE SERVICES	22,502	20,164	18,992	22,000	22,000	22,000
SUPPLIES	30,702	28,755	28,718	31,625	31,625	31,388
CAPITAL OBJECTS	8,971	14,062	13,229	12,000	12,000	12,000
 INTERNAL SERVICE-PRINTSHP	 290	 (16,646)	 (16,576)	 0	 0	 0
	=====	=====	=====	=====	=====	=====
 FUND 620 MEDICAL TRUST						
MEDICAL TRUST REVENUE	6,812	130,951	12,884	300	300	300
SALARIES	32,962	32,962	34,336	0	0	0
BENEFITS	17,512	18,097	18,267	0	0	0
PURCHASE SERVICES	600	3,450	4,100	0	0	0
SUPPLIES	120	0	0	0	0	0
TRANSFERS/CONTINGENCY	230,000	150,000	100,000	50,000	0	0
 MEDICAL TRUST	 (274,382)	 (73,558)	 (143,818)	 (49,700)	 300	 300
	=====	=====	=====	=====	=====	=====