



KUNA JOINT SCHOOL DISTRICT 3

Budget Request 2016-17

June 14, 2016

Presented by: Adam Bell

DEFINITION OF FUNDS

The District used the following funds for fiscal year 2015-16:

- 100 **GENERAL FUND.** This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except for those required to be accounted for in another fund.
- 200 **SPECIAL REVENUE FUNDS.** These funds account for the proceeds of specific revenue sources (other than trusts and major capital projects) that are legally restricted to expenditures for specified purposes.
- 220 Federal Forest Fund – Revenues received from the federal government for the sale of timber on federal forest lands located within the district boundaries.
- 230 Medicaid Fund - Revenues received for school-based, health and rehabilitative services, provided to children with disabilities who receive services under the Individuals with Disabilities Education Act (IDEA).
- 234-235 Private Grant Fund – These are revenues from local companies and organizations used for a specific purpose (i.e. Albertsons and Khan Academy).
- 241 Driver Education Fund – Fund used to account for revenues and expenditures for District sponsored driver’s education programs throughout the year.
- 243 PTE – Fund used for the professional development and training of district staff.
- 244 State Miscellaneous Fund – Fund used to account for revenues received for specific purposed mandated by the State. The Limited English Proficient program is accounted in this fund.
- 245 Technology – Revenues received from the State of Idaho used to purchase equipment related to classroom technology and to train teachers in the use of technology.
- 246 Safe and Drug Free – Revenues received from the State of Idaho used to hire counselors for substance abuse counseling and to improve safety throughout the District.

- 251 Title I – Disadvantaged – Revenues are used to hire staff and purchase supplies to support reading and math program for at risk students.
- 253 Title I-C – Migrant – Revenues are used to purchase materials and for staff to assist with students classified as Migratory Children.
- 257 IDEA Special Education – Revenues used for staff, materials, and equipment and professional services to supplement the special education program in the District.
- 258 IDEAB Preschool – Revenues are used for staff, materials, and equipment and professional service to supplement the preschool (3 to 5 year olds) special education program in the District.
- 263 Carl Perkins Vocational and Applied Technology Education – Revenues are used to purchase materials and equipment for professional technical programs for students in special populations.
- 270 Title III –Language Instruction for Limited English Proficient – Revenue used to improve student achievement.
- 271 Title II Improving Teacher Quality – Revenues are used for in-service, teacher recruitment, and classroom management processes.
- 273 CCLC – Supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools.
- 290 School Nutrition Program – Revenues used for the personnel, activities, and supplies for providing breakfast and lunch for students and staff.
- 300 **DEBT SERVICE FUNDS.** This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- 310 Bond Interest and Redemption Fund – Local property tax levy revenues are used to redeem bonds and for bond interest expense.
- 400 **CAPITAL PROJECTS FUNDS.** This fund is used to account for financial resources to be used to acquire or construct major capital facilities. The most common source of capital project funding is the sale of bonds or other capital financing instruments.

700 **FIDUCIARY FUNDS.** These funds are used to account for assets held by a school district in a trustee capacity for others and therefore cannot be used to support the school district's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting

ASSUMPTIONS for 2015-16

- FY 15-16 State revenue projections are based on the State's February payment (note the total payment for the year may fluctuate from this initial payment).
- FY 15-16 Local revenue projections based on the Total amount received plus expected receipt for the remainder of the year (based on county levy rates).
- FY 15-16 Salary expenses for the year are based on total contract amount for all employees.
- FY 15-16 Worker's Comp Expenses have already been fully expensed for the year (charge is based on prior year's Payroll).
- FY 15-16 School related expenses are estimated using a 3 month remaining usage assumption (September-May).
- FY 15-16 District related expenses are estimated using a 1 month remaining usage assumption (July-May)
- FY 15-16 Contracted expenses (for example Coaching Stipends) are assumed to be fully used by Year-End.
- FY 15-16 Expenses have been analyzed on a line-item by line-item level to modify their calculation according to the nature of each expense.

ASSUMPTIONS for 2016-17

- FY 16-17 State revenue projections are based on the budget forms provided by the SDE.
- FY 16-17 Local revenue projections are modified to show a \$3.19 mil reduction due to the supplemental levy expiring in FY15-16.
- FY 16-17 Certified salary expenses for the year are based on an estimated increase as a result of negotiations.
- FY 16-17 Classified salaries are based on a 2% COLA.
- FY 16-17 Benefits are calculated based on the following increases:
 - 3.7% Health insurance increase
 - 9% Dental increase
 - 1% Vision increase
 - 16% Worker's Compensation increase
- FY 16-17 All expenses have been reviewed and approved by district administration.
- FY 16-17 Expenses have been analyzed on a line-item by line-item level to modify their calculation according to the nature of each expense.

General Fund Statement of Revenues, Expenditures, and Changes in Fund Balances

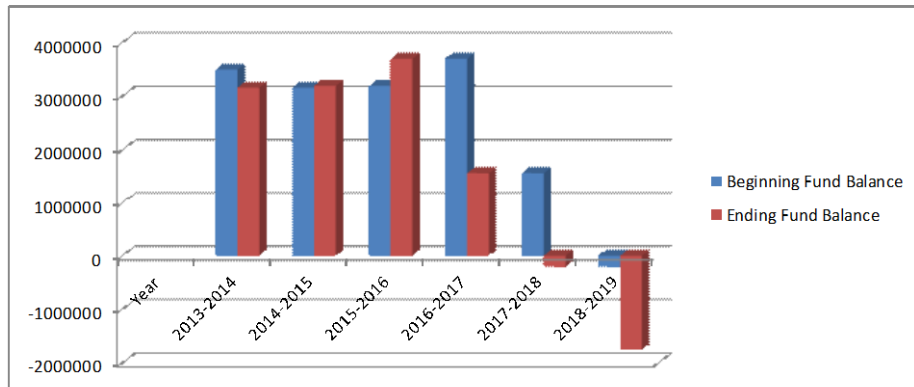
Based on audited financial statements

	GENERAL M&O FUND				
	Prior Year Actual 2013-2014	Prior Year Actual 2014-2015	2015-2016 Adopted Budget	2015-2016 12 Month Est	Requested 2016-2017
REVENUES					
Beginning Balance	\$ 3,494,256	\$ 3,157,558	\$ 3,188,322	\$ 3,188,322	\$ 3,696,356
Local Revenue (taxes)	3,696,200	3,395,179	3,272,434	3,353,773	160,200
Earnings on Investments	5,451	8,799	7,300	15,030	15,030
Other Local	274,651	294,352	291,400	296,469	300,160
State Revenue	21,737,216	23,047,262	24,610,769	24,375,683	26,159,215
Transfers In	-	-	160,000	196,862	181,862
TOTAL REVENUE & CARRYOVER	\$ 29,207,774	\$ 29,903,150	\$ 31,530,225	\$ 31,426,139	\$ 30,512,823

	GENERAL M&O FUND				
	Prior Year Actual 2013-2014	Prior Year Actual 2014-2015	2015-2016 Adopted Budget	2015-2016 12 Month Est	Requested 2016-2017
EXPENDITURES					
Current:					
Instruction	\$ 16,852,390	\$ 17,289,427	\$ 18,092,308	\$ 18,182,641	\$ 18,509,619
Support Services	8,933,563	8,930,331	9,409,444	9,521,559	10,384,805
Non-Instructional	49,492	51,456	24,000	22,543	24,000
Board Expenses	75,994	28,526	6,000	3,040	12,500
Transfers & Contingency	138,777	415,088	820,257		25,000
TOTAL EXPENSES	\$ 26,050,216	\$ 26,714,828	\$ 28,352,009	\$ 27,729,782	\$ 28,955,924
TOTAL SURPLUS (DEFICIT)	\$ 3,157,558	\$ 3,188,322	\$ 3,178,216	\$ 3,696,356	\$ 1,556,899

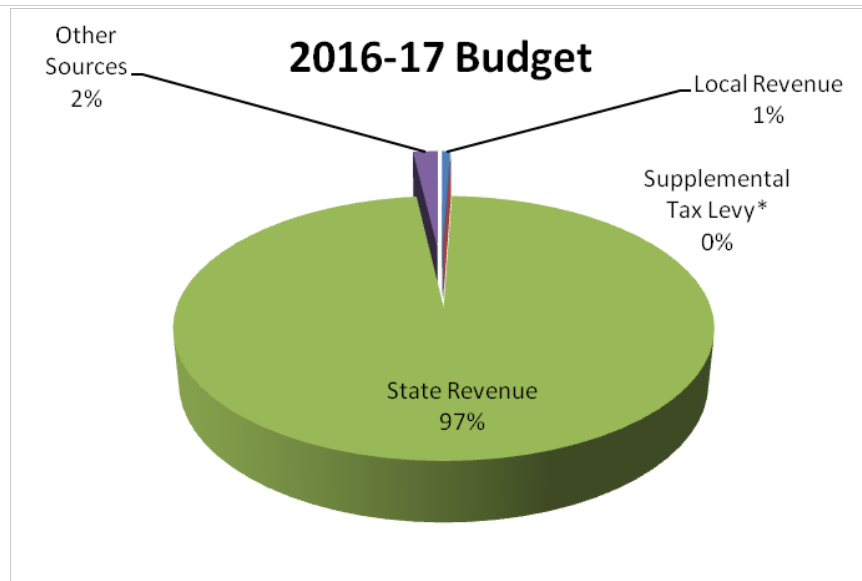
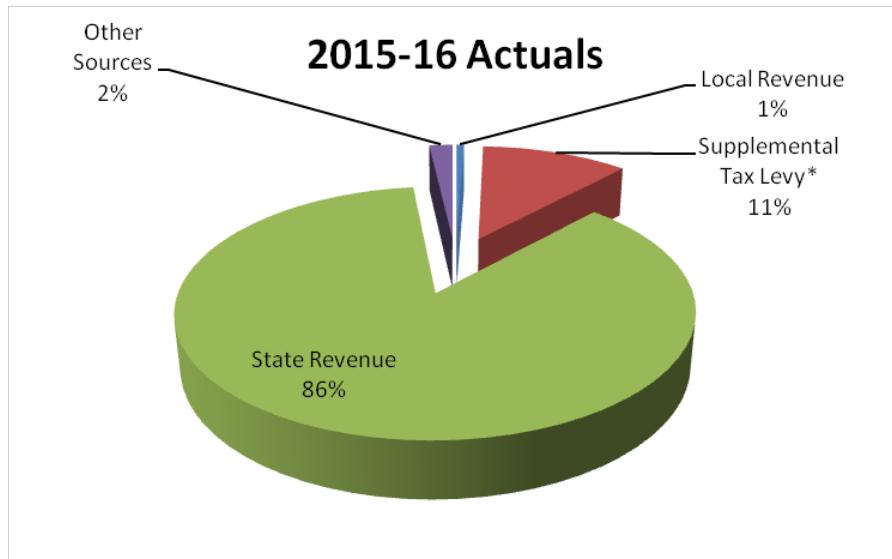
General Fund Carryover Projection

Year	Beginning Fund Balance	Total Revenue	Total Expenses	Ending Fund Balance	Fund Balance Percent	Note
2013-2014	\$ 3,494,256	\$ 25,713,518	\$ 26,050,216	\$ 3,157,558	12.12%	
2014-2015	\$ 3,157,558	\$ 26,745,592	\$ 26,714,828	\$ 3,188,322	11.93%	Based on Audit
2015-2016	\$ 3,188,322	\$ 28,237,817	\$ 27,729,782	\$ 3,696,356	13.33%	Current
2016-2017	\$ 3,696,356	\$ 26,816,467	\$ 28,955,924	\$ 1,556,899	5.38%	Requested
2017-2018	\$ 1,556,899	\$ 28,059,479	\$ 29,824,602	\$ (208,224)	-0.70%	Projected
2018-2019	\$ (208,224)	\$ 29,172,149	\$ 30,719,340	\$ (1,755,415)	-5.71%	Projected



General Fund Revenue Projection

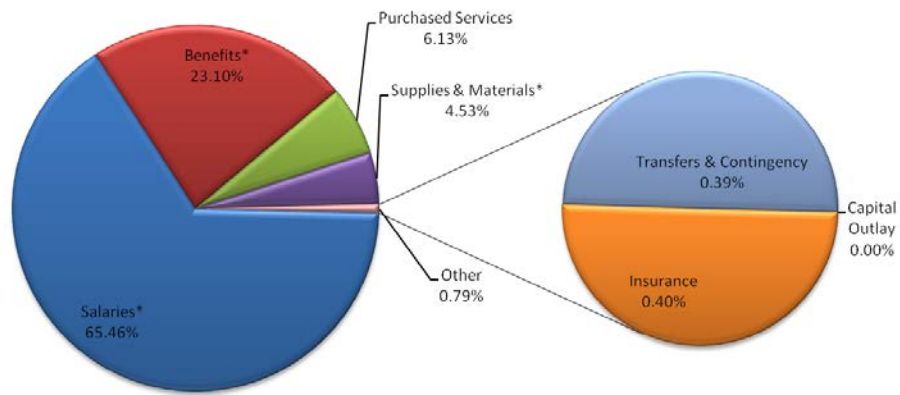
Revenues	Actuals 2015-16	Requested 2016-17	Amount Difference	Percent Difference
Local Revenue	\$ 163,773	\$ 160,200	\$ (3,573)	-2.18%
Supplemental Tax Levy*	3,190,000	-	(3,190,000)	-100.00%
State Revenue	24,375,683	26,159,215	1,783,531	7.32%
Other Sources	508,361	497,052	(11,309)	-2.22%
Total Revenues	\$ 28,237,817	\$ 26,816,467	\$ (1,421,350)	-5.03%



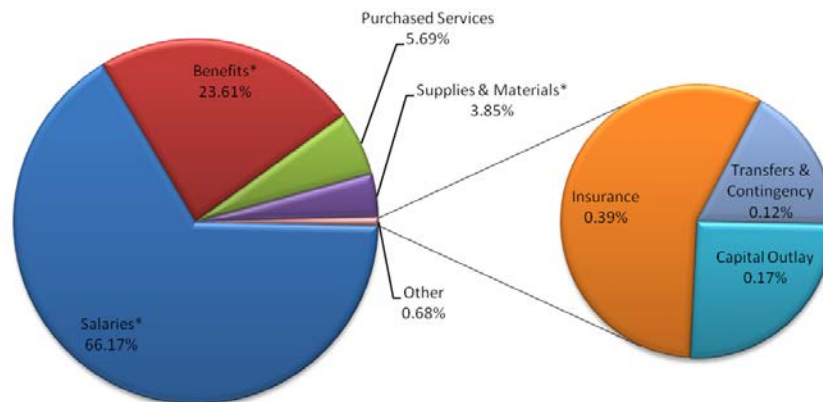
GENERAL FUND EXPENDITURES BY OBJECT

General Fund Object Expenditures	Actuals 2015-16	Requested 2016-17	Amount Difference	Percent Difference
Salaries*	\$ 18,151,633	\$ 19,159,409	\$ 1,007,776	5.55%
Benefits*	6,404,517	6,837,893	433,376	6.77%
Purchased Services	1,699,758	1,647,432	(52,326)	-3.08%
Supplies & Materials*	1,255,172	1,114,908	(140,265)	-11.17%
Capital Outlay	-	50,000	50,000	0.00%
Insurance	109,591	111,783	2,192	2.00%
Transfers & Contingency	109,111	34,500	(74,611)	-68.38%
	\$ 27,729,782	\$ 28,955,924	\$ 1,226,142	4.42%

2015-16 Actuals

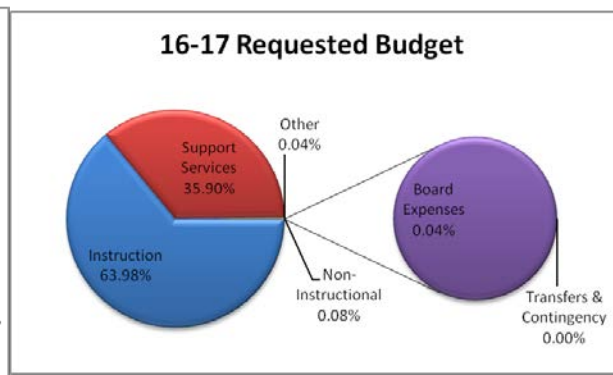
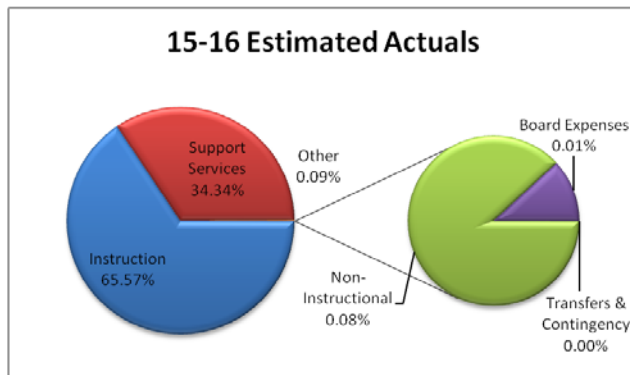


2016-17 Budget



GENERAL FUND EXPENDITURES B Y PROGRAM

General Fund Program Expenditures	Adopted Budget 2015-16	Actuals 2015-16	Amount Difference	Percent Difference	Requested Budget 2016-17
Elementary	\$ 8,564,997	\$ 8,370,962	\$ 194,035	2.27%	\$ 8,487,671
Secondary	7,114,266	7,672,362	(558,097)	-7.84%	7,715,169
Alternative School	340,356	322,247	18,109	5.32%	324,669
Exceptional Child	1,342,937	1,342,404	533	0.04%	1,342,938
Preschool Exceptional Child	139,304	139,327	(22)	-0.02%	139,305
Gifted & Talented	77,200	47,420	29,780	38.58%	87,881
Coaching	293,700	285,487	8,213	2.80%	297,935
School Activities	6,100	-	6,100	100.00%	-
Summer School	213,448	2,431	211,016	98.86%	114,051
Health/Guidance/Nurse	884,691	861,339	23,352	2.64%	883,978
School Psyc/Ancillary	485,683	462,387	23,295	4.80%	485,683
Inst Imp/Assess/Leadership	371,922	274,748	97,174	26.13%	494,617
Educational Media	235,441	219,437	16,004	6.80%	222,554
School Board	6,000	3,040	2,960	49.33%	12,500
District Admin	566,444	488,268	78,176	13.80%	614,000
School Admin	1,661,286	1,785,112	(123,826)	-7.45%	1,963,195
Business Ops	536,052	547,738	(11,686)	-2.18%	573,216
Custodian	960,443	981,764	(21,322)	-2.22%	1,037,330
Maintenance	654,814	619,798	35,016	5.35%	612,168
Grounds	166,410	157,012	9,398	5.65%	181,598
Safety	200,000	200,000	-	0.00%	200,000
Transportation	1,280,357	1,343,223	(62,866)	-4.91%	1,487,183
Tech	638,771	587,211	51,560	8.07%	659,483
Software	-	178,219	(178,219)		160,000
Utilities	791,131	837,847	(46,716)	-5.90%	833,800
Transfers and Contingency	820,257	-	820,257	100.00%	25,000
	\$ 28,352,009	\$ 27,729,782	\$ 622,226	2.19%	\$ 28,955,924



GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

<u>Instructional</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
<i>Elementary Expenses</i>									
Projected 15-16	\$ 5,565,839	\$ 440,459	\$ 2,075,090	\$ 47,882	\$ 241,692	\$ -	\$ -	\$ -	\$ 8,370,962
% Program	66.49%	5.26%	24.79%	0.57%	2.89%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	20.07%	1.59%	7.48%	0.17%	0.87%	0.00%	0.00%	0.00%	30.19%
Requested Budget 16-17	5,623,175	491,477	2,119,176	53,438	200,406	\$ -	\$ -	\$ -	8,487,671
% Program	66.25%	5.79%	24.97%	0.63%	2.36%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	19.42%	1.70%	7.32%	0.18%	0.69%	0.00%	0.00%	0.00%	29.31%
<i>Secondary Expenses</i>									
Projected 15-16	5,010,620	213,568	1,832,983	113,837	392,244	-	-	109,111	7,672,362
% Program	65.31%	2.78%	23.89%	1.48%	5.11%	0.00%	0.00%	1.42%	100.00%
% Total Expenses	18.07%	0.77%	6.61%	0.41%	1.41%	0.00%	0.00%	0.39%	27.67%
Requested Budget 16-17	5,158,479	269,727	1,902,007	116,977	258,479	-	-	9,500	7,715,169
% Program	66.86%	3.50%	24.65%	1.52%	3.35%	0.00%	0.00%	0.12%	100.00%
% Total Expenses	17.81%	0.93%	6.57%	0.40%	0.89%	0.00%	0.00%	0.03%	26.64%
<i>Alternative Expenses</i>									
Projected 15-16	225,145	3,083	78,199	1,167	14,653	-	-	-	322,247
% Program	69.87%	0.96%	24.27%	0.36%	4.55%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.81%	0.01%	0.28%	0.00%	0.05%	0.00%	0.00%	0.00%	1.16%
Requested Budget 16-17	224,691	5,985	82,459	1,347	10,187	-	-	-	324,669
% Program	69.21%	1.84%	25.40%	0.41%	3.14%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.78%	0.02%	0.28%	0.00%	0.04%	0.00%	0.00%	0.00%	1.12%
<i>Exceptional Child Expenses</i>									
Projected 15-16	564,747	362,554	413,535	1,568	-	-	-	-	1,342,404
% Program	42.07%	27.01%	30.81%	0.12%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	2.04%	1.31%	1.49%	0.01%	0.00%	0.00%	0.00%	0.00%	4.84%
Requested Budget 16-17	571,162	345,265	425,512	1,000	-	-	-	-	1,342,938
% Program	42.53%	25.71%	31.69%	0.07%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	1.97%	1.19%	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	4.64%
<i>Exceptional Child Preschool Expenses</i>									
Projected 15-16	80,599	17,955	40,773	-	-	-	-	-	139,327
% Program	57.85%	12.89%	29.26%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.29%	0.06%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%
Requested Budget 16-17	79,608	18,311	41,386	-	-	-	-	-	139,305
% Program	57.15%	13.14%	29.71%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.27%	0.06%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.48%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

<u>Instructional Cont.</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
<i>Gifted & Talented Expenses</i>									
Projected 15-16	24,370	-	7,050	16,000	-	-	-	-	47,420
% Program	51.39%	0.000%	14.87%	33.741%	0.000%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.09%	0.00%	0.03%	0.06%	0.00%	0.00%	0.00%	0.00%	0.17%
Requested Budget 16-17	61,278	-	14,603	12,000	-	-	-	-	87,881
% Program	69.73%	0.000%	16.62%	13.655%	0.000%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.21%	0.00%	0.05%	0.04%	0.00%	0.00%	0.00%	0.00%	0.30%
<i>Summer School</i>									
Projected 15-16	2,000	-	431	-	-	-	-	-	2,431
% Program	82.26%	0.00%	17.74%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
Requested Budget 16-17	86,600	6,400	18,551	-	2,500	-	-	-	114,051
% Program	75.93%	5.61%	16.27%	0.00%	2.19%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.30%	0.02%	0.06%	0.00%	0.01%	0.00%	0.00%	0.00%	0.39%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

Instruction Support	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
Interscholastic Expenses									
Projected 15-16	235,980	2,585	38,256	8,666	-	-	-	-	285,487
% Program	82.66%	0.91%	13.40%	3.04%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.85%	0.01%	0.14%	0.03%	0.00%	0.00%	0.00%	0.00%	1.03%
Requested Budget 16-17	221,200	6,000	45,735	25,000	-	-	-	-	297,935
% Program	74.24%	2.01%	15.35%	8.39%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.76%	0.02%	0.16%	0.09%	0.00%	0.00%	0.00%	0.00%	1.03%
School Activities Program Expenses									
Projected 15-16	-	-	-	-	-	-	-	-	-
% Program	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
% Total Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Requested Budget 16-17	-	-	-	-	-	-	-	-	-
% Program	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
% Total Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Health and Nursing									
Projected 15-16	629,871	19,282	208,162	1,107	2,917	-	-	-	861,339
% Program	73.13%	2.24%	24.17%	0.13%	0.34%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	2.27%	0.07%	0.75%	0.00%	0.01%	0.00%	0.00%	0.00%	3.11%
Requested Budget 16-17	643,222	19,389	216,772	1,595	3,000	-	-	-	883,978
% Program	72.76%	2.19%	24.52%	0.18%	0.34%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	2.22%	0.07%	0.75%	0.01%	0.01%	0.00%	0.00%	0.00%	3.05%
School Psych									
Projected 15-16	326,852	19,440	116,051	45	-	-	-	-	462,387
% Program	70.69%	4.204%	25.10%	0.010%	0.000%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	1.18%	0.07%	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%	1.67%
Requested Budget 16-17	337,432	19,244	128,963	45	-	-	-	-	485,683
% Program	69.48%	3.962%	26.55%	0.009%	0.000%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	1.17%	0.07%	0.45%	0.00%	0.00%	0.00%	0.00%	0.00%	1.68%
Safety									
Projected 15-16	-	-	-	200,000	-	-	-	-	200,000
% Program	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.72%	0.00%	0.00%	0.00%	0.00%	0.72%
Requested Budget 16-17	-	-	-	200,000	-	-	-	-	200,000
% Program	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.69%	0.00%	0.00%	0.00%	0.00%	0.69%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

Instruction Support Cont.	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
Instructional Improvement Program Expenses									
Projected 15-16	-	75,793	27,313	23,871	4,798	-	-	-	131,775
% Program	0.00%	57.52%	20.73%	18.11%	3.64%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.27%	0.10%	0.09%	0.02%	0.00%	0.00%	0.00%	0.48%
Requested Budget 16-17	-	58,810	19,049	225	55,600	-	-	-	133,684
% Program	0.00%	43.99%	14.25%	0.17%	41.59%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.20%	0.07%	0.00%	0.19%	0.00%	0.00%	0.00%	0.46%
Educational Media Program Expenses									
Projected 15-16	-	142,126	77,023	288	-	-	-	-	219,437
% Program	0.00%	64.77%	35.10%	0.13%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.51%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.79%
Requested Budget 16-17	-	143,020	79,534	-	-	-	-	-	222,554
% Program	0.00%	64.26%	35.74%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.49%	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.77%
District Administration									
District Administration	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
District Administration Expenses									
Projected 15-16	257,584	3,034	62,852	46,036	9,171	-	109,591	-	488,268
% Program	52.75%	0.62%	12.87%	9.43%	1.88%	0.00%	22.44%	0.00%	100.00%
% Total Expenses	0.93%	0.01%	0.23%	0.17%	0.03%	0.00%	0.40%	0.00%	1.76%
Requested Budget 16-17	355,448	7,711	93,318	38,740	7,000	-	111,783	-	614,000
% Program	57.89%	1.26%	15.20%	6.31%	1.14%	0.00%	18.21%	0.00%	100.00%
% Total Expenses	1.23%	0.03%	0.32%	0.13%	0.02%	0.00%	0.39%	0.00%	2.12%
Business Operations									
Business Operations	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
Business Operations Program Expenses									
Projected 15-16	-	335,096	111,137	51,504	50,000	-	-	-	547,738
% Program	0.00%	61.18%	20.29%	9.40%	9.13%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.21%	0.40%	0.19%	0.18%	0.00%	0.00%	0.00%	1.98%
Requested Budget 16-17	-	375,744	126,396	60,640	10,436	-	-	-	573,216
% Program	0.00%	65.55%	22.05%	10.58%	1.82%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.30%	0.44%	0.21%	0.04%	0.00%	0.00%	0.00%	1.98%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

<u>Building Administration</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
<i>School Administration Program Expenses</i>									
Projected 15-16	1,051,541	281,880	434,970	16,720	-	-	-	-	1,785,112
% Program	58.91%	15.79%	24.37%	0.94%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	3.79%	1.02%	1.57%	0.06%	0.00%	0.00%	0.00%	0.00%	6.44%
Requested Budget 16-17	1,166,753	300,091	478,852	17,500	-	-	-	-	1,963,195
% Program	59.43%	15.29%	24.39%	0.89%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	4.03%	1.04%	1.65%	0.06%	0.00%	0.00%	0.00%	0.00%	6.78%
<u>Leadership Premiums</u>									
<i>Leadership Net Expenses</i>									
Projected 15-16	118,664	-	24,309	-	-	-	-	-	142,973
% Program	83.00%	0.00%	17.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.43%	0.00%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.52%
Requested Budget 16-17	300,000	-	60,933	-	-	-	-	-	360,933
% Program	83.12%	0.00%	16.88%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	1.04%	0.00%	0.21%	0.00%	0.00%	0.00%	0.00%	0.00%	1.25%
<u>Non-Instructional</u>									
<i>Board of Education Expenses</i>									
Projected 15-16	-	-	-	3,040	-	-	-	-	3,040
% Program	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%
Requested Budget 16-17	-	-	-	12,500	-	-	-	-	12,500
% Program	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.04%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

Department Expenses	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
<i>Technology Net Expenses</i>									
Projected 15-16	-	418,839	144,049	19,323	5,000	-	-	-	587,211
% Program	0.00%	71.33%	24.53%	3.29%	0.85%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.51%	0.52%	0.07%	0.02%	0.00%	0.00%	0.00%	2.12%
Requested Budget 16-17	-	429,765	153,219	21,500	5,000	50,000	-	-	659,483
% Program	0.00%	65.17%	23.23%	3.26%	0.76%	7.58%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.48%	0.53%	0.07%	0.02%	0.17%	0.00%	0.00%	2.28%
<i>Custodian Net Expenses</i>									
Projected 15-16	-	615,997	304,338	10,209	51,221	-	-	-	981,764
% Program	0.00%	62.74%	31.00%	1.04%	5.22%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	2.22%	1.10%	0.04%	0.18%	0.00%	0.00%	0.00%	3.54%
Requested Budget 16-17	-	644,362	332,717	10,250	50,000	-	-	-	1,037,330
% Program	0.00%	62.12%	32.07%	0.99%	4.82%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	2.23%	1.15%	0.04%	0.17%	0.00%	0.00%	0.00%	3.58%
<i>Grounds Net Expenses</i>									
Projected 15-16	-	92,047	28,472	21,533	14,960	-	-	-	157,012
% Program	0.00%	58.62%	18.13%	13.71%	9.53%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.33%	0.10%	0.08%	0.05%	0.00%	0.00%	0.00%	0.57%
Requested Budget 16-17	-	105,708	41,090	16,800	18,000	-	-	-	181,598
% Program	0.00%	58.21%	22.63%	9.25%	9.91%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.37%	0.14%	0.06%	0.06%	0.00%	0.00%	0.00%	0.63%
<i>Maintenance Net Expenses</i>									
Projected 15-16	-	312,063	119,252	99,572	88,910	-	-	-	619,798
% Program	0.00%	50.35%	19.24%	16.07%	14.34%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.13%	0.43%	0.36%	0.32%	0.00%	0.00%	0.00%	2.24%
Requested Budget 16-17	-	334,661	136,007	43,500	98,000	-	-	-	612,168
% Program	0.00%	54.67%	22.22%	7.11%	16.01%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.16%	0.47%	0.15%	0.34%	0.00%	0.00%	0.00%	2.11%
<i>Transportation Net Expenses</i>									
Projected 15-16	-	702,021	260,272	179,542	201,388	-	-	-	1,343,223
% Program	0.00%	52.26%	19.38%	13.37%	14.99%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	2.53%	0.94%	0.65%	0.73%	0.00%	0.00%	0.00%	4.84%
Requested Budget 16-17	-	748,693	321,615	180,574	236,300	-	-	-	1,487,183
% Program	0.00%	50.34%	21.63%	12.14%	15.89%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	2.59%	1.11%	0.62%	0.82%	0.00%	0.00%	0.00%	5.14%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

<u>Software</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
Software									
Projected 15-16	-	-	-	-	178,219	-	-	-	178,219
% Program	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.00%	0.64%	0.00%	0.00%	0.00%	0.64%
Requested Budget 16-17	-	-	-	-	160,000	-	-	-	160,000
% Program	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.00%	0.55%	0.00%	0.00%	0.00%	0.55%

<u>Utilities</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
Utilities									
Projected 15-16	-	-	-	837,847	-	-	-	-	837,847
% Program	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	3.02%	0.00%	0.00%	0.00%	0.00%	3.02%
Requested Budget 16-17	-	-	-	833,800	-	-	-	-	833,800
% Program	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	2.88%	0.00%	0.00%	0.00%	0.00%	2.88%

<u>Fund Transfers</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
Fund Transfers									
Projected 15-16	-	-	-	-	-	-	-	-	-
% Program	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
% Total Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Requested Budget 16-17	-	-	-	-	-	-	-	25,000	25,000
% Program	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.09%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

School Expenses	Sub Salaries	Leadership Replacement	Benefits	School Supplies	Tech Supplies	Textbooks	Total
<i>Indian Creek/Ross Net Expenses</i>							
Projected 15-16	\$ 10,264	\$ 2,959	\$ 1,381	\$ 10,022	\$ 160	\$ 2,044	\$ 26,830
% Program	38.26%	11.03%	5.15%	37.35%	0.60%	7.62%	100.00%
% Total Expenses	0.04%	0.01%	0.00%	0.04%	0.00%	0.01%	0.10%
Requested Budget 16-17	19,740	3,995	2,314	12,720	848	4,240	43,857
% Program	45.01%	9.11%	5.28%	29.00%	1.93%	9.67%	100.00%
% Total Expenses	0.07%	0.01%	0.01%	0.04%	0.00%	0.01%	0.15%
<i>Hubbard/Teed Net Expenses</i>							
Projected 15-16	34,512	10,002	4,654	28,302	215	1,368	79,052
% Program	43.66%	12.65%	5.89%	35.80%	0.27%	1.73%	100.00%
% Total Expenses	0.12%	0.04%	0.02%	0.10%	0.00%	0.00%	0.29%
Requested Budget 16-17	31,270	3,995	3,196	19,740	1,316	6,580	66,097
% Program	47.31%	6.04%	4.84%	29.87%	1.99%	9.96%	100.00%
% Total Expenses	0.11%	0.01%	0.01%	0.07%	0.00%	0.02%	0.23%
<i>Reed Net Expenses</i>							
Projected 15-16	19,000	1,877	1,831	27,385	218	7,000	57,312
% Program	33.15%	3.28%	3.20%	47.78%	0.38%	12.21%	100.00%
% Total Expenses	0.07%	0.01%	0.01%	0.10%	0.00%	0.03%	0.21%
Requested Budget 16-17	29,010	3,995	3,023	17,670	1,178	5,890	60,766
% Program	47.74%	6.57%	4.98%	29.08%	1.94%	9.69%	100.00%
% Total Expenses	0.10%	0.01%	0.01%	0.06%	0.00%	0.02%	0.21%
<i>Crimson Point Net Expenses</i>							
Projected 15-16	19,227	9,448	3,373	13,551	988	3,442	50,028
% Program	38.43%	18.89%	6.74%	27.09%	1.97%	6.88%	100.00%
% Total Expenses	0.07%	0.03%	0.01%	0.05%	0.00%	0.01%	0.18%
Requested Budget 16-17	24,460	3,995	2,675	15,180	1,012	5,060	52,382
% Program	46.70%	7.63%	5.11%	28.98%	1.93%	9.66%	100.00%
% Total Expenses	0.08%	0.01%	0.01%	0.05%	0.00%	0.02%	0.18%
<i>Silver Trail Net Expenses</i>							
Projected 15-16	16,500	3,847	2,037	30,000	170	2,910	55,464
% Program	29.75%	6.94%	3.67%	54.09%	0.31%	5.25%	100.00%
% Total Expenses	0.06%	0.01%	0.01%	0.11%	0.00%	0.01%	0.20%
Requested Budget 16-17	29,180	3,995	3,036	17,340	1,156	5,780	60,487
% Program	48.24%	6.60%	5.02%	28.67%	1.91%	9.56%	100.00%
% Total Expenses	0.10%	0.01%	0.01%	0.06%	0.00%	0.02%	0.21%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

School Expenses Cont.	Sub Salaries	Leadership Replacement	Benefits	School Supplies	Tech Supplies	Textbooks	Total
<i>Kuna Middle School Net Expenses</i>							
Projected 15-16	37,031	8,314	4,506	76,953	11,130	8,120	146,055
% Program	25.35%	5.69%	3.09%	52.69%	7.62%	5.56%	100.00%
% Total Expenses	0.13%	0.03%	0.02%	0.28%	0.04%	0.03%	0.53%
Requested Budget 16-17	45,150	7,990	5,062	25,050	8,350	52,188	143,790
% Program	31.40%	5.56%	3.52%	17.42%	5.81%	36.29%	100.00%
% Total Expenses	0.16%	0.03%	0.02%	0.09%	0.03%	0.18%	0.50%
<i>Kuna High School Net Expenses</i>							
Projected 15-16	34,894	23,672	7,435	187,327	50,000	65,000	368,327
% Program	9.47%	6.43%	2.02%	50.86%	13.57%	17.65%	100.00%
% Total Expenses	0.13%	0.09%	0.03%	0.68%	0.18%	0.23%	1.33%
Requested Budget 16-17	80,115	11,985	8,541	46,440	15,480	96,750	259,311
% Program	30.90%	4.62%	3.29%	17.91%	5.97%	37.31%	100.00%
% Total Expenses	0.28%	0.04%	0.03%	0.16%	0.05%	0.33%	0.90%
<i>Initial Point High School Net Expenses</i>							
Projected 15-16	1,400	2,000	510	11,000	100	-	15,010
% Program	9.33%	13.32%	3.40%	73.29%	0.67%	0.00%	100.00%
% Total Expenses	0.01%	0.01%	0.00%	0.04%	0.00%	0.00%	0.05%
Requested Budget 16-17	5,985	799	619	3,180	1,060	5,300	16,943
% Program	35.32%	4.72%	3.65%	18.77%	6.26%	31.28%	100.00%
% Total Expenses	0.02%	0.00%	0.00%	0.01%	0.00%	0.02%	0.06%

TOTAL ALL FUNDS

2015-16 Projected Actuals

	General Fund 2015-16	Special Revenue Fund 2015-16	Debt Service Fund 2015-16	Capital Fund 2015-16	Total 2015-16
REVENUES					
Beginning Balance	\$ 3,188,322	\$ 1,043,644	\$ 3,885,585	\$ 1,181,316	\$ 9,298,867
Local Revenue (taxes)	3,353,773		4,555,506		7,909,279
Earnings on Investments	15,030	2,107	276		17,413
Other Local	296,469	357,415			653,884
State Revenue	24,375,683	673,479	446,586		25,495,748
Federal Revenue		4,877,431			4,877,431
Transfers	196,862				
TOTAL REVENUE	\$ 31,426,139	\$ 6,954,076	\$ 8,887,953	\$ 1,181,316	\$ 48,252,622
EXPENDITURES					
Salaries	\$ 18,151,633	\$ 2,715,598			\$ 20,867,231
Benefits	6,404,517	1,181,772			7,586,289
Purchased Services	1,699,758	517,990	2,700		2,220,448
Supplies & Materials	1,255,172	1,643,131			2,898,303
Capital Outlay	-	255,438		430,611	686,049
Debt Retirement	-		4,460,501		4,460,501
Insurance	109,591	-			109,591
Transfers	109,111	26,196			135,307
Indirect Cost		74,504			74,504
TOTAL EXPENSES	\$ 27,729,782	\$ 6,414,628	\$ 4,463,201	\$ 430,611	\$ 39,038,222
TOTAL SURPLUS (DEFICIT)	\$ 3,696,356	\$ 539,448	\$ 4,424,752	\$ 750,705	\$ 9,214,400

2016-17 Requested Budget

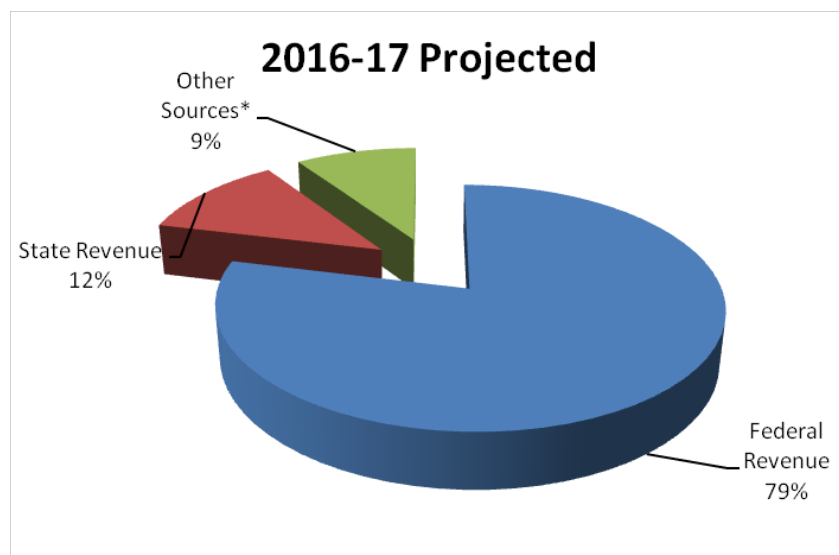
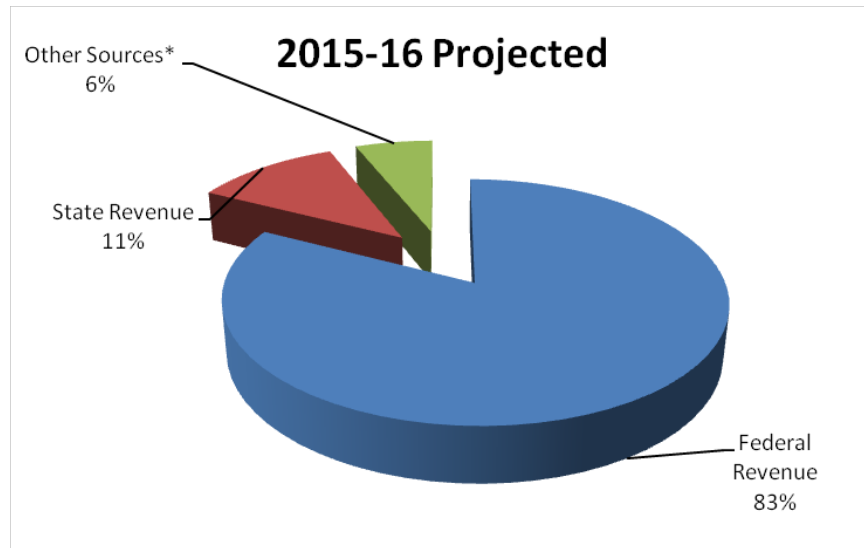
	General Fund 2016-17	Special Revenue Fund 2016-17	Debt Service Fund 2016-17	Capital Fund 2016-17	Total 2016-17
REVENUES					
Beginning Balance	\$ 3,696,356	\$ 539,448	\$ 4,424,752	\$ 750,705	\$ 9,411,261
Local Revenue (taxes)	160,200		4,432,133		4,592,333
Earnings on Investments	15,030	700	276		16,006
Other Local	300,160	581,937			882,097
State Revenue	26,159,215	727,931	446,586		27,333,732
Federal Revenue		4,872,503			4,872,503
Transfers	181,862				
TOTAL REVENUE	\$ 30,512,823	\$ 6,722,519	\$ 9,303,746	\$ 750,705	\$ 47,107,932
EXPENDITURES					
Salaries	\$ 19,159,409	\$ 2,873,583	\$ -	\$ -	\$ 22,032,992
Benefits	6,837,893	1,284,203			8,122,097
Purchased Services	1,647,432	384,760	2,700		2,034,892
Supplies & Materials	1,114,908	1,656,419			2,771,326
Capital Outlay	50,000	90,313		750,705	891,018
Debt Retirement	-		4,402,133		4,402,133
Insurance	111,783	1,900			113,683
Transfers	34,500	-			34,500
Indirect Cost		78,581			78,581
TOTAL EXPENSES	\$ 28,955,924	\$ 6,369,758	\$ 4,404,833	\$ 750,705	\$ 40,481,220
TOTAL SURPLUS (DEFICIT)	\$ 1,556,899	\$ 352,761	\$ 4,898,914	\$ -	\$ 6,626,712

SPECIAL REVENUE FUNDS, DEBT SERVICE and CAPITAL FUNDS

TOTAL ALL SPECIAL REVENUE FUNDS - REVENUE

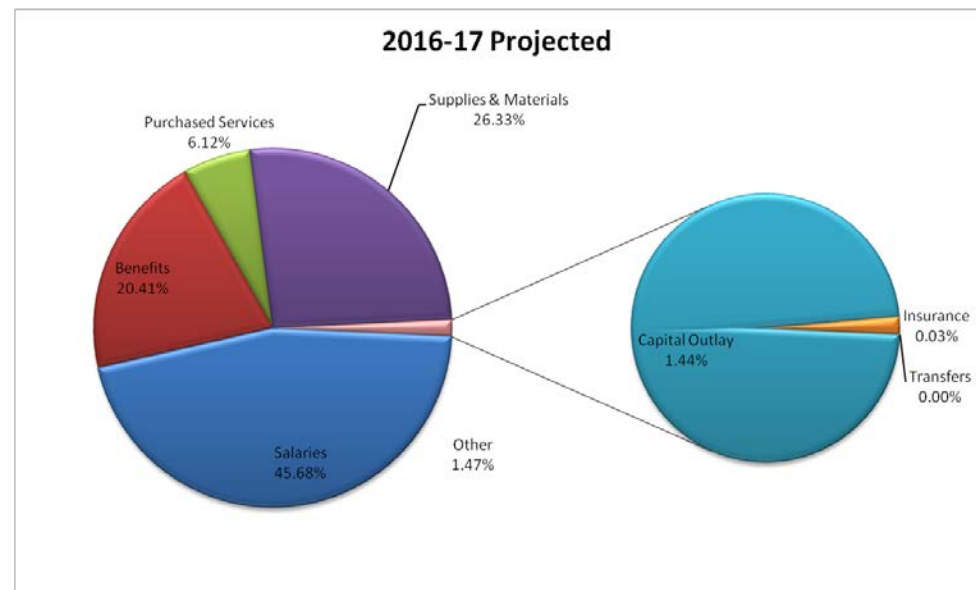
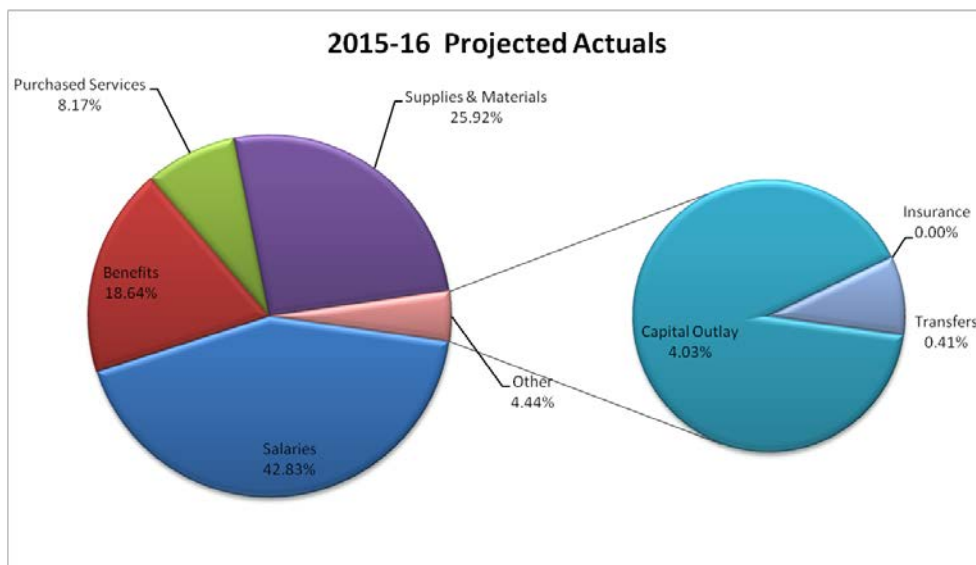
Special Revenues	Adopted Budget 2015-16	Current Year Projected Actuals 2015-16	Amount Difference	Percent Difference	Requested Budget 2016-17
Federal Revenue	\$ 4,877,884	\$ 4,877,431	\$ (453)	-0.01%	\$ 4,872,503
State Revenue	612,576	673,479	60,903	9.94%	727,931
Other Sources*	687,104	359,522	(327,582)	-47.68%	582,637
Total Revenues	\$ 6,177,564	\$ 5,910,432	\$ (267,132)	-4.32%	\$ 6,183,071

**2014-15 Includes a one time fund transfer of \$300k to true up Medicaid. No transfer required for 2015-16*



TOTAL ALL SPECIAL REVENUE FUNDS - EXPENSES

Object Expenditures	Adopted Budget 2015-16	Current Year Projected Actuals 2015-16	Amount Difference	Percent Difference	Requested Budget 2016-17
Salaries	\$ 2,792,880	\$ 2,715,598	\$ (77,282)	-2.77%	\$ 2,873,583
Benefits	1,118,135	1,181,772	63,637	5.69%	1,284,203
Purchased Services	468,615	517,990	49,375	10.54%	384,760
Supplies & Materials	1,456,220	1,643,131	186,910	12.84%	1,656,419
Capital Outlay	63,324	255,438	192,114	303.38%	90,313
Insurance	1,900	-	(1,900)		1,900
Transfers	-	26,196	26,196		-
Indirect Cost	85,144	74,504	(10,640)	-12.50%	78,581
	\$ 5,986,218	\$ 6,414,628	\$ 428,410	7.16%	\$ 6,369,758



SPECIAL REVENUE FUNDS

These funds account for the proceeds of specific revenue sources (other than trusts and major capital projects) that are legally restricted to expenditures for specified purposes.

220 Federal Forest Fund

Revenues received from the federal government for the sale of timber on federal forest lands located within the district boundaries.

FEDERAL FOREST FUND (220)				
	2013-14	2014-15	Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ 576	\$ 675	\$ 682	\$ 833
Revenues				
Federal Funding	\$ 99	\$ 7	\$ 151	\$ 160
State Funding				-
Fund Transfer				-
Total Revenue	\$ 99.00	\$ 7	\$ 151	\$ 160
Expenditures				
Salaries				\$ -
Benefits				-
Professional Dev & Travel				-
Purchased Services				-
Supplies & Materials			-	993
Capital Outlay				-
Insurance				-
Transfers				-
Total Expenses	\$ -	\$ -	\$ -	\$ 993
TOTAL SURPLUS (DEFICIT)	\$ 675	\$ 682	\$ 833	\$ -

230 Medicaid Fund - Revenues received for school-based, health and rehabilitative services, provided to children with disabilities who receive services under the Individuals with Disabilities Education Act (IDEA).

MEDICAID (230)				
	2013-14	2014-15	Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ 27,769	\$ (125,740)	\$ 114,275	\$ 46,136
Revenues				
Federal Funding	\$ 858,688	\$ 960,404	\$ 924,000	\$ 924,000
State Funding				-
Fund Transfer		300,020	-	31,334
Total Revenue	\$ 858,688	\$ 1,260,424	\$ 924,000	\$ 955,334
Expenditures				
Salaries	\$ 432,325	\$ 365,838	\$ 515,744	\$ 517,320
Benefits	219,772	186,415	251,280	277,050
Professional Dev & Travel		16	-	-
Purchased Services	343,470	468,140	224,885	207,100
Supplies & Materials	1,630		230	-
Capital Outlay	15,000			-
Insurance				-
Transfers				-
Total Expenses	\$ 1,012,197	\$ 1,020,409	\$ 992,139	\$ 1,001,470
TOTAL SURPLUS (DEFICIT)	\$ (125,740)	\$ 114,275	\$ 46,136	\$ -

234-235 Private Grant Fund – These are revenues from local companies and organizations used for a specific purpose (i.e. Albertsons and Khan Academy).

LOCAL GRANTS(234)				
	2013-14		Projected 2015-16	Requested Budget 2016-17
Beginning Fund Balance	\$ 18,617	\$ 13,502	\$ 31,113	\$ 28,122
Revenues				
Federal Funding				\$ -
State Funding		\$ 99,596		-
Private Funding	\$ 6,378		\$ 4,167	4,170
Fund Transfer				-
Total Revenue	\$ 6,378	\$ 99,596	\$ 4,167	\$ 4,170
Expenditures				
Salaries	\$ 6,225			\$ -
Benefits	1,150			-
Professional Dev & Travel		7,884		-
Purchased Services				-
Supplies & Materials	4,118	39,282	7,158	32,292
Capital Outlay		34,819		-
Insurance				-
Transfers				-
Total Expenses	\$ 11,493	\$ 81,985	\$ 7,158	\$ 32,292
TOTAL SURPLUS (DEFICIT)	\$ 13,502	\$ 31,113	\$ 28,122	\$ -
Teacher of the Year (235)				
	2013-14		Projected 2015-16	Requested Budget 2016-17
Beginning Fund Balance	\$ 482	\$ 9	\$ 314	\$ 314
Revenues				
Federal Funding				\$ -
State Funding				-
Private Funding	\$ 1,450	\$ 950	\$ 600	600
Fund Transfer				-
Total Revenue	\$ 1,450	\$ 950	\$ 600	\$ 600
Expenditures				
Salaries				\$ -
Benefits				-
Professional Dev & Travel				-
Purchased Services				-
Supplies & Materials	\$ 1,923	\$ 645	600	600
Capital Outlay				-
Insurance				-
Transfers				-
Total Expenses	\$ 1,923	\$ 645	\$ 600	\$ 600
TOTAL SURPLUS (DEFICIT)	\$ 9	\$ 314	\$ 314	\$ 314

241 Driver Education Fund – Fund used to account for revenues and expenditures for District sponsored driver’s education programs throughout the year.

Driver's ED (241)									
	2013-14		2014-15	Projected 215-16	Requested Budget 216-17				
Beginning Fund Balance	\$	18,707	\$	4,452	\$	5,602	\$	17,858	
Revenues									
Federal Funding					\$			-	
State Funding	\$	9,448	\$	9,875	\$	18,700		18,700	
Charges for Services		14,632		15,321		16,412		16,420	
Fund Transfer								-	
Total Revenue	\$	24,080.00	\$	25,196.00	\$	35,112	\$	35,120	
Expenditures									
Salaries	\$	18,120	\$	13,911	\$	17,165	\$	24,200	
Benefits		2,256		2,454		2,635		5,750	
Professional Dev & Travel									
Purchased Services									
Supplies & Materials		11,063		4,881		3,056		8,000	
Capital Outlay		5,836		2,800				5,000	
Insurance		1,060						1,900	
Transfers									
Total Expenses	\$	38,335	\$	24,046	\$	22,856	\$	44,850	
TOTAL SURPLUS (DEFICIT)	\$	4,452	\$	5,602	\$	17,858	\$	8,128	

243 PTE – Fund used for the professional development and training of district staff.

PTE (243)									
	2013-14		2014-15	Projected 215-16	Requested Budget 216-17				
Beginning Fund Balance	\$	29,449	\$	87,146	\$	25,308	\$	25,280	
Revenues									
Federal Funding					\$			-	
State Funding	\$	145,217	\$	38,746	\$	111,792		115,220	
Fund Transfer								-	
Total Revenue	\$	145,217	\$	38,746	\$	111,792	\$	115,220	
Expenditures									
Salaries	\$	13,772	\$	10,603	\$	14,250	\$	35,890	
Benefits		2,764		2,067		3,790		8,480	
Professional Dev & Travel				30,290		32,580		32,580	
Purchased Services		18,091		5,033		2,880		1,390	
Supplies & Materials		16,309		45,375		47,990		62,160	
Capital Outlay		3,394		7,217		10,330			
Insurance									
Transfers/Adjustments		33,190							
Total Expenses	\$	87,520	\$	100,584	\$	111,820	\$	140,500	
TOTAL SURPLUS (DEFICIT)	\$	87,146	\$	25,308	\$	25,280	\$	-	

244 State Miscellaneous Fund – Fund used to account for revenues received for specific purposed mandated by the State. The Limited English Proficient program is accounted in this fund.

LEP & OTHER STATE FUNDING (244)									
	2013-14		2014-15		Projected 215-16	Requested Budget 216-17			
Beginning Fund Balance	\$	9,874	\$	181,370	\$	81,993	\$	53,986	
Revenues									
Federal Funding							\$	-	
State Funding	\$	1,174,972	\$	80,295	\$	31,054		25,000	
Fund Transfer	\$	35,715						-	
Total Revenue	\$	1,210,687	\$	80,295	\$	31,054	\$	25,000	
Expenditures									
Salaries	\$	202,113	\$	91,278	\$	38,985	\$	38,990	
Benefits		69,133		30,298		9,129		9,130	
Professional Dev & Travel				9,926		4,865		4,870	
Purchased Services		82,694				4,570		4,580	
Supplies & Materials		47,415		48,170		1,513		1,520	
Capital Outlay		637,836						-	
Insurance								-	
Transfers								-	
Total Expenses	\$	1,039,191	\$	179,672	\$	59,061	\$	59,090	
TOTAL SURPLUS (DEFICIT)	\$	181,370	\$	81,993	\$	53,986	\$	19,896	

245 Technology – Revenues received from the State of Idaho used to purchase equipment related to classroom technology and to train teachers in the use of technology.

TECHNOLOGY GRANTS (245)									
	2013-14		2014-15		Projected 215-16	Requested Budget 216-17			
Beginning Fund Balance	\$	(637,276)	\$	(13,471)	\$	-	\$	1,307	
Revenues									
Federal Funding	\$	-	\$	-	\$	-	\$	-	
State Funding		141,257		209,251		351,835		394,720	
Fund Transfer		500,000		14,527				-	
Total Revenue	\$	641,257	\$	223,778	\$	351,835	\$	394,720	
Expenditures									
Salaries					\$	45,000	\$	60,760	
Benefits		186				13,989		19,727	
Professional Dev & Travel								-	
Purchased Services								-	
Supplies & Materials				180,131		241,539		315,540	
Capital Outlay		17,266		30,176		50,000		-	
Insurance								-	
Transfers								-	
Total Expenses	\$	17,452	\$	210,307	\$	350,528	\$	396,027	
TOTAL SURPLUS (DEFICIT)	\$	(13,471)	\$	-	\$	1,307	\$	-	

246 Safe and Drug Free – Revenues received from the State of Idaho used to hire counselors for substance abuse counseling and to improve safety throughout the District.

SAFE & DRUG FREE (246)				
	2013-14	2014-15	Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ -	\$ -	\$ 19,504	\$ -
Revenues				
Federal Funding				\$ -
State Funding		34,778	68,277	67,120
Fund Transfer				-
Total Revenue	\$ -	\$ 34,778	\$ 68,277	\$ 67,120
Expenditures				
Salaries		\$ 10,104	\$ 21,907	\$ 30,000
Benefits		5,170	12,447	15,000
Professional Dev & Travel			3,780	-
Purchased Services			42,187	22,120
Supplies & Materials			898	-
Capital Outlay			6,562	-
Insurance				
Transfers				
Total Expenses	\$ -	\$ 15,274	\$ 87,781	\$ 67,120
TOTAL SURPLUS (DEFICIT)	\$ -	\$ 19,504	\$ -	\$ -

251 Title I – Disadvantaged – Revenues are used to hire staff and purchase supplies to support reading and math program for at risk students.

TITLE 1-A (251)				
	2013-14	2014-15	Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 775,733	\$ 1,070,801	\$ 1,077,406	\$ 1,170,038
State Funding				-
Fund Transfer				-
Total Revenue	\$ 775,733	\$ 1,070,801	\$ 1,077,406	\$ 1,170,038
Expenditures				
Salaries	\$ 503,084	\$ 645,545	\$ 662,196	\$ 680,000
Benefits	201,179	263,590	271,707	319,000
Professional Dev & Travel		10,811	21,780	16,500
Purchased Services	15,817	35,903	9,767	21,000
Supplies & Materials	47,488	95,501	81,896	105,000
Capital Outlay	8,165			
Insurance				
Transfers				
Indirect Cost		19,451	30,061	28,538
Total Expenses	\$ 775,733	\$ 1,070,801	\$ 1,077,406	\$ 1,170,038
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -

253 Title I-C – Migrant – Revenues are used to purchase materials and for staff to assist with students classified as Migratory Children.

TITLE 1-C MIGRANT (253)						
	2013-14		2014-15		Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues						
Federal Funding	\$ 87,037	\$ 61,696	\$ 60,065	\$ 59,573		
State Funding						-
Other Sources						-
Fund Transfer						-
Total Revenue	\$ 87,037	\$ 61,696	\$ 60,065	\$ 59,573		
Expenditures						
Salaries	\$ 45,202	\$ 41,182	\$ 39,407	\$ 35,620		
Benefits	19,099	16,700	13,966	12,000		
Professional Dev & Travel		598	1,850	6,600		
Purchased Services	10,560	2,535	561	1,500		
Supplies & Materials	3,812	680	453	2,400		
Capital Outlay	8,364					
Insurance						
Transfers						
Indirect Cost			3,828	1,453		
Total Expenses	\$ 87,037	\$ 61,696	\$ 60,065	\$ 59,573		
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -		

257 IDEA Special Education – Revenues used for staff, materials, and equipment and professional services to supplement the special education program in the District.

SPECIAL EDUCATION (257)						
	2013-14		2014-15		Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues						
Federal Funding	\$ 662,615	\$ 702,856	\$ 715,908	\$ 736,880		
State Funding						-
Fund Transfer						-
Total Revenue	\$ 662,615	\$ 702,856	\$ 715,908	\$ 736,880		
Expenditures						
Salaries	\$ 427,687	\$ 453,902	\$ 473,119	\$ 485,030		
Benefits	205,083	202,103	214,732	207,340		
Professional Dev & Travel		4,198	5,172	5,180		
Purchased Services	7,999	5,744	3,335	3,340		
Supplies & Materials	21,846	36,909	19,551	35,990		
Capital Outlay						
Insurance						
Transfers						
Indirect Cost						
Total Expenses	\$ 662,615	\$ 702,856	\$ 715,908	\$ 736,880		
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -		

258 IDEA Preschool – Revenues are used for staff, materials, and equipment and professional service to supplement the preschool (3 to 5 year olds) special education program in the District.

SPECIAL EDUCATION PRESCHOOL (258)						
	2013-14		2014-15		Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues						
Federal Funding	\$ 19,253	\$ 19,470	\$ 18,123	\$ 19,949		
State Funding						-
Fund Transfer	5,600					-
Total Revenue	\$ 24,853	\$ 19,470	\$ 18,123	\$ 19,949		
Expenditures						
Salaries	\$ 15,202	\$ 11,771	\$ 10,958	\$ 12,396		
Benefits	9,651	7,699	7,063	7,553		
Professional Dev & Travel						
Purchased Services						
Supplies & Materials			103			-
Capital Outlay						
Insurance						
Transfers						
Indirect Cost						
Total Expenses	\$ 24,853	\$ 19,470	\$ 18,123	\$ 19,949		
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -		

263 Carl Perkins Vocational and Applied Technology Education – Revenues are used to purchase materials and equipment for professional technical programs for students in special populations.

CARL PERKINS (263)						
	2013-14		2014-15		Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues						
Federal Funding	\$ 57,242	\$ 73,049	\$ 69,642	\$ 69,642		
State Funding						-
Fund Transfer	791					-
Total Revenue	\$ 58,033	\$ 73,049	\$ 69,642	\$ 69,642		
Expenditures						
Salaries	\$ 22,198	\$ 28,454	\$ 29,106	\$ 29,106		
Benefits	7,993	9,294	5,544	5,544		
Professional Dev & Travel		4,987	9,250	9,250		
Purchased Services	9,252	4,017	3,196	3,196		
Supplies & Materials	18,590	26,296	22,546	22,546		
Capital Outlay						
Insurance						
Transfers						
Indirect Cost						
Total Expenses	\$ 58,033	\$ 73,049	\$ 69,642	\$ 69,642		
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -		

270 Title III –Language Instruction for Limited English Proficient – Revenue used to improve student achievement.

TITLE III-A-FEDERAL ELA (270)				
	2013-14	2014-15	Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ 3,071	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 13,405	\$ 11,336	\$ 10,844	\$ 28,914
State Funding				-
Fund Transfer	1,352			-
Total Revenue	\$ 14,757	\$ 11,336	\$ 10,844	\$ 28,914
Expenditures				
Salaries	\$ 11,197	\$ 6,500	\$ 4,630	\$ 11,000
Benefits	5,619	1,380	941	4,814
Professional Dev & Travel		2,815	1,087	9,600
Purchased Services	699		2,186	1,000
Supplies & Materials	313	641	2,000	2,500
Capital Outlay				
Insurance				
Transfers				
Indirect Cost				
Total Expenses	\$ 17,828	\$ 11,336	\$ 10,844	\$ 28,914
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -

271 Title II Improving Teacher Quality – Revenues are used for in-service, teacher recruitment, and classroom management processes.

TITLE II-A (271)				
	2013-14	2014-15	Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 82,505	\$ 95,601	\$ 76,337	\$ 86,662
State Funding				-
Fund Transfer				-
Total Revenue	\$ 82,505	\$ 95,601	\$ 76,337	\$ 86,662
Expenditures				
Salaries	\$ 58,458	\$ 74,158	\$ 48,508	\$ 67,726
Benefits	22,347	20,266	26,829	13,636
Professional Dev & Travel				
Purchased Services	1,700			5,300
Supplies & Materials		1,177	1,000	
Capital Outlay				
Insurance				
Transfers				
Indirect Cost				
Total Expenses	\$ 82,505	\$ 95,601	\$ 76,337	\$ 86,662
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -

273 CCLC – Supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools.

21st Century (273)				
	2013-14	2014-15	Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 131,858	\$ 326,370	\$ 321,837	\$ 296,885
State Funding				-
Fund Transfer	170			-
Total Revenue	\$ 132,028	\$ 326,370	\$ 321,837	\$ 296,885
Expenditures				
Salaries	\$ 83,736	\$ 206,715	\$ 238,174	\$ 213,615
Benefits	12,465	61,406	67,794	64,349
Professional Dev & Travel		6,728	3,576	9,004
Purchased Services	10,065	2,489	5,249	5,000
Supplies & Materials	14,518	29,440	7,044	4,917
Capital Outlay	11,244	19,593		
Insurance				
Transfers				
Indirect Cost				
Total Expenses	\$ 132,028	\$ 326,370	\$ 321,837	\$ 296,885
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -

288-289 Other Federal Programs- Minor programs with specific restrictions. The below programs are currently inactive.

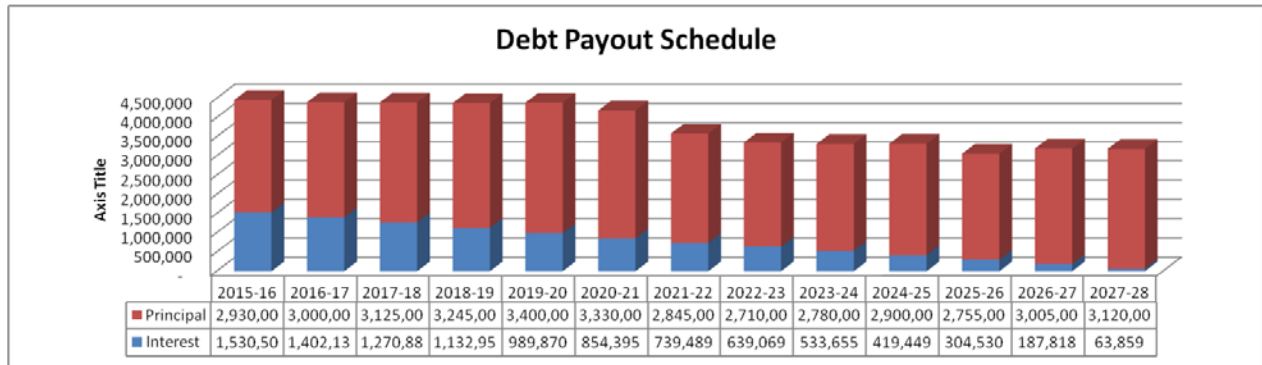
PEP Grant (288)				
	2013-14	2014-15	Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ 23,326	\$ 23,326	\$ 23,326	\$ -
Revenues				
Federal Funding				\$ -
State Funding				-
Fund Transfer				-
Total Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures				
Salaries				\$ -
Benefits				-
Professional Dev & Travel				-
Purchased Services				-
Supplies & Materials				-
Capital Outlay				-
Insurance				-
Transfers			23,326	-
Indirect Cost				-
Total Expenses	\$ -	\$ -	\$ 23,326	\$ -
TOTAL SURPLUS (DEFICIT)	\$ 23,326	\$ 23,326	\$ -	\$ -
TAH Grant (289)				
	2013-14	2014-15	Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ 2,870	\$ 2,870	\$ 2,870	\$ -
Revenues				
Federal Funding				\$ -
State Funding				-
Fund Transfer				-
Total Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures				
Salaries				\$ -
Benefits				-
Professional Dev & Travel				-
Purchased Services				-
Supplies & Materials				-
Capital Outlay				-
Insurance				-
Transfers			2,870	-
Indirect Cost				-
Total Expenses	\$ -	\$ -	\$ 2,870	\$ -
TOTAL SURPLUS (DEFICIT)	\$ 2,870	\$ 2,870	\$ -	\$ -

290 School Nutrition Program – Revenues used for the personnel, activities, and supplies for providing breakfast and lunch for students and staff.

Food Service (290)				
	2013-14	2014-15	Projected 215-16	Requested Budget 216-17
Beginning Fund Balance	\$ 674,261	\$ 464,495	\$ 436,918	\$ 280,897
Revenues				
Federal Funding	\$ 1,235,897	\$ 1,612,342	\$ 1,603,117	\$ 1,479,800
State Funding				
Earnings on Investments	313	434	660	700
Charges for Services	552,637	551,883	336,836	561,347
Fund Transfer				-
Total Revenue	\$ 1,788,847	\$ 2,164,659	\$ 1,940,613	\$ 2,041,847
Expenditures				
Salaries	\$ 587,659	\$ 619,707	\$ 556,451	\$ 631,930
Benefits	231,417	275,003	279,927	314,830
Professional Dev & Travel		12,933	5,928	4,900
Purchased Services	12,379	14,296	8,158	10,750
Supplies & Materials	1,154,450	1,218,840	1,205,555	1,061,960
Capital Outlay	12,708			
Insurance				
Transfers				
Indirect Cost		51,457	40,615	48,590
Total Expenses	\$ 1,998,613	\$ 2,192,236	\$ 2,096,633	\$ 2,072,960
TOTAL SURPLUS (DEFICIT)	\$ 464,495	\$ 436,918	\$ 280,897	\$ 249,784

DEBT SERVICE FUNDS

This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.



All Bond Payouts			
Year	Interest	Principal	Total
2015-16	1,530,501	2,930,000	4,460,501
2016-17	1,402,133	3,000,000	4,402,133
2017-18	1,270,883	3,125,000	4,395,883
2018-19	1,132,958	3,245,000	4,377,958
2019-20	989,870	3,400,000	4,389,870
2020-21	854,395	3,330,000	4,184,395
2021-22	739,489	2,845,000	3,584,489
2022-23	639,069	2,710,000	3,349,069
2023-24	533,655	2,780,000	3,313,655
2024-25	419,449	2,900,000	3,319,449
2025-26	304,530	2,755,000	3,059,530
2026-27	187,818	3,005,000	3,192,818
2027-28	63,859	3,120,000	3,183,859
Total	\$ 10,068,606	\$ 39,145,000	\$ 49,213,606

Bond Payout Schedule						
Year	Series 2007A		Series 2008A		Series 2009	
	Interest	Principal	Interest	Principal	Interest	Principal
2015-16	260,125	770,000	726,050	1,445,000	209,280	-
2016-17	220,625	810,000	663,588	1,280,000	209,280	-
2017-18	179,125	850,000	605,075	1,335,000	209,280	-
2018-19	137,738	895,000	541,963	1,380,000	209,280	-
2019-20	98,800	940,000	472,463	1,450,000	209,280	-
2020-21	60,400	980,000	411,263	1,310,000	209,280	-
2021-22	20,400	1,020,000	370,063	750,000	209,280	-
2022-23	-	-	338,963	805,000	192,386	795,000
2023-24	-	-	294,363	1,425,000	170,393	240,000
2024-25	-	-	236,063	1,490,000	160,086	245,000
2025-26	-	-	175,363	1,545,000	129,168	1,210,000
2026-27	-	-	109,563	1,745,000	78,255	1,260,000
2027-28	-	-	37,331	1,810,000	26,528	1,310,000
Total	\$ 977,213	\$ 6,265,000	\$ 4,982,106	\$ 17,770,000	\$ 2,221,775	\$ 5,060,000

Year	Series 2012		Series 2014	
	Interest	Principal	Interest	Principal
2015-16	243,846	715,000	91,200	-
2016-17	217,440	910,000	91,200	-
2017-18	186,203	940,000	91,200	-
2018-19	152,778	970,000	91,200	-
2019-20	118,128	1,010,000	91,200	-
2020-21	82,253	1,040,000	91,200	-
2021-22	48,546	1,075,000	91,200	-
2022-23	16,520	1,110,000	91,200	-
2023-24	-	-	68,900	1,115,000
2024-25	-	-	23,300	1,165,000
2025-26	-	-	-	-
2026-27	-	-	-	-
2027-28	-	-	-	-
Total	\$ 1,065,713	\$ 7,770,000	\$ 821,800	\$ 2,280,000

CAPITAL PROJECTS FUNDS

This fund is used to account for financial resources to be used to acquire or construct major capital facilities. The most common source of capital project funding is the sale of bonds or other capital financing instruments.

Projects for Remaining Bond Money:

-Parking lot maintenance. Estimate cost: \$215,000.00 (<i>In bid process</i>)
-E-Rate matching Grant: Update of technology infrastructure and equipment. Cost: \$200,000.00 (board approved)
-One time project: Highway 69 Boring of fiber, 100ft shared with the City. estimated cost: \$25,000-\$30,000.00 (<i>pending board approval</i>)

That totals : \$445,000

Remaining Fund Balance After Projects: \$310,000

SUMMARY STATEMENT 2016 - 2017 SCHOOL BUDGET								
ALL FUNDS								
School District : <u> Kuna School District 003 </u>								
REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2013-2014	Prior Year Actual 2014-2015	Prior Year Actual/Budget 2015-2016	Proposed Budget 2016-2017	Prior Year Actual 2013-2014	Prior Year Actual 2014-2015	Prior Year Actual/Budget 2015-2016	Proposed Budget 2016-2017
Beginning Balances	3,494,256	3,157,558	3,188,322	3,696,356	5,015,995	5,093,627	6,110,545	5,714,904
Local Tax Revenue	3,696,200	3,395,179	3,353,773	160,200	5,035,585	4,953,554	4,555,506	4,432,133
Other Local	274,651	294,352	296,469	300,160	-	236,158	357,415	581,937
State Revenue	21,737,216	23,047,262	24,375,683	26,159,215	470,186	424,648	1,120,065	1,174,517
Federal Revenue	-	-	-	-	3,772,163	3,223,926	4,877,431	4,872,503
Other Sources	5,451	8,799	211,892	196,892	120,000	1,492	2,383	976
Totals	\$29,207,774	\$29,903,150	\$31,426,139	\$30,512,823	\$14,413,929	\$13,933,405	\$17,023,345	\$16,776,970
EXPENDITURES	Prior Year Actual 2013-2014	Prior Year Actual 2014-2015	Prior Year Actual/Budget 2015-2016	Proposed Budget 2016-2017	Prior Year Actual 2013-2014	Prior Year Actual 2014-2015	Prior Year Actual/Budget 2015-2016	Proposed Budget 2016-2017
Salaries	17,213,704	17,429,326	18,151,633	19,159,409	2,144,716	1,513,347	2,715,598	2,873,583
Benefits	6,066,985	6,253,574	6,404,517	6,837,893	1,075,578	603,487	1,181,772	1,284,203
Purchased Services	1,378,729	1,729,058	1,699,758	1,647,432	561,810	497,141	520,690	387,460
Supplies & Materials	1,057,000	907,098	1,255,172	1,114,908	1,160,576	276,177	1,643,131	1,656,419
Capital Outlay	27,000	13,851	-	50,000	403,278	501,868	686,049	841,018
Debt Retirement	-	155,652	-	-	3,972,444	4,424,879	4,460,501	4,402,133
Insurance & Judgments	186,798	226,269	109,592	111,783	1,900	1,900	-	1,900
Transfers (net)	120,000	-	109,111	34,500	-	4,061	100,700	78,580
Contingency Reserve	-	-	-	-	-	-	-	-
Unappropriated Balances	3,157,558	3,188,322	3,696,356	1,556,899	5,093,627	6,110,545	5,714,904	5,251,674
Totals	\$29,207,774	\$29,903,150	\$31,426,139	\$30,512,823	\$14,413,929	\$13,933,405	\$17,023,345	\$16,776,970

A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.