



KUNA JOINT SCHOOL DISTRICT 3

2017-18 Budget Request

June 13, 2017

Presented by: Adam Bell

DEFINITION OF FUNDS

The District used the following funds for fiscal year 16-17 and 17-18:

- 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 2016-17

- FY 16-17 State revenue projections are based on the State's May payment (note the total payment for the year may fluctuate slightly in the final July payment).
- FY 16-17 Local revenue projections based on the Total amount received plus expected receipt for the remainder of the year (based on county levy rates).
- FY 16-17 Salary expenses for the year are based on total contract amount for all employees.
- FY 16-17 Worker's Comp Expenses have already been fully expensed for the year (charge is based on prior year's Payroll).
- FY 16-17 School related expenses are estimated using a 3 month remaining usage assumption (September-May).
- FY 16-17 District related expenses are estimated using a 1 month remaining usage assumption (July-May)
- FY 16-17 Contracted expenses and Stipends are assumed to be fully used by Year-End.
- 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.

ASSUMPTIONS for 2017-18

- FY 17-18 State revenue projections are based on the State approved Budget.
- FY 17-18 Local revenue shows a \$2.5 mil increase due to the supplemental levy passing.
- FY 17-18 Capital Projects show a \$40 mil increase due to the Bond levy passing.
- FY 17-18 Debt Service revenue projections are modified to \$9.2 million to allow payment of the new bond, current bonds and capacity for additional debt payments to reach the \$5/\$1,000 taxable value ratio.
- FY 17-18 Certified salary expenses are modified for negotiated contract increases.
- FY 17-18 Classified salaries are based on projected increases due to the new 3 tier salary schedule.
- FY 17-18 Benefits are calculated based on the following increases:
 - 4.9% Health insurance increase
 - 5% Dental increase
 - 0% Vision increase
 - -10% Worker's Compensation increase
- FY 17-18 Expenses have been analyzed on a line-item by line-item level to modify their calculation according to the nature of each expense.

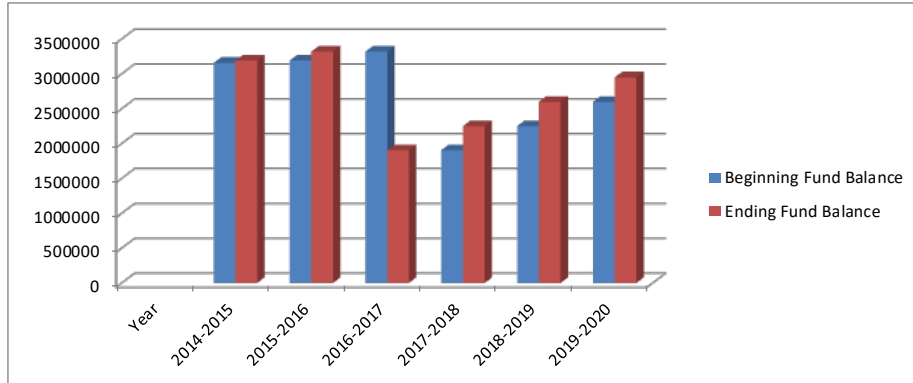
General Fund Statement of Revenues, Expenditures, and Changes in Fund Balances

GENERAL M&O FUND					
REVENUES	Prior Year Actual 2014-2015	Prior Year Actual 2015-2016	2016-2017 Adopted Budget	2016-2017 12 Month Est	Budget 2017-2018
Beginning Balance	\$ 3,157,558	\$ 3,188,322	\$ 3,317,735	\$ 3,317,735	\$ 1,905,406
Local Revenue (taxes)	3,395,179	3,315,991	492,552	492,552	2,661,700
Earnings on Investments	8,799	18,552	15,030	43,811	44,740
Other Local	294,352	267,719	300,161	541,606	553,800
State Revenue	23,047,262	24,122,319	26,235,216	26,416,424	28,147,757
Transfers In			237,189	118,510	78,400
TOTAL REVENUE & CARRYOVER	\$ 29,903,150	\$ 30,912,903	\$ 30,597,883	\$ 30,930,638	\$ 33,391,802

GENERAL M&O FUND					
EXPENDITURES	Prior Year Actual 2014-2015	Prior Year Actual 2015-2016	2016-2017 Adopted Budget	2016-2017 12 Month Est	Budget 2017-2018
Current:					
Instruction	\$ 17,289,427	\$ 18,062,468	\$ 18,479,142	\$ 18,510,345	\$ 19,781,603
Support Services	8,930,331	9,464,537	10,509,684	10,433,673	11,126,872
Non-Instructional	51,456	45,677	22,100	15,799	18,289
Board Expenses	28,526	2,960	15,415	15,415	15,450
Transfers & Contingency	415,088	19,526	433,468	50,000	200,000
TOTAL EXPENSES	\$ 26,714,828	\$ 27,595,168	\$ 29,459,809	\$ 29,025,232	\$ 31,142,214
TOTAL SURPLUS (DEFICIT)	\$ 3,188,322	\$ 3,317,735	\$ 1,138,074	\$ 1,905,406	\$ 2,249,588

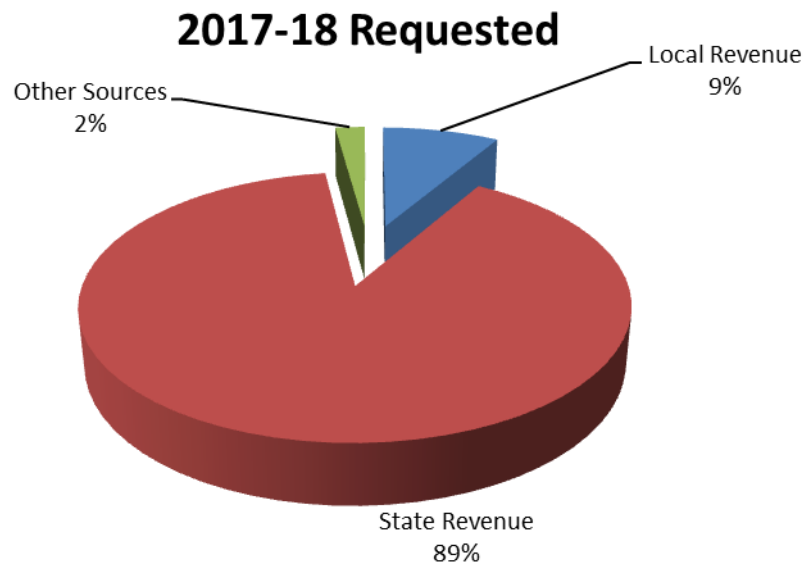
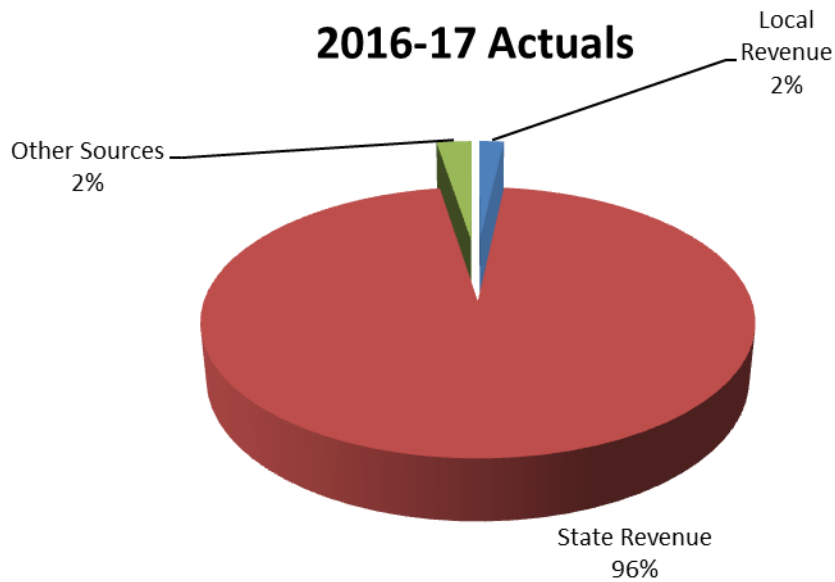
General Fund Carryover Projection

Year	Beginning Fund Balance	Total Revenue	Total Expenses	Ending Fund Balance	Fund Balance Percent	Note
2014-2015	\$ 3,157,558	\$ 26,745,592	\$ 26,714,828	\$ 3,188,322	12.12%	
2015-2016	\$ 3,188,322	\$ 27,724,581	\$ 27,595,168	\$ 3,317,735	12.02%	Based on Audit
2016-2017	\$ 3,317,735	\$ 27,612,903	\$ 29,025,232	\$ 1,905,406	6.56%	Current
2017-2018	\$ 1,905,406	\$ 31,486,397	\$ 31,142,214	\$ 2,249,588	7.22%	Requested
2018-2019	\$ 2,249,588	\$ 31,801,261	\$ 31,453,636	\$ 2,597,213	8.26%	
2019-2020	\$ 2,597,213	\$ 32,119,273	\$ 31,768,173	\$ 2,948,314	9.28%	Projected



General Fund Revenue Projection

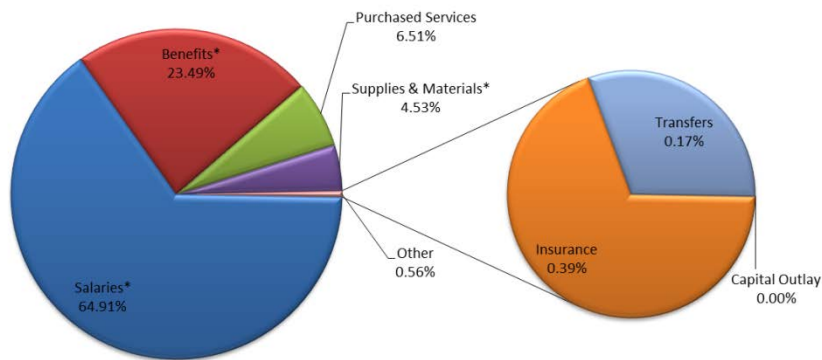
Revenues	Actuals 2016-17	Requested Budget 2017-18	Amount Difference	Percent Difference
Local Revenue	\$ 492,552	\$ 2,661,700	\$ 2,169,148	440.39%
State Revenue	26,416,424	28,147,757	1,731,333	6.55%
Other Sources	703,927	676,940	(26,987)	-3.83%
Total Revenues	\$ 27,612,903	\$ 31,486,397	\$ 3,873,494	14.03%



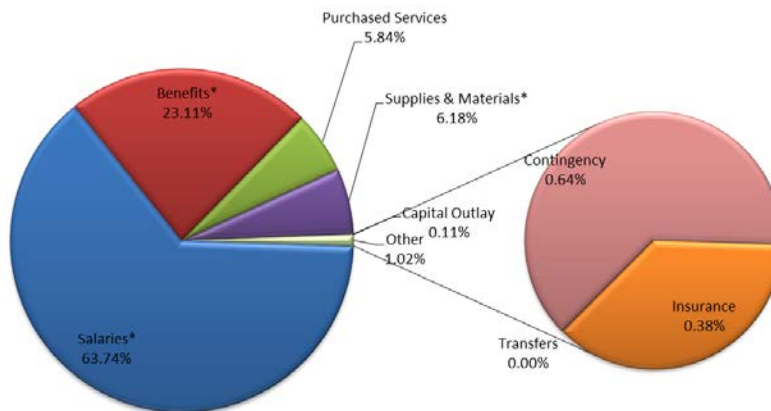
GENERAL FUND EXPENDITURES BY OBJECT

General Fund Object Expenditures	Actuals 2016-17	Requested Budget 2017-18	Amount Difference	Percent Difference
Salaries*	\$ 18,841,303	\$ 19,850,222	\$ 1,008,919	5.35%
Benefits*	6,817,100	7,197,358	380,258	5.58%
Purchased Services	1,889,131	1,818,786	(70,346)	-3.72%
Supplies & Materials*	1,315,915	1,923,252	607,336	46.15%
Capital Outlay	-	35,000	35,000	0.00%
Insurance	111,783	117,597	5,814	5.20%
Transfers	50,000	-	(50,000)	-100.00%
Contingency	-	200,000	-	
	\$ 29,025,232	\$ 31,142,214	\$ 1,916,982	6.60%

2016-17 Actuals

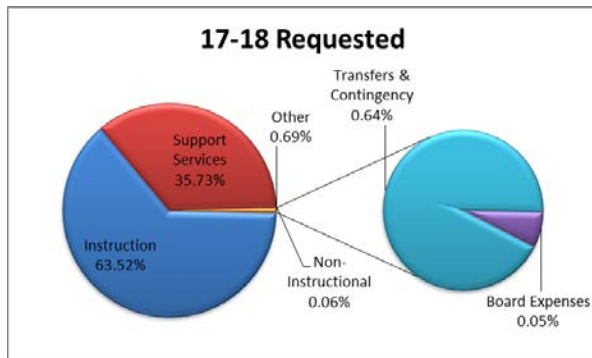
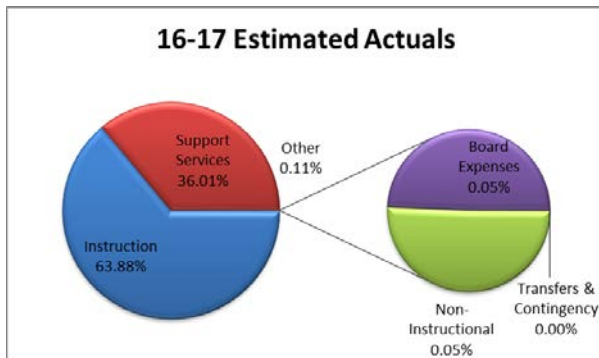


2017-18 Requested



GENERAL FUND EXPENDITURES BY PROGRAM

General Fund Program Expenditures	Adopted Revised Budget 2016-17	Projected Actuals 2016-17	Amount Difference	Percent Difference	Requested Budget 2017-18
Elementary	\$ 8,227,964	\$ 8,278,329	\$ (50,365)	-0.61%	\$ 8,394,210
Secondary	7,770,762	7,732,619	38,143	0.49%	8,371,621
Alternative School Curriculum	379,654	374,040	5,614	1.48%	347,222
Exceptional Child	1,490,709	1,518,172	(27,463)	-1.84%	1,577,739
Pre-K Exceptional Child	131,863	131,862	1	0.00%	141,363
Gifted & Talented	81,575	81,574	1	0.00%	72,021
Coaching	299,556	294,811	4,745	1.58%	299,393
Summer School	97,059	98,938	(1,879)	-1.94%	78,035
Health/Guidance/Nurse	880,253	921,399	(41,146)	-4.67%	1,026,110
School Psyc/Ancillary	345,336	317,885	27,451	7.95%	248,806
Inst Imp/Assess/Leader	471,552	480,031	(8,479)	-1.80%	493,875
Library	219,493	220,007	(514)	-0.23%	219,601
School Board	15,415	15,415	0	0.00%	15,450
District Admin	676,517	667,762	8,755	1.29%	686,965
School Admin	2,073,550	2,071,877	1,673	0.08%	2,297,806
Business Ops	584,830	587,551	(2,721)	-0.47%	607,567
Custodian	1,099,553	1,104,897	(5,344)	-0.49%	1,115,947
Maintenance	587,397	574,551	12,846	2.19%	648,334
Grounds	199,405	192,439	6,966	3.49%	189,317
Safety	228,477	216,477	12,000	5.25%	246,274
Transportation	1,485,600	1,428,299	57,301	3.86%	1,589,228
Tech	676,483	675,076	1,407	0.21%	715,689
Software	190,806	190,806	0	0.00%	251,000
Utilities	812,532	800,415	12,117	1.49%	808,640
Transfers	33,468	50,000	(16,532)	-49.40%	-
Contingency	400,000	-	400,000	100.00%	200,000
	\$ 29,459,809	\$ 29,025,232	\$ 434,577	1.48%	\$ 31,142,214



GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

Instructional	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
Elementary Expenses									
Projected 16-17	\$ 5,386,267	\$ 546,288	\$ 2,071,578	\$ 108,732	\$ 165,465	\$ -	\$ -	\$ -	\$ 8,278,329
% Program	65.06%	6.60%	25.02%	1.31%	2.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	18.56%	1.88%	7.14%	0.37%	0.57%	0.00%	0.00%	0.00%	28.52%
Requested Budget 17-18	5,655,225	503,945	2,193,709	79,933	461,397	-	-	-	8,894,210
% Program	63.58%	5.67%	24.66%	0.90%	5.19%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	18.16%	1.62%	7.04%	0.26%	1.48%	0.00%	0.00%	0.00%	28.56%
Secondary Expenses									
Projected 16-17	5,069,261	258,887	1,921,922	156,994	325,555	-	-	-	7,732,619
% Program	65.56%	3.35%	24.85%	2.03%	4.21%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	17.47%	0.89%	6.62%	0.54%	1.12%	0.00%	0.00%	0.00%	26.64%
Requested Budget 17-18	5,473,155	282,113	2,043,338	147,639	425,375	-	-	-	8,371,621
% Program	65.38%	3.37%	24.41%	1.76%	5.08%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	17.57%	0.91%	6.56%	0.47%	1.37%	0.00%	0.00%	0.00%	26.88%
Alternative Expenses									
Projected 16-17	227,959	35,043	100,794	1,017	9,227	-	-	-	374,040
% Program	60.95%	9.37%	26.95%	0.27%	2.47%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.79%	0.12%	0.35%	0.00%	0.03%	0.00%	0.00%	0.00%	1.29%
Requested Budget 17-18	244,862	5,775	87,049	1,018	8,518	-	-	-	347,222
% Program	70.52%	1.66%	25.07%	0.29%	2.45%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.79%	0.02%	0.28%	0.00%	0.03%	0.00%	0.00%	0.00%	1.11%
Exceptional Child Expenses									
Projected 16-17	680,956	368,698	467,295	1,224	-	-	-	-	1,518,172
% Program	44.85%	24.29%	30.78%	0.08%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	2.35%	1.27%	1.61%	0.00%	0.00%	0.00%	0.00%	0.00%	5.23%
Requested Budget 17-18	721,458	362,683	492,361	1,236	-	-	-	-	1,577,739
% Program	45.73%	22.99%	31.21%	0.08%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	2.32%	1.16%	1.58%	0.00%	0.00%	0.00%	0.00%	0.00%	5.07%
Exceptional Child Preschool Expenses									
Projected 16-17	83,098	11,148	37,616	-	-	-	-	-	131,862
% Program	63.02%	8.45%	28.53%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.29%	0.04%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.45%
Projected Budget 17-18	88,499	12,203	40,660	-	-	-	-	-	141,363
% Program	62.60%	8.63%	28.76%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.28%	0.04%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.45%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

Instructional Cont.	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
<i>Gifted & Talented Expenses</i>									
Projected 16-17	52,580	-	16,994	12,000	-	-	-	-	81,574
% Program	64.46%	0.000%	20.83%	14.711%	0.000%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.18%	0.00%	0.06%	0.04%	0.00%	0.00%	0.00%	0.00%	0.28%
Requested Budget 17-18	46,598	-	16,924	8,500	-	-	-	-	72,021
% Program	64.70%	0.000%	23.50%	11.802%	0.000%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.15%	0.00%	0.05%	0.03%	0.00%	0.00%	0.00%	0.00%	0.23%
<i>Summer School</i>									
Projected 16-17	76,291	7,145	15,314	-	188	-	-	-	98,938
% Program	77.11%	7.22%	15.48%	0.00%	0.19%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.26%	0.02%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.34%
Requested Budget 17-18	57,000	5,900	12,635	-	2,500	-	-	-	78,035
% Program	73.04%	7.56%	16.19%	0.00%	3.20%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.18%	0.02%	0.04%	0.00%	0.01%	0.00%	0.00%	0.00%	0.25%

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 16-17	227,678	2,172	39,961	25,000	-	-	-	-	294,811
% Program	77.23%	0.74%	13.55%	8.48%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.78%	0.01%	0.14%	0.09%	0.00%	0.00%	0.00%	0.00%	1.02%
Requested Budget 17-18	221,200	6,000	47,193	25,000	-	-	-	-	299,393
% Program	73.88%	2.00%	15.76%	8.35%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.71%	0.02%	0.15%	0.08%	0.00%	0.00%	0.00%	0.00%	0.96%
Health and Nursing									
Projected 16-17	594,881	45,048	231,002	28,537	21,931	-	-	-	921,399
% Program	64.56%	4.89%	25.07%	3.10%	2.38%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	2.05%	0.16%	0.80%	0.10%	0.08%	0.00%	0.00%	0.00%	3.17%
Requested Budget 17-18	630,915	30,134	242,889	23,899	98,273	-	-	-	1,026,110
% Program	61.49%	2.94%	23.67%	2.33%	9.58%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	2.03%	0.10%	0.78%	0.08%	0.32%	0.00%	0.00%	0.00%	3.29%
School Psych									
Projected 16-17	106,406	24,132	73,667	113,680	-	-	-	-	317,885
% Program	33.47%	7.591%	23.17%	35.761%	0.000%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.37%	0.08%	0.25%	0.39%	0.00%	0.00%	0.00%	0.00%	1.10%
Requested Budget 17-18	89,988	22,780	57,363	78,675	-	-	-	-	248,806
% Program	36.17%	9.156%	23.06%	31.621%	0.000%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.29%	0.07%	0.18%	0.25%	0.00%	0.00%	0.00%	0.00%	0.80%
Safety									
Projected 16-17	-	-	-	206,477	10,000	-	-	-	216,477
% Program	0.00%	0.00%	0.00%	95.38%	4.62%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.71%	0.03%	0.00%	0.00%	0.00%	0.75%
Requested Budget 17-18	-	17,709	3,565	213,000	12,000	-	-	-	246,274
% Program	0.00%	7.19%	1.45%	86.49%	4.87%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.06%	0.01%	0.68%	0.04%	0.00%	0.00%	0.00%	0.79%

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 16-17	10,950	54,512	15,040	6,566	16,589	-	-	-	103,656
% Program	10.56%	52.59%	14.51%	6.33%	16.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.04%	0.19%	0.05%	0.02%	0.06%	0.00%	0.00%	0.00%	0.36%
Requested Budget 17-18	18,100	61,057	23,059	5,500	25,000	-	-	-	132,715
% Program	13.64%	46.01%	17.37%	4.14%	18.84%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.06%	0.20%	0.07%	0.02%	0.08%	0.00%	0.00%	0.00%	0.43%
Educational Media Program Expenses									
Projected 16-17	-	146,189	68,826	-	4,991	-	-	-	220,007
% Program	0.00%	66.45%	31.28%	0.00%	2.27%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.50%	0.24%	0.00%	0.02%	0.00%	0.00%	0.00%	0.76%
Requested Budget 17-18	-	146,429	73,173	-	-	-	-	-	219,601
% Program	0.00%	66.68%	33.32%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.47%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.71%
District Administration									
District Administration Expenses									
Projected 16-17	402,365	6,609	105,079	40,915	1,012	-	111,783	-	667,762
% Program	60.26%	0.99%	15.74%	6.13%	0.15%	0.00%	16.74%	0.00%	100.00%
% Total Expenses	1.39%	0.02%	0.36%	0.14%	0.00%	0.00%	0.39%	0.00%	2.30%
Requested Budget 17-18	412,732	9,437	114,259	32,940	-	-	117,597	-	686,965
% Program	60.08%	1.37%	16.63%	4.80%	0.00%	0.00%	17.12%	0.00%	100.00%
% Total Expenses	1.33%	0.03%	0.37%	0.11%	0.00%	0.00%	0.38%	0.00%	2.21%
Business Operations									
Business Operations Program Expenses									
Projected 16-17	-	392,565	129,535	48,614	16,837	-	-	-	587,551
% Program	0.00%	66.81%	22.05%	8.27%	2.87%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.35%	0.45%	0.17%	0.06%	0.00%	0.00%	0.00%	2.02%
Requested Budget 17-18	-	408,024	135,672	47,871	16,000	-	-	-	607,567
% Program	0.00%	67.16%	22.33%	7.88%	2.63%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.31%	0.44%	0.15%	0.05%	0.00%	0.00%	0.00%	1.95%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

Building Administration	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
School Administration Program Expenses									
Projected 16-17	1,226,992	295,361	519,964	29,560	-	-	-	-	2,071,877
% Program	59.22%	14.26%	25.10%	1.43%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	4.23%	1.02%	1.79%	0.10%	0.00%	0.00%	0.00%	0.00%	7.14%
Requested Budget 17-18	1,408,562	296,768	565,837	26,640	-	-	-	-	2,297,806
% Program	61.30%	12.92%	24.63%	1.16%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	4.52%	0.95%	1.82%	0.09%	0.00%	0.00%	0.00%	0.00%	7.38%
Leadership Premiums									
Leadership Net Expenses									
Projected 16-17	311,212	-	65,163	-	-	-	-	-	376,375
% Program	82.69%	0.00%	17.31%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	1.07%	0.00%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%	1.30%
Requested Budget 17-18	300,000	-	61,159	-	-	-	-	-	361,159
% Program	83.07%	0.00%	16.93%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.96%	0.00%	0.20%	0.00%	0.00%	0.00%	0.00%	0.00%	1.16%

Non-Instructional	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
Board of Education Expenses									
Projected 16-17	-	-	-	15,415	-	-	-	-	15,415
% 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%	0.05%	0.00%	0.00%	0.00%	0.00%	0.05%
Requested Budget 17-18	-	-	-	15,450	-	-	-	-	15,450
% 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%	0.05%	0.00%	0.00%	0.00%	0.00%	0.05%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

Department Expenses	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
Technology Net Expenses									
Projected 16-17	-	420,158	142,318	15,518	97,082	-	-	-	675,076
% Program	0.00%	62.24%	21.08%	2.30%	14.38%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.45%	0.49%	0.05%	0.33%	0.00%	0.00%	0.00%	2.33%
Requested Budget 17-18	-	399,600	138,589	22,500	155,000	-	-	-	715,689
% Program	0.00%	55.83%	19.36%	3.14%	21.66%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.28%	0.45%	0.07%	0.50%	0.00%	0.00%	0.00%	2.30%
Custodian Net Expenses									
Projected 16-17	-	682,433	334,044	6,533	81,888	-	-	-	1,104,897
% Program	0.00%	61.76%	30.23%	0.59%	7.41%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	2.35%	1.15%	0.02%	0.28%	0.00%	0.00%	0.00%	3.81%
Requested Budget 17-18	-	681,848	347,899	10,200	76,000	-	-	-	1,115,947
% Program	0.00%	61.10%	31.18%	0.91%	6.81%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	2.19%	1.12%	0.03%	0.24%	0.00%	0.00%	0.00%	3.58%
Grounds Net Expenses									
Projected 16-17	-	108,546	41,797	35,960	6,136	-	-	-	192,439
% Program	0.00%	56.41%	21.72%	18.69%	3.19%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.37%	0.14%	0.12%	0.02%	0.00%	0.00%	0.00%	0.66%
Requested Budget 17-18	-	96,804	42,513	20,000	20,000	10,000	-	-	189,317
% Program	0.00%	51.13%	22.46%	10.56%	10.56%	5.28%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.31%	0.14%	0.06%	0.06%	0.03%	0.00%	0.00%	0.61%
Maintenance Net Expenses									
Projected 16-17	-	240,856	107,065	79,437	147,192	-	-	-	574,551
% Program	0.00%	41.92%	18.63%	13.83%	25.62%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	0.83%	0.37%	0.27%	0.51%	0.00%	0.00%	0.00%	1.98%
Requested Budget 17-18	-	310,403	123,731	75,200	129,000	10,000	-	-	648,334
% Program	0.00%	47.88%	19.08%	11.60%	19.90%	1.54%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	1.00%	0.40%	0.24%	0.41%	0.03%	0.00%	0.00%	2.08%
Transportation Net Expenses									
Projected 16-17	-	738,618	312,126	156,538	221,017	-	-	-	1,428,299
% Program	0.00%	51.71%	21.85%	10.96%	15.47%	0.00%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	2.54%	1.08%	0.54%	0.76%	0.00%	0.00%	0.00%	4.92%
Requested Budget 17-18	-	822,313	333,782	174,944	243,189	15,000	-	-	1,589,228
% Program	0.00%	51.74%	21.00%	11.01%	15.30%	0.94%	0.00%	0.00%	100.00%
% Total Expenses	0.00%	2.64%	1.07%	0.56%	0.78%	0.05%	0.00%	0.00%	5.10%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

Software	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Insurance	Transfers	Total
Software									
Projected 16-17	-	-	-	-	190,806	-	-	-	190,806
% 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%	0.66%	0.00%	0.00%	0.00%	0.66%
Requested Budget 17-18	-	-	-	-	251,000	-	-	-	251,000
% 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%	0.81%	0.00%	0.00%	0.00%	0.81%
Utilities									
Utilities									
Projected 16-17	-	-	-	800,415	-	-	-	-	800,415
% 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%	2.76%	0.00%	0.00%	0.00%	0.00%	2.76%
Requested Budget 17-18	-	-	-	808,640	-	-	-	-	808,640
% 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%	2.60%	0.00%	0.00%	0.00%	0.00%	2.60%
Fund Transfers & Contingency									
Fund Transfers & Contingency									
Projected 16-17	-	-	-	-	-	-	-	50,000	50,000.00
% Program	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100%
% Total Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.17%
Requested Budget 17-18	-	-	-	-	-	-	200,000	-	200,000
% Program	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.64%	0.00%	0.64%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

School Expenses	Sub	Leadership		School	Tech		Total
	Salaries	Replacement	Benefits	Supplies	Supplies	Textbooks	
Indian Creek/Ross Net Expenses							
Projected 16-17	\$ 31,150	\$ 3,995	\$ 3,187	\$ 12,841	\$ -	\$ -	\$ 51,173
% Program	60.87%	7.81%	6.23%	25.09%	0.00%	0.00%	100.00%
% Total Expenses	0.11%	0.01%	0.01%	0.04%	0.00%	0.00%	0.18%
Requested Budget 17-18	19,425	3,995	2,290	3,671	-	-	29,381
% Program	66.11%	13.60%	7.79%	12.49%	0.00%	0.00%	100.00%
% Total Expenses	0.06%	0.01%	0.01%	0.01%	0.00%	0.00%	0.09%
Hubbard/Teed Net Expenses							
Projected 16-17	44,170	3,995	4,183	23,532	-	-	75,880
% Program	58.21%	5.26%	5.51%	31.01%	0.00%	0.00%	100.00%
% Total Expenses	0.15%	0.01%	0.01%	0.08%	0.00%	0.00%	0.26%
Requested Budget 17-18	31,500	3,995	3,214	40,080	-	-	78,789
% Program	39.98%	5.07%	4.08%	50.87%	0.00%	0.00%	100.00%
% Total Expenses	0.10%	0.01%	0.01%	0.13%	0.00%	0.00%	0.25%
Reed Net Expenses							
Projected 16-17	25,653	3,995	2,767	17,687	-	-	50,101
% Program	51.20%	7.97%	5.52%	35.30%	0.00%	0.00%	100.00%
% Total Expenses	0.09%	0.01%	0.01%	0.06%	0.00%	0.00%	0.17%
Requested Budget 17-18	26,250	3,995	2,812	29,088	-	-	62,145
% Program	42.24%	6.43%	4.53%	46.81%	0.00%	0.00%	100.00%
% Total Expenses	0.08%	0.01%	0.01%	0.09%	0.00%	0.00%	0.20%
Crimson Point Net Expenses							
Projected 16-17	25,366	3,995	2,745	8,232	-	-	40,337
% Program	62.88%	9.90%	6.80%	20.41%	0.00%	0.00%	100.00%
% Total Expenses	0.09%	0.01%	0.01%	0.03%	0.00%	0.00%	0.14%
Requested Budget 17-18	21,000	3,995	2,411	34,027	-	-	61,433
% Program	34.18%	6.50%	3.92%	55.39%	0.00%	0.00%	100.00%
% Total Expenses	0.07%	0.01%	0.01%	0.11%	0.00%	0.00%	0.20%
Silver Trail Net Expenses							
Projected 16-17	21,210	3,995	2,427	26,192	-	-	53,824
% Program	39.41%	7.42%	4.51%	48.66%	0.00%	0.00%	100.00%
% Total Expenses	0.07%	0.01%	0.01%	0.09%	0.00%	0.00%	0.19%
Requested Budget 17-18	21,000	3,995	2,411	25,786	-	-	53,192
% Program	39.48%	7.51%	4.53%	48.48%	0.00%	0.00%	100.00%
% Total Expenses	0.07%	0.01%	0.01%	0.08%	0.00%	0.00%	0.17%

GENERAL FUND SUMMARY BY PROGRAM AND OBJECT

<u>School Expenses Cont.</u>	Sub Salaries	Leadership Replacement	Benefits	School Supplies	Tech Supplies	Textbooks	Total
<i>Kuna Middle School Net Expenses</i>							
Projected 16-17	52,971	7,990	5,661	14,416	9,830	38,003	128,871
% Program	41.10%	6.20%	4.39%	11.19%	7.63%	29.49%	100.00%
% Total Expenses	0.18%	0.03%	0.02%	0.05%	0.03%	0.13%	0.44%
Requested Budget 17-18	43,575	7,990	4,942	62,647	-	-	119,154
% Program	36.57%	6.71%	4.15%	52.58%	0.00%	0.00%	100.00%
% Total Expenses	0.14%	0.03%	0.02%	0.20%	0.00%	0.00%	0.38%
<i>Kuna High School Net Expenses</i>							
Projected 16-17	56,206	25,952	9,524	92,973	52,158	32,325	269,137
% Program	20.88%	9.64%	3.54%	34.54%	19.38%	12.01%	100.00%
% Total Expenses	0.19%	0.09%	0.03%	0.32%	0.18%	0.11%	0.93%
Requested Budget 17-18	79,800	11,985	8,517	96,363	-	-	196,665
% Program	40.58%	6.09%	4.33%	49.00%	0.00%	0.00%	100.00%
% Total Expenses	0.26%	0.04%	0.03%	0.31%	0.00%	0.00%	0.63%
<i>Initial Point High School Net Expenses</i>							
Projected 16-17	3,225	-	247	5,739	2,861	-	12,072
% Program	26.71%	0.00%	2.04%	47.54%	23.70%	0.00%	100.00%
% Total Expenses	0.01%	0.00%	0.00%	0.02%	0.01%	0.00%	0.04%
Requested Budget 17-18	5,775	807	604	7,946	-	-	15,132
% Program	38.16%	5.33%	3.99%	52.51%	0.00%	0.00%	100.00%
% Total Expenses	0.02%	0.00%	0.00%	0.03%	0.00%	0.00%	0.05%

TOTAL ALL FUNDS

2016-17 Projected Actuals

	General Fund 2016-17	Special Revenue Fund 2016-17	Debt Service Fund 2016-17	Capital Fund 2016-17	Total 2016-17
REVENUES					
Beginning Balance	\$ 3,317,735	\$ 463,937	\$ 4,331,050	\$ 596,122	\$ 8,708,844
Local Revenue (taxes)	492,552		6,557,413		7,049,965
Earnings on Investments	43,811	2,147	276		46,234
Other Local	541,606	581,937			1,123,543
State Revenue	26,416,424	968,910	446,586		27,831,920
Federal Revenue		4,763,788			4,763,788
Transfers	118,510				
TOTAL REVENUE	\$ 30,930,638	\$ 6,780,719	\$ 11,335,325	\$ 596,122	\$ 49,524,294
EXPENDITURES					
Salaries	\$ 18,841,303	\$ 2,914,458	\$ -	\$ -	\$ 21,755,761
Benefits	6,817,100	1,247,400	-	-	8,064,500
Purchased Services	1,889,131	480,553	2,700	-	2,372,384
Supplies & Materials	1,315,915	1,502,496	-	-	2,818,411
Capital Outlay	-	196,416	-	596,122	792,538
Debt Retirement	-	-	4,331,050	-	4,331,050
Insurance	111,783	-	-	-	111,783
Transfers	50,000	-	-	-	50,000
Indirect Cost	-	41,489	-	-	41,489
TOTAL EXPENSES	\$ 29,025,232	\$ 6,382,812	\$ 4,333,750	\$ 596,122	\$ 40,337,916
TOTAL SURPLUS (DEFICIT)	\$ 1,905,406	\$ 397,907	\$ 7,001,575	\$ -	\$ 9,186,378

2017-18 Requested Budget

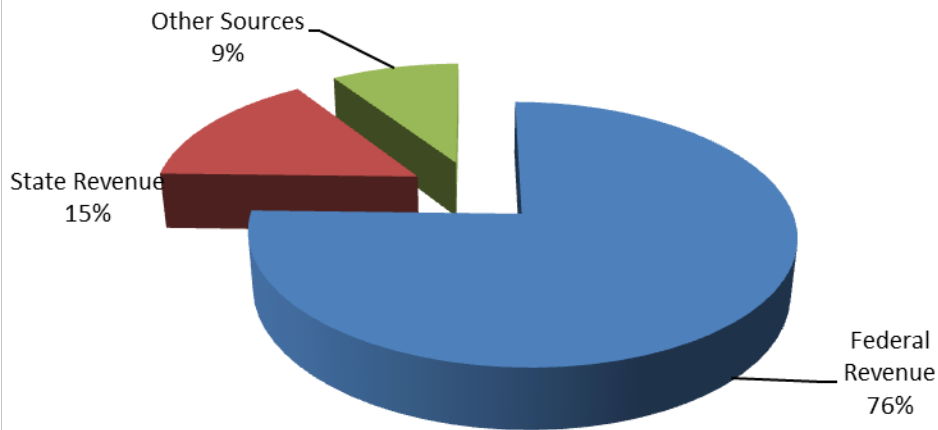
	General Fund 2017-18	Special Revenue Fund 2017-18	Debt Service Fund 2017-18	Capital Fund 2017-18	Total 2017-18
REVENUES					
Beginning Balance	\$ 1,905,406	\$ 397,907	\$ 7,001,575	\$ -	\$ 9,304,888
Local Revenue (taxes)	2,661,700	-	9,200,000	40,000,000	51,861,700
Earnings on Investments	44,740	700	276	-	45,716
Other Local	553,800	581,937	-	-	1,135,737
State Revenue	28,147,757	1,040,509	446,586	-	29,634,852
Federal Revenue		5,042,015	-	-	5,042,015
Transfers	78,400	-	-	-	
TOTAL REVENUE	\$ 33,391,802	\$ 7,063,068	\$ 16,648,437	\$ 40,000,000	\$ 97,024,907
EXPENDITURES					
Salaries	\$ 19,850,222	\$ 3,078,712	\$ -	\$ -	\$ 22,928,934
Benefits	7,197,358	1,424,636	-	-	8,621,995
Purchased Services	1,818,786	350,286	2,700	-	2,171,772
Supplies & Materials	1,923,252	1,766,640	-	-	3,689,892
Capital Outlay	35,000	90,363	-	-	125,363
Construction Projects	-	-	-	13,000,000	13,000,000
Debt Retirement	-	-	9,200,000	-	9,200,000
Insurance	117,597	1,919	-	-	119,516
Transfers	-	-	-	-	-
Contingency	200,000	-	-	-	-
Indirect Cost	-	79,750	-	-	79,750
TOTAL EXPENSES	\$ 31,142,214	\$ 6,792,308	\$ 9,202,700	\$ 13,000,000	\$ 59,937,222
TOTAL SURPLUS (DEFICIT)	\$ 2,249,588	\$ 270,760	\$ 7,445,737	\$ 27,000,000	\$ 37,087,685

SPECIAL REVENUE FUNDS, DEBT SERVICE and CAPTIAL FUNDS

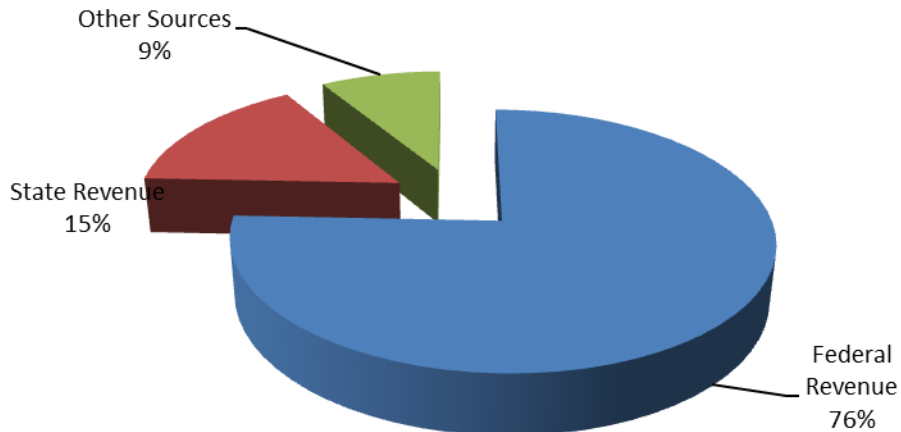
TOTAL ALL SPECIAL REVENUE FUNDS - REVENUE

Special Revenues	Adopted Budget 2016-17	Projected Actuals 2016-17	Amount Difference	Percent Difference	Requested Budget 2017-18
Federal Revenue	\$ 5,002,296	\$ 4,763,788	\$ (238,508)	-4.77%	\$ 5,042,015
State Revenue	799,448	968,910	169,462	21.20%	1,040,509
Other Sources	614,571	584,084	(30,487)	-4.96%	582,637
Total Revenues	\$ 6,416,315	\$ 6,316,782	\$ (99,533)	-1.55%	\$ 6,665,161

2016-17 Projected



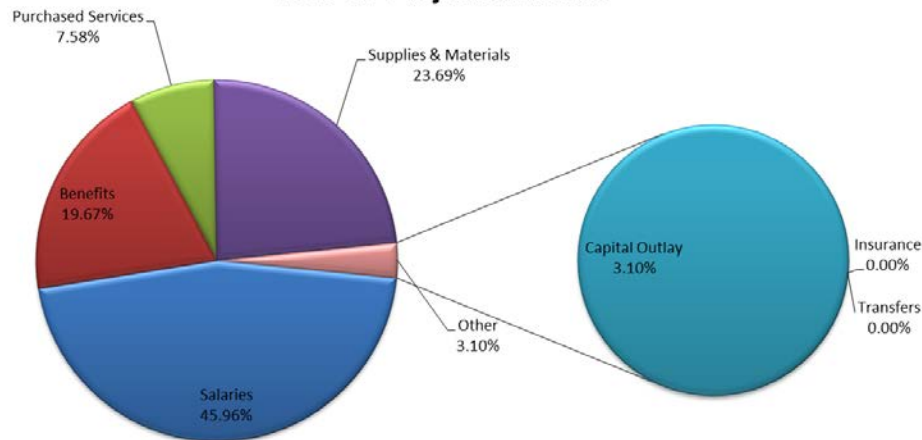
2017-18 Projected



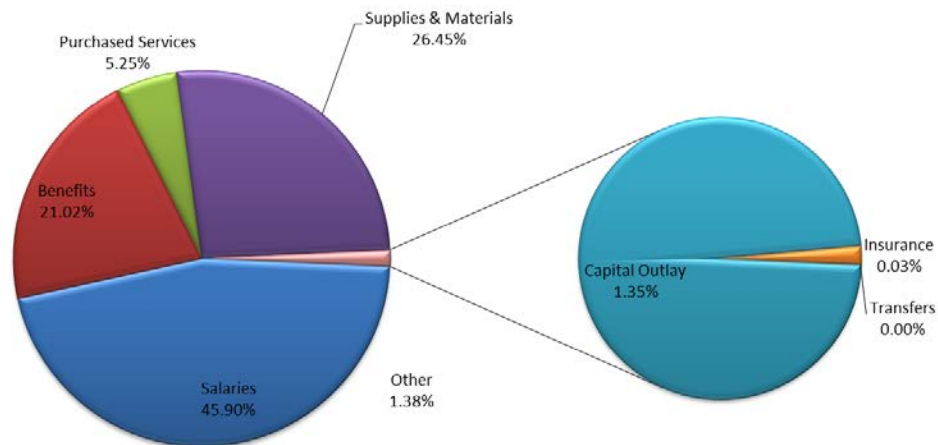
TOTAL ALL SPECIAL REVENUE FUNDS - EXPENSES

Object Expenditures	Adopted Budget 2016-17	Projected Actuals 2016-17	Amount Difference	Percent Difference	Requested Budget 2017-18
Salaries	\$ 2,979,035	\$ 2,914,458	\$ (64,577)	-2.17%	\$ 3,078,712
Benefits	1,395,861	1,247,400	(148,461)	-10.64%	1,424,636
Purchased Services	289,851	480,553	190,702	65.79%	350,286
Supplies & Materials	1,679,575	1,502,496	(177,079)	-10.54%	1,766,640
Capital Outlay	15,324	196,416	181,092	1181.75%	90,363
Insurance	1,900	-	(1,900)		1,919
Transfers	-	-	-		-
Indirect Cost	54,327	41,489	(12,838)	-23.63%	79,750
	\$ 6,415,872	\$ 6,382,812	\$ (33,061)	-0.52%	\$ 6,792,308

2016-17 Projected Actuals



2017-18 Projected



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)								
	2014-15		2015-16		Projected 2016-17	Requested 2017-18		
Beginning Fund Balance	\$	675	\$	682	\$	838	\$	998
Revenues								
Federal Funding	\$	7	\$	156	\$	160	\$	160
State Funding		-		-		-		-
Fund Transfer		-		-		-		-
Total Revenue	\$	7	\$	156	\$	160	\$	160
Expenditures								
Salaries	\$	-	\$	-	\$	-	\$	-
Benefits		-		-		-		-
Professional Dev & Travel		-		-		-		-
Purchased Services		-		-		-		-
Supplies & Materials		-		-		-		1,003
Capital Outlay		-		-		-		-
Insurance		-		-		-		-
Transfers		-		-		-		-
Total Expenses	\$	-	\$	-	\$	-	\$	1,003
TOTAL SURPLUS (DEFICIT)	\$	682	\$	838	\$	998	\$	155

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)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ (125,740)	\$ 114,275	\$ -	\$ -
Revenues				
Federal Funding	\$ 960,404	\$ 778,426	\$ 906,812	\$ 942,989
State Funding	-	-	-	-
Fund Transfer	300,020	137,256	50,000	-
Total Revenue	\$ 1,260,424	\$ 915,682	\$ 956,812	\$ 942,989
Expenditures				
Salaries	\$ 365,838	\$ 495,476	\$ 510,820	\$ 504,278
Benefits	186,415	248,890	271,770	282,644
Professional Dev & Travel	16	-	563	6,067
Purchased Services	468,140	285,372	173,661	150,000
Supplies & Materials	-	219	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Total Expenses	\$ 1,020,409	\$ 1,029,957	\$ 956,812	\$ 942,989
TOTAL SURPLUS (DEFICIT)	\$ 114,275	\$ -	\$ -	\$ -

234-235 Private Grant Fund – These are revenues from local companies and organizations used for a specific purpose.

LOCAL GRANTS(234)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ 13,502	\$ 31,113	\$ 32,303	\$ 31,374
Revenues				
Federal Funding	\$ -	\$ -	\$ -	\$ -
State Funding	99,596	4,167	-	-
Private Funding	-	-	4,170	4,170
Fund Transfer	-	-	-	-
Total Revenue	\$ 99,596	\$ 4,167	\$ 4,170	\$ 4,170
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Professional Dev & Travel	7,884	-	-	-
Purchased Services	-	-	-	-
Supplies & Materials	39,282	2,977	5,099	5,099
Capital Outlay	34,819	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Total Expenses	\$ 81,985	\$ 2,977	\$ 5,099	\$ 5,099
TOTAL SURPLUS (DEFICIT)	\$ 31,113	\$ 32,303	\$ 31,374	\$ 30,445
Teacher of the Year (235)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ 9	\$ 314	\$ 1,510	\$ 1,510
Revenues				
Federal Funding	\$ -	\$ -	\$ -	\$ -
State Funding	-	-	-	-
Private Funding	950	1,500	600	600
Fund Transfer	-	-	-	-
Total Revenue	\$ 950	\$ 1,500	\$ 600	\$ 600
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Professional Dev & Travel	-	-	-	-
Purchased Services	-	-	-	-
Supplies & Materials	645	304	600	600
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Total Expenses	\$ 645	\$ 304	\$ 600	\$ 600
TOTAL SURPLUS (DEFICIT)	\$ 314	\$ 1,510	\$ 1,510	\$ 1,510

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)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ 4,452	\$ 5,602	\$ 9,823	\$ 28,100
Revenues				
Federal Funding	\$ -	\$ -	\$ -	\$ -
State Funding	9,875	18,700	18,700	18,700
Charges for Services	15,321	8,342	16,420	16,420
Fund Transfer	-	-	-	-
Total Revenue	\$ 25,196	\$ 27,042.00	\$ 35,120	\$ 35,120
Expenditures				
Salaries	\$ 13,911	\$ 16,987	\$ 13,879	\$ 24,442
Benefits	2,454	2,573	1,239	5,221
Professional Dev & Travel	-	-	-	-
Purchased Services	-	-	-	-
Supplies & Materials	4,881	3,261	1,725	8,080
Capital Outlay	2,800	-	-	5,050
Insurance	-	-	-	1,919
Transfers	-	-	-	-
Total Expenses	\$ 24,046	\$ 22,821	\$ 16,843	\$ 44,712
TOTAL SURPLUS (DEFICIT)	\$ 5,602	\$ 9,823	\$ 28,100	\$ 18,508

243 CTE State Added Cost Funds– State funding of Career Technical Education.

PTE (243)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ 87,146	\$ 25,307	\$ 25,523	\$ 25,523
Revenues				
Federal Funding	\$ -	\$ -	\$ -	\$ -
State Funding	38,746	110,695	147,667	148,518
Fund Transfer	-	-	-	-
Total Revenue	\$ 38,746	\$ 110,695	\$ 147,667	\$ 148,518
Expenditures				
Salaries	\$ 10,603	\$ 16,099	\$ 19,342	\$ 17,245
Benefits	2,067	3,173	6,355	6,016
Professional Dev & Travel	30,290	34,635	40,352	13,182
Purchased Services	5,033	2,879	11,757	35,950
Supplies & Materials	45,375	44,593	61,991	76,125
Capital Outlay	7,217	9,100	7,870	-
Insurance	-	-	-	-
Transfers/Adjustments	-	-	-	-
Total Expenses	\$ 100,585	\$ 110,479	\$ 147,667	\$ 148,518
TOTAL SURPLUS (DEFICIT)	\$ 25,307	\$ 25,523	\$ 25,523	\$ 25,523

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)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ 181,370	\$ 81,993	\$ 61,908	\$ 137,037
Revenues				
Federal Funding	\$ -	\$ -	\$ -	\$ -
State Funding	80,295	32,906	193,356	86,930
Fund Transfer	-	-	-	-
Total Revenue	\$ 80,295	\$ 32,906	\$ 193,356	\$ 86,930
Expenditures				
Salaries	\$ 91,278	\$ 34,720	\$ 48,344	\$ 70,761
Benefits	30,298	9,628	12,921	16,567
Professional Dev & Travel	9,926	-	19,988	23,625
Purchased Services	-	4,632	25,095	31,305
Supplies & Materials	48,170	4,011	11,879	13,191
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Total Expenses	\$ 179,672	\$ 52,991	\$ 118,227	\$ 155,448
TOTAL SURPLUS (DEFICIT)	\$ 81,993	\$ 61,908	\$ 137,037	\$ 68,518

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)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ (13,471)	\$ -	\$ -	\$ 30,565
Revenues				
Federal Funding	\$ -	\$ -	\$ -	\$ -
State Funding	209,251	360,930	448,527	610,750
Fund Transfer	14,527	16,187	-	-
Total Revenue	\$ 223,778	\$ 377,117	\$ 448,527	\$ 610,750
Expenditures				
Salaries	\$ -	\$ 45,000	\$ 68,907	\$ 100,000
Benefits	-	14,524	21,135	35,133
Professional Dev & Travel	-	-	-	-
Purchased Services	-	-	-	-
Supplies & Materials	180,131	268,028	327,920	492,472
Capital Outlay	30,176	49,565	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Total Expenses	\$ 210,307	\$ 377,117	\$ 417,962	\$ 627,605
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ 30,565	\$ 13,710

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)						
	2014-15		2015-16		Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$	-	\$	19,504	\$	-
Revenues						
Federal Funding	\$	-				\$
State Funding		34,778		68,277	68,839	68,440
Fund Transfer		-		1,344	5,906	-
Total Revenue	\$	34,778	\$	69,621	\$	74,745
Expenditures						
Salaries	\$	10,104	\$	31,760	\$	31,103
Benefits		5,170		18,347	19,008	32,092
Professional Dev & Travel		-		2,511	7,648	4,619
Purchased Services		-		29,041	13,178	-
Supplies & Materials		-		906	3,808	529
Capital Outlay		-		6,560	-	-
Insurance		-		-	-	-
Transfers		-		-	-	-
Total Expenses	\$	15,274	\$	89,125	\$	74,745
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)						
	2014-15		2015-16		Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$	-	\$	-	\$	-
Revenues						
Federal Funding	\$	1,070,801	\$	1,146,211	\$	1,081,136
State Funding		-		-	-	-
Fund Transfer		-		-	-	-
Total Revenue	\$	1,070,801	\$	1,146,211	\$	1,081,136
Expenditures						
Salaries	\$	645,545	\$	647,407	\$	717,440
Benefits		263,590		271,993	300,040	340,828
Professional Dev & Travel		10,811		22,080	15,987	6,600
Purchased Services		35,903		9,076	5,926	15,000
Supplies & Materials		95,501		164,558	24,256	26,330
Capital Outlay		-		-	-	-
Insurance		-		-	-	-
Transfers		-		-	-	-
Indirect Cost		19,451		31,097	17,487	13,856
Total Expenses	\$	1,070,801	\$	1,146,211	\$	1,081,136
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)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 61,696	\$ 50,245	\$ 39,291	\$ 82,490
State Funding	-	-	-	-
Other Sources	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 61,696	\$ 50,245	\$ 39,291	\$ 82,490
Expenditures				
Salaries	\$ 41,183	\$ 31,753	\$ 25,033	\$ 52,983
Benefits	16,700	12,750	9,855	19,902
Professional Dev & Travel	598	2,072	417	-
Purchased Services	2,535	592	1,608	-
Supplies & Materials	680	1,768	541	7,750
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	-	1,310	1,837	1,855
Total Expenses	\$ 61,696	\$ 50,245	\$ 39,291	\$ 82,490
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)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 702,856	\$ 748,303	\$ 731,615	\$ 773,012
State Funding	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 702,856	\$ 748,303	\$ 731,615	\$ 773,012
Expenditures				
Salaries	\$ 453,902	\$ 477,826	\$ 487,043	\$ 500,310
Benefits	202,103	195,693	202,970	224,342
Professional Dev & Travel	4,198	567	7,249	14,140
Purchased Services	5,744	13,110	5,277	5,050
Supplies & Materials	36,909	36,494	17,000	17,170
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	-	24,613	12,076	12,000
Total Expenses	\$ 702,856	\$ 748,303	\$ 731,615	\$ 773,012
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)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 19,470	\$ 18,686	\$ 29,948	\$ 29,999
State Funding	-	-	-	-
Fund Transfer	-	109	-	-
Total Revenue	\$ 19,470	\$ 18,795	\$ 29,948	\$ 29,999
Expenditures				
Salaries	\$ 11,771	\$ 10,958	\$ 18,309	\$ 18,492
Benefits	7,699	7,063	10,834	11,207
Professional Dev & Travel	-	-	-	-
Purchased Services	-	-	-	-
Supplies & Materials	-	303	384	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	-	471	421	300
Total Expenses	\$ 19,470	\$ 18,795	\$ 29,948	\$ 29,999
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)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 73,049	\$ 68,171	\$ 65,180	\$ 70,756
State Funding	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 73,049	\$ 68,171	\$ 65,180	\$ 70,756
Expenditures				
Salaries	\$ 28,455	\$ 25,144	\$ 15,533	\$ 19,764
Benefits	9,294	8,036	4,161	5,358
Professional Dev & Travel	4,987	2,528	3,828	5,050
Purchased Services	4,017	2,048	2,659	2,470
Supplies & Materials	26,296	30,415	39,000	38,113
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	-	-	-	-
Total Expenses	\$ 73,049	\$ 68,171	\$ 65,180	\$ 70,756
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -

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

TITLE III-A-FEDERAL ELA (270)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 11,336	\$ 6,069	\$ 18,602	\$ 12,899
State Funding	-	-	-	-
Fund Transfer	-	1,375	-	-
Total Revenue	\$ 11,336	\$ 7,444	\$ 18,602	\$ 12,899
Expenditures				
Salaries	\$ 6,500	\$ 4,705	\$ 10,983	\$ 10,000
Benefits	1,380	435	2,728	2,299
Professional Dev & Travel	2,815	921	4,193	-
Purchased Services	-	-	-	-
Supplies & Materials	641	1,159	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	-	224	698	600
Total Expenses	\$ 11,336	\$ 7,444	\$ 18,602	\$ 12,899
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)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 95,601	\$ 51,740	\$ 106,217	\$ 177,526
State Funding	-	-	-	-
Fund Transfer	-	17,671	-	-
Total Revenue	\$ 95,601	\$ 69,411	\$ 106,217	\$ 177,526
Expenditures				
Salaries	\$ 74,158	\$ 55,887	\$ 85,076	\$ 121,100
Benefits	20,266	11,571	19,710	49,873
Professional Dev & Travel	-	-	-	-
Purchased Services	-	-	-	5,353
Supplies & Materials	1,177	-	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	-	1,953	1,431	1,200
Total Expenses	\$ 95,601	\$ 69,411	\$ 106,217	\$ 177,526
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.

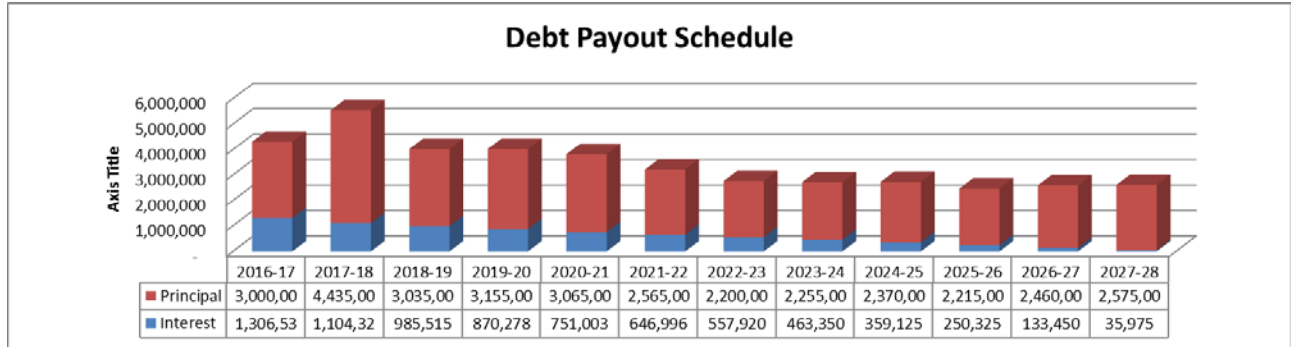
21st Century (273)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 326,370	\$ 302,599	\$ 299,545	\$ 362,105
State Funding	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 326,370	\$ 302,599	\$ 299,545	\$ 362,105
Expenditures				
Salaries	\$ 206,714	\$ 211,126	\$ 215,919	\$ 264,603
Benefits	61,406	58,978	57,884	69,894
Professional Dev & Travel	6,728	2,198	8,495	12,711
Purchased Services	2,489	8,910	1,788	3,358
Supplies & Materials	29,440	13,982	7,920	7,599
Capital Outlay	19,593	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	-	7,405	7,539	3,939
Total Expenses	\$ 326,370	\$ 302,599	\$ 299,545	\$ 362,105
TOTAL SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -

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

Food Service (290)				
	2014-15	2015-16	Projected 2016-17	Requested 2017-18
Beginning Fund Balance	\$ 464,495	\$ 436,918	\$ 263,121	\$ 346,820
Revenues				
Federal Funding	\$ 1,612,342	\$ 1,483,229	\$ 1,485,280	\$ 1,482,180
State Funding	-	-	-	-
Earnings on Investments	434	906	700	700
Charges for Services	551,883	480,625	561,347	561,347
Fund Transfer	-	-	-	-
Total Revenue	\$ 2,164,659	\$ 1,964,760	\$ 2,047,327	\$ 2,044,227
Expenditures				
Salaries	\$ 619,707	\$ 624,717	\$ 646,727	\$ 638,249
Benefits	275,003	323,373	306,791	323,260
Professional Dev & Travel	12,933	6,524	4,080	4,949
Purchased Services	14,296	8,998	5,657	10,858
Supplies & Materials	1,218,840	1,128,945	1,000,373	1,072,580
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	51,457	46,000	-	46,000
Total Expenses	\$ 2,192,236	\$ 2,138,557	\$ 1,963,628	\$ 2,095,895
TOTAL SURPLUS (DEFICIT)	\$ 436,918	\$ 263,121	\$ 346,820	\$ 295,152

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
2016-17	1,306,536	3,000,000	4,306,536
2017-18	1,104,328	4,435,000	5,539,328
2018-19	985,515	3,035,000	4,020,515
2019-20	870,278	3,155,000	4,025,278
2020-21	751,003	3,065,000	3,816,003
2021-22	646,996	2,565,000	3,211,996
2022-23	557,920	2,200,000	2,757,920
2023-24	463,350	2,255,000	2,718,350
2024-25	359,125	2,370,000	2,729,125
2025-26	250,325	2,215,000	2,465,325
2026-27	133,450	2,460,000	2,593,450
2027-28	35,975	2,575,000	2,610,975
Total	\$ 7,464,800	\$ 33,330,000	\$ 40,794,800

Bond Payout Schedule						
Year	Series 2007A		Series 2008A		Series 2009	
	Interest	Principal	Interest	Principal	Interest	Principal
2016-17	220,625	810,000	346,744	1,280,000	104,640	-
2017-18	179,125	850,000	-	-	-	-
2018-19	137,738	895,000	-	-	-	-
2019-20	98,800	940,000	-	-	-	-
2020-21	60,400	980,000	-	-	-	-
2021-22	20,400	1,020,000	-	-	-	-
2022-23	-	-	-	-	-	-
2023-24	-	-	-	-	-	-
2024-25	-	-	-	-	-	-
2025-26	-	-	-	-	-	-
2026-27	-	-	-	-	-	-
2027-28	-	-	-	-	-	-
Total	\$ 717,088	\$ 5,495,000	\$ 346,744	\$ 1,280,000	\$ 104,640	\$ -

Year	Series 2012		Series 2014		Series 2016	
	Interest	Principal	Interest	Principal	Interest	Principal
2016-17	217,440	910,000	91,200	-	325,888	-
2017-18	186,203	940,000	91,200	-	647,800	2,645,000
2018-19	152,778	970,000	91,200	-	603,800	1,170,000
2019-20	118,128	1,010,000	91,200	-	562,150	1,205,000
2020-21	82,253	1,040,000	91,200	-	517,150	1,045,000
2021-22	48,546	1,075,000	91,200	-	486,850	470,000
2022-23	16,520	1,110,000	91,200	-	450,200	1,090,000
2023-24	-	-	68,900	1,115,000	394,450	1,140,000
2024-25	-	-	23,300	1,165,000	335,825	1,205,000
2025-26	-	-	-	-	250,325	2,215,000
2026-27	-	-	-	-	133,450	2,460,000
2027-28	-	-	-	-	35,975	2,575,000
Total	\$ 821,866	\$ 7,055,000	\$ 730,600	\$ 2,280,000	\$ 4,743,863	\$ 17,220,000

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.

Project Tracker										
							Construction Category		Description	
							Repair STOC	Repair Student Occupied		
							New STOC	New Student Occupied		
							Repair NSTOC	Repair Non-Student Occupied		
							New NSTOC	New Non-Student Occupied		
Old Bond Money		Beginning Balance					\$ 548,421			
Project Number	Project Description	Bid Required?	Bid Complete?	Bid approved by Board?	To date project cost	Estimated Total Cost	Project Status	Estimated completion date	Construction Category	Note
15-005	KMS Roof Repairs	Yes	Yes	Yes	13,647	13,647	Complete	Complete	Repair STOC	additional repairs needed due to weather
17-001	Stall and Strips	Yes	Yes	Yes	112,668	112,668	Complete	Complete	Repair NSTOC	
17-002	Portables	Yes	Yes	Yes	142,915	150,000	In process	5/1/2017	New STOC	
17-003	Teed HVAC Replacement	Yes					Bid Pending		Repair STOC	Delayed until December
17-004	Fiber Boring	No	N/A	N/A		16,000	In process	8/1/2017	New STOC	
						Available Funds after Estimated Costs	\$ 272,106			
2017 Bond Money		Beginning Balance					\$ 40,000,000			
Project Number	Project Description	Bid Required?	Bid Complete?	Bid approved by Board?	To date project cost	Estimated Total Cost	Project Status	Estimated completion date	Construction Category	Note
18-001	Kuna High School roof replacement	Yes					Bid Pending		Repair STOC	
18-002	Network Equipment Infrastructure	Yes	Yes	Yes		\$ 134,611.40	In Process	9/30/2017	New STOC	POed not paid or started
18-003	Wrestling Mats	No	NA	NA		\$ 19,000.00	Pending Board	9/30/2017	Repair STOC	Pending Board Approval
18-004	Land Acquisition	Pending	Pending	Pending	Pending	Pending	Pending Board	Pending	New NSTOC	
18-005	IC Drain System	Pending	Pending	Pending	Pending	\$ 19,784.60	Pending Board	8/5/2017	New NSTOC	
18-006	IC Sidewalks (ADA comply)	Pending	Pending	Pending	Pending	\$ 17,055.60	Pending Board	8/5/2017	New NSTOC	
18-007										
18-008										
18-009										
18-010										
Bond Issuance Costs										
						Available Funds after Estimated Costs	\$ 39,809,548			
* Projects will only appear on this tracker when approved by the board										