

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

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POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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BUDGET FORMAT

School District No. 25 utilizes the Idaho Financial Accounting Reporting Management System Coding Structure for classification of revenue and expenditures.

The Idaho Financial Accounting Reporting and Management System (IFARMS) is designed to:

1. Provide for statewide uniformity in budgeting, accounting, and reporting.
2. Provide a system for each school district to demonstrate the prudent use of its resources.
3. Provide for more detailed accountability of educational programs by providing a system for using accrual base accounting techniques.

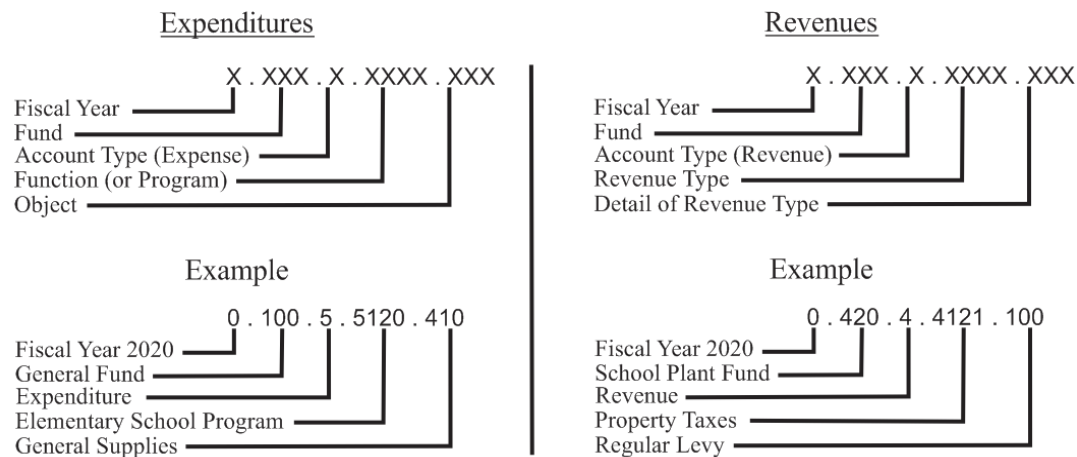
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2016-2017” and “2017-2018” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2018-2019” as the Adjusted Budget is as of May 1, 2019.

EXPLANATION OF ACCOUNT STRUCTURES

Parts of this document display a segment of the District’s account structure to demonstrate how revenues and expenses have been budgeted. The following illustrates how each element is combined to create an account number. To see a listing of Fund numbers and descriptions, please refer to Page 3. A detailed explanation of Functions (Programs) and Objects are included in this document’s Appendices.



POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

BOARD OF TRUSTEES 2018-2019

Dave Mattson- Chair
Paul Vitale - Vice-Chair
Janie Gebhardt - Assistance Clerk
Jacob Gertsch - Assistant Treasurer
Jackie Cranor - Member

BUDGET DEVELOPMENT STAFF

Education Service Center

Rena Bentley, Business Services Coordinator
Cathy Brey, Director of Head Start Center
Joel Burkman, Technology Coordinator
Lori Craney, Director of Elementary Education
Courtney Fisher, Public Information Officer
Brian Glenn, Energy Education Manager
Jan Harwood, Director of Secondary Education
Kent Hobbs, School Safety Interventionist
Douglas Howell, Superintendent
Gretchen Kinghorn, Title I Coordinator
Craig Leiby, Transportation Coordinator
Dave Miner, Director of Special Services
Chuck Orr, Director of Curriculum
Susan Pettit, Director of Human Resources
Bart Reed, Director of Business Operations
Carl Smart, Director of Employee Services
Alan Spidell, Maintenance Coordinator

Principals

Sheryl Brockett - Century High
Bradley Wallace - Highland High
Lisa Delonas - Pocatello High
Amy Prescott - New Horizon High School
Brandon Vaughan - Alameda Middle School
Patrick Vereecken - Franklin Middle School
Heidi Kessler - Hawthorne Middle School
Tonya Wilkes - Irving Middle School
A.J. Watson - Chubbuck Elementary
Nicholas Muckerman - Edahow Elementary
Denise Lane - Ellis Elementary
Deanne Dye - Gate City Elementary
Janelle Armstrong - Greenacres Elementary
Jill Pixton - Indian Hills Elementary
Kirk Thomson - Jefferson Elementary
Nichole Garza - Lewis and Clark Elementary
Shantel Delonas - Lincoln Early Childhood
Rebecca Bullock - Syringa Elementary
Tom Wilson, Food Service Coordinator
Janice Stuart Johnson - Tyhee Elementary
Janice Nelson - Washington Elementary
Brenda Miner - Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

BUDGET CALENDAR

January 15, 2019 Organization of the Board; oath of office; election of Chair and Vice Chair; appointment of Clerk, Treasurer, and Deputy Treasurer; authorization to sign checks and invest funds; authorization for interfund loans, and designation of depository for District funds.

PRIOR TO:

February 25, 2019 Development of financial parameters and review of allotments. Review budget procedures.

March 12, 2019 Regular Board Meeting – Discussion of Balancing the 2019-20 District Budget.

April 5, 2019 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for General Fund.

April 16, 2019 Regular Board Meeting – Discussion of Balancing the 2019-20 District Budget. Take Action on Insurance Plans and Carriers.

April 19, 2019 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for Special Funds.

April 30, 2019 Final day to notify Bannock County of the date of the Budget Hearing.

May 14, 2019 Board Work Session to Present Balanced Budget Options and Seek Board Direction

May 21, 2019 Regular Board Meeting – Present Balanced 2019-20 District Budget and Set Budget Hearing.

May 31, 2019 Advertisement prepared and submitted to the Idaho State Journal.

June 7, 2019 Post and Publish Budget Hearing and Budget Summaries.

June 18, 2019 Regular Board Meeting - Public Hearing and Adoption of 2019-2020 budget.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2016-2017 Budget*</u>			<u>2017-2018 Budget*</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
100 General Fund	77,106,863	78,472,733	-1,365,870	83,418,949	84,331,227	- 912,278	87,319,629	89,208,654	92,336,108
220 Federal Forest Fund	207,708	182,557	25,151	186,407	210,669	-24,262	190,250	190,250	210,700
241 Driver Education Fund	75,000	64,163	10,837	69,340	70,091	- 751	67,920	67,920	67,800
242 Special Grants Fund	159,302	97,822	61,480	107,453	68,280	39,173	63,175	100,830	78,242
243 State Professional-Technical Education Fund	1,410,772	450,749	960,023	1,738,704	491,026	1,247,678	1,540,856	1,912,395	2,070,447
245 State Technology Fund	774,275	827,339	-53,064	1,720,607	1,801,955	-81,348	1,599,836	1,599,836	1,486,320
246 Substance Abuse Prevention Fund	210,955	217,533	-6,578	177,800	175,049	2,751	186,301	186,301	175,200
251 Title I-A, ESSA - Improving Basic Programs Fund	3,232,519	2,343,631	888,888	3,580,574	2,196,781	1,383,793	2,846,711	4,267,879	3,218,691
255 Title I-D Neglected and Delinquent Children Fund	0	0	0	0	0	0	0	49,446	49,446
257 IDEA Part B - School-Age Fund	3,462,451	2,607,402	855,049	3,379,105	2,731,538	647,567	3,379,105	3,127,014	2,822,314
258 IDEA Part B - Pre-School Fund	226,696	123,581	103,115	173,140	127,314	45,826	173,140	220,405	172,944
261 Title IV-A, ESSA - Student Support Fund	0	0	0	42,225	30,667	11,558	42,225	238,420	231,862
263 Perkins IV - Professional Technical Act Fund	156,068	156,068	0	186,927	186,927	0	186,927	184,533	179,500
270 Title III-A, ESSA - English Language Acquisition	11,511	8,308	3,203	13,203	4,700	8,503	15,011	19,051	15,011
271 Title II-A, ESEA - Effective Instruction Fund	563,033	478,112	84,921	557,800	440,989	116,811	665,499	543,054	496,612
273 Title IV-B, ESEA - 21st Century Fund	256,300	240,658	15,642	293,018	288,304	4,714	278,950	271,350	247,175
274 Head Start Fund	1,272,714	1,272,714	0	1,285,441	1,285,441	0	1,285,441	1,606,314	1,342,207
276 Head Start Training Fund	21,178	21,166	12	21,178	21,173	5	21,178	21,178	21,178
278 Head Start T.A.N.F. Fund	93,504	93,504	0	145,264	139,536	5,728	145,264	145,264	145,264
290 Child Nutrition Fund	5,604,800	5,485,803	118,997	5,380,532	5,667,675	- 287,143	5,691,732	5,691,732	5,584,971
310 Bond Interest and Redemption Fund	2,400,050	2,687,081	- 287,031	509,000	558,004	-49,004	552,000	552,000	568,000
420 Plant Facilities Fund	10,145,069	10,795,373	- 650,304	12,845,902	12,368,661	477,241	12,659,464	15,159,464	16,798,635
610 Print Shop Fund	265,000	273,651	-8,651	280,000	292,918	-12,918	319,500	319,500	325,000
710 VEBA Trust Fund	314,350	541,800	- 227,450	417,450	534,242	- 116,792	535,250	535,250	695,750
Total of All Funds	107,970,118	107,441,746	528,372	116,530,019	114,023,169	2,506,850	119,765,364	126,218,040	129,339,377

* Includes actual Ending Fund Balances.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2017 THROUGH FY 2020

LEVIES:	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>
Supplemental Levy ¹	\$9,250,000	\$9,250,000	\$9,250,000	\$9,250,000
Emergency Levy	0	0	0	0
Tort Levy	215,300	210,015	220,516	223,824
School Plant Facilities Levy ²	<u>5,021,569</u>	<u>5,272,647</u>	<u>5,536,279</u>	<u>5,813,093</u>
TOTAL LEVIES	<u>\$14,486,869</u>	<u>\$14,732,662</u>	<u>\$15,006,795</u>	<u>\$15,286,917</u>
PROPERTY VALUES:	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
Actual September Taxable Property Value ³	\$3,616,228,327	\$3,735,475,545	\$3,839,646,719	Not Available
Total Calculated Levy Rate	0.003942644	0.003882583	0.003848642	Not Available
PROPERTY TAX REPLACEMENT ⁴	\$229,369	\$229,369	\$229,369	\$229,369

¹Approved March 10, 2015 for FY 2017; approved March 14, 2017 for FY 2018 and FY 2019; approved March 12, 2019 for FY 2020 and FY 2021.

²Approved Approved March 16, 2010 for the 10-year period of FY 2012 through FY 2021.

³The value used by Bannock County in the calculation of the actual property tax levy rates. Excludes Homeowner's Exemption Values.

⁴Two property tax exemptions available through Idaho Code (Agricultural Equipment Replacement and Personal Property Replacement) had a significant impact on school funding around the state. The Idaho Legislature provided a mechanism in which school districts would be held harmless from the impact of these exemptions and these "Revenue in Lieu of Taxes" items are funded through the Idaho State Tax Commission. The district is required to offset any levy request with the amount of funds being received from the state and must exclude them from the Certification Request submitted to the Bannock County Commissioners each year. The district budgets for the levies and not the Property Tax Replacement so that the historical data nor the ability to request a Tort Levy is not lost in the future. The Tort and Supplemental Levies are the two levies impacted by this legislation and because of the amount of these tax replacement funds, the district has not levied a Tort Levy since Fiscal Year 2015.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

NOTICE OF BUDGET HEARING

Notice is hereby given, that a public school budget hearing in School District No. 25 will be held on June 18, 2019 at 5:30 p.m., in the Administration Office of said School District located at 3115 Pole Line Road, Pocatello, Idaho. The purpose of said budget hearing shall be to present and review the proposed budget for support and maintenance of said School District for the fiscal year, July 1, 2019, to June 30, 2020, as provided for by Sections 33-801, Idaho Code.

Further notice is given, that for the purpose of said budget hearing, public notices will be posted in the following places and said notice will be published in the Idaho State Journal, on June 7, 2019, according to Section 33-402, Idaho Code:

1. Inside the main door of the Administration Office; 3115 Pole Line Road; Pocatello, Idaho.
2. On the bulletin board at the Bannock County Courthouse; 624 East Center; Pocatello, Idaho.
3. On the School District No. 25 website: <https://www.sd25.us/districtBoardEd.aspx>

Rena Johnson
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SUMMARY STATEMENT - 2019-2020 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2016-17	Actual 2017-18	Adjusted Budget 2018-19	Proposed Budget 2019-20	Actual 2016-17	Actual 2017-18	Adjusted Budget 2018-19	Proposed Budget 2019-20
<u>REVENUES</u>								
Beginning Balance	7,052,097	9,202,843	12,165,696	11,750,000	8,591,089	7,950,790	8,238,650	12,569,110
Local Tax Revenue	9,449,379	9,450,978	9,470,516	9,473,824	5,245,378	5,405,411	5,536,279	5,813,093
Other Local Revenue	887,563	1,129,978	1,027,500	1,138,500	1,469,239	1,485,106	1,399,110	1,300,442
State Revenue	60,155,244	63,749,609	65,904,942	69,363,784	2,602,227	2,965,403	4,530,857	4,874,309
Federal Revenue	928,449	797,816	640,000	610,000	10,941,098	11,759,732	14,679,490	12,326,315
Sale of Fixed Assets	0	0	0	0	6,994	7,114	5,000	5,000
Transfers	0	5	0	0	112,989	118,387	2,620,000	115,000
TOTALS	<u>78,472,732</u>	<u>84,331,229</u>	<u>89,208,654</u>	<u>92,336,108</u>	<u>28,969,014</u>	<u>29,691,943</u>	<u>37,009,386</u>	<u>37,003,269</u>
<u>EXPENDITURES</u>								
Salaries	43,898,358	46,033,537	47,887,885	51,230,085	6,055,149	6,184,439	6,533,404	6,732,932
Fringe Benefits	16,186,386	17,311,498	18,701,044	20,233,368	2,836,178	2,808,109	3,205,719	2,802,706
Purchased Services	5,073,002	5,352,437	6,523,977	6,700,047	2,005,500	2,345,442	2,362,459	2,082,924
Supplies and Materials	3,564,549	2,812,050	4,404,364	3,711,299	3,201,058	3,328,929	5,676,885	5,288,734
Capital Objects	18,296	106,186	162,476	106,900	4,756,058	6,884,129	14,673,783	14,642,018
Debt Retirement	0	0	0	0	2,161,980	0	0	0
Insurance and Judgments	416,310	421,437	445,174	506,103	2,301	2,401	2,500	2,187
Transfers and Other Requirements	112,989	118,387	2,620,000	115,000	0	5	0	0
Contingency Reserve	714,206	751,283	769,905	805,861	0	0	0	0
Unappropriated Fund Balance	2,856,825	3,005,135	3,079,622	3,223,444	7,950,790	8,138,489	1,623,305	1,804,176
Appropriated Fund Balance	5,256,940	7,997,071	4,314,207	5,404,001	0	0	0	0
Designated Reserves	374,871	422,208	300,000	300,000	0	0	2,931,331	3,647,592
TOTALS	<u>78,472,732</u>	<u>84,331,229</u>	<u>89,208,654</u>	<u>92,336,108</u>	<u>28,969,014</u>	<u>29,691,943</u>	<u>37,009,386</u>	<u>37,003,269</u>

A detailed copy of the Budget is available at the district's Administrative Offices or online at:

<http://www.sd25.us /Content/bo-financial-statements>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 100

GENERAL FUND

DESCRIPTION

The General Fund is used to account for all general revenues received and expenditures incurred for the maintenance and operations of the school district. It is the largest single fund of the District, accounting for 71.4% percent of the entire 2019-2020 budget. Other funds are restricted to either specific items or special purposes. The General Fund and Special Funds comprise a complete school district financial plan.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.4.4112.200 Taxes - Supplemental Levy	9,250,000	9,444,521	194,521	9,250,000	9,450,877	200,877	9,250,000	9,250,000	9,250,000
0.100.4.4113.300 Taxes - Emergency Levy	0	3,354	3,354	0	59	59	0	0	0
0.100.4.4114.400 Taxes - Tort Levy	215,300	1,487	- 213,813	210,015	25	- 209,990	220,516	220,516	223,824
0.100.4.4119.900 Taxes - Judgment	0	16	16	0	17	17	0	0	0
0.100.4.4130.000 Penalty on Delinquent Taxes	110,000	106,400	-3,600	110,000	102,337	-7,663	100,000	100,000	100,000
0.100.4.4140.010 Montessori Tuition	18,000	16,540	-1,460	18,000	25,020	7,020	24,000	24,000	20,000
0.100.4.4140.020 Summer School Tuition	10,000	6,704	-3,296	10,000	3,816	-6,184	6,500	6,500	5,000
0.100.4.4140.040 Strings Program Revenues	6,500	5,708	- 793	6,000	6,905	905	6,500	6,500	6,500
0.100.4.4140.050 IDLA Tuition	4,000	5,596	1,596	3,000	4,275	1,275	4,000	4,000	4,000
0.100.4.4150.000 Earnings on Investment	50,000	197,527	147,527	150,000	421,235	271,235	330,000	330,000	450,000
0.100.4.4174.410 Music Instrument Maintenance	0	8,473	8,473	6,000	4,640	-1,360	4,000	4,000	3,000
0.100.4.4179.900 Participation Fee Revenue	275,000	247,831	-27,169	280,000	282,407	2,407	250,000	250,000	250,000
0.100.4.4191.100 Rentals	15,000	6,583	-8,417	7,000	13,311	6,311	12,500	12,500	10,000
0.100.4.4193.300 Transportation	180,000	173,237	-6,763	180,000	116,449	-63,551	180,000	180,000	180,000
0.100.4.4199.900 Other Local Revenue	25,000	26,393	1,393	25,000	40,872	15,872	30,000	30,000	30,000
0.100.4.4199.955 Premium Differential	60,000	86,573	26,573	80,000	108,710	28,710	80,000	80,000	80,000
TOTAL LOCAL FUNDING	10,218,800	10,336,942	118,142	10,335,015	10,580,956	245,941	10,498,016	10,498,016	10,612,324
0.100.4.4311.100 Basic School Support	49,175,309	49,478,220	302,911	52,107,752	52,243,385	135,633	54,416,471	54,319,631	56,637,486
0.100.4.4312.200 Transportation Support	1,775,000	1,723,224	-51,776	1,875,000	1,894,928	19,928	1,750,000	1,802,393	1,800,000
0.100.4.4314.400 Exceptional Child Contracts	65,000	70,196	5,196	65,000	90,625	25,625	70,000	70,000	75,000
0.100.4.4318.800 State Benefit Apportionment	6,535,450	6,504,049	-31,401	6,891,124	6,896,101	4,977	7,247,049	7,207,825	7,783,100
0.100.4.4319.900 Other State Support	2,133,075	2,284,243	151,168	2,367,216	2,524,743	157,527	2,505,093	2,505,093	3,068,198
0.100.4.4329.900 Other State Revenue	0	86,358	86,358	0	90,874	90,874	0	0	0
0.100.4.4380.000 Revenue In Lieu of Property Taxes	8,950	8,954	4	0	8,954	8,954	0	0	0
TOTAL STATE FUNDING	59,692,784	60,155,244	462,460	63,306,092	63,749,609	443,517	65,988,613	65,904,942	69,363,784
0.100.4.4420.000 E-Rate Reimbursement	0	66,756	66,756	10,000	8,400	-1,600	30,000	30,000	0
0.100.4.4450.000 Indirect Costs	150,000	141,247	-8,753	75,000	77,992	2,992	60,000	60,000	60,000
0.100.4.4459.900 Medicaid Revenue	545,000	720,445	175,445	500,000	711,423	211,423	550,000	550,000	550,000
TOTAL FEDERAL FUNDING	695,000	928,449	233,449	585,000	797,816	212,816	640,000	640,000	610,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.4.4600.000 Interfund Transfers	0	0	0	0	5	5	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	5	5	0	0	0
TOTAL CURRENT REVENUES	70,606,584	71,420,636	814,052	74,226,107	75,128,384	902,277	77,126,629	77,042,958	80,586,108
0.100.4.7000.000 Estimated Beginning Balance	6,500,279	7,052,097	551,818	9,192,842	9,202,843	10,001	10,193,000	12,165,696	11,750,000
TOTAL GENERAL FUND	77,106,863	78,472,733	1,365,870	83,418,949	84,331,227	912,278	87,319,629	89,208,654	92,336,108

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

Taxes - Supplemental

DESCRIPTION

This portion of the maintenance and operation tax levy requires a favorable simple majority vote to secure approval.

Taxes - Tort Levy

Idaho Code allows school districts to levy amounts equal to the cost of legally mandated insurance policy premiums for the upcoming fiscal year.

Taxes - Emergency

If there is an increase in student enrollment from one school year to the next, a district may submit to the county, without voter approval, a levy for the additional students. The amount of the levy is based on the previous year's State Support per student (ADA) and the rate cannot exceed 0.0006. (See Idaho Code 33-805)

Taxes - Judgments

Occasionally, a tax paying entity is granted a refund on their property taxes after levies have been set for a given fiscal year. Because of those refunds, Bannock County is responsible to withhold a proportionate amount from the property tax revenue that would come to the district. Idaho Code 63-1305 allows the district to levy an amount equal to its portion of the judgment as a one-time levy in the year following the hold back.

Penalty On Delinquent Taxes

Revenue earned as a result of a penalty and/or interest added to the delinquent payment of taxes.

Tuition

The District charges tuition for three programs; a Montessori Kindergarten Program, a summer school program, and a community education program.

Earnings On Investments

The cash flow of the District lends itself to investment possibilities during the fiscal year. Cash is received in relatively large amounts and expenditures are reasonably level over a period of 12 months. Funds can then be invested in time certificates of deposit, repurchase agreements, macro savings accounts, or the State Investment Pool.

Rentals

Fees charged to various organizations for the use of District facilities are consistent with rates established by the rental policy.

Local Fees

Funds collected from schools for costs of non-reimbursable activities, transportation, and such fees as music instrument maintenance.

Other Local Sources

Funds collected from book fines, refunds, breakage, E-Rate and other reimbursements.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

STATE SOURCES

DESCRIPTION

Base Support Program

The State Base Support is comprised of two components: Salary Apportionment and Entitlement. Each component is calculated from the number of units that the District's student attendance will generate and the State Department of Education will base the number of units that are funded from the best 28 weeks of attendance.

Transportation Support

Allowable costs for the transportation of pupils are reimbursed at an approximate rate of 85 percent. The depreciation allowance amount must be used for bus purchases and is shown as a revenue in the School Plant Fund.

Exceptional Child Support

Special contractual arrangements are made for those pupils who have disorders requiring a special facility or service. The State Department contract reimbursement is nearly equivalent to the actual cost and is based on student attendance.

State Paid Benefits And Other State Support

Local school districts receive reimbursement for the employer's share of Social Security and Retirement benefits of eligible employees as determined by the State Department of Education. Also included are state directed monies for a variety of programs.

State Paid Revenue in Lieu of Taxes

The Idaho Legislature has passed a number of property tax exemptions laws in which certain agricultural or personal property assets would be exempt from taxation and the replacement taxes would be submitted to the district through the State Tax Commission. The value of these funds must offset the property tax request from the district and are taken as credits against one of the eligible local property tax levies (usually the tort and supplemental levies).

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

FEDERAL SOURCES

DESCRIPTION

Unrestricted Federal

Indirect costs are incurred by the General Fund for processing the business transactions for Federal programs. These costs are charged to programs and the receipts are considered revenue to the General Fund. The indirect cost rate is determined by the State Department of Education and is updated annually.

Medicaid Revenue

These revenues are received from the Medicaid program for some of the services that are provided to Special Education students.

The District's fiscal policy is to balance estimated current revenue and estimated current expenditures. Current revenue is revenue the District plans to receive during the year. It does not include the estimated prior year's ending fund balance. That fund balance is designated as a resource to be used for two requirements detailed in the expenditure/requirement portion of the budget. Those requirements are the contingency reserve and unappropriated fund balance. The Board may also direct any portions above these two requirements to be designated for one time expenditures.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

Estimate of General Fund State Support Revenue
For 2019-2020

1. Entitlement (Number of Support Units = 595 x \$28,416 - State Distribution Factor)	\$16,907,520
2. Salary Apportionment (Number of Support Units = 602)	<u>39,729,966</u>
<u>3. Base Support</u>	<u>\$56,637,486</u>
4. Benefit Apportionment	7,783,100
5. Exceptional Child Support	70,000
6. Transportation Support	2,031,000
7. College and Career Advisors	356,720
8. Content and Curriculum	49,860
9. Gifted and Talented (Professional Development)	24,000
10. Leadership Premium	681,068
11. Limited English Proficiency	21,000
12. Literacy Proficiency	978,750
13. Math and Science Teachers	227,400
14. Professional Development	564,400
15. ISAT Remediation	<u>165,000</u>
<u>16. Total State General Fund Support</u>	<u>\$69,589,784</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	Actual Enrollment										Projected Enrollment				
	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	996	1,150	1,043	1,008	1,049	927	913	901	887	891	900	900	900	900	900
1	1,014	1,006	1,109	1,002	1,001	1,009	927	891	915	893	893	902	902	902	902
2	927	1,014	975	1,051	1,000	952	980	906	914	937	896	902	911	911	911
3	965	918	996	954	1,025	987	934	972	898	922	931	894	900	909	909
4	911	956	899	963	930	1,011	949	942	955	931	935	938	901	907	916
5	858	928	932	886	929	921	992	953	939	963	938	936	939	902	908
6	900	841	899	940	896	936	918	969	949	961	976	941	939	942	905
7	896	903	860	890	913	881	918	917	997	963	968	988	953	951	954
8	881	912	904	858	889	924	886	934	919	1,018	977	981	1,001	966	963
9	976	975	986	992	961	992	1,049	997	1,063	1,015	1,146	1,096	1,100	1,123	1,084
10	917	950	963	969	1,001	940	983	1,044	1,007	1,025	999	1,131	1,082	1,086	1,108
11	872	908	931	940	939	975	923	961	1,002	955	1,010	960	1,087	1,040	1,044
12	884	893	902	916	934	915	933	921	967	983	964	999	950	1,076	1,029
K	996	1,150	1,043	1,008	1,049	927	913	901	887	891	900	900	900	900	900
1-3	2,906	2,938	3,080	3,007	3,026	2,948	2,841	2,769	2,727	2,752	2,720	2,698	2,713	2,722	2,722
4-6	2,669	2,725	2,730	2,789	2,755	2,868	2,859	2,864	2,843	2,855	2,849	2,815	2,779	2,751	2,729
Total Elementary	6,571	6,813	6,853	6,804	6,830	6,743	6,613	6,534	6,457	6,498	6,469	6,413	6,392	6,373	6,351
7-8	1,777	1,815	1,764	1,748	1,802	1,805	1,804	1,851	1,916	1,981	1,945	1,969	1,954	1,917	1,917
9-12	3,649	3,726	3,782	3,817	3,835	3,822	3,888	3,923	4,039	3,978	4,119	4,186	4,219	4,325	4,265
Total Secondary	5,426	5,541	5,546	5,565	5,637	5,627	5,692	5,774	5,955	5,959	6,064	6,155	6,173	6,242	6,182
Total	11,997	12,354	12,399	12,369	12,467	12,370	12,305	12,308	12,412	12,457	12,533	12,568	12,565	12,615	12,533

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2020

<u>Function Number and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5120 Elementary Program	20,321,872	20,249,384	72,488	20,677,328	20,400,827	276,501	21,489,826	21,946,951	23,552,205
5150 Secondary Program	17,687,686	17,696,211	-8,525	19,123,880	18,774,856	349,024	20,893,570	20,497,564	20,812,221
5170 Alternate School Program	1,170,631	1,156,180	14,451	1,231,321	1,236,224	-4,903	1,324,211	1,241,552	1,328,100
5210 Special Education Program	5,021,842	5,115,291	-93,449	5,142,169	5,336,847	-194,678	5,525,563	5,471,390	6,030,579
5220 Preschool Handicapped Program	276,245	229,349	46,896	246,803	247,256	-453	258,596	286,384	333,230
5240 Gifted And Talented Program	182,710	158,635	24,075	191,233	179,190	12,043	236,874	237,430	233,686
5310 Interscholastic Program	385,000	342,973	42,027	379,782	389,274	-9,492	377,782	377,782	379,792
5320 School Activity Program	797,957	761,967	35,990	843,351	769,238	74,113	825,157	825,967	880,166
5410 Summer School Program	85,915	141,599	-55,684	115,325	154,092	-38,767	142,286	142,286	165,952
5420 Community Education Program	14,453	5,765	8,688	14,453	5,106	9,347	14,439	14,439	14,511
Total Instruction	<u>45,944,311</u>	<u>45,857,354</u>	<u>86,957</u>	<u>47,965,645</u>	<u>47,492,910</u>	<u>472,735</u>	<u>51,088,304</u>	<u>51,041,745</u>	<u>53,730,442</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2020

<u>Function Number and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6110 Attendance, Guidance And Health Program	2,695,887	2,651,410	44,477	2,940,357	2,904,838	35,519	3,110,796	2,996,354	3,395,993
6160 Ancillary Service Program	1,637,220	1,632,248	4,972	1,741,316	1,742,340	-1,024	1,812,383	1,814,834	1,893,000
6210 Instructional Improvement Program	1,929,642	1,539,691	389,951	2,270,003	1,734,156	535,847	2,612,296	2,319,439	2,348,324
6220 Educational Media Services Program	834,810	794,886	39,924	851,165	854,734	-3,569	937,741	910,553	942,961
6230 Instruction-Related Technology Program	1,169,570	1,163,171	6,399	1,100,327	1,084,917	15,410	1,275,249	1,267,670	1,399,430
6310 Board Of Education Program	27,800	21,372	6,428	30,800	23,456	7,344	30,800	30,800	35,600
6320 Central Administration Program	1,018,546	969,814	48,732	1,055,711	1,034,854	20,857	1,096,172	1,110,348	1,202,318
6410 School Administration Program	4,155,033	4,142,267	12,766	4,386,829	4,465,205	-78,376	4,699,032	4,727,402	4,958,071
6510 Business Administration Program	549,358	559,941	-10,583	581,599	570,044	11,555	603,461	612,695	637,400
6550 Central Service Program	149,334	144,167	5,167	149,132	134,329	14,803	152,826	155,980	159,535
6560 Administrative Technology Service Program	271,524	274,672	-3,148	286,074	282,932	3,142	293,646	298,948	305,602
6610 Building Operation Services Program	5,069,718	4,573,207	496,511	5,123,894	4,595,062	528,832	5,342,184	5,265,879	5,465,923
6630 Maintenance - Non-Student Occupied Program	3,600	4,774	-1,174	3,600	2,808	792	3,600	3,600	3,600
6640 General Maintenance Services Program	1,541,206	1,533,573	7,633	1,621,271	1,562,551	58,720	1,667,180	1,648,493	1,797,424
6650 Ground Maintenance Services Program	246,326	241,006	5,320	269,522	252,052	17,470	317,605	285,344	322,940
6670 Security Services Program	250,203	262,492	-12,289	272,819	260,194	12,625	284,016	296,035	303,010
6810 Pupil To School Transportation Program	2,939,157	2,750,612	188,545	3,082,648	2,989,746	92,902	3,099,347	3,284,896	3,530,124
6840 Non-Reimbursable Transportation Program	41,284	40,244	1,040	41,855	42,906	-1,051	43,905	43,905	43,605
6910 Other Support Services Program	10,000	0	10,000	10,000	7,111	2,889	10,000	10,000	12,500
Total Support Services	24,540,218	23,299,547	1,240,671	25,818,922	24,544,234	1,274,688	27,392,239	27,083,175	28,757,360
Total Current Expenditures	70,484,529	69,156,901	1,327,628	73,784,567	72,037,145	1,747,422	78,480,543	78,124,920	82,487,802

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2020

<u>Function Number and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9200 Fund Transfer Program	110,000	112,989	-2,989	110,000	118,387	-8,387	120,000	2,620,000	115,000
9500 Contingency Reserve Program	6,512,334	9,202,843	-2,690,509	9,524,382	12,175,696	-2,651,314	8,719,086	8,463,734	9,733,306
Total Transfers or Reserves	<u>6,622,334</u>	<u>9,315,832</u>	<u>-2,693,498</u>	<u>9,634,382</u>	<u>12,294,083</u>	<u>-2,659,701</u>	<u>8,839,086</u>	<u>11,083,734</u>	<u>9,848,306</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>77,106,863</u>	<u>78,472,733</u>	<u>-1,365,870</u>	<u>83,418,949</u>	<u>84,331,227</u>	<u>- 912,278</u>	<u>87,319,629</u>	<u>89,208,654</u>	<u>92,336,108</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2020

<u>Object Number and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
111 Superintendent and Assistant Superintendent	130,335	135,727	-5,392	135,550	140,534	-4,984	140,430	142,425	148,122
112 Directors	181,830	182,740	- 910	189,110	189,003	107	195,918	198,710	206,658
113 Supervisors and Coordinators	533,911	525,912	7,999	557,322	570,632	-13,310	576,767	582,381	608,481
114 Principals and Assistant Principals	2,303,025	2,295,573	7,452	2,440,759	2,507,186	-66,427	2,619,853	2,646,181	2,776,046
115 Ancillary Professional	1,034,273	1,028,951	5,322	1,072,722	1,087,522	-14,800	1,124,134	1,093,041	1,132,410
116 Teachers	28,264,881	28,217,215	47,666	29,679,203	29,594,923	84,280	30,830,476	30,664,102	32,540,962
117 Media Specialists	157,238	157,238	0	166,748	166,748	0	174,921	178,096	187,757
118 Counselors	1,439,668	1,436,239	3,429	1,505,665	1,505,857	- 192	1,620,497	1,567,264	1,858,247
131 Saturday School Teachers	5,000	2,403	2,597	5,000	4,599	401	5,000	5,000	2,500
132 Teachers Lunch Duty	15,000	20,726	-5,726	15,000	15,762	- 762	15,000	15,000	17,000
133 Stipends and Extra Days - Regular	47,284	45,152	2,132	44,322	42,427	1,895	39,131	39,131	39,548
134 Curriculum Development Stipends	155,880	113,843	42,037	164,557	183,977	-19,420	165,698	230,698	159,698
135 Other Special Programs	213,050	201,293	11,757	236,804	245,953	-9,149	214,236	214,236	629,161
138 State-Paid Salary	569,502	555,652	13,850	562,500	576,084	-13,584	563,030	563,030	563,030
151 Clerical Personnel	2,499,615	2,510,190	-10,575	2,578,408	2,612,559	-34,151	2,661,593	2,721,501	2,805,392
152 Instructional Assistants	1,491,533	1,477,211	14,322	1,538,250	1,459,451	78,799	1,594,649	1,631,843	1,807,221
153 Custodians	1,062,005	1,084,410	-22,405	1,102,574	1,086,877	15,697	1,155,844	1,137,448	1,175,455
154 Maintenance Personnel	1,125,340	1,133,545	-8,205	1,117,644	1,086,640	31,004	1,142,576	1,117,616	1,246,762
155 Grounds Personnel	136,390	134,626	1,764	150,479	135,375	15,104	176,283	157,668	173,005
156 Warehouse Personnel	82,811	84,311	-1,500	80,327	84,408	-4,081	85,625	88,141	89,835
157 Bus Drivers	1,028,440	1,082,791	-54,351	1,126,415	1,169,499	-43,084	1,145,040	1,195,040	1,321,387
158 Mechanics	161,895	154,994	6,901	167,677	165,062	2,615	171,046	176,538	180,351
162 Bus Attendants	100,496	106,559	-6,063	109,592	106,754	2,838	113,279	121,581	136,580
163 Nurses	111,615	112,046	- 431	137,913	126,224	11,689	131,997	167,791	175,323
164 Social Workers	63,581	64,145	- 564	72,648	86,956	-14,308	74,101	54,374	56,549
165 Music Accompanists	47,000	58,715	-11,715	63,100	67,775	-4,675	62,779	62,779	72,058
181 Clerical Substitutes	12,500	19,850	-7,350	12,500	10,018	2,482	14,500	14,500	14,500
182 Substitute Instructional Assistants	15,064	17,557	-2,493	32,000	30,923	1,077	32,000	32,000	32,000
183 Substitute Custodians	80,000	65,785	14,215	80,000	56,952	23,048	80,000	80,000	90,000
186 Substitute Teachers	610,000	610,058	-58	680,000	657,165	22,835	675,000	675,000	675,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2020

<u>Object Number and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
187 Substitute and Trainee Bus Drivers	221,809	127,924	93,885	165,000	133,831	31,169	176,120	176,120	176,120
199 Personal Leave Reimbursement	126,355	134,977	-8,622	138,760	125,860	12,900	138,650	138,650	132,927
100 SALARIES	44,027,326	43,898,358	128,968	46,128,549	46,033,537	95,012	47,916,173	47,887,885	51,230,085
210 PERSI	4,801,594	4,805,497	-3,903	5,041,863	5,046,998	-5,135	5,239,147	5,236,625	5,908,227
220 Social Security Tax	3,227,387	3,229,662	-2,275	3,390,158	3,385,207	4,951	3,521,833	3,520,277	3,761,696
230 Life Insurance	113,684	115,517	-1,833	114,891	115,354	-463	108,544	109,505	109,464
240 Medical Insurance	6,487,047	6,485,429	1,618	7,301,987	7,253,928	48,059	8,216,445	8,232,131	8,763,862
250 Employee Assistance Plan	25,209	25,404	-195	25,490	25,888	-398	26,642	26,888	27,235
260 Dental Insurance	380,366	380,894	-528	386,095	382,569	3,526	387,655	391,229	419,455
270 Worker's Compensation Insurance	542,447	523,683	18,764	527,252	454,424	72,828	491,862	491,143	504,445
280 Retirement Sick Leave Benefits	544,126	535,161	8,965	571,269	560,332	10,937	593,644	593,337	634,637
290 Vision Insurance	67,951	67,595	356	68,727	67,879	848	68,919	69,552	73,967
295 Physicals	8,462	12,000	-3,538	14,357	13,375	982	16,357	16,357	16,380
296 Other Employee Benefits	12,000	5,544	6,456	12,000	5,544	6,456	12,000	12,000	12,000
297 COBRA Fees	2,000	0	2,000	2,000	0	2,000	2,000	2,000	2,000
200 FRINGE BENEFITS	16,212,273	16,186,386	25,887	17,456,089	17,311,498	144,591	18,685,048	18,701,044	20,233,368
309 Bank Service Charges	4,000	12,722	-8,722	15,000	13,082	1,918	15,000	15,000	15,100
310 Professional and Technical Services	1,338,517	1,389,983	-51,466	1,338,717	1,417,503	-78,786	1,378,800	1,406,800	1,414,335
311 Legal Services	30,000	14,596	15,404	30,000	26,594	3,406	30,000	30,000	30,600
312 Audit Services	38,000	38,515	-515	40,000	40,686	-686	41,000	41,000	43,460
313 Publishing and Advertising	27,650	14,255	13,395	27,950	19,637	8,313	29,800	29,800	33,250
317 Health Services (Contracted)	360,000	439,741	-79,741	360,000	500,389	-140,389	500,000	500,000	500,000
318 Testing Program	7,130	810	6,320	3,000	367	2,633	3,000	3,000	3,000
319 Consultants	10,250	9,842	408	10,250	10,823	-573	11,700	11,700	11,700
320 ISAT Remediation	23,276	9,030	14,246	23,000	12,085	10,915	0	4,460	0
321 Facility Rentals	25,500	26,139	-639	28,320	27,830	490	66,000	66,000	72,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2020

<u>Object Number and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
325 Repair and Maintenance (Contracted)	184,900	157,444	27,456	184,900	151,049	33,851	184,400	184,400	193,650
328 Building Repairs (Contracted)	45,000	37,936	7,064	45,000	45,285	- 285	45,000	45,000	50,000
331 Electricity Utilities	1,060,253	808,782	251,471	1,039,453	867,770	171,683	1,039,453	1,039,453	1,001,853
332 Gas Utilities	287,900	184,416	103,484	270,900	160,358	110,542	270,900	270,900	234,200
336 Water	651,350	531,981	119,369	662,400	497,983	164,417	662,400	662,400	723,100
337 Land Fill Fee	3,000	1,699	1,301	3,000	2,812	188	3,000	3,000	3,500
345 Transportation Services (Contracted)	500	637	- 137	500	0	500	500	500	500
346 Software	7,000	7,275	- 275	7,275	9,309	-2,034	9,309	9,309	9,309
351 Telephone - Voice	42,000	25,236	16,764	40,000	26,013	13,987	40,000	40,000	30,000
352 Postage	50,000	50,270	- 270	50,000	54,201	-4,201	51,000	51,000	54,100
353 Telephone - Repair	3,000	3,000	0	3,000	3,000	0	3,000	3,000	3,000
354 Telephone / Cable - Data	60,000	52,200	7,800	60,000	25,782	34,218	75,000	75,000	165,000
355 Telephone - Cellular	2,400	1,525	875	2,400	1,527	873	2,400	2,400	3,000
361 Computer Service Expenses	478,280	477,936	344	466,400	464,102	2,298	619,100	619,100	715,300
371 Tuition	37,000	76,224	-39,224	37,000	71,639	-34,639	77,000	77,000	32,000
381 In-District Travel Allowance	26,650	14,785	11,865	46,650	42,935	3,715	32,000	53,500	49,000
382 Out-District Travel Allowance	20,964	19,653	1,311	19,264	21,706	-2,442	20,814	20,814	26,450
385 Student Activity Travel	385,000	342,973	42,027	379,782	395,295	-15,513	377,782	377,782	379,792
386 Crossing Guards Support	38,500	37,268	1,232	45,500	44,915	585	45,500	45,500	45,500
387 Resource Officer Support	69,000	80,868	-11,868	69,000	60,500	8,500	69,000	69,000	69,000
391 Professional Dues and Fees	25,300	29,997	-4,697	29,800	33,251	-3,451	34,300	34,300	35,618
396 Inservice Training	529,095	171,700	357,395	730,980	299,701	431,279	1,079,681	727,859	747,730
399 Purchased Duty Lunches	5,000	3,561	1,439	5,000	4,309	691	5,000	5,000	5,000
300 PURCHASED SERVICES	5,876,415	5,073,002	803,413	6,074,441	5,352,437	722,004	6,821,839	6,523,977	6,700,047
409 Supplies - Fee Replacement	97,137	90,944	6,193	71,921	71,921	0	73,869	75,315	75,198
410 General Supplies	846,945	732,498	114,447	816,437	638,648	177,789	1,138,669	1,029,699	1,065,112
413 Curriculum Development Supplies	2,500	2,724	- 224	33,743	463	33,280	30,800	30,800	49,860
415 One-Time Supplies	0	35,109	-35,109	48,690	0	48,690	48,690	48,690	48,750

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2020

<u>Object Number and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
417 Testing Supplies	1,000	498	502	1,000	0	1,000	1,000	1,000	1,000
418 Custodial Supplies	237,900	233,303	4,597	237,900	234,178	3,722	242,900	242,900	242,900
419 Warehouse Supplies	7,500	5,808	1,692	7,500	-4,352	11,852	5,500	5,500	5,500
420 Transportation Supplies	8,000	5,913	2,087	8,000	5,673	2,327	8,000	8,000	8,200
421 Motor Fuel	390,200	249,922	140,278	380,200	312,181	68,019	379,000	379,000	379,000
425 Laundry	920	546	374	920	237	683	920	920	920
428 Repairs Parts and Supplies	162,300	161,930	370	177,300	179,440	-2,140	162,300	162,300	162,300
429 Tires	25,030	22,899	2,131	25,030	24,219	811	25,030	25,030	25,030
430 Library Books	78,735	78,631	104	83,870	83,810	60	128,751	84,519	84,499
440 Textbooks	1,880,996	1,744,686	136,310	1,479,190	1,078,287	400,903	2,038,480	2,042,998	1,342,680
471 Building Repairs (Non-Contracted)	150,000	159,439	-9,439	150,000	154,431	-4,431	165,000	165,000	165,000
481 Equipment Repair (Non-Contracted)	44,100	39,285	4,815	44,900	32,795	12,106	49,100	101,493	54,100
493 Professional Books and Journals	700	416	284	1,200	118	1,082	1,200	1,200	1,250
400 SUPPLIES AND MATERIALS	3,933,963	3,564,549	369,414	3,567,801	2,812,050	755,751	4,499,209	4,404,364	3,711,299
550 Equipment	20,249	18,296	1,953	135,590	106,186	29,404	113,100	162,476	106,900
500 CAPITAL OBJECTS	20,249	18,296	1,953	135,590	106,186	29,404	113,100	162,476	106,900
711 Property Insurance	175,000	188,664	-13,664	182,292	192,437	-10,145	198,210	198,210	199,000
712 Liability Insurance	208,000	197,674	10,326	206,341	198,479	7,862	212,550	212,550	267,813
714 Transportation Insurance	29,303	29,182	121	30,674	29,715	959	31,624	31,624	31,624
715 Surety Insurance	0	790	- 790	790	806	-16	790	790	866
730 Judgments	2,000	0	2,000	2,000	0	2,000	2,000	2,000	6,800
700 INSURANCE AND JUDGMENT	414,303	416,310	-2,007	422,097	421,437	660	445,174	445,174	506,103
810 Transfers to Other Funds	110,000	112,989	-2,989	110,000	118,387	-8,387	120,000	2,620,000	115,000
850 Contingency Reserve	706,304	N/A	N/A	740,113	N/A	N/A	771,266	769,905	805,861
852 Unappropriated Fund Balance	2,825,218	N/A	N/A	2,974,526	N/A	N/A	3,085,065	3,079,622	3,223,444

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2020

<u>Object Number and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
854 Inventory / Prepaid Expenses	300,000	N/A	N/A	300,000	N/A	N/A	300,000	300,000	300,000
855 Appropriated Fund Balance	2,680,812	N/A	N/A	5,325,393	N/A	N/A	4,562,755	4,314,207	5,404,001
858 Reserves From Staff Reductions	0	N/A	N/A	184,350	N/A	N/A	0	0	0
899 Actual Year-End Fund Balance	N/A	9,202,843	N/A	N/A	12,175,696	N/A	N/A	N/A	N/A
800 TRANSFERS OR RESERVES	6,622,334	9,315,832	-2,693,498	9,634,382	12,294,083	-2,659,701	8,839,086	11,083,734	9,848,306
TOTAL EXPENDITURES, TRANSFER AND RESERVES	77,106,863	78,472,733	-1,365,870	83,418,949	84,331,227	- 912,278	87,319,629	89,208,654	92,336,108

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

Expenditures by Function (Program) with Object Totals

The following section of the General Fund displays the adopted budget in greater detail than is possible with the Function and Object summaries.

The function classification of the school district budget describes activity for which services or material objects are acquired. The function classification for budgeting and reporting is arranged into five areas: Instruction, Support Services, Non-instructional, Facility Acquisition, and Other Services. Programs are subclassifications under each function and have a predetermined objective or set of objectives.

While function classifies expenditure according to "why" expenditures are made, object classification indicates "what" goods or services are purchased. Eight major categories are used by the School District in budget development and financial reporting to the state. School District No. 25 also subdivides the eight categories to obtain more specific detail for internal budgeting and accounting purposes. Expenditures for all funds are reported using this format.

To view a full description of the Functions and Objects used in the District, please refer to the Appendices at the end of this document. An explanation of the Account Structure is presented on Page ii.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.5120.116 Teachers	12,105,697	12,131,501	-25,804	12,751,982	12,710,407	41,575	13,147,899	13,312,426	13,990,219
0.100.5.5120.135 Other Special Programs	213,050	201,293	11,757	236,804	245,953	-9,149	214,236	214,236	629,161
0.100.5.5120.138 State-Paid Salary	227,801	226,800	1,001	252,200	247,532	4,668	252,400	252,400	252,400
0.100.5.5120.152 Instructional Assistants	818,829	804,564	14,265	835,166	834,230	936	864,066	883,387	890,558
0.100.5.5120.165 Music Accompanists	1,000	0	1,000	1,000	383	618	1,000	1,000	1,000
0.100.5.5120.182 Substitute Instructional Assistants	15,000	10,506	4,494	15,000	18,343	-3,343	15,000	15,000	15,000
0.100.5.5120.186 Substitute Teachers	298,000	332,910	-34,910	373,000	393,026	-20,026	373,000	373,000	373,000
0.100.5.5120.199 Personal Leave Reimbursement	31,700	44,280	-12,580	44,365	39,029	5,336	45,390	45,390	40,380
Total Salaries	13,711,077	13,751,854	-40,777	14,509,517	14,488,902	20,615	14,912,991	15,096,839	16,191,718
0.100.5.5120.210 PERSI	1,475,233	1,494,098	-18,865	1,570,309	1,568,919	1,390	1,615,175	1,635,619	1,853,767
0.100.5.5120.220 Social Security Tax	1,001,781	1,005,836	-4,055	1,068,082	1,061,028	7,054	1,096,102	1,109,614	1,190,086
0.100.5.5120.230 Life Insurance	34,009	34,285	- 276	34,773	34,676	97	33,806	35,290	33,314
0.100.5.5120.240 Medical Insurance	2,038,953	2,041,271	-2,318	2,305,232	2,288,219	17,013	2,668,929	2,726,091	2,779,192
0.100.5.5120.250 Employee Assistance Plan	7,871	7,993	- 122	8,047	8,196	- 149	8,654	9,033	8,637
0.100.5.5120.260 Dental Insurance	118,614	119,435	- 821	121,892	120,921	971	125,922	131,450	133,017
0.100.5.5120.270 Worker's Compensation Insurance	98,709	99,187	- 478	98,952	87,243	11,709	89,477	90,581	93,912
0.100.5.5120.280 Retirement Sick Leave Benefits	167,252	166,302	950	177,936	174,576	3,360	183,015	185,332	199,126
0.100.5.5120.290 Vision Insurance	21,188	21,105	83	21,669	21,460	209	22,386	23,368	23,457
Total Fringe Benefits	4,963,610	4,989,513	-25,903	5,406,892	5,365,240	41,652	5,843,466	5,946,378	6,314,508
0.100.5.5120.310 Professional and Technical Services	0	0	0	0	0	0	0	16,800	16,800
0.100.5.5120.381 In-District Travel Allowance	2,250	1,483	767	2,750	1,598	1,152	2,750	14,750	14,750
0.100.5.5120.382 Out-District Travel Allowance	2,500	2,019	481	2,500	2,689	- 189	2,500	2,500	2,500
0.100.5.5120.385 Student Activity Travel	0	0	0	0	6,021	-6,021	0	0	0
0.100.5.5120.396 Inservice Training	59,330	57,725	1,605	52,330	54,101	-1,771	22,330	52,330	22,330
Total Purchased Services	64,080	61,227	2,853	57,580	64,410	-6,830	27,580	86,380	56,380

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.5120.409 Supplies - Fee Replacement	23,268	18,607	4,661	0	0	0	0	0	0
0.100.5.5120.410 General Supplies	412,753	378,855	33,898	367,260	275,098	92,162	355,599	445,814	503,429
0.100.5.5120.415 One-Time Supplies	0	7,250	-7,250	13,690	0	13,690	13,690	13,690	13,750
0.100.5.5120.417 Testing Supplies	1,000	498	502	1,000	0	1,000	1,000	1,000	1,000
0.100.5.5120.440 Textbooks	1,145,433	1,040,958	104,475	314,500	200,295	114,205	335,500	335,500	460,700
Total Supplies and Materials	<u>1,582,454</u>	<u>1,446,167</u>	<u>136,287</u>	<u>696,450</u>	<u>475,393</u>	<u>221,057</u>	<u>705,789</u>	<u>796,004</u>	<u>978,879</u>
0.100.5.5120.550 Equipment	651	622	29	6,889	6,882	7	0	21,350	10,720
Total Capital Objects	<u>651</u>	<u>622</u>	<u>29</u>	<u>6,889</u>	<u>6,882</u>	<u>7</u>	<u>0</u>	<u>21,350</u>	<u>10,720</u>
Total Elementary Program	<u>20,321,872</u>	<u>20,249,384</u>	<u>72,488</u>	<u>20,677,328</u>	<u>20,400,827</u>	<u>276,501</u>	<u>21,489,826</u>	<u>21,946,951</u>	<u>23,552,205</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.5150.116 Teachers	11,635,153	11,569,075	66,078	12,225,494	12,201,650	23,844	12,863,051	12,600,909	13,412,886
0.100.5.5150.131 Saturday School Teachers	5,000	2,403	2,597	5,000	4,599	401	5,000	5,000	2,500
0.100.5.5150.132 Teachers Lunch Duty	15,000	20,726	-5,726	15,000	15,762	-762	15,000	15,000	17,000
0.100.5.5150.133 Stipends and Extra Days - Regular	12,628	11,482	1,146	12,628	10,422	2,206	7,437	7,437	9,945
0.100.5.5150.138 State-Paid Salary	227,801	243,952	-16,151	221,600	246,252	-24,652	221,780	221,780	221,780
0.100.5.5150.165 Music Accompanists	46,000	58,715	-12,715	62,100	67,393	-5,293	61,779	61,779	71,058
0.100.5.5150.186 Substitute Teachers	312,000	277,148	34,852	307,000	264,140	42,860	302,000	302,000	302,000
0.100.5.5150.199 Personal Leave Reimbursement	25,000	35,960	-10,960	37,400	31,200	6,200	36,000	36,000	35,000
Total Salaries	12,278,582	12,219,460	59,122	12,886,222	12,841,418	44,804	13,512,047	13,249,905	14,072,169
0.100.5.5150.210 PERSI	1,330,683	1,347,932	-17,249	1,398,810	1,415,620	-16,810	1,468,957	1,439,807	1,615,241
0.100.5.5150.220 Social Security Tax	901,336	905,441	-4,105	945,859	948,271	-2,412	993,135	973,867	1,034,304
0.100.5.5150.230 Life Insurance	27,628	27,725	-97	27,908	27,927	-19	26,054	26,212	26,092
0.100.5.5150.240 Medical Insurance	1,676,023	1,703,362	-27,339	1,850,130	1,879,203	-29,073	2,056,809	2,069,299	2,176,655
0.100.5.5150.250 Employee Assistance Plan	6,389	6,405	-16	6,454	6,710	-256	6,669	6,710	6,764
0.100.5.5150.260 Dental Insurance	96,372	96,691	-319	97,827	97,402	426	97,041	97,631	104,178
0.100.5.5150.270 Worker's Compensation Insurance	88,045	88,642	-597	87,652	76,970	10,682	81,073	79,500	81,618
0.100.5.5150.280 Retirement Sick Leave Benefits	150,779	149,470	1,309	158,497	156,862	1,635	166,445	163,142	173,504
0.100.5.5150.290 Vision Insurance	17,216	17,253	-37	17,390	17,315	76	17,250	17,355	18,372
Total Fringe Benefits	4,294,471	4,342,921	-48,450	4,590,527	4,626,279	-35,752	4,913,433	4,873,523	5,236,728
0.100.5.5150.310 Professional and Technical Services	0	0	0	0	0	0	0	11,200	11,200
0.100.5.5150.319 Consultants	8,250	9,348	-1,098	8,250	10,603	-2,353	10,000	10,000	10,000
0.100.5.5150.321 Facility Rentals	17,000	21,482	-4,482	17,000	17,469	-469	22,000	22,000	25,000
0.100.5.5150.325 Repair and Maintenance (Contracted)	2,000	19	1,981	2,000	110	1,890	2,000	2,000	2,000
0.100.5.5150.371 Tuition	30,000	70,914	-40,914	30,000	67,622	-37,622	70,000	70,000	25,000
0.100.5.5150.381 In-District Travel Allowance	2,000	381	1,619	1,500	57	1,443	1,500	9,500	9,500
0.100.5.5150.396 Inservice Training	1,000	320	680	1,000	455	545	1,000	1,000	1,000
0.100.5.5150.399 Purchased Duty Lunches	5,000	3,561	1,439	5,000	4,309	691	5,000	5,000	5,000
Total Purchased Services	65,250	106,025	-40,775	64,750	100,625	-35,875	111,500	130,700	88,700

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.5150.409 Supplies - Fee Replacement	71,921	70,675	1,246	71,921	71,921	0	71,921	73,367	73,250
0.100.5.5150.410 General Supplies	231,001	214,646	16,355	248,321	222,353	25,968	472,889	325,745	334,514
0.100.5.5150.415 One-Time Supplies	0	27,859	-27,859	35,000	0	35,000	35,000	35,000	35,000
0.100.5.5150.440 Textbooks	734,963	703,143	31,820	1,164,090	877,391	286,699	1,701,780	1,706,298	880,780
Total Supplies and Materials	<u>1,037,885</u>	<u>1,016,324</u>	<u>21,561</u>	<u>1,519,332</u>	<u>1,171,666</u>	<u>347,666</u>	<u>2,281,590</u>	<u>2,140,410</u>	<u>1,323,544</u>
0.100.5.5150.550 Equipment	11,498	11,482	16	63,049	34,869	28,181	75,000	103,026	91,080
Total Capital Objects	<u>11,498</u>	<u>11,482</u>	<u>16</u>	<u>63,049</u>	<u>34,869</u>	<u>28,181</u>	<u>75,000</u>	<u>103,026</u>	<u>91,080</u>
Total Secondary Program	<u>17,687,686</u>	<u>17,696,211</u>	<u>-8,525</u>	<u>19,123,880</u>	<u>18,774,856</u>	<u>349,024</u>	<u>20,893,570</u>	<u>20,497,564</u>	<u>20,812,221</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.5170.116 Teachers	840,018	830,355	9,663	880,336	882,523	-2,187	929,981	881,174	938,644
0.100.5.5170.152 Instructional Assistants	2,000	0	2,000	2,000	0	2,000	2,000	2,000	2,000
0.100.5.5170.199 Personal Leave Reimbursement	2,000	2,400	- 400	3,375	3,580	- 205	3,000	3,000	3,600
Total Salaries	844,018	832,755	11,263	885,711	886,103	- 392	934,981	886,174	944,244
0.100.5.5170.210 PERSI	93,854	94,575	- 721	98,490	100,462	-1,972	103,970	98,543	110,760
0.100.5.5170.220 Social Security Tax	61,951	59,851	2,100	65,012	63,313	1,699	68,721	65,133	69,402
0.100.5.5170.230 Life Insurance	1,849	1,994	- 145	1,849	2,083	- 234	1,793	1,688	1,719
0.100.5.5170.240 Medical Insurance	112,188	113,259	-1,071	122,599	132,329	-9,730	141,562	133,235	143,372
0.100.5.5170.250 Employee Assistance Plan	428	443	-15	428	483	-55	459	432	446
0.100.5.5170.260 Dental Insurance	6,451	6,483	-32	6,483	6,908	- 425	6,679	6,286	6,862
0.100.5.5170.270 Worker's Compensation Insurance	6,051	5,946	105	6,024	5,291	733	5,610	5,317	5,477
0.100.5.5170.280 Retirement Sick Leave Benefits	10,634	10,527	107	11,160	11,182	-22	11,781	11,166	11,897
0.100.5.5170.290 Vision Insurance	1,152	1,141	11	1,152	1,228	-76	1,187	1,117	1,210
Total Fringe Benefits	294,558	294,217	341	313,197	323,281	-10,084	341,762	322,917	351,145
0.100.5.5170.310 Professional and Technical Services	10,000	9,769	231	10,000	9,965	35	10,000	10,000	10,250
0.100.5.5170.371 Tuition	7,000	5,310	1,690	7,000	4,017	2,983	7,000	7,000	7,000
Total Purchased Services	17,000	15,079	1,921	17,000	13,982	3,018	17,000	17,000	17,250
0.100.5.5170.409 Supplies - Fee Replacement	1,948	1,662	286	0	0	0	1,948	1,948	1,948
0.100.5.5170.410 General Supplies	11,883	11,252	631	14,125	11,570	2,555	26,008	12,204	12,204
0.100.5.5170.430 Library Books	1,224	1,215	9	1,288	1,287	1	2,512	1,309	1,309
Total Supplies and Materials	15,055	14,130	925	15,413	12,857	2,556	30,468	15,461	15,461
Total Alternate School Program	1,170,631	1,156,180	14,451	1,231,321	1,236,224	-4,903	1,324,211	1,241,552	1,328,100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.5210.116 Teachers	2,687,648	2,693,175	-5,527	2,788,480	2,784,125	4,355	2,873,307	2,835,027	3,090,816
0.100.5.5210.138 State-Paid Salary	113,900	84,900	29,000	88,700	82,300	6,400	88,850	88,850	88,850
0.100.5.5210.152 Instructional Assistants	443,306	440,633	2,673	442,185	446,988	-4,803	472,319	484,116	626,668
0.100.5.5210.182 Substitute Instructional Assistants	64	7,051	-6,987	17,000	12,579	4,421	17,000	17,000	17,000
0.100.5.5210.199 Personal Leave Reimbursement	15,000	9,720	5,280	11,275	10,320	955	10,000	10,000	10,000
Total Salaries	3,259,918	3,235,479	24,439	3,347,640	3,336,313	11,327	3,461,476	3,434,993	3,833,334
0.100.5.5210.210 PERSI	362,496	360,360	2,136	370,367	374,474	-4,107	383,026	380,081	447,656
0.100.5.5210.220 Social Security Tax	239,279	236,147	3,132	245,728	243,127	2,601	254,418	252,472	281,750
0.100.5.5210.230 Life Insurance	10,536	10,161	375	9,750	9,746	4	9,546	9,282	9,426
0.100.5.5210.240 Medical Insurance	624,412	601,547	22,865	646,430	654,985	-8,555	753,608	732,790	786,376
0.100.5.5210.250 Employee Assistance Plan	2,436	2,365	71	2,256	2,269	-13	2,443	2,376	2,443
0.100.5.5210.260 Dental Insurance	36,751	35,594	1,157	34,180	34,371	-191	35,555	34,573	37,637
0.100.5.5210.270 Worker's Compensation Insurance	23,375	25,141	-1,766	22,775	21,110	1,665	20,769	20,610	22,234
0.100.5.5210.280 Retirement Sick Leave Benefits	41,074	40,111	963	41,967	41,092	875	43,401	43,067	48,086
0.100.5.5210.290 Vision Insurance	6,565	6,320	245	6,076	6,101	-25	6,321	6,146	6,637
Total Fringe Benefits	1,346,924	1,317,746	29,178	1,379,529	1,387,275	-7,746	1,509,087	1,481,397	1,642,245
0.100.5.5210.310 Professional and Technical Services	175,000	232,870	-57,870	175,000	232,805	-57,805	175,000	175,000	175,000
0.100.5.5210.317 Health Services (Contracted)	240,000	329,207	-89,207	240,000	380,389	-140,389	380,000	380,000	380,000
Total Purchased Services	415,000	562,076	-147,076	415,000	613,193	-198,193	555,000	555,000	555,000
0.100.5.5210.410 General Supplies	0	-10	10	0	66	-66	0	0	0
Total Supplies and Materials	0	-10	10	0	66	-66	0	0	0
Total Special Education Program	5,021,842	5,115,291	-93,449	5,142,169	5,336,847	-194,678	5,525,563	5,471,390	6,030,579

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.5220.116 Teachers	164,635	132,821	31,814	142,064	142,064	0	147,267	162,407	173,399
0.100.5.5220.152 Instructional Assistants	27,552	27,612	-60	28,724	28,883	- 159	29,762	30,310	47,486
0.100.5.5220.199 Personal Leave Reimbursement	1,000	800	200	850	920	-70	800	800	800
Total Salaries	193,187	161,233	31,954	171,638	171,867	- 229	177,829	193,517	221,685
0.100.5.5220.210 PERSI	21,482	18,252	3,230	19,087	19,455	- 368	19,775	21,519	26,004
0.100.5.5220.220 Social Security Tax	14,180	11,649	2,531	12,597	12,484	113	13,071	14,224	16,294
0.100.5.5220.230 Life Insurance	672	542	130	560	556	4	527	633	729
0.100.5.5220.240 Medical Insurance	39,978	32,107	7,871	37,151	37,283	- 132	41,635	49,963	60,825
0.100.5.5220.250 Employee Assistance Plan	156	126	30	130	129	1	135	162	189
0.100.5.5220.260 Dental Insurance	2,346	1,899	447	1,965	1,948	17	1,965	2,358	2,912
0.100.5.5220.270 Worker's Compensation Insurance	1,387	1,161	226	1,167	1,022	145	1,068	1,158	1,286
0.100.5.5220.280 Retirement Sick Leave Benefits	2,438	2,032	406	2,158	2,166	-8	2,241	2,431	2,793
0.100.5.5220.290 Vision Insurance	419	349	70	350	346	4	350	419	513
Total Fringe Benefits	83,058	68,116	14,942	75,165	75,389	- 224	80,767	92,867	111,545
Total Preschool Handicapped Program	276,245	229,349	46,896	246,803	247,256	- 453	258,596	286,384	333,230

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.5240.116 Teachers	116,690	116,690	0	123,080	123,080	0	127,313	127,783	132,674
0.100.5.5240.199 Personal Leave Reimbursement	845	160	685	525	320	205	525	525	525
Total Salaries	117,535	116,850	685	123,605	123,400	205	127,838	128,308	133,199
0.100.5.5240.210 PERSI	13,070	13,227	- 157	13,744	13,969	- 225	14,215	14,267	15,625
0.100.5.5240.220 Social Security Tax	8,627	8,747	- 120	9,073	9,252	- 179	9,397	9,431	9,791
0.100.5.5240.230 Life Insurance	224	224	0	224	224	0	211	211	208
0.100.5.5240.240 Medical Insurance	13,599	13,745	- 146	14,860	15,084	- 224	16,654	16,654	17,378
0.100.5.5240.250 Employee Assistance Plan	52	52	0	52	53	-1	54	54	54
0.100.5.5240.260 Dental Insurance	782	786	-4	786	786	0	786	786	832
0.100.5.5240.270 Worker's Compensation Insurance	850	839	11	841	733	108	767	767	773
0.100.5.5240.280 Retirement Sick Leave Benefits	1,481	1,472	9	1,558	1,555	3	1,611	1,611	1,679
0.100.5.5240.290 Vision Insurance	140	140	0	140	140	0	140	140	147
Total Fringe Benefits	38,825	39,233	- 408	41,278	41,795	- 517	43,835	43,921	46,487
0.100.5.5240.381 In-District Travel Allowance	400	122	278	400	81	319	400	400	800
0.100.5.5240.396 Inservice Training	22,600	0	22,600	22,600	11,157	11,443	55,601	55,601	44,000
Total Purchased Services	23,000	122	22,878	23,000	11,238	11,762	56,001	56,001	44,800
0.100.5.5240.410 General Supplies	2,750	1,844	906	2,750	2,157	593	8,000	8,000	8,000
0.100.5.5240.440 Textbooks	600	586	14	600	600	0	1,200	1,200	1,200
Total Supplies and Materials	3,350	2,430	920	3,350	2,757	593	9,200	9,200	9,200
Total Gifted And Talented Program	182,710	158,635	24,075	191,233	179,190	12,043	236,874	237,430	233,686

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.5310.385 Student Activity Travel	385,000	342,973	42,027	379,782	389,274	-9,492	377,782	377,782	379,792
Total Purchased Services	<u>385,000</u>	<u>342,973</u>	<u>42,027</u>	<u>379,782</u>	<u>389,274</u>	<u>-9,492</u>	<u>377,782</u>	<u>377,782</u>	<u>379,792</u>
Total Interscholastic Program	<u>385,000</u>	<u>342,973</u>	<u>42,027</u>	<u>379,782</u>	<u>389,274</u>	<u>-9,492</u>	<u>377,782</u>	<u>377,782</u>	<u>379,792</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.5320.116 Teachers	647,540	647,989	- 449	683,267	648,130	35,137	638,658	641,376	680,324
Total Salaries	647,540	647,989	- 449	683,267	648,130	35,137	638,658	641,376	680,324
0.100.5.5320.210 PERSI	72,006	43,286	28,720	75,979	44,245	31,734	71,019	71,321	79,802
0.100.5.5320.220 Social Security Tax	47,529	48,522	- 993	50,152	48,283	1,869	46,941	47,141	50,004
0.100.5.5320.270 Worker's Compensation Insurance	4,643	4,612	31	4,646	3,924	722	3,832	3,848	3,946
0.100.5.5320.280 Retirement Sick Leave Benefits	8,159	4,825	3,334	8,609	4,925	3,684	8,047	8,081	8,572
Total Fringe Benefits	132,337	101,244	31,093	139,386	101,376	38,010	129,839	130,391	142,324
0.100.5.5320.321 Facility Rentals	8,500	4,656	3,844	11,320	10,360	960	44,000	44,000	47,000
0.100.5.5320.391 Professional Dues and Fees	6,500	6,423	77	6,500	6,573	-73	6,500	6,500	6,818
Total Purchased Services	15,000	11,079	3,921	17,820	16,933	887	50,500	50,500	53,818
0.100.5.5320.410 General Supplies	3,080	1,654	1,426	2,878	2,799	79	6,160	3,700	3,700
Total Supplies and Materials	3,080	1,654	1,426	2,878	2,799	79	6,160	3,700	3,700
Total School Activity Program	797,957	761,967	35,990	843,351	769,238	74,113	825,157	825,967	880,166

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.5410.116 Teachers	55,500	91,091	-35,591	72,500	97,785	-25,285	91,000	91,000	110,000
0.100.5.5410.151 Clerical Personnel	15,000	27,248	-12,248	22,000	31,715	-9,715	26,000	26,000	26,000
Total Salaries	70,500	118,339	-47,839	94,500	129,500	-35,000	117,000	117,000	136,000
0.100.5.5410.210 PERSI	7,840	10,349	-2,509	10,508	10,889	- 381	13,010	13,010	15,953
0.100.5.5410.220 Social Security Tax	5,181	8,922	-3,741	6,946	9,804	-2,858	8,599	8,599	9,996
0.100.5.5410.270 Worker's Compensation Insurance	506	866	- 360	680	825	- 145	702	702	789
0.100.5.5410.280 Retirement Sick Leave Benefits	888	1,152	- 264	1,191	1,212	-21	1,475	1,475	1,714
Total Fringe Benefits	14,415	21,289	-6,874	19,325	22,730	-3,405	23,786	23,786	28,452
0.100.5.5410.410 General Supplies	1,000	1,971	- 971	1,500	1,862	- 362	1,500	1,500	1,500
Total Supplies and Materials	1,000	1,971	- 971	1,500	1,862	- 362	1,500	1,500	1,500
Total Summer School Program	85,915	141,599	-55,684	115,325	154,092	-38,767	142,286	142,286	165,952

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.5420.116 Teachers	12,000	4,517	7,483	12,000	5,158	6,842	12,000	12,000	12,000
Total Salaries	12,000	4,517	7,483	12,000	5,158	6,842	12,000	12,000	12,000
0.100.5.5420.210 PERSI	1,334	169	1,165	1,334	205	1,129	1,334	1,334	1,408
0.100.5.5420.220 Social Security Tax	882	336	546	882	380	502	882	882	882
0.100.5.5420.270 Worker's Compensation Insurance	86	724	- 638	86	- 661	747	72	72	70
0.100.5.5420.280 Retirement Sick Leave Benefits	151	19	132	151	23	128	151	151	151
Total Fringe Benefits	2,453	1,247	1,206	2,453	-52	2,505	2,439	2,439	2,511
Total Community Education Program	14,453	5,765	8,688	14,453	5,106	9,347	14,439	14,439	14,511

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6110.118 Counselors	1,439,668	1,436,239	3,429	1,505,665	1,505,857	- 192	1,620,497	1,567,264	1,858,247
0.100.5.6110.133 Stipends and Extra Days - Regular	33,156	33,670	- 514	31,694	32,004	- 310	31,694	31,694	29,603
0.100.5.6110.151 Clerical Personnel	358,170	375,687	-17,517	370,873	382,646	-11,773	387,689	390,850	412,867
0.100.5.6110.164 Social Workers	63,581	64,145	- 564	72,648	86,956	-14,308	74,101	54,374	56,549
0.100.5.6110.199 Personal Leave Reimbursement	4,800	4,769	31	5,125	4,334	791	4,850	4,850	4,787
Total Salaries	1,899,375	1,914,510	-15,135	1,986,005	2,011,797	-25,792	2,118,831	2,049,032	2,362,053
0.100.5.6110.210 PERSI	211,395	212,031	- 636	220,843	223,744	-2,901	235,614	227,853	277,068
0.100.5.6110.220 Social Security Tax	139,700	138,669	1,031	145,772	146,473	- 701	155,734	150,603	173,611
0.100.5.6110.230 Life Insurance	5,024	4,877	147	5,468	5,178	290	4,886	4,729	5,399
0.100.5.6110.240 Medical Insurance	297,124	285,001	12,123	362,566	340,624	21,942	385,814	373,323	450,363
0.100.5.6110.250 Employee Assistance Plan	1,163	1,174	-11	1,266	1,236	30	1,251	1,211	1,400
0.100.5.6110.260 Dental Insurance	17,527	17,382	145	19,170	18,617	553	18,202	17,612	21,555
0.100.5.6110.270 Worker's Compensation Insurance	13,530	13,040	490	13,506	12,656	850	12,713	12,294	13,700
0.100.5.6110.280 Retirement Sick Leave Benefits	23,932	23,601	331	25,024	24,904	120	26,697	25,818	29,763
0.100.5.6110.290 Vision Insurance	3,131	3,063	68	3,415	3,261	154	3,236	3,131	3,802
Total Fringe Benefits	712,526	698,838	13,688	797,030	776,695	20,335	844,147	816,574	976,661
0.100.5.6110.381 In-District Travel Allowance	5,600	1,218	4,382	25,600	25,346	254	10,800	10,800	6,100
Total Purchased Services	5,600	1,218	4,382	25,600	25,346	254	10,800	10,800	6,100
0.100.5.6110.410 General Supplies	73,386	32,568	40,818	69,170	28,448	40,722	102,018	84,948	49,179
Total Supplies and Materials	73,386	32,568	40,818	69,170	28,448	40,722	102,018	84,948	49,179
0.100.5.6110.550 Equipment	5,000	4,275	725	62,552	62,552	0	35,000	35,000	2,000
Total Capital Objects	5,000	4,275	725	62,552	62,552	0	35,000	35,000	2,000
Total Attendance, Guidance And Health Program	2,695,887	2,651,410	44,477	2,940,357	2,904,838	35,519	3,110,796	2,996,354	3,395,993

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6160.113 Supervisors and Coordinators	65,750	60,271	5,479	70,264	70,264	0	73,673	74,722	78,650
0.100.5.6160.115 Ancillary Professional	1,034,273	1,028,951	5,322	1,072,722	1,087,522	-14,800	1,124,134	1,093,041	1,132,410
0.100.5.6160.163 Nurses	111,615	112,046	- 431	137,913	126,224	11,689	131,997	167,791	175,323
0.100.5.6160.199 Personal Leave Reimbursement	4,000	4,190	- 190	3,850	4,420	- 570	4,200	4,200	4,200
Total Salaries	1,215,638	1,205,458	10,180	1,284,749	1,288,430	-3,681	1,334,004	1,339,754	1,390,583
0.100.5.6160.210 PERSI	135,179	136,016	- 837	142,864	143,984	-1,120	148,341	148,980	163,116
0.100.5.6160.220 Social Security Tax	89,229	87,759	1,470	94,301	93,805	496	98,050	98,473	102,208
0.100.5.6160.230 Life Insurance	2,746	2,566	180	2,824	2,526	298	2,554	2,501	2,469
0.100.5.6160.240 Medical Insurance	158,965	164,889	-5,924	179,812	178,201	1,611	193,256	189,093	197,315
0.100.5.6160.250 Employee Assistance Plan	609	641	-32	635	653	-18	627	614	614
0.100.5.6160.260 Dental Insurance	9,188	9,519	- 331	9,508	9,445	63	9,118	8,921	9,444
0.100.5.6160.270 Worker's Compensation Insurance	8,713	8,649	64	8,739	7,659	1,080	8,004	8,032	8,065
0.100.5.6160.280 Retirement Sick Leave Benefits	15,311	15,140	171	16,188	16,026	162	16,808	16,880	17,521
0.100.5.6160.290 Vision Insurance	1,642	1,611	31	1,696	1,609	87	1,621	1,586	1,665
Total Fringe Benefits	421,582	426,790	-5,208	456,567	453,910	2,657	478,379	475,080	502,417
Total Ancillary Service Program	1,637,220	1,632,248	4,972	1,741,316	1,742,340	-1,024	1,812,383	1,814,834	1,893,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6210.112 Directors	181,830	182,740	- 910	189,110	189,003	107	195,918	198,710	206,658
0.100.5.6210.113 Supervisors and Coordinators	234,025	231,022	3,003	243,835	251,666	-7,831	252,073	255,453	265,571
0.100.5.6210.134 Curriculum Development Stipends	155,880	113,843	42,037	164,557	183,977	-19,420	165,698	230,698	159,698
0.100.5.6210.151 Clerical Personnel	124,595	127,374	-2,779	129,620	127,403	2,217	132,962	135,486	138,056
0.100.5.6210.152 Instructional Assistants	116,769	124,023	-7,254	145,973	64,946	81,027	137,928	133,468	138,904
0.100.5.6210.199 Personal Leave Reimbursement	2,010	3,256	-1,246	3,410	2,740	670	3,710	3,710	3,710
Total Salaries	815,109	782,257	32,852	876,505	819,735	56,770	888,289	957,525	912,597
0.100.5.6210.210 PERSI	90,642	83,098	7,544	97,469	86,910	10,559	98,778	107,103	107,046
0.100.5.6210.220 Social Security Tax	59,835	57,228	2,607	64,332	59,139	5,193	65,288	70,902	67,040
0.100.5.6210.230 Life Insurance	1,680	1,540	140	1,995	1,449	546	1,371	1,371	1,352
0.100.5.6210.240 Medical Insurance	69,345	60,112	9,233	98,942	62,824	36,118	70,831	70,781	73,858
0.100.5.6210.250 Employee Assistance Plan	264	239	25	346	222	124	230	230	230
0.100.5.6210.260 Dental Insurance	4,105	3,583	522	5,227	3,311	1,916	3,341	3,341	3,536
0.100.5.6210.270 Worker's Compensation Insurance	5,834	5,604	230	6,052	4,900	1,152	5,332	5,778	5,291
0.100.5.6210.280 Retirement Sick Leave Benefits	10,265	9,247	1,018	11,027	9,538	1,489	11,191	12,125	11,492
0.100.5.6210.290 Vision Insurance	735	634	101	998	589	409	595	595	622
Total Fringe Benefits	242,705	221,284	21,421	286,388	228,883	57,505	256,957	272,226	270,467
0.100.5.6210.310 Professional and Technical Services	290,217	315,599	-25,382	290,217	333,817	-43,600	330,000	330,000	330,000
0.100.5.6210.317 Health Services (Contracted)	120,000	110,534	9,466	120,000	120,000	0	120,000	120,000	120,000
0.100.5.6210.318 Testing Program	7,130	810	6,320	3,000	367	2,633	3,000	3,000	3,000
0.100.5.6210.320 ISAT Remediation	23,276	9,030	14,246	23,000	12,085	10,915	0	4,460	0
0.100.5.6210.396 Inservice Training	422,705	94,396	328,309	631,150	216,264	414,886	977,250	595,428	656,400
Total Purchased Services	863,328	530,369	332,959	1,067,367	682,533	384,834	1,430,250	1,052,888	1,109,400
0.100.5.6210.410 General Supplies	6,000	3,057	2,943	6,000	2,542	3,458	6,000	6,000	6,000
0.100.5.6210.413 Curriculum Development Supplies	2,500	2,724	- 224	33,743	463	33,280	30,800	30,800	49,860
Total Supplies and Materials	8,500	5,781	2,719	39,743	3,005	36,738	36,800	36,800	55,860
Total Instructional Improvement Program	1,929,642	1,539,691	389,951	2,270,003	1,734,156	535,847	2,612,296	2,319,439	2,348,324

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6220.117 Media Specialists	157,238	157,238	0	166,748	166,748	0	174,921	178,096	187,757
0.100.5.6220.133 Stipends and Extra Days - Regular	1,500	0	1,500	0	0	0	0	0	0
0.100.5.6220.151 Clerical Personnel	320,943	298,627	22,316	309,919	311,570	-1,651	320,243	330,234	337,167
0.100.5.6220.199 Personal Leave Reimbursement	3,000	1,220	1,780	1,350	1,120	230	1,275	1,275	1,325
Total Salaries	482,681	457,085	25,596	478,017	479,438	-1,421	496,439	509,605	526,249
0.100.5.6220.210 PERSI	53,675	51,744	1,931	53,321	54,274	- 953	55,203	56,667	61,729
0.100.5.6220.220 Social Security Tax	35,429	34,096	1,333	35,197	35,817	- 620	36,489	37,456	38,680
0.100.5.6220.230 Life Insurance	2,802	2,658	144	2,690	2,651	39	2,531	2,531	2,499
0.100.5.6220.240 Medical Insurance	160,987	151,273	9,714	178,326	179,512	-1,186	199,851	199,851	208,542
0.100.5.6220.250 Employee Assistance Plan	648	612	36	622	604	18	648	648	648
0.100.5.6220.260 Dental Insurance	9,774	9,310	464	9,429	9,359	70	9,429	9,429	9,981
0.100.5.6220.270 Worker's Compensation Insurance	3,466	3,278	188	3,262	2,851	411	2,980	3,058	3,053
0.100.5.6220.280 Retirement Sick Leave Benefits	6,090	5,759	331	6,042	6,041	1	6,255	6,421	6,630
0.100.5.6220.290 Vision Insurance	1,747	1,656	91	1,677	1,664	13	1,677	1,677	1,760
Total Fringe Benefits	274,618	260,385	14,233	290,566	292,772	-2,206	315,063	317,738	333,522
0.100.5.6220.430 Library Books	77,511	77,416	95	82,582	82,523	59	126,239	83,210	83,190
Total Supplies and Materials	77,511	77,416	95	82,582	82,523	59	126,239	83,210	83,190
Total Educational Media Services Program	834,810	794,886	39,924	851,165	854,734	-3,569	937,741	910,553	942,961

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6230.154 Maintenance Personnel	424,587	422,861	1,726	390,356	386,441	3,915	403,638	397,594	422,154
0.100.5.6230.199 Personal Leave Reimbursement	650	180	470	275	150	125	150	150	200
Total Salaries	425,237	423,041	2,196	390,631	386,591	4,040	403,788	397,744	422,354
0.100.5.6230.210 PERSI	47,286	47,801	- 515	43,439	43,512	-73	44,902	44,229	49,542
0.100.5.6230.220 Social Security Tax	31,213	32,107	- 894	28,672	29,103	- 431	29,678	29,234	31,043
0.100.5.6230.230 Life Insurance	1,233	1,345	- 112	897	1,233	- 336	844	844	833
0.100.5.6230.240 Medical Insurance	70,294	68,597	1,697	59,442	59,969	- 527	66,617	66,617	69,514
0.100.5.6230.250 Employee Assistance Plan	285	286	-1	207	213	-6	216	216	216
0.100.5.6230.260 Dental Insurance	4,301	4,292	9	3,143	3,159	-16	3,143	3,143	3,327
0.100.5.6230.270 Worker's Compensation Insurance	26,815	26,597	218	23,516	21,440	2,076	22,814	22,472	22,892
0.100.5.6230.280 Retirement Sick Leave Benefits	5,358	5,321	37	4,921	4,843	78	5,088	5,012	5,322
0.100.5.6230.290 Vision Insurance	768	766	2	559	562	-3	559	559	587
Total Fringe Benefits	187,553	187,112	441	164,796	164,034	762	173,861	172,326	183,276
0.100.5.6230.310 Professional and Technical Services	40,000	39,308	692	40,000	40,001	-1	40,000	40,000	40,000
0.100.5.6230.361 Computer Service Expenses	478,280	477,936	344	466,400	464,102	2,298	619,100	619,100	715,300
0.100.5.6230.381 In-District Travel Allowance	8,000	5,460	2,540	8,000	9,943	-1,943	8,000	8,000	8,000
0.100.5.6230.396 Inservice Training	12,500	12,505	-5	12,500	12,500	0	12,500	12,500	12,500
Total Purchased Services	538,780	535,209	3,571	526,900	526,546	354	679,600	679,600	775,800
0.100.5.6230.410 General Supplies	2,500	2,310	190	2,500	1,802	698	2,500	2,500	2,500
0.100.5.6230.481 Equipment Repair (Non-Contracted)	15,500	15,500	0	15,500	5,944	9,556	15,500	15,500	15,500
Total Supplies and Materials	18,000	17,810	190	18,000	7,746	10,254	18,000	18,000	18,000
Total Instruction-Related Technology Program	1,169,570	1,163,171	6,399	1,100,327	1,084,917	15,410	1,275,249	1,267,670	1,399,430

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.6310.319 Consultants	1,500	0	1,500	1,500	0	1,500	1,500	1,500	1,500
0.100.5.6310.391 Professional Dues and Fees	17,300	16,068	1,232	20,300	20,178	122	20,300	20,300	20,300
Total Purchased Services	18,800	16,068	2,732	21,800	20,178	1,622	21,800	21,800	21,800
0.100.5.6310.410 General Supplies	7,000	5,304	1,696	7,000	3,278	3,722	7,000	7,000	7,000
Total Supplies and Materials	7,000	5,304	1,696	7,000	3,278	3,722	7,000	7,000	7,000
0.100.5.6310.730 Judgments	2,000	0	2,000	2,000	0	2,000	2,000	2,000	6,800
Total Insurance and Judgment	2,000	0	2,000	2,000	0	2,000	2,000	2,000	6,800
Total Board Of Education Program	27,800	21,372	6,428	30,800	23,456	7,344	30,800	30,800	35,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6320.111 Superintendent and Assistant Superintend	130,335	135,727	-5,392	135,550	140,534	-4,984	140,430	142,425	148,122
0.100.5.6320.151 Clerical Personnel	333,235	336,065	-2,830	354,040	363,580	-9,540	362,495	375,808	384,346
0.100.5.6320.199 Personal Leave Reimbursement	2,300	2,170	130	2,175	2,200	-25	2,225	2,225	2,100
Total Salaries	465,870	473,962	-8,092	491,765	506,314	-14,549	505,150	520,458	534,568
0.100.5.6320.210 PERSI	51,805	52,215	-410	54,684	55,138	-454	56,173	57,874	62,705
0.100.5.6320.220 Social Security Tax	34,190	34,267	-77	36,091	36,701	-610	37,129	38,254	39,290
0.100.5.6320.230 Life Insurance	1,008	1,233	-225	1,008	1,242	-234	999	949	937
0.100.5.6320.240 Medical Insurance	51,532	58,219	-6,687	59,456	65,968	-6,512	70,572	66,617	69,513
0.100.5.6320.250 Employee Assistance Plan	208	208	0	208	213	-5	229	216	216
0.100.5.6320.260 Dental Insurance	3,128	3,130	-2	3,144	3,159	-15	3,330	3,144	3,328
0.100.5.6320.270 Worker's Compensation Insurance	3,328	3,419	-91	3,352	3,138	214	3,032	3,118	3,101
0.100.5.6320.280 Retirement Sick Leave Benefits	5,858	5,812	46	6,193	6,137	56	6,365	6,559	6,736
0.100.5.6320.290 Vision Insurance	559	559	0	569	562	7	593	559	586
0.100.5.6320.296 Other Employee Benefits	12,000	5,544	6,456	12,000	5,544	6,456	12,000	12,000	12,000
0.100.5.6320.297 COBRA Fees	2,000	0	2,000	2,000	0	2,000	2,000	2,000	2,000
Total Fringe Benefits	165,616	164,606	1,010	178,705	177,802	903	192,422	191,290	200,412
0.100.5.6320.310 Professional and Technical Services	26,300	21,875	4,425	26,500	23,398	3,102	26,800	26,800	28,275
0.100.5.6320.311 Legal Services	30,000	14,596	15,404	30,000	26,594	3,406	30,000	30,000	30,600
0.100.5.6320.313 Publishing and Advertising	20,850	9,981	10,869	21,950	16,069	5,881	22,700	22,700	26,150
0.100.5.6320.319 Consultants	500	495	5	500	220	280	200	200	200
0.100.5.6320.325 Repair and Maintenance (Contracted)	18,600	10,028	8,572	18,600	5,482	13,118	18,600	18,600	19,700
0.100.5.6320.352 Postage	50,000	50,270	-270	50,000	54,201	-4,201	51,000	51,000	54,100
0.100.5.6320.381 In-District Travel Allowance	6,550	3,743	2,807	6,550	4,600	1,950	6,550	6,550	6,550
0.100.5.6320.382 Out-District Travel Allowance	6,200	3,358	2,842	4,500	4,124	376	5,500	5,500	7,700
0.100.5.6320.391 Professional Dues and Fees	1,500	7,506	-6,006	3,000	6,500	-3,500	7,500	7,500	8,500
0.100.5.6320.396 Inservice Training	1,660	995	665	2,100	177	1,923	1,700	1,700	2,200
Total Purchased Services	162,160	122,847	39,313	163,700	141,366	22,334	170,550	170,550	183,975

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.6320.410 General Supplies	16,200	10,308	5,892	14,000	10,775	3,225	14,300	14,300	14,300
0.100.5.6320.493 Professional Books and Journals	700	416	284	1,200	118	1,082	1,200	1,200	1,250
Total Supplies and Materials	<u>16,900</u>	<u>10,724</u>	<u>6,176</u>	<u>15,200</u>	<u>10,893</u>	<u>4,307</u>	<u>15,500</u>	<u>15,500</u>	<u>15,550</u>
0.100.5.6320.712 Liability Insurance	208,000	197,674	10,326	206,341	198,479	7,862	212,550	212,550	267,813
Total Insurance and Judgment	<u>208,000</u>	<u>197,674</u>	<u>10,326</u>	<u>206,341</u>	<u>198,479</u>	<u>7,862</u>	<u>212,550</u>	<u>212,550</u>	<u>267,813</u>
Total Central Administration Program	<u>1,018,546</u>	<u>969,814</u>	<u>48,732</u>	<u>1,055,711</u>	<u>1,034,854</u>	<u>20,857</u>	<u>1,096,172</u>	<u>1,110,348</u>	<u>1,202,318</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6410.114 Principals and Assistant Principals	2,303,025	2,295,573	7,452	2,440,759	2,507,186	-66,427	2,619,853	2,646,181	2,776,046
0.100.5.6410.151 Clerical Personnel	738,600	730,809	7,791	747,083	756,177	-9,094	768,290	781,085	802,292
0.100.5.6410.181 Clerical Substitutes	12,500	19,850	-7,350	12,500	10,018	2,482	14,500	14,500	14,500
0.100.5.6410.199 Personal Leave Reimbursement	17,000	18,000	-1,000	15,325	16,920	-1,595	16,450	16,450	16,450
Total Salaries	3,071,125	3,064,231	6,894	3,215,667	3,290,300	-74,633	3,419,093	3,458,216	3,609,288
0.100.5.6410.210 PERSI	340,120	346,377	-6,257	356,192	372,761	-16,569	378,591	382,942	421,669
0.100.5.6410.220 Social Security Tax	225,424	224,681	743	236,032	240,645	-4,613	251,303	254,179	265,282
0.100.5.6410.230 Life Insurance	10,199	10,328	-129	10,423	10,201	222	9,809	9,809	9,686
0.100.5.6410.240 Medical Insurance	396,098	385,988	10,110	453,245	440,183	13,062	507,956	507,956	530,044
0.100.5.6410.250 Employee Assistance Plan	1,555	1,561	-6	1,581	1,565	16	1,647	1,647	1,647
0.100.5.6410.260 Dental Insurance	23,457	23,360	97	23,965	23,908	57	23,965	23,965	25,368
0.100.5.6410.270 Worker's Compensation Insurance	22,025	21,920	105	21,879	19,863	2,016	20,515	20,749	20,934
0.100.5.6410.280 Retirement Sick Leave Benefits	38,547	38,555	-8	40,359	41,491	-1,132	42,897	43,390	45,294
0.100.5.6410.290 Vision Insurance	4,191	4,166	25	4,253	4,250	3	4,261	4,261	4,473
Total Fringe Benefits	1,061,616	1,056,935	4,681	1,147,929	1,154,866	-6,937	1,240,944	1,248,898	1,324,397
0.100.5.6410.382 Out-District Travel Allowance	2,000	1,975	25	2,000	765	1,235	2,000	2,000	2,000
Total Purchased Services	2,000	1,975	25	2,000	765	1,235	2,000	2,000	2,000
0.100.5.6410.410 General Supplies	20,292	19,126	1,166	21,233	19,273	1,960	36,995	18,288	22,386
Total Supplies and Materials	20,292	19,126	1,166	21,233	19,273	1,960	36,995	18,288	22,386
Total School Administration Program	4,155,033	4,142,267	12,766	4,386,829	4,465,205	-78,376	4,699,032	4,727,402	4,958,071

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6510.151 Clerical Personnel	322,559	328,475	-5,916	331,740	328,993	2,747	342,823	350,498	361,032
0.100.5.6510.199 Personal Leave Reimbursement	1,200	1,196	4	1,040	1,086	-46	1,620	1,620	1,700
Total Salaries	323,759	329,671	-5,912	332,780	330,080	2,700	344,443	352,118	362,732
0.100.5.6510.210 PERSI	36,001	36,690	- 689	37,005	37,426	- 421	38,302	39,155	42,549
0.100.5.6510.220 Social Security Tax	23,765	23,787	-22	24,427	23,904	523	25,316	25,880	26,661
0.100.5.6510.230 Life Insurance	827	1,165	- 338	827	1,139	- 312	777	777	768
0.100.5.6510.240 Medical Insurance	47,129	47,608	- 479	54,798	55,059	- 261	61,413	61,413	64,083
0.100.5.6510.250 Employee Assistance Plan	182	188	-6	191	194	-3	199	199	199
0.100.5.6510.260 Dental Insurance	2,883	2,831	52	2,898	2,898	0	2,898	2,898	3,067
0.100.5.6510.270 Worker's Compensation Insurance	2,319	2,349	-30	2,271	2,015	256	2,067	2,113	2,104
0.100.5.6510.280 Retirement Sick Leave Benefits	4,078	4,084	-6	4,192	4,166	26	4,341	4,437	4,570
0.100.5.6510.290 Vision Insurance	515	505	10	520	515	5	515	515	541
Total Fringe Benefits	117,699	119,208	-1,509	127,129	127,317	- 188	135,828	137,387	144,542
0.100.5.6510.309 Bank Service Charges	4,000	12,722	-8,722	15,000	13,082	1,918	15,000	15,000	15,100
0.100.5.6510.310 Professional and Technical Services	50,000	45,837	4,163	50,000	45,837	4,163	50,000	50,000	54,000
0.100.5.6510.312 Audit Services	38,000	38,515	- 515	40,000	40,686	- 686	41,000	41,000	43,460
0.100.5.6510.313 Publishing and Advertising	6,000	4,274	1,726	6,000	3,567	2,433	6,300	6,300	6,300
0.100.5.6510.381 In-District Travel Allowance	350	527	- 177	350	414	-64	500	500	800
0.100.5.6510.382 Out-District Travel Allowance	550	558	-8	550	550	0	600	600	600
Total Purchased Services	98,900	102,434	-3,534	111,900	104,137	7,763	113,400	113,400	120,260
0.100.5.6510.410 General Supplies	9,000	7,839	1,161	9,000	7,705	1,295	9,000	9,000	9,000
Total Supplies and Materials	9,000	7,839	1,161	9,000	7,705	1,295	9,000	9,000	9,000
0.100.5.6510.715 Surety Insurance	0	790	- 790	790	806	-16	790	790	866
Total Insurance and Judgment	0	790	- 790	790	806	-16	790	790	866
Total Business Administration Program	549,358	559,941	-10,583	581,599	570,044	11,555	603,461	612,695	637,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.6550.156 Warehouse Personnel	82,811	84,311	-1,500	80,327	84,408	-4,081	85,625	88,141	89,835
0.100.5.6550.199 Personal Leave Reimbursement	400	560	- 160	425	400	25	560	560	500
Total Salaries	83,211	84,871	-1,660	80,752	84,808	-4,056	86,185	88,701	90,335
0.100.5.6550.210 PERSI	9,253	9,343	-90	8,979	9,127	- 148	9,584	9,863	10,597
0.100.5.6550.220 Social Security Tax	6,107	6,356	- 249	5,927	6,337	- 410	6,334	6,519	6,640
0.100.5.6550.230 Life Insurance	336	356	-20	336	352	-16	316	316	312
0.100.5.6550.240 Medical Insurance	19,171	20,777	-1,606	22,291	23,383	-1,092	24,981	24,981	26,068
0.100.5.6550.250 Employee Assistance Plan	78	85	-7	78	84	-6	81	81	81
0.100.5.6550.260 Dental Insurance	1,173	1,243	-70	1,179	1,236	-57	1,179	1,179	1,248
0.100.5.6550.270 Worker's Compensation Insurance	5,247	5,661	- 414	4,863	4,704	159	4,870	5,012	4,896
0.100.5.6550.280 Retirement Sick Leave Benefits	1,048	1,040	8	1,017	1,016	1	1,086	1,118	1,138
0.100.5.6550.290 Vision Insurance	210	222	-12	210	220	-10	210	210	220
Total Fringe Benefits	42,623	45,084	-2,461	44,880	46,459	-1,579	48,641	49,279	51,200
0.100.5.6550.325 Repair and Maintenance (Contracted)	6,000	1,777	4,223	6,000	1,218	4,782	3,500	3,500	3,500
Total Purchased Services	6,000	1,777	4,223	6,000	1,218	4,782	3,500	3,500	3,500
0.100.5.6550.410 General Supplies	6,000	4,886	1,114	6,000	4,298	1,702	6,000	6,000	6,000
0.100.5.6550.419 Warehouse Supplies	7,500	5,808	1,692	7,500	-4,352	11,852	5,500	5,500	5,500
0.100.5.6550.421 Motor Fuel	4,000	1,741	2,259	4,000	1,898	2,102	3,000	3,000	3,000
Total Supplies and Materials	17,500	12,434	5,066	17,500	1,844	15,656	14,500	14,500	14,500
Total Central Service Program	149,334	144,167	5,167	149,132	134,329	14,803	152,826	155,980	159,535

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6560.151 Clerical Personnel	147,632	148,996	-1,364	157,215	154,972	2,243	161,278	165,684	171,393
0.100.5.6560.199 Personal Leave Reimbursement	750	800	-50	700	800	- 100	800	800	600
Total Salaries	148,382	149,796	-1,414	157,915	155,772	2,143	162,078	166,484	171,993
0.100.5.6560.210 PERSI	16,500	16,581	-81	17,560	17,258	302	18,023	18,513	20,174
0.100.5.6560.220 Social Security Tax	10,891	10,913	-22	11,591	11,387	204	11,913	12,237	12,641
0.100.5.6560.230 Life Insurance	336	434	-98	336	447	- 111	316	316	312
0.100.5.6560.240 Medical Insurance	19,171	24,559	-5,388	22,291	28,367	-6,076	24,981	24,981	26,068
0.100.5.6560.250 Employee Assistance Plan	78	76	2	78	79	-1	81	81	81
0.100.5.6560.260 Dental Insurance	1,173	1,125	48	1,179	1,176	3	1,179	1,179	1,248
0.100.5.6560.270 Worker's Compensation Insurance	1,064	1,066	-2	1,074	957	118	973	999	997
0.100.5.6560.280 Retirement Sick Leave Benefits	1,869	1,846	23	1,990	1,969	21	2,042	2,098	2,168
0.100.5.6560.290 Vision Insurance	210	201	9	210	209	1	210	210	220
Total Fringe Benefits	51,292	56,801	-5,509	56,309	61,850	-5,541	59,718	60,614	63,909
0.100.5.6560.310 Professional and Technical Services	1,000	0	1,000	1,000	0	1,000	1,000	1,000	1,000
0.100.5.6560.325 Repair and Maintenance (Contracted)	61,700	60,080	1,620	61,700	60,080	1,620	61,700	61,700	61,850
0.100.5.6560.382 Out-District Travel Allowance	1,450	362	1,088	1,450	276	1,174	1,450	1,450	1,450
Total Purchased Services	64,150	60,442	3,708	64,150	60,356	3,794	64,150	64,150	64,300
0.100.5.6560.410 General Supplies	7,700	7,633	67	7,700	4,955	2,746	7,700	7,700	5,400
Total Supplies and Materials	7,700	7,633	67	7,700	4,955	2,746	7,700	7,700	5,400
Total Administrative Technology Service Program	271,524	274,672	-3,148	286,074	282,932	3,142	293,646	298,948	305,602

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6610.113 Supervisors and Coordinators	71,502	71,491	11	72,044	77,168	-5,124	76,419	75,457	80,441
0.100.5.6610.151 Clerical Personnel	0	1,680	-1,680	1,750	4,940	-3,190	3,000	3,000	6,500
0.100.5.6610.153 Custodians	1,062,005	1,084,410	-22,405	1,102,574	1,086,877	15,697	1,155,844	1,137,448	1,175,455
0.100.5.6610.183 Substitute Custodians	80,000	65,785	14,215	80,000	56,952	23,048	80,000	80,000	90,000
0.100.5.6610.199 Personal Leave Reimbursement	5,000	987	4,013	1,450	1,490	-40	1,450	1,450	1,490
Total Salaries	1,218,507	1,224,352	-5,845	1,257,818	1,227,428	30,390	1,316,713	1,297,355	1,353,886
0.100.5.6610.210 PERSI	126,602	137,059	-10,457	130,974	139,977	-9,003	137,523	135,370	148,254
0.100.5.6610.220 Social Security Tax	89,439	94,404	-4,965	92,325	97,425	-5,100	96,778	95,356	99,511
0.100.5.6610.230 Life Insurance	5,044	5,061	-17	4,819	4,985	-166	4,958	4,325	4,743
0.100.5.6610.240 Medical Insurance	281,177	277,548	3,629	312,070	306,181	5,889	383,049	333,086	386,949
0.100.5.6610.250 Employee Assistance Plan	1,140	1,126	14	1,089	1,115	-26	1,242	1,080	1,202
0.100.5.6610.260 Dental Insurance	17,202	17,060	142	16,501	16,848	-347	18,072	15,715	18,520
0.100.5.6610.270 Worker's Compensation Insurance	76,839	74,568	2,271	75,633	68,585	7,048	74,243	73,149	73,067
0.100.5.6610.280 Retirement Sick Leave Benefits	14,345	15,295	-950	14,840	15,582	-742	15,583	15,339	15,925
0.100.5.6610.290 Vision Insurance	3,073	3,044	29	2,933	2,995	-62	3,213	2,794	3,266
Total Fringe Benefits	614,861	625,165	-10,304	651,184	653,693	-2,509	734,661	676,214	751,437
0.100.5.6610.310 Professional and Technical Services	725,000	714,444	10,556	725,000	714,414	10,586	725,000	725,000	725,000
0.100.5.6610.331 Electricity Utilities	1,044,900	791,363	253,537	1,024,100	850,223	173,877	1,024,100	1,024,100	986,500
0.100.5.6610.332 Gas Utilities	287,900	184,416	103,484	270,900	160,358	110,542	270,900	270,900	234,200
0.100.5.6610.336 Water	651,350	531,981	119,369	662,400	497,983	164,417	662,400	662,400	723,100
0.100.5.6610.337 Land Fill Fee	3,000	1,699	1,301	3,000	2,812	188	3,000	3,000	3,500
0.100.5.6610.351 Telephone - Voice	42,000	25,236	16,764	40,000	26,013	13,987	40,000	40,000	30,000
0.100.5.6610.353 Telephone - Repair	3,000	3,000	0	3,000	3,000	0	3,000	3,000	3,000
0.100.5.6610.354 Telephone / Cable - Data	60,000	52,200	7,800	60,000	25,782	34,218	75,000	75,000	165,000
0.100.5.6610.355 Telephone - Cellular	2,400	1,525	875	2,400	1,527	873	2,400	2,400	3,000
0.100.5.6610.381 In-District Travel Allowance	500	1,525	-1,025	500	797	-297	500	2,000	2,000
Total Purchased Services	2,820,050	2,307,389	512,661	2,791,300	2,282,909	508,391	2,806,300	2,807,800	2,875,300

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.6610.410 General Supplies	5,000	-2,085	7,085	5,000	6,230	-1,230	45,000	45,000	45,000
0.100.5.6610.418 Custodial Supplies	234,300	228,529	5,771	234,300	231,370	2,930	239,300	239,300	239,300
0.100.5.6610.481 Equipment Repair (Non-Contracted)	2,000	1,193	807	2,000	994	1,006	2,000	2,000	2,000
Total Supplies and Materials	<u>241,300</u>	<u>227,637</u>	<u>13,663</u>	<u>241,300</u>	<u>238,595</u>	<u>2,705</u>	<u>286,300</u>	<u>286,300</u>	286,300
0.100.5.6610.711 Property Insurance	175,000	188,664	-13,664	182,292	192,437	-10,145	198,210	198,210	199,000
Total Insurance and Judgment	<u>175,000</u>	<u>188,664</u>	<u>-13,664</u>	<u>182,292</u>	<u>192,437</u>	<u>-10,145</u>	<u>198,210</u>	<u>198,210</u>	199,000
Total Building Operation Services Program	<u>5,069,718</u>	<u>4,573,207</u>	<u>496,511</u>	<u>5,123,894</u>	<u>4,595,062</u>	<u>528,832</u>	<u>5,342,184</u>	<u>5,265,879</u>	5,465,923

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.6630.418 Custodial Supplies	3,600	4,774	-1,174	3,600	2,808	792	3,600	3,600	3,600
Total Supplies and Materials	3,600	4,774	-1,174	3,600	2,808	792	3,600	3,600	3,600
Total Maintenance - Non-Student Occupied Program	<u>3,600</u>	<u>4,774</u>	<u>-1,174</u>	<u>3,600</u>	<u>2,808</u>	<u>792</u>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6640.151 Clerical Personnel	80,177	80,301	- 124	93,171	90,765	2,406	94,598	98,610	100,904
0.100.5.6640.154 Maintenance Personnel	700,753	710,685	-9,932	727,288	700,199	27,089	738,938	720,022	824,608
0.100.5.6640.199 Personal Leave Reimbursement	700	560	140	700	830	- 130	700	700	1,000
Total Salaries	781,630	791,546	-9,916	821,159	791,794	29,365	834,236	819,332	926,512
0.100.5.6640.210 PERSI	86,914	88,933	-2,019	91,313	89,569	1,744	92,767	91,110	102,815
0.100.5.6640.220 Social Security Tax	57,375	59,077	-1,702	60,273	59,045	1,228	61,316	60,220	64,424
0.100.5.6640.230 Life Insurance	2,578	2,919	- 341	2,690	2,756	-66	2,426	2,426	2,396
0.100.5.6640.240 Medical Insurance	146,979	150,881	-3,902	178,326	168,781	9,545	191,525	191,525	199,853
0.100.5.6640.250 Employee Assistance Plan	596	599	-3	622	603	19	621	621	621
0.100.5.6640.260 Dental Insurance	8,992	9,037	-45	9,429	8,896	533	9,036	9,036	9,565
0.100.5.6640.270 Worker's Compensation Insurance	49,288	45,101	4,187	49,436	39,561	9,875	47,135	46,293	47,507
0.100.5.6640.280 Retirement Sick Leave Benefits	9,848	9,967	- 119	10,347	9,970	377	10,512	10,324	11,044
0.100.5.6640.290 Vision Insurance	1,606	1,612	-6	1,676	1,581	95	1,606	1,606	1,687
Total Fringe Benefits	364,176	368,125	-3,949	404,112	380,762	23,350	416,944	413,161	439,912
0.100.5.6640.325 Repair and Maintenance (Contracted)	65,000	55,898	9,102	65,000	63,510	1,490	65,000	65,000	70,000
0.100.5.6640.328 Building Repairs (Contracted)	45,000	37,936	7,064	45,000	45,285	- 285	45,000	45,000	50,000
0.100.5.6640.396 Inservice Training	6,000	4,880	1,120	6,000	5,958	42	6,000	6,000	6,000
Total Purchased Services	116,000	98,714	17,286	116,000	114,753	1,247	116,000	116,000	126,000
0.100.5.6640.410 General Supplies	9,400	9,552	- 152	10,000	10,507	- 507	10,000	10,000	10,000
0.100.5.6640.421 Motor Fuel	55,000	37,718	17,282	55,000	44,061	10,939	55,000	55,000	55,000
0.100.5.6640.428 Repairs Parts and Supplies	40,000	45,887	-5,887	40,000	40,386	- 386	40,000	40,000	40,000
0.100.5.6640.471 Building Repairs (Non-Contracted)	150,000	159,439	-9,439	150,000	154,431	-4,431	165,000	165,000	165,000
0.100.5.6640.481 Equipment Repair (Non-Contracted)	25,000	22,592	2,408	25,000	25,856	- 856	30,000	30,000	35,000
Total Supplies and Materials	279,400	275,189	4,211	280,000	275,242	4,758	300,000	300,000	305,000
Total General Maintenance Services Program	1,541,206	1,533,573	7,633	1,621,271	1,562,551	58,720	1,667,180	1,648,493	1,797,424

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.6650.155 Grounds Personnel	136,390	134,626	1,764	150,479	135,375	15,104	176,283	157,668	173,005
0.100.5.6650.199 Personal Leave Reimbursement	400	320	80	100	160	-60	100	100	160
Total Salaries	136,790	134,946	1,844	150,579	135,535	15,044	176,383	157,768	173,165
0.100.5.6650.210 PERSI	15,211	15,642	- 431	16,744	16,218	526	19,614	17,544	20,312
0.100.5.6650.220 Social Security Tax	10,040	10,070	-30	11,052	10,142	910	12,964	11,596	12,728
0.100.5.6650.230 Life Insurance	672	640	32	672	655	17	738	633	729
0.100.5.6650.240 Medical Insurance	38,342	37,291	1,051	44,581	43,649	932	58,290	49,963	60,825
0.100.5.6650.250 Employee Assistance Plan	156	148	8	156	153	3	189	162	189
0.100.5.6650.260 Dental Insurance	2,346	2,235	111	2,357	2,298	59	2,750	2,357	2,911
0.100.5.6650.270 Worker's Compensation Insurance	8,626	8,405	221	9,065	7,557	1,508	9,966	8,914	9,386
0.100.5.6650.280 Retirement Sick Leave Benefits	1,724	1,741	-17	1,897	1,805	92	2,222	1,988	2,182
0.100.5.6650.290 Vision Insurance	419	399	20	419	408	11	489	419	513
Total Fringe Benefits	77,536	76,569	967	86,943	82,887	4,056	107,222	93,576	109,775
0.100.5.6650.325 Repair and Maintenance (Contracted)	10,000	7,703	2,297	10,000	10,700	- 700	12,000	12,000	15,000
Total Purchased Services	10,000	7,703	2,297	10,000	10,700	- 700	12,000	12,000	15,000
0.100.5.6650.410 General Supplies	22,000	21,787	213	22,000	22,930	- 930	22,000	22,000	25,000
Total Supplies and Materials	22,000	21,787	213	22,000	22,930	- 930	22,000	22,000	25,000
Total Ground Maintenance Services Program	246,326	241,006	5,320	269,522	252,052	17,470	317,605	285,344	322,940

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.6670.152 Instructional Assistants	83,077	80,380	2,697	84,202	84,404	- 202	88,574	98,562	101,605
0.100.5.6670.199 Personal Leave Reimbursement	600	200	400	600	180	420	400	400	400
Total Salaries	83,677	80,580	3,097	84,802	84,584	218	88,974	98,962	102,005
0.100.5.6670.210 PERSI	9,305	8,604	701	9,430	9,575	- 145	9,893	11,004	11,965
0.100.5.6670.220 Social Security Tax	6,142	5,337	805	6,224	5,518	706	6,539	7,273	7,497
0.100.5.6670.230 Life Insurance	672	757	-85	785	738	47	738	738	729
0.100.5.6670.240 Medical Insurance	38,342	44,183	-5,841	52,012	49,566	2,446	58,290	58,290	60,825
0.100.5.6670.250 Employee Assistance Plan	156	174	-18	181	172	10	189	189	189
0.100.5.6670.260 Dental Insurance	2,346	2,646	- 300	2,750	2,587	163	2,750	2,750	2,911
0.100.5.6670.270 Worker's Compensation Insurance	596	589	7	577	513	64	533	593	591
0.100.5.6670.280 Retirement Sick Leave Benefits	1,048	1,015	33	1,069	1,066	3	1,121	1,247	1,285
0.100.5.6670.290 Vision Insurance	419	471	-52	489	460	29	489	489	513
Total Fringe Benefits	59,026	63,776	-4,750	73,517	70,195	3,322	80,542	82,573	86,505
0.100.5.6670.386 Crossing Guards Support	38,500	37,268	1,232	45,500	44,915	585	45,500	45,500	45,500
0.100.5.6670.387 Resource Officer Support	69,000	80,868	-11,868	69,000	60,500	8,500	69,000	69,000	69,000
Total Purchased Services	107,500	118,136	-10,636	114,500	105,415	9,085	114,500	114,500	114,500
Total Security Services Program	250,203	262,492	-12,289	272,819	260,194	12,625	284,016	296,035	303,010

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.100.5.6810.113 Supervisors and Coordinators	162,634	163,128	- 494	171,179	171,534	- 355	174,602	176,749	183,819
0.100.5.6810.151 Clerical Personnel	58,704	54,929	3,775	60,997	59,799	1,198	62,215	64,246	64,835
0.100.5.6810.157 Bus Drivers	1,028,440	1,082,791	-54,351	1,126,415	1,169,499	-43,084	1,145,040	1,195,040	1,321,387
0.100.5.6810.158 Mechanics	161,895	154,994	6,901	167,677	165,062	2,615	171,046	176,538	180,351
0.100.5.6810.162 Bus Attendants	100,496	106,559	-6,063	109,592	106,754	2,838	113,279	121,581	136,580
0.100.5.6810.187 Substitute and Trainee Bus Drivers	221,809	127,924	93,885	165,000	133,831	31,169	176,120	176,120	176,120
0.100.5.6810.199 Personal Leave Reimbursement	8,000	3,249	4,751	4,445	3,661	784	4,445	4,445	4,000
Total Salaries	1,741,978	1,693,574	48,404	1,805,305	1,810,140	-4,835	1,846,747	1,914,719	2,067,092
0.100.5.6810.210 PERSI	193,708	181,114	12,594	202,418	199,285	3,133	205,358	212,917	242,470
0.100.5.6810.220 Social Security Tax	127,862	125,459	2,403	133,611	133,821	- 210	135,736	140,732	151,931
0.100.5.6810.230 Life Insurance	3,609	4,708	-1,099	4,057	4,588	- 531	3,344	3,924	4,812
0.100.5.6810.240 Medical Insurance	187,238	203,212	-15,974	247,427	244,555	2,872	239,822	285,622	376,244
0.100.5.6810.250 Employee Assistance Plan	759	904	- 145	863	943	-80	778	926	1,169
0.100.5.6810.260 Dental Insurance	11,455	13,253	-1,798	13,083	13,338	- 255	11,315	13,476	18,008
0.100.5.6810.270 Worker's Compensation Insurance	91,105	76,321	14,784	81,204	61,566	19,638	73,315	76,014	78,756
0.100.5.6810.280 Retirement Sick Leave Benefits	21,949	20,830	1,119	22,936	22,184	752	23,269	24,125	26,045
0.100.5.6810.290 Vision Insurance	2,046	2,379	- 333	2,326	2,406	-80	2,011	2,396	3,176
0.100.5.6810.295 Physicals	8,462	12,000	-3,538	14,357	13,375	982	16,357	16,357	16,380
Total Fringe Benefits	648,193	640,181	8,012	722,282	696,060	26,222	711,305	776,489	918,991
0.100.5.6810.310 Professional and Technical Services	11,000	10,282	718	11,000	10,154	846	11,000	11,000	10,310
0.100.5.6810.325 Repair and Maintenance (Contracted)	21,600	21,938	- 338	21,600	9,948	11,652	21,600	21,600	21,600
0.100.5.6810.331 Electricity Utilities	15,353	17,420	-2,067	15,353	17,547	-2,194	15,353	15,353	15,353
0.100.5.6810.345 Transportation Services (Contracted)	500	637	- 137	500	0	500	500	500	500
0.100.5.6810.346 Software	7,000	7,275	- 275	7,275	9,309	-2,034	9,309	9,309	9,309
0.100.5.6810.382 Out-District Travel Allowance	4,264	6,133	-1,869	4,264	7,543	-3,279	4,264	4,264	7,700
0.100.5.6810.396 Inservice Training	3,300	880	2,420	3,300	- 912	4,212	3,300	3,300	3,300
Total Purchased Services	63,017	64,564	-1,547	63,292	53,590	9,702	65,326	65,326	68,072

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.6810.420 Transportation Supplies	7,000	5,101	1,899	7,000	4,624	2,376	7,000	7,000	7,000
0.100.5.6810.421 Motor Fuel	330,000	209,741	120,259	320,000	265,371	54,629	320,000	320,000	320,000
0.100.5.6810.425 Laundry	920	546	374	920	237	683	920	920	920
0.100.5.6810.428 Repairs Parts and Supplies	118,400	112,690	5,710	133,400	134,781	-1,381	118,400	118,400	118,400
0.100.5.6810.429 Tires	25,030	22,899	2,131	25,030	24,219	811	25,030	25,030	25,030
0.100.5.6810.481 Equipment Repair (Non-Contracted)	1,600	0	1,600	2,400	0	2,400	1,600	53,993	1,600
Total Supplies and Materials	482,950	350,977	131,973	488,750	429,232	59,518	472,950	525,343	472,950
0.100.5.6810.550 Equipment	2,000	1,315	685	2,000	724	1,276	2,000	2,000	2,000
Total Capital Objects	2,000	1,315	685	2,000	724	1,276	2,000	2,000	2,000
0.100.5.6810.714 Transportation Insurance	1,019	0	1,019	1,019	0	1,019	1,019	1,019	1,019
Total Insurance and Judgment	1,019	0	1,019	1,019	0	1,019	1,019	1,019	1,019
Total Pupil To School Transportation Program	2,939,157	2,750,612	188,545	3,082,648	2,989,746	92,902	3,099,347	3,284,896	3,530,124

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.6840.313 Publishing and Advertising	800	0	800	0	0	0	800	800	800
0.100.5.6840.381 In-District Travel Allowance	1,000	326	674	1,000	98	902	1,000	1,000	500
0.100.5.6840.382 Out-District Travel Allowance	4,000	5,248	-1,248	4,000	5,759	-1,759	4,500	4,500	4,500
Total Purchased Services	5,800	5,574	226	5,000	5,857	- 857	6,300	6,300	5,800
0.100.5.6840.420 Transportation Supplies	1,000	812	188	1,000	1,049	-49	1,000	1,000	1,200
0.100.5.6840.421 Motor Fuel	1,200	722	478	1,200	852	348	1,000	1,000	1,000
0.100.5.6840.428 Repairs Parts and Supplies	3,900	3,352	548	3,900	4,273	- 373	3,900	3,900	3,900
Total Supplies and Materials	6,100	4,886	1,214	6,100	6,174	-74	5,900	5,900	6,100
0.100.5.6840.550 Equipment	1,100	601	499	1,100	1,161	-61	1,100	1,100	1,100
Total Capital Objects	1,100	601	499	1,100	1,161	-61	1,100	1,100	1,100
0.100.5.6840.714 Transportation Insurance	28,284	29,182	- 898	29,655	29,715	-60	30,605	30,605	30,605
Total Insurance and Judgment	28,284	29,182	- 898	29,655	29,715	-60	30,605	30,605	30,605
Total Non-Reimbursable Transportation Program	41,284	40,244	1,040	41,855	42,906	-1,051	43,905	43,905	43,605

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.6910.310 Professional and Technical Services	10,000	0	10,000	10,000	7,111	2,889	10,000	10,000	12,500
Total Purchased Services	10,000	0	10,000	10,000	7,111	2,889	10,000	10,000	12,500
Total Other Support Services Program	10,000	0	10,000	10,000	7,111	2,889	10,000	10,000	12,500
Total Current Expenditures	<u>70,484,529</u>	<u>69,156,901</u>	<u>1,327,628</u>	<u>73,784,567</u>	<u>72,037,145</u>	<u>1,747,422</u>	<u>78,480,543</u>	<u>78,124,920</u>	<u>82,487,802</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.9200.810 Transfers to Other Funds	110,000	112,989	-2,989	110,000	118,387	-8,387	120,000	2,620,000	115,000
Total Transfers or Reserves	110,000	112,989	-2,989	110,000	118,387	-8,387	120,000	2,620,000	115,000
Total Fund Transfer Program	110,000	112,989	-2,989	110,000	118,387	-8,387	120,000	2,620,000	115,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.100.5.9500.850 Contingency Reserve	706,304	N/A	N/A	740,113	N/A	N/A	771,266	769,905	805,861
0.100.5.9500.852 Unappropriated Fund Balance	2,825,218	N/A	N/A	2,974,526	N/A	N/A	3,085,065	3,079,622	3,223,444
0.100.5.9500.854 Inventory / Prepaid Expenses	300,000	N/A	N/A	300,000	N/A	N/A	300,000	300,000	300,000
0.100.5.9500.855 Appropriated Fund Balance	2,680,812	N/A	N/A	5,325,393	N/A	N/A	4,562,755	4,314,207	5,404,001
0.100.5.9500.858 Reserves From Staff Reductions	0	N/A	N/A	184,350	N/A	N/A	0	0	0
0.100.3.3200.000 Actual Year-End Fund Balance	N/A	9,202,843	N/A	N/A	12,175,696	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>6,512,334</u>	<u>9,202,843</u>	<u>2,690,509</u>	<u>9,524,382</u>	<u>12,175,696</u>	<u>2,651,314</u>	<u>8,719,086</u>	<u>8,463,734</u>	<u>9,733,306</u>
Total Contingency Reserve Program	<u>6,512,334</u>	<u>9,202,843</u>	<u>2,690,509</u>	<u>9,524,382</u>	<u>12,175,696</u>	<u>2,651,314</u>	<u>8,719,086</u>	<u>8,463,734</u>	<u>9,733,306</u>
TOTAL GENERAL FUND	<u><u>77,106,863</u></u>	<u><u>78,472,733</u></u>	<u><u>-1,365,870</u></u>	<u><u>83,418,949</u></u>	<u><u>84,331,227</u></u>	<u><u>- 912,278</u></u>	<u><u>87,319,629</u></u>	<u><u>89,208,654</u></u>	<u><u>92,336,108</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

INTRODUCTION TO SPECIAL REVENUE FUNDS

These funds are used to account for specific local, state, or federal revenues that are restricted by law or regulation to expenditures for a specific purpose. The State Department of Education has outlined funds which fall into this categorization in the Idaho Financial Accounting Reporting Management System (IFARMS).

The federal and state budgets are estimates of anticipated funding to be awarded by the various agencies. Final grant awards and budget amendments take place between July and December of the current year. The Board of Trustees officially amends the original budgets to reflect actual grant funding by the awarding agency at a regular January Board Meeting.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 220

FEDERAL FOREST FUND

DESCRIPTION

A separate Federal Forest Fund is required and is established to account for revenues received from forest reserve transactions and mining leases. The County distributes 30 percent of the amount received to school districts based on each district's average daily attendance retaining 70 percent for county road improvements.

SPECIAL NOTES

The District uses Federal Forest Fund receipts for capital outlay purposes. The limited amount of forest reserve transactions and mining leases in Bannock County are not significant revenue sources.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.220.4.4459.900 Federal Forest	29,000	3,849	-25,151	3,849	28,111	24,262	3,850	3,850	0
TOTAL FEDERAL FUNDING	29,000	3,849	-25,151	3,849	28,111	24,262	3,850	3,850	0
TOTAL CURRENT REVENUES	29,000	3,849	-25,151	3,849	28,111	24,262	3,850	3,850	0
0.220.4.7000.000 Estimated Beginning Balance	178,708	178,708	0	182,558	182,557	-1	186,400	186,400	210,700
TOTAL FEDERAL FOREST FUND	207,708	182,557	-25,151	186,407	210,669	24,262	190,250	190,250	210,700

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.220.5.5120.550 Equipment	207,708	0	207,708	186,407	0	186,407	190,250	190,250	210,700
Total Capital Objects	207,708	0	207,708	186,407	0	186,407	190,250	190,250	210,700
Total Elementary Program	207,708	0	207,708	186,407	0	186,407	190,250	190,250	210,700
Total Current Expenditures	207,708	0	207,708	186,407	0	186,407	190,250	190,250	210,700

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.220.3.3200.000 Actual Year-End Fund Balance	N/A	182,557	N/A	N/A	210,669	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>182,557</u>	<u>182,557</u>	<u>0</u>	<u>210,669</u>	<u>210,669</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>182,557</u>	<u>182,557</u>	<u>0</u>	<u>210,669</u>	<u>210,669</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<u><u>207,708</u></u>	<u><u>182,557</u></u>	<u><u>25,151</u></u>	<u><u>186,407</u></u>	<u><u>210,669</u></u>	<u><u>-24,262</u></u>	<u><u>190,250</u></u>	<u><u>190,250</u></u>	<u><u>210,700</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 241

DRIVER EDUCATION FUND

DESCRIPTION

The School District provides Driver Training Programs for secondary students who are 14 ½ through 21 years of age. Each student must complete 30 hours of classroom instruction, 6 hours of actual behind-the-wheel driving experience, and 6 hours of observation time to complete the course.

SPECIAL NOTES

The District instructs approximately 210 students each year, averaging 90 in the summer programs and 120 between the four school year programs that are held in the Fall and Spring. The District operates three of its own vehicles and, if needed, leases others from local automobile dealerships. Approximately 8 instructors are employed during the year. The state reimburses Districts up to \$125 per student. In order for the Driver Education program to break even, the district charges \$175 per student to supplement the state reimbursement.

The District also works with the Idaho Digital Learning Academy. Students can take the on-line classroom instruction through IDLA and the District provides the behind-the-wheel and observation instruction. The combined cost is \$210.00. Generally these classes are offered in May and August.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.241.4.4193.300 Student Fees	43,750	39,420	-4,330	40,950	36,485	-4,465	39,420	39,420	39,550
TOTAL LOCAL FUNDING	43,750	39,420	-4,330	40,950	36,485	-4,465	39,420	39,420	39,550
0.241.4.4321.100 State Reimbursement	31,250	24,375	-6,875	28,390	25,561	-2,829	28,500	28,500	28,250
TOTAL STATE FUNDING	31,250	24,375	-6,875	28,390	25,561	-2,829	28,500	28,500	28,250
0.241.4.4600.000 Interfund Transfers	0	0	0	0	2,000	2,000	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	2,000	2,000	0	0	0
TOTAL CURRENT REVENUES	75,000	63,795	-11,205	69,340	64,046	-5,294	67,920	67,920	67,800
0.241.4.7000.000 Estimated Beginning Balance	0	368	368	0	6,046	6,046	0	0	0
TOTAL DRIVER EDUCATION FUND	75,000	64,163	-10,837	69,340	70,091	751	67,920	67,920	67,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.241.5.5420.113 Supervisors and Coordinators	6,714	6,796	-82	6,956	7,150	-194	7,285	7,285	7,448
0.241.5.5420.116 Teachers	39,386	30,825	8,561	33,960	31,149	2,811	30,048	30,048	30,048
0.241.5.5420.151 Clerical Personnel	2,763	3,208	-445	2,903	3,388	-485	3,073	3,073	3,278
Total Salaries	48,863	40,829	8,034	43,819	41,686	2,133	40,406	40,406	40,774
0.241.5.5420.210 PERSI	5,434	3,251	2,183	4,873	3,341	1,532	4,493	4,493	4,784
0.241.5.5420.220 Social Security Tax	3,591	3,097	494	3,220	3,173	47	2,970	2,970	2,997
0.241.5.5420.230 Life Insurance	33	34	-1	36	34	2	33	33	31
0.241.5.5420.240 Medical Insurance	1,416	1,364	52	1,580	1,491	89	1,662	1,662	1,832
0.241.5.5420.250 Employee Assistance Plan	6	5	1	6	5	1	6	6	6
0.241.5.5420.260 Dental Insurance	80	78	2	84	79	5	80	80	78
0.241.5.5420.270 Worker's Compensation Insurance	341	293	48	316	256	60	245	245	236
0.241.5.5420.280 Retirement Sick Leave Benefits	616	362	254	553	372	181	510	510	513
0.241.5.5420.290 Vision Insurance	14	14	0	16	14	2	14	14	14
Total Fringe Benefits	11,531	8,497	3,034	10,684	8,765	1,919	10,013	10,013	10,491
0.241.5.5420.322 Vehicle Lease or Rental	1,910	896	1,014	980	0	980	800	800	800
Total Purchased Services	1,910	896	1,014	980	0	980	800	800	800
0.241.5.5420.410 General Supplies	466	98	368	466	140	326	466	466	466
0.241.5.5420.412 Health Services Supplies	1,154	776	378	1,154	289	865	1,154	1,154	1,154
0.241.5.5420.421 Motor Fuel	3,650	2,419	1,231	3,582	4,979	-1,397	3,582	3,582	3,582
0.241.5.5420.428 Repairs Parts and Supplies	3,007	2,140	867	3,700	2,503	1,197	3,700	5,200	3,700
Total Supplies and Materials	8,277	5,433	2,844	8,902	7,911	991	8,902	10,402	8,902
0.241.5.5420.550 Equipment	600	0	600	1,996	9,050	-7,054	4,777	3,277	3,811
Total Capital Objects	600	0	600	1,996	9,050	-7,054	4,777	3,277	3,811
0.241.5.5420.720 Other Insurance	2,035	1,155	880	1,175	1,238	-63	1,238	1,238	1,238
Total Insurance and Judgment	2,035	1,155	880	1,175	1,238	-63	1,238	1,238	1,238
Total Community Education Program	73,216	56,810	16,406	67,556	68,650	-1,094	66,136	66,136	66,016

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.241.5.6320.393 Indirect Costs	1,784	1,307	477	1,784	650	1,134	1,784	1,784	1,784
Total Purchased Services	1,784	1,307	477	1,784	650	1,134	1,784	1,784	1,784
Total Central Administration Program	1,784	1,307	477	1,784	650	1,134	1,784	1,784	1,784
Total Current Expenditures	75,000	58,117	16,883	69,340	69,299	41	67,920	67,920	67,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.241.3.3200.000 Actual Year-End Fund Balance	N/A	6,046	N/A	N/A	792	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>6,046</u>	<u>6,046</u>	<u>0</u>	<u>792</u>	<u>792</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>6,046</u>	<u>6,046</u>	<u>0</u>	<u>792</u>	<u>792</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DRIVER EDUCATION FUND	<u>75,000</u>	<u>64,163</u>	<u>10,837</u>	<u>69,340</u>	<u>70,091</u>	<u>- 751</u>	<u>67,920</u>	<u>67,920</u>	<u>67,800</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 242

SPECIAL GRANTS FUND

DESCRIPTION

This fund is used to account for special grants awarded to various schools in the District. Grant proposals are submitted to various agencies and, if awarded, are used to supplement existing programs.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.4.4192.200 Start / Reader Grants	57,611	10,253	-47,358	26,210	3,018	-23,192	20,395	23,320	23,272
0.242.4.4199.900 Other Local Revenue	26,045	11,074	-14,971	47,663	32,855	-14,808	14,532	31,870	11,420
0.242.4.4199.910 Fees For SES Tutoring	0	7,591	7,591	0	- 135	- 135	0	0	0
TOTAL LOCAL FUNDING	83,656	28,917	-54,739	73,873	35,737	-38,136	34,927	55,190	34,692
0.242.4.4319.900 Experimental Grants Revenue	30,624	26,714	-3,910	27,380	27,491	111	27,500	27,500	30,200
0.242.4.4320.000 Restorative Justice Grant	9,392	6,563	-2,829	0	- 709	- 709	0	0	0
0.242.4.4329.900 Commission of the Arts Grant	35,630	35,628	-2	6,200	5,761	- 439	748	6,140	1,350
0.242.4.4390.990 Idaho Vocational Rehabilitation Grant	0	0	0	0	0	0	0	12,000	12,000
TOTAL STATE FUNDING	75,646	68,904	-6,742	33,580	32,543	-1,037	28,248	45,640	43,550
TOTAL CURRENT REVENUES	159,302	97,822	-61,480	107,453	68,280	-39,173	63,175	100,830	78,242
TOTAL SPECIAL GRANTS FUND	159,302	97,822	-61,480	107,453	68,280	-39,173	63,175	100,830	78,242

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.5.5110.319 Consultants	1,500	0	1,500	1,500	1,500	0	1,500	1,500	1,500
Total Purchased Services	1,500	0	1,500	1,500	1,500	0	1,500	1,500	1,500
0.242.5.5110.450 Food - School Lunch	31,420	26,363	5,057	25,176	25,694	- 518	25,296	25,296	28,360
Total Supplies and Materials	31,420	26,363	5,057	25,176	25,694	- 518	25,296	25,296	28,360
Total Kindergarten Program	32,920	26,363	6,557	26,676	27,194	- 518	26,796	26,796	29,860

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.5.5120.152 Instructional Assistants	8,470	6,882	1,588	8,470	0	8,470	8,470	11,020	11,020
Total Salaries	8,470	6,882	1,588	8,470	0	8,470	8,470	11,020	11,020
0.242.5.5120.210 PERSI	942	120	822	942	- 120	1,062	942	1,062	1,293
0.242.5.5120.220 Social Security Tax	623	527	97	623	0	623	623	623	810
0.242.5.5120.270 Worker's Compensation Insurance	59	49	10	61	-2	63	51	54	0
0.242.5.5120.280 Retirement Sick Leave Benefits	107	13	94	107	-13	120	0	14	139
Total Fringe Benefits	1,731	709	1,022	1,733	- 135	1,868	1,616	1,753	2,242
0.242.5.5120.410 General Supplies	37,900	37,898	2	5,000	5,000	0	0	900	400
Total Supplies and Materials	37,900	37,898	2	5,000	5,000	0	0	900	400
0.242.5.5120.550 Equipment	2,558	0	2,558	7,808	7,808	0	250	0	0
Total Capital Objects	2,558	0	2,558	7,808	7,808	0	250	0	0
Total Elementary Program	50,659	45,489	5,170	23,011	12,673	10,338	10,336	13,673	13,662

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.5.5150.116 Teachers	0	0	0	0	0	0	0	1,656	0
Total Salaries	0	0	0	0	0	0	0	1,656	0
0.242.5.5150.210 PERSI	0	0	0	0	0	0	0	188	0
0.242.5.5150.220 Social Security Tax	0	0	0	0	0	0	0	126	0
0.242.5.5150.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	10	0
0.242.5.5150.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	20	0
Total Fringe Benefits	0	0	0	0	0	0	0	344	0
0.242.5.5150.381 In-District Travel Allowance	0	0	0	300	85	215	215	0	0
0.242.5.5150.382 Out-District Travel Allowance	750	0	750	750	0	750	750	3,250	1,907
0.242.5.5150.396 Inservice Training	2,737	2,581	156	1,150	474	676	150	676	0
Total Purchased Services	3,487	2,581	906	2,200	559	1,641	1,115	3,926	1,907
0.242.5.5150.410 General Supplies	2,100	5,593	-3,493	7,721	5,485	2,236	7,236	12,915	5,582
Total Supplies and Materials	2,100	5,593	-3,493	7,721	5,485	2,236	7,236	12,915	5,582
0.242.5.5150.550 Equipment	15,000	0	15,000	29,234	18,302	10,932	5,931	9,629	3,431
Total Capital Objects	15,000	0	15,000	29,234	18,302	10,932	5,931	9,629	3,431
Total Secondary Program	20,587	8,174	12,413	39,155	24,346	14,809	14,282	28,470	10,920

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.5.5220.410 General Supplies	1,014	- 586	1,600	1,014	1,007	7	1,000	1,000	588
Total Supplies and Materials	1,014	- 586	1,600	1,014	1,007	7	1,000	1,000	588
Total Preschool Handicapped Program	1,014	- 586	1,600	1,014	1,007	7	1,000	1,000	588

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SPECIAL GRANTS FUND
SUMMER SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.5.5410.135 Other Special Programs	8,421	8,351	70	0	0	0	0	0	0
Total Salaries	8,421	8,351	70	0	0	0	0	0	0
0.242.5.5410.210 PERSI	954	945	9	0	0	0	0	0	0
0.242.5.5410.220 Social Security Tax	644	634	10	0	-22	22	0	0	0
0.242.5.5410.270 Worker's Compensation Insurance	52	60	-8	0	-3	3	0	0	0
0.242.5.5410.280 Retirement Sick Leave Benefits	106	105	1	0	0	0	0	0	0
Total Fringe Benefits	1,756	1,745	11	0	-25	25	0	0	0
0.242.5.5410.381 In-District Travel Allowance	1,600	208	1,392	0	856	- 856	0	0	0
Total Purchased Services	1,600	208	1,392	0	856	- 856	0	0	0
Total Summer School Program	11,777	10,304	1,473	0	832	- 832	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SPECIAL GRANTS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.5.6110.306 Training or Incentive Grants	630	630	0	1,200	760	440	748	1,640	1,350
Total Purchased Services	630	630	0	1,200	760	440	748	1,640	1,350
Total Attendance, Guidance And Health Program	630	630	0	1,200	760	440	748	1,640	1,350

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.5.6210.186 Substitute Teachers	0	85	-85	0	0	0	0	0	0
Total Salaries	0	85	-85	0	0	0	0	0	0
0.242.5.6210.382 Out-District Travel Allowance	0	0	0	700	700	0	0	0	0
0.242.5.6210.392 Student Activity Support	19,619	285	19,334	14,993	1,176	13,817	9,309	8,509	8,172
0.242.5.6210.393 Indirect Costs	0	0	0	0	0	0	0	100	0
Total Purchased Services	19,619	285	19,334	15,693	1,876	13,817	9,309	8,609	8,172
0.242.5.6210.410 General Supplies	12,557	111	12,446	0	0	0	0	3,138	1,350
Total Supplies and Materials	12,557	111	12,446	0	0	0	0	3,138	1,350
0.242.5.6210.550 Equipment	0	0	0	0	0	0	0	4,800	0
Total Capital Objects	0	0	0	0	0	0	0	4,800	0
Total Instructional Improvement Program	32,176	481	31,695	15,693	1,876	13,817	9,309	16,547	9,522

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.5.6320.393 Indirect Costs	1,049	601	448	704	296	408	704	704	340
Total Purchased Services	<u>1,049</u>	<u>601</u>	<u>448</u>	<u>704</u>	<u>296</u>	<u>408</u>	<u>704</u>	<u>704</u>	340
Total Central Administration Program	<u>1,049</u>	<u>601</u>	<u>448</u>	<u>704</u>	<u>296</u>	<u>408</u>	<u>704</u>	<u>704</u>	340

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SPECIAL GRANTS FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.5.6910.151 Clerical Personnel	0	0	0	0	0	0	0	11,083	11,083
0.242.5.6910.197 Inservice Training	7,025	5,670	1,355	0	0	0	0	0	0
Total Salaries	<u>7,025</u>	<u>5,670</u>	<u>1,355</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,083</u>	<u>11,083</u>
0.242.5.6910.210 PERSI	795	203	592	0	0	0	0	0	0
0.242.5.6910.220 Social Security Tax	537	430	107	0	0	0	0	848	848
0.242.5.6910.270 Worker's Compensation Insurance	44	40	4	0	- 709	709	0	69	69
0.242.5.6910.280 Retirement Sick Leave Benefits	89	23	66	0	0	0	0	0	0
Total Fringe Benefits	<u>1,465</u>	<u>697</u>	<u>769</u>	<u>0</u>	<u>- 709</u>	<u>709</u>	<u>0</u>	<u>917</u>	<u>917</u>
Total Other Support Services Program	<u>8,490</u>	<u>6,367</u>	<u>2,124</u>	<u>0</u>	<u>- 709</u>	<u>709</u>	<u>0</u>	<u>12,000</u>	<u>12,000</u>
Total Current Expenditures	<u>159,302</u>	<u>97,822</u>	<u>61,480</u>	<u>107,453</u>	<u>68,275</u>	<u>39,178</u>	<u>63,175</u>	<u>100,830</u>	<u>78,242</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SPECIAL GRANTS FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.242.5.9200.810 Transfers to Other Funds	0	0	0	0	5	-5	0	0	0
Total Transfers or Reserves	0	0	0	0	5	-5	0	0	0
Total Fund Transfer Program	0	0	0	0	5	-5	0	0	0
TOTAL SPECIAL GRANTS FUND	<u>159,302</u>	<u>97,822</u>	<u>61,480</u>	<u>107,453</u>	<u>68,280</u>	<u>39,173</u>	<u>63,175</u>	<u>100,830</u>	<u>78,242</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 243

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND

DESCRIPTION

This fund provides for additional equipment, supplies, professional development, contracted services, and instructor contracts for time beyond the normal contract year for state-approved career-technical programs. This includes annual reimbursement for state-approved career-technical programs, one-time grants, and other revenues available from the Idaho Division of Career-Technical Education (CTE). The District may receive reimbursement for qualified expenditures. This fund also provides for approved Gateway Professional-Technical School / Academy programs. The Career-Technical School programs are funded by the Idaho Division of Career-Technical Education and are based on Average Daily Attendance. CTE funds can only be used by certified CTE teachers in an approved CTE program or academy.

SPECIAL NOTES

This does not include funds received from the Carl D. Perkins Vocational and Applied Technology Education Act of 1998.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.243.4.4324.400 Professional Technical Revenue	1,410,772	450,749	- 960,023	1,738,704	491,026	-1,247,678	1,540,856	1,912,395	2,070,447
TOTAL STATE FUNDING	<u>1,410,772</u>	<u>450,749</u>	<u>- 960,023</u>	<u>1,738,704</u>	<u>491,026</u>	<u>-1,247,678</u>	<u>1,540,856</u>	<u>1,912,395</u>	<u>2,070,447</u>
TOTAL CURRENT REVENUES	<u>1,410,772</u>	<u>450,749</u>	<u>- 960,023</u>	<u>1,738,704</u>	<u>491,026</u>	<u>-1,247,678</u>	<u>1,540,856</u>	<u>1,912,395</u>	<u>2,070,447</u>
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u>1,410,772</u>	<u>450,749</u>	<u>- 960,023</u>	<u>1,738,704</u>	<u>491,026</u>	<u>-1,247,678</u>	<u>1,540,856</u>	<u>1,912,395</u>	<u>2,070,447</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.243.5.5190.116 Teachers	40,810	35,236	5,574	32,362	10,797	21,565	61,151	61,151	94,214
0.243.5.5190.133 Stipends and Extra Days - Regular	6,685	7,430	- 745	6,890	6,890	0	0	0	0
0.243.5.5190.186 Substitute Teachers	14,000	6,120	7,880	14,000	7,990	6,010	10,000	10,000	10,000
Total Salaries	61,495	48,785	12,710	53,252	25,677	27,575	71,151	71,151	104,214
0.243.5.5190.210 PERSI	5,360	3,797	1,563	4,365	1,711	2,654	6,800	6,800	0
0.243.5.5190.220 Social Security Tax	3,863	3,239	624	3,914	1,315	2,599	5,230	5,230	0
0.243.5.5190.270 Worker's Compensation Insurance	10,361	3,596	6,765	384	2,540	-2,156	430	430	0
0.243.5.5190.280 Retirement Sick Leave Benefits	600	423	177	495	140	355	771	771	0
Total Fringe Benefits	20,184	11,054	9,130	9,158	5,706	3,452	13,231	13,231	0
0.243.5.5190.319 Consultants	9,355	9,355	0	340,398	4,241	336,157	151,235	151,235	191,235
0.243.5.5190.382 Out-District Travel Allowance	40,460	40,447	13	45,774	45,501	273	50,000	50,000	24,000
Total Purchased Services	49,815	49,802	13	386,172	49,742	336,430	201,235	201,235	215,235
0.243.5.5190.410 General Supplies	935,576	156,499	779,077	919,889	199,003	720,886	895,985	1,267,524	1,330,580
Total Supplies and Materials	935,576	156,499	779,077	919,889	199,003	720,886	895,985	1,267,524	1,330,580
0.243.5.5190.550 Equipment	259,713	73,713	186,000	245,451	84,566	160,885	229,889	229,889	310,885
Total Capital Objects	259,713	73,713	186,000	245,451	84,566	160,885	229,889	229,889	310,885
Total Vocational-Technical Program	1,326,783	339,853	986,930	1,613,922	364,694	1,249,228	1,411,491	1,783,030	1,960,914

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.243.5.6210.113 Supervisors and Coordinators	69,742	76,891	-7,149	78,300	79,455	-1,155	81,039	81,039	84,320
0.243.5.6210.151 Clerical Personnel	0	6,485	-6,485	14,564	14,119	445	15,257	15,257	15,322
0.243.5.6210.199 Personal Leave Reimbursement	0	800	- 800	0	800	- 800	0	0	0
Total Salaries	69,742	84,176	-14,434	92,864	94,375	-1,511	96,296	96,296	99,642
0.243.5.6210.210 PERSI	7,755	9,494	-1,739	10,327	10,712	- 385	10,709	10,709	9,891
0.243.5.6210.220 Social Security Tax	5,126	6,341	-1,215	6,825	7,158	- 333	7,077	7,077	0
0.243.5.6210.230 Life Insurance	0	250	- 250	300	280	20	270	270	0
0.243.5.6210.240 Medical Insurance	0	8,378	-8,378	11,850	11,282	568	12,465	12,465	0
0.243.5.6210.250 Employee Assistance Plan	0	31	-31	39	40	-1	41	41	0
0.243.5.6210.260 Dental Insurance	0	483	- 483	623	590	33	607	607	0
0.243.5.6210.270 Worker's Compensation Insurance	487	595	- 108	670	580	90	582	582	0
0.243.5.6210.280 Retirement Sick Leave Benefits	879	1,057	- 178	1,171	1,192	-21	1,213	1,213	0
0.243.5.6210.290 Vision Insurance	0	86	-86	113	105	8	105	105	0
Total Fringe Benefits	14,247	26,716	-12,469	31,918	31,940	-22	33,069	33,069	9,891
0.243.5.6210.410 General Supplies	0	4	-4	0	19	-19	0	0	0
Total Supplies and Materials	0	4	-4	0	19	-19	0	0	0
Total Instructional Improvement Program	83,989	110,896	-26,907	124,782	126,333	-1,551	129,365	129,365	109,533
Total Current Expenditures	1,410,772	450,749	960,023	1,738,704	491,026	1,247,678	1,540,856	1,912,395	2,070,447
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	1,410,772	450,749	960,023	1,738,704	491,026	1,247,678	1,540,856	1,912,395	2,070,447

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 245

STATE TECHNOLOGY FUND

DESCRIPTION

The District receives technology funding from the State of Idaho each year. This is used to maintain current network and internet services, individual computer systems and hire technology staff.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET
STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.245.4.4319.900 Other State Support	774,275	819,197	44,922	1,179,245	1,202,836	23,591	1,299,836	1,299,836	1,486,320
TOTAL STATE FUNDING	774,275	819,197	44,922	1,179,245	1,202,836	23,591	1,299,836	1,299,836	1,486,320
0.245.4.4420.000 E-Rate Reimbursement	0	0	0	541,362	541,362	0	300,000	300,000	0
TOTAL FEDERAL FUNDING	0	0	0	541,362	541,362	0	300,000	300,000	0
TOTAL CURRENT REVENUES	774,275	819,197	44,922	1,720,607	1,744,198	23,591	1,599,836	1,599,836	1,486,320
0.245.4.7000.000 Estimated Beginning Balance	0	8,142	8,142	0	57,757	57,757	0	0	0
TOTAL STATE TECHNOLOGY FUND	774,275	827,339	53,064	1,720,607	1,801,955	81,348	1,599,836	1,599,836	1,486,320

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.245.5.6230.154 Maintenance Personnel	59,182	57,761	1,421	179,577	181,333	-1,756	191,474	191,474	247,549
0.245.5.6230.199 Personal Leave Reimbursement	0	40	-40	40	0	40	0	0	0
Total Salaries	59,182	57,801	1,381	179,617	181,333	-1,716	191,474	191,474	247,549
0.245.5.6230.210 PERSI	6,581	6,581	0	19,973	20,471	- 498	21,292	21,292	29,037
0.245.5.6230.220 Social Security Tax	4,350	4,416	-66	13,202	13,686	- 484	14,073	14,073	18,195
0.245.5.6230.230 Life Insurance	224	171	53	720	633	87	648	648	729
0.245.5.6230.240 Medical Insurance	14,150	12,800	1,350	47,400	44,679	2,721	49,860	49,860	60,825
0.245.5.6230.250 Employee Assistance Plan	52	48	4	156	160	-4	162	162	189
0.245.5.6230.260 Dental Insurance	800	733	67	2,490	2,357	133	2,430	2,430	2,911
0.245.5.6230.270 Worker's Compensation Insurance	3,649	3,545	104	11,385	10,154	1,231	10,809	10,809	13,417
0.245.5.6230.280 Retirement Sick Leave Benefits	746	733	13	2,264	2,279	-15	2,413	2,413	3,119
0.245.5.6230.290 Vision Insurance	140	131	9	450	419	31	420	420	513
Total Fringe Benefits	30,692	29,157	1,535	98,040	94,837	3,203	102,107	102,107	128,935
0.245.5.6230.361 Computer Service Expenses	149,901	149,901	0	149,901	149,901	0	149,901	149,901	149,901
Total Purchased Services	149,901	149,901	0	149,901	149,901	0	149,901	149,901	149,901
0.245.5.6230.552 Technology Equipment	534,500	532,723	1,777	1,293,049	1,276,648	16,401	1,156,354	1,156,354	959,935
Total Capital Objects	534,500	532,723	1,777	1,293,049	1,276,648	16,401	1,156,354	1,156,354	959,935
Total Instruction-Related Technology Program	774,275	769,582	4,693	1,720,607	1,702,720	17,887	1,599,836	1,599,836	1,486,320
Total Current Expenditures	774,275	769,582	4,693	1,720,607	1,702,720	17,887	1,599,836	1,599,836	1,486,320

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.245.3.3200.000 Actual Year-End Fund Balance	N/A	57,757	N/A	N/A	99,235	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>57,757</u>	<u>57,757</u>	<u>0</u>	<u>99,235</u>	<u>99,235</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>57,757</u>	<u>57,757</u>	<u>0</u>	<u>99,235</u>	<u>99,235</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE TECHNOLOGY FUND	<u>774,275</u>	<u>827,339</u>	<u>-53,064</u>	<u>1,720,607</u>	<u>1,801,955</u>	<u>-81,348</u>	<u>1,599,836</u>	<u>1,599,836</u>	<u>1,486,320</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 246

SUBSTANCE ABUSE PREVENTION FUND

DESCRIPTION

This program consists of several curricular and non-curricular components aimed at:

1. Reducing the use of drugs, alcohol and tobacco products among our student population;
2. Implementing and enhancing student assistance programs (SAPs) in grades K-12 which help provide a disciplined and safe learning environment in all district schools;
3. Providing healthy alternative activities for students; and
4. Providing professional development opportunities for the faculty, staff and community members. This professional development is focused on keeping students safe at school and providing a positive learning environment.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.246.4.4329.900 Substance Abuse Prevention	210,955	156,736	-54,219	177,800	155,251	-22,549	186,301	186,301	175,200
TOTAL STATE FUNDING	<u>210,955</u>	<u>156,736</u>	<u>-54,219</u>	<u>177,800</u>	<u>155,251</u>	<u>-22,549</u>	<u>186,301</u>	<u>186,301</u>	<u>175,200</u>
TOTAL CURRENT REVENUES	<u>210,955</u>	<u>156,736</u>	<u>-54,219</u>	<u>177,800</u>	<u>155,251</u>	<u>-22,549</u>	<u>186,301</u>	<u>186,301</u>	<u>175,200</u>
0.246.4.7000.000 Estimated Beginning Balance	0	60,797	60,797	0	19,798	19,798	0	0	0
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u>210,955</u>	<u>217,533</u>	<u>6,578</u>	<u>177,800</u>	<u>175,049</u>	<u>-2,751</u>	<u>186,301</u>	<u>186,301</u>	<u>175,200</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.246.5.5120.152 Instructional Assistants	100	100	0	0	0	0	0	0	0
Total Salaries	100	100	0	0	0	0	0	0	0
0.246.5.5120.210 PERSI	12	11	1	0	0	0	0	0	0
0.246.5.5120.220 Social Security Tax	8	8	0	0	0	0	0	0	0
0.246.5.5120.270 Worker's Compensation Insurance	1	1	0	0	0	0	0	0	0
0.246.5.5120.280 Retirement Sick Leave Benefits	2	1	1	0	0	0	0	0	0
Total Fringe Benefits	23	21	2	0	0	0	0	0	0
Total Elementary Program	123	121	2	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.246.5.6160.115 Ancillary Professional	34,947	34,947	0	0	-70	70	0	0	0
Total Salaries	34,947	34,947	0	0	-70	70	0	0	0
0.246.5.6160.210 PERSI	4,816	4,815	1	0	0	0	0	0	0
0.246.5.6160.220 Social Security Tax	2,686	2,686	0	0	-5	5	0	0	0
0.246.5.6160.230 Life Insurance	95	94	1	0	-2	2	0	0	0
0.246.5.6160.240 Medical Insurance	5,822	5,822	0	0	-124	124	0	0	0
0.246.5.6160.250 Employee Assistance Plan	22	22	0	0	0	0	0	0	0
0.246.5.6160.260 Dental Insurance	330	330	0	0	-7	7	0	0	0
0.246.5.6160.270 Worker's Compensation Insurance	301	300	1	0	97	-97	0	0	0
0.246.5.6160.280 Retirement Sick Leave Benefits	441	441	0	0	0	0	0	0	0
0.246.5.6160.290 Vision Insurance	73	73	0	0	-1	1	0	0	0
Total Fringe Benefits	14,586	14,583	3	0	-43	43	0	0	0
Total Ancillary Service Program	49,533	49,529	4	0	-113	113	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.246.5.6210.116 Teachers	1,878	1,878	0	25,000	19,926	5,074	30,000	30,000	25,000
Total Salaries	1,878	1,878	0	25,000	19,926	5,074	30,000	30,000	25,000
0.246.5.6210.210 PERSI	213	212	1	2,780	1,946	834	3,336	3,336	2,932
0.246.5.6210.220 Social Security Tax	142	141	1	1,838	1,575	263	2,205	2,205	1,838
0.246.5.6210.270 Worker's Compensation Insurance	14	14	0	180	805	- 625	182	182	145
0.246.5.6210.280 Retirement Sick Leave Benefits	24	24	0	315	217	98	378	378	315
Total Fringe Benefits	393	391	2	5,113	4,542	571	6,101	6,101	5,230
0.246.5.6210.310 Professional and Technical Services	120,000	120,000	0	120,000	120,000	0	120,000	120,000	120,000
0.246.5.6210.396 Inservice Training	11,778	9,329	2,449	10,000	4,655	5,345	10,000	10,000	10,000
Total Purchased Services	131,778	129,329	2,449	130,000	124,655	5,345	130,000	130,000	130,000
0.246.5.6210.410 General Supplies	27,250	16,487	10,763	17,687	10,208	7,479	20,200	20,200	14,970
Total Supplies and Materials	27,250	16,487	10,763	17,687	10,208	7,479	20,200	20,200	14,970
Total Instructional Improvement Program	161,299	148,085	13,214	177,800	159,331	18,469	186,301	186,301	175,200
Total Current Expenditures	210,955	197,735	13,220	177,800	159,217	18,583	186,301	186,301	175,200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.246.3.3200.000 Actual Year-End Fund Balance	N/A	19,798	N/A	N/A	15,832	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>19,798</u>	<u>19,798</u>	<u>0</u>	<u>15,832</u>	<u>15,832</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>19,798</u>	<u>19,798</u>	<u>0</u>	<u>15,832</u>	<u>15,832</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u><u>210,955</u></u>	<u><u>217,533</u></u>	<u><u>-6,578</u></u>	<u><u>177,800</u></u>	<u><u>175,049</u></u>	<u><u>2,751</u></u>	<u><u>186,301</u></u>	<u><u>186,301</u></u>	<u><u>175,200</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 251

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND

DESCRIPTION

Title I-A ESSA provides financial assistance to the District to help meet the academic needs of children in eligible schools. The district provides Title I-A programs in 11 elementary schools as well as New Horizons Center. Schools provide a school-wide Title I program with research based and data driven instruction to improve achievement for all students in reading, language arts and math.

SPECIAL NOTES

The Title I-A ESSA programs in School District No. 25 focus on instruction in reading/language arts and mathematics. At the elementary level, Title I-A ESSA provides a structured, research based approach to reading, language arts and math intervention programs. Instruction in mathematics emphasizes problem solving, mathematical concept development and computational fluency. Instruction in these schools is supported by three instructional coaches who specialize in language arts, mathematics, technology integration and positive behavior support.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET**

**TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.251.4.4451.100 ESSA Title I Revenue	3,232,519	2,343,631	- 888,888	3,580,574	2,196,781	-1,383,793	2,846,711	4,267,879	3,218,691
TOTAL FEDERAL FUNDING	<u>3,232,519</u>	<u>2,343,631</u>	<u>- 888,888</u>	<u>3,580,574</u>	<u>2,196,781</u>	<u>-1,383,793</u>	<u>2,846,711</u>	<u>4,267,879</u>	<u>3,218,691</u>
TOTAL CURRENT REVENUES	<u>3,232,519</u>	<u>2,343,631</u>	<u>- 888,888</u>	<u>3,580,574</u>	<u>2,196,781</u>	<u>-1,383,793</u>	<u>2,846,711</u>	<u>4,267,879</u>	<u>3,218,691</u>
TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND	<u>3,232,519</u>	<u>2,343,631</u>	<u>- 888,888</u>	<u>3,580,574</u>	<u>2,196,781</u>	<u>-1,383,793</u>	<u>2,846,711</u>	<u>4,267,879</u>	<u>3,218,691</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.251.5.5120.116 Teachers	950,965	913,926	37,039	973,966	907,646	66,320	960,112	960,112	922,164
0.251.5.5120.152 Instructional Assistants	286,276	249,469	36,807	270,792	209,199	61,593	215,863	215,863	270,201
0.251.5.5120.199 Personal Leave Reimbursement	10,000	4,383	5,617	10,000	4,025	5,975	10,000	10,000	10,000
Total Salaries	1,247,241	1,167,779	79,462	1,254,758	1,120,869	133,889	1,185,975	1,185,975	1,202,365
0.251.5.5120.210 PERSI	138,693	118,962	19,731	139,529	113,102	26,427	131,880	131,880	141,038
0.251.5.5120.220 Social Security Tax	91,672	86,633	5,039	92,225	83,232	8,993	87,169	87,169	88,374
0.251.5.5120.230 Life Insurance	5,776	4,337	1,439	4,487	3,744	743	4,731	4,731	4,731
0.251.5.5120.240 Medical Insurance	364,568	248,111	116,457	295,389	243,166	52,223	364,053	364,053	394,666
0.251.5.5120.250 Employee Assistance Plan	1,336	969	367	969	857	112	1,183	1,183	1,227
0.251.5.5120.260 Dental Insurance	20,612	14,930	5,682	15,517	12,927	2,590	17,742	17,742	18,889
0.251.5.5120.270 Worker's Compensation Insurance	8,718	8,396	322	9,046	6,655	2,391	7,175	7,175	6,986
0.251.5.5120.280 Retirement Sick Leave Benefits	15,715	13,241	2,474	15,810	12,589	3,221	14,943	14,943	15,150
0.251.5.5120.290 Vision Insurance	3,599	2,625	974	2,804	2,298	506	3,067	3,067	3,331
Total Fringe Benefits	650,689	498,205	152,484	575,776	478,569	97,207	631,943	631,943	674,392
0.251.5.5120.381 In-District Travel Allowance	1,500	891	609	1,500	814	686	1,500	1,500	1,500
0.251.5.5120.396 Inservice Training	11,914	12,073	- 159	0	0	0	0	0	0
Total Purchased Services	13,414	12,964	450	1,500	814	686	1,500	1,500	1,500
0.251.5.5120.410 General Supplies	409,841	56,708	353,133	947,221	41,779	905,443	314,236	808,505	466,432
0.251.5.5120.415 One-Time Supplies	5,954	3,243	2,711	5,954	4,613	1,341	6,691	6,691	6,691
Total Supplies and Materials	415,795	59,951	355,844	953,175	46,391	906,784	320,927	815,196	473,123
0.251.5.5120.550 Equipment	133,385	91,055	42,330	112,314	63,880	48,434	110,000	452,154	200,000
Total Capital Objects	133,385	91,055	42,330	112,314	63,880	48,434	110,000	452,154	200,000
Total Elementary Program	2,460,524	1,829,954	630,570	2,897,523	1,710,523	1,187,000	2,250,345	3,086,768	2,551,380

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.251.5.5150.116 Teachers	52,001	53,203	-1,202	55,106	57,528	-2,422	56,393	56,393	60,113
0.251.5.5150.199 Personal Leave Reimbursement	0	280	- 280	0	400	- 400	350	350	350
Total Salaries	52,001	53,483	-1,482	55,106	57,928	-2,822	56,743	56,743	60,463
0.251.5.5150.210 PERSI	5,783	6,054	- 271	6,128	6,557	- 429	6,310	6,310	7,092
0.251.5.5150.220 Social Security Tax	3,822	4,050	- 228	4,050	4,394	- 344	4,171	4,171	4,444
0.251.5.5150.230 Life Insurance	168	168	0	180	177	3	162	162	156
0.251.5.5150.240 Medical Insurance	10,612	10,309	303	11,850	11,871	-21	12,465	12,465	13,034
0.251.5.5150.250 Employee Assistance Plan	39	39	0	39	42	-3	40	40	40
0.251.5.5150.260 Dental Insurance	600	589	11	622	622	0	608	608	624
0.251.5.5150.270 Worker's Compensation Insurance	363	384	-21	397	345	52	343	343	351
0.251.5.5150.280 Retirement Sick Leave Benefits	655	674	-19	694	730	-36	715	715	761
0.251.5.5150.290 Vision Insurance	105	105	0	112	111	1	105	105	110
Total Fringe Benefits	22,147	22,372	- 225	24,072	24,850	- 778	24,919	24,919	26,612
0.251.5.5150.310 Professional and Technical Services	16,000	13,936	2,064	14,000	14,199	- 199	12,361	12,361	12,361
Total Purchased Services	16,000	13,936	2,064	14,000	14,199	- 199	12,361	12,361	12,361
0.251.5.5150.550 Equipment	9,000	9,000	0	0	0	0	0	0	0
Total Capital Objects	9,000	9,000	0	0	0	0	0	0	0
Total Secondary Program	99,148	98,790	358	93,178	96,977	-3,799	94,023	94,023	99,436

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.251.5.5170.152 Instructional Assistants	6,112	0	6,112	0	0	0	0	0	0
Total Salaries	6,112	0	6,112	0	0	0	0	0	0
0.251.5.5170.210 PERSI	680	0	680	0	0	0	0	0	0
0.251.5.5170.220 Social Security Tax	449	0	449	0	0	0	0	0	0
0.251.5.5170.270 Worker's Compensation Insurance	43	0	43	0	0	0	0	0	0
0.251.5.5170.280 Retirement Sick Leave Benefits	77	0	77	0	0	0	0	0	0
Total Fringe Benefits	1,249	0	1,249	0	0	0	0	0	0
Total Alternate School Program	7,361	0	7,361	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.251.5.6110.135 Other Special Programs	56,675	60,788	-4,113	70,038	63,938	6,100	0	10,500	10,500
Total Salaries	56,675	60,788	-4,113	70,038	63,938	6,100	0	10,500	10,500
0.251.5.6110.210 PERSI	6,133	6,882	- 749	8,671	7,238	1,433	0	1,246	1,232
0.251.5.6110.220 Social Security Tax	4,144	4,526	- 382	5,861	4,793	1,068	0	842	772
0.251.5.6110.230 Life Insurance	156	156	0	224	164	60	0	0	0
0.251.5.6110.240 Medical Insurance	9,478	9,574	-96	15,084	11,072	4,012	0	0	0
0.251.5.6110.250 Employee Assistance Plan	36	36	0	52	39	13	0	0	0
0.251.5.6110.260 Dental Insurance	562	546	16	786	576	210	0	0	0
0.251.5.6110.270 Worker's Compensation Insurance	336	435	-99	550	374	176	0	70	61
0.251.5.6110.280 Retirement Sick Leave Benefits	683	766	-83	975	806	169	0	140	132
0.251.5.6110.290 Vision Insurance	97	101	-4	140	102	38	0	0	0
Total Fringe Benefits	21,625	23,022	-1,397	32,343	25,164	7,179	0	2,298	2,197
Total Attendance, Guidance And Health Program	78,300	83,810	-5,510	102,381	89,102	13,279	0	12,798	12,697

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.251.5.6160.152 Instructional Assistants	32,103	31,732	371	32,455	37,077	-4,622	33,303	33,303	35,147
Total Salaries	32,103	31,732	371	32,455	37,077	-4,622	33,303	33,303	35,147
0.251.5.6160.210 PERSI	3,570	3,592	-22	3,609	4,197	- 588	3,703	3,703	4,123
0.251.5.6160.220 Social Security Tax	2,360	2,428	-68	2,385	2,836	- 451	2,448	2,448	2,583
0.251.5.6160.230 Life Insurance	112	117	-5	120	126	-6	108	108	104
0.251.5.6160.240 Medical Insurance	7,075	7,086	-11	7,900	8,401	- 501	8,310	8,310	8,689
0.251.5.6160.250 Employee Assistance Plan	26	26	0	26	31	-5	27	27	27
0.251.5.6160.260 Dental Insurance	400	407	-7	415	442	-27	405	405	416
0.251.5.6160.270 Worker's Compensation Insurance	224	228	-4	234	218	16	201	201	204
0.251.5.6160.280 Retirement Sick Leave Benefits	404	400	4	409	467	-58	420	420	443
0.251.5.6160.290 Vision Insurance	70	73	-3	75	79	-4	70	70	73
Total Fringe Benefits	14,241	14,356	- 115	15,173	16,797	-1,624	15,692	15,692	16,662
Total Ancillary Service Program	46,344	46,088	256	47,628	53,874	-6,246	48,995	48,995	51,809

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.251.5.6210.113 Supervisors and Coordinators	75,926	76,903	- 977	78,300	79,423	-1,123	81,039	81,039	85,990
0.251.5.6210.116 Teachers	60,139	0	60,139	0	0	0	0	0	0
0.251.5.6210.151 Clerical Personnel	29,736	29,942	- 206	30,729	25,791	4,938	34,668	34,668	34,586
0.251.5.6210.186 Substitute Teachers	30,000	18,148	11,853	30,000	19,083	10,918	30,000	30,000	30,000
0.251.5.6210.197 Inservice Training	8,000	4,121	3,879	8,000	2,982	5,018	8,000	8,000	8,000
0.251.5.6210.199 Personal Leave Reimbursement	1,250	1,060	190	1,250	800	450	1,250	1,250	1,250
Total Salaries	205,051	130,174	74,877	148,279	128,079	20,200	154,957	154,957	159,826
0.251.5.6210.210 PERSI	19,466	12,626	6,840	13,153	12,318	835	13,896	13,896	15,229
0.251.5.6210.220 Social Security Tax	15,072	7,745	7,327	10,899	7,802	3,097	11,389	11,389	11,747
0.251.5.6210.230 Life Insurance	533	336	197	360	312	48	324	324	312
0.251.5.6210.240 Medical Insurance	26,602	13,715	12,887	15,800	13,349	2,451	16,620	16,620	17,378
0.251.5.6210.250 Employee Assistance Plan	98	52	46	52	48	4	54	54	54
0.251.5.6210.260 Dental Insurance	1,504	783	721	830	700	130	810	810	832
0.251.5.6210.270 Worker's Compensation Insurance	1,434	814	620	1,070	664	406	938	938	929
0.251.5.6210.280 Retirement Sick Leave Benefits	2,207	1,405	802	1,491	1,371	120	1,575	1,575	1,636
0.251.5.6210.290 Vision Insurance	263	130	133	150	124	26	140	140	146
Total Fringe Benefits	67,179	37,607	29,572	43,805	36,688	7,117	45,746	45,746	48,263
0.251.5.6210.381 In-District Travel Allowance	200	125	75	500	370	130	500	500	500
0.251.5.6210.396 Inservice Training	163,241	33,723	129,518	147,309	28,388	118,921	145,000	655,000	145,000
Total Purchased Services	163,441	33,848	129,593	147,809	28,758	119,051	145,500	655,500	145,500
0.251.5.6210.410 General Supplies	2,000	167	1,833	2,000	0	2,000	2,000	33,947	44,017
Total Supplies and Materials	2,000	167	1,833	2,000	0	2,000	2,000	33,947	44,017
Total Instructional Improvement Program	437,671	201,796	235,875	341,893	193,526	148,367	348,203	890,150	397,606

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET**

**TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.251.5.6320.393 Indirect Costs	70,000	50,131	19,869	71,141	22,997	48,144	70,000	70,000	70,000
Total Purchased Services	70,000	50,131	19,869	71,141	22,997	48,144	70,000	70,000	70,000
Total Central Administration Program	70,000	50,131	19,869	71,141	22,997	48,144	70,000	70,000	70,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND
PARENT ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.251.5.7200.116 Teachers	4,850	4,876	-26	2,500	4,565	-2,065	2,500	2,500	3,000
Total Salaries	4,850	4,876	-26	2,500	4,565	-2,065	2,500	2,500	3,000
0.251.5.7200.210 PERSI	545	549	-4	278	503	- 225	278	278	352
0.251.5.7200.220 Social Security Tax	364	365	-1	184	337	- 153	184	184	220
0.251.5.7200.270 Worker's Compensation Insurance	32	35	-3	18	25	-7	15	15	17
0.251.5.7200.280 Retirement Sick Leave Benefits	62	61	1	32	56	-24	32	32	38
Total Fringe Benefits	1,003	1,010	-7	512	921	- 409	509	509	627
0.251.5.7200.383 Parent Activities Travel	27,318	27,176	142	23,818	24,296	- 478	32,136	62,136	32,136
Total Purchased Services	27,318	27,176	142	23,818	24,296	- 478	32,136	62,136	32,136
Total Parent Activities Program	33,171	33,061	110	26,830	29,782	-2,952	35,145	65,145	35,763
Total Current Expenditures	3,232,519	2,343,631	888,888	3,580,574	2,196,781	1,383,793	2,846,711	4,267,879	3,218,691
TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND	3,232,519	2,343,631	888,888	3,580,574	2,196,781	1,383,793	2,846,711	4,267,879	3,218,691

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 255

TITLE I-D - NEGLECTED AND DELINQUENT CHILDREN FUND

DESCRIPTION

The purpose of Title I-D: Neglected, Delinquent, or At-Risk is to provide prevention and intervention programs for children and youth who are neglected, delinquent, or at-risk. Title I-D improves educational services so that these children and youth meet the same state academic achievement standards that all children are expected to meet.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.255.4.4459.900 Title I-D Revenue	0	0	0	0	0	0	0	49,446	49,446
TOTAL FEDERAL FUNDING	0	0	0	0	0	0	0	49,446	49,446
TOTAL CURRENT REVENUES	0	0	0	0	0	0	0	49,446	49,446
TOTAL TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND	0	0	0	0	0	0	0	49,446	49,446

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.255.5.5150.310 Professional and Technical Services	0	0	0	0	0	0	0	24,262	24,262
Total Purchased Services	0	0	0	0	0	0	0	24,262	24,262
Total Secondary Program	0	0	0	0	0	0	0	24,262	24,262

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.255.5.6160.152 Instructional Assistants	0	0	0	0	0	0	0	12,007	8,245
Total Salaries	0	0	0	0	0	0	0	12,007	8,245
0.255.5.6160.220 Social Security Tax	0	0	0	0	0	0	0	919	606
0.255.5.6160.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	74	48
Total Fringe Benefits	0	0	0	0	0	0	0	993	654
Total Ancillary Service Program	0	0	0	0	0	0	0	13,000	8,899

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.255.5.6210.396 Inservice Training	0	0	0	0	0	0	0	0	6,000
Total Purchased Services	0	0	0	0	0	0	0	0	6,000
0.255.5.6210.410 General Supplies	0	0	0	0	0	0	0	12,184	10,285
Total Supplies and Materials	0	0	0	0	0	0	0	12,184	10,285
Total Instructional Improvement Program	0	0	0	0	0	0	0	12,184	16,285
Total Current Expenditures	0	0	0	0	0	0	0	49,446	49,446
TOTAL TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND	0	0	0	0	0	0	0	49,446	49,446

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 257, 258

IDEA PART B - SCHOOL-AGE AND PRESCHOOL FUNDS

DESCRIPTION

IDEA Part B funds are authorized under the Individuals With Disabilities Education Improvement Act of 2004. These funds are to be used to pay for "excess costs", required by I.D.E.A., for educating students with disabilities, except where IDEA specifically provides otherwise.

SPECIAL NOTES

"Excess costs" may include costs for augmentative communication devices, equipment, custom furniture, special training for staff, professional personnel, instructional assistants, and contracted services.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.257.4.4430.000 Title VI-B - Restricted	3,462,451	2,607,402	- 855,049	3,379,105	2,731,538	- 647,567	3,379,105	3,127,014	2,822,314
TOTAL FEDERAL FUNDING	<u>3,462,451</u>	<u>2,607,402</u>	<u>- 855,049</u>	<u>3,379,105</u>	<u>2,731,538</u>	<u>- 647,567</u>	<u>3,379,105</u>	<u>3,127,014</u>	<u>2,822,314</u>
TOTAL CURRENT REVENUES	<u>3,462,451</u>	<u>2,607,402</u>	<u>- 855,049</u>	<u>3,379,105</u>	<u>2,731,538</u>	<u>- 647,567</u>	<u>3,379,105</u>	<u>3,127,014</u>	<u>2,822,314</u>
TOTAL IDEA PART B - SCHOOL-AGE FUND	<u><u>3,462,451</u></u>	<u><u>2,607,402</u></u>	<u><u>- 855,049</u></u>	<u><u>3,379,105</u></u>	<u><u>2,731,538</u></u>	<u><u>- 647,567</u></u>	<u><u>3,379,105</u></u>	<u><u>3,127,014</u></u>	<u><u>2,822,314</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.257.5.5210.116 Teachers	23,937	165,239	- 141,302	166,637	173,919	-7,282	178,595	178,595	193,851
0.257.5.5210.152 Instructional Assistants	1,212,520	1,147,497	65,023	1,179,707	1,201,331	-21,624	1,258,334	1,258,334	1,277,079
0.257.5.5210.199 Personal Leave Reimbursement	0	4,640	-4,640	0	5,520	-5,520	0	0	0
Total Salaries	1,236,457	1,317,376	-80,919	1,346,344	1,380,770	-34,426	1,436,929	1,436,929	1,470,930
0.257.5.5210.210 PERSI	137,494	146,784	-9,290	149,713	153,853	-4,140	159,787	159,787	172,540
0.257.5.5210.220 Social Security Tax	90,879	96,598	-5,719	98,956	101,013	-2,057	105,615	105,615	108,113
0.257.5.5210.230 Life Insurance	10,031	10,046	-15	10,560	9,781	779	9,720	9,720	9,327
0.257.5.5210.240 Medical Insurance	608,536	597,742	10,794	695,200	641,531	53,669	747,900	747,900	778,017
0.257.5.5210.250 Employee Assistance Plan	2,320	2,376	-56	2,281	2,174	107	2,430	2,430	2,417
0.257.5.5210.260 Dental Insurance	34,990	35,382	- 392	36,520	34,053	2,467	36,450	36,450	37,237
0.257.5.5210.270 Worker's Compensation Insurance	8,643	9,412	- 769	9,707	8,239	1,468	8,693	8,693	8,546
0.257.5.5210.280 Retirement Sick Leave Benefits	15,580	16,392	- 812	16,964	17,124	- 160	18,105	18,105	18,534
0.257.5.5210.290 Vision Insurance	6,251	6,271	-20	6,600	6,073	527	6,300	6,300	6,567
Total Fringe Benefits	914,724	921,004	-6,280	1,026,501	973,840	52,661	1,095,000	1,095,000	1,141,298
0.257.5.5210.310 Professional and Technical Services	60,000	42,504	17,497	60,000	22,676	37,324	60,000	31,966	10,000
Total Purchased Services	60,000	42,504	17,497	60,000	22,676	37,324	60,000	31,966	10,000
0.257.5.5210.410 General Supplies	467,218	125,034	342,184	435,995	162,374	273,621	293,588	348,438	66,454
Total Supplies and Materials	467,218	125,034	342,184	435,995	162,374	273,621	293,588	348,438	66,454
0.257.5.5210.550 Equipment	280,000	24,055	255,945	200,000	26,468	173,532	200,000	32,509	5,000
Total Capital Objects	280,000	24,055	255,945	200,000	26,468	173,532	200,000	32,509	5,000
Total Special Education Program	2,958,399	2,429,972	528,427	3,068,840	2,566,128	502,712	3,085,517	2,944,842	2,693,682

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.257.5.6160.115 Ancillary Professional	48,997	51,299	-2,302	53,330	54,155	- 825	55,731	55,731	17,297
0.257.5.6160.199 Personal Leave Reimbursement	0	210	- 210	0	60	-60	0	0	0
Total Salaries	48,997	51,509	-2,512	53,330	54,215	- 885	55,731	55,731	17,297
0.257.5.6160.210 PERSI	5,448	5,831	- 383	5,930	6,134	- 204	6,197	6,197	2,029
0.257.5.6160.220 Social Security Tax	3,601	3,555	46	3,920	3,698	222	4,096	4,096	1,271
0.257.5.6160.230 Life Insurance	70	145	-75	155	145	10	140	140	30
0.257.5.6160.240 Medical Insurance	4,250	10,295	-6,045	10,207	11,213	-1,006	10,737	10,737	2,537
0.257.5.6160.250 Employee Assistance Plan	16	37	-21	33	38	-5	35	35	8
0.257.5.6160.260 Dental Insurance	244	507	- 263	536	507	29	523	523	121
0.257.5.6160.270 Worker's Compensation Insurance	342	369	-27	385	322	63	337	337	100
0.257.5.6160.280 Retirement Sick Leave Benefits	617	649	-32	672	683	-11	702	702	218
0.257.5.6160.290 Vision Insurance	44	96	-52	97	90	7	90	90	21
Total Fringe Benefits	14,632	21,484	-6,852	21,935	22,829	- 894	22,857	22,857	6,335
0.257.5.6160.310 Professional and Technical Services	305,423	8,847	296,576	100,000	12,245	87,755	80,000	2,055	0
0.257.5.6160.381 In-District Travel Allowance	40,000	15,509	24,491	40,000	17,296	22,704	40,000	30,758	40,000
Total Purchased Services	345,423	24,356	321,067	140,000	29,541	110,459	120,000	32,813	40,000
Total Ancillary Service Program	409,052	97,350	311,702	215,265	106,585	108,680	198,588	111,401	63,632

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.257.5.6210.396 Inservice Training	40,000	22,000	18,000	40,000	29,658	10,342	40,000	40,771	10,000
Total Purchased Services	40,000	22,000	18,000	40,000	29,658	10,342	40,000	40,771	10,000
Total Instructional Improvement Program	<u>40,000</u>	<u>22,000</u>	<u>18,000</u>	<u>40,000</u>	<u>29,658</u>	<u>10,342</u>	<u>40,000</u>	<u>40,771</u>	<u>10,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.257.5.6320.393 Indirect Costs	55,000	58,081	-3,081	55,000	29,167	25,833	55,000	30,000	55,000
Total Purchased Services	<u>55,000</u>	<u>58,081</u>	<u>-3,081</u>	<u>55,000</u>	<u>29,167</u>	<u>25,833</u>	<u>55,000</u>	<u>30,000</u>	55,000
Total Central Administration Program	<u>55,000</u>	<u>58,081</u>	<u>-3,081</u>	<u>55,000</u>	<u>29,167</u>	<u>25,833</u>	<u>55,000</u>	<u>30,000</u>	55,000
Total Current Expenditures	<u>3,462,451</u>	<u>2,607,402</u>	<u>855,049</u>	<u>3,379,105</u>	<u>2,731,538</u>	<u>647,567</u>	<u>3,379,105</u>	<u>3,127,014</u>	2,822,314
TOTAL IDEA PART B - SCHOOL-AGE FUND	<u>3,462,451</u>	<u>2,607,402</u>	<u>855,049</u>	<u>3,379,105</u>	<u>2,731,538</u>	<u>647,567</u>	<u>3,379,105</u>	<u>3,127,014</u>	2,822,314

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET**

**IDEA PART B - PRE-SCHOOL FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.258.4.4430.000 Title VI-B Preschool	226,696	123,581	- 103,115	173,140	127,314	-45,826	173,140	220,405	172,944
TOTAL FEDERAL FUNDING	<u>226,696</u>	<u>123,581</u>	<u>- 103,115</u>	<u>173,140</u>	<u>127,314</u>	<u>-45,826</u>	<u>173,140</u>	<u>220,405</u>	<u>172,944</u>
TOTAL CURRENT REVENUES	<u>226,696</u>	<u>123,581</u>	<u>- 103,115</u>	<u>173,140</u>	<u>127,314</u>	<u>-45,826</u>	<u>173,140</u>	<u>220,405</u>	<u>172,944</u>
TOTAL IDEA PART B - PRE-SCHOOL FUND	<u><u>226,696</u></u>	<u><u>123,581</u></u>	<u><u>- 103,115</u></u>	<u><u>173,140</u></u>	<u><u>127,314</u></u>	<u><u>-45,826</u></u>	<u><u>173,140</u></u>	<u><u>220,405</u></u>	<u><u>172,944</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

IDEA PART B - PRE-SCHOOL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.258.5.5220.152 Instructional Assistants	55,451	66,026	-10,575	64,536	65,101	- 565	67,741	67,741	59,463
0.258.5.5220.199 Personal Leave Reimbursement	0	260	- 260	0	200	- 200	0	0	0
Total Salaries	55,451	66,286	-10,835	64,536	65,301	- 765	67,741	67,741	59,463
0.258.5.5220.210 PERSI	6,166	7,503	-1,337	7,176	7,419	- 243	7,533	7,533	6,975
0.258.5.5220.220 Social Security Tax	4,076	4,410	- 334	4,743	4,147	596	4,979	4,979	4,371
0.258.5.5220.230 Life Insurance	448	461	-13	540	481	59	486	486	417
0.258.5.5220.240 Medical Insurance	27,197	28,147	- 950	35,550	32,856	2,694	37,395	37,395	34,757
0.258.5.5220.250 Employee Assistance Plan	104	110	-6	117	110	7	122	122	108
0.258.5.5220.260 Dental Insurance	1,564	1,615	-51	1,868	1,719	149	1,822	1,822	1,664
0.258.5.5220.270 Worker's Compensation Insurance	388	477	-89	465	386	79	410	410	345
0.258.5.5220.280 Retirement Sick Leave Benefits	699	835	- 136	813	826	-13	854	854	749
0.258.5.5220.290 Vision Insurance	279	287	-8	338	306	32	315	315	293
Total Fringe Benefits	40,921	43,847	-2,926	51,610	48,249	3,361	53,916	53,916	49,679
0.258.5.5220.410 General Supplies	96,824	6,750	90,074	29,994	9,314	20,680	23,483	62,348	35,802
Total Supplies and Materials	96,824	6,750	90,074	29,994	9,314	20,680	23,483	62,348	35,802
0.258.5.5220.550 Equipment	30,000	3,853	26,147	22,000	1,178	20,822	15,000	25,000	15,000
Total Capital Objects	30,000	3,853	26,147	22,000	1,178	20,822	15,000	25,000	15,000
Total Preschool Handicapped Program	223,196	120,736	102,460	168,140	124,042	44,098	160,140	209,005	159,944

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

IDEA PART B - PRE-SCHOOL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.258.5.6210.396 Inservice Training	500	153	348	2,000	1,913	88	10,000	10,000	10,000
Total Purchased Services	<u>500</u>	<u>153</u>	<u>348</u>	<u>2,000</u>	<u>1,913</u>	<u>88</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Instructional Improvement Program	<u>500</u>	<u>153</u>	<u>348</u>	<u>2,000</u>	<u>1,913</u>	<u>88</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET**

**IDEA PART B - PRE-SCHOOL FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.258.5.6320.393 Indirect Costs	3,000	2,692	308	3,000	1,360	1,640	3,000	1,400	3,000
Total Purchased Services	<u>3,000</u>	<u>2,692</u>	<u>308</u>	<u>3,000</u>	<u>1,360</u>	<u>1,640</u>	<u>3,000</u>	<u>1,400</u>	<u>3,000</u>
Total Central Administration Program	<u>3,000</u>	<u>2,692</u>	<u>308</u>	<u>3,000</u>	<u>1,360</u>	<u>1,640</u>	<u>3,000</u>	<u>1,400</u>	<u>3,000</u>
Total Current Expenditures	<u>226,696</u>	<u>123,581</u>	<u>103,115</u>	<u>173,140</u>	<u>127,314</u>	<u>45,826</u>	<u>173,140</u>	<u>220,405</u>	<u>172,944</u>
TOTAL IDEA PART B - PRE-SCHOOL FUND	<u><u>226,696</u></u>	<u><u>123,581</u></u>	<u><u>103,115</u></u>	<u><u>173,140</u></u>	<u><u>127,314</u></u>	<u><u>45,826</u></u>	<u><u>173,140</u></u>	<u><u>220,405</u></u>	<u><u>172,944</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 261

TITLE IV-A, ESSA - STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND

DESCRIPTION

The Every Student Succeeds Act (ESSA) was signed into law in December 2015. It reauthorized the Elementary and Secondary Education Act of 1965 (ESEA). Newly authorized under subpart 1 of Title IV, Part A of the ESEA is the Student Support and Academic Enrichment (SSAE) program. The SSAE program is intended to improve students' academic achievement by increasing the capacity of school districts to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.261.4.4459.900 Title IV-A ESSA Revenue	0	0	0	42,225	30,667	-11,558	42,225	238,420	231,862
TOTAL FEDERAL FUNDING	0	0	0	42,225	30,667	-11,558	42,225	238,420	231,862
TOTAL CURRENT REVENUES	0	0	0	42,225	30,667	-11,558	42,225	238,420	231,862
TOTAL TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND	0	0	0	42,225	30,667	-11,558	42,225	238,420	231,862

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.261.5.6110.135 Other Special Programs	0	0	0	0	0	0	0	0	41,555
0.261.5.6110.164 Social Workers	0	0	0	0	0	0	0	32,650	39,919
Total Salaries	0	0	0	0	0	0	0	32,650	81,474
0.261.5.6110.210 PERSI	0	0	0	0	0	0	0	3,696	9,556
0.261.5.6110.220 Social Security Tax	0	0	0	0	0	0	0	2,498	5,988
0.261.5.6110.230 Life Insurance	0	0	0	0	0	0	0	105	260
0.261.5.6110.240 Medical Insurance	0	0	0	0	0	0	0	8,485	21,723
0.261.5.6110.250 Employee Assistance Plan	0	0	0	0	0	0	0	27	67
0.261.5.6110.260 Dental Insurance	0	0	0	0	0	0	0	393	1,040
0.261.5.6110.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	197	473
0.261.5.6110.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	412	1,027
0.261.5.6110.290 Vision Insurance	0	0	0	0	0	0	0	70	183
Total Fringe Benefits	0	0	0	0	0	0	0	15,883	40,317
Total Attendance, Guidance And Health Program	0	0	0	0	0	0	0	48,533	121,791

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.261.5.6210.396 Inservice Training	0	0	0	5,500	3,878	1,622	5,500	92,018	49,321
Total Purchased Services	0	0	0	5,500	3,878	1,622	5,500	92,018	49,321
0.261.5.6210.410 General Supplies	0	0	0	25,643	17,529	8,114	26,000	56,000	18,881
Total Supplies and Materials	0	0	0	25,643	17,529	8,114	26,000	56,000	18,881
0.261.5.6210.550 Equipment	0	0	0	10,725	9,026	1,699	10,725	41,869	41,869
Total Capital Objects	0	0	0	10,725	9,026	1,699	10,725	41,869	41,869
Total Instructional Improvement Program	0	0	0	41,868	30,433	11,435	42,225	189,887	110,071

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.261.5.6320.393 Indirect Costs	0	0	0	357	233	124	0	0	0
Total Purchased Services	0	0	0	357	233	124	0	0	0
Total Central Administration Program	0	0	0	357	233	124	0	0	0
Total Current Expenditures	0	0	0	42,225	30,667	11,558	42,225	238,420	231,862
TOTAL TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND	0	0	0	42,225	30,667	11,558	42,225	238,420	231,862

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 263

PERKINS IV - PROFESSIONAL-TECHNICAL FUND

DESCRIPTION

This fund provides for additional personnel, equipment, supplies, professional development and Tech Prep membership for state approved projects funded by the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV). These federal funds are administered by the Idaho Division of Professional-Technical Education. The District may receive reimbursement for approved expenditures.

SPECIAL NOTES

This does not include state funds received from the Idaho Division of Professional-Technical Education.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET**

**PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.263.4.4453.300 Carl Perkins Grant	156,068	156,068	0	186,927	186,927	0	186,927	184,533	179,500
TOTAL FEDERAL FUNDING	<u>156,068</u>	<u>156,068</u>	<u>0</u>	<u>186,927</u>	<u>186,927</u>	<u>0</u>	<u>186,927</u>	<u>184,533</u>	<u>179,500</u>
TOTAL CURRENT REVENUES	<u>156,068</u>	<u>156,068</u>	<u>0</u>	<u>186,927</u>	<u>186,927</u>	<u>0</u>	<u>186,927</u>	<u>184,533</u>	<u>179,500</u>
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND	<u>156,068</u>	<u>156,068</u>	<u>0</u>	<u>186,927</u>	<u>186,927</u>	<u>0</u>	<u>186,927</u>	<u>184,533</u>	<u>179,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.263.5.5190.116 Teachers	5,900	5,900	0	4,514	5,033	- 519	0	1,800	2,500
Total Salaries	5,900	5,900	0	4,514	5,033	- 519	0	1,800	2,500
0.263.5.5190.210 PERSI	646	645	1	512	535	-23	0	0	293
0.263.5.5190.220 Social Security Tax	448	448	1	346	382	-36	0	0	184
0.263.5.5190.270 Worker's Compensation Insurance	-1	15	-16	28	23	5	0	0	15
0.263.5.5190.280 Retirement Sick Leave Benefits	72	72	0	58	60	-2	0	0	32
Total Fringe Benefits	1,165	1,180	-15	944	1,000	-56	0	0	524
0.263.5.5190.310 Professional and Technical Services	26,369	26,369	0	36,893	36,892	1	42,314	42,314	34,257
0.263.5.5190.382 Out-District Travel Allowance	17,803	17,803	0	27,322	22,342	4,980	34,500	3,611	15,000
Total Purchased Services	44,172	44,172	0	64,215	59,234	4,981	76,814	45,925	49,257
0.263.5.5190.410 General Supplies	104,831	104,816	15	117,254	121,660	-4,406	110,113	63,808	63,505
Total Supplies and Materials	104,831	104,816	15	117,254	121,660	-4,406	110,113	63,808	63,505
0.263.5.5190.550 Equipment	0	0	0	0	0	0	0	73,000	63,714
Total Capital Objects	0	0	0	0	0	0	0	73,000	63,714
Total Vocational-Technical Program	156,068	156,068	0	186,927	186,927	0	186,927	184,533	179,500
Total Current Expenditures	156,068	156,068	0	186,927	186,927	0	186,927	184,533	179,500
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND	156,068	156,068	0	186,927	186,927	0	186,927	184,533	179,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUND 270

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND

DESCRIPTION

Title III-A funds are specifically targeted to benefit Limited English Proficient (LEP) children and immigrant youth. The Act states that LEP students must not only attain English proficiency but simultaneously meet the same academic standards as their English-speaking peers in all content areas. Federal funding is provided to assist the Local Education Agencies (LEAs) in meeting these requirements. LEAs are expected to use Title III funding to create or further develop language instruction courses that help LEP students meet academic standards. The LEAs who receive Title III funding are responsible for the yearly progress of their students with respect to development of language proficiency as well as meeting their grade-level academic standards. Funding is typically used towards language instruction programs; however, funding may be used for a variety of purposes, including alternative bilingual education programs and professional development for teachers.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.270.4.4459.900 Title III LEP Revenue	11,511	8,308	-3,203	13,203	4,700	-8,503	15,011	19,051	15,011
TOTAL FEDERAL FUNDING	11,511	8,308	-3,203	13,203	4,700	-8,503	15,011	19,051	15,011
TOTAL CURRENT REVENUES	11,511	8,308	-3,203	13,203	4,700	-8,503	15,011	19,051	15,011
TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND	11,511	8,308	-3,203	13,203	4,700	-8,503	15,011	19,051	15,011

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.270.5.5120.135 Other Special Programs	0	840	- 840	0	0	0	0	0	0
Total Salaries	0	840	- 840	0	0	0	0	0	0
0.270.5.5120.220 Social Security Tax	0	64	-64	0	0	0	0	0	0
0.270.5.5120.270 Worker's Compensation Insurance	0	6	-6	0	0	0	0	0	0
Total Fringe Benefits	0	70	-70	0	0	0	0	0	0
0.270.5.5120.410 General Supplies	5,135	1,846	3,289	5,011	378	4,633	5,135	9,175	5,135
Total Supplies and Materials	5,135	1,846	3,289	5,011	378	4,633	5,135	9,175	5,135
Total Elementary Program	5,135	2,756	2,379	5,011	378	4,633	5,135	9,175	5,135

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.270.5.6210.381 In-District Travel Allowance	400	0	400	400	0	400	400	400	400
0.270.5.6210.396 Inservice Training	5,976	5,552	424	5,976	986	4,990	5,976	5,976	5,976
Total Purchased Services	6,376	5,552	824	6,376	986	5,390	6,376	6,376	6,376
0.270.5.6210.550 Equipment	0	0	0	1,692	3,321	-1,629	3,500	3,500	3,500
Total Capital Objects	0	0	0	1,692	3,321	-1,629	3,500	3,500	3,500
Total Instructional Improvement Program	6,376	5,552	824	8,068	4,307	3,761	9,876	9,876	9,876

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET**

**TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.270.5.6320.393 Indirect Costs	0	0	0	124	15	109	0	0	0
Total Purchased Services	0	0	0	124	15	109	0	0	0
Total Central Administration Program	0	0	0	124	15	109	0	0	0
Total Current Expenditures	11,511	8,308	3,203	13,203	4,700	8,503	15,011	19,051	15,011
TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND	11,511	8,308	3,203	13,203	4,700	8,503	15,011	19,051	15,011

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUND 271

TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND

DESCRIPTION

The purpose of Title II-A is to provide sub-grants to Local Education Agencies to:

- Increase student academic achievement consistent with the challenging state standards;
- Improve the quality and effectiveness of teachers, principals, and other school leaders;
- Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and
- Provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.271.4.4459.900 Title II-A Revenue	563,033	478,112	-84,921	557,800	440,989	- 116,811	665,499	543,054	389,452
TOTAL FEDERAL FUNDING	<u>563,033</u>	<u>478,112</u>	<u>-84,921</u>	<u>557,800</u>	<u>440,989</u>	<u>- 116,811</u>	<u>665,499</u>	<u>543,054</u>	<u>389,452</u>
TOTAL CURRENT REVENUES	<u>563,033</u>	<u>478,112</u>	<u>-84,921</u>	<u>557,800</u>	<u>440,989</u>	<u>- 116,811</u>	<u>665,499</u>	<u>543,054</u>	<u>389,452</u>
0.271.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	0	0	107,160
TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND	<u>563,033</u>	<u>478,112</u>	<u>-84,921</u>	<u>557,800</u>	<u>440,989</u>	<u>- 116,811</u>	<u>665,499</u>	<u>543,054</u>	<u>496,612</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.271.5.5120.116 Teachers	255,197	193,793	61,404	250,197	171,550	78,647	255,197	255,197	255,197
0.271.5.5120.151 Clerical Personnel	31,373	31,942	- 569	32,607	33,257	- 650	34,526	34,526	36,765
0.271.5.5120.199 Personal Leave Reimbursement	752	473	279	752	600	152	1,360	1,360	1,360
Total Salaries	287,322	226,208	61,114	283,556	205,407	78,149	291,083	291,083	293,322
0.271.5.5120.210 PERSI	31,951	25,566	6,385	32,088	23,239	8,849	32,368	32,368	29,935
0.271.5.5120.220 Social Security Tax	21,118	16,854	4,264	21,209	15,326	5,883	21,395	21,395	0
0.271.5.5120.230 Life Insurance	320	368	-48	358	377	-19	309	309	0
0.271.5.5120.240 Medical Insurance	20,235	18,528	1,707	23,542	21,494	2,048	23,767	23,767	0
0.271.5.5120.250 Employee Assistance Plan	74	70	5	77	76	1	77	77	0
0.271.5.5120.260 Dental Insurance	1,144	1,094	50	1,237	1,124	113	1,158	1,158	0
0.271.5.5120.270 Worker's Compensation Insurance	2,008	1,632	376	2,080	1,293	787	1,761	1,761	0
0.271.5.5120.280 Retirement Sick Leave Benefits	3,619	2,846	773	3,635	2,722	913	3,667	3,667	0
0.271.5.5120.290 Vision Insurance	200	198	2	223	200	23	200	200	0
Total Fringe Benefits	80,669	67,158	13,511	84,449	65,851	18,598	84,702	84,702	29,935
0.271.5.5120.396 Inservice Training	183,415	173,997	9,418	183,780	164,976	18,804	285,000	162,555	168,641
Total Purchased Services	183,415	173,997	9,418	183,780	164,976	18,804	285,000	162,555	168,641
Total Elementary Program	551,406	467,363	84,043	551,785	436,234	115,551	660,785	538,340	491,898

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.271.5.6320.393 Indirect Costs	11,627	10,749	878	6,015	4,755	1,260	4,714	4,714	4,714
Total Purchased Services	11,627	10,749	878	6,015	4,755	1,260	4,714	4,714	4,714
Total Central Administration Program	11,627	10,749	878	6,015	4,755	1,260	4,714	4,714	4,714
Total Current Expenditures	563,033	478,112	84,921	557,800	440,989	116,811	665,499	543,054	496,612
TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND	563,033	478,112	84,921	557,800	440,989	116,811	665,499	543,054	496,612

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUND 273

TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND

DESCRIPTION

The goal of this program, combined with funds from programs in the Substance Abuse Prevention Fund, is to provide a safe and disciplined school environment and to help educate students so they can make wise choices regarding the use of drugs, alcohol and tobacco products. Currently, the only program being funded is the 21st Century After School Program.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.273.4.4459.900 21st Century Schools Revenue	256,300	240,658	-15,642	293,018	288,304	-4,714	278,950	271,350	247,175
TOTAL FEDERAL FUNDING	<u>256,300</u>	<u>240,658</u>	<u>-15,642</u>	<u>293,018</u>	<u>288,304</u>	<u>-4,714</u>	<u>278,950</u>	<u>271,350</u>	<u>247,175</u>
TOTAL CURRENT REVENUES	<u>256,300</u>	<u>240,658</u>	<u>-15,642</u>	<u>293,018</u>	<u>288,304</u>	<u>-4,714</u>	<u>278,950</u>	<u>271,350</u>	<u>247,175</u>
TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND	<u>256,300</u>	<u>240,658</u>	<u>-15,642</u>	<u>293,018</u>	<u>288,304</u>	<u>-4,714</u>	<u>278,950</u>	<u>271,350</u>	<u>247,175</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.273.5.6210.136 Other Special Programs	200,145	186,621	13,524	207,595	205,554	2,041	205,253	198,271	192,866
0.273.5.6210.199 Personal Leave Reimbursement	0	60	-60	0	40	-40	0	0	0
Total Salaries	200,145	186,681	13,464	207,595	205,594	2,001	205,253	198,271	192,866
0.273.5.6210.210 PERSI	5,196	5,053	143	4,368	4,296	72	3,506	3,506	3,720
0.273.5.6210.220 Social Security Tax	15,393	14,266	1,127	15,929	15,720	209	15,087	14,515	14,176
0.273.5.6210.230 Life Insurance	124	112	12	120	107	13	108	108	104
0.273.5.6210.240 Medical Insurance	6,800	6,891	-91	7,900	7,255	645	8,310	8,310	9,165
0.273.5.6210.250 Employee Assistance Plan	29	26	3	26	31	-5	28	28	27
0.273.5.6210.260 Dental Insurance	429	393	36	416	356	60	404	404	393
0.273.5.6210.270 Worker's Compensation Insurance	1,490	1,335	155	1,450	1,224	226	1,241	1,195	1,121
0.273.5.6210.280 Retirement Sick Leave Benefits	601	562	39	609	478	131	398	398	400
0.273.5.6210.290 Vision Insurance	77	70	7	82	79	3	70	70	70
Total Fringe Benefits	30,139	28,709	1,430	30,900	29,546	1,354	29,152	28,534	29,176
0.273.5.6210.310 Professional and Technical Services	7,289	7,009	280	15,673	15,852	- 179	12,500	12,025	12,350
0.273.5.6210.381 In-District Travel Allowance	3,073	3,145	-72	5,330	4,143	1,187	4,135	4,405	2,259
0.273.5.6210.382 Out-District Travel Allowance	3,520	3,447	73	3,717	3,669	48	1,806	806	816
Total Purchased Services	13,882	13,600	282	24,720	23,665	1,055	18,441	17,236	15,425
0.273.5.6210.410 General Supplies	6,321	5,847	474	9,800	9,592	208	12,400	17,000	7,044
Total Supplies and Materials	6,321	5,847	474	9,800	9,592	208	12,400	17,000	7,044
0.273.5.6210.550 Equipment	420	419	1	17,025	16,981	44	7,244	7,244	0
Total Capital Objects	420	419	1	17,025	16,981	44	7,244	7,244	0
Total Instructional Improvement Program	250,907	235,256	15,651	290,040	285,378	4,662	272,490	268,285	244,511

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.273.5.6320.393 Indirect Costs	5,393	5,401	-8	2,978	2,926	52	6,460	3,065	2,664
Total Purchased Services	5,393	5,401	-8	2,978	2,926	52	6,460	3,065	2,664
Total Central Administration Program	5,393	5,401	-8	2,978	2,926	52	6,460	3,065	2,664
Total Current Expenditures	256,300	240,658	15,642	293,018	288,304	4,714	278,950	271,350	247,175
TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND	256,300	240,658	15,642	293,018	288,304	4,714	278,950	271,350	247,175

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 274

HEAD START FUND

DESCRIPTION

Head Start is a federally funded, community based, comprehensive preschool program for low income families with attention given to individual children and their special needs. The program is located at both the Lincoln Early Childhood Center and Tyhee Elementary School. The current funded enrollment is 169 three or four-year old children. The services of the program are Child Health, Developmental and Safety Services, Education and Early Childhood Development, Child Nutrition, Child Mental Health, Family Partnerships, Community Partnerships, Disabilities, Transition, and Program Design and Management.

PROGRAM CHANGES

Changes may occur when federal notice is received regarding grant applications and additional funding.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.274.4.4430.000 Head Start Revenue	1,272,714	1,272,714	0	1,285,441	1,285,441	0	1,285,441	1,606,314	1,342,207
TOTAL FEDERAL FUNDING	<u>1,272,714</u>	<u>1,272,714</u>	<u>0</u>	<u>1,285,441</u>	<u>1,285,441</u>	<u>0</u>	<u>1,285,441</u>	<u>1,606,314</u>	<u>1,342,207</u>
TOTAL CURRENT REVENUES	<u>1,272,714</u>	<u>1,272,714</u>	<u>0</u>	<u>1,285,441</u>	<u>1,285,441</u>	<u>0</u>	<u>1,285,441</u>	<u>1,606,314</u>	<u>1,342,207</u>
TOTAL HEAD START FUND	<u><u>1,272,714</u></u>	<u><u>1,272,714</u></u>	<u><u>0</u></u>	<u><u>1,285,441</u></u>	<u><u>1,285,441</u></u>	<u><u>0</u></u>	<u><u>1,285,441</u></u>	<u><u>1,606,314</u></u>	<u><u>1,342,207</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.274.5.5110.116 Teachers	393,830	395,524	-1,694	403,691	375,512	28,179	418,066	418,066	406,943
0.274.5.5110.152 Instructional Assistants	334,424	325,808	8,616	318,567	319,665	-1,098	333,497	330,357	336,628
0.274.5.5110.186 Substitute Teachers	3,400	8,127	-4,727	10,000	10,158	-158	8,000	11,140	8,000
0.274.5.5110.199 Personal Leave Reimbursement	4,500	3,360	1,140	4,500	3,346	1,154	3,360	3,360	3,740
Total Salaries	736,154	732,818	3,336	736,758	708,681	28,077	762,923	762,923	755,311
0.274.5.5110.210 PERSI	79,122	78,959	163	80,815	75,993	4,822	83,948	83,948	87,659
0.274.5.5110.220 Social Security Tax	52,454	50,698	1,756	54,158	49,864	4,294	56,075	56,075	55,515
0.274.5.5110.230 Life Insurance	1,737	1,689	48	1,536	1,459	77	1,454	1,454	1,542
0.274.5.5110.240 Medical Insurance	109,662	95,351	14,311	101,120	84,793	16,328	111,836	111,836	128,670
0.274.5.5110.250 Employee Assistance Plan	402	447	-45	332	352	-20	364	364	400
0.274.5.5110.260 Dental Insurance	6,200	5,460	740	5,312	4,797	515	5,450	5,450	6,159
0.274.5.5110.270 Worker's Compensation Insurance	4,989	5,241	-252	5,298	4,228	1,070	4,615	4,615	4,388
0.274.5.5110.280 Retirement Sick Leave Benefits	8,966	8,789	177	9,158	8,464	694	9,512	9,512	9,416
0.274.5.5110.290 Vision Insurance	1,082	981	101	960	847	113	943	943	1,086
Total Fringe Benefits	264,614	247,614	17,000	258,689	230,798	27,891	274,197	274,197	294,835
0.274.5.5110.325 Repair and Maintenance (Contracted)	0	0	0	0	69,779	-69,779	0	0	0
0.274.5.5110.381 In-District Travel Allowance	1,500	1,769	-269	1,500	2,031	-531	1,770	1,770	2,215
0.274.5.5110.382 Out-District Travel Allowance	3,029	715	2,314	2,658	2,254	404	1,924	1,924	2,400
Total Purchased Services	4,529	2,484	2,045	4,158	74,065	-69,907	3,694	3,694	4,615
0.274.5.5110.410 General Supplies	14,386	57,345	-42,959	48,855	41,923	6,932	17,580	69,526	39,010
0.274.5.5110.416 Printing	1,393	1,264	129	1,600	1,494	106	1,504	1,504	1,500
0.274.5.5110.450 Food - School Lunch	727	559	168	700	359	341	315	555	555
Total Supplies and Materials	16,506	59,168	-42,662	51,155	43,776	7,379	19,399	71,585	41,065
0.274.5.5110.550 Equipment	0	0	0	0	0	0	0	235,728	0
0.274.5.5110.554 Equipment Replacement	12,885	12,885	0	0	0	0	0	19,677	0
Total Capital Objects	12,885	12,885	0	0	0	0	0	255,405	0
0.274.5.5110.718 Pupil Insurance	560	539	21	560	539	21	560	560	540
0.274.5.5110.720 Other Insurance	510	510	0	569	531	38	235	558	265
Total Insurance and Judgment	1,070	1,048	22	1,129	1,070	59	795	1,118	805
Total Kindergarten Program	1,035,758	1,056,018	-20,260	1,051,889	1,058,389	-6,500	1,061,008	1,368,922	1,096,631

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.274.5.6110.301 Contracted Dental Services	200	104	96	280	0	280	105	105	200
0.274.5.6110.317 Health Services (Contracted)	1,348	1,311	37	2,200	1,751	449	1,441	1,441	2,000
Total Purchased Services	<u>1,548</u>	<u>1,415</u>	<u>133</u>	<u>2,480</u>	<u>1,751</u>	<u>729</u>	<u>1,546</u>	<u>1,546</u>	<u>2,200</u>
Total Attendance, Guidance And Health Program	<u>1,548</u>	<u>1,415</u>	<u>133</u>	<u>2,480</u>	<u>1,751</u>	<u>729</u>	<u>1,546</u>	<u>1,546</u>	<u>2,200</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.274.5.6210.113 Supervisors and Coordinators	55,310	55,580	- 270	52,412	53,176	- 764	54,121	54,121	57,423
0.274.5.6210.151 Clerical Personnel	63,805	65,783	-1,978	60,750	67,792	-7,042	65,735	65,735	71,201
0.274.5.6210.199 Personal Leave Reimbursement	850	880	-30	920	560	360	880	880	560
Total Salaries	119,965	122,243	-2,278	114,082	121,528	-7,446	120,736	120,736	129,184
0.274.5.6210.210 PERSI	13,340	13,910	- 570	12,685	13,824	-1,139	13,426	13,426	15,154
0.274.5.6210.220 Social Security Tax	8,817	9,370	- 553	8,385	9,311	- 926	8,875	8,875	9,495
0.274.5.6210.230 Life Insurance	448	551	- 103	442	552	- 110	396	396	382
0.274.5.6210.240 Medical Insurance	21,225	20,561	664	21,804	21,572	232	22,886	22,886	23,930
0.274.5.6210.250 Employee Assistance Plan	78	78	0	72	76	-4	75	75	75
0.274.5.6210.260 Dental Insurance	1,200	1,176	24	1,146	1,131	15	1,116	1,116	1,146
0.274.5.6210.270 Worker's Compensation Insurance	839	874	-35	823	733	90	730	730	751
0.274.5.6210.280 Retirement Sick Leave Benefits	1,512	1,548	-36	1,437	1,539	- 102	1,521	1,521	1,628
0.274.5.6210.290 Vision Insurance	210	210	0	207	201	6	193	193	202
Total Fringe Benefits	47,669	48,278	- 609	47,001	48,938	-1,937	49,218	49,218	52,763
0.274.5.6210.319 Consultants	8,200	8,313	- 113	8,135	6,742	1,393	8,500	8,065	10,000
0.274.5.6210.382 Out-District Travel Allowance	357	-65	422	732	731	1	597	597	750
0.274.5.6210.390 Volunteer Reimbursement	1,750	1,501	249	2,700	2,106	594	1,950	1,950	1,820
0.274.5.6210.391 Professional Dues and Fees	3,979	8,958	-4,979	9,040	8,120	920	5,230	12,707	8,120
0.274.5.6210.396 Inservice Training	5,148	3,464	1,684	5,215	4,326	889	3,285	3,285	4,800
Total Purchased Services	19,434	22,171	-2,737	25,822	22,026	3,796	19,562	26,604	25,490
0.274.5.6210.410 General Supplies	720	2	718	1,325	927	398	455	455	455
Total Supplies and Materials	720	2	718	1,325	927	398	455	455	455
Total Instructional Improvement Program	187,788	192,694	-4,906	188,230	193,419	-5,189	189,971	197,013	207,892

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.274.5.6320.393 Indirect Costs	28,755	9,707	19,048	23,860	13,860	10,000	13,860	15,030	15,129
Total Purchased Services	28,755	9,707	19,048	23,860	13,860	10,000	13,860	15,030	15,129
Total Central Administration Program	28,755	9,707	19,048	23,860	13,860	10,000	13,860	15,030	15,129

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.274.5.6610.351 Telephone - Voice	706	909	- 203	980	644	336	910	1,430	1,430
Total Purchased Services	706	909	- 203	980	644	336	910	1,430	1,430
Total Building Operation Services Program	706	909	- 203	980	644	336	910	1,430	1,430

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.274.5.6810.345 Transportation Services (Contracted)	3,105	780	2,325	910	1,365	- 455	1,050	1,050	1,050
Total Purchased Services	3,105	780	2,325	910	1,365	- 455	1,050	1,050	1,050
Total Pupil To School Transportation Program	3,105	780	2,325	910	1,365	- 455	1,050	1,050	1,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.274.5.6830.327 Maintenance of Leased Vehicles	250	0	250	210	74	136	200	298	300
Total Purchased Services	250	0	250	210	74	136	200	298	300
Total General Transportation Program	250	0	250	210	74	136	200	298	300

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.274.5.7200.383 Parent Activities Travel	1,270	452	818	1,247	1,246	1	2,671	2,010	2,010
0.274.5.7200.390 Volunteer Reimbursement	186	0	186	100	0	100	100	100	100
0.274.5.7200.396 Inservice Training	169	0	169	100	0	100	25	25	100
0.274.5.7200.399 Purchased Duty Lunches	9,123	7,943	1,180	11,265	11,264	1	9,000	13,515	11,265
Total Purchased Services	<u>10,748</u>	<u>8,395</u>	<u>2,353</u>	<u>12,712</u>	<u>12,511</u>	<u>201</u>	<u>11,796</u>	<u>15,650</u>	<u>13,475</u>
0.274.5.7200.410 General Supplies	4,056	2,796	1,260	4,170	3,428	742	5,100	5,375	4,100
Total Supplies and Materials	<u>4,056</u>	<u>2,796</u>	<u>1,260</u>	<u>4,170</u>	<u>3,428</u>	<u>742</u>	<u>5,100</u>	<u>5,375</u>	<u>4,100</u>
Total Parent Activities Program	<u>14,804</u>	<u>11,191</u>	<u>3,613</u>	<u>16,882</u>	<u>15,939</u>	<u>943</u>	<u>16,896</u>	<u>21,025</u>	<u>17,575</u>
Total Current Expenditures	<u>1,272,714</u>	<u>1,272,714</u>	<u>0</u>	<u>1,285,441</u>	<u>1,285,441</u>	<u>0</u>	<u>1,285,441</u>	<u>1,606,314</u>	<u>1,342,207</u>
TOTAL HEAD START FUND	<u><u>1,272,714</u></u>	<u><u>1,272,714</u></u>	<u><u>0</u></u>	<u><u>1,285,441</u></u>	<u><u>1,285,441</u></u>	<u><u>0</u></u>	<u><u>1,285,441</u></u>	<u><u>1,606,314</u></u>	<u><u>1,342,207</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 276

HEAD START TRAINING AND TECHNICAL ASSISTANCE

DESCRIPTION

Head Start Training funds provide additional federal funding for training and technical assistance to upgrade staff skills and knowledge, assuring program quality. This may include field-based staff training for the Child Development Associate credential and the Social Services Competency Based Training credential.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.276.4.4430.000 Head Start Training Grant	21,178	21,166	-12	21,178	21,173	-5	21,178	21,178	21,178
TOTAL FEDERAL FUNDING	<u>21,178</u>	<u>21,166</u>	<u>-12</u>	<u>21,178</u>	<u>21,173</u>	<u>-5</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
TOTAL CURRENT REVENUES	<u>21,178</u>	<u>21,166</u>	<u>-12</u>	<u>21,178</u>	<u>21,173</u>	<u>-5</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u><u>21,178</u></u>	<u><u>21,166</u></u>	<u><u>-12</u></u>	<u><u>21,178</u></u>	<u><u>21,173</u></u>	<u><u>-5</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.276.5.5110.382 Out-District Travel Allowance	10,276	10,275	1	12,653	13,045	- 392	2,540	3,710	9,077
0.276.5.5110.396 Inservice Training	10,415	10,415	0	8,297	7,900	397	18,410	17,240	11,862
Total Purchased Services	<u>20,691</u>	<u>20,690</u>	<u>1</u>	<u>20,950</u>	<u>20,944</u>	<u>6</u>	<u>20,950</u>	<u>20,950</u>	20,939
Total Kindergarten Program	<u>20,691</u>	<u>20,690</u>	<u>1</u>	<u>20,950</u>	<u>20,944</u>	<u>6</u>	<u>20,950</u>	<u>20,950</u>	20,939

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.276.5.6320.393 Indirect Costs	487	476	11	228	228	0	228	228	239
Total Purchased Services	487	476	11	228	228	0	228	228	239
Total Central Administration Program	487	476	11	228	228	0	228	228	239
Total Current Expenditures	21,178	21,166	12	21,178	21,173	5	21,178	21,178	21,178
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	21,178	21,166	12	21,178	21,173	5	21,178	21,178	21,178

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 278

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES (TANF)

DESCRIPTION

Funds provided through the Department of Health and Welfare Budget contracted to the Idaho Head Start Association and contracted to the District. Provides funding for 14 additional four-year-old children and families to participate in the Head Start Program. Funds are of one year duration and must be renewed yearly depending upon availability.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.278.4.4430.000 Head Start CDA Revenue	93,504	93,504	0	145,264	139,536	-5,728	145,264	145,264	145,264
TOTAL FEDERAL FUNDING	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>145,264</u>	<u>139,536</u>	<u>-5,728</u>	<u>145,264</u>	<u>145,264</u>	<u>145,264</u>
TOTAL CURRENT REVENUES	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>145,264</u>	<u>139,536</u>	<u>-5,728</u>	<u>145,264</u>	<u>145,264</u>	<u>145,264</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>145,264</u>	<u>139,536</u>	<u>-5,728</u>	<u>145,264</u>	<u>145,264</u>	<u>145,264</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.278.5.5110.116 Teachers	26,233	31,665	-5,432	46,247	43,350	2,897	40,727	40,727	49,365
0.278.5.5110.152 Instructional Assistants	19,388	25,355	-5,967	40,551	30,599	9,952	26,697	26,697	27,762
0.278.5.5110.186 Substitute Teachers	2,000	1,552	448	1,000	398	602	300	300	280
0.278.5.5110.199 Personal Leave Reimbursement	365	40	325	320	394	-74	40	40	1,240
Total Salaries	47,986	58,611	-10,625	88,118	74,741	13,377	67,764	67,764	78,647
0.278.5.5110.210 PERSI	5,114	6,200	-1,086	9,688	8,245	1,443	7,502	7,502	9,192
0.278.5.5110.220 Social Security Tax	3,527	4,134	- 607	6,550	4,663	1,887	4,980	4,980	5,781
0.278.5.5110.230 Life Insurance	56	112	-56	201	178	23	157	157	218
0.278.5.5110.240 Medical Insurance	3,538	6,407	-2,869	13,272	10,475	2,797	12,132	12,132	18,178
0.278.5.5110.250 Employee Assistance Plan	13	39	-26	44	53	-9	39	39	56
0.278.5.5110.260 Dental Insurance	200	393	- 193	697	468	229	592	592	870
0.278.5.5110.270 Worker's Compensation Insurance	336	422	-86	641	449	192	411	411	457
0.278.5.5110.280 Retirement Sick Leave Benefits	580	690	- 110	1,098	923	175	850	850	988
0.278.5.5110.290 Vision Insurance	35	70	-35	126	83	43	102	102	153
Total Fringe Benefits	13,399	18,467	-5,068	32,317	25,537	6,780	26,765	26,765	35,893
0.278.5.5110.381 In-District Travel Allowance	150	76	74	150	107	43	150	150	110
0.278.5.5110.382 Out-District Travel Allowance	450	20	430	184	118	66	200	278	225
Total Purchased Services	600	96	504	334	225	109	350	428	335
0.278.5.5110.410 General Supplies	5,071	5,475	- 404	2,551	3,876	-1,325	25,192	22,989	2,844
0.278.5.5110.416 Printing	624	126	498	352	131	221	50	100	100
0.278.5.5110.450 Food - School Lunch	100	43	57	60	48	12	60	60	50
Total Supplies and Materials	5,795	5,643	152	2,963	4,054	-1,091	25,302	23,149	2,994
0.278.5.5110.718 Pupil Insurance	95	47	48	95	47	48	95	95	95
0.278.5.5110.720 Other Insurance	51	50	1	51	46	5	30	49	49
Total Insurance and Judgment	146	97	49	146	93	53	125	144	144
Total Kindergarten Program	67,926	82,915	-14,989	123,878	104,651	19,227	120,306	118,250	118,013

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.278.5.6110.317 Health Services (Contracted)	200	123	77	150	148	2	150	150	150
Total Purchased Services	<u>200</u>	<u>123</u>	<u>77</u>	<u>150</u>	<u>148</u>	<u>2</u>	<u>150</u>	<u>150</u>	150
Total Attendance, Guidance And Health Program	<u>200</u>	<u>123</u>	<u>77</u>	<u>150</u>	<u>148</u>	<u>2</u>	<u>150</u>	<u>150</u>	150

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.278.5.6210.113 Supervisors and Coordinators	1,000	3,336	-2,336	4,446	4,618	- 172	4,835	4,835	5,129
0.278.5.6210.151 Clerical Personnel	12,560	942	11,618	5,153	9,725	-4,572	5,872	5,872	6,359
Total Salaries	13,560	4,278	9,282	9,599	14,343	-4,744	10,707	10,707	11,488
0.278.5.6210.210 PERSI	1,285	485	800	1,067	1,630	- 563	1,191	1,191	1,348
0.278.5.6210.220 Social Security Tax	850	327	523	706	1,099	- 393	787	787	844
0.278.5.6210.230 Life Insurance	0	0	0	0	47	-47	36	36	34
0.278.5.6210.240 Medical Insurance	0	0	0	0	1,907	-1,907	2,044	2,044	2,138
0.278.5.6210.250 Employee Assistance Plan	0	0	0	0	7	-7	6	6	6
0.278.5.6210.260 Dental Insurance	0	0	0	0	100	- 100	99	99	102
0.278.5.6210.270 Worker's Compensation Insurance	81	26	55	69	93	-24	65	65	67
0.278.5.6210.280 Retirement Sick Leave Benefits	146	54	92	121	181	-60	135	135	145
0.278.5.6210.290 Vision Insurance	0	0	0	0	18	-18	17	17	18
Total Fringe Benefits	2,362	891	1,471	1,963	5,083	-3,120	4,380	4,380	4,702
0.278.5.6210.319 Consultants	1,000	125	875	250	153	97	250	500	550
0.278.5.6210.382 Out-District Travel Allowance	0	0	0	64	37	27	40	40	40
0.278.5.6210.390 Volunteer Reimbursement	200	146	54	150	142	8	200	200	120
0.278.5.6210.391 Professional Dues and Fees	3,110	840	2,270	5,257	11,394	-6,137	5,760	5,760	6,000
0.278.5.6210.396 Inservice Training	775	372	403	350	376	-26	400	1,536	955
Total Purchased Services	5,085	1,484	3,601	6,071	12,102	-6,031	6,650	8,036	7,665
0.278.5.6210.410 General Supplies	50	0	50	50	81	-31	50	50	40
Total Supplies and Materials	50	0	50	50	81	-31	50	50	40
Total Instructional Improvement Program	21,057	6,652	14,405	17,683	31,608	-13,925	21,787	23,173	23,895

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.278.5.6320.393 Indirect Costs	2,151	2,102	49	1,566	1,505	61	1,566	1,566	1,566
Total Purchased Services	2,151	2,102	49	1,566	1,505	61	1,566	1,566	1,566
Total Central Administration Program	2,151	2,102	49	1,566	1,505	61	1,566	1,566	1,566

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.278.5.6610.351 Telephone - Voice	64	90	-26	68	56	12	60	124	120
Total Purchased Services	64	90	-26	68	56	12	60	124	120
Total Building Operation Services Program	64	90	-26	68	56	12	60	124	120

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.278.5.6810.345 Transportation Services (Contracted)	195	130	65	26	0	26	135	135	70
Total Purchased Services	195	130	65	26	0	26	135	135	70
Total Pupil To School Transportation Program	195	130	65	26	0	26	135	135	70

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.278.5.6830.327 Maintenance of Leased Vehicles	0	0	0	25	3	22	20	26	30
Total Purchased Services	0	0	0	25	3	22	20	26	30
Total General Transportation Program	0	0	0	25	3	22	20	26	30

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.278.5.7200.383 Parent Activities Travel	525	41	485	109	108	1	200	200	150
0.278.5.7200.390 Volunteer Reimbursement	34	0	34	0	0	0	20	20	20
0.278.5.7200.396 Inservice Training	50	0	50	0	0	0	20	20	20
0.278.5.7200.399 Purchased Duty Lunches	1,000	1,070	-70	1,559	1,252	307	800	800	800
Total Purchased Services	1,609	1,110	499	1,668	1,360	308	1,040	1,040	990
0.278.5.7200.410 General Supplies	302	381	-79	200	205	-5	200	800	430
Total Supplies and Materials	302	381	-79	200	205	-5	200	800	430
Total Parent Activities Program	1,911	1,491	420	1,868	1,565	303	1,240	1,840	1,420
Total Current Expenditures	93,504	93,504	0	145,264	139,536	5,728	145,264	145,264	145,264
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	93,504	93,504	0	145,264	139,536	5,728	145,264	145,264	145,264

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUND 290

CHILD NUTRITION FUND

DESCRIPTION

The Child Nutrition Program is designed to provide one-fourth (for breakfast) and one-third (for lunch) of the daily nutritional requirements for school children. The program operates as a nonprofit, self-supporting service. Program funds are received from the sale of lunch meals, breakfast meals, á la carte items and catering. Reimbursements are received for student lunch and breakfast meals from the United States Department of Agriculture. Reimbursements are also received from the United States Department of Agriculture for meals served to children through the Summer Food Program and the After-School Snack Program. The secondary schools have full service kitchens on location. The elementary schools and Lincoln Early Childhood Center all receive daily deliveries from Central Kitchen, but prepare all meals on site. The Montessori Program is located at Tyhee Elementary and GATE Way is located near Highland High School, with those schools taking care of meal preparation for those programs.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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CHILD NUTRITION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.290.4.4150.000 Food Service Investments	2,000	2,506	506	2,000	7,951	5,951	5,000	5,000	10,000
0.290.4.4161.100 Food Service Sales to Students	900,000	834,043	-65,957	837,932	828,727	-9,205	835,000	835,000	805,000
0.290.4.4161.110 Food Service Breakfast Sales	75,000	96,853	21,853	75,000	102,757	27,757	90,000	90,000	70,000
0.290.4.4162.200 Adult Lunch Sales	15,000	15,595	595	15,000	19,626	4,626	17,000	17,000	12,000
0.290.4.4162.205 Ala Carte Lunch Sales	195,000	197,872	2,872	190,000	204,916	14,916	210,000	210,000	175,000
0.290.4.4162.210 Adult Breakfast Sales	0	23	23	0	31	31	0	0	0
0.290.4.4162.225 After School Snack Fees	0	0	0	0	597	597	0	0	200
0.290.4.4169.940 Catering Sales	10,000	7,478	-2,522	8,000	8,717	717	8,000	8,000	6,500
TOTAL LOCAL FUNDING	1,197,000	1,154,370	-42,630	1,127,932	1,173,322	45,390	1,165,000	1,165,000	1,078,700
0.290.4.4455.500 Child Nutrition Federal Reimbursement	2,475,000	2,302,107	- 172,893	2,200,000	2,389,715	189,715	2,286,132	2,286,132	2,171,599
0.290.4.4455.510 School Breakfast Federal Reimbursement	600,000	665,589	65,589	575,000	715,079	140,079	600,000	600,000	525,000
0.290.4.4455.520 Kindergarten Milk Reimbursement	800	657	- 143	600	702	102	600	600	0
0.290.4.4455.530 USDA Commodity Value	265,000	268,701	3,701	290,000	274,477	-15,523	310,000	310,000	275,000
0.290.4.4455.550 Summer Feeding Reimbursement	400,000	303,875	-96,125	400,000	288,369	- 111,631	400,000	400,000	400,000
0.290.4.4455.560 After School Snack Revenues	0	13,171	13,171	12,000	14,067	2,067	15,000	15,000	14,000
0.290.4.4455.570 Fruit and Vegetable Reimbursement	55,000	38,006	-16,994	55,000	27,961	-27,039	70,000	70,000	105,672
TOTAL FEDERAL FUNDING	3,795,800	3,592,106	- 203,694	3,532,600	3,710,369	177,769	3,681,732	3,681,732	3,491,271
0.290.4.4600.000 Interfund Transfers	110,000	112,989	2,989	110,000	116,387	6,387	120,000	120,000	115,000
TOTAL OTHER FUNDING SOURCES	110,000	112,989	2,989	110,000	116,387	6,387	120,000	120,000	115,000
TOTAL CURRENT REVENUES	5,102,800	4,859,464	- 243,336	4,770,532	5,000,078	229,546	4,966,732	4,966,732	4,684,971
0.290.4.7000.000 Estimated Beginning Balance	502,000	626,339	124,339	610,000	667,597	57,597	725,000	725,000	900,000
TOTAL CHILD NUTRITION FUND	5,604,800	5,485,803	- 118,997	5,380,532	5,667,675	287,143	5,691,732	5,691,732	5,584,971

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.290.5.7100.159 Food Preparation	1,415,433	1,455,298	-39,865	1,412,123	1,499,203	-87,080	1,473,130	1,473,130	1,516,781
0.290.5.7100.188 Substitute Food Service	100,000	59,923	40,077	80,000	42,649	37,351	80,000	74,468	80,000
0.290.5.7100.199 Personal Leave Reimbursement	12,125	6,190	5,935	0	8,650	-8,650	6,190	6,190	0
Total Salaries	1,527,558	1,521,411	6,147	1,492,123	1,550,502	-58,379	1,559,320	1,553,788	1,596,781
0.290.5.7100.210 PERSI	156,520	162,558	-6,038	157,028	171,975	-14,947	164,500	164,500	177,918
0.290.5.7100.220 Social Security Tax	110,805	113,126	-2,321	109,671	115,994	-6,323	114,610	114,610	0
0.290.5.7100.230 Life Insurance	3,755	4,321	- 566	3,660	4,011	- 351	3,186	3,186	0
0.290.5.7100.240 Medical Insurance	237,012	203,303	33,709	240,950	205,814	35,136	245,145	245,145	0
0.290.5.7100.250 Employee Assistance Plan	868	884	-16	791	766	25	796	796	0
0.290.5.7100.260 Dental Insurance	13,400	12,202	1,198	12,658	12,010	648	11,948	11,948	0
0.290.5.7100.270 Worker's Compensation Insurance	92,956	95,322	-2,366	94,570	85,859	8,711	88,023	88,023	0
0.290.5.7100.280 Retirement Sick Leave Benefits	17,735	18,193	- 458	17,793	19,142	-1,349	18,639	18,639	0
0.290.5.7100.290 Vision Insurance	2,340	2,182	158	2,288	2,067	221	2,065	2,065	0
Total Fringe Benefits	635,391	612,092	23,299	639,409	617,638	21,771	648,912	648,912	177,918
0.290.5.7100.308 Credit Card Transaction Fees	500	-2,210	2,710	500	-2,635	3,135	0	0	500
0.290.5.7100.309 Bank Service Charges	7,000	5,320	1,680	4,500	5,857	-1,357	4,500	4,500	400
0.290.5.7100.310 Professional and Technical Services	40,800	35,219	5,581	42,000	37,733	4,267	42,000	47,532	51,200
0.290.5.7100.381 In-District Travel Allowance	8,000	7,426	574	7,000	7,216	- 216	7,000	7,000	7,500
0.290.5.7100.396 Inservice Training	4,000	100	3,900	3,000	61	2,939	6,000	6,000	6,000
Total Purchased Services	60,300	45,854	14,446	57,000	48,232	8,768	59,500	65,032	65,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.290.5.7100.410 General Supplies	129,000	82,528	46,472	126,924	85,565	41,359	140,000	140,000	155,000
0.290.5.7100.411 Supplies - Tray Cost	125,000	132,403	-7,403	129,076	127,563	1,513	120,000	120,000	150,000
0.290.5.7100.421 Motor Fuel	8,000	4,759	3,241	6,000	6,683	- 683	7,000	7,000	10,000
0.290.5.7100.425 Laundry	25,000	24,338	662	25,000	24,449	551	25,000	25,000	25,000
0.290.5.7100.428 Repairs Parts and Supplies	30,000	19,028	10,972	24,000	25,639	-1,639	25,000	25,000	50,000
0.290.5.7100.450 Food - School Lunch	2,505,000	2,287,227	217,773	2,355,000	2,362,947	-7,947	2,470,000	2,470,000	2,705,672
0.290.5.7100.451 Catering Costs	1,500	1,941	- 441	1,000	1,934	- 934	1,000	1,000	1,000
Total Supplies and Materials	<u>2,823,500</u>	<u>2,552,225</u>	<u>271,275</u>	<u>2,667,000</u>	<u>2,634,780</u>	<u>32,220</u>	<u>2,788,000</u>	<u>2,788,000</u>	<u>3,096,672</u>
0.290.5.7100.540 Remodeling	1,000	0	1,000	1,000	0	1,000	1,000	1,000	1,000
0.290.5.7100.550 Equipment	198,553	86,623	111,930	174,000	22,485	151,515	285,000	285,000	297,000
Total Capital Objects	<u>199,553</u>	<u>86,623</u>	<u>112,930</u>	<u>175,000</u>	<u>22,485</u>	<u>152,515</u>	<u>286,000</u>	<u>286,000</u>	<u>298,000</u>
Total Child Nutrition Program	<u>5,246,302</u>	<u>4,818,206</u>	<u>428,096</u>	<u>5,030,532</u>	<u>4,873,637</u>	<u>156,895</u>	<u>5,341,732</u>	<u>5,341,732</u>	<u>5,234,971</u>
Total Current Expenditures	<u>5,246,302</u>	<u>4,818,206</u>	<u>428,096</u>	<u>5,030,532</u>	<u>4,873,637</u>	<u>156,895</u>	<u>5,341,732</u>	<u>5,341,732</u>	<u>5,234,971</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.290.5.9500.850 Contingency Reserve	358,498	N/A	N/A	350,000	N/A	N/A	350,000	350,000	350,000
0.290.3.3200.000 Actual Year-End Fund Balance	N/A	667,597	N/A	N/A	794,038	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>358,498</u>	<u>667,597</u>	<u>309,099</u>	<u>350,000</u>	<u>794,038</u>	<u>444,038</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Total Contingency Reserve Program	<u>358,498</u>	<u>667,597</u>	<u>309,099</u>	<u>350,000</u>	<u>794,038</u>	<u>444,038</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
TOTAL CHILD NUTRITION FUND	<u><u>5,604,800</u></u>	<u><u>5,485,803</u></u>	<u><u>118,997</u></u>	<u><u>5,380,532</u></u>	<u><u>5,667,675</u></u>	<u><u>- 287,143</u></u>	<u><u>5,691,732</u></u>	<u><u>5,691,732</u></u>	<u><u>5,584,971</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 310

BOND INTEREST AND REDEMPTION FUND

DESCRIPTION

The Bond Interest and Redemption Fund accounts for the accumulation of resources and payment of general obligation bond principal and interest. The principal source of revenue is property taxes.

SPECIAL NOTES

On March 4, 1997, patrons voted 75% in favor of issuing general obligation bonds for construction of a new high school, and for major renovations of Pocatello High School's heating, ventilation, mechanical, and electrical systems. Bond payments will be for twenty years, beginning in February 1998. During Fiscal Year 2004, the District refunded a portion of the General Obligation Bonds resulting in approximately \$600,000 in interest savings over the life of the bonds. In June of 2014, the District refunded the remaining portion of callable bonds resulting in approximately \$245,000 of interest savings over the last two years of the bond. The final payment for this bond was made on August 15, 2016 and the remaining proceeds of the bond will need to be transferred to the General Fund once it appears that future bonding needs are not eminent.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.310.4.4125.500 School Bond Levy	0	124,764	124,764	0	24,815	24,815	0	0	0
0.310.4.4150.000 Investment Earnings	50	3,937	3,887	4,000	8,088	4,088	6,000	6,000	8,000
TOTAL LOCAL FUNDING	50	128,701	128,651	4,000	32,903	28,903	6,000	6,000	8,000
TOTAL CURRENT REVENUES	50	128,701	128,651	4,000	32,903	28,903	6,000	6,000	8,000
0.310.4.7000.000 Estimated Beginning Balance	2,400,000	2,558,380	158,380	505,000	525,101	20,101	546,000	546,000	560,000
TOTAL BOND INTEREST AND REDEMPTION FUND	2,400,050	2,687,081	287,031	509,000	558,004	49,004	552,000	552,000	568,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.310.5.9110.610 Bond Principal	2,134,000	2,134,000	0	0	0	0	0	0	0
Total Debt Retirement	2,134,000	2,134,000	0	0	0	0	0	0	0
Total Debt Service Program	2,134,000	2,134,000	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.310.5.9120.620 Bond Interest	27,980	27,980	0	0	0	0	0	0	0
Total Debt Retirement	27,980	27,980	0	0	0	0	0	0	0
0.310.5.9120.850 Contingency Reserve	238,070	0	238,070	509,000	0	509,000	552,000	552,000	568,000
Total Transfers or Reserves	238,070	0	- 238,070	509,000	0	- 509,000	552,000	552,000	568,000
Total Debt Service Interest Program	<u>266,050</u>	<u>27,980</u>	<u>238,070</u>	<u>509,000</u>	<u>0</u>	<u>509,000</u>	<u>552,000</u>	<u>552,000</u>	<u>568,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.310.3.3200.000 Actual Year-End Fund Balance	N/A	525,101	N/A	N/A	558,004	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>525,101</u>	<u>525,101</u>	<u>0</u>	<u>558,004</u>	<u>558,004</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>525,101</u>	<u>525,101</u>	<u>0</u>	<u>558,004</u>	<u>558,004</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>2,400,050</u>	<u>2,687,081</u>	<u>- 287,031</u>	<u>509,000</u>	<u>558,004</u>	<u>-49,004</u>	<u>552,000</u>	<u>552,000</u>	<u>568,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 420

PLANT FACILITIES FUND

DESCRIPTION

The Plant Facilities Fund is used for capital outlay expenditures. The District purchases equipment and buses, as well as remodels and builds new facilities using proceeds from this fund.

SPECIAL NOTES

This fund may not be used for salaries and supplies or other operational expenses. On March 16, 2010, patrons renewed the authorization to set this levy for another ten years and it will run from Fiscal Year 2012 through Fiscal Year 2021. Continued approval is critical in maintaining adequate educational facilities.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET**

**PLANT FACILITIES FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.4.4121.100 School Plant Facility Levy	5,021,569	5,120,614	99,045	5,272,647	5,380,595	107,948	5,536,279	5,536,279	5,813,093
0.420.4.4150.000 Investment Earnings	500	103	- 397	1,000	199	- 801	10,000	10,000	10,000
TOTAL LOCAL FUNDING	5,022,069	5,120,716	98,647	5,273,647	5,380,794	107,147	5,546,279	5,546,279	5,823,093
0.420.4.4311.110 State Lottery Revenues	736,000	753,608	17,608	754,000	750,017	-3,983	751,643	751,643	764,000
0.420.4.4312.200 Bus Depreciation	256,000	306,748	50,748	260,735	280,543	19,808	280,542	280,542	280,542
0.420.4.4370.000 State Facility Maintenance Revenue	27,000	21,910	-5,090	26,000	27,626	1,626	26,000	26,000	26,000
TOTAL STATE FUNDING	1,019,000	1,082,266	63,266	1,040,735	1,058,186	17,451	1,058,185	1,058,185	1,070,542
0.420.4.4420.000 Grants and Program Reimbursements	0	0	0	26,520	26,520	0	0	0	0
0.420.4.4532.200 Sale of Fixed Assets	4,000	6,994	2,994	5,000	7,114	2,114	5,000	5,000	5,000
TOTAL FEDERAL FUNDING	4,000	6,994	2,994	31,520	33,634	2,114	5,000	5,000	5,000
0.420.4.4600.000 Interfund Transfers	0	0	0	0	0	0	0	2,500,000	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	0	0	0	2,500,000	0
TOTAL CURRENT REVENUES	6,045,069	6,209,977	164,908	6,345,902	6,472,613	126,711	6,609,464	9,109,464	6,898,635
0.420.4.7000.000 Estimated Beginning Balance	4,100,000	4,585,396	485,396	6,500,000	5,896,048	- 603,952	6,050,000	6,050,000	9,900,000
TOTAL PLANT FACILITIES FUND	10,145,069	10,795,373	650,304	12,845,902	12,368,661	- 477,241	12,659,464	15,159,464	16,798,635

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.5120.550 Equipment	50,233	36,682	13,551	54,233	28,113	26,120	53,250	53,250	53,250
0.420.5.5120.552 Technology Equipment	23,400	23,400	0	49,520	49,520	0	49,250	49,250	49,250
0.420.5.5120.554 Equipment Replacement	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
Total Capital Objects	<u>78,633</u>	<u>60,082</u>	<u>18,551</u>	<u>108,753</u>	<u>77,633</u>	<u>31,120</u>	<u>107,500</u>	<u>107,500</u>	107,500
Total Elementary Program	<u>78,633</u>	<u>60,082</u>	<u>18,551</u>	<u>108,753</u>	<u>77,633</u>	<u>31,120</u>	<u>107,500</u>	<u>107,500</u>	107,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.5150.550 Equipment	125,272	118,425	6,847	128,800	133,793	-4,993	123,699	123,679	123,679
0.420.5.5150.552 Technology Equipment	482,600	482,600	0	473,000	473,900	- 900	394,335	394,335	394,335
0.420.5.5150.554 Equipment Replacement	5,000	100	4,900	5,000	200	4,800	5,000	5,000	5,000
Total Capital Objects	<u>612,872</u>	<u>601,125</u>	<u>11,747</u>	<u>606,800</u>	<u>607,893</u>	<u>-1,093</u>	<u>523,034</u>	<u>523,014</u>	<u>523,014</u>
Total Secondary Program	<u>612,872</u>	<u>601,125</u>	<u>11,747</u>	<u>606,800</u>	<u>607,893</u>	<u>-1,093</u>	<u>523,034</u>	<u>523,014</u>	<u>523,014</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.5170.550 Equipment	1,696	341	1,355	1,696	1,473	223	1,696	1,716	1,716
Total Capital Objects	1,696	341	1,355	1,696	1,473	223	1,696	1,716	1,716
Total Alternate School Program	1,696	341	1,355	1,696	1,473	223	1,696	1,716	1,716

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.5320.550 Equipment	18,707	17,946	761	17,109	17,067	42	42,872	42,872	42,872
Total Capital Objects	18,707	17,946	761	17,109	17,067	42	42,872	42,872	42,872
Total School Activity Program	18,707	17,946	761	17,109	17,067	42	42,872	42,872	42,872

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6210.550 Equipment	950	950	0	1,000	1,000	0	1,000	1,000	1,000
Total Capital Objects	950	950	0	1,000	1,000	0	1,000	1,000	1,000
Total Instructional Improvement Program	950	950	0	1,000	1,000	0	1,000	1,000	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6230.550 Equipment	100,000	98,322	1,678	100,000	96,448	3,552	100,000	100,000	100,000
0.420.5.6230.554 Equipment Replacement	146,000	146,000	0	175,000	175,000	0	175,000	175,000	175,000
Total Capital Objects	<u>246,000</u>	<u>244,322</u>	<u>1,678</u>	<u>275,000</u>	<u>271,448</u>	<u>3,552</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
Total Instruction-Related Technology Program	<u>246,000</u>	<u>244,322</u>	<u>1,678</u>	<u>275,000</u>	<u>271,448</u>	<u>3,552</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6310.550 Equipment	500	390	110	500	954	- 454	500	500	500
Total Capital Objects	500	390	110	500	954	- 454	500	500	500
Total Board Of Education Program	500	390	110	500	954	- 454	500	500	500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6320.550 Equipment	500	423	77	500	580	-80	700	700	700
Total Capital Objects	<u>500</u>	<u>423</u>	<u>77</u>	<u>500</u>	<u>580</u>	<u>-80</u>	<u>700</u>	<u>700</u>	700
Total Central Administration Program	<u>500</u>	<u>423</u>	<u>77</u>	<u>500</u>	<u>580</u>	<u>-80</u>	<u>700</u>	<u>700</u>	700

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6510.550 Equipment	2,500	0	2,500	2,500	957	1,543	2,500	2,500	2,500
Total Capital Objects	2,500	0	2,500	2,500	957	1,543	2,500	2,500	2,500
Total Business Administration Program	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>957</u>	<u>1,543</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET
PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6550.550 Equipment	0	3,600	-3,600	0	0	0	0	0	0
Total Capital Objects	0	3,600	-3,600	0	0	0	0	0	0
Total Central Service Program	0	3,600	-3,600	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6560.550 Equipment	2,500	2,159	341	2,500	350	2,150	2,500	2,500	2,500
Total Capital Objects	2,500	2,159	341	2,500	350	2,150	2,500	2,500	2,500
Total Administrative Technology Service Program	2,500	2,159	341	2,500	350	2,150	2,500	2,500	2,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6610.550 Equipment	45,300	20,014	25,286	30,300	27,630	2,670	30,300	30,300	30,300
0.420.5.6610.551 Vehicle Purchases	126,000	70,008	55,992	275,300	144,862	130,438	144,900	144,900	73,300
0.420.5.6610.552 Technology Equipment	59,456	73,486	-14,030	25,947	25,947	0	62,145	62,145	45,450
Total Capital Objects	<u>230,756</u>	<u>163,508</u>	<u>67,248</u>	<u>331,547</u>	<u>198,439</u>	<u>133,108</u>	<u>237,345</u>	<u>237,345</u>	149,050
Total Building Operation Services Program	<u>230,756</u>	<u>163,508</u>	<u>67,248</u>	<u>331,547</u>	<u>198,439</u>	<u>133,108</u>	<u>237,345</u>	<u>237,345</u>	149,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6630.325 Repair and Maintenance (Contracted)	237,200	0	237,200	0	0	0	0	0	0
Total Purchased Services	237,200	0	237,200	0	0	0	0	0	0
0.420.5.6630.520 Site Improvement Expenses	1,304,388	1,372,902	-68,514	2,520,564	2,573,159	-52,595	1,373,379	1,373,379	1,396,607
0.420.5.6630.540 Remodeling	93,478	79,848	13,630	27,500	19,175	8,325	45,285	45,285	33,445
Total Capital Objects	1,397,866	1,452,749	-54,883	2,548,064	2,592,335	-44,271	1,418,664	1,418,664	1,430,052
Total Maintenance - Non-Student Occupied Program	1,635,066	1,452,749	182,317	2,548,064	2,592,335	-44,271	1,418,664	1,418,664	1,430,052

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6640.325 Repair and Maintenance (Contracted)	1,252,590	976,253	276,337	1,546,790	1,304,102	242,688	336,230	336,230	635,870
Total Purchased Services	<u>1,252,590</u>	<u>976,253</u>	<u>276,337</u>	<u>1,546,790</u>	<u>1,304,102</u>	<u>242,688</u>	<u>336,230</u>	<u>336,230</u>	635,870
0.420.5.6640.540 Remodeling	1,161,024	837,910	323,114	1,082,899	991,917	90,982	1,697,360	1,697,360	1,886,863
0.420.5.6640.550 Equipment	23,330	12,195	11,135	23,330	19,521	3,809	23,330	23,330	23,330
Total Capital Objects	<u>1,184,354</u>	<u>850,106</u>	<u>334,248</u>	<u>1,106,229</u>	<u>1,011,438</u>	<u>94,791</u>	<u>1,720,690</u>	<u>1,720,690</u>	1,910,193
Total General Maintenance Services Program	<u>2,436,944</u>	<u>1,826,358</u>	<u>610,586</u>	<u>2,653,019</u>	<u>2,315,540</u>	<u>337,479</u>	<u>2,056,920</u>	<u>2,056,920</u>	2,546,063

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6650.550 Equipment	15,640	11,132	4,508	15,640	8,398	7,242	15,660	15,660	15,660
Total Capital Objects	15,640	11,132	4,508	15,640	8,398	7,242	15,660	15,660	15,660
Total Ground Maintenance Services Program	<u>15,640</u>	<u>11,132</u>	<u>4,508</u>	<u>15,640</u>	<u>8,398</u>	<u>7,242</u>	<u>15,660</u>	<u>15,660</u>	<u>15,660</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6810.560 Buses	458,215	444,750	13,465	543,000	546,202	-3,202	531,042	531,042	541,716
Total Capital Objects	<u>458,215</u>	<u>444,750</u>	<u>13,465</u>	<u>543,000</u>	<u>546,202</u>	<u>-3,202</u>	<u>531,042</u>	<u>531,042</u>	<u>541,716</u>
Total Pupil To School Transportation Program	<u>458,215</u>	<u>444,750</u>	<u>13,465</u>	<u>543,000</u>	<u>546,202</u>	<u>-3,202</u>	<u>531,042</u>	<u>531,042</u>	<u>541,716</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.6840.550 Equipment	6,560	5,264	1,296	7,808	6,318	1,490	11,200	11,200	11,200
Total Capital Objects	<u>6,560</u>	<u>5,264</u>	<u>1,296</u>	<u>7,808</u>	<u>6,318</u>	<u>1,490</u>	<u>11,200</u>	<u>11,200</u>	<u>11,200</u>
Total Non-Reimbursable Transportation Program	<u>6,560</u>	<u>5,264</u>	<u>1,296</u>	<u>7,808</u>	<u>6,318</u>	<u>1,490</u>	<u>11,200</u>	<u>11,200</u>	<u>11,200</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.420.5.8100.310 Professional and Technical Services	0	1,500	-1,500	0	0	0	0	0	0
Total Purchased Services	0	1,500	-1,500	0	0	0	0	0	0
0.420.5.8100.510 Site Purchases	0	62,725	-62,725	0	0	0	0	0	0
0.420.5.8100.530 New Buildings and Additions	0	0	0	0	0	0	4,500,000	7,000,000	7,500,000
Total Capital Objects	0	62,725	-62,725	0	0	0	4,500,000	7,000,000	7,500,000
Total Capital Asset Acquisition Program	0	64,225	-64,225	0	0	0	4,500,000	7,000,000	7,500,000
Total Current Expenditures	<u>5,748,039</u>	<u>4,899,325</u>	<u>848,714</u>	<u>7,115,436</u>	<u>6,646,586</u>	<u>468,850</u>	<u>9,728,133</u>	<u>12,228,133</u>	<u>13,151,043</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.420.5.9500.851 Future Building Reserve	4,397,030	N/A	N/A	5,730,466	N/A	N/A	2,931,331	2,931,331	3,647,592
0.420.3.3200.000 Actual Year-End Fund Balance	N/A	5,896,048	N/A	N/A	5,722,075	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>4,397,030</u>	<u>5,896,048</u>	<u>1,499,018</u>	<u>5,730,466</u>	<u>5,722,075</u>	<u>-8,391</u>	<u>2,931,331</u>	<u>2,931,331</u>	<u>3,647,592</u>
Total Contingency Reserve Program	<u>4,397,030</u>	<u>5,896,048</u>	<u>1,499,018</u>	<u>5,730,466</u>	<u>5,722,075</u>	<u>-8,391</u>	<u>2,931,331</u>	<u>2,931,331</u>	<u>3,647,592</u>
TOTAL PLANT FACILITIES FUND	<u><u>10,145,069</u></u>	<u><u>10,795,373</u></u>	<u><u>- 650,304</u></u>	<u><u>12,845,902</u></u>	<u><u>12,368,661</u></u>	<u><u>477,241</u></u>	<u><u>12,659,464</u></u>	<u><u>15,159,464</u></u>	<u><u>16,798,635</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 610

PRINT SHOP FUND

DESCRIPTION

The Print Shop, located at the Education Center, provides professional central printing services to all our schools and departments. The Print Shop has the ability to print booklets, color calendars, and other specialty work, with printing costs covered by fees charged to each of our schools and departments.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PRINT SHOP FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.610.4.4199.900 Fees / Printing Charges	95,000	97,294	2,294	95,000	86,608	-8,392	95,000	95,000	95,000
0.610.4.4199.910 Copier Click Charges	8,000	7,756	-244	8,000	7,596	-404	7,500	7,500	8,000
0.610.4.4199.990 Overhead Revenue	17,000	15,256	-1,744	17,000	19,232	2,232	17,000	17,000	17,000
TOTAL LOCAL FUNDING	120,000	120,306	306	120,000	113,437	-6,563	119,500	119,500	120,000
TOTAL CURRENT REVENUES	120,000	120,306	306	120,000	113,437	-6,563	119,500	119,500	120,000
0.610.4.7000.000 Estimated Beginning Balance	145,000	153,345	8,345	160,000	179,482	19,482	200,000	200,000	205,000
TOTAL PRINT SHOP FUND	265,000	273,651	8,651	280,000	292,918	12,918	319,500	319,500	325,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2016-2017 Budget			2017-2018 Budget			2018-2019 Budget		2019-2020 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
0.610.5.6550.161 Printer	22,558	22,608	-50	22,669	22,847	- 178	24,010	24,010	24,691
0.610.5.6550.199 Personal Leave Reimbursement	0	44	-44	200	94	106	200	200	150
Total Salaries	22,558	22,652	-94	22,869	22,941	-72	24,210	24,210	24,841
0.610.5.6550.210 PERSI	2,508	2,560	-52	2,543	2,589	-46	2,692	2,692	2,914
0.610.5.6550.220 Social Security Tax	1,658	1,699	-41	1,681	1,715	-34	1,780	1,780	1,826
0.610.5.6550.230 Life Insurance	70	70	0	75	70	5	68	68	65
0.610.5.6550.240 Medical Insurance	4,422	4,261	161	4,938	4,661	277	5,194	5,194	5,431
0.610.5.6550.250 Employee Assistance Plan	16	16	0	16	17	-1	17	17	17
0.610.5.6550.260 Dental Insurance	250	245	5	259	246	13	253	253	260
0.610.5.6550.270 Worker's Compensation Insurance	1,391	1,064	327	1,450	1,307	143	1,366	1,366	1,346
0.610.5.6550.280 Retirement Sick Leave Benefits	284	285	-1	289	288	1	306	306	313
0.610.5.6550.290 Vision Insurance	44	44	0	47	44	3	44	44	46
Total Fringe Benefits	10,643	10,244	399	11,298	10,936	362	11,720	11,720	12,218
0.610.5.6550.310 Professional and Technical Services	55,115	30,849	24,266	55,115	32,359	22,756	55,115	55,115	55,115
0.610.5.6550.313 Publishing and Advertising	2,000	1,635	365	2,000	420	1,580	2,000	2,000	2,000
0.610.5.6550.325 Repair and Maintenance (Contracted)	1,000	0	1,000	1,000	224	776	1,000	1,000	1,000
Total Purchased Services	58,115	32,484	25,631	58,115	33,003	25,112	58,115	58,115	58,115
0.610.5.6550.410 General Supplies	24,822	28,629	-3,807	28,000	20,111	7,889	28,000	28,000	28,000
Total Supplies and Materials	24,822	28,629	-3,807	28,000	20,111	7,889	28,000	28,000	28,000
0.610.5.6550.550 Equipment	2,000	160	1,840	11,000	1,930	9,070	11,000	11,000	11,000
Total Capital Objects	2,000	160	1,840	11,000	1,930	9,070	11,000	11,000	11,000
Total Central Service Program	118,138	94,169	23,969	131,282	88,921	42,361	133,045	133,045	134,174
Total Current Expenditures	118,138	94,169	23,969	131,282	88,921	42,361	133,045	133,045	134,174

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2019-2020 ANNUAL BUDGET

PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.610.5.9500.850 Contingency Reserve	146,862	N/A	N/A	148,718	N/A	N/A	186,455	186,455	190,826
0.610.3.3200.000 Actual Year-End Fund Balance	N/A	179,482	N/A	N/A	203,997	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>146,862</u>	<u>179,482</u>	<u>32,620</u>	<u>148,718</u>	<u>203,997</u>	<u>55,279</u>	<u>186,455</u>	<u>186,455</u>	<u>190,826</u>
Total Contingency Reserve Program	<u>146,862</u>	<u>179,482</u>	<u>32,620</u>	<u>148,718</u>	<u>203,997</u>	<u>55,279</u>	<u>186,455</u>	<u>186,455</u>	<u>190,826</u>
TOTAL PRINT SHOP FUND	<u><u>265,000</u></u>	<u><u>273,651</u></u>	<u><u>-8,651</u></u>	<u><u>280,000</u></u>	<u><u>292,918</u></u>	<u><u>-12,918</u></u>	<u><u>319,500</u></u>	<u><u>319,500</u></u>	<u><u>325,000</u></u>

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PROGRAM INFORMATION

FUND 710

VEBA TRUST FUND

DESCRIPTION

The assets of this trust came from the closure of the escrow account associated with the district's medical insurance plan with Blue Shield of Idaho in 1998. Approximately half of the funds received from Blue Shield were returned to employees in May 1998 and the remainder held in reserve within the General Fund until the feasibility of a self-funded insurance plan was determined. The VEBA Trust Fund was created in June 2003 in anticipation of the creation of a partially self-funded insurance benefit plan. When the trust was created, the reserves that had been accounted for in the General Fund were then transferred to this fund.

Assets held in the Trust may be used to effect employee costs of rising medical insurance premiums. The "Selective Insurance Plan" (SIP) outlines the general guidelines under which the trust is governed.

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VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.710.4.4150.000 Earnings on Investment	250	2,186	1,936	1,500	4,077	2,577	4,000	4,000	9,500
0.710.4.4192.200 Contributions from Wellness Programs	0	120,000	120,000	0	113,761	113,761	0	0	0
TOTAL LOCAL FUNDING	250	122,186	121,936	1,500	117,838	116,338	4,000	4,000	9,500
TOTAL CURRENT REVENUES	250	122,186	121,936	1,500	117,838	116,338	4,000	4,000	9,500
0.710.4.7000.000 Estimated Beginning Balance	314,100	419,614	105,514	415,950	416,404	454	531,250	531,250	686,250
TOTAL VEBA TRUST FUND	314,350	541,800	227,450	417,450	534,242	116,792	535,250	535,250	695,750

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VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.710.5.6320.391 Professional Dues and Fees	400	396	4	0	396	- 396	400	400	400
Total Purchased Services	<u>400</u>	<u>396</u>	<u>4</u>	<u>0</u>	<u>396</u>	<u>- 396</u>	<u>400</u>	<u>400</u>	400
Total Central Administration Program	<u>400</u>	<u>396</u>	<u>4</u>	<u>0</u>	<u>396</u>	<u>- 396</u>	<u>400</u>	<u>400</u>	400

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VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.710.5.6910.296 Other Employee Benefits	125,000	125,000	0	0	0	0	0	0	0
Total Fringe Benefits	125,000	125,000	0	0	0	0	0	0	0
Total Other Support Services Program	125,000	125,000	0	0	0	0	0	0	0
Total Current Expenditures	125,400	125,396	4	0	396	- 396	400	400	400

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VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>		<u>2019-2020 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
0.710.5.9500.852 Unappropriated Fund Balance	188,950	N/A	N/A	417,450	N/A	N/A	534,850	534,850	695,350
0.710.3.3200.000 Actual Year-End Fund Balance	N/A	416,404	N/A	N/A	533,846	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>188,950</u>	<u>416,404</u>	<u>227,454</u>	<u>417,450</u>	<u>533,846</u>	<u>116,396</u>	<u>534,850</u>	<u>534,850</u>	<u>695,350</u>
Total Contingency Reserve Program	<u>188,950</u>	<u>416,404</u>	<u>227,454</u>	<u>417,450</u>	<u>533,846</u>	<u>116,396</u>	<u>534,850</u>	<u>534,850</u>	<u>695,350</u>
TOTAL VEBA TRUST FUND	<u><u>314,350</u></u>	<u><u>541,800</u></u>	<u><u>- 227,450</u></u>	<u><u>417,450</u></u>	<u><u>534,242</u></u>	<u><u>- 116,792</u></u>	<u><u>535,250</u></u>	<u><u>535,250</u></u>	<u><u>695,750</u></u>

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EXPENDITURES

Information of past need and prior year actual cost of programs and services is used as reference material for projecting costs in subsequent years. Information about anticipated expenditures for resources (personnel, supplies, equipment, etc.) to conduct these programs is solicited from teachers, principals, supervisors, and other staff members. This projection information then supports decisions made in the planning stage of the new budget. Opportunities for patron input are also given at board meetings beginning in March of each year.

The function classification of the school district budget describes activity for which services or material objects are acquired. The function classification for budgeting and reporting is arranged into five areas: Instruction, Support Services, Non-instructional, Facility Acquisition, and Other Services. Programs are subclassifications under each function and have a predetermined objective or set of objectives. The five major functions with its programs follow:

<u>CODE</u>	<u>FUNCTION/PROGRAM</u>
5000	INSTRUCTION This function includes classroom activities, interaction between classroom teachers and students, as well as activities and services of instructional assistants working directly with students. <u>The following is a description of the program expenditures that are part of the Instruction Function.</u>
5110	KINDERGARTEN PROGRAM (K) Instruction and learning experiences which build upon the language and concepts the child already knows, and expands them towards an incurring understanding of and participation in his/her world.
5120	ELEMENTARY PROGRAM (1-6) Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in kindergarten through sixth grade.
5150	SECONDARY PROGRAM (7-12) Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in grade levels seven through twelve.
5170	ALTERNATE SCHOOL PROGRAM Direct instructional experiences for students in nontraditional instructional settings.
5190	VOCATIONAL-TECHNICAL PROGRAM The instruction and learning experiences which are concerned with preparing students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers.
5210	SPECIAL EDUCATION PROGRAM The instructional activities and services of teachers and instructional assistants (Ancillary Personnel) who work to meet the needs of exceptional students. (Examples: Classroom teachers, instructional assistants, supplies, and equipment for the resource rooms and gifted and talented classrooms.)
5220	PRESCHOOL HANDICAPPED PROGRAM Provides needed remedial services to three to four year old handicapped children. Services are offered either by contracting with other agencies or through district operated programs.
5240	GIFTED AND TALENTED PROGRAM Programs to serve students identified as being gifted and talented in grades four through six.

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- 5310 INTERSCHOLASTIC COMPETITION PROGRAM** Extra-curricular programs and activities which normally supplement the institutional curriculum program, which involves student participation in competitive interscholastic events scheduled and sponsored by the school.
- 5320 SCHOOL ACTIVITY PROGRAM** School sponsored activities which are an adjunct to the instructional curriculum and include student financed and managed activities.
- 5410 SUMMER SCHOOL PROGRAM** Programs of instruction offered during the months of June, July, and August which are not part of the required State Educational Support Program.
- 5420 COMMUNITY EDUCATION PROGRAM** Instruction designed to serve students and community members which are not part of the regular school program or required by the State Educational Support Program.
- 6000 SUPPORT SERVICES** Services and programs classified in this function include administrative, technical, and logistical support to facilitate and enhance instruction, management, and operation of the School District.
- The following is a description of expenditures that are part of the Support Services Function.**
- 6110 ATTENDANCE, GUIDANCE, AND HEALTH PROGRAM** Activities, services, and programs designed to assist students and parents in the areas of school attendance, counseling/guidance, and health needs.
- 6160 ANCILLARY SERVICE PROGRAM** The personnel, activities, and services designed to assist exceptional students and staff members who work with the Exceptional Child Program. Ancillary personnel included in this program are: Directors, Supervisors, Consulting Teachers, Psychologists, Social Workers, and other state approved personnel.
- 6210 INSTRUCTIONAL IMPROVEMENT PROGRAM** Programs for assisting instructional staff in planning, developing, training, and evaluating learning experiences for students.
- 6220 EDUCATIONAL MEDIA SERVICES PROGRAM** Programs concerned with teaching and use of resources, including hardware and content materials available in the District Media Center and school libraries.
- 6230 INSTRUCTIONAL RELATED TECHNOLOGY PROGRAM** This encompasses all technology activities and services for the purpose of supporting instruction.
- 6310 BOARD OF EDUCATION PROGRAM** Programs or activities of the elected Board of Trustees which are designed to assist members in performing duties directed by law or established by board policy.
- 6320 CENTRAL ADMINISTRATION PROGRAM** Programs providing general administration and executive leadership for implementation of school policy, supervision, and management.
- 6410 SCHOOL ADMINISTRATION PROGRAM** Activities required to direct and manage the operation of the individual schools. Principals, Vice Principals, Secretaries, and Clerks are charged with responsibility for a school's administration.
- 6510 BUSINESS ADMINISTRATION PROGRAM** Programs related to fiscal operations including budgeting, receiving and disbursing, purchasing,

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financial and property accounting, payroll, internal auditing, data processing, and management of funds.

- 6550** **CENTRAL SERVICES PROGRAM** Programs for receiving, disbursing, and accounting for materials, supplies, and equipment which are purchased, stored, and inventoried at the District Warehouse.
- 6560** **ADMINISTRATIVE TECHNOLOGY SERVICES PROGRAM** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems and processing data for administrative and managerial purposes.
- 6610** **BUILDING OPERATION SERVICES PROGRAM** Daily upkeep of all school buildings in the District including salaries, utilities, supplies, insurance, and other building care costs.
- 6630** **MAINTENANCE - BUILDINGS AND EQUIPMENT (NON-STUDENT-OCCUPIED BUILDINGS) PROGRAM.** Activities associated with the physical maintenance of buildings and equipment in the school district for non-student occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment. Also included are expenditures to student occupied buildings that are not allowed in 664- Maintenance - Buildings and Equipment (Student-Occupied Buildings ONLY).
- 6640** **MAINTENANCE - BUILDINGS AND EQUIPMENT (STUDENT-OCCUPIED BUILDINGS ONLY) PROGRAM.** Activities associated with the physical maintenance of buildings and equipment in student-occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment for the school programs that are in compliance with Idaho Code 33-1019.
- 6650** **GROUND MAINTENANCE SERVICES PROGRAM** Maintenance of all sites including snow removal, landscaping, and other general grounds work.
- 6670** **SECURITY SERVICES PROGRAM** Maintaining order and control in schools and on school property in addition to protecting school district property.
- 6810** **PUPIL TO SCHOOL TRANSPORTATION PROGRAM** Transporting students to and from school, between schools for instructional purposes, approved field trips, and athletic extra-curricular activities. Allowable and non-allowable costs for reimbursement under the School Support Program are defined in the State Transportation Manual.
- 6820** **PUPIL ACTIVITY TRANSPORTATION PROGRAM** The program established to provide student transportation services to approved school athletic or activity events. (Such programs are not eligible for state transportation assistance.)
- 6830** **GENERAL TRANSPORTATION PROGRAM** The program to provide maintenance services for vehicles used in the general administration and operation of the school district.
- 6840** **NON-REIMBURSED TRANSPORTATION PROGRAM** This function includes transportation expenses which are not reimbursed for consideration for state reimbursement.
- 6910** **OTHER SUPPORT SERVICES PROGRAM** Services and programs of a support service nature which may not be adequately included in the above

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programs.

7000 NON-INSTRUCTIONAL This classification of activities and programs are concerned with providing non-instructional services to students, staff, and the community.

The following is a description of the expenditures that are part of the Non-instructional Function.

7100 CHILD NUTRITION PROGRAM Provides food to students and staff in the school.

7200 COMMUNITY SERVICES PROGRAM Services and activities of personnel to provide non-instructional types of programs for the school community as a whole or some segment of the community.

8000 FACILITY ACQUISITION Activities concerned with the acquisition of a coordinated group of fixed assets, land, buildings, machinery, and equipment constituting the complete facility within the School District.

The following is a description of the expenditures that are part of the Facility Acquisition Function.

8100 CAPITAL ASSET ACQUISITION PROGRAM Planning and acquiring land and buildings, building remodeling, building construction, additions to buildings, and improving school sites.

9000 DEBT SERVICE TRANSFERS AND RESERVES To provide for transactions and activities often necessary for budgeting or accounting control.

The following is a description of the expenditures that are part of Other Services Function.

9100 DEBT SERVICE PROGRAM Servicing debt (principal and interest) of the School District.

9120 DEBT SERVICE INTEREST PROGRAM

9200 FUND TRANSFER PROGRAM The transactions which withdraw money from one fund and place it in another fund without recourse. Interfund loans and interfund receivables are not included here, but are handled through the Balance Sheet Accounts.

9500 CONTINGENCY RESERVE PROGRAM Reserve limited to five percent of the total General Fund budget, allowing the Board of Trustees to appropriate funds, by resolution, and for necessary contingencies.

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OBJECTS OF EXPENDITURES

While function classifies expenditure according to "why" expenditures are made, object classification indicates "what" goods or services are purchased.

Eight major categories are used by the School District in budget development and financial reporting to the state. School District No. 25 also subdivides the eight categories to obtain more specific detail for internal budgeting and accounting purposes.

The eight major areas are listed and defined as follows:

- 100 SALARIES** Gross salary expenditures paid to employees. Salaries include payment for full-time, part-time, and temporary or substitute personnel.
- 200 EMPLOYEE BENEFITS** Expenditures in addition to the gross salary for fringe benefits which the employer is required to provide either by state law, board policy, or contract with employees.
- 300 PURCHASED SERVICES** Professional, technical, and property services provided by individuals, organizations private business, and public agencies. Professional and technical services are performed by persons or firms with specialized skills or knowledge and property services are purchased to operate, repair, maintain, and rent facilities for the school district.
- 400 SUPPLIES AND MATERIALS** Purchases for materials are generally considered as an expendable or consumable item. Such items are usually consumed, wear out, deteriorate from use, or lose their identity when used in the instructional process.
- 500 CAPITAL OBJECTS** Expenditures for items of a permanent or lasting nature which have met the District's capitalization criteria.
- 600 DEBT RETIREMENT** Expenses for redemption of outstanding bonds and payment of interest accumulating on bond obligations.
- 700 INSURANCE AND JUDGMENTS** Expenditures for insurance to protect District property and to provide liability coverage.
- 800 TRANSFERS AND RESERVES** To provide for transfers, contingency reserve, and unappropriated fund balance.

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REVENUES

Estimates of revenues which may become available from local, county, state, and federal sources constitute the financial plan for the annual budget. Revenues are classified as follows:

CODE

- 4100.000 REVENUE FROM LOCAL SOURCES** Estimates of revenue raised, earned, or received through local efforts and property taxes for the School District.
- 4200.000 REVENUE FROM INTERMEDIATE SOURCES** Estimates of revenue collected by an administrative unit or governmental entity between the level of the School District and the state (e.g., county) and distributed to the School District.
- 4300.000 REVENUE FROM STATE SOURCES** Estimate of revenue appropriated at the state level for the public schools and distributed to the eligible school districts as defined by law, regulation, or formula.
- 4400.000 REVENUE FROM FEDERAL SOURCES** Estimates of revenue from federal government distributed directly to school districts or indirectly to school districts through a state agency.
- 4500.000 REVENUE FROM OTHER SOURCES** Estimates of revenue from sale of assets, sale of bonds, increases in long-term debt (loans), transfers, and other revenue not classified as a local, intermediate, state, or federal source.
- 4600.000 TRANSFERS - OPERATING** Estimates of transferred amounts from another fund which will not be repaid.
- 4700.000 ESTIMATED BEGINNING BALANCE** Estimates of resources derived from excess revenues over expenditures of prior year.