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**POCATELLO/CHUBBUCK
SCHOOL DISTRICT 25**

Annual Budget

2020 - 2021

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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-based accounting techniques.

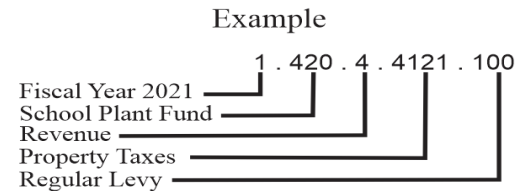
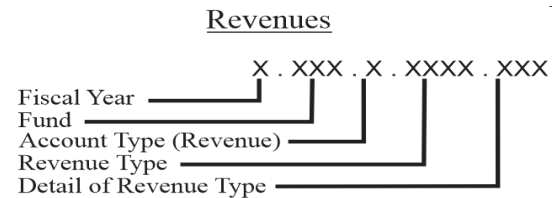
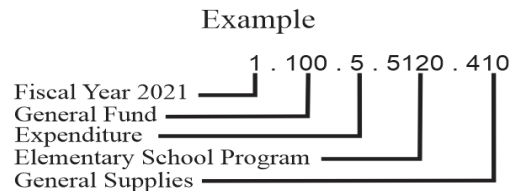
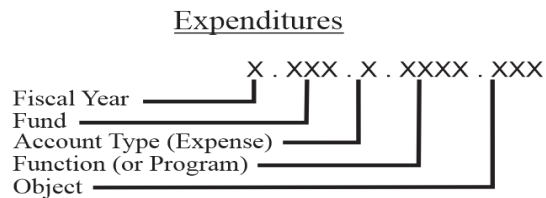
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2017-2018” and “2018-2019” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2019-2020” as the Adjusted Budget is as of May 12, 2020.

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
2020-2021 ANNUAL BUDGET

BOARD OF TRUSTEES 2019-2020

Dave Mattson - Chair
Paul Vitale - Vice-Chair
Jackie Cranor - Assistant Clerk
Janie Gebhardt - Assistant Treasurer
Jim Facer - Member

BUDGET DEVELOPMENT STAFF

Education Service Center

Rena Bentley, Business Services Coordinator
Cathy Brey, Director of Head Start Center
Kevin Chatfield, Technology Coordinator
Lori Craney, Director of Elementary Education
Courtney Fisher, Public Information Officer
Brian Glenn, Energy Education Manager
Douglas Howell, Superintendent
Gretchen Kinghorn, Title I Coordinator
Craig Leiby, Transportation Coordinator
Brenda Miner, Director of Human Resources
Dave Miner, Director of Special Services
Chuck Orr, Director of Curriculum
Susan Pettit, Director of Secondary Education
Bart Reed, Director of Business Operations
Carl Smart, Director of Employee Services
Alan Spidell, Maintenance Coordinator
Tonya Wilkes, Director of Student Support Services
Tom Wilson, Food Service 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
Amy Bowie - Irving Middle School
A.J. Watson - Chubbuck Elementary
Nicholas Muckerman - Edahow Elementary
Denise Lane - Ellis Elementary
Shantel Delonas - Gate City Elementary
Janelle Armstrong - Greenacres Elementary
Jill Johnson - Indian Hills Elementary
Kirk Thomson - Jefferson Elementary
Nichole Garza - Lewis and Clark Elementary
Deanne Dye - Lincoln Early Childhood Center
Rebecca Bullock - Syringa Elementary
Janice Nelson - Tendoy Elementary
Jodi Prestwich - Tyhee Elementary
Angela Stevens - Washington Elementary
Krista Campos - Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

BUDGET CALENDAR

January 21, 2020 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 24, 2020 Development of financial parameters and review of allotments. Review budget procedures.

March 17, 2020 Regular Board Meeting – Discussion of Balancing the 2020-21 District Budget.

April 10, 2020 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for General Fund.

April 21, 2020 Regular Board Meeting – Discussion of Balancing the 2020-21 District Budget. Take Action on Insurance Plans and Carriers.

April 24, 2020 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for Special Funds.

April 30, 2020 Final day to notify Bannock County of the date of the Budget Hearing.

May 15, 2020 Board Work Session to Present Balanced Budget Options and Seek Board Direction

May 29, 2020 Advertisement prepared and submitted to the Idaho State Journal.

June 5, 2020 Post and Publish Budget Hearing and Budget Summaries.

June 16, 2020 Regular Board Meeting - Public Hearing and Adoption of 2020-2021 budget.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2017-2018 Budget*</u>			<u>2018-2019 Budget*</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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	83,418,949	84,331,227	- 912,278	89,208,654	90,321,382	-1,112,728	92,336,108	91,752,872	90,188,587
220 Federal Forest Fund	186,407	210,669	-24,262	190,250	236,271	-46,021	210,700	210,700	285,726
241 Driver Education Fund	69,340	70,091	- 751	67,920	60,830	7,090	67,800	67,800	31,424
242 Special Grants Fund	107,453	68,280	39,173	100,830	58,170	42,660	78,242	99,119	59,299
243 State Professional-Technical Education Fund	1,738,704	491,026	1,247,678	1,912,395	406,329	1,506,066	2,070,447	2,094,814	2,093,626
245 State Technology Fund	1,720,607	1,801,955	-81,348	1,599,836	1,667,337	-67,501	1,486,320	1,551,120	1,523,812
246 Substance Abuse Prevention Fund	177,800	175,049	2,751	168,959	169,008	-49	175,200	152,040	151,786
251 Title I-A, ESSA - Improving Basic Programs Fund	3,580,574	2,196,781	1,383,793	4,267,879	2,346,236	1,921,643	3,218,691	4,596,175	3,097,008
255 Title I-D Neglected and Delinquent Children Fund	0	0	0	49,446	33,282	16,164	49,446	93,305	67,000
257 IDEA Part B - School-Age Fund	3,379,105	2,731,538	647,567	3,127,014	2,770,718	356,296	2,822,314	2,887,905	2,678,433
258 IDEA Part B - Pre-School Fund	173,140	127,314	45,826	220,405	118,704	101,701	172,944	226,637	109,016
260 Medicaid Fund	0	0	0	0	0	0	0	775,000	825,000
261 Title IV-A, ESSA - Student Support Fund	42,225	30,667	11,558	238,420	167,585	70,835	231,862	323,637	252,764
263 Perkins IV - Professional Technical Act Fund	186,927	186,927	0	184,533	184,533	0	179,500	178,947	186,178
270 Title III-A, ESSA - English Language Acquisition	13,203	4,700	8,503	19,051	14,259	4,792	15,011	18,735	13,943
271 Title II-A, ESEA - Effective Instruction Fund	557,800	440,989	116,811	543,054	436,663	106,391	496,612	496,537	487,500
273 Title IV-B, ESEA - 21st Century Fund	293,018	288,304	4,714	271,350	271,350	0	247,175	250,326	282,288
274 Head Start Fund	1,285,441	1,285,441	0	1,606,314	1,606,314	0	1,342,207	2,681,438	2,359,597
276 Head Start Training Fund	21,178	21,173	5	21,178	21,174	4	21,178	21,178	21,178
278 Head Start T.A.N.F. Fund	145,264	139,536	5,728	145,264	127,575	17,689	145,264	145,264	145,264
290 Child Nutrition Fund	5,380,532	5,667,675	- 287,143	5,691,732	5,829,737	- 138,005	5,584,971	5,584,971	6,037,900
310 Bond Interest and Redemption Fund	509,000	558,004	-49,004	552,000	583,633	-31,633	568,000	568,000	604,675
420 Plant Facilities Fund	12,845,902	12,368,661	477,241	15,159,464	15,002,042	157,422	16,798,635	16,968,841	17,908,233
610 Print Shop Fund	280,000	292,918	-12,918	319,500	323,445	-3,945	325,000	325,000	347,500
710 VEBA Trust Fund	417,450	534,242	- 116,792	535,250	662,462	- 127,212	695,750	695,750	914,745
Total of All Funds	116,530,019	114,023,169	2,506,850	126,200,698	123,419,035	2,781,663	129,339,377	132,766,111	130,672,482

* Includes actual Ending Fund Balances.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2018 THROUGH FY 2021

LEVIES:	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>Estimated 2020-2021</u>
Supplemental Levy ¹	\$9,250,000	\$9,250,000	\$9,250,000	\$9,250,000
Emergency Levy	0	0	0	0
Tort Levy	210,015	220,516	223,824	235,660
School Plant Facilities Levy ²	<u>5,272,647</u>	<u>5,536,279</u>	<u>5,813,093</u>	<u>6,103,748</u>
TOTAL LEVIES	<u>\$14,732,662</u>	<u>\$15,006,795</u>	<u>\$15,286,917</u>	<u>\$15,589,408</u>
PROPERTY VALUES:	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
Actual September Taxable Property Value ³	\$3,735,475,545	\$3,839,646,719	\$4,525,547,542	Not Available
Total Calculated Levy Rate	0.003882583	0.003848642	0.003327232	Not Available
PROPERTY TAX REPLACEMENT ⁴	\$229,369	\$229,369	\$229,369	\$229,369

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

²Approved March 16, 2010 for the 10-year period of FY 2012 through FY 2021; approved March 10, 2020 for the 10-year period of FY 2022 through FY 2031.

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
2020-2021 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 16, 2020 at 10:00 a.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, 2020, to June 30, 2021, 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 5, 2020, 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
2020-2021 ANNUAL BUDGET

SUMMARY STATEMENT - 2019-2020 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2017-18	Actual 2018-19	Adjusted Budget 2019-20	Proposed Budget 2020-21	Actual 2017-18	Actual 2018-19	Adjusted Budget 2019-20	Proposed Budget 2020-21
<u>REVENUES</u>								
Beginning Balance	9,202,843	12,175,696	12,165,696	12,000,000	7,950,790	8,138,488	12,569,110	13,475,646
Local Tax Revenue	9,450,978	9,390,821	9,473,824	9,485,660	5,405,411	5,619,568	5,813,093	6,103,748
Other Local Revenue	1,129,978	1,481,319	1,138,500	1,151,500	1,485,106	1,564,224	1,308,486	1,455,102
State Revenue	63,749,609	66,548,120	68,914,852	67,481,427	2,965,403	3,355,473	5,058,555	4,599,830
Federal Revenue	797,816	725,422	60,000	70,000	11,759,732	11,796,828	15,918,995	14,411,569
Sale of Fixed Assets	0	0	0	0	7,114	7,087	5,000	5,000
Transfers	5	4	0	0	118,387	2,615,984	340,000	433,000
TOTALS	<u>84,331,229</u>	<u>90,321,382</u>	<u>91,752,872</u>	<u>90,188,587</u>	<u>29,691,943</u>	<u>33,097,652</u>	<u>41,013,239</u>	<u>40,483,895</u>
<u>EXPENDITURES</u>								
Salaries	46,033,537	47,665,800	50,352,763	49,736,032	6,184,439	6,381,717	7,632,301	7,480,390
Fringe Benefits	17,311,498	18,619,814	19,745,925	19,665,105	2,808,109	3,048,758	3,729,657	3,841,540
Purchased Services	5,352,437	5,671,265	6,149,568	5,502,053	2,345,442	1,419,304	3,031,139	2,662,007
Supplies and Materials	2,812,050	3,610,507	3,710,426	4,474,047	3,328,929	3,276,988	5,830,438	4,465,407
Capital Objects	106,186	69,366	108,294	106,400	6,884,129	6,568,847	15,164,890	17,479,689
Insurance and Judgments	421,437	442,044	505,492	476,173	2,401	1,841	2,840	3,693
Transfers and Other Requirements	118,387	2,615,984	340,000	433,000	5	4	0	0
Contingency Reserve	751,283	781,457	801,343	781,886	0	0	0	0
Unappropriated Fund Balance	3,005,135	3,125,827	3,205,370	3,127,543	8,138,489	12,400,193	1,804,176	2,081,135
Appropriated Fund Balance	7,997,071	7,324,344	6,533,691	5,586,348	0	0	0	0
Designated Reserves	422,208	394,974	300,000	300,000	0	0	3,817,798	2,470,034
TOTALS	<u>84,331,229</u>	<u>90,321,382</u>	<u>91,752,872</u>	<u>90,188,587</u>	<u>29,691,943</u>	<u>33,097,652</u>	<u>41,013,239</u>	<u>40,483,895</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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 69% percent of the entire 2020 - 2021 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
2020-2021 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.4.4112.200 Taxes - Supplemental Levy	9,250,000	9,450,877	200,877	9,250,000	9,390,815	140,815	9,250,000	9,250,000	9,250,000
1.100.4.4113.300 Taxes - Emergency Levy	0	59	59	0	0	0	0	0	0
1.100.4.4114.400 Taxes - Tort Levy	210,015	25	- 209,990	220,516	0	- 220,516	223,824	223,824	235,660
1.100.4.4119.900 Taxes - Judgment	0	17	17	0	6	6	0	0	0
1.100.4.4130.000 Penalty on Delinquent Taxes	110,000	102,337	-7,663	100,000	100,632	632	100,000	100,000	110,000
1.100.4.4140.000 Tuition	0	0	0	0	180	180	0	0	0
1.100.4.4140.010 Montessori Tuition	18,000	25,020	7,020	24,000	17,500	-6,500	20,000	20,000	15,000
1.100.4.4140.020 Summer School Tuition	10,000	3,816	-6,184	6,500	913	-5,587	5,000	5,000	0
1.100.4.4140.040 Strings Program Revenues	6,000	6,905	905	6,500	6,869	369	6,500	6,500	7,000
1.100.4.4140.050 IDLA Tuition	3,000	4,275	1,275	4,000	3,600	- 400	4,000	4,000	4,000
1.100.4.4150.000 Earnings on Investment	150,000	421,235	271,235	330,000	816,194	486,194	450,000	450,000	550,000
1.100.4.4174.410 Music Instrument Maintenance	6,000	4,640	-1,360	4,000	3,528	- 473	3,000	3,000	2,500
1.100.4.4179.900 Participation Fee Revenue	280,000	282,407	2,407	250,000	258,671	8,671	250,000	250,000	200,000
1.100.4.4191.100 Rentals	7,000	13,311	6,311	12,500	8,417	-4,083	10,000	10,000	8,000
1.100.4.4193.300 Transportation	180,000	116,449	-63,551	180,000	125,804	-54,196	180,000	180,000	125,000
1.100.4.4199.900 Other Local Revenue	25,000	40,872	15,872	30,000	36,584	6,584	30,000	30,000	30,000
1.100.4.4199.955 Premium Differential	80,000	108,710	28,710	80,000	102,428	22,428	80,000	80,000	100,000
TOTAL LOCAL FUNDING	10,335,015	10,580,956	245,941	10,498,016	10,872,140	374,124	10,612,324	10,612,324	10,637,160
1.100.4.4311.100 Basic School Support	52,107,752	52,243,385	135,633	54,319,631	54,432,406	112,775	56,637,486	56,255,255	55,782,675
1.100.4.4312.200 Transportation Support	1,875,000	1,894,928	19,928	1,802,393	2,064,037	261,644	1,800,000	1,800,000	1,850,000
1.100.4.4314.400 Exceptional Child Contracts	65,000	90,625	25,625	70,000	150,270	80,270	75,000	75,000	100,000
1.100.4.4318.800 State Benefit Apportionment	6,891,124	6,896,101	4,977	7,207,825	7,204,144	-3,681	7,783,100	7,713,478	7,721,283
1.100.4.4319.900 Other State Support	2,367,216	2,524,743	157,527	2,505,093	2,688,310	183,217	3,068,198	3,071,119	2,027,469
1.100.4.4329.900 Other State Revenue	0	90,874	90,874	0	0	0	0	0	0
1.100.4.4380.000 Revenue In Lieu of Property Taxes	0	8,954	8,954	0	8,954	8,954	0	0	0
TOTAL STATE FUNDING	63,306,092	63,749,609	443,517	65,904,942	66,548,120	643,178	69,363,784	68,914,852	67,481,427

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.4.4420.000 E-Rate Reimbursement	10,000	8,400	-1,600	30,000	0	-30,000	0	0	0
1.100.4.4450.000 Indirect Costs	75,000	77,992	2,992	60,000	85,512	25,512	60,000	60,000	70,000
1.100.4.4459.900 Medicaid Revenue	500,000	711,423	211,423	550,000	639,910	89,910	550,000	0	0
TOTAL FEDERAL FUNDING	585,000	797,816	212,816	640,000	725,422	85,422	610,000	60,000	70,000
1.100.4.4600.000 Interfund Transfers	0	5	5	0	4	4	0	0	0
TOTAL OTHER FUNDING SOURCES	0	5	5	0	4	4	0	0	0
TOTAL CURRENT REVENUES	74,226,107	75,128,386	902,279	77,042,958	78,145,686	1,102,728	80,586,108	79,587,176	78,188,587
1.100.4.7000.000 Estimated Beginning Balance	9,192,842	9,202,843	10,001	12,165,696	12,175,696	10,000	11,750,000	12,165,696	12,000,000
TOTAL GENERAL FUND	83,418,949	84,331,227	912,278	89,208,654	90,321,382	1,112,728	92,336,108	91,752,872	90,188,587

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

Taxes - Supplemental

Taxes - Tort Levy

Taxes - Emergency

Taxes - Judgments

Penalty On Delinquent Taxes

Tuition

Earnings On Investments

Rentals

Local Fees

Other Local Sources

DESCRIPTION

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

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

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)

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.

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

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

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.

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

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 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
2020-2021 ANNUAL BUDGET

Estimate of General Fund State Support Revenue
For 2020-2021

1. Entitlement (Number of Support Units = 594 x \$27,556 - State Distribution Factor)	\$16,368,264
2. Salary Apportionment (Number of Support Units = 601)	<u>39,414,411</u>
<u>3. Base Support</u>	<u>\$55,782,675</u>
4. Benefit Apportionment	7,721,283
5. Exceptional Child Support	70,000
6. Transportation Support	2,031,000
7. College and Career Advisors	342,169
8. Content and Curriculum	0
9. Gifted and Talented (Professional Development)	0
10. Leadership Premium	0
11. Limited English Proficiency	21,000
12. Literacy Proficiency	971,500
13. Math and Science Teachers	225,000
14. Professional Development	302,800
15. ISAT Remediation	<u>165,000</u>
<u>16. Total State General Fund Support</u>	<u>\$67,632,427</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	Actual Enrollment										Projected Enrollment				
	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	24-25
K	1,150	1,043	1,008	1,049	927	913	901	887	891	912	910	910	910	910	910
1	1,006	1,109	1,002	1,001	1,009	927	891	915	893	889	922	912	912	912	912
2	1,014	975	1,051	1,000	952	980	906	914	937	882	892	927	917	917	917
3	918	996	954	1,025	987	934	972	898	922	924	888	887	922	912	912
4	956	899	963	930	1,011	949	942	955	931	908	921	890	889	924	914
5	928	932	886	929	921	992	953	939	963	923	915	920	889	888	923
6	841	899	940	896	936	918	969	949	961	973	933	922	927	896	895
7	903	860	890	913	881	918	917	997	963	959	972	942	931	936	904
8	912	904	858	889	924	886	934	919	1,018	949	963	975	945	933	939
9	975	986	992	961	992	1,049	997	1,063	1,015	1,136	1,061	1,076	1,090	1,056	1,043
10	950	963	969	1,001	940	983	1,044	1,007	1,025	987	1,108	1,040	1,054	1,068	1,035
11	908	931	940	939	975	923	961	1,002	955	1,026	968	1,080	1,014	1,027	1,041
12	893	902	916	934	915	933	921	967	983	951	1,007	962	1,073	1,008	1,020
K	1,150	1,043	1,008	1,049	927	913	901	887	891	912	910	910	910	910	910
1-3	2,938	3,080	3,007	3,026	2,948	2,841	2,769	2,727	2,752	2,695	2,702	2,726	2,751	2,741	2,741
4-6	2,725	2,730	2,789	2,755	2,868	2,859	2,864	2,843	2,855	2,804	2,769	2,732	2,705	2,708	2,732
Total Elementary	6,813	6,853	6,804	6,830	6,743	6,613	6,534	6,457	6,498	6,411	6,381	6,368	6,366	6,359	6,383
7-8	1,815	1,764	1,748	1,802	1,805	1,804	1,851	1,916	1,981	1,908	1,935	1,917	1,876	1,869	1,843
9-12	3,726	3,782	3,817	3,835	3,822	3,888	3,923	4,039	3,978	4,100	4,144	4,158	4,231	4,159	4,139
Total Secondary	5,541	5,546	5,565	5,637	5,627	5,692	5,774	5,955	5,959	6,008	6,079	6,075	6,107	6,028	5,982
Total	12,354	12,399	12,369	12,467	12,370	12,305	12,308	12,412	12,457	12,419	12,460	12,443	12,473	12,387	12,365

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2021

<u>Function Number and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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	20,677,328	20,400,827	276,501	21,946,951	21,565,960	380,991	23,552,205	23,035,271	23,429,628
5150 Secondary Program	19,123,880	18,774,856	349,024	20,497,564	20,012,142	485,422	20,812,221	20,655,326	20,441,851
5170 Alternate School Program	1,231,321	1,236,224	-4,903	1,241,552	1,236,957	4,595	1,328,100	1,395,959	1,394,857
5210 Special Education Program	5,142,169	5,336,847	-194,678	5,471,390	5,489,708	-18,318	6,030,579	4,956,732	4,879,434
5220 Preschool Handicapped Program	246,803	247,256	-453	286,384	286,146	238	333,230	307,269	307,584
5240 Gifted And Talented Program	191,233	179,190	12,043	237,430	193,859	43,571	233,686	189,762	145,820
5310 Interscholastic Program	379,782	389,274	-9,492	377,782	453,730	-75,948	379,792	379,792	379,792
5320 School Activity Program	843,351	769,238	74,113	825,967	856,072	-30,105	880,166	893,655	907,704
5410 Summer School Program	115,325	154,092	-38,767	142,286	171,362	-29,076	165,952	165,188	227,628
5420 Community Education Program	14,453	5,106	9,347	14,439	5,480	8,959	14,511	14,435	14,372
Total Instruction	<u>47,965,645</u>	<u>47,492,910</u>	<u>472,735</u>	<u>51,041,745</u>	<u>50,271,417</u>	<u>770,328</u>	<u>53,730,442</u>	<u>51,993,389</u>	<u>52,128,670</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2021

<u>Function Number and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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	2,940,357	2,904,838	35,519	2,996,354	2,933,939	62,415	3,395,993	3,375,322	3,363,488
6160 Ancillary Service Program	1,741,316	1,742,340	-1,024	2,144,834	2,302,219	- 157,385	1,893,000	2,125,585	2,115,600
6210 Instructional Improvement Program	2,270,003	1,734,156	535,847	1,989,439	1,460,437	529,002	2,348,324	2,065,633	1,456,483
6220 Educational Media Services Program	851,165	854,734	-3,569	910,553	899,836	10,717	942,961	940,360	945,659
6230 Instruction-Related Technology Program	1,100,327	1,084,917	15,410	1,267,670	1,255,741	11,929	1,399,430	1,396,241	1,347,048
6310 Board Of Education Program	30,800	23,456	7,344	30,800	27,592	3,208	35,600	35,600	35,600
6320 Central Administration Program	1,055,711	1,034,854	20,857	1,110,348	1,093,571	16,777	1,202,318	1,212,612	1,152,442
6410 School Administration Program	4,386,829	4,465,205	-78,376	4,727,402	4,685,170	42,232	4,958,071	4,873,679	4,886,528
6510 Business Administration Program	581,599	570,044	11,555	612,695	603,734	8,961	637,400	657,488	651,986
6550 Central Service Program	149,132	134,329	14,803	155,980	135,371	20,609	159,535	161,997	159,703
6560 Administrative Technology Service Program	286,074	282,932	3,142	298,948	295,985	2,963	305,602	309,105	310,707
6610 Building Operation Services Program	5,123,894	4,595,062	528,832	5,265,879	4,703,721	562,158	5,465,923	5,566,234	5,624,309
6630 Maintenance - Non-Student Occupied Program	3,600	2,808	792	3,600	4,129	- 529	3,600	3,600	3,600
6640 General Maintenance Services Program	1,621,271	1,562,551	58,720	1,648,493	1,573,088	75,405	1,797,424	1,742,007	1,692,803
6650 Ground Maintenance Services Program	269,522	252,052	17,470	285,344	275,185	10,160	322,940	315,738	321,261
6670 Security Services Program	272,819	260,194	12,625	296,035	280,035	16,000	303,010	276,034	302,158
6810 Pupil To School Transportation Program	3,082,648	2,989,746	92,902	3,284,896	3,234,956	49,940	3,530,124	3,462,539	3,402,772
6840 Non-Reimbursable Transportation Program	41,855	42,906	-1,051	43,905	42,622	1,283	43,605	46,805	46,493
6910 Other Support Services Program	10,000	7,111	2,889	10,000	50	9,950	12,500	12,500	12,500
Total Support Services	25,818,922	24,544,234	1,274,688	27,083,175	25,807,379	1,275,796	28,757,360	28,579,079	27,831,140
Total Current Expenditures	73,784,567	72,037,145	1,747,422	78,124,920	76,078,795	2,046,125	82,487,802	80,572,468	79,959,810

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2021

<u>Function Number and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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	118,387	-8,387	2,620,000	2,615,985	4,016	120,000	340,000	433,000
9500 Contingency Reserve Program	9,524,382	12,175,696	-2,651,314	8,463,734	11,626,602	-3,162,868	9,728,306	10,840,404	9,795,777
Total Transfers or Reserves	<u>9,634,382</u>	<u>12,294,083</u>	<u>-2,659,701</u>	<u>11,083,734</u>	<u>14,242,587</u>	<u>-3,158,853</u>	<u>9,848,306</u>	<u>11,180,404</u>	<u>10,228,777</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>83,418,949</u>	<u>84,331,227</u>	<u>- 912,278</u>	<u>89,208,654</u>	<u>90,321,382</u>	<u>-1,112,728</u>	<u>92,336,108</u>	<u>91,752,872</u>	<u>90,188,587</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2021

<u>Object Number and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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	135,550	140,534	-4,984	142,425	148,701	-6,276	148,122	148,122	148,125
112 Directors	189,110	189,003	107	198,710	203,846	-5,136	206,658	214,780	214,780
113 Supervisors and Coordinators	557,322	570,632	-13,310	582,381	579,383	2,998	608,481	636,076	643,328
114 Principals and Assistant Principals	2,440,759	2,507,186	-66,427	2,646,181	2,646,181	0	2,776,046	2,768,205	2,754,915
115 Ancillary Professional	1,072,722	1,087,522	-14,800	1,093,041	1,085,256	7,785	1,132,410	1,040,033	1,040,033
116 Teachers	29,679,203	29,594,923	84,280	30,664,102	30,695,767	-31,665	32,540,962	31,997,511	32,000,191
117 Media Specialists	166,748	166,748	0	178,096	178,096	0	187,757	186,750	186,750
118 Counselors	1,505,665	1,505,857	-192	1,567,264	1,557,660	9,604	1,858,247	1,828,443	1,823,956
131 Saturday School Teachers	5,000	4,599	401	5,000	725	4,276	2,500	2,500	2,500
132 Teachers Lunch Duty	15,000	15,762	-762	15,000	22,426	-7,426	17,000	17,000	21,000
133 Stipends and Extra Days - Regular	44,322	42,427	1,895	39,131	51,662	-12,531	39,548	39,548	47,959
134 Curriculum Development Stipends	164,557	183,977	-19,420	230,698	205,931	24,767	159,698	159,698	159,698
135 Other Special Programs	236,804	245,953	-9,149	214,236	285,128	-70,892	629,161	581,833	597,083
138 State-Paid Salary	562,500	576,084	-13,584	563,030	561,125	1,905	563,030	563,030	0
151 Clerical Personnel	2,578,408	2,612,559	-34,151	2,721,501	2,690,487	31,014	2,805,392	2,813,643	2,797,051
152 Instructional Assistants	1,538,250	1,459,451	78,799	1,631,843	1,496,303	135,540	1,807,221	1,622,684	1,637,853
153 Custodians	1,102,574	1,086,877	15,697	1,137,448	1,146,790	-9,342	1,175,455	1,255,747	1,297,403
154 Maintenance Personnel	1,117,644	1,086,640	31,004	1,117,616	1,102,990	14,626	1,246,762	1,187,189	1,149,460
155 Grounds Personnel	150,479	135,375	15,104	157,668	146,212	11,456	173,005	167,039	170,436
156 Warehouse Personnel	80,327	84,408	-4,081	88,141	88,582	-441	89,835	91,662	89,496
157 Bus Drivers	1,126,415	1,169,499	-43,084	1,195,040	1,231,544	-36,504	1,321,387	1,273,180	1,204,707
158 Mechanics	167,677	165,062	2,615	176,538	172,983	3,555	180,351	172,040	174,044
162 Bus Attendants	109,592	106,754	2,838	121,581	115,546	6,035	136,580	135,938	134,989
163 Nurses	137,913	126,224	11,689	167,791	171,944	-4,153	175,323	187,758	188,276
164 Social Workers	72,648	86,956	-14,308	54,374	57,384	-3,010	56,549	69,749	73,450
165 Music Accompanists	63,100	67,775	-4,675	62,779	71,341	-8,562	72,058	72,058	65,402
181 Clerical Substitutes	12,500	10,018	2,482	14,500	28	14,472	14,500	14,500	14,500
182 Substitute Instructional Assistants	32,000	30,923	1,077	32,000	12,739	19,261	32,000	32,000	32,000
183 Substitute Custodians	80,000	56,952	23,048	80,000	71,753	8,247	90,000	90,000	90,000
186 Substitute Teachers	680,000	657,165	22,835	675,000	668,162	6,838	675,000	675,000	675,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2021

<u>Object Number and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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	165,000	133,831	31,169	176,120	119,003	57,117	176,120	176,120	175,000
199 Personal Leave Reimbursement	138,760	125,860	12,900	138,650	80,124	58,526	132,927	132,927	126,647
100 SALARIES	46,128,549	46,033,537	95,012	47,887,885	47,665,799	222,086	51,230,085	50,352,763	49,736,032
210 PERSI	5,041,863	5,046,998	-5,135	5,236,625	5,227,847	8,778	5,908,227	5,845,791	5,724,144
220 Social Security Tax	3,390,158	3,385,207	4,951	3,520,277	3,502,547	17,730	3,761,696	3,700,909	3,646,386
230 Life Insurance	114,891	115,354	- 463	109,505	108,506	999	109,464	108,628	109,115
240 Medical Insurance	7,301,987	7,253,928	48,059	8,232,131	8,190,762	41,369	8,763,862	8,693,964	9,041,010
250 Employee Assistance Plan	25,490	25,888	- 398	26,888	26,438	450	27,235	27,008	27,140
260 Dental Insurance	386,095	382,569	3,526	391,229	385,192	6,037	419,455	416,109	433,206
270 Worker's Compensation Insurance	527,252	454,424	72,828	491,143	510,194	-19,051	504,445	589,580	580,884
280 Retirement Sick Leave Benefits	571,269	560,332	10,937	593,337	581,063	12,274	634,637	260,180	0
290 Vision Insurance	68,727	67,879	848	69,552	68,547	1,005	73,967	73,376	74,535
295 Physicals	14,357	13,375	982	16,357	13,173	3,184	16,380	16,380	19,985
296 Other Employee Benefits	12,000	5,544	6,456	12,000	5,544	6,456	12,000	12,000	6,700
297 COBRA Fees	2,000	0	2,000	2,000	0	2,000	2,000	2,000	2,000
200 FRINGE BENEFITS	17,456,089	17,311,498	144,591	18,701,044	18,619,814	81,230	20,233,368	19,745,925	19,665,105
309 Bank Service Charges	15,000	13,082	1,918	15,000	14,973	27	15,100	15,100	15,100
310 Professional and Technical Services	1,338,717	1,417,503	-78,786	1,406,800	1,555,797	- 148,997	1,414,335	1,239,335	1,240,950
311 Legal Services	30,000	26,594	3,406	30,000	30,495	- 495	30,600	30,600	30,600
312 Audit Services	40,000	40,686	- 686	41,000	43,380	-2,380	43,460	43,460	45,000
313 Publishing and Advertising	27,950	19,637	8,313	29,800	24,717	5,083	33,250	32,450	34,650
317 Health Services (Contracted)	360,000	500,389	- 140,389	500,000	513,116	-13,116	500,000	120,000	120,000
318 Testing Program	3,000	367	2,633	3,000	156	2,844	3,000	3,000	1,500
319 Consultants	10,250	10,823	- 573	11,700	10,554	1,146	11,700	11,700	11,700
320 ISAT Remediation	23,000	12,085	10,915	4,460	4,293	167	0	1,510	1,000
321 Facility Rentals	28,320	27,830	490	66,000	69,167	-3,167	72,000	72,000	72,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2021

<u>Object Number and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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	151,049	33,851	184,400	164,050	20,351	193,650	192,550	182,874
328 Building Repairs (Contracted)	45,000	45,285	- 285	45,000	44,089	911	50,000	50,000	50,000
331 Electricity Utilities	1,039,453	867,770	171,683	1,039,453	724,842	314,611	1,001,853	1,001,853	995,553
332 Gas Utilities	270,900	160,358	110,542	270,900	149,499	121,401	234,200	234,200	232,000
336 Water	662,400	497,983	164,417	662,400	606,967	55,433	723,100	723,100	718,100
337 Land Fill Fee	3,000	2,812	188	3,000	2,870	130	3,500	3,500	3,500
345 Transportation Services (Contracted)	500	0	500	500	0	500	500	500	1,200
346 Software	7,275	9,309	-2,034	9,309	7,995	1,314	9,309	9,309	9,309
351 Telephone - Voice	40,000	26,013	13,987	40,000	26,567	13,433	30,000	30,000	48,000
352 Postage	50,000	54,201	-4,201	51,000	51,864	- 864	54,100	54,100	54,600
353 Telephone - Repair	3,000	3,000	0	3,000	3,000	0	3,000	3,000	0
354 Telephone / Cable - Data	60,000	25,782	34,218	75,000	5,303	69,697	165,000	165,000	175,000
355 Telephone - Cellular	2,400	1,527	873	2,400	2,184	216	3,000	3,000	3,000
361 Computer Service Expenses	466,400	464,102	2,298	619,100	619,117	-17	715,300	716,400	653,300
371 Tuition	37,000	71,639	-34,639	77,000	97,602	-20,602	32,000	32,000	32,000
381 In-District Travel Allowance	46,650	42,935	3,715	53,500	16,503	36,997	49,000	48,800	49,200
382 Out-District Travel Allowance	19,264	21,706	-2,442	20,814	23,561	-2,747	26,450	30,461	27,350
385 Student Activity Travel	379,782	395,295	-15,513	377,782	453,823	-76,041	379,792	379,792	379,792
386 Crossing Guards Support	45,500	44,915	585	45,500	43,497	2,003	45,500	45,500	45,500
387 Resource Officer Support	69,000	60,500	8,500	69,000	60,500	8,500	69,000	69,000	69,000
391 Professional Dues and Fees	29,800	33,251	-3,451	34,300	34,155	145	35,618	35,618	35,800
396 Inservice Training	730,980	299,701	431,279	727,859	261,914	465,945	747,730	747,730	159,475
399 Purchased Duty Lunches	5,000	4,309	691	5,000	4,716	284	5,000	5,000	5,000
300 PURCHASED SERVICES	6,074,441	5,352,437	722,004	6,523,977	5,671,265	852,712	6,700,047	6,149,568	5,502,053
409 Supplies - Fee Replacement	71,921	71,921	0	75,315	75,493	- 178	75,198	76,463	76,463
410 General Supplies	816,437	638,648	177,789	1,026,479	812,770	213,709	1,065,112	1,066,362	1,028,963
413 Curriculum Development Supplies	33,743	463	33,280	30,800	10,023	20,777	49,860	49,860	0
415 One-Time Supplies	48,690	0	48,690	48,690	25,102	23,588	48,750	48,750	48,750

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2021

<u>Object Number and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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	0	1,000	1,000	0	1,000	1,000	1,000	1,000
418 Custodial Supplies	237,900	234,178	3,722	242,900	252,536	-9,636	242,900	242,900	242,100
419 Warehouse Supplies	7,500	-4,352	11,852	5,500	-14,092	19,592	5,500	5,500	5,500
420 Transportation Supplies	8,000	5,673	2,327	8,000	5,836	2,164	8,200	8,000	8,200
421 Motor Fuel	380,200	312,181	68,019	379,000	358,190	20,810	379,000	375,800	379,000
425 Laundry	920	237	683	920	173	747	920	920	920
428 Repairs Parts and Supplies	177,300	179,440	-2,140	162,300	172,814	-10,514	162,300	163,100	162,300
429 Tires	25,030	24,219	811	25,030	26,268	-1,238	25,030	25,030	25,030
430 Library Books	83,870	83,810	60	84,519	84,339	180	84,499	83,711	83,711
440 Textbooks	1,479,190	1,078,287	400,903	2,042,998	1,553,549	489,449	1,342,680	1,342,680	2,191,760
471 Building Repairs (Non-Contracted)	150,000	154,431	-4,431	165,000	152,987	12,013	165,000	165,000	165,000
481 Equipment Repair (Non-Contracted)	44,900	32,795	12,106	101,493	93,979	7,514	54,100	54,100	54,100
493 Professional Books and Journals	1,200	118	1,082	1,200	540	660	1,250	1,250	1,250
400 SUPPLIES AND MATERIALS	3,567,801	2,812,050	755,751	4,401,144	3,610,507	790,637	3,711,299	3,710,426	4,474,047
550 Equipment	135,590	106,186	29,404	165,696	69,366	96,330	106,900	108,294	106,400
500 CAPITAL OBJECTS	135,590	106,186	29,404	165,696	69,366	96,330	106,900	108,294	106,400
711 Property Insurance	182,292	192,437	-10,145	198,210	194,618	3,592	199,000	199,000	207,515
712 Liability Insurance	206,341	198,479	7,862	212,550	214,523	-1,973	267,813	267,813	228,480
714 Transportation Insurance	30,674	29,715	959	31,624	29,550	2,074	31,624	31,013	32,512
715 Surety Insurance	790	806	-16	790	854	-64	866	866	866
730 Judgments	2,000	0	2,000	2,000	2,500	-500	6,800	6,800	6,800
700 INSURANCE AND JUDGMENT	422,097	421,437	660	445,174	442,045	3,130	506,103	505,492	476,173
810 Transfers to Other Funds	110,000	118,387	-8,387	2,620,000	2,615,985	4,016	120,000	340,000	433,000
850 Contingency Reserve	740,113	N/A	N/A	769,905	N/A	N/A	805,861	801,343	781,886
852 Unappropriated Fund Balance	2,974,526	N/A	N/A	3,079,622	N/A	N/A	3,223,444	3,205,370	3,127,543

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2021

<u>Object Number and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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	5,325,393	N/A	N/A	4,314,207	N/A	N/A	5,399,001	6,533,691	5,586,348
858 Reserves From Staff Reductions	184,350	N/A	N/A	0	N/A	N/A	0	0	0
899 Actual Year-End Fund Balance	N/A	12,175,696	N/A	N/A	11,626,602	N/A	N/A	N/A	N/A
800 TRANSFERS OR RESERVES	<u>9,634,382</u>	<u>12,294,083</u>	<u>-2,659,701</u>	<u>11,083,734</u>	<u>14,242,587</u>	<u>-3,158,853</u>	<u>9,848,306</u>	<u>11,180,404</u>	<u>10,228,777</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>83,418,949</u>	<u>84,331,227</u>	<u>- 912,278</u>	<u>89,208,654</u>	<u>90,321,382</u>	<u>-1,112,728</u>	<u>92,336,108</u>	<u>91,752,872</u>	<u>90,188,587</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5120.116 Teachers	12,751,982	12,710,407	41,575	13,312,426	13,275,784	36,642	13,990,219	13,715,869	13,648,943
1.100.5.5120.135 Other Special Programs	236,804	245,953	-9,149	214,236	285,128	-70,892	629,161	581,833	597,083
1.100.5.5120.138 State-Paid Salary	252,200	247,532	4,668	252,400	238,568	13,832	252,400	252,400	0
1.100.5.5120.152 Instructional Assistants	835,166	834,230	936	883,387	838,891	44,496	890,558	871,990	882,409
1.100.5.5120.165 Music Accompanists	1,000	383	618	1,000	255	745	1,000	1,000	1,000
1.100.5.5120.182 Substitute Instructional Assistants	15,000	18,343	-3,343	15,000	7,745	7,255	15,000	15,000	15,000
1.100.5.5120.186 Substitute Teachers	373,000	393,026	-20,026	373,000	444,116	-71,116	373,000	373,000	373,000
1.100.5.5120.199 Personal Leave Reimbursement	44,365	39,029	5,336	45,390	26,949	18,441	40,380	40,380	40,380
Total Salaries	14,509,517	14,488,902	20,615	15,096,839	15,117,436	-20,597	16,191,718	15,851,472	15,557,815
1.100.5.5120.210 PERSI	1,570,309	1,568,919	1,390	1,635,619	1,634,885	734	1,853,767	1,824,675	1,779,409
1.100.5.5120.220 Social Security Tax	1,068,082	1,061,028	7,054	1,109,614	1,107,221	2,393	1,190,086	1,165,077	1,143,494
1.100.5.5120.230 Life Insurance	34,773	34,676	97	35,290	32,299	2,991	33,314	33,055	32,937
1.100.5.5120.240 Medical Insurance	2,305,232	2,288,219	17,013	2,726,091	2,589,174	136,917	2,779,192	2,757,417	2,844,219
1.100.5.5120.250 Employee Assistance Plan	8,047	8,196	- 149	9,033	8,400	633	8,637	8,560	8,538
1.100.5.5120.260 Dental Insurance	121,892	120,921	971	131,450	121,568	9,882	133,017	131,975	136,282
1.100.5.5120.270 Worker's Compensation Insurance	98,952	87,243	11,709	90,581	98,828	-8,247	93,912	108,418	105,792
1.100.5.5120.280 Retirement Sick Leave Benefits	177,936	174,576	3,360	185,332	181,721	3,611	199,126	81,190	0
1.100.5.5120.290 Vision Insurance	21,669	21,460	209	23,368	21,567	1,801	23,457	23,273	23,451
Total Fringe Benefits	5,406,892	5,365,240	41,652	5,946,378	5,795,663	150,715	6,314,508	6,133,640	6,074,122
1.100.5.5120.310 Professional and Technical Services	0	0	0	16,800	0	16,800	16,800	16,800	16,800
1.100.5.5120.381 In-District Travel Allowance	2,750	1,598	1,152	14,750	1,758	12,992	14,750	14,750	14,750
1.100.5.5120.382 Out-District Travel Allowance	2,500	2,689	- 189	2,500	2,522	-22	2,500	2,500	2,500
1.100.5.5120.385 Student Activity Travel	0	6,021	-6,021	0	93	-93	0	0	0
1.100.5.5120.396 Inservice Training	52,330	54,101	-1,771	52,330	26,427	25,903	22,330	22,330	22,330
Total Purchased Services	57,580	64,410	-6,830	86,380	30,800	55,580	56,380	56,380	56,380

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.5120.410 General Supplies	367,260	275,098	92,162	442,594	381,432	61,162	503,429	506,729	485,341
1.100.5.5120.415 One-Time Supplies	13,690	0	13,690	13,690	5,379	8,311	13,750	13,750	13,750
1.100.5.5120.417 Testing Supplies	1,000	0	1,000	1,000	0	1,000	1,000	1,000	1,000
1.100.5.5120.440 Textbooks	314,500	200,295	114,205	335,500	220,493	115,007	460,700	460,700	1,230,500
Total Supplies and Materials	<u>696,450</u>	<u>475,393</u>	<u>221,057</u>	<u>792,784</u>	<u>607,304</u>	<u>185,480</u>	<u>978,879</u>	<u>982,179</u>	<u>1,730,591</u>
1.100.5.5120.550 Equipment	6,889	6,882	7	24,570	14,756	9,814	10,720	11,600	10,720
Total Capital Objects	<u>6,889</u>	<u>6,882</u>	<u>7</u>	<u>24,570</u>	<u>14,756</u>	<u>9,814</u>	<u>10,720</u>	<u>11,600</u>	<u>10,720</u>
Total Elementary Program	<u>20,677,328</u>	<u>20,400,827</u>	<u>276,501</u>	<u>21,946,951</u>	<u>21,565,960</u>	<u>380,991</u>	<u>23,552,205</u>	<u>23,035,271</u>	<u>23,429,628</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5150.116 Teachers	12,225,494	12,201,650	23,844	12,600,909	12,600,158	751	13,412,886	13,345,166	13,319,538
1.100.5.5150.131 Saturday School Teachers	5,000	4,599	401	5,000	725	4,276	2,500	2,500	2,500
1.100.5.5150.132 Teachers Lunch Duty	15,000	15,762	- 762	15,000	22,426	-7,426	17,000	17,000	21,000
1.100.5.5150.133 Stipends and Extra Days - Regular	12,628	10,422	2,206	7,437	20,975	-13,538	9,945	9,945	7,984
1.100.5.5150.138 State-Paid Salary	221,600	246,252	-24,652	221,780	238,257	-16,477	221,780	221,780	0
1.100.5.5150.165 Music Accompanists	62,100	67,393	-5,293	61,779	71,086	-9,307	71,058	71,058	64,402
1.100.5.5150.186 Substitute Teachers	307,000	264,140	42,860	302,000	224,046	77,954	302,000	302,000	302,000
1.100.5.5150.199 Personal Leave Reimbursement	37,400	31,200	6,200	36,000	24,320	11,680	35,000	35,000	35,000
Total Salaries	12,886,222	12,841,418	44,804	13,249,905	13,201,991	47,914	14,072,169	14,004,449	13,752,424
1.100.5.5150.210 PERSI	1,398,810	1,415,620	-16,810	1,439,807	1,465,939	-26,132	1,615,241	1,616,890	1,577,734
1.100.5.5150.220 Social Security Tax	945,859	948,271	-2,412	973,867	973,607	260	1,034,304	1,029,326	1,010,803
1.100.5.5150.230 Life Insurance	27,908	27,927	-19	26,212	26,189	23	26,092	26,144	26,144
1.100.5.5150.240 Medical Insurance	1,850,130	1,879,203	-29,073	2,069,299	2,144,428	-75,129	2,176,655	2,180,999	2,257,745
1.100.5.5150.250 Employee Assistance Plan	6,454	6,710	- 256	6,710	6,734	-24	6,764	6,777	6,777
1.100.5.5150.260 Dental Insurance	97,827	97,402	426	97,631	98,231	- 600	104,178	104,386	108,181
1.100.5.5150.270 Worker's Compensation Insurance	87,652	76,970	10,682	79,500	86,727	-7,227	81,618	95,790	93,517
1.100.5.5150.280 Retirement Sick Leave Benefits	158,497	156,862	1,635	163,142	163,052	90	173,504	71,937	0
1.100.5.5150.290 Vision Insurance	17,390	17,315	76	17,355	17,462	- 107	18,372	18,408	18,614
Total Fringe Benefits	4,590,527	4,626,279	-35,752	4,873,523	4,982,370	- 108,847	5,236,728	5,150,657	5,099,515
1.100.5.5150.310 Professional and Technical Services	0	0	0	11,200	0	11,200	11,200	11,200	11,200
1.100.5.5150.319 Consultants	8,250	10,603	-2,353	10,000	10,554	- 554	10,000	10,000	10,000
1.100.5.5150.321 Facility Rentals	17,000	17,469	- 469	22,000	20,892	1,109	25,000	25,000	25,000
1.100.5.5150.325 Repair and Maintenance (Contracted)	2,000	110	1,890	2,000	0	2,000	2,000	2,000	2,000
1.100.5.5150.371 Tuition	30,000	67,622	-37,622	70,000	92,352	-22,352	25,000	25,000	25,000
1.100.5.5150.381 In-District Travel Allowance	1,500	57	1,443	9,500	46	9,454	9,500	9,500	9,500
1.100.5.5150.396 Inservice Training	1,000	455	545	1,000	308	692	1,000	1,000	1,000
1.100.5.5150.399 Purchased Duty Lunches	5,000	4,309	691	5,000	4,716	284	5,000	5,000	5,000
Total Purchased Services	64,750	100,625	-35,875	130,700	128,867	1,833	88,700	88,700	88,700

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.5150.409 Supplies - Fee Replacement	71,921	71,921	0	73,367	73,367	0	73,250	73,823	73,823
1.100.5.5150.410 General Supplies	248,321	222,353	25,968	325,745	228,381	97,364	334,514	330,837	341,249
1.100.5.5150.415 One-Time Supplies	35,000	0	35,000	35,000	19,723	15,277	35,000	35,000	35,000
1.100.5.5150.440 Textbooks	1,164,090	877,391	286,699	1,706,298	1,331,854	374,444	880,780	880,780	960,060
Total Supplies and Materials	<u>1,519,332</u>	<u>1,171,666</u>	<u>347,666</u>	<u>2,140,410</u>	<u>1,653,325</u>	<u>487,085</u>	<u>1,323,544</u>	<u>1,320,440</u>	<u>1,410,132</u>
1.100.5.5150.550 Equipment	63,049	34,869	28,181	103,026	45,589	57,437	91,080	91,080	91,080
Total Capital Objects	<u>63,049</u>	<u>34,869</u>	<u>28,181</u>	<u>103,026</u>	<u>45,589</u>	<u>57,437</u>	<u>91,080</u>	<u>91,080</u>	<u>91,080</u>
Total Secondary Program	<u>19,123,880</u>	<u>18,774,856</u>	<u>349,024</u>	<u>20,497,564</u>	<u>20,012,142</u>	<u>485,422</u>	<u>20,812,221</u>	<u>20,655,326</u>	<u>20,441,851</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5170.116 Teachers	880,336	882,523	-2,187	881,174	882,744	-1,570	938,644	993,041	992,541
1.100.5.5170.152 Instructional Assistants	2,000	0	2,000	2,000	0	2,000	2,000	2,000	2,000
1.100.5.5170.199 Personal Leave Reimbursement	3,375	3,580	-205	3,000	1,580	1,420	3,600	3,600	3,600
Total Salaries	885,711	886,103	-392	886,174	884,324	1,850	944,244	998,641	998,141
1.100.5.5170.210 PERSI	98,490	100,462	-1,972	98,543	99,708	-1,165	110,760	117,836	117,082
1.100.5.5170.220 Social Security Tax	65,012	63,313	1,699	65,133	62,968	2,165	69,402	73,401	73,364
1.100.5.5170.230 Life Insurance	1,849	2,083	-234	1,688	1,823	-135	1,719	1,771	1,771
1.100.5.5170.240 Medical Insurance	122,599	132,329	-9,730	133,235	131,716	1,519	143,372	147,717	152,915
1.100.5.5170.250 Employee Assistance Plan	428	483	-55	432	457	-25	446	459	459
1.100.5.5170.260 Dental Insurance	6,483	6,908	-425	6,286	6,483	-197	6,862	7,070	7,327
1.100.5.5170.270 Worker's Compensation Insurance	6,024	5,291	733	5,317	5,799	-482	5,477	6,825	6,787
1.100.5.5170.280 Retirement Sick Leave Benefits	11,160	11,182	-22	11,166	11,098	68	11,897	5,242	0
1.100.5.5170.290 Vision Insurance	1,152	1,228	-76	1,117	1,152	-35	1,210	1,247	1,261
Total Fringe Benefits	313,197	323,281	-10,084	322,917	321,204	1,713	351,145	361,568	360,966
1.100.5.5170.310 Professional and Technical Services	10,000	9,965	35	10,000	10,107	-107	10,250	10,250	10,250
1.100.5.5170.371 Tuition	7,000	4,017	2,983	7,000	5,250	1,750	7,000	7,000	7,000
Total Purchased Services	17,000	13,982	3,018	17,000	15,357	1,643	17,250	17,250	17,250
1.100.5.5170.409 Supplies - Fee Replacement	0	0	0	1,948	2,126	-178	1,948	2,640	2,640
1.100.5.5170.410 General Supplies	14,125	11,570	2,555	12,204	12,639	-435	12,204	14,271	14,271
1.100.5.5170.430 Library Books	1,288	1,287	1	1,309	1,307	2	1,309	1,589	1,589
Total Supplies and Materials	15,413	12,857	2,556	15,461	16,072	-611	15,461	18,500	18,500
Total Alternate School Program	1,231,321	1,236,224	-4,903	1,241,552	1,236,957	4,595	1,328,100	1,395,959	1,394,857

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5210.116 Teachers	2,788,480	2,784,125	4,355	2,835,027	2,834,041	986	3,090,816	2,851,967	2,892,445
1.100.5.5210.138 State-Paid Salary	88,700	82,300	6,400	88,850	84,300	4,550	88,850	88,850	0
1.100.5.5210.152 Instructional Assistants	442,185	446,988	-4,803	484,116	460,625	23,491	626,668	471,552	466,590
1.100.5.5210.182 Substitute Instructional Assistants	17,000	12,579	4,421	17,000	4,994	12,006	17,000	17,000	17,000
1.100.5.5210.199 Personal Leave Reimbursement	11,275	10,320	955	10,000	6,240	3,760	10,000	10,000	6,500
Total Salaries	3,347,640	3,336,313	11,327	3,434,993	3,390,200	44,793	3,833,334	3,439,369	3,382,535
1.100.5.5210.210 PERSI	370,367	374,474	-4,107	380,081	381,018	-937	447,656	403,832	384,654
1.100.5.5210.220 Social Security Tax	245,728	243,127	2,601	252,472	246,710	5,762	281,750	252,794	242,274
1.100.5.5210.230 Life Insurance	9,750	9,746	4	9,282	9,289	-7	9,426	9,166	9,166
1.100.5.5210.240 Medical Insurance	646,430	654,985	-8,555	732,790	735,992	-3,202	786,376	764,653	791,560
1.100.5.5210.250 Employee Assistance Plan	2,256	2,269	-13	2,376	2,346	30	2,443	2,376	2,376
1.100.5.5210.260 Dental Insurance	34,180	34,371	-191	34,573	34,978	-405	37,637	36,597	37,928
1.100.5.5210.270 Worker's Compensation Insurance	22,775	21,110	1,665	20,610	23,750	-3,140	22,234	23,524	22,415
1.100.5.5210.280 Retirement Sick Leave Benefits	41,967	41,092	875	43,067	42,310	757	48,086	17,967	0
1.100.5.5210.290 Vision Insurance	6,076	6,101	-25	6,146	6,227	-81	6,637	6,454	6,526
Total Fringe Benefits	1,379,529	1,387,275	-7,746	1,481,397	1,482,620	-1,223	1,642,245	1,517,363	1,496,899
1.100.5.5210.310 Professional and Technical Services	175,000	232,805	-57,805	175,000	223,799	-48,799	175,000	0	0
1.100.5.5210.317 Health Services (Contracted)	240,000	380,389	-140,389	380,000	393,098	-13,098	380,000	0	0
Total Purchased Services	415,000	613,193	-198,193	555,000	616,897	-61,897	555,000	0	0
1.100.5.5210.410 General Supplies	0	66	-66	0	-10	10	0	0	0
Total Supplies and Materials	0	66	-66	0	-10	10	0	0	0
Total Special Education Program	5,142,169	5,336,847	-194,678	5,471,390	5,489,708	-18,318	6,030,579	4,956,732	4,879,434

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.5220.116 Teachers	142,064	142,064	0	162,407	162,407	0	173,399	177,550	177,550
1.100.5.5220.152 Instructional Assistants	28,724	28,883	- 159	30,310	29,270	1,040	47,486	30,530	30,530
1.100.5.5220.199 Personal Leave Reimbursement	850	920	-70	800	320	480	800	800	500
Total Salaries	<u>171,638</u>	<u>171,867</u>	<u>- 229</u>	<u>193,517</u>	<u>191,997</u>	<u>1,520</u>	<u>221,685</u>	<u>208,880</u>	<u>208,580</u>
1.100.5.5220.210 PERSI	19,087	19,455	- 368	21,519	21,734	- 215	26,004	24,648	24,467
1.100.5.5220.220 Social Security Tax	12,597	12,484	113	14,224	14,083	141	16,294	15,353	15,331
1.100.5.5220.230 Life Insurance	560	556	4	633	631	2	729	625	625
1.100.5.5220.240 Medical Insurance	37,151	37,283	- 132	49,963	51,063	-1,100	60,825	52,135	53,970
1.100.5.5220.250 Employee Assistance Plan	130	129	1	162	164	-2	189	162	162
1.100.5.5220.260 Dental Insurance	1,965	1,948	17	2,358	2,374	-16	2,912	2,496	2,586
1.100.5.5220.270 Worker's Compensation Insurance	1,167	1,022	145	1,158	1,261	- 103	1,286	1,428	1,418
1.100.5.5220.280 Retirement Sick Leave Benefits	2,158	2,166	-8	2,431	2,419	12	2,793	1,102	0
1.100.5.5220.290 Vision Insurance	350	346	4	419	422	-3	513	440	445
Total Fringe Benefits	<u>75,165</u>	<u>75,389</u>	<u>- 224</u>	<u>92,867</u>	<u>94,149</u>	<u>-1,282</u>	<u>111,545</u>	<u>98,389</u>	<u>99,004</u>
Total Preschool Handicapped Program	<u>246,803</u>	<u>247,256</u>	<u>- 453</u>	<u>286,384</u>	<u>286,146</u>	<u>238</u>	<u>333,230</u>	<u>307,269</u>	<u>307,584</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5240.116 Teachers	123,080	123,080	0	127,783	127,783	0	132,674	96,800	96,800
1.100.5.5240.199 Personal Leave Reimbursement	525	320	205	525	360	165	525	525	525
Total Salaries	123,605	123,400	205	128,308	128,143	165	133,199	97,325	97,325
1.100.5.5240.210 PERSI	13,744	13,969	- 225	14,267	14,506	- 239	15,625	11,484	11,417
1.100.5.5240.220 Social Security Tax	9,073	9,252	- 179	9,431	9,693	- 262	9,791	7,154	7,154
1.100.5.5240.230 Life Insurance	224	224	0	211	208	3	208	208	208
1.100.5.5240.240 Medical Insurance	14,860	15,084	- 224	16,654	16,968	- 314	17,378	17,378	17,990
1.100.5.5240.250 Employee Assistance Plan	52	53	-1	54	54	0	54	54	54
1.100.5.5240.260 Dental Insurance	786	786	0	786	786	0	832	832	862
1.100.5.5240.270 Worker's Compensation Insurance	841	733	108	767	842	-75	773	665	662
1.100.5.5240.280 Retirement Sick Leave Benefits	1,558	1,555	3	1,611	1,615	-4	1,679	515	0
1.100.5.5240.290 Vision Insurance	140	140	0	140	140	0	147	147	148
Total Fringe Benefits	41,278	41,795	- 517	43,921	44,812	- 891	46,487	38,437	38,495
1.100.5.5240.381 In-District Travel Allowance	400	81	319	400	607	- 207	800	800	800
1.100.5.5240.396 Inservice Training	22,600	11,157	11,443	55,601	15,306	40,295	44,000	44,000	0
Total Purchased Services	23,000	11,238	11,762	56,001	15,914	40,087	44,800	44,800	800
1.100.5.5240.410 General Supplies	2,750	2,157	593	8,000	3,789	4,211	8,000	8,000	8,000
1.100.5.5240.440 Textbooks	600	600	0	1,200	1,202	-2	1,200	1,200	1,200
Total Supplies and Materials	3,350	2,757	593	9,200	4,990	4,210	9,200	9,200	9,200
Total Gifted And Talented Program	191,233	179,190	12,043	237,430	193,859	43,571	233,686	189,762	145,820

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.5310.385 Student Activity Travel	379,782	389,274	-9,492	377,782	453,730	-75,948	379,792	379,792	379,792
Total Purchased Services	<u>379,782</u>	<u>389,274</u>	<u>-9,492</u>	<u>377,782</u>	<u>453,730</u>	<u>-75,948</u>	<u>379,792</u>	<u>379,792</u>	379,792
Total Interscholastic Program	<u>379,782</u>	<u>389,274</u>	<u>-9,492</u>	<u>377,782</u>	<u>453,730</u>	<u>-75,948</u>	<u>379,792</u>	<u>379,792</u>	379,792

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.5320.116 Teachers	683,267	648,130	35,137	641,376	691,079	-49,703	680,324	695,118	710,174
Total Salaries	683,267	648,130	35,137	641,376	691,079	-49,703	680,324	695,118	710,174
1.100.5.5320.210 PERSI	75,979	44,245	31,734	71,321	45,292	26,029	79,802	82,024	83,303
1.100.5.5320.220 Social Security Tax	50,152	48,283	1,869	47,141	51,684	-4,543	50,004	51,091	52,198
1.100.5.5320.270 Worker's Compensation Insurance	4,646	3,924	722	3,848	4,468	- 620	3,946	4,755	4,829
1.100.5.5320.280 Retirement Sick Leave Benefits	8,609	4,925	3,684	8,081	5,074	3,007	8,572	3,649	0
Total Fringe Benefits	139,386	101,376	38,010	130,391	106,518	23,873	142,324	141,519	140,330
1.100.5.5320.321 Facility Rentals	11,320	10,360	960	44,000	48,275	-4,275	47,000	47,000	47,000
1.100.5.5320.391 Professional Dues and Fees	6,500	6,573	-73	6,500	6,818	- 318	6,818	6,818	7,000
Total Purchased Services	17,820	16,933	887	50,500	55,093	-4,593	53,818	53,818	54,000
1.100.5.5320.410 General Supplies	2,878	2,799	79	3,700	3,383	317	3,700	3,200	3,200
Total Supplies and Materials	2,878	2,799	79	3,700	3,383	317	3,700	3,200	3,200
Total School Activity Program	843,351	769,238	74,113	825,967	856,072	-30,105	880,166	893,655	907,704

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.5410.116 Teachers	72,500	97,785	-25,285	91,000	116,880	-25,880	110,000	110,000	150,200
1.100.5.5410.151 Clerical Personnel	22,000	31,715	-9,715	26,000	28,632	-2,632	26,000	26,000	38,200
Total Salaries	94,500	129,500	-35,000	117,000	145,512	-28,512	136,000	136,000	188,400
1.100.5.5410.210 PERSI	10,508	10,889	- 381	13,010	11,533	1,477	15,953	16,048	22,099
1.100.5.5410.220 Social Security Tax	6,946	9,804	-2,858	8,599	11,031	-2,432	9,996	9,996	13,848
1.100.5.5410.270 Worker's Compensation Insurance	680	825	- 145	702	881	- 179	789	930	1,281
1.100.5.5410.280 Retirement Sick Leave Benefits	1,191	1,212	-21	1,475	1,284	191	1,714	714	0
Total Fringe Benefits	19,325	22,730	-3,405	23,786	24,730	- 944	28,452	27,688	37,228
1.100.5.5410.410 General Supplies	1,500	1,862	- 362	1,500	1,121	379	1,500	1,500	2,000
Total Supplies and Materials	1,500	1,862	- 362	1,500	1,121	379	1,500	1,500	2,000
Total Summer School Program	115,325	154,092	-38,767	142,286	171,362	-29,076	165,952	165,188	227,628

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.5420.116 Teachers	12,000	5,158	6,842	12,000	4,892	7,108	12,000	12,000	12,000
Total Salaries	12,000	5,158	6,842	12,000	4,892	7,108	12,000	12,000	12,000
1.100.5.5420.210 PERSI	1,334	205	1,129	1,334	174	1,160	1,408	1,408	1,408
1.100.5.5420.220 Social Security Tax	882	380	502	882	362	520	882	882	882
1.100.5.5420.270 Worker's Compensation Insurance	86	- 661	747	72	32	40	70	82	82
1.100.5.5420.280 Retirement Sick Leave Benefits	151	23	128	151	19	132	151	63	0
Total Fringe Benefits	2,453	-52	2,505	2,439	588	1,851	2,511	2,435	2,372
Total Community Education Program	14,453	5,106	9,347	14,439	5,480	8,959	14,511	14,435	14,372

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6110.118 Counselors	1,505,665	1,505,857	- 192	1,567,264	1,557,660	9,604	1,858,247	1,828,443	1,823,956
1.100.5.6110.133 Stipends and Extra Days - Regular	31,694	32,004	- 310	31,694	30,687	1,007	29,603	29,603	39,975
1.100.5.6110.151 Clerical Personnel	370,873	382,646	-11,773	390,850	385,994	4,856	412,867	415,362	385,214
1.100.5.6110.164 Social Workers	72,648	86,956	-14,308	54,374	57,384	-3,010	56,549	69,749	73,450
1.100.5.6110.199 Personal Leave Reimbursement	5,125	4,334	791	4,850	2,373	2,477	4,787	4,787	4,787
Total Salaries	1,986,005	2,011,797	-25,792	2,049,032	2,034,098	14,934	2,362,053	2,347,944	2,327,382
1.100.5.6110.210 PERSI	220,843	223,744	-2,901	227,853	225,851	2,002	277,068	277,056	273,003
1.100.5.6110.220 Social Security Tax	145,772	146,473	- 701	150,603	148,220	2,383	173,611	172,574	171,063
1.100.5.6110.230 Life Insurance	5,468	5,178	290	4,729	5,104	- 375	5,399	5,503	5,503
1.100.5.6110.240 Medical Insurance	362,566	340,624	21,942	373,323	391,901	-18,578	450,363	459,070	475,224
1.100.5.6110.250 Employee Assistance Plan	1,266	1,236	30	1,211	1,323	- 112	1,400	1,427	1,427
1.100.5.6110.260 Dental Insurance	19,170	18,617	553	17,612	18,997	-1,385	21,555	21,971	22,771
1.100.5.6110.270 Worker's Compensation Insurance	13,506	12,656	850	12,294	13,385	-1,091	13,700	16,058	15,826
1.100.5.6110.280 Retirement Sick Leave Benefits	25,024	24,904	120	25,818	25,139	679	29,763	12,336	0
1.100.5.6110.290 Vision Insurance	3,415	3,261	154	3,131	3,413	- 282	3,802	3,875	3,918
Total Fringe Benefits	797,030	776,695	20,335	816,574	833,333	-16,759	976,661	969,870	968,735
1.100.5.6110.381 In-District Travel Allowance	25,600	25,346	254	10,800	1,951	8,849	6,100	6,100	6,100
Total Purchased Services	25,600	25,346	254	10,800	1,951	8,849	6,100	6,100	6,100
1.100.5.6110.410 General Supplies	69,170	28,448	40,722	84,948	57,329	27,619	49,179	49,094	59,771
Total Supplies and Materials	69,170	28,448	40,722	84,948	57,329	27,619	49,179	49,094	59,771
1.100.5.6110.550 Equipment	62,552	62,552	0	35,000	7,227	27,773	2,000	2,314	1,500
Total Capital Objects	62,552	62,552	0	35,000	7,227	27,773	2,000	2,314	1,500
Total Attendance, Guidance And Health Program	2,940,357	2,904,838	35,519	2,996,354	2,933,939	62,415	3,395,993	3,375,322	3,363,488

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6160.113 Supervisors and Coordinators	70,264	70,264	0	74,722	74,722	0	78,650	91,940	91,940
1.100.5.6160.115 Ancillary Professional	1,072,722	1,087,522	-14,800	1,093,041	1,085,256	7,785	1,132,410	1,040,033	1,040,033
1.100.5.6160.163 Nurses	137,913	126,224	11,689	167,791	171,944	-4,153	175,323	187,758	188,276
1.100.5.6160.199 Personal Leave Reimbursement	3,850	4,420	- 570	4,200	2,250	1,950	4,200	4,200	2,500
Total Salaries	1,284,749	1,288,430	-3,681	1,339,754	1,334,171	5,583	1,390,583	1,323,931	1,322,749
1.100.5.6160.210 PERSI	142,864	143,984	-1,120	148,980	148,957	23	163,116	156,221	150,584
1.100.5.6160.220 Social Security Tax	94,301	93,805	496	98,473	97,534	939	102,208	97,309	94,356
1.100.5.6160.230 Life Insurance	2,824	2,526	298	2,501	2,279	222	2,469	2,364	2,365
1.100.5.6160.240 Medical Insurance	179,812	178,201	1,611	189,093	195,698	-6,605	197,315	188,556	195,264
1.100.5.6160.250 Employee Assistance Plan	635	653	-18	614	627	-13	614	586	587
1.100.5.6160.260 Dental Insurance	9,508	9,445	63	8,921	9,020	-99	9,444	9,025	9,357
1.100.5.6160.270 Worker's Compensation Insurance	8,739	7,659	1,080	8,032	8,762	- 730	8,065	9,051	8,729
1.100.5.6160.280 Retirement Sick Leave Benefits	16,188	16,026	162	16,880	15,923	957	17,521	6,951	0
1.100.5.6160.290 Vision Insurance	1,696	1,609	87	1,586	1,603	-17	1,665	1,591	1,609
Total Fringe Benefits	456,567	453,910	2,657	475,080	480,403	-5,323	502,417	471,654	462,851
1.100.5.6160.310 Professional and Technical Services	0	0	0	330,000	487,644	- 157,644	0	330,000	330,000
Total Purchased Services	0	0	0	330,000	487,644	- 157,644	0	330,000	330,000
Total Ancillary Service Program	1,741,316	1,742,340	-1,024	2,144,834	2,302,219	- 157,385	1,893,000	2,125,585	2,115,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6210.112 Directors	189,110	189,003	107	198,710	203,846	-5,136	206,658	214,780	214,780
1.100.5.6210.113 Supervisors and Coordinators	243,835	251,666	-7,831	255,453	251,403	4,050	265,571	275,940	275,400
1.100.5.6210.134 Curriculum Development Stipends	164,557	183,977	-19,420	230,698	205,931	24,767	159,698	159,698	159,698
1.100.5.6210.151 Clerical Personnel	129,620	127,403	2,217	135,486	133,896	1,590	138,056	137,678	137,491
1.100.5.6210.152 Instructional Assistants	145,973	64,946	81,027	133,468	72,358	61,110	138,904	159,204	156,324
1.100.5.6210.199 Personal Leave Reimbursement	3,410	2,740	670	3,710	1,120	2,590	3,710	3,710	3,310
Total Salaries	876,505	819,735	56,770	957,525	868,554	88,971	912,597	951,010	947,003
1.100.5.6210.210 PERSI	97,469	86,910	10,559	107,103	92,178	14,925	107,046	112,203	111,084
1.100.5.6210.220 Social Security Tax	64,332	59,139	5,193	70,902	63,090	7,812	67,040	69,893	69,603
1.100.5.6210.230 Life Insurance	1,995	1,449	546	1,371	1,363	8	1,352	1,404	1,352
1.100.5.6210.240 Medical Insurance	98,942	62,824	36,118	70,781	71,223	-442	73,858	78,203	76,458
1.100.5.6210.250 Employee Assistance Plan	346	222	124	230	228	2	230	244	230
1.100.5.6210.260 Dental Insurance	5,227	3,311	1,916	3,341	3,350	-9	3,536	3,744	3,664
1.100.5.6210.270 Worker's Compensation Insurance	6,052	4,900	1,152	5,778	5,642	136	5,291	6,490	6,441
1.100.5.6210.280 Retirement Sick Leave Benefits	11,027	9,538	1,489	12,125	10,262	1,863	11,492	5,013	0
1.100.5.6210.290 Vision Insurance	998	589	409	595	595	0	622	659	629
Total Fringe Benefits	286,388	228,883	57,505	272,226	247,932	24,294	270,467	277,853	269,461
1.100.5.6210.310 Professional and Technical Services	290,217	333,817	-43,600	0	0	0	330,000	0	0
1.100.5.6210.317 Health Services (Contracted)	120,000	120,000	0	120,000	120,018	-18	120,000	120,000	120,000
1.100.5.6210.318 Testing Program	3,000	367	2,633	3,000	156	2,844	3,000	3,000	1,500
1.100.5.6210.320 ISAT Remediation	23,000	12,085	10,915	4,460	4,293	167	0	1,510	1,000
1.100.5.6210.396 Inservice Training	631,150	216,264	414,886	595,428	204,915	390,513	656,400	656,400	111,519
Total Purchased Services	1,067,367	682,533	384,834	722,888	329,382	393,506	1,109,400	780,910	234,019
1.100.5.6210.410 General Supplies	6,000	2,542	3,458	6,000	4,546	1,454	6,000	6,000	6,000
1.100.5.6210.413 Curriculum Development Supplies	33,743	463	33,280	30,800	10,023	20,777	49,860	49,860	0
Total Supplies and Materials	39,743	3,005	36,738	36,800	14,569	22,231	55,860	55,860	6,000
Total Instructional Improvement Program	2,270,003	1,734,156	535,847	1,989,439	1,460,437	529,002	2,348,324	2,065,633	1,456,483

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6220.117 Media Specialists	166,748	166,748	0	178,096	178,096	0	187,757	186,750	186,750
1.100.5.6220.151 Clerical Personnel	309,919	311,570	-1,651	330,234	321,065	9,169	337,167	339,349	339,969
1.100.5.6220.199 Personal Leave Reimbursement	1,350	1,120	230	1,275	300	975	1,325	1,325	1,325
Total Salaries	478,017	479,438	-1,421	509,605	499,461	10,144	526,249	527,424	528,044
1.100.5.6220.210 PERSI	53,321	54,274	- 953	56,667	56,463	204	61,729	62,234	61,940
1.100.5.6220.220 Social Security Tax	35,197	35,817	- 620	37,456	37,292	164	38,680	38,766	38,812
1.100.5.6220.230 Life Insurance	2,690	2,651	39	2,531	2,459	72	2,499	2,499	2,499
1.100.5.6220.240 Medical Insurance	178,326	179,512	-1,186	199,851	200,004	- 153	208,542	208,542	215,880
1.100.5.6220.250 Employee Assistance Plan	622	604	18	648	636	12	648	648	648
1.100.5.6220.260 Dental Insurance	9,429	9,359	70	9,429	9,269	160	9,981	9,981	10,344
1.100.5.6220.270 Worker's Compensation Insurance	3,262	2,851	411	3,058	3,288	- 230	3,053	3,606	3,591
1.100.5.6220.280 Retirement Sick Leave Benefits	6,042	6,041	1	6,421	6,285	136	6,630	2,778	0
1.100.5.6220.290 Vision Insurance	1,677	1,664	13	1,677	1,648	29	1,760	1,760	1,779
Total Fringe Benefits	290,566	292,772	-2,206	317,738	317,343	395	333,522	330,814	335,493
1.100.5.6220.430 Library Books	82,582	82,523	59	83,210	83,032	178	83,190	82,122	82,122
Total Supplies and Materials	82,582	82,523	59	83,210	83,032	178	83,190	82,122	82,122
Total Educational Media Services Program	851,165	854,734	-3,569	910,553	899,836	10,717	942,961	940,360	945,659

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6230.154 Maintenance Personnel	390,356	386,441	3,915	397,594	399,852	-2,258	422,154	410,754	421,459
1.100.5.6230.199 Personal Leave Reimbursement	275	150	125	150	230	-80	200	200	215
Total Salaries	390,631	386,591	4,040	397,744	400,082	-2,338	422,354	410,954	421,674
1.100.5.6230.210 PERSI	43,439	43,512	-73	44,229	43,879	350	49,542	48,492	49,462
1.100.5.6230.220 Social Security Tax	28,672	29,103	-431	29,234	30,027	-793	31,043	30,205	30,993
1.100.5.6230.230 Life Insurance	897	1,233	-336	844	1,132	-288	833	937	937
1.100.5.6230.240 Medical Insurance	59,442	59,969	-527	66,617	58,156	8,461	69,514	78,203	80,955
1.100.5.6230.250 Employee Assistance Plan	207	213	-6	216	211	5	216	243	243
1.100.5.6230.260 Dental Insurance	3,143	3,159	-16	3,143	3,081	62	3,327	3,743	3,879
1.100.5.6230.270 Worker's Compensation Insurance	23,516	21,440	2,076	22,472	24,017	-1,545	22,892	25,745	26,438
1.100.5.6230.280 Retirement Sick Leave Benefits	4,921	4,843	78	5,012	4,884	128	5,322	2,159	0
1.100.5.6230.290 Vision Insurance	559	562	-3	559	548	11	587	660	667
Total Fringe Benefits	164,796	164,034	762	172,326	165,934	6,392	183,276	190,387	193,574
1.100.5.6230.310 Professional and Technical Services	40,000	40,001	-1	40,000	36,737	3,263	40,000	40,000	40,000
1.100.5.6230.361 Computer Service Expenses	466,400	464,102	2,298	619,100	619,117	-17	715,300	716,400	653,300
1.100.5.6230.381 In-District Travel Allowance	8,000	9,943	-1,943	8,000	4,306	3,694	8,000	8,000	8,000
1.100.5.6230.396 Inservice Training	12,500	12,500	0	12,500	11,574	926	12,500	12,500	12,500
Total Purchased Services	526,900	526,546	354	679,600	671,734	7,866	775,800	776,900	713,800
1.100.5.6230.410 General Supplies	2,500	1,802	698	2,500	2,428	72	2,500	2,500	2,500
1.100.5.6230.481 Equipment Repair (Non-Contracted)	15,500	5,944	9,556	15,500	15,563	-63	15,500	15,500	15,500
Total Supplies and Materials	18,000	7,746	10,254	18,000	17,991	9	18,000	18,000	18,000
Total Instruction-Related Technology Program	1,100,327	1,084,917	15,410	1,267,670	1,255,741	11,929	1,399,430	1,396,241	1,347,048

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.6310.319 Consultants	1,500	0	1,500	1,500	0	1,500	1,500	1,500	1,500
1.100.5.6310.391 Professional Dues and Fees	20,300	20,178	122	20,300	19,720	580	20,300	20,300	20,300
Total Purchased Services	21,800	20,178	1,622	21,800	19,720	2,080	21,800	21,800	21,800
1.100.5.6310.410 General Supplies	7,000	3,278	3,722	7,000	5,372	1,628	7,000	7,000	7,000
Total Supplies and Materials	7,000	3,278	3,722	7,000	5,372	1,628	7,000	7,000	7,000
1.100.5.6310.730 Judgments	2,000	0	2,000	2,000	2,500	- 500	6,800	6,800	6,800
Total Insurance and Judgment	2,000	0	2,000	2,000	2,500	- 500	6,800	6,800	6,800
Total Board Of Education Program	30,800	23,456	7,344	30,800	27,592	3,208	35,600	35,600	35,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6320.111 Superintendent and Assistant Superintende	135,550	140,534	-4,984	142,425	148,701	-6,276	148,122	148,122	148,125
1.100.5.6320.151 Clerical Personnel	354,040	363,580	-9,540	375,808	374,944	864	384,346	395,380	391,566
1.100.5.6320.199 Personal Leave Reimbursement	2,175	2,200	-25	2,225	1,100	1,125	2,100	2,100	1,975
Total Salaries	491,765	506,314	-14,549	520,458	524,745	-4,287	534,568	545,602	541,666
1.100.5.6320.210 PERSI	54,684	55,138	- 454	57,874	57,478	396	62,705	64,381	63,537
1.100.5.6320.220 Social Security Tax	36,091	36,701	- 610	38,254	36,902	1,352	39,290	40,102	39,812
1.100.5.6320.230 Life Insurance	1,008	1,242	- 234	949	1,158	- 209	937	937	937
1.100.5.6320.240 Medical Insurance	59,456	65,968	-6,512	66,617	73,658	-7,041	69,513	69,513	71,960
1.100.5.6320.250 Employee Assistance Plan	208	213	-5	216	215	1	216	216	216
1.100.5.6320.260 Dental Insurance	3,144	3,159	-15	3,144	3,143	1	3,328	3,328	3,448
1.100.5.6320.270 Worker's Compensation Insurance	3,352	3,138	214	3,118	3,406	- 288	3,101	3,729	3,684
1.100.5.6320.280 Retirement Sick Leave Benefits	6,193	6,137	56	6,559	6,398	161	6,736	2,880	0
1.100.5.6320.290 Vision Insurance	569	562	7	559	559	0	586	586	593
1.100.5.6320.296 Other Employee Benefits	12,000	5,544	6,456	12,000	5,544	6,456	12,000	12,000	6,700
1.100.5.6320.297 COBRA Fees	2,000	0	2,000	2,000	0	2,000	2,000	2,000	2,000
Total Fringe Benefits	178,705	177,802	903	191,290	188,461	2,829	200,412	199,672	192,887
1.100.5.6320.310 Professional and Technical Services	26,500	23,398	3,102	26,800	26,222	578	28,275	28,275	28,800
1.100.5.6320.311 Legal Services	30,000	26,594	3,406	30,000	30,495	- 495	30,600	30,600	30,600
1.100.5.6320.313 Publishing and Advertising	21,950	16,069	5,881	22,700	20,797	1,903	26,150	26,150	27,350
1.100.5.6320.319 Consultants	500	220	280	200	0	200	200	200	200
1.100.5.6320.325 Repair and Maintenance (Contracted)	18,600	5,482	13,118	18,600	5,742	12,858	19,700	19,700	8,859
1.100.5.6320.352 Postage	50,000	54,201	-4,201	51,000	51,864	- 864	54,100	54,100	54,600
1.100.5.6320.381 In-District Travel Allowance	6,550	4,600	1,950	6,550	6,073	477	6,550	6,550	6,550
1.100.5.6320.382 Out-District Travel Allowance	4,500	4,124	376	5,500	4,197	1,303	7,700	7,700	6,200
1.100.5.6320.391 Professional Dues and Fees	3,000	6,500	-3,500	7,500	7,617	- 117	8,500	8,500	8,500
1.100.5.6320.396 Inservice Training	2,100	177	1,923	1,700	651	1,049	2,200	2,200	2,200
Total Purchased Services	163,700	141,366	22,334	170,550	153,658	16,892	183,975	183,975	173,859
1.100.5.6320.410 General Supplies	14,000	10,775	3,225	14,300	11,645	2,655	14,300	14,300	14,300
1.100.5.6320.493 Professional Books and Journals	1,200	118	1,082	1,200	540	660	1,250	1,250	1,250
Total Supplies and Materials	15,200	10,893	4,307	15,500	12,185	3,315	15,550	15,550	15,550

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.6320.712 Liability Insurance	206,341	198,479	7,862	212,550	214,523	-1,973	267,813	267,813	228,480
Total Insurance and Judgment	<u>206,341</u>	<u>198,479</u>	<u>7,862</u>	<u>212,550</u>	<u>214,523</u>	<u>-1,973</u>	<u>267,813</u>	<u>267,813</u>	<u>228,480</u>
Total Central Administration Program	<u>1,055,711</u>	<u>1,034,854</u>	<u>20,857</u>	<u>1,110,348</u>	<u>1,093,571</u>	<u>16,777</u>	<u>1,202,318</u>	<u>1,212,612</u>	<u>1,152,442</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6410.114 Principals and Assistant Principals	2,440,759	2,507,186	-66,427	2,646,181	2,646,181	0	2,776,046	2,768,205	2,754,915
1.100.5.6410.151 Clerical Personnel	747,083	756,177	-9,094	781,085	767,120	13,965	802,292	772,127	781,984
1.100.5.6410.181 Clerical Substitutes	12,500	10,018	2,482	14,500	28	14,472	14,500	14,500	14,500
1.100.5.6410.199 Personal Leave Reimbursement	15,325	16,920	-1,595	16,450	7,420	9,030	16,450	16,450	16,450
Total Salaries	3,215,667	3,290,300	-74,633	3,458,216	3,420,749	37,467	3,609,288	3,571,282	3,567,849
1.100.5.6410.210 PERSI	356,192	372,761	-16,569	382,942	387,672	-4,730	421,669	419,689	416,808
1.100.5.6410.220 Social Security Tax	236,032	240,645	-4,613	254,179	250,434	3,745	265,282	262,490	262,237
1.100.5.6410.230 Life Insurance	10,423	10,201	222	9,809	9,671	139	9,686	9,478	9,686
1.100.5.6410.240 Medical Insurance	453,245	440,183	13,062	507,956	502,943	5,013	530,044	512,665	548,695
1.100.5.6410.250 Employee Assistance Plan	1,581	1,565	16	1,647	1,637	10	1,647	1,593	1,647
1.100.5.6410.260 Dental Insurance	23,965	23,908	57	23,965	23,984	-19	25,368	24,536	26,291
1.100.5.6410.270 Worker's Compensation Insurance	21,879	19,863	2,016	20,749	22,233	-1,484	20,934	24,417	24,261
1.100.5.6410.280 Retirement Sick Leave Benefits	40,359	41,491	-1,132	43,390	43,151	239	45,294	18,672	0
1.100.5.6410.290 Vision Insurance	4,253	4,250	3	4,261	4,272	-11	4,473	4,326	4,523
Total Fringe Benefits	1,147,929	1,154,866	-6,937	1,248,898	1,245,996	2,902	1,324,397	1,277,866	1,294,148
1.100.5.6410.382 Out-District Travel Allowance	2,000	765	1,235	2,000	2,128	-128	2,000	2,000	2,000
Total Purchased Services	2,000	765	1,235	2,000	2,128	-128	2,000	2,000	2,000
1.100.5.6410.410 General Supplies	21,233	19,273	1,960	18,288	16,296	1,992	22,386	22,531	22,531
Total Supplies and Materials	21,233	19,273	1,960	18,288	16,296	1,992	22,386	22,531	22,531
Total School Administration Program	4,386,829	4,465,205	-78,376	4,727,402	4,685,170	42,232	4,958,071	4,873,679	4,886,528

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6510.151 Clerical Personnel	331,740	328,993	2,747	350,498	348,059	2,439	361,032	379,422	372,371
1.100.5.6510.199 Personal Leave Reimbursement	1,040	1,086	-46	1,620	369	1,251	1,700	1,700	1,700
Total Salaries	332,780	330,080	2,700	352,118	348,428	3,690	362,732	381,122	374,071
1.100.5.6510.210 PERSI	37,005	37,426	- 421	39,155	39,539	- 384	42,549	44,972	43,879
1.100.5.6510.220 Social Security Tax	24,427	23,904	523	25,880	25,643	237	26,661	28,004	27,495
1.100.5.6510.230 Life Insurance	827	1,139	- 312	777	1,086	- 309	768	768	768
1.100.5.6510.240 Medical Insurance	54,798	55,059	- 261	61,413	61,781	- 368	64,083	64,083	66,338
1.100.5.6510.250 Employee Assistance Plan	191	194	-3	199	198	1	199	199	199
1.100.5.6510.260 Dental Insurance	2,898	2,898	0	2,898	2,898	0	3,067	3,067	3,179
1.100.5.6510.270 Worker's Compensation Insurance	2,271	2,015	256	2,113	2,244	- 131	2,104	2,605	2,544
1.100.5.6510.280 Retirement Sick Leave Benefits	4,192	4,166	26	4,437	4,401	36	4,570	2,001	0
1.100.5.6510.290 Vision Insurance	520	515	5	515	515	0	541	541	547
Total Fringe Benefits	127,129	127,317	- 188	137,387	138,304	- 917	144,542	146,240	144,949
1.100.5.6510.309 Bank Service Charges	15,000	13,082	1,918	15,000	14,973	27	15,100	15,100	15,100
1.100.5.6510.310 Professional and Technical Services	50,000	45,837	4,163	50,000	45,837	4,163	54,000	54,000	54,500
1.100.5.6510.312 Audit Services	40,000	40,686	- 686	41,000	43,380	-2,380	43,460	43,460	45,000
1.100.5.6510.313 Publishing and Advertising	6,000	3,567	2,433	6,300	3,919	2,381	6,300	6,300	6,500
1.100.5.6510.381 In-District Travel Allowance	350	414	-64	500	749	- 249	800	800	1,000
1.100.5.6510.382 Out-District Travel Allowance	550	550	0	600	599	1	600	600	1,000
Total Purchased Services	111,900	104,137	7,763	113,400	109,457	3,943	120,260	120,260	123,100
1.100.5.6510.410 General Supplies	9,000	7,705	1,295	9,000	6,691	2,309	9,000	9,000	9,000
Total Supplies and Materials	9,000	7,705	1,295	9,000	6,691	2,309	9,000	9,000	9,000
1.100.5.6510.715 Surety Insurance	790	806	-16	790	854	-64	866	866	866
Total Insurance and Judgment	790	806	-16	790	854	-64	866	866	866
Total Business Administration Program	581,599	570,044	11,555	612,695	603,734	8,961	637,400	657,488	651,986

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6550.156 Warehouse Personnel	80,327	84,408	-4,081	88,141	88,582	- 441	89,835	91,662	89,496
1.100.5.6550.199 Personal Leave Reimbursement	425	400	25	560	440	120	500	500	500
Total Salaries	80,752	84,808	-4,056	88,701	89,022	- 321	90,335	92,162	89,996
1.100.5.6550.210 PERSI	8,979	9,127	- 148	9,863	9,700	163	10,597	10,875	10,557
1.100.5.6550.220 Social Security Tax	5,927	6,337	- 410	6,519	6,679	- 160	6,640	6,774	6,615
1.100.5.6550.230 Life Insurance	336	352	-16	316	322	-6	312	312	312
1.100.5.6550.240 Medical Insurance	22,291	23,383	-1,092	24,981	25,689	- 708	26,068	26,068	26,985
1.100.5.6550.250 Employee Assistance Plan	78	84	-6	81	82	-1	81	81	81
1.100.5.6550.260 Dental Insurance	1,179	1,236	-57	1,179	1,205	-26	1,248	1,248	1,293
1.100.5.6550.270 Worker's Compensation Insurance	4,863	4,704	159	5,012	5,024	-12	4,896	5,770	5,642
1.100.5.6550.280 Retirement Sick Leave Benefits	1,017	1,016	1	1,118	1,080	38	1,138	487	0
1.100.5.6550.290 Vision Insurance	210	220	-10	210	214	-4	220	220	222
Total Fringe Benefits	44,880	46,459	-1,579	49,279	49,995	- 716	51,200	51,835	51,707
1.100.5.6550.325 Repair and Maintenance (Contracted)	6,000	1,218	4,782	3,500	3,428	72	3,500	3,500	3,500
Total Purchased Services	6,000	1,218	4,782	3,500	3,428	72	3,500	3,500	3,500
1.100.5.6550.410 General Supplies	6,000	4,298	1,702	6,000	4,783	1,217	6,000	6,000	6,000
1.100.5.6550.419 Warehouse Supplies	7,500	-4,352	11,852	5,500	-14,092	19,592	5,500	5,500	5,500
1.100.5.6550.421 Motor Fuel	4,000	1,898	2,102	3,000	2,236	764	3,000	3,000	3,000
Total Supplies and Materials	17,500	1,844	15,656	14,500	-7,073	21,573	14,500	14,500	14,500
Total Central Service Program	149,132	134,329	14,803	155,980	135,371	20,609	159,535	161,997	159,703

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6560.151 Clerical Personnel	157,215	154,972	2,243	165,684	163,681	2,003	171,393	176,016	175,989
1.100.5.6560.199 Personal Leave Reimbursement	700	800	- 100	800	320	480	600	600	320
Total Salaries	157,915	155,772	2,143	166,484	164,001	2,483	171,993	176,616	176,309
1.100.5.6560.210 PERSI	17,560	17,258	302	18,513	18,561	-48	20,174	20,840	20,682
1.100.5.6560.220 Social Security Tax	11,591	11,387	204	12,237	11,934	303	12,641	12,981	12,959
1.100.5.6560.230 Life Insurance	336	447	- 111	316	421	- 105	312	312	312
1.100.5.6560.240 Medical Insurance	22,291	28,367	-6,076	24,981	31,865	-6,884	26,068	26,068	26,985
1.100.5.6560.250 Employee Assistance Plan	78	79	-1	81	81	0	81	81	81
1.100.5.6560.260 Dental Insurance	1,179	1,176	3	1,179	1,179	0	1,248	1,248	1,293
1.100.5.6560.270 Worker's Compensation Insurance	1,074	957	118	999	1,051	-52	997	1,207	1,199
1.100.5.6560.280 Retirement Sick Leave Benefits	1,990	1,969	21	2,098	2,066	32	2,168	932	0
1.100.5.6560.290 Vision Insurance	210	209	1	210	210	0	220	220	222
Total Fringe Benefits	56,309	61,850	-5,541	60,614	67,368	-6,754	63,909	63,889	63,733
1.100.5.6560.310 Professional and Technical Services	1,000	0	1,000	1,000	0	1,000	1,000	1,000	1,000
1.100.5.6560.325 Repair and Maintenance (Contracted)	61,700	60,080	1,620	61,700	61,045	655	61,850	60,750	61,915
1.100.5.6560.382 Out-District Travel Allowance	1,450	276	1,174	1,450	443	1,007	1,450	1,450	1,450
Total Purchased Services	64,150	60,356	3,794	64,150	61,488	2,662	64,300	63,200	64,365
1.100.5.6560.410 General Supplies	7,700	4,955	2,746	7,700	3,128	4,572	5,400	5,400	6,300
Total Supplies and Materials	7,700	4,955	2,746	7,700	3,128	4,572	5,400	5,400	6,300
Total Administrative Technology Service Program	286,074	282,932	3,142	298,948	295,985	2,963	305,602	309,105	310,707

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6610.113 Supervisors and Coordinators	72,044	77,168	-5,124	75,457	76,211	- 754	80,441	81,370	81,370
1.100.5.6610.151 Clerical Personnel	1,750	4,940	-3,190	3,000	8,161	-5,161	6,500	6,500	6,195
1.100.5.6610.153 Custodians	1,102,574	1,086,877	15,697	1,137,448	1,146,790	-9,342	1,175,455	1,255,747	1,297,403
1.100.5.6610.183 Substitute Custodians	80,000	56,952	23,048	80,000	71,753	8,247	90,000	90,000	90,000
1.100.5.6610.199 Personal Leave Reimbursement	1,450	1,490	-40	1,450	990	460	1,490	1,490	1,500
Total Salaries	1,257,818	1,227,428	30,390	1,297,355	1,303,904	-6,549	1,353,886	1,435,107	1,476,468
1.100.5.6610.210 PERSI	130,974	139,977	-9,003	135,370	146,428	-11,058	148,254	158,717	162,633
1.100.5.6610.220 Social Security Tax	92,325	97,425	-5,100	95,356	102,133	-6,777	99,511	105,481	108,520
1.100.5.6610.230 Life Insurance	4,819	4,985	- 166	4,325	4,650	- 325	4,743	4,687	4,896
1.100.5.6610.240 Medical Insurance	312,070	306,181	5,889	333,086	332,306	780	386,949	382,327	413,770
1.100.5.6610.250 Employee Assistance Plan	1,089	1,115	-26	1,080	1,093	-13	1,202	1,188	1,242
1.100.5.6610.260 Dental Insurance	16,501	16,848	- 347	15,715	16,942	-1,227	18,520	18,299	19,826
1.100.5.6610.270 Worker's Compensation Insurance	75,633	68,585	7,048	73,149	75,948	-2,799	73,067	89,540	92,228
1.100.5.6610.280 Retirement Sick Leave Benefits	14,840	15,582	- 742	15,339	16,476	-1,137	15,925	7,061	0
1.100.5.6610.290 Vision Insurance	2,933	2,995	-62	2,794	3,012	- 218	3,266	3,227	3,411
Total Fringe Benefits	651,184	653,693	-2,509	676,214	698,987	-22,773	751,437	770,527	806,526
1.100.5.6610.310 Professional and Technical Services	725,000	714,414	10,586	725,000	715,090	9,910	725,000	725,000	725,000
1.100.5.6610.331 Electricity Utilities	1,024,100	850,223	173,877	1,024,100	708,057	316,043	986,500	986,500	980,200
1.100.5.6610.332 Gas Utilities	270,900	160,358	110,542	270,900	149,499	121,401	234,200	234,200	232,000
1.100.5.6610.336 Water	662,400	497,983	164,417	662,400	606,967	55,433	723,100	723,100	718,100
1.100.5.6610.337 Land Fill Fee	3,000	2,812	188	3,000	2,870	130	3,500	3,500	3,500
1.100.5.6610.351 Telephone - Voice	40,000	26,013	13,987	40,000	26,567	13,433	30,000	30,000	48,000
1.100.5.6610.353 Telephone - Repair	3,000	3,000	0	3,000	3,000	0	3,000	3,000	0
1.100.5.6610.354 Telephone / Cable - Data	60,000	25,782	34,218	75,000	5,303	69,697	165,000	165,000	175,000
1.100.5.6610.355 Telephone - Cellular	2,400	1,527	873	2,400	2,184	216	3,000	3,000	3,000
1.100.5.6610.381 In-District Travel Allowance	500	797	- 297	2,000	801	1,199	2,000	2,000	2,000
Total Purchased Services	2,791,300	2,282,909	508,391	2,807,800	2,220,338	587,462	2,875,300	2,875,300	2,886,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.6610.410 General Supplies	5,000	6,230	-1,230	45,000	35,481	9,519	45,000	45,000	6,500
1.100.5.6610.418 Custodial Supplies	234,300	231,370	2,930	239,300	248,407	-9,107	239,300	239,300	238,500
1.100.5.6610.481 Equipment Repair (Non-Contracted)	2,000	994	1,006	2,000	1,986	14	2,000	2,000	2,000
Total Supplies and Materials	<u>241,300</u>	<u>238,595</u>	<u>2,705</u>	<u>286,300</u>	<u>285,874</u>	<u>426</u>	<u>286,300</u>	<u>286,300</u>	<u>247,000</u>
1.100.5.6610.711 Property Insurance	182,292	192,437	-10,145	198,210	194,618	3,592	199,000	199,000	207,515
Total Insurance and Judgment	<u>182,292</u>	<u>192,437</u>	<u>-10,145</u>	<u>198,210</u>	<u>194,618</u>	<u>3,592</u>	<u>199,000</u>	<u>199,000</u>	<u>207,515</u>
Total Building Operation Services Program	<u>5,123,894</u>	<u>4,595,062</u>	<u>528,832</u>	<u>5,265,879</u>	<u>4,703,721</u>	<u>562,158</u>	<u>5,465,923</u>	<u>5,566,234</u>	<u>5,624,309</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.6630.418 Custodial Supplies	3,600	2,808	792	3,600	4,129	- 529	3,600	3,600	3,600
Total Supplies and Materials	3,600	2,808	792	3,600	4,129	- 529	3,600	3,600	3,600
Total Maintenance - Non-Student Occupied Program	3,600	2,808	792	3,600	4,129	- 529	3,600	3,600	3,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6640.151 Clerical Personnel	93,171	90,765	2,406	98,610	96,688	1,922	100,904	100,918	100,901
1.100.5.6640.154 Maintenance Personnel	727,288	700,199	27,089	720,022	703,138	16,884	824,608	776,435	728,001
1.100.5.6640.199 Personal Leave Reimbursement	700	830	- 130	700	310	390	1,000	1,000	1,000
Total Salaries	821,159	791,794	29,365	819,332	800,136	19,196	926,512	878,353	829,902
1.100.5.6640.210 PERSI	91,313	89,569	1,744	91,110	90,510	600	102,815	103,645	97,347
1.100.5.6640.220 Social Security Tax	60,273	59,045	1,228	60,220	59,038	1,182	64,424	64,559	60,998
1.100.5.6640.230 Life Insurance	2,690	2,756	-66	2,426	2,506	-80	2,396	2,292	2,396
1.100.5.6640.240 Medical Insurance	178,326	168,781	9,545	191,525	182,665	8,860	199,853	191,163	206,885
1.100.5.6640.250 Employee Assistance Plan	622	603	19	621	587	34	621	594	621
1.100.5.6640.260 Dental Insurance	9,429	8,896	533	9,036	8,578	458	9,565	9,149	9,913
1.100.5.6640.270 Worker's Compensation Insurance	49,436	39,561	9,875	46,293	42,947	3,346	47,507	55,020	52,035
1.100.5.6640.280 Retirement Sick Leave Benefits	10,347	9,970	377	10,324	10,074	250	11,044	4,619	0
1.100.5.6640.290 Vision Insurance	1,676	1,581	95	1,606	1,525	81	1,687	1,613	1,706
Total Fringe Benefits	404,112	380,762	23,350	413,161	398,430	14,731	439,912	432,654	431,901
1.100.5.6640.325 Repair and Maintenance (Contracted)	65,000	63,510	1,490	65,000	59,719	5,281	70,000	70,000	70,000
1.100.5.6640.328 Building Repairs (Contracted)	45,000	45,285	- 285	45,000	44,089	911	50,000	50,000	50,000
1.100.5.6640.396 Inservice Training	6,000	5,958	42	6,000	4,131	1,869	6,000	6,000	6,000
Total Purchased Services	116,000	114,753	1,247	116,000	107,938	8,062	126,000	126,000	126,000
1.100.5.6640.410 General Supplies	10,000	10,507	- 507	10,000	10,848	- 848	10,000	10,000	10,000
1.100.5.6640.421 Motor Fuel	55,000	44,061	10,939	55,000	46,491	8,509	55,000	55,000	55,000
1.100.5.6640.428 Repairs Parts and Supplies	40,000	40,386	- 386	40,000	34,220	5,780	40,000	40,000	40,000
1.100.5.6640.471 Building Repairs (Non-Contracted)	150,000	154,431	-4,431	165,000	152,987	12,013	165,000	165,000	165,000
1.100.5.6640.481 Equipment Repair (Non-Contracted)	25,000	25,856	- 856	30,000	22,037	7,963	35,000	35,000	35,000
Total Supplies and Materials	280,000	275,242	4,758	300,000	266,583	33,417	305,000	305,000	305,000
Total General Maintenance Services Program	1,621,271	1,562,551	58,720	1,648,493	1,573,088	75,405	1,797,424	1,742,007	1,692,803

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.6650.155 Grounds Personnel	150,479	135,375	15,104	157,668	146,212	11,456	173,005	167,039	170,436
1.100.5.6650.199 Personal Leave Reimbursement	100	160	-60	100	20	80	160	160	160
Total Salaries	150,579	135,535	15,044	157,768	146,232	11,536	173,165	167,199	170,596
1.100.5.6650.210 PERSI	16,744	16,218	526	17,544	17,567	-23	20,312	19,730	20,011
1.100.5.6650.220 Social Security Tax	11,052	10,142	910	11,596	10,953	643	12,728	12,289	12,539
1.100.5.6650.230 Life Insurance	672	655	17	633	698	-65	729	729	729
1.100.5.6650.240 Medical Insurance	44,581	43,649	932	49,963	55,266	-5,303	60,825	60,825	62,965
1.100.5.6650.250 Employee Assistance Plan	156	153	3	162	175	-13	189	189	189
1.100.5.6650.260 Dental Insurance	2,357	2,298	59	2,357	2,603	-246	2,911	2,911	3,017
1.100.5.6650.270 Worker's Compensation Insurance	9,065	7,557	1,508	8,914	8,760	154	9,386	10,474	10,696
1.100.5.6650.280 Retirement Sick Leave Benefits	1,897	1,805	92	1,988	1,955	33	2,182	879	0
1.100.5.6650.290 Vision Insurance	419	408	11	419	463	-44	513	513	519
Total Fringe Benefits	86,943	82,887	4,056	93,576	98,440	-4,864	109,775	108,539	110,665
1.100.5.6650.325 Repair and Maintenance (Contracted)	10,000	10,700	-700	12,000	7,025	4,975	15,000	15,000	15,000
Total Purchased Services	10,000	10,700	-700	12,000	7,025	4,975	15,000	15,000	15,000
1.100.5.6650.410 General Supplies	22,000	22,930	-930	22,000	23,488	-1,488	25,000	25,000	25,000
Total Supplies and Materials	22,000	22,930	-930	22,000	23,488	-1,488	25,000	25,000	25,000
Total Ground Maintenance Services Program	269,522	252,052	17,470	285,344	275,185	10,160	322,940	315,738	321,261

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.6670.152 Instructional Assistants	84,202	84,404	- 202	98,562	95,159	3,403	101,605	87,408	100,000
1.100.5.6670.199 Personal Leave Reimbursement	600	180	420	400	180	220	400	400	400
Total Salaries	84,802	84,584	218	98,962	95,339	3,623	102,005	87,808	100,400
1.100.5.6670.210 PERSI	9,430	9,575	- 145	11,004	10,793	211	11,965	10,361	11,777
1.100.5.6670.220 Social Security Tax	6,224	5,518	706	7,273	6,538	735	7,497	6,453	7,379
1.100.5.6670.230 Life Insurance	785	738	47	738	712	26	729	625	729
1.100.5.6670.240 Medical Insurance	52,012	49,566	2,446	58,290	57,490	800	60,825	52,135	62,965
1.100.5.6670.250 Employee Assistance Plan	181	172	10	189	192	-3	189	162	189
1.100.5.6670.260 Dental Insurance	2,750	2,587	163	2,750	2,674	76	2,911	2,495	3,017
1.100.5.6670.270 Worker's Compensation Insurance	577	513	64	593	623	-30	591	591	683
1.100.5.6670.280 Retirement Sick Leave Benefits	1,069	1,066	3	1,247	1,201	46	1,285	464	0
1.100.5.6670.290 Vision Insurance	489	460	29	489	475	14	513	440	519
Total Fringe Benefits	73,517	70,195	3,322	82,573	80,699	1,874	86,505	73,726	87,258
1.100.5.6670.386 Crossing Guards Support	45,500	44,915	585	45,500	43,497	2,003	45,500	45,500	45,500
1.100.5.6670.387 Resource Officer Support	69,000	60,500	8,500	69,000	60,500	8,500	69,000	69,000	69,000
Total Purchased Services	114,500	105,415	9,085	114,500	103,997	10,503	114,500	114,500	114,500
Total Security Services Program	272,819	260,194	12,625	296,035	280,035	16,000	303,010	276,034	302,158

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6810.113 Supervisors and Coordinators	171,179	171,534	- 355	176,749	177,047	- 298	183,819	186,826	194,618
1.100.5.6810.151 Clerical Personnel	60,997	59,799	1,198	64,246	62,246	2,000	64,835	64,891	67,171
1.100.5.6810.157 Bus Drivers	1,126,415	1,169,499	-43,084	1,195,040	1,231,544	-36,504	1,321,387	1,273,180	1,204,707
1.100.5.6810.158 Mechanics	167,677	165,062	2,615	176,538	172,983	3,555	180,351	172,040	174,044
1.100.5.6810.162 Bus Attendants	109,592	106,754	2,838	121,581	115,546	6,035	136,580	135,938	134,989
1.100.5.6810.187 Substitute and Trainee Bus Drivers	165,000	133,831	31,169	176,120	119,003	57,117	176,120	176,120	175,000
1.100.5.6810.199 Personal Leave Reimbursement	4,445	3,661	784	4,445	2,934	1,511	4,000	4,000	4,000
Total Salaries	1,805,305	1,810,140	-4,835	1,914,719	1,881,302	33,417	2,067,092	2,012,995	1,954,529
1.100.5.6810.210 PERSI	202,418	199,285	3,133	212,917	207,483	5,434	242,470	237,530	229,267
1.100.5.6810.220 Social Security Tax	133,611	133,821	- 210	140,732	138,770	1,962	151,931	147,955	143,657
1.100.5.6810.230 Life Insurance	4,057	4,588	- 531	3,924	4,505	- 581	4,812	4,812	4,843
1.100.5.6810.240 Medical Insurance	247,427	244,555	2,872	285,622	280,776	4,846	376,244	376,244	391,282
1.100.5.6810.250 Employee Assistance Plan	863	943	-80	926	998	-72	1,169	1,169	1,174
1.100.5.6810.260 Dental Insurance	13,083	13,338	- 255	13,476	13,851	- 375	18,008	18,008	18,748
1.100.5.6810.270 Worker's Compensation Insurance	81,204	61,566	19,638	76,014	70,276	5,738	78,756	92,860	90,104
1.100.5.6810.280 Retirement Sick Leave Benefits	22,936	22,184	752	24,125	23,177	948	26,045	10,569	0
1.100.5.6810.290 Vision Insurance	2,326	2,406	-80	2,396	2,526	- 130	3,176	3,176	3,226
1.100.5.6810.295 Physicals	14,357	13,375	982	16,357	13,173	3,184	16,380	16,380	19,985
Total Fringe Benefits	722,282	696,060	26,222	776,489	755,535	20,954	918,991	908,703	902,286
1.100.5.6810.310 Professional and Technical Services	11,000	10,154	846	11,000	10,310	690	10,310	10,310	10,900
1.100.5.6810.325 Repair and Maintenance (Contracted)	21,600	9,948	11,652	21,600	27,092	-5,492	21,600	21,600	21,600
1.100.5.6810.331 Electricity Utilities	15,353	17,547	-2,194	15,353	16,785	-1,432	15,353	15,353	15,353
1.100.5.6810.345 Transportation Services (Contracted)	500	0	500	500	0	500	500	500	1,200
1.100.5.6810.346 Software	7,275	9,309	-2,034	9,309	7,995	1,314	9,309	9,309	9,309
1.100.5.6810.382 Out-District Travel Allowance	4,264	7,543	-3,279	4,264	8,001	-3,737	7,700	7,700	7,700
1.100.5.6810.396 Inservice Training	3,300	- 912	4,212	3,300	-1,398	4,698	3,300	3,300	3,926
Total Purchased Services	63,292	53,590	9,702	65,326	68,785	-3,459	68,072	68,072	69,988

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.6810.420 Transportation Supplies	7,000	4,624	2,376	7,000	4,928	2,072	7,000	7,000	7,000
1.100.5.6810.421 Motor Fuel	320,000	265,371	54,629	320,000	308,556	11,444	320,000	316,800	320,000
1.100.5.6810.425 Laundry	920	237	683	920	173	747	920	920	920
1.100.5.6810.428 Repairs Parts and Supplies	133,400	134,781	-1,381	118,400	134,140	-15,740	118,400	118,400	118,400
1.100.5.6810.429 Tires	25,030	24,219	811	25,030	26,268	-1,238	25,030	25,030	25,030
1.100.5.6810.481 Equipment Repair (Non-Contracted)	2,400	0	2,400	53,993	54,393	- 400	1,600	1,600	1,600
Total Supplies and Materials	488,750	429,232	59,518	525,343	528,458	-3,115	472,950	469,750	472,950
1.100.5.6810.550 Equipment	2,000	724	1,276	2,000	876	1,124	2,000	2,000	2,000
Total Capital Objects	2,000	724	1,276	2,000	876	1,124	2,000	2,000	2,000
1.100.5.6810.714 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	3,082,648	2,989,746	92,902	3,284,896	3,234,956	49,940	3,530,124	3,462,539	3,402,772

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.6840.313 Publishing and Advertising	0	0	0	800	0	800	800	0	800
1.100.5.6840.381 In-District Travel Allowance	1,000	98	902	1,000	213	787	500	300	500
1.100.5.6840.382 Out-District Travel Allowance	4,000	5,759	-1,759	4,500	5,672	-1,172	4,500	8,511	6,500
Total Purchased Services	5,000	5,857	- 857	6,300	5,885	415	5,800	8,811	7,800
1.100.5.6840.420 Transportation Supplies	1,000	1,049	-49	1,000	908	92	1,200	1,000	1,200
1.100.5.6840.421 Motor Fuel	1,200	852	348	1,000	907	93	1,000	1,000	1,000
1.100.5.6840.428 Repairs Parts and Supplies	3,900	4,273	- 373	3,900	4,455	- 555	3,900	4,700	3,900
Total Supplies and Materials	6,100	6,174	-74	5,900	6,269	- 369	6,100	6,700	6,100
1.100.5.6840.550 Equipment	1,100	1,161	-61	1,100	918	182	1,100	1,300	1,100
Total Capital Objects	1,100	1,161	-61	1,100	918	182	1,100	1,300	1,100
1.100.5.6840.714 Transportation Insurance	29,655	29,715	-60	30,605	29,550	1,055	30,605	29,994	31,493
Total Insurance and Judgment	29,655	29,715	-60	30,605	29,550	1,055	30,605	29,994	31,493
Total Non-Reimbursable Transportation Program	41,855	42,906	-1,051	43,905	42,622	1,283	43,605	46,805	46,493

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.6910.310 Professional and Technical Services	10,000	7,111	2,889	10,000	50	9,950	12,500	12,500	12,500
Total Purchased Services	<u>10,000</u>	<u>7,111</u>	<u>2,889</u>	<u>10,000</u>	<u>50</u>	<u>9,950</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
Total Other Support Services Program	<u>10,000</u>	<u>7,111</u>	<u>2,889</u>	<u>10,000</u>	<u>50</u>	<u>9,950</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
Total Current Expenditures	<u>73,784,567</u>	<u>72,037,145</u>	<u>1,747,422</u>	<u>78,124,920</u>	<u>76,078,795</u>	<u>2,046,125</u>	<u>82,487,802</u>	<u>80,572,468</u>	<u>79,959,810</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.9200.810 Transfers to Other Funds	110,000	118,387	-8,387	2,620,000	2,615,985	4,016	120,000	340,000	433,000
Total Transfers or Reserves	110,000	118,387	-8,387	2,620,000	2,615,985	4,016	120,000	340,000	433,000
Total Fund Transfer Program	110,000	118,387	-8,387	2,620,000	2,615,985	4,016	120,000	340,000	433,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.100.5.9500.850 Contingency Reserve	740,113	N/A	N/A	769,905	N/A	N/A	805,861	801,343	781,886
1.100.5.9500.852 Unappropriated Fund Balance	2,974,526	N/A	N/A	3,079,622	N/A	N/A	3,223,444	3,205,370	3,127,543
1.100.5.9500.854 Inventory / Prepaid Expenses	300,000	N/A	N/A	300,000	N/A	N/A	300,000	300,000	300,000
1.100.5.9500.855 Appropriated Fund Balance	5,325,393	N/A	N/A	4,314,207	N/A	N/A	5,399,001	6,533,691	5,586,348
1.100.5.9500.858 Reserves From Staff Reductions	184,350	N/A	N/A	0	N/A	N/A	0	0	0
1.100.3.3200.000 Actual Year-End Fund Balance	N/A	12,175,696	N/A	N/A	11,626,602	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>9,524,382</u>	<u>12,175,696</u>	<u>2,651,314</u>	<u>8,463,734</u>	<u>11,626,602</u>	<u>3,162,868</u>	<u>9,728,306</u>	<u>10,840,404</u>	<u>9,795,777</u>
Total Contingency Reserve Program	<u>9,524,382</u>	<u>12,175,696</u>	<u>2,651,314</u>	<u>8,463,734</u>	<u>11,626,602</u>	<u>3,162,868</u>	<u>9,728,306</u>	<u>10,840,404</u>	<u>9,795,777</u>
TOTAL GENERAL FUND	<u><u>83,418,949</u></u>	<u><u>84,331,227</u></u>	<u><u>- 912,278</u></u>	<u><u>89,208,654</u></u>	<u><u>90,321,382</u></u>	<u><u>-1,112,728</u></u>	<u><u>92,336,108</u></u>	<u><u>91,752,872</u></u>	<u><u>90,188,587</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 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
2020-2021 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.220.4.4459.900 Federal Forest	3,849	28,111	24,262	3,850	25,603	21,753	0	0	24,500
TOTAL FEDERAL FUNDING	3,849	28,111	24,262	3,850	25,603	21,753	0	0	24,500
TOTAL CURRENT REVENUES	3,849	28,111	24,262	3,850	25,603	21,753	0	0	24,500
1.220.4.7000.000 Estimated Beginning Balance	182,558	182,557	-1	186,400	210,669	24,269	210,700	210,700	261,226
TOTAL FEDERAL FOREST FUND	186,407	210,669	24,262	190,250	236,271	46,021	210,700	210,700	285,726

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.220.5.5120.550 Equipment	186,407	0	186,407	190,250	0	190,250	210,700	210,700	285,726
Total Capital Objects	<u>186,407</u>	<u>0</u>	<u>186,407</u>	<u>190,250</u>	<u>0</u>	<u>190,250</u>	<u>210,700</u>	<u>210,700</u>	<u>285,726</u>
Total Elementary Program	<u>186,407</u>	<u>0</u>	<u>186,407</u>	<u>190,250</u>	<u>0</u>	<u>190,250</u>	<u>210,700</u>	<u>210,700</u>	<u>285,726</u>
Total Current Expenditures	<u>186,407</u>	<u>0</u>	<u>186,407</u>	<u>190,250</u>	<u>0</u>	<u>190,250</u>	<u>210,700</u>	<u>210,700</u>	<u>285,726</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.220.3.3200.000 Actual Year-End Fund Balance	N/A	210,669	N/A	N/A	236,271	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>210,669</u>	<u>210,669</u>	<u>0</u>	<u>236,271</u>	<u>236,271</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>210,669</u>	<u>210,669</u>	<u>0</u>	<u>236,271</u>	<u>236,271</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<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>236,271</u></u>	<u><u>-46,021</u></u>	<u><u>210,700</u></u>	<u><u>210,700</u></u>	<u><u>285,726</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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 100 students each year through three summer programs. The District operates three of its own vehicles and, if needed, leases others from local automobile dealerships. Approximately 6 instructors are employed during the summer and 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.241.4.4193.300 Student Fees	40,950	36,485	-4,465	39,420	33,860	-5,560	39,550	39,550	20,000
TOTAL LOCAL FUNDING	40,950	36,485	-4,465	39,420	33,860	-5,560	39,550	39,550	20,000
1.241.4.4321.100 State Reimbursement	28,390	25,561	-2,829	28,500	26,178	-2,322	28,250	28,250	11,424
TOTAL STATE FUNDING	28,390	25,561	-2,829	28,500	26,178	-2,322	28,250	28,250	11,424
1.241.4.4600.000 Interfund Transfers	0	2,000	2,000	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	0	2,000	2,000	0	0	0	0	0	0
TOTAL CURRENT REVENUES	69,340	64,046	-5,294	67,920	60,038	-7,882	67,800	67,800	31,424
1.241.4.7000.000 Estimated Beginning Balance	0	6,046	6,046	0	792	792	0	0	0
TOTAL DRIVER EDUCATION FUND	69,340	70,091	751	67,920	60,830	-7,090	67,800	67,800	31,424

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.241.5.5420.113 Supervisors and Coordinators	6,956	7,150	- 194	7,285	7,396	- 111	7,448	7,448	0
1.241.5.5420.116 Teachers	33,960	31,149	2,811	30,048	28,750	1,298	30,048	30,048	12,628
1.241.5.5420.151 Clerical Personnel	2,903	3,388	- 485	3,073	3,524	- 451	3,278	3,278	0
Total Salaries	43,819	41,686	2,133	40,406	39,669	737	40,774	40,774	12,628
1.241.5.5420.210 PERSI	4,873	3,341	1,532	4,493	3,542	951	4,784	4,784	1,481
1.241.5.5420.220 Social Security Tax	3,220	3,173	47	2,970	3,024	-54	2,997	2,997	928
1.241.5.5420.230 Life Insurance	36	34	2	33	32	1	31	31	0
1.241.5.5420.240 Medical Insurance	1,580	1,491	89	1,662	1,726	-64	1,832	1,832	0
1.241.5.5420.250 Employee Assistance Plan	6	5	1	6	6	0	6	6	0
1.241.5.5420.260 Dental Insurance	84	79	5	80	81	-1	78	78	0
1.241.5.5420.270 Worker's Compensation Insurance	316	256	60	245	253	-8	236	236	86
1.241.5.5420.280 Retirement Sick Leave Benefits	553	372	181	510	394	116	513	513	0
1.241.5.5420.290 Vision Insurance	16	14	2	14	14	0	14	14	0
Total Fringe Benefits	10,684	8,765	1,919	10,013	9,072	941	10,491	10,491	2,495
1.241.5.5420.322 Vehicle Lease or Rental	980	0	980	800	0	800	800	800	800
Total Purchased Services	980	0	980	800	0	800	800	800	800
1.241.5.5420.410 General Supplies	466	140	326	466	70	396	466	466	466
1.241.5.5420.412 Health Services Supplies	1,154	289	865	1,154	557	597	1,154	1,154	1,154
1.241.5.5420.421 Motor Fuel	3,582	4,979	-1,397	3,582	2,713	869	3,582	3,582	3,582
1.241.5.5420.428 Repairs Parts and Supplies	3,700	2,503	1,197	5,200	2,425	2,775	3,700	3,700	4,500
Total Supplies and Materials	8,902	7,911	991	10,402	5,765	4,637	8,902	8,902	9,702
1.241.5.5420.550 Equipment	1,996	9,050	-7,054	3,277	219	3,058	3,811	3,811	3,811
Total Capital Objects	1,996	9,050	-7,054	3,277	219	3,058	3,811	3,811	3,811
1.241.5.5420.720 Other Insurance	1,175	1,238	-63	1,238	1,235	3	1,238	1,238	1,238
Total Insurance and Judgment	1,175	1,238	-63	1,238	1,235	3	1,238	1,238	1,238
Total Community Education Program	67,556	68,650	-1,094	66,136	55,960	10,176	66,016	66,016	30,674

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.241.5.6320.393 Indirect Costs	1,784	650	1,134	1,784	635	1,149	1,784	1,784	750
Total Purchased Services	1,784	650	1,134	1,784	635	1,149	1,784	1,784	750
Total Central Administration Program	1,784	650	1,134	1,784	635	1,149	1,784	1,784	750
Total Current Expenditures	69,340	69,299	41	67,920	56,595	11,325	67,800	67,800	31,424

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.241.3.3200.000 Actual Year-End Fund Balance	N/A	792	N/A	N/A	4,235	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>792</u>	<u>792</u>	<u>0</u>	<u>4,235</u>	<u>4,235</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>792</u>	<u>792</u>	<u>0</u>	<u>4,235</u>	<u>4,235</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DRIVER EDUCATION FUND	<u><u>69,340</u></u>	<u><u>70,091</u></u>	<u><u>- 751</u></u>	<u><u>67,920</u></u>	<u><u>60,830</u></u>	<u><u>7,090</u></u>	<u><u>67,800</u></u>	<u><u>67,800</u></u>	<u><u>31,424</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.4.4192.200 Start / Reader Grants	26,210	3,018	-23,192	23,320	4,228	-19,092	23,272	23,060	16,867
1.242.4.4199.900 Other Local Revenue	47,663	32,855	-14,808	31,870	16,667	-15,203	11,420	19,676	8,735
1.242.4.4199.910 Fees For SES Tutoring	0	- 135	- 135	0	0	0	0	0	1,000
TOTAL LOCAL FUNDING	73,873	35,737	-38,136	55,190	20,895	-34,295	34,692	42,736	26,602
1.242.4.4319.900 Experimental Grants Revenue	27,380	27,491	111	27,500	29,975	2,475	30,200	30,200	30,191
1.242.4.4320.000 Restorative Justice Grant	0	- 709	- 709	0	0	0	0	0	0
1.242.4.4329.900 Commission of the Arts Grant	6,200	5,761	- 439	6,140	2,956	-3,184	1,350	14,183	2,506
1.242.4.4390.990 Idaho Vocational Rehabilitation Grant	0	0	0	12,000	4,343	-7,657	12,000	12,000	0
TOTAL STATE FUNDING	33,580	32,543	-1,037	45,640	37,274	-8,366	43,550	56,383	32,697
TOTAL CURRENT REVENUES	107,453	68,280	-39,173	100,830	58,170	-42,660	78,242	99,119	59,299
TOTAL SPECIAL GRANTS FUND	107,453	68,280	-39,173	100,830	58,170	-42,660	78,242	99,119	59,299

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.5.5110.319 Consultants	1,500	1,500	0	1,500	1,500	0	1,500	1,500	1,500
Total Purchased Services	1,500	1,500	0	1,500	1,500	0	1,500	1,500	1,500
1.242.5.5110.450 Food - School Lunch	25,176	25,694	- 518	25,296	28,137	-2,841	28,360	28,360	28,360
Total Supplies and Materials	25,176	25,694	- 518	25,296	28,137	-2,841	28,360	28,360	28,360
Total Kindergarten Program	26,676	27,194	- 518	26,796	29,637	-2,841	29,860	29,860	29,860

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.5.5120.152 Instructional Assistants	8,470	0	8,470	11,020	4,533	6,487	11,020	11,020	6,400
Total Salaries	8,470	0	8,470	11,020	4,533	6,487	11,020	11,020	6,400
1.242.5.5120.210 PERSI	942	- 120	1,062	1,062	513	549	1,293	1,293	751
1.242.5.5120.220 Social Security Tax	623	0	623	623	347	276	810	810	810
1.242.5.5120.270 Worker's Compensation Insurance	61	-2	63	54	28	26	0	0	75
1.242.5.5120.280 Retirement Sick Leave Benefits	107	-13	120	14	57	-43	139	139	0
Total Fringe Benefits	1,733	- 135	1,868	1,753	945	808	2,242	2,242	1,636
1.242.5.5120.410 General Supplies	5,000	5,000	0	900	0	900	400	11,900	1,900
Total Supplies and Materials	5,000	5,000	0	900	0	900	400	11,900	1,900
1.242.5.5120.550 Equipment	7,808	7,808	0	0	0	0	0	0	0
Total Capital Objects	7,808	7,808	0	0	0	0	0	0	0
Total Elementary Program	23,011	12,673	10,338	13,673	5,478	8,195	13,662	25,162	9,936

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.5.5150.116 Teachers	0	0	0	1,656	1,656	1	0	0	0
Total Salaries	0	0	0	1,656	1,656	1	0	0	0
1.242.5.5150.210 PERSI	0	0	0	188	187	1	0	0	0
1.242.5.5150.220 Social Security Tax	0	0	0	126	126	0	0	0	0
1.242.5.5150.270 Worker's Compensation Insurance	0	0	0	10	10	0	0	0	0
1.242.5.5150.280 Retirement Sick Leave Benefits	0	0	0	20	21	-1	0	0	0
Total Fringe Benefits	0	0	0	344	344	0	0	0	0
1.242.5.5150.381 In-District Travel Allowance	300	85	215	0	0	0	0	0	0
1.242.5.5150.382 Out-District Travel Allowance	750	0	750	3,250	2,499	751	1,907	1,156	0
1.242.5.5150.396 Inservice Training	1,150	474	676	676	0	676	0	0	0
Total Purchased Services	2,200	559	1,641	3,926	2,499	1,427	1,907	1,156	0
1.242.5.5150.410 General Supplies	7,721	5,485	2,236	12,915	5,268	7,647	5,582	11,366	7,426
Total Supplies and Materials	7,721	5,485	2,236	12,915	5,268	7,647	5,582	11,366	7,426
1.242.5.5150.550 Equipment	29,234	18,302	10,932	9,629	6,963	2,666	3,431	3,431	1,990
Total Capital Objects	29,234	18,302	10,932	9,629	6,963	2,666	3,431	3,431	1,990
Total Secondary Program	39,155	24,346	14,809	28,470	16,729	11,741	10,920	15,953	9,416

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.5.5220.410 General Supplies	1,014	1,007	7	1,000	0	1,000	588	588	588
Total Supplies and Materials	1,014	1,007	7	1,000	0	1,000	588	588	588
Total Preschool Handicapped Program	1,014	1,007	7	1,000	0	1,000	588	588	588

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
SUMMER SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.5.5410.220 Social Security Tax	0	-22	22	0	0	0	0	0	0
1.242.5.5410.270 Worker's Compensation Insurance	0	-3	3	0	0	0	0	0	0
Total Fringe Benefits	0	-25	25	0	0	0	0	0	0
1.242.5.5410.381 In-District Travel Allowance	0	856	- 856	0	0	0	0	0	0
Total Purchased Services	0	856	- 856	0	0	0	0	0	0
Total Summer School Program	0	831	- 831	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.5.6110.306 Training or Incentive Grants	1,200	760	440	1,640	434	1,206	1,350	1,206	925
Total Purchased Services	1,200	760	440	1,640	434	1,206	1,350	1,206	925
Total Attendance, Guidance And Health Program	1,200	760	440	1,640	434	1,206	1,350	1,206	925

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.5.6210.382 Out-District Travel Allowance	700	700	0	0	0	0	0	0	0
1.242.5.6210.392 Student Activity Support	14,993	1,176	13,817	8,509	-1,250	9,759	8,172	8,172	7,660
1.242.5.6210.393 Indirect Costs	0	0	0	100	100	0	0	0	0
Total Purchased Services	15,693	1,876	13,817	8,609	-1,150	9,759	8,172	8,172	7,660
1.242.5.6210.410 General Supplies	0	0	0	3,138	2,350	788	1,350	1,038	583
Total Supplies and Materials	0	0	0	3,138	2,350	788	1,350	1,038	583
1.242.5.6210.550 Equipment	0	0	0	4,800	0	4,800	0	4,800	0
Total Capital Objects	0	0	0	4,800	0	4,800	0	4,800	0
Total Instructional Improvement Program	15,693	1,876	13,817	16,547	1,200	15,347	9,522	14,010	8,243

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.5.6320.393 Indirect Costs	704	296	408	704	338	366	340	340	331
Total Purchased Services	704	296	408	704	338	366	340	340	331
Total Central Administration Program	704	296	408	704	338	366	340	340	331

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.5.6910.151 Clerical Personnel	0	0	0	11,083	4,015	7,068	11,083	11,083	0
Total Salaries	0	0	0	11,083	4,015	7,068	11,083	11,083	0
1.242.5.6910.220 Social Security Tax	0	0	0	848	307	541	848	848	0
1.242.5.6910.270 Worker's Compensation Insurance	0	- 709	709	69	28	42	69	69	0
Total Fringe Benefits	0	- 709	709	917	335	582	917	917	0
Total Other Support Services Program	0	- 709	709	12,000	4,350	7,650	12,000	12,000	0
Total Current Expenditures	107,453	68,275	39,178	100,830	58,165	42,665	78,242	99,119	59,299

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SPECIAL GRANTS FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.242.5.9200.810 Transfers to Other Funds	0	5	-5	0	4	-4	0	0	0
Total Transfers or Reserves	0	5	-5	0	4	-4	0	0	0
Total Fund Transfer Program	0	5	-5	0	4	-4	0	0	0
TOTAL SPECIAL GRANTS FUND	<u>107,453</u>	<u>68,280</u>	<u>39,173</u>	<u>100,830</u>	<u>58,170</u>	<u>42,660</u>	<u>78,242</u>	<u>99,119</u>	<u>59,299</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET**

**STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.243.4.4324.400 Professional Technical Revenue	1,738,704	491,026	-1,247,678	1,912,395	406,329	-1,506,066	2,070,447	2,094,814	2,093,626
TOTAL STATE FUNDING	<u>1,738,704</u>	<u>491,026</u>	<u>-1,247,678</u>	<u>1,912,395</u>	<u>406,329</u>	<u>-1,506,066</u>	<u>2,070,447</u>	<u>2,094,814</u>	<u>2,093,626</u>
TOTAL CURRENT REVENUES	<u>1,738,704</u>	<u>491,026</u>	<u>-1,247,678</u>	<u>1,912,395</u>	<u>406,329</u>	<u>-1,506,066</u>	<u>2,070,447</u>	<u>2,094,814</u>	<u>2,093,626</u>
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u>1,738,704</u>	<u>491,026</u>	<u>-1,247,678</u>	<u>1,912,395</u>	<u>406,329</u>	<u>-1,506,066</u>	<u>2,070,447</u>	<u>2,094,814</u>	<u>2,093,626</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.243.5.5190.116 Teachers	32,362	10,797	21,565	61,151	9,101	52,050	94,214	94,214	86,848
1.243.5.5190.133 Stipends and Extra Days - Regular	6,890	6,890	0	0	0	0	0	0	0
1.243.5.5190.186 Substitute Teachers	14,000	7,990	6,010	10,000	6,375	3,625	10,000	10,000	13,582
Total Salaries	53,252	25,677	27,575	71,151	15,476	55,675	104,214	104,214	100,430
1.243.5.5190.210 PERSI	4,365	1,711	2,654	6,800	1,029	5,771	0	0	0
1.243.5.5190.220 Social Security Tax	3,914	1,315	2,599	5,230	652	4,578	0	0	0
1.243.5.5190.270 Worker's Compensation Insurance	384	2,540	-2,156	430	1,664	-1,234	0	0	0
1.243.5.5190.280 Retirement Sick Leave Benefits	495	140	355	771	114	657	0	0	0
Total Fringe Benefits	9,158	5,706	3,452	13,231	3,459	9,772	0	0	0
1.243.5.5190.319 Consultants	340,398	4,241	336,157	148,235	600	147,635	191,235	191,235	190,825
1.243.5.5190.382 Out-District Travel Allowance	45,774	45,501	273	38,367	38,367	0	24,000	24,000	20,000
Total Purchased Services	386,172	49,742	336,430	186,602	38,967	147,635	215,235	215,235	210,825
1.243.5.5190.410 General Supplies	919,889	199,003	720,886	1,282,157	145,715	1,136,442	1,330,580	1,354,947	1,354,774
Total Supplies and Materials	919,889	199,003	720,886	1,282,157	145,715	1,136,442	1,330,580	1,354,947	1,354,774
1.243.5.5190.550 Equipment	245,451	84,566	160,885	229,889	70,985	158,904	310,885	310,885	295,885
Total Capital Objects	245,451	84,566	160,885	229,889	70,985	158,904	310,885	310,885	295,885
Total Vocational-Technical Program	1,613,922	364,694	1,249,228	1,783,030	274,603	1,508,427	1,960,914	1,985,281	1,961,914

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.243.5.6210.113 Supervisors and Coordinators	78,300	79,455	-1,155	81,039	83,612	-2,573	84,320	84,320	90,240
1.243.5.6210.151 Clerical Personnel	14,564	14,119	445	15,257	14,991	266	15,322	15,322	15,703
1.243.5.6210.199 Personal Leave Reimbursement	0	800	- 800	0	320	- 320	0	0	0
Total Salaries	92,864	94,375	-1,511	96,296	98,923	-2,627	99,642	99,642	105,943
1.243.5.6210.210 PERSI	10,327	10,712	- 385	10,709	11,208	- 499	9,891	9,891	12,427
1.243.5.6210.220 Social Security Tax	6,825	7,158	- 333	7,077	7,498	- 421	0	0	7,787
1.243.5.6210.230 Life Insurance	300	280	20	270	226	44	0	0	52
1.243.5.6210.240 Medical Insurance	11,850	11,282	568	12,465	11,324	1,142	0	0	4,510
1.243.5.6210.250 Employee Assistance Plan	39	40	-1	41	36	5	0	0	14
1.243.5.6210.260 Dental Insurance	623	590	33	607	524	83	0	0	218
1.243.5.6210.270 Worker's Compensation Insurance	670	580	90	582	629	-47	0	0	724
1.243.5.6210.280 Retirement Sick Leave Benefits	1,171	1,192	-21	1,213	1,248	-35	0	0	0
1.243.5.6210.290 Vision Insurance	113	105	8	105	93	12	0	0	37
Total Fringe Benefits	31,918	31,940	-22	33,069	32,785	284	9,891	9,891	25,769
1.243.5.6210.410 General Supplies	0	19	-19	0	17	-17	0	0	0
Total Supplies and Materials	0	19	-19	0	17	-17	0	0	0
Total Instructional Improvement Program	124,782	126,333	-1,551	129,365	131,726	-2,361	109,533	109,533	131,712
Total Current Expenditures	1,738,704	491,026	1,247,678	1,912,395	406,329	1,506,066	2,070,447	2,094,814	2,093,626
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	1,738,704	491,026	1,247,678	1,912,395	406,329	1,506,066	2,070,447	2,094,814	2,093,626

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET
STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.245.4.4319.900 Other State Support	1,179,245	1,202,836	23,591	1,299,836	1,568,101	268,265	1,486,320	1,486,320	1,020,812
TOTAL STATE FUNDING	1,179,245	1,202,836	23,591	1,299,836	1,568,101	268,265	1,486,320	1,486,320	1,020,812
1.245.4.4420.000 E-Rate Reimbursement	541,362	541,362	0	300,000	0	- 300,000	0	64,800	65,000
TOTAL FEDERAL FUNDING	541,362	541,362	0	300,000	0	- 300,000	0	64,800	65,000
1.245.4.4600.000 Interfund Transfers	0	0	0	0	0	0	0	0	138,000
TOTAL OTHER FUNDING SOURCES	0	0	0	0	0	0	0	0	138,000
TOTAL CURRENT REVENUES	1,720,607	1,744,198	23,591	1,599,836	1,568,101	-31,735	1,486,320	1,551,120	1,223,812
1.245.4.7000.000 Estimated Beginning Balance	0	57,757	57,757	0	99,235	99,235	0	0	300,000
TOTAL STATE TECHNOLOGY FUND	1,720,607	1,801,955	81,348	1,599,836	1,667,337	67,501	1,486,320	1,551,120	1,523,812

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.245.5.6230.154 Maintenance Personnel	179,577	181,333	-1,756	191,474	224,457	-32,983	247,549	247,549	252,937
1.245.5.6230.199 Personal Leave Reimbursement	40	0	40	0	0	0	0	0	0
Total Salaries	<u>179,617</u>	<u>181,333</u>	<u>-1,716</u>	<u>191,474</u>	<u>224,457</u>	<u>-32,983</u>	<u>247,549</u>	<u>247,549</u>	<u>252,937</u>
1.245.5.6230.210 PERSI	19,973	20,471	- 498	21,292	25,382	-4,090	29,037	29,037	29,670
1.245.5.6230.220 Social Security Tax	13,202	13,686	- 484	14,073	16,960	-2,887	18,195	18,195	18,591
1.245.5.6230.230 Life Insurance	720	633	87	648	740	-92	729	729	729
1.245.5.6230.240 Medical Insurance	47,400	44,679	2,721	49,860	55,456	-5,596	60,825	60,825	62,965
1.245.5.6230.250 Employee Assistance Plan	156	160	-4	162	179	-17	189	189	189
1.245.5.6230.260 Dental Insurance	2,490	2,357	133	2,430	2,599	- 169	2,911	2,911	3,017
1.245.5.6230.270 Worker's Compensation Insurance	11,385	10,154	1,231	10,809	13,543	-2,734	13,417	13,417	15,859
1.245.5.6230.280 Retirement Sick Leave Benefits	2,264	2,279	-15	2,413	2,825	- 412	3,119	3,119	0
1.245.5.6230.290 Vision Insurance	450	419	31	420	462	-42	513	513	519
Total Fringe Benefits	<u>98,040</u>	<u>94,837</u>	<u>3,203</u>	<u>102,107</u>	<u>118,146</u>	<u>-16,039</u>	<u>128,935</u>	<u>128,935</u>	<u>131,539</u>
1.245.5.6230.361 Computer Service Expenses	149,901	149,901	0	149,901	149,901	0	149,901	214,701	150,000
Total Purchased Services	<u>149,901</u>	<u>149,901</u>	<u>0</u>	<u>149,901</u>	<u>149,901</u>	<u>0</u>	<u>149,901</u>	<u>214,701</u>	<u>150,000</u>
1.245.5.6230.552 Technology Equipment	1,293,049	1,276,648	16,401	1,156,354	1,156,385	-31	959,935	959,935	989,336
Total Capital Objects	<u>1,293,049</u>	<u>1,276,648</u>	<u>16,401</u>	<u>1,156,354</u>	<u>1,156,385</u>	<u>-31</u>	<u>959,935</u>	<u>959,935</u>	<u>989,336</u>
Total Instruction-Related Technology Program	<u>1,720,607</u>	<u>1,702,720</u>	<u>17,887</u>	<u>1,599,836</u>	<u>1,648,889</u>	<u>-49,053</u>	<u>1,486,320</u>	<u>1,551,120</u>	<u>1,523,812</u>
Total Current Expenditures	<u>1,720,607</u>	<u>1,702,720</u>	<u>17,887</u>	<u>1,599,836</u>	<u>1,648,889</u>	<u>-49,053</u>	<u>1,486,320</u>	<u>1,551,120</u>	<u>1,523,812</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET
STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.245.3.3200.000 Actual Year-End Fund Balance	N/A	99,235	N/A	N/A	18,448	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>99,235</u>	<u>99,235</u>	<u>0</u>	<u>18,448</u>	<u>18,448</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>99,235</u>	<u>99,235</u>	<u>0</u>	<u>18,448</u>	<u>18,448</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE TECHNOLOGY FUND	<u><u>1,720,607</u></u>	<u><u>1,801,955</u></u>	<u><u>-81,348</u></u>	<u><u>1,599,836</u></u>	<u><u>1,667,337</u></u>	<u><u>-67,501</u></u>	<u><u>1,486,320</u></u>	<u><u>1,551,120</u></u>	<u><u>1,523,812</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.246.4.4329.900 Substance Abuse Prevention	177,800	155,251	-22,549	168,959	153,127	-15,832	175,200	152,040	151,786
TOTAL STATE FUNDING	177,800	155,251	-22,549	168,959	153,127	-15,832	175,200	152,040	151,786
1.246.4.4600.000 Interfund Transfers	0	0	0	0	49	49	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	49	49	0	0	0
TOTAL CURRENT REVENUES	177,800	155,251	-22,549	168,959	153,176	-15,783	175,200	152,040	151,786
1.246.4.7000.000 Estimated Beginning Balance	0	19,798	19,798	0	15,832	15,832	0	0	0
TOTAL SUBSTANCE ABUSE PREVENTION FUND	177,800	175,049	-2,751	168,959	169,008	49	175,200	152,040	151,786

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.246.5.6160.115 Ancillary Professional	0	-70	70	0	0	0	0	0	0
Total Salaries	0	-70	70	0	0	0	0	0	0
1.246.5.6160.220 Social Security Tax	0	-5	5	0	0	0	0	0	0
1.246.5.6160.230 Life Insurance	0	-2	2	0	0	0	0	0	0
1.246.5.6160.240 Medical Insurance	0	- 124	124	0	0	0	0	0	0
1.246.5.6160.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	0
1.246.5.6160.260 Dental Insurance	0	-7	7	0	0	0	0	0	0
1.246.5.6160.270 Worker's Compensation Insurance	0	97	-97	0	0	0	0	0	0
1.246.5.6160.290 Vision Insurance	0	-1	1	0	0	0	0	0	0
Total Fringe Benefits	0	-43	43	0	0	0	0	0	0
Total Ancillary Service Program	0	- 113	113	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.246.5.6210.116 Teachers	25,000	19,926	5,074	25,393	26,470	-1,077	25,000	10,000	10,000
Total Salaries	25,000	19,926	5,074	25,393	26,470	-1,077	25,000	10,000	10,000
1.246.5.6210.210 PERSI	2,780	1,946	834	2,580	2,701	- 121	2,932	1,194	1,173
1.246.5.6210.220 Social Security Tax	1,838	1,575	263	1,911	1,991	-80	1,838	765	735
1.246.5.6210.270 Worker's Compensation Insurance	180	805	- 625	134	172	-38	145	145	68
1.246.5.6210.280 Retirement Sick Leave Benefits	315	217	98	288	301	-13	315	126	0
Total Fringe Benefits	5,113	4,542	571	4,913	5,164	- 251	5,230	2,230	1,976
1.246.5.6210.310 Professional and Technical Services	120,000	120,000	0	120,000	120,000	0	120,000	120,000	120,000
1.246.5.6210.396 Inservice Training	10,000	4,655	5,345	10,000	8,844	1,156	10,000	4,840	4,840
Total Purchased Services	130,000	124,655	5,345	130,000	128,844	1,156	130,000	124,840	124,840
1.246.5.6210.410 General Supplies	17,687	10,208	7,479	8,653	8,530	123	14,970	14,970	14,970
Total Supplies and Materials	17,687	10,208	7,479	8,653	8,530	123	14,970	14,970	14,970
Total Instructional Improvement Program	177,800	159,331	18,469	168,959	169,008	-49	175,200	152,040	151,786
Total Current Expenditures	177,800	159,217	18,583	168,959	169,008	-49	175,200	152,040	151,786

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.246.3.3200.000 Actual Year-End Fund Balance	N/A	15,832	N/A	N/A	0	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>15,832</u>	<u>15,832</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>15,832</u>	<u>15,832</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u><u>177,800</u></u>	<u><u>175,049</u></u>	<u><u>2,751</u></u>	<u><u>168,959</u></u>	<u><u>169,008</u></u>	<u><u>-49</u></u>	<u><u>175,200</u></u>	<u><u>152,040</u></u>	<u><u>151,786</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.251.4.4451.100 ESSA Title I Revenue	3,580,574	2,196,781	-1,383,793	4,267,879	2,346,236	-1,921,643	3,218,691	4,596,175	3,097,008
TOTAL FEDERAL FUNDING	<u>3,580,574</u>	<u>2,196,781</u>	<u>-1,383,793</u>	<u>4,267,879</u>	<u>2,346,236</u>	<u>-1,921,643</u>	<u>3,218,691</u>	<u>4,596,175</u>	<u>3,097,008</u>
TOTAL CURRENT REVENUES	<u>3,580,574</u>	<u>2,196,781</u>	<u>-1,383,793</u>	<u>4,267,879</u>	<u>2,346,236</u>	<u>-1,921,643</u>	<u>3,218,691</u>	<u>4,596,175</u>	<u>3,097,008</u>
TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND	<u>3,580,574</u>	<u>2,196,781</u>	<u>-1,383,793</u>	<u>4,267,879</u>	<u>2,346,236</u>	<u>-1,921,643</u>	<u>3,218,691</u>	<u>4,596,175</u>	<u>3,097,008</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.251.5.5120.116 Teachers	973,966	907,646	66,320	960,112	875,989	84,123	922,164	922,164	1,033,441
1.251.5.5120.152 Instructional Assistants	270,792	209,199	61,593	215,863	250,501	-34,638	270,201	270,201	246,645
1.251.5.5120.199 Personal Leave Reimbursement	10,000	4,025	5,975	10,000	1,773	8,227	10,000	10,000	10,000
Total Salaries	1,254,758	1,120,869	133,889	1,185,975	1,128,264	57,711	1,202,365	1,202,365	1,290,086
1.251.5.5120.210 PERSI	139,529	113,102	26,427	131,880	111,663	20,217	141,038	141,038	151,327
1.251.5.5120.220 Social Security Tax	92,225	83,232	8,993	87,169	84,509	2,660	88,374	88,374	94,821
1.251.5.5120.230 Life Insurance	4,487	3,744	743	4,731	3,149	1,582	4,731	4,731	4,802
1.251.5.5120.240 Medical Insurance	295,389	243,166	52,223	364,053	246,956	117,097	394,666	394,666	415,813
1.251.5.5120.250 Employee Assistance Plan	969	857	112	1,183	796	387	1,227	1,227	1,245
1.251.5.5120.260 Dental Insurance	15,517	12,927	2,590	17,742	11,667	6,075	18,889	18,889	20,053
1.251.5.5120.270 Worker's Compensation Insurance	9,046	6,655	2,391	7,175	7,419	- 244	6,986	6,986	8,824
1.251.5.5120.280 Retirement Sick Leave Benefits	15,810	12,589	3,221	14,943	12,540	2,403	15,150	15,150	0
1.251.5.5120.290 Vision Insurance	2,804	2,298	506	3,067	2,074	993	3,331	3,331	3,418
Total Fringe Benefits	575,776	478,569	97,207	631,943	480,772	151,171	674,392	674,392	700,303
1.251.5.5120.381 In-District Travel Allowance	1,500	814	686	1,500	1,086	414	1,500	1,500	1,500
Total Purchased Services	1,500	814	686	1,500	1,086	414	1,500	1,500	1,500
1.251.5.5120.410 General Supplies	947,221	41,779	905,443	808,505	147,786	660,719	466,432	1,048,362	235,272
1.251.5.5120.415 One-Time Supplies	5,954	4,613	1,341	6,691	5,181	1,510	6,691	18,941	6,691
Total Supplies and Materials	953,175	46,391	906,784	815,196	152,967	662,229	473,123	1,067,303	241,963
1.251.5.5120.550 Equipment	112,314	63,880	48,434	452,154	89,193	362,961	200,000	850,000	200,000
Total Capital Objects	112,314	63,880	48,434	452,154	89,193	362,961	200,000	850,000	200,000
Total Elementary Program	2,897,523	1,710,523	1,187,000	3,086,768	1,852,282	1,234,486	2,551,380	3,795,560	2,433,852

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.251.5.5150.116 Teachers	55,106	57,528	-2,422	56,393	57,498	-1,105	60,113	60,113	63,654
1.251.5.5150.199 Personal Leave Reimbursement	0	400	- 400	350	320	30	350	350	350
Total Salaries	55,106	57,928	-2,822	56,743	57,818	-1,075	60,463	60,463	64,004
1.251.5.5150.210 PERSI	6,128	6,557	- 429	6,310	6,545	- 235	7,092	7,092	7,508
1.251.5.5150.220 Social Security Tax	4,050	4,394	- 344	4,171	4,391	- 220	4,444	4,444	4,705
1.251.5.5150.230 Life Insurance	180	177	3	162	156	6	156	156	156
1.251.5.5150.240 Medical Insurance	11,850	11,871	-21	12,465	12,726	- 261	13,034	13,034	13,530
1.251.5.5150.250 Employee Assistance Plan	39	42	-3	40	40	0	40	40	40
1.251.5.5150.260 Dental Insurance	622	622	0	608	589	19	624	624	652
1.251.5.5150.270 Worker's Compensation Insurance	397	345	52	343	380	-37	351	351	437
1.251.5.5150.280 Retirement Sick Leave Benefits	694	730	-36	715	728	-13	761	761	0
1.251.5.5150.290 Vision Insurance	112	111	1	105	105	0	110	110	111
Total Fringe Benefits	24,072	24,850	- 778	24,919	25,662	- 743	26,612	26,612	27,139
1.251.5.5150.310 Professional and Technical Services	14,000	14,199	- 199	12,361	658	11,703	12,361	12,361	0
Total Purchased Services	14,000	14,199	- 199	12,361	658	11,703	12,361	12,361	0
Total Secondary Program	93,178	96,977	-3,799	94,023	84,138	9,885	99,436	99,436	91,143

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.251.5.5170.152 Instructional Assistants	0	0	0	0	0	0	0	6,335	6,701
Total Salaries	0	0	0	0	0	0	0	6,335	6,701
1.251.5.5170.210 PERSI	0	0	0	0	0	0	0	0	786
1.251.5.5170.220 Social Security Tax	0	0	0	0	0	0	0	485	493
1.251.5.5170.230 Life Insurance	0	0	0	0	0	0	0	0	56
1.251.5.5170.240 Medical Insurance	0	0	0	0	0	0	0	0	4,853
1.251.5.5170.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	15
1.251.5.5170.260 Dental Insurance	0	0	0	0	0	0	0	0	234
1.251.5.5170.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	46
1.251.5.5170.290 Vision Insurance	0	0	0	0	0	0	0	0	40
Total Fringe Benefits	0	0	0	0	0	0	0	485	6,523
Total Alternate School Program	0	0	0	0	0	0	0	6,820	13,224

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.251.5.6110.135 Other Special Programs	70,038	63,938	6,100	10,500	18,854	-8,354	10,500	39,500	20,600
Total Salaries	70,038	63,938	6,100	10,500	18,854	-8,354	10,500	39,500	20,600
1.251.5.6110.210 PERSI	8,671	7,238	1,433	1,246	2,134	- 888	1,232	4,717	2,416
1.251.5.6110.220 Social Security Tax	5,861	4,793	1,068	842	1,389	- 547	772	3,022	1,514
1.251.5.6110.230 Life Insurance	224	164	60	0	17	-17	0	105	52
1.251.5.6110.240 Medical Insurance	15,084	11,072	4,012	0	1,306	-1,306	0	8,731	4,510
1.251.5.6110.250 Employee Assistance Plan	52	39	13	0	4	-4	0	27	14
1.251.5.6110.260 Dental Insurance	786	576	210	0	65	-65	0	421	218
1.251.5.6110.270 Worker's Compensation Insurance	550	374	176	70	1	69	61	284	141
1.251.5.6110.280 Retirement Sick Leave Benefits	975	806	169	140	238	-98	132	498	0
1.251.5.6110.290 Vision Insurance	140	102	38	0	12	-12	0	75	37
Total Fringe Benefits	32,343	25,164	7,179	2,298	5,167	-2,869	2,197	17,880	8,902
Total Attendance, Guidance And Health Program	102,381	89,102	13,279	12,798	24,021	-11,223	12,697	57,380	29,502

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.251.5.6160.152 Instructional Assistants	32,455	37,077	-4,622	33,303	34,762	-1,459	35,147	35,147	36,932
Total Salaries	32,455	37,077	-4,622	33,303	34,762	-1,459	35,147	35,147	36,932
1.251.5.6160.210 PERSI	3,609	4,197	- 588	3,703	3,935	- 232	4,123	4,123	4,332
1.251.5.6160.220 Social Security Tax	2,385	2,836	- 451	2,448	2,659	- 211	2,583	2,583	2,715
1.251.5.6160.230 Life Insurance	120	126	-6	108	104	4	104	104	104
1.251.5.6160.240 Medical Insurance	7,900	8,401	- 501	8,310	8,484	- 174	8,689	8,689	9,020
1.251.5.6160.250 Employee Assistance Plan	26	31	-5	27	27	0	27	27	27
1.251.5.6160.260 Dental Insurance	415	442	-27	405	393	12	416	416	435
1.251.5.6160.270 Worker's Compensation Insurance	234	218	16	201	234	-33	204	204	253
1.251.5.6160.280 Retirement Sick Leave Benefits	409	467	-58	420	438	-18	443	443	0
1.251.5.6160.290 Vision Insurance	75	79	-4	70	70	0	73	73	74
Total Fringe Benefits	15,173	16,797	-1,624	15,692	16,344	- 652	16,662	16,662	16,960
Total Ancillary Service Program	47,628	53,874	-6,246	48,995	51,106	-2,111	51,809	51,809	53,892

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.251.5.6210.113 Supervisors and Coordinators	78,300	79,423	-1,123	81,039	83,694	-2,655	85,990	85,990	92,947
1.251.5.6210.151 Clerical Personnel	30,729	25,791	4,938	34,668	33,590	1,078	34,586	34,586	36,275
1.251.5.6210.152 Instructional Assistants	0	0	0	0	0	0	0	13,166	13,887
1.251.5.6210.186 Substitute Teachers	30,000	19,083	10,918	30,000	22,185	7,815	30,000	30,000	30,000
1.251.5.6210.197 Inservice Training	8,000	2,982	5,018	8,000	2,799	5,201	8,000	8,000	8,000
1.251.5.6210.199 Personal Leave Reimbursement	1,250	800	450	1,250	420	830	1,250	1,250	1,250
Total Salaries	148,279	128,079	20,200	154,957	142,688	12,269	159,826	172,992	182,359
1.251.5.6210.210 PERSI	13,153	12,318	835	13,896	13,536	360	15,229	16,801	17,872
1.251.5.6210.220 Social Security Tax	10,899	7,802	3,097	11,389	8,641	2,748	11,747	12,755	13,404
1.251.5.6210.230 Life Insurance	360	312	48	324	297	27	312	407	416
1.251.5.6210.240 Medical Insurance	15,800	13,349	2,451	16,620	16,065	555	17,378	17,518	27,060
1.251.5.6210.250 Employee Assistance Plan	52	48	4	54	52	2	54	8,785	81
1.251.5.6210.260 Dental Insurance	830	700	130	810	753	57	832	859	1,305
1.251.5.6210.270 Worker's Compensation Insurance	1,070	664	406	938	774	164	929	1,350	1,247
1.251.5.6210.280 Retirement Sick Leave Benefits	1,491	1,371	120	1,575	1,507	68	1,636	1,711	0
1.251.5.6210.290 Vision Insurance	150	124	26	140	134	6	146	251	222
Total Fringe Benefits	43,805	36,688	7,117	45,746	41,758	3,988	48,263	60,437	61,607
1.251.5.6210.381 In-District Travel Allowance	500	370	130	500	243	257	500	500	500
1.251.5.6210.396 Inservice Training	147,309	28,388	118,921	655,000	81,635	573,365	145,000	155,000	155,000
Total Purchased Services	147,809	28,758	119,051	655,500	81,878	573,622	145,500	155,500	155,500
1.251.5.6210.410 General Supplies	2,000	0	2,000	33,947	0	33,947	44,017	21,777	10,000
Total Supplies and Materials	2,000	0	2,000	33,947	0	33,947	44,017	21,777	10,000
1.251.5.6210.550 Equipment	0	0	0	0	0	0	0	11,830	0
Total Capital Objects	0	0	0	0	0	0	0	11,830	0
Total Instructional Improvement Program	341,893	193,526	148,367	890,150	266,324	623,826	397,606	422,536	409,466

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.251.5.6320.393 Indirect Costs	71,141	22,997	48,144	70,000	25,091	44,909	70,000	70,000	30,200
Total Purchased Services	<u>71,141</u>	<u>22,997</u>	<u>48,144</u>	<u>70,000</u>	<u>25,091</u>	<u>44,909</u>	<u>70,000</u>	<u>70,000</u>	30,200
Total Central Administration Program	<u>71,141</u>	<u>22,997</u>	<u>48,144</u>	<u>70,000</u>	<u>25,091</u>	<u>44,909</u>	<u>70,000</u>	<u>70,000</u>	30,200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.251.5.7200.116 Teachers	2,500	4,565	-2,065	2,500	12,609	-10,109	3,000	3,000	3,000
Total Salaries	2,500	4,565	-2,065	2,500	12,609	-10,109	3,000	3,000	3,000
1.251.5.7200.210 PERSI	278	503	- 225	278	1,426	-1,148	352	352	352
1.251.5.7200.220 Social Security Tax	184	337	- 153	184	943	- 759	220	220	220
1.251.5.7200.270 Worker's Compensation Insurance	18	25	-7	15	85	-70	17	17	21
1.251.5.7200.280 Retirement Sick Leave Benefits	32	56	-24	32	159	- 127	38	38	0
Total Fringe Benefits	512	921	- 409	509	2,613	-2,104	627	627	593
1.251.5.7200.383 Parent Activities Travel	23,818	24,296	- 478	62,136	28,052	34,084	32,136	89,007	32,136
Total Purchased Services	23,818	24,296	- 478	62,136	28,052	34,084	32,136	89,007	32,136
Total Parent Activities Program	26,830	29,782	-2,952	65,145	43,274	21,871	35,763	92,634	35,729
Total Current Expenditures	3,580,574	2,196,781	1,383,793	4,267,879	2,346,236	1,921,643	3,218,691	4,596,175	3,097,008
TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND	<u>3,580,574</u>	<u>2,196,781</u>	<u>1,383,793</u>	<u>4,267,879</u>	<u>2,346,236</u>	<u>1,921,643</u>	<u>3,218,691</u>	<u>4,596,175</u>	<u>3,097,008</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
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TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.255.4.4459.900 Title I-D Revenue	0	0	0	49,446	33,282	-16,164	49,446	93,305	67,000
TOTAL FEDERAL FUNDING	0	0	0	49,446	33,282	-16,164	49,446	93,305	67,000
TOTAL CURRENT REVENUES	0	0	0	49,446	33,282	-16,164	49,446	93,305	67,000
TOTAL TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND	0	0	0	49,446	33,282	-16,164	49,446	93,305	67,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.255.5.5150.310 Professional and Technical Services	0	0	0	24,262	12,430	11,832	24,262	0	0
Total Purchased Services	0	0	0	24,262	12,430	11,832	24,262	0	0
Total Secondary Program	0	0	0	24,262	12,430	11,832	24,262	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.255.5.6160.152 Instructional Assistants	0	0	0	12,007	3,937	8,070	8,245	2,024	0
Total Salaries	0	0	0	12,007	3,937	8,070	8,245	2,024	0
1.255.5.6160.210 PERSI	0	0	0	0	3	-3	0	236	0
1.255.5.6160.220 Social Security Tax	0	0	0	919	301	618	606	154	0
1.255.5.6160.230 Life Insurance	0	0	0	0	4	-4	0	0	0
1.255.5.6160.240 Medical Insurance	0	0	0	0	354	-354	0	0	0
1.255.5.6160.260 Dental Insurance	0	0	0	0	16	-16	0	0	0
1.255.5.6160.270 Worker's Compensation Insurance	0	0	0	74	27	47	48	0	0
1.255.5.6160.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	26	0
1.255.5.6160.290 Vision Insurance	0	0	0	0	3	-3	0	0	0
Total Fringe Benefits	0	0	0	993	708	285	654	416	0
1.255.5.6160.310 Professional and Technical Services	0	0	0	0	0	0	0	18,790	15,340
Total Purchased Services	0	0	0	0	0	0	0	18,790	15,340
Total Ancillary Service Program	0	0	0	13,000	4,646	8,354	8,899	21,230	15,340

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.255.5.6210.152 Instructional Assistants	0	0	0	0	0	0	0	16,801	15,703
Total Salaries	0	0	0	0	0	0	0	16,801	15,703
1.255.5.6210.210 PERSI	0	0	0	0	0	0	0	568	1,842
1.255.5.6210.220 Social Security Tax	0	0	0	0	0	0	0	1,285	1,154
1.255.5.6210.230 Life Insurance	0	0	0	0	0	0	0	31	118
1.255.5.6210.240 Medical Insurance	0	0	0	0	0	0	0	2,506	10,193
1.255.5.6210.250 Employee Assistance Plan	0	0	0	0	0	0	0	7	31
1.255.5.6210.260 Dental Insurance	0	0	0	0	0	0	0	119	492
1.255.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	98	107
1.255.5.6210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	61	0
1.255.5.6210.290 Vision Insurance	0	0	0	0	0	0	0	21	84
Total Fringe Benefits	0	0	0	0	0	0	0	4,696	14,021
1.255.5.6210.396 Inservice Training	0	0	0	0	4,133	-4,133	6,000	9,500	6,000
Total Purchased Services	0	0	0	0	4,133	-4,133	6,000	9,500	6,000
1.255.5.6210.410 General Supplies	0	0	0	11,808	11,697	111	10,285	12,587	10,000
Total Supplies and Materials	0	0	0	11,808	11,697	111	10,285	12,587	10,000
1.255.5.6210.550 Equipment	0	0	0	0	0	0	0	27,409	4,854
Total Capital Objects	0	0	0	0	0	0	0	27,409	4,854
Total Instructional Improvement Program	0	0	0	11,808	15,831	-4,023	16,285	70,993	50,578

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.255.5.6320.393 Indirect Costs	0	0	0	376	375	1	0	1,082	1,082
Total Purchased Services	0	0	0	376	375	1	0	1,082	1,082
Total Central Administration Program	0	0	0	376	375	1	0	1,082	1,082
Total Current Expenditures	0	0	0	49,446	33,282	16,164	49,446	93,305	67,000
TOTAL TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND	0	0	0	49,446	33,282	16,164	49,446	93,305	67,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.257.4.4430.000 Title VI-B - Restricted	3,379,105	2,731,538	- 647,567	3,127,014	2,770,718	- 356,296	2,822,314	2,887,905	2,678,433
TOTAL FEDERAL FUNDING	<u>3,379,105</u>	<u>2,731,538</u>	<u>- 647,567</u>	<u>3,127,014</u>	<u>2,770,718</u>	<u>- 356,296</u>	<u>2,822,314</u>	<u>2,887,905</u>	<u>2,678,433</u>
TOTAL CURRENT REVENUES	<u>3,379,105</u>	<u>2,731,538</u>	<u>- 647,567</u>	<u>3,127,014</u>	<u>2,770,718</u>	<u>- 356,296</u>	<u>2,822,314</u>	<u>2,887,905</u>	<u>2,678,433</u>
TOTAL IDEA PART B - SCHOOL-AGE FUND	<u>3,379,105</u>	<u>2,731,538</u>	<u>- 647,567</u>	<u>3,127,014</u>	<u>2,770,718</u>	<u>- 356,296</u>	<u>2,822,314</u>	<u>2,887,905</u>	<u>2,678,433</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.257.5.5210.116 Teachers	166,637	173,919	-7,282	178,595	189,838	-11,243	193,851	193,851	206,464
1.257.5.5210.152 Instructional Assistants	1,179,707	1,201,331	-21,624	1,258,334	1,237,559	20,775	1,277,079	1,277,079	1,304,261
1.257.5.5210.199 Personal Leave Reimbursement	0	5,520	-5,520	0	3,580	-3,580	0	0	3,640
Total Salaries	1,346,344	1,380,770	-34,426	1,436,929	1,430,976	5,953	1,470,930	1,470,930	1,514,365
1.257.5.5210.210 PERSI	149,713	153,853	-4,140	159,787	160,340	- 553	172,540	172,540	177,635
1.257.5.5210.220 Social Security Tax	98,956	101,013	-2,057	105,615	105,159	456	108,113	108,113	111,306
1.257.5.5210.230 Life Insurance	10,560	9,781	779	9,720	9,295	425	9,327	9,327	9,062
1.257.5.5210.240 Medical Insurance	695,200	641,531	53,669	747,900	766,113	-18,213	778,017	778,017	784,740
1.257.5.5210.250 Employee Assistance Plan	2,281	2,174	107	2,430	2,416	14	2,417	2,417	2,348
1.257.5.5210.260 Dental Insurance	36,520	34,053	2,467	36,450	34,913	1,537	37,237	37,237	37,844
1.257.5.5210.270 Worker's Compensation Insurance	9,707	8,239	1,468	8,693	9,399	- 706	8,546	8,546	10,358
1.257.5.5210.280 Retirement Sick Leave Benefits	16,964	17,124	- 160	18,105	17,846	259	18,534	18,534	0
1.257.5.5210.290 Vision Insurance	6,600	6,073	527	6,300	6,206	94	6,567	6,567	6,452
Total Fringe Benefits	1,026,501	973,840	52,661	1,095,000	1,111,688	-16,688	1,141,298	1,141,298	1,139,745
1.257.5.5210.310 Professional and Technical Services	60,000	22,676	37,324	31,966	19,634	12,332	10,000	5,000	0
Total Purchased Services	60,000	22,676	37,324	31,966	19,634	12,332	10,000	5,000	0
1.257.5.5210.410 General Supplies	435,995	162,374	273,621	348,438	99,841	248,597	66,454	132,045	0
Total Supplies and Materials	435,995	162,374	273,621	348,438	99,841	248,597	66,454	132,045	0
1.257.5.5210.550 Equipment	200,000	26,468	173,532	32,509	8,483	24,026	5,000	10,000	0
Total Capital Objects	200,000	26,468	173,532	32,509	8,483	24,026	5,000	10,000	0
Total Special Education Program	3,068,840	2,566,128	502,712	2,944,842	2,670,622	274,220	2,693,682	2,759,273	2,654,110

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.257.5.6160.115 Ancillary Professional	53,330	54,155	- 825	55,731	17,080	38,651	17,297	17,297	17,953
1.257.5.6160.199 Personal Leave Reimbursement	0	60	-60	0	30	-30	0	0	0
Total Salaries	53,330	54,215	- 885	55,731	17,110	38,621	17,297	17,297	17,953
1.257.5.6160.210 PERSI	5,930	6,134	- 204	6,197	1,931	4,266	2,029	2,029	2,106
1.257.5.6160.220 Social Security Tax	3,920	3,698	222	4,096	1,028	3,068	1,271	1,271	1,320
1.257.5.6160.230 Life Insurance	155	145	10	140	30	110	30	30	30
1.257.5.6160.240 Medical Insurance	10,207	11,213	-1,006	10,737	4,278	6,459	2,537	2,537	2,634
1.257.5.6160.250 Employee Assistance Plan	33	38	-5	35	11	24	8	8	8
1.257.5.6160.260 Dental Insurance	536	507	29	523	115	408	121	121	127
1.257.5.6160.270 Worker's Compensation Insurance	385	322	63	337	115	222	100	100	123
1.257.5.6160.280 Retirement Sick Leave Benefits	672	683	-11	702	215	487	218	218	0
1.257.5.6160.290 Vision Insurance	97	90	7	90	20	70	21	21	22
Total Fringe Benefits	21,935	22,829	- 894	22,857	7,745	15,112	6,335	6,335	6,370
1.257.5.6160.310 Professional and Technical Services	100,000	12,245	87,755	2,055	1,278	777	0	0	0
1.257.5.6160.381 In-District Travel Allowance	40,000	17,296	22,704	30,758	20,504	10,254	40,000	20,000	0
Total Purchased Services	140,000	29,541	110,459	32,813	21,781	11,032	40,000	20,000	0
Total Ancillary Service Program	215,265	106,585	108,680	111,401	46,636	64,765	63,632	43,632	24,323

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET**

**IDEA PART B - SCHOOL-AGE FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.257.5.6210.396 Inservice Training	40,000	29,658	10,342	40,771	22,325	18,446	10,000	30,000	0
Total Purchased Services	40,000	29,658	10,342	40,771	22,325	18,446	10,000	30,000	0
Total Instructional Improvement Program	40,000	29,658	10,342	40,771	22,325	18,446	10,000	30,000	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.257.5.6320.393 Indirect Costs	55,000	29,167	25,833	30,000	31,135	-1,135	55,000	55,000	0
Total Purchased Services	55,000	29,167	25,833	30,000	31,135	-1,135	55,000	55,000	0
Total Central Administration Program	55,000	29,167	25,833	30,000	31,135	-1,135	55,000	55,000	0
Total Current Expenditures	3,379,105	2,731,538	647,567	3,127,014	2,770,718	356,296	2,822,314	2,887,905	2,678,433
TOTAL IDEA PART B - SCHOOL-AGE FUND	3,379,105	2,731,538	647,567	3,127,014	2,770,718	356,296	2,822,314	2,887,905	2,678,433

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

IDEA PART B - PRE-SCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.258.4.4430.000 Title VI-B Preschool	173,140	127,314	-45,826	220,405	118,704	- 101,701	172,944	226,637	109,016
TOTAL FEDERAL FUNDING	<u>173,140</u>	<u>127,314</u>	<u>-45,826</u>	<u>220,405</u>	<u>118,704</u>	<u>- 101,701</u>	<u>172,944</u>	<u>226,637</u>	<u>109,016</u>
TOTAL CURRENT REVENUES	<u>173,140</u>	<u>127,314</u>	<u>-45,826</u>	<u>220,405</u>	<u>118,704</u>	<u>- 101,701</u>	<u>172,944</u>	<u>226,637</u>	<u>109,016</u>
TOTAL IDEA PART B - PRE-SCHOOL FUND	<u><u>173,140</u></u>	<u><u>127,314</u></u>	<u><u>-45,826</u></u>	<u><u>220,405</u></u>	<u><u>118,704</u></u>	<u><u>- 101,701</u></u>	<u><u>172,944</u></u>	<u><u>226,637</u></u>	<u><u>109,016</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

IDEA PART B - PRE-SCHOOL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.258.5.5220.152 Instructional Assistants	64,536	65,101	- 565	67,741	54,268	13,473	59,463	59,463	58,760
1.258.5.5220.199 Personal Leave Reimbursement	0	200	- 200	0	160	- 160	0	0	0
Total Salaries	64,536	65,301	- 765	67,741	54,428	13,313	59,463	59,463	58,760
1.258.5.5220.210 PERSI	7,176	7,419	- 243	7,533	6,087	1,446	6,975	6,975	6,893
1.258.5.5220.220 Social Security Tax	4,743	4,147	596	4,979	3,505	1,474	4,371	4,371	4,319
1.258.5.5220.230 Life Insurance	540	481	59	486	366	120	417	417	417
1.258.5.5220.240 Medical Insurance	35,550	32,856	2,694	37,395	32,447	4,948	34,757	34,757	36,080
1.258.5.5220.250 Employee Assistance Plan	117	110	7	122	103	19	108	108	108
1.258.5.5220.260 Dental Insurance	1,868	1,719	149	1,822	1,512	310	1,664	1,664	1,740
1.258.5.5220.270 Worker's Compensation Insurance	465	386	79	410	358	52	345	345	402
1.258.5.5220.280 Retirement Sick Leave Benefits	813	826	-13	854	678	177	749	749	0
1.258.5.5220.290 Vision Insurance	338	306	32	315	269	46	293	293	297
Total Fringe Benefits	51,610	48,249	3,361	53,916	45,324	8,592	49,679	49,679	50,256
1.258.5.5220.410 General Supplies	29,994	9,314	20,680	62,348	9,920	52,428	35,802	74,495	0
Total Supplies and Materials	29,994	9,314	20,680	62,348	9,920	52,428	35,802	74,495	0
1.258.5.5220.550 Equipment	22,000	1,178	20,822	25,000	4,945	20,055	15,000	20,000	0
Total Capital Objects	22,000	1,178	20,822	25,000	4,945	20,055	15,000	20,000	0
Total Preschool Handicapped Program	168,140	124,042	44,098	209,005	114,616	94,389	159,944	203,637	109,016

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET**

**IDEA PART B - PRE-SCHOOL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.258.5.6210.396 Inservice Training	2,000	1,913	88	10,000	2,805	7,195	10,000	20,000	0
Total Purchased Services	<u>2,000</u>	<u>1,913</u>	<u>88</u>	<u>10,000</u>	<u>2,805</u>	<u>7,195</u>	<u>10,000</u>	<u>20,000</u>	0
Total Instructional Improvement Program	<u>2,000</u>	<u>1,913</u>	<u>88</u>	<u>10,000</u>	<u>2,805</u>	<u>7,195</u>	<u>10,000</u>	<u>20,000</u>	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

IDEA PART B - PRE-SCHOOL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.258.5.6320.393 Indirect Costs	3,000	1,360	1,640	1,400	1,282	118	3,000	3,000	0
Total Purchased Services	3,000	1,360	1,640	1,400	1,282	118	3,000	3,000	0
Total Central Administration Program	3,000	1,360	1,640	1,400	1,282	118	3,000	3,000	0
Total Current Expenditures	173,140	127,314	45,826	220,405	118,704	101,701	172,944	226,637	109,016
TOTAL IDEA PART B - PRE-SCHOOL FUND	173,140	127,314	45,826	220,405	118,704	101,701	172,944	226,637	109,016

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 260

MEDICAID FUND

DESCRIPTION

This fund accounts for the Medicaid-eligible program expenditures for qualifying students. The District must match a percentage of identified costs for services. Reimbursement is received from the State of Idaho.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

MEDICAID FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.260.4.4459.900 Medicaid Revenue	0	0	0	0	0	0	0	550,000	650,000
TOTAL FEDERAL FUNDING	0	0	0	0	0	0	0	550,000	650,000
1.260.4.4600.000 Interfund Transfers	0	0	0	0	0	0	0	225,000	175,000
TOTAL OTHER FUNDING SOURCES	0	0	0	0	0	0	0	225,000	175,000
TOTAL CURRENT REVENUES	0	0	0	0	0	0	0	775,000	825,000
TOTAL MEDICAID FUND	0	0	0	0	0	0	0	775,000	825,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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MEDICAID FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.260.5.5210.310 Professional and Technical Services	0	0	0	0	0	0	0	225,000	175,000
1.260.5.5210.317 Health Services (Contracted)	0	0	0	0	0	0	0	550,000	650,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>775,000</u>	825,000
Total Special Education Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>775,000</u>	825,000
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>775,000</u>	825,000
TOTAL MEDICAID FUND	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>775,000</u></u>	<u><u>825,000</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.261.4.4459.900 Title IV-A ESSA Revenue	42,225	30,667	-11,558	238,420	167,585	-70,835	231,862	323,637	252,764
TOTAL FEDERAL FUNDING	<u>42,225</u>	<u>30,667</u>	<u>-11,558</u>	<u>238,420</u>	<u>167,585</u>	<u>-70,835</u>	<u>231,862</u>	<u>323,637</u>	<u>252,764</u>
TOTAL CURRENT REVENUES	<u>42,225</u>	<u>30,667</u>	<u>-11,558</u>	<u>238,420</u>	<u>167,585</u>	<u>-70,835</u>	<u>231,862</u>	<u>323,637</u>	<u>252,764</u>
TOTAL TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND	<u>42,225</u>	<u>30,667</u>	<u>-11,558</u>	<u>238,420</u>	<u>167,585</u>	<u>-70,835</u>	<u>231,862</u>	<u>323,637</u>	<u>252,764</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.261.5.6110.135 Other Special Programs	0	0	0	0	41,470	-41,470	41,555	41,555	7,400
1.261.5.6110.164 Social Workers	0	0	0	32,650	41,928	-9,278	39,919	39,919	37,602
Total Salaries	0	0	0	32,650	83,398	-50,748	81,474	81,474	45,002
1.261.5.6110.210 PERSI	0	0	0	3,696	9,373	-5,677	9,556	9,556	5,279
1.261.5.6110.220 Social Security Tax	0	0	0	2,498	6,323	-3,825	5,988	5,988	3,308
1.261.5.6110.230 Life Insurance	0	0	0	105	201	-96	260	260	123
1.261.5.6110.240 Medical Insurance	0	0	0	8,485	16,409	-7,924	21,723	21,723	10,662
1.261.5.6110.250 Employee Assistance Plan	0	0	0	27	52	-25	67	67	32
1.261.5.6110.260 Dental Insurance	0	0	0	393	758	-365	1,040	1,040	514
1.261.5.6110.270 Worker's Compensation Insurance	0	0	0	197	672	-475	473	473	308
1.261.5.6110.280 Retirement Sick Leave Benefits	0	0	0	412	1,043	-631	1,027	1,027	0
1.261.5.6110.290 Vision Insurance	0	0	0	70	135	-65	183	183	88
Total Fringe Benefits	0	0	0	15,883	34,964	-19,081	40,317	40,317	20,314
Total Attendance, Guidance And Health Program	0	0	0	48,533	118,362	-69,829	121,791	121,791	65,316

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.261.5.6210.396 Inservice Training	5,500	3,878	1,622	92,018	14,085	77,933	49,321	49,321	59,321
Total Purchased Services	5,500	3,878	1,622	92,018	14,085	77,933	49,321	49,321	59,321
1.261.5.6210.410 General Supplies	25,643	17,529	8,114	54,156	26,981	27,175	18,881	110,656	48,881
Total Supplies and Materials	25,643	17,529	8,114	54,156	26,981	27,175	18,881	110,656	48,881
1.261.5.6210.550 Equipment	10,725	9,026	1,699	41,869	6,313	35,556	41,869	41,869	77,046
Total Capital Objects	10,725	9,026	1,699	41,869	6,313	35,556	41,869	41,869	77,046
Total Instructional Improvement Program	41,868	30,433	11,435	188,043	47,378	140,665	110,071	201,846	185,248

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.261.5.6320.393 Indirect Costs	357	233	124	1,844	1,844	0	0	0	2,200
Total Purchased Services	357	233	124	1,844	1,844	0	0	0	2,200
Total Central Administration Program	357	233	124	1,844	1,844	0	0	0	2,200
Total Current Expenditures	42,225	30,667	11,558	238,420	167,585	70,835	231,862	323,637	252,764
TOTAL TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND	42,225	30,667	11,558	238,420	167,585	70,835	231,862	323,637	252,764

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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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
2020-2021 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.263.4.4453.300 Carl Perkins Grant	186,927	186,927	0	184,533	184,533	0	179,500	178,947	186,178
TOTAL FEDERAL FUNDING	<u>186,927</u>	<u>186,927</u>	<u>0</u>	<u>184,533</u>	<u>184,533</u>	<u>0</u>	<u>179,500</u>	<u>178,947</u>	<u>186,178</u>
TOTAL CURRENT REVENUES	<u>186,927</u>	<u>186,927</u>	<u>0</u>	<u>184,533</u>	<u>184,533</u>	<u>0</u>	<u>179,500</u>	<u>178,947</u>	<u>186,178</u>
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND	<u>186,927</u>	<u>186,927</u>	<u>0</u>	<u>184,533</u>	<u>184,533</u>	<u>0</u>	<u>179,500</u>	<u>178,947</u>	<u>186,178</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.263.5.5190.116 Teachers	4,514	5,033	- 519	1,800	26,549	-24,749	2,500	54,478	53,014
Total Salaries	4,514	5,033	- 519	1,800	26,549	-24,749	2,500	54,478	53,014
1.263.5.5190.210 PERSI	512	535	-23	0	2,085	-2,085	293	6,495	6,219
1.263.5.5190.220 Social Security Tax	346	382	-36	0	2,027	-2,027	184	4,168	3,897
1.263.5.5190.270 Worker's Compensation Insurance	28	23	5	0	1,215	-1,215	15	321	363
1.263.5.5190.280 Retirement Sick Leave Benefits	58	60	-2	0	232	- 232	32	686	0
Total Fringe Benefits	944	1,000	-56	0	5,560	-5,560	524	11,670	10,479
1.263.5.5190.310 Professional and Technical Services	36,893	36,892	1	45,369	28,808	16,561	34,257	22,115	20,000
1.263.5.5190.382 Out-District Travel Allowance	27,322	22,342	4,980	3,611	3,611	0	15,000	15,000	15,000
Total Purchased Services	64,215	59,234	4,981	48,980	32,419	16,561	49,257	37,115	35,000
1.263.5.5190.410 General Supplies	117,254	121,660	-4,406	60,753	47,041	13,712	63,505	62,952	87,685
Total Supplies and Materials	117,254	121,660	-4,406	60,753	47,041	13,712	63,505	62,952	87,685
1.263.5.5190.550 Equipment	0	0	0	73,000	72,964	36	63,714	12,732	0
Total Capital Objects	0	0	0	73,000	72,964	36	63,714	12,732	0
Total Vocational-Technical Program	186,927	186,927	0	184,533	184,533	0	179,500	178,947	186,178
Total Current Expenditures	186,927	186,927	0	184,533	184,533	0	179,500	178,947	186,178
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND	186,927	186,927	0	184,533	184,533	0	179,500	178,947	186,178

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
2020-2021 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.270.4.4459.900 Title III LEP Revenue	13,203	4,700	-8,503	19,051	14,259	-4,792	15,011	18,735	13,943
TOTAL FEDERAL FUNDING	<u>13,203</u>	<u>4,700</u>	<u>-8,503</u>	<u>19,051</u>	<u>14,259</u>	<u>-4,792</u>	<u>15,011</u>	<u>18,735</u>	<u>13,943</u>
 TOTAL CURRENT REVENUES	<u>13,203</u>	<u>4,700</u>	<u>-8,503</u>	<u>19,051</u>	<u>14,259</u>	<u>-4,792</u>	<u>15,011</u>	<u>18,735</u>	<u>13,943</u>
 TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND	<u><u>13,203</u></u>	<u><u>4,700</u></u>	<u><u>-8,503</u></u>	<u><u>19,051</u></u>	<u><u>14,259</u></u>	<u><u>-4,792</u></u>	<u><u>15,011</u></u>	<u><u>18,735</u></u>	<u><u>13,943</u></u>

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.270.5.5120.410 General Supplies	5,011	378	4,633	9,021	8,500	521	5,135	8,859	5,135
Total Supplies and Materials	5,011	378	4,633	9,021	8,500	521	5,135	8,859	5,135
Total Elementary Program	5,011	378	4,633	9,021	8,500	521	5,135	8,859	5,135

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.270.5.6210.381 In-District Travel Allowance	400	0	400	400	0	400	400	400	400
1.270.5.6210.396 Inservice Training	5,976	986	4,990	5,976	4,954	1,022	5,976	5,976	5,943
Total Purchased Services	<u>6,376</u>	<u>986</u>	<u>5,390</u>	<u>6,376</u>	<u>4,954</u>	<u>1,422</u>	<u>6,376</u>	<u>6,376</u>	<u>6,343</u>
1.270.5.6210.550 Equipment	1,692	3,321	-1,629	3,500	651	2,849	3,500	3,500	2,300
Total Capital Objects	<u>1,692</u>	<u>3,321</u>	<u>-1,629</u>	<u>3,500</u>	<u>651</u>	<u>2,849</u>	<u>3,500</u>	<u>3,500</u>	<u>2,300</u>
Total Instructional Improvement Program	<u>8,068</u>	<u>4,307</u>	<u>3,761</u>	<u>9,876</u>	<u>5,606</u>	<u>4,270</u>	<u>9,876</u>	<u>9,876</u>	<u>8,643</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.270.5.6320.393 Indirect Costs	124	15	109	154	153	1	0	0	165
Total Purchased Services	124	15	109	154	153	1	0	0	165
Total Central Administration Program	124	15	109	154	153	1	0	0	165
Total Current Expenditures	13,203	4,700	8,503	19,051	14,259	4,792	15,011	18,735	13,943
TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND	13,203	4,700	8,503	19,051	14,259	4,792	15,011	18,735	13,943

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.

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TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.271.4.4459.900 Title II-A Revenue	557,800	440,989	- 116,811	543,054	436,663	- 106,391	389,452	389,377	487,500
TOTAL FEDERAL FUNDING	<u>557,800</u>	<u>440,989</u>	<u>- 116,811</u>	<u>543,054</u>	<u>436,663</u>	<u>- 106,391</u>	<u>389,452</u>	<u>389,377</u>	<u>487,500</u>
TOTAL CURRENT REVENUES	<u>557,800</u>	<u>440,989</u>	<u>- 116,811</u>	<u>543,054</u>	<u>436,663</u>	<u>- 106,391</u>	<u>389,452</u>	<u>389,377</u>	<u>487,500</u>
1.271.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	107,160	107,160	0
TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND	<u>557,800</u>	<u>440,989</u>	<u>- 116,811</u>	<u>543,054</u>	<u>436,663</u>	<u>- 106,391</u>	<u>496,612</u>	<u>496,537</u>	<u>487,500</u>

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.271.5.5120.116 Teachers	250,197	171,550	78,647	226,197	169,031	57,166	255,197	255,197	251,509
1.271.5.5120.151 Clerical Personnel	32,607	33,257	- 650	34,526	35,539	-1,013	36,765	36,765	37,756
1.271.5.5120.199 Personal Leave Reimbursement	752	600	152	1,360	325	1,035	1,360	1,360	1,360
Total Salaries	283,556	205,407	78,149	262,083	204,894	57,189	293,322	293,322	290,625
1.271.5.5120.210 PERSI	32,088	23,239	8,849	29,085	23,228	5,857	29,935	29,935	34,091
1.271.5.5120.220 Social Security Tax	21,209	15,326	5,883	19,176	15,447	3,729	0	0	21,361
1.271.5.5120.230 Life Insurance	358	377	-19	309	351	-42	0	0	298
1.271.5.5120.240 Medical Insurance	23,542	21,494	2,048	23,767	24,139	- 372	0	0	25,726
1.271.5.5120.250 Employee Assistance Plan	77	76	1	77	77	0	0	0	77
1.271.5.5120.260 Dental Insurance	1,237	1,124	113	1,158	1,124	34	0	0	1,233
1.271.5.5120.270 Worker's Compensation Insurance	2,080	1,293	787	1,572	1,333	239	0	0	1,976
1.271.5.5120.280 Retirement Sick Leave Benefits	3,635	2,722	913	3,301	2,586	715	0	0	0
1.271.5.5120.290 Vision Insurance	223	200	23	200	200	0	0	0	212
Total Fringe Benefits	84,449	65,851	18,598	78,645	68,483	10,162	29,935	29,935	84,974
1.271.5.5120.396 Inservice Training	183,780	164,976	18,804	197,612	158,363	39,249	168,641	168,566	107,187
Total Purchased Services	183,780	164,976	18,804	197,612	158,363	39,249	168,641	168,566	107,187
Total Elementary Program	551,785	436,234	115,551	538,340	431,741	106,599	491,898	491,823	482,786

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.271.5.6320.393 Indirect Costs	6,015	4,755	1,260	4,714	4,922	- 208	4,714	4,714	4,714
Total Purchased Services	6,015	4,755	1,260	4,714	4,922	- 208	4,714	4,714	4,714
Total Central Administration Program	6,015	4,755	1,260	4,714	4,922	- 208	4,714	4,714	4,714
Total Current Expenditures	557,800	440,989	116,811	543,054	436,663	106,391	496,612	496,537	487,500
TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND	557,800	440,989	116,811	543,054	436,663	106,391	496,612	496,537	487,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.273.4.4459.900 21st Century Schools Revenue	293,018	288,304	-4,714	271,350	271,350	0	247,175	250,326	282,288
TOTAL FEDERAL FUNDING	<u>293,018</u>	<u>288,304</u>	<u>-4,714</u>	<u>271,350</u>	<u>271,350</u>	<u>0</u>	<u>247,175</u>	<u>250,326</u>	<u>282,288</u>
TOTAL CURRENT REVENUES	<u>293,018</u>	<u>288,304</u>	<u>-4,714</u>	<u>271,350</u>	<u>271,350</u>	<u>0</u>	<u>247,175</u>	<u>250,326</u>	<u>282,288</u>
TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND	<u>293,018</u>	<u>288,304</u>	<u>-4,714</u>	<u>271,350</u>	<u>271,350</u>	<u>0</u>	<u>247,175</u>	<u>250,326</u>	<u>282,288</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.273.5.6210.136 Other Special Programs	207,595	205,554	2,041	198,271	200,413	-2,142	192,866	192,866	222,834
1.273.5.6210.199 Personal Leave Reimbursement	0	40	-40	0	0	0	0	0	0
Total Salaries	207,595	205,594	2,001	198,271	200,413	-2,142	192,866	192,866	222,834
1.273.5.6210.210 PERSI	4,368	4,296	72	3,506	3,318	189	3,720	3,720	3,794
1.273.5.6210.220 Social Security Tax	15,929	15,720	209	14,515	15,062	- 547	14,176	14,176	16,377
1.273.5.6210.230 Life Insurance	120	107	13	108	104	4	104	104	104
1.273.5.6210.240 Medical Insurance	7,900	7,255	645	8,310	8,414	- 104	9,165	9,165	9,020
1.273.5.6210.250 Employee Assistance Plan	26	31	-5	28	27	1	27	27	28
1.273.5.6210.260 Dental Insurance	416	356	60	404	393	11	393	393	436
1.273.5.6210.270 Worker's Compensation Insurance	1,450	1,224	226	1,195	1,319	- 124	1,121	1,121	1,525
1.273.5.6210.280 Retirement Sick Leave Benefits	609	478	131	398	369	29	400	400	0
1.273.5.6210.290 Vision Insurance	82	79	3	70	70	0	70	70	74
Total Fringe Benefits	30,900	29,546	1,354	28,534	29,076	- 542	29,176	29,176	31,358
1.273.5.6210.310 Professional and Technical Services	15,673	15,852	- 179	12,025	11,007	1,018	12,350	12,350	6,600
1.273.5.6210.381 In-District Travel Allowance	5,330	4,143	1,187	4,405	3,590	815	2,259	3,315	2,080
1.273.5.6210.382 Out-District Travel Allowance	3,717	3,669	48	806	752	54	816	2,160	2,810
Total Purchased Services	24,720	23,665	1,055	17,236	15,349	1,887	15,425	17,825	11,490
1.273.5.6210.410 General Supplies	9,800	9,592	208	17,000	16,473	527	7,044	7,795	8,403
Total Supplies and Materials	9,800	9,592	208	17,000	16,473	527	7,044	7,795	8,403
1.273.5.6210.550 Equipment	17,025	16,981	44	7,244	7,060	184	0	0	5,160
Total Capital Objects	17,025	16,981	44	7,244	7,060	184	0	0	5,160
Total Instructional Improvement Program	290,040	285,378	4,662	268,285	268,371	-86	244,511	247,662	279,245

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.273.5.6320.393 Indirect Costs	2,978	2,926	52	3,065	2,979	86	2,664	2,664	3,043
Total Purchased Services	<u>2,978</u>	<u>2,926</u>	<u>52</u>	<u>3,065</u>	<u>2,979</u>	<u>86</u>	<u>2,664</u>	<u>2,664</u>	<u>3,043</u>
Total Central Administration Program	<u>2,978</u>	<u>2,926</u>	<u>52</u>	<u>3,065</u>	<u>2,979</u>	<u>86</u>	<u>2,664</u>	<u>2,664</u>	<u>3,043</u>
Total Current Expenditures	<u>293,018</u>	<u>288,304</u>	<u>4,714</u>	<u>271,350</u>	<u>271,350</u>	<u>0</u>	<u>247,175</u>	<u>250,326</u>	<u>282,288</u>
TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND	<u><u>293,018</u></u>	<u><u>288,304</u></u>	<u><u>4,714</u></u>	<u><u>271,350</u></u>	<u><u>271,350</u></u>	<u><u>0</u></u>	<u><u>247,175</u></u>	<u><u>250,326</u></u>	<u><u>282,288</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.274.4.4430.000 Head Start Revenue	1,285,441	1,285,441	0	1,606,314	1,606,314	0	1,342,207	2,681,438	2,359,597
TOTAL FEDERAL FUNDING	<u>1,285,441</u>	<u>1,285,441</u>	<u>0</u>	<u>1,606,314</u>	<u>1,606,314</u>	<u>0</u>	<u>1,342,207</u>	<u>2,681,438</u>	<u>2,359,597</u>
TOTAL CURRENT REVENUES	<u>1,285,441</u>	<u>1,285,441</u>	<u>0</u>	<u>1,606,314</u>	<u>1,606,314</u>	<u>0</u>	<u>1,342,207</u>	<u>2,681,438</u>	<u>2,359,597</u>
TOTAL HEAD START FUND	<u><u>1,285,441</u></u>	<u><u>1,285,441</u></u>	<u><u>0</u></u>	<u><u>1,606,314</u></u>	<u><u>1,606,314</u></u>	<u><u>0</u></u>	<u><u>1,342,207</u></u>	<u><u>2,681,438</u></u>	<u><u>2,359,597</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.274.5.5110.116 Teachers	403,691	375,512	28,179	418,066	412,306	5,760	406,943	458,130	493,897
1.274.5.5110.152 Instructional Assistants	318,567	319,665	-1,098	327,135	312,041	15,094	336,628	590,894	605,841
1.274.5.5110.186 Substitute Teachers	10,000	10,158	- 158	11,140	12,635	-1,495	8,000	485,947	31,489
1.274.5.5110.199 Personal Leave Reimbursement	4,500	3,346	1,154	3,360	1,975	1,385	3,740	3,740	4,140
Total Salaries	736,758	708,681	28,077	759,701	738,957	20,744	755,311	1,538,711	1,135,367
1.274.5.5110.210 PERSI	80,815	75,993	4,822	83,948	79,347	4,601	87,659	123,488	129,485
1.274.5.5110.220 Social Security Tax	54,158	49,864	4,294	56,075	52,816	3,259	55,515	113,095	83,448
1.274.5.5110.230 Life Insurance	1,536	1,459	77	1,454	1,507	-53	1,542	4,606	2,816
1.274.5.5110.240 Medical Insurance	101,120	84,793	16,328	104,860	100,333	4,527	128,670	384,238	243,874
1.274.5.5110.250 Employee Assistance Plan	332	352	-20	364	387	-23	400	1,194	730
1.274.5.5110.260 Dental Insurance	5,312	4,797	515	5,450	4,976	474	6,159	18,390	11,761
1.274.5.5110.270 Worker's Compensation Insurance	5,298	4,228	1,070	4,615	4,836	- 221	4,388	8,939	7,765
1.274.5.5110.280 Retirement Sick Leave Benefits	9,158	8,464	694	9,512	8,832	680	9,416	13,265	0
1.274.5.5110.290 Vision Insurance	960	847	113	943	891	52	1,086	3,243	2,006
Total Fringe Benefits	258,689	230,798	27,891	267,221	253,924	13,297	294,835	670,458	481,885
1.274.5.5110.325 Repair and Maintenance (Contracted)	0	69,779	-69,779	0	40,541	-40,541	0	45	0
1.274.5.5110.381 In-District Travel Allowance	1,500	2,031	- 531	1,770	1,913	- 143	2,215	3,532	2,215
1.274.5.5110.382 Out-District Travel Allowance	2,658	2,254	404	1,924	873	1,051	2,400	2,400	4,866
Total Purchased Services	4,158	74,065	-69,907	3,694	43,327	-39,633	4,615	5,977	7,081
1.274.5.5110.410 General Supplies	48,855	41,923	6,932	77,911	78,849	- 938	39,010	95,129	56,700
1.274.5.5110.416 Printing	1,600	1,494	106	1,504	1,139	365	1,500	2,174	1,621
1.274.5.5110.421 Motor Fuel	0	0	0	0	0	0	0	8,882	10,770
1.274.5.5110.450 Food - School Lunch	700	359	341	555	523	32	555	1,000	600
Total Supplies and Materials	51,155	43,776	7,379	79,970	80,511	- 541	41,065	107,185	69,691
1.274.5.5110.550 Equipment	0	0	0	242,972	242,972	0	0	0	0
1.274.5.5110.554 Equipment Replacement	0	0	0	17,528	17,528	0	0	0	0
Total Capital Objects	0	0	0	260,500	260,500	0	0	0	0
1.274.5.5110.718 Pupil Insurance	560	539	21	560	0	560	540	794	735
1.274.5.5110.720 Other Insurance	569	531	38	558	558	0	265	737	1,650
Total Insurance and Judgment	1,129	1,070	59	1,118	558	560	805	1,531	2,385
Total Kindergarten Program	1,051,889	1,058,389	-6,500	1,372,204	1,377,776	-5,572	1,096,631	2,323,862	1,696,409

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.274.5.6110.301 Contracted Dental Services	280	0	280	105	0	105	200	1,733	1,884
1.274.5.6110.317 Health Services (Contracted)	2,200	1,751	449	1,441	1,264	177	2,000	3,475	3,100
Total Purchased Services	<u>2,480</u>	<u>1,751</u>	<u>729</u>	<u>1,546</u>	<u>1,264</u>	<u>282</u>	<u>2,200</u>	<u>5,208</u>	4,984
Total Attendance, Guidance And Health Program	<u>2,480</u>	<u>1,751</u>	<u>729</u>	<u>1,546</u>	<u>1,264</u>	<u>282</u>	<u>2,200</u>	<u>5,208</u>	4,984

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.274.5.6210.113 Supervisors and Coordinators	52,412	53,176	- 764	54,121	56,331	-2,210	57,423	61,012	59,147
1.274.5.6210.151 Clerical Personnel	60,750	67,792	-7,042	65,735	66,165	- 430	71,201	81,332	104,422
1.274.5.6210.199 Personal Leave Reimbursement	920	560	360	880	600	280	560	560	600
Total Salaries	114,082	121,528	-7,446	120,736	123,096	-2,360	129,184	142,904	164,169
1.274.5.6210.210 PERSI	12,685	13,824	-1,139	13,426	14,002	- 576	15,154	16,763	19,257
1.274.5.6210.220 Social Security Tax	8,385	9,311	- 926	8,875	9,397	- 522	9,495	10,504	12,066
1.274.5.6210.230 Life Insurance	442	552	- 110	396	456	-60	382	764	478
1.274.5.6210.240 Medical Insurance	21,804	21,572	232	25,584	22,369	3,215	23,930	47,863	33,121
1.274.5.6210.250 Employee Assistance Plan	72	76	-4	75	70	5	75	142	99
1.274.5.6210.260 Dental Insurance	1,146	1,131	15	1,116	1,039	77	1,146	1,146	1,597
1.274.5.6210.270 Worker's Compensation Insurance	823	733	90	730	800	-70	751	831	1,123
1.274.5.6210.280 Retirement Sick Leave Benefits	1,437	1,539	- 102	1,521	1,559	-38	1,628	1,801	0
1.274.5.6210.290 Vision Insurance	207	201	6	193	193	0	202	202	272
Total Fringe Benefits	47,001	48,938	-1,937	51,916	49,886	2,030	52,763	80,016	68,013
1.274.5.6210.319 Consultants	8,135	6,742	1,393	8,065	8,411	- 346	10,000	14,361	5,440
1.274.5.6210.382 Out-District Travel Allowance	732	731	1	597	0	597	750	750	495
1.274.5.6210.390 Volunteer Reimbursement	2,700	2,106	594	1,950	1,373	577	1,820	3,020	2,821
1.274.5.6210.391 Professional Dues and Fees	9,040	8,120	920	7,612	6,915	697	8,120	9,473	7,915
1.274.5.6210.396 Inservice Training	5,215	4,326	889	3,285	1,105	2,180	4,800	6,294	5,575
Total Purchased Services	25,822	22,026	3,796	21,509	17,803	3,706	25,490	33,898	22,246
1.274.5.6210.410 General Supplies	1,325	927	398	455	87	368	455	826	360
Total Supplies and Materials	1,325	927	398	455	87	368	455	826	360
Total Instructional Improvement Program	188,230	193,419	-5,189	194,616	190,872	3,744	207,892	257,644	254,788

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.274.5.6320.393 Indirect Costs	23,860	13,860	10,000	15,030	15,000	30	15,129	30,249	24,304
Total Purchased Services	<u>23,860</u>	<u>13,860</u>	<u>10,000</u>	<u>15,030</u>	<u>15,000</u>	<u>30</u>	<u>15,129</u>	<u>30,249</u>	<u>24,304</u>
Total Central Administration Program	<u>23,860</u>	<u>13,860</u>	<u>10,000</u>	<u>15,030</u>	<u>15,000</u>	<u>30</u>	<u>15,129</u>	<u>30,249</u>	<u>24,304</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.274.5.6610.351 Telephone - Voice	980	644	336	1,430	1,369	61	1,430	1,915	1,507
Total Purchased Services	980	644	336	1,430	1,369	61	1,430	1,915	1,507
Total Building Operation Services Program	980	644	336	1,430	1,369	61	1,430	1,915	1,507

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.274.5.6640.540 Remodeling	0	0	0	0	0	0	0	0	352,800
Total Capital Objects	0	0	0	0	0	0	0	0	352,800
Total General Maintenance Services Program	0	0	0	0	0	0	0	0	352,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.274.5.6810.345 Transportation Services (Contracted)	910	1,365	- 455	1,050	1,118	-68	1,050	1,050	420
Total Purchased Services	910	1,365	- 455	1,050	1,118	-68	1,050	1,050	420
Total Pupil To School Transportation Program	910	1,365	- 455	1,050	1,118	-68	1,050	1,050	420

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.274.5.6830.327 Maintenance of Leased Vehicles	210	74	136	298	444	- 146	300	15,579	1,080
Total Purchased Services	210	74	136	298	444	- 146	300	15,579	1,080
Total General Transportation Program	210	74	136	298	444	- 146	300	15,579	1,080

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.274.5.7200.383 Parent Activities Travel	1,247	1,246	1	2,010	0	2,010	2,010	3,627	1,440
1.274.5.7200.390 Volunteer Reimbursement	100	0	100	100	0	100	100	153	100
1.274.5.7200.396 Inservice Training	100	0	100	25	0	25	100	207	500
1.274.5.7200.399 Purchased Duty Lunches	11,265	11,264	1	13,515	13,779	- 264	11,265	19,132	13,800
Total Purchased Services	<u>12,712</u>	<u>12,511</u>	<u>201</u>	<u>15,650</u>	<u>13,779</u>	<u>1,871</u>	<u>13,475</u>	<u>23,119</u>	<u>15,840</u>
1.274.5.7200.410 General Supplies	4,170	3,428	742	4,490	4,692	- 202	4,100	22,812	7,465
Total Supplies and Materials	<u>4,170</u>	<u>3,428</u>	<u>742</u>	<u>4,490</u>	<u>4,692</u>	<u>- 202</u>	<u>4,100</u>	<u>22,812</u>	<u>7,465</u>
Total Parent Activities Program	<u>16,882</u>	<u>15,939</u>	<u>943</u>	<u>20,140</u>	<u>18,471</u>	<u>1,669</u>	<u>17,575</u>	<u>45,931</u>	<u>23,305</u>
Total Current Expenditures	<u>1,285,441</u>	<u>1,285,441</u>	<u>0</u>	<u>1,606,314</u>	<u>1,606,314</u>	<u>0</u>	<u>1,342,207</u>	<u>2,681,438</u>	<u>2,359,597</u>
TOTAL HEAD START FUND	<u><u>1,285,441</u></u>	<u><u>1,285,441</u></u>	<u><u>0</u></u>	<u><u>1,606,314</u></u>	<u><u>1,606,314</u></u>	<u><u>0</u></u>	<u><u>1,342,207</u></u>	<u><u>2,681,438</u></u>	<u><u>2,359,597</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET**

**HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.276.4.4430.000 Head Start Training Grant	21,178	21,173	-5	21,178	21,174	-4	21,178	21,178	21,178
TOTAL FEDERAL FUNDING	<u>21,178</u>	<u>21,173</u>	<u>-5</u>	<u>21,178</u>	<u>21,174</u>	<u>-4</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
TOTAL CURRENT REVENUES	<u>21,178</u>	<u>21,173</u>	<u>-5</u>	<u>21,178</u>	<u>21,174</u>	<u>-4</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>21,178</u>	<u>21,173</u>	<u>-5</u>	<u>21,178</u>	<u>21,174</u>	<u>-4</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.276.5.5110.382 Out-District Travel Allowance	12,653	13,045	- 392	4,161	4,149	12	9,077	9,077	4,911
1.276.5.5110.396 Inservice Training	8,297	7,900	397	16,789	16,789	0	11,862	11,862	16,051
Total Purchased Services	<u>20,950</u>	<u>20,944</u>	<u>6</u>	<u>20,950</u>	<u>20,938</u>	<u>12</u>	<u>20,939</u>	<u>20,939</u>	<u>20,962</u>
Total Kindergarten Program	<u>20,950</u>	<u>20,944</u>	<u>6</u>	<u>20,950</u>	<u>20,938</u>	<u>12</u>	<u>20,939</u>	<u>20,939</u>	<u>20,962</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.276.5.6320.393 Indirect Costs	228	228	0	228	236	-8	239	239	216
Total Purchased Services	228	228	0	228	236	-8	239	239	216
Total Central Administration Program	228	228	0	228	236	-8	239	239	216
Total Current Expenditures	21,178	21,173	5	21,178	21,174	4	21,178	21,178	21,178
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>21,178</u>	<u>21,173</u>	<u>5</u>	<u>21,178</u>	<u>21,174</u>	<u>4</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.278.4.4430.000 Head Start CDA Revenue	145,264	139,536	-5,728	145,264	127,575	-17,689	145,264	145,264	145,264
TOTAL FEDERAL FUNDING	<u>145,264</u>	<u>139,536</u>	<u>-5,728</u>	<u>145,264</u>	<u>127,575</u>	<u>-17,689</u>	<u>145,264</u>	<u>145,264</u>	<u>145,264</u>
TOTAL CURRENT REVENUES	<u>145,264</u>	<u>139,536</u>	<u>-5,728</u>	<u>145,264</u>	<u>127,575</u>	<u>-17,689</u>	<u>145,264</u>	<u>145,264</u>	<u>145,264</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u>145,264</u>	<u>139,536</u>	<u>-5,728</u>	<u>145,264</u>	<u>127,575</u>	<u>-17,689</u>	<u>145,264</u>	<u>145,264</u>	<u>145,264</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.278.5.5110.116 Teachers	46,247	43,350	2,897	40,727	47,167	-6,440	49,365	49,365	38,335
1.278.5.5110.152 Instructional Assistants	40,551	30,599	9,952	26,697	24,840	1,857	27,762	27,762	34,262
1.278.5.5110.186 Substitute Teachers	1,000	398	602	300	201	99	280	280	1,143
1.278.5.5110.199 Personal Leave Reimbursement	320	394	-74	40	272	-232	1,240	1,240	272
Total Salaries	88,118	74,741	13,377	67,764	72,481	-4,717	78,647	78,647	74,012
1.278.5.5110.210 PERSI	9,688	8,245	1,443	7,502	8,190	-688	9,192	9,192	8,548
1.278.5.5110.220 Social Security Tax	6,550	4,663	1,887	4,980	4,305	675	5,781	5,781	5,440
1.278.5.5110.230 Life Insurance	201	178	23	157	142	15	218	218	169
1.278.5.5110.240 Medical Insurance	13,272	10,475	2,797	12,132	9,660	2,472	18,178	17,178	14,649
1.278.5.5110.250 Employee Assistance Plan	44	53	-9	39	48	-9	56	56	44
1.278.5.5110.260 Dental Insurance	697	468	229	592	377	215	870	870	706
1.278.5.5110.270 Worker's Compensation Insurance	641	449	192	411	475	-64	457	457	506
1.278.5.5110.280 Retirement Sick Leave Benefits	1,098	923	175	850	912	-62	988	988	0
1.278.5.5110.290 Vision Insurance	126	83	43	102	67	35	153	153	120
Total Fringe Benefits	32,317	25,537	6,780	26,765	24,176	2,589	35,893	34,893	30,182
1.278.5.5110.381 In-District Travel Allowance	150	107	43	150	89	61	110	110	100
1.278.5.5110.382 Out-District Travel Allowance	184	118	66	278	335	-57	225	225	335
Total Purchased Services	334	225	109	428	424	4	335	335	435
1.278.5.5110.410 General Supplies	2,551	3,876	-1,325	22,989	4,871	18,118	2,844	3,917	6,702
1.278.5.5110.416 Printing	352	131	221	100	85	15	100	100	85
1.278.5.5110.450 Food - School Lunch	60	48	12	60	16	44	50	50	45
Total Supplies and Materials	2,963	4,054	-1,091	23,149	4,972	18,177	2,994	4,067	6,832
1.278.5.5110.718 Pupil Insurance	95	47	48	95	0	95	95	45	45
1.278.5.5110.720 Other Insurance	51	46	5	49	48	1	49	26	25
Total Insurance and Judgment	146	93	53	144	48	96	144	71	70
Total Kindergarten Program	123,878	104,651	19,227	118,250	102,100	16,150	118,013	118,013	111,531

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.278.5.6110.317 Health Services (Contracted)	150	148	2	150	108	42	150	150	210
Total Purchased Services	<u>150</u>	<u>148</u>	<u>2</u>	<u>150</u>	<u>108</u>	<u>42</u>	<u>150</u>	<u>150</u>	210
Total Attendance, Guidance And Health Program	<u>150</u>	<u>148</u>	<u>2</u>	<u>150</u>	<u>108</u>	<u>42</u>	<u>150</u>	<u>150</u>	210

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.278.5.6210.113 Supervisors and Coordinators	4,446	4,618	- 172	4,835	4,889	-54	5,129	5,129	5,441
1.278.5.6210.151 Clerical Personnel	5,153	9,725	-4,572	5,872	5,671	201	6,359	6,359	9,328
Total Salaries	9,599	14,343	-4,744	10,707	10,560	147	11,488	11,488	14,769
1.278.5.6210.210 PERSI	1,067	1,630	- 563	1,191	1,202	-11	1,348	1,348	1,732
1.278.5.6210.220 Social Security Tax	706	1,099	- 393	787	807	-20	844	844	1,086
1.278.5.6210.230 Life Insurance	0	47	-47	36	40	-4	34	34	43
1.278.5.6210.240 Medical Insurance	0	1,907	-1,907	2,044	1,951	93	2,138	2,138	2,959
1.278.5.6210.250 Employee Assistance Plan	0	7	-7	6	6	0	6	6	9
1.278.5.6210.260 Dental Insurance	0	100	- 100	99	90	9	102	102	143
1.278.5.6210.270 Worker's Compensation Insurance	69	93	-24	65	79	-14	67	67	101
1.278.5.6210.280 Retirement Sick Leave Benefits	121	181	-60	135	134	1	145	145	0
1.278.5.6210.290 Vision Insurance	0	18	-18	17	16	1	18	18	24
Total Fringe Benefits	1,963	5,083	-3,120	4,380	4,325	55	4,702	4,702	6,097
1.278.5.6210.319 Consultants	250	153	97	500	604	- 104	550	256	545
1.278.5.6210.382 Out-District Travel Allowance	64	37	27	40	0	40	40	40	35
1.278.5.6210.390 Volunteer Reimbursement	150	142	8	200	113	87	120	120	120
1.278.5.6210.391 Professional Dues and Fees	5,257	11,394	-6,137	5,760	5,246	514	6,000	6,000	6,000
1.278.5.6210.396 Inservice Training	350	376	-26	1,536	1,536	0	955	955	2,163
Total Purchased Services	6,071	12,102	-6,031	8,036	7,498	538	7,665	7,371	8,863
1.278.5.6210.410 General Supplies	50	81	-31	50	2	48	40	40	20
Total Supplies and Materials	50	81	-31	50	2	48	40	40	20
Total Instructional Improvement Program	17,683	31,608	-13,925	23,173	22,386	787	23,895	23,601	29,749

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.278.5.6320.393 Indirect Costs	1,566	1,505	61	1,566	1,422	144	1,566	1,566	1,481
Total Purchased Services	1,566	1,505	61	1,566	1,422	144	1,566	1,566	1,481
Total Central Administration Program	1,566	1,505	61	1,566	1,422	144	1,566	1,566	1,481

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.278.5.6610.351 Telephone - Voice	68	56	12	124	119	5	120	120	151
Total Purchased Services	68	56	12	124	119	5	120	120	151
Total Building Operation Services Program	68	56	12	124	119	5	120	120	151

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.278.5.6810.345 Transportation Services (Contracted)	26	0	26	135	52	83	70	70	60
Total Purchased Services	26	0	26	135	52	83	70	70	60
Total Pupil To School Transportation Program	26	0	26	135	52	83	70	70	60

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.278.5.6830.327 Maintenance of Leased Vehicles	25	3	22	26	37	-11	30	30	40
Total Purchased Services	<u>25</u>	<u>3</u>	<u>22</u>	<u>26</u>	<u>37</u>	<u>-11</u>	<u>30</u>	<u>30</u>	40
Total General Transportation Program	<u>25</u>	<u>3</u>	<u>22</u>	<u>26</u>	<u>37</u>	<u>-11</u>	<u>30</u>	<u>30</u>	40

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.278.5.7200.383 Parent Activities Travel	109	108	1	200	0	200	150	150	125
1.278.5.7200.390 Volunteer Reimbursement	0	0	0	20	0	20	20	20	20
1.278.5.7200.396 Inservice Training	0	0	0	20	0	20	20	20	50
1.278.5.7200.399 Purchased Duty Lunches	1,559	1,252	307	800	986	- 186	800	1,094	1,100
Total Purchased Services	1,668	1,360	308	1,040	986	55	990	1,284	1,295
1.278.5.7200.410 General Supplies	200	205	-5	800	365	435	430	430	747
Total Supplies and Materials	200	205	-5	800	365	435	430	430	747
Total Parent Activities Program	1,868	1,565	303	1,840	1,350	490	1,420	1,714	2,042
Total Current Expenditures	145,264	139,536	5,728	145,264	127,575	17,689	145,264	145,264	145,264
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	145,264	139,536	5,728	145,264	127,575	17,689	145,264	145,264	145,264

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

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
2020-2021 ANNUAL BUDGET**

**CHILD NUTRITION FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.290.4.4150.000 Food Service Investments	2,000	7,951	5,951	5,000	15,388	10,388	10,000	10,000	12,000
1.290.4.4161.100 Food Service Sales to Students	837,932	828,727	-9,205	835,000	867,659	32,659	805,000	805,000	850,000
1.290.4.4161.110 Food Service Breakfast Sales	75,000	102,757	27,757	90,000	110,516	20,516	70,000	70,000	90,000
1.290.4.4162.200 Adult Lunch Sales	15,000	19,626	4,626	17,000	22,296	5,296	12,000	12,000	12,000
1.290.4.4162.205 Ala Carte Lunch Sales	190,000	204,916	14,916	210,000	223,164	13,164	175,000	175,000	175,000
1.290.4.4162.210 Adult Breakfast Sales	0	31	31	0	16	16	0	0	0
1.290.4.4162.225 After School Snack Fees	0	597	597	0	0	0	200	200	0
1.290.4.4169.940 Catering Sales	8,000	8,717	717	8,000	7,891	- 109	6,500	6,500	7,000
TOTAL LOCAL FUNDING	1,127,932	1,173,322	45,390	1,165,000	1,246,930	81,930	1,078,700	1,078,700	1,146,000
1.290.4.4455.500 Child Nutrition Federal Reimbursement	2,200,000	2,389,715	189,715	2,286,132	2,291,900	5,768	2,171,599	2,171,599	2,500,000
1.290.4.4455.510 School Breakfast Federal Reimbursement	575,000	715,079	140,079	600,000	668,449	68,449	525,000	525,000	650,000
1.290.4.4455.520 Kindergarten Milk Reimbursement	600	702	102	600	808	208	0	0	900
1.290.4.4455.530 USDA Commodity Value	290,000	274,477	-15,523	310,000	300,457	-9,543	275,000	275,000	300,000
1.290.4.4455.550 Summer Feeding Reimbursement	400,000	288,369	- 111,631	400,000	296,362	- 103,638	400,000	400,000	400,000
1.290.4.4455.560 After School Snack Revenues	12,000	14,067	2,067	15,000	18,384	3,384	14,000	14,000	15,000
1.290.4.4455.570 Fruit and Vegetable Reimbursement	55,000	27,961	-27,039	70,000	96,475	26,475	105,672	105,672	106,000
TOTAL FEDERAL FUNDING	3,532,600	3,710,369	177,769	3,681,732	3,672,833	-8,899	3,491,271	3,491,271	3,971,900
1.290.4.4600.000 Interfund Transfers	110,000	116,387	6,387	120,000	115,935	-4,065	115,000	115,000	120,000
TOTAL OTHER FUNDING SOURCES	110,000	116,387	6,387	120,000	115,935	-4,065	115,000	115,000	120,000
TOTAL CURRENT REVENUES	4,770,532	5,000,078	229,546	4,966,732	5,035,698	68,966	4,684,971	4,684,971	5,237,900
1.290.4.7000.000 Estimated Beginning Balance	610,000	667,597	57,597	725,000	794,038	69,038	900,000	900,000	800,000
TOTAL CHILD NUTRITION FUND	5,380,532	5,667,675	287,143	5,691,732	5,829,737	138,005	5,584,971	5,584,971	6,037,900

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.290.5.7100.159 Food Preparation	1,412,123	1,499,203	-87,080	1,473,130	1,548,421	-75,291	1,516,781	1,516,781	1,680,403
1.290.5.7100.188 Substitute Food Service	80,000	42,649	37,351	74,468	25,744	48,724	80,000	80,000	70,000
1.290.5.7100.199 Personal Leave Reimbursement	0	8,650	-8,650	6,190	6,650	- 460	0	6,190	6,650
Total Salaries	1,492,123	1,550,502	-58,379	1,553,788	1,580,815	-27,027	1,596,781	1,602,971	1,757,053
1.290.5.7100.210 PERSI	157,028	171,975	-14,947	164,500	174,183	-9,683	177,918	178,018	197,891
1.290.5.7100.220 Social Security Tax	109,671	115,994	-6,323	114,610	117,201	-2,591	0	114,155	129,144
1.290.5.7100.230 Life Insurance	3,660	4,011	- 351	3,186	3,926	- 740	0	3,186	4,992
1.290.5.7100.240 Medical Insurance	240,950	205,814	35,136	245,145	232,606	12,539	0	245,145	432,293
1.290.5.7100.250 Employee Assistance Plan	791	766	25	796	798	-2	0	796	1,294
1.290.5.7100.260 Dental Insurance	12,658	12,010	648	11,948	11,924	24	0	11,948	20,848
1.290.5.7100.270 Worker's Compensation Insurance	94,570	85,859	8,711	88,023	95,923	-7,900	0	88,023	110,097
1.290.5.7100.280 Retirement Sick Leave Benefits	17,793	19,142	-1,349	18,639	19,505	- 866	0	18,711	0
1.290.5.7100.290 Vision Insurance	2,288	2,067	221	2,065	2,075	-10	0	2,065	3,554
Total Fringe Benefits	639,409	617,638	21,771	648,912	658,141	-9,229	177,918	662,047	900,113
1.290.5.7100.308 Credit Card Transaction Fees	500	-2,635	3,135	0	-4,494	4,494	500	500	-2,500
1.290.5.7100.309 Bank Service Charges	4,500	5,857	-1,357	4,500	6,849	-2,349	400	400	2,000
1.290.5.7100.310 Professional and Technical Services	42,000	37,733	4,267	47,532	48,883	-1,351	51,200	51,200	36,000
1.290.5.7100.381 In-District Travel Allowance	7,000	7,216	- 216	7,000	7,945	- 945	7,500	7,500	7,500
1.290.5.7100.396 Inservice Training	3,000	61	2,939	6,000	0	6,000	6,000	6,000	6,500
Total Purchased Services	57,000	48,232	8,768	65,032	59,183	5,849	65,600	65,600	49,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.290.5.7100.410 General Supplies	126,924	85,565	41,359	90,000	67,569	22,431	155,000	129,900	125,600
1.290.5.7100.411 Supplies - Tray Cost	129,076	127,563	1,513	120,000	108,805	11,195	150,000	114,966	125,000
1.290.5.7100.421 Motor Fuel	6,000	6,683	- 683	7,000	5,974	1,026	10,000	10,000	8,000
1.290.5.7100.425 Laundry	25,000	24,449	551	25,000	26,357	-1,357	25,000	25,000	25,000
1.290.5.7100.428 Repairs Parts and Supplies	24,000	25,639	-1,639	25,000	22,017	2,983	50,000	50,000	30,000
1.290.5.7100.450 Food - School Lunch	2,355,000	2,362,947	-7,947	2,620,000	2,363,484	256,516	2,705,672	2,405,072	2,205,672
1.290.5.7100.451 Catering Costs	1,000	1,934	- 934	1,000	1,709	- 709	1,000	1,600	1,800
Total Supplies and Materials	<u>2,667,000</u>	<u>2,634,780</u>	<u>32,220</u>	<u>2,888,000</u>	<u>2,595,915</u>	<u>292,085</u>	<u>3,096,672</u>	<u>2,736,538</u>	<u>2,521,072</u>
1.290.5.7100.540 Remodeling	1,000	0	1,000	1,000	0	1,000	1,000	1,000	500
1.290.5.7100.550 Equipment	174,000	22,485	151,515	185,000	93,712	91,288	297,000	166,815	459,662
Total Capital Objects	<u>175,000</u>	<u>22,485</u>	<u>152,515</u>	<u>186,000</u>	<u>93,712</u>	<u>92,288</u>	<u>298,000</u>	<u>167,815</u>	<u>460,162</u>
Total Child Nutrition Program	<u>5,030,532</u>	<u>4,873,637</u>	<u>156,895</u>	<u>5,341,732</u>	<u>4,987,765</u>	<u>353,967</u>	<u>5,234,971</u>	<u>5,234,971</u>	<u>5,687,900</u>
Total Current Expenditures	<u>5,030,532</u>	<u>4,873,637</u>	<u>156,895</u>	<u>5,341,732</u>	<u>4,987,765</u>	<u>353,967</u>	<u>5,234,971</u>	<u>5,234,971</u>	<u>5,687,900</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.290.5.9500.850 Contingency Reserve	350,000	N/A	N/A	350,000	N/A	N/A	350,000	350,000	350,000
1.290.3.3200.000 Actual Year-End Fund Balance	N/A	794,038	N/A	N/A	841,972	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>350,000</u>	<u>794,038</u>	<u>444,038</u>	<u>350,000</u>	<u>841,972</u>	<u>491,972</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Total Contingency Reserve Program	<u>350,000</u>	<u>794,038</u>	<u>444,038</u>	<u>350,000</u>	<u>841,972</u>	<u>491,972</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
TOTAL CHILD NUTRITION FUND	<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>5,829,737</u></u>	<u><u>- 138,005</u></u>	<u><u>5,584,971</u></u>	<u><u>5,584,971</u></u>	<u><u>6,037,900</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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
2020-2021 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.310.4.4125.500 School Bond Levy	0	24,815	24,815	0	11,499	11,499	0	0	0
1.310.4.4150.000 Investment Earnings	4,000	8,088	4,088	6,000	14,130	8,130	8,000	8,000	10,000
TOTAL LOCAL FUNDING	4,000	32,903	28,903	6,000	25,629	19,629	8,000	8,000	10,000
TOTAL CURRENT REVENUES	4,000	32,903	28,903	6,000	25,629	19,629	8,000	8,000	10,000
1.310.4.7000.000 Estimated Beginning Balance	505,000	525,101	20,101	546,000	558,004	12,004	560,000	560,000	594,675
TOTAL BOND INTEREST AND REDEMPTION FUND	509,000	558,004	49,004	552,000	583,633	31,633	568,000	568,000	604,675

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.310.5.9120.850 Contingency Reserve	509,000	0	509,000	552,000	0	552,000	568,000	568,000	604,675
Total Transfers or Reserves	509,000	0	- 509,000	552,000	0	- 552,000	568,000	568,000	604,675
Total Debt Service Interest Program	<u>509,000</u>	<u>0</u>	<u>509,000</u>	<u>552,000</u>	<u>0</u>	<u>552,000</u>	<u>568,000</u>	<u>568,000</u>	<u>604,675</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.310.3.3200.000 Actual Year-End Fund Balance	N/A	558,004	N/A	N/A	583,633	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>558,004</u>	<u>558,004</u>	<u>0</u>	<u>583,633</u>	<u>583,633</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>558,004</u>	<u>558,004</u>	<u>0</u>	<u>583,633</u>	<u>583,633</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BOND INTEREST AND REDEMPTION FUND	<u><u>509,000</u></u>	<u><u>558,004</u></u>	<u><u>-49,004</u></u>	<u><u>552,000</u></u>	<u><u>583,633</u></u>	<u><u>-31,633</u></u>	<u><u>568,000</u></u>	<u><u>568,000</u></u>	<u><u>604,675</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 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. This will be the last year of the ten-year levy which was authorized by the district's patrons on March 16, 2010. On March 10, 2020, patrons renewed the authorization to set this levy for another ten years and it will run from Fiscal Year 2022 through Fiscal Year 2031. Continued approval is critical in maintaining adequate educational facilities.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.4.4121.100 School Plant Facility Levy	5,272,647	5,380,595	107,948	5,536,279	5,608,070	71,791	5,813,093	5,813,093	6,103,748
1.420.4.4150.000 Investment Earnings	1,000	199	- 801	10,000	346	-9,654	10,000	10,000	10,000
TOTAL LOCAL FUNDING	5,273,647	5,380,794	107,147	5,546,279	5,608,416	62,137	5,823,093	5,823,093	6,113,748
1.420.4.4311.110 State Lottery Revenues	754,000	750,017	-3,983	751,643	764,026	12,383	764,000	934,206	874,000
1.420.4.4312.200 Bus Depreciation	260,735	280,543	19,808	280,542	361,305	80,763	280,542	280,542	389,485
1.420.4.4370.000 State Facility Maintenance Revenue	26,000	27,626	1,626	26,000	39,133	13,133	26,000	26,000	26,000
TOTAL STATE FUNDING	1,040,735	1,058,186	17,451	1,058,185	1,164,464	106,279	1,070,542	1,240,748	1,289,485
1.420.4.4420.000 Grants and Program Reimbursements	26,520	26,520	0	0	0	0	0	0	0
1.420.4.4532.200 Sale of Fixed Assets	5,000	7,114	2,114	5,000	7,087	2,087	5,000	5,000	5,000
TOTAL FEDERAL FUNDING	31,520	33,634	2,114	5,000	7,087	2,087	5,000	5,000	5,000
1.420.4.4600.000 Interfund Transfers	0	0	0	2,500,000	2,500,000	0	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	2,500,000	2,500,000	0	0	0	0
TOTAL CURRENT REVENUES	6,345,902	6,472,613	126,711	9,109,464	9,279,967	170,503	6,898,635	7,068,841	7,408,233
1.420.4.7000.000 Estimated Beginning Balance	6,500,000	5,896,048	- 603,952	6,050,000	5,722,075	- 327,925	9,900,000	9,900,000	10,500,000
TOTAL PLANT FACILITIES FUND	12,845,902	12,368,661	- 477,241	15,159,464	15,002,042	- 157,422	16,798,635	16,968,841	17,908,233

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.5120.550 Equipment	54,233	28,113	26,120	53,250	30,771	22,479	53,250	53,250	52,730
1.420.5.5120.552 Technology Equipment	49,520	49,520	0	49,250	48,342	908	49,250	49,250	49,520
1.420.5.5120.554 Equipment Replacement	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
Total Capital Objects	<u>108,753</u>	<u>77,633</u>	<u>31,120</u>	<u>107,500</u>	<u>79,113</u>	<u>28,387</u>	<u>107,500</u>	<u>107,500</u>	107,250
Total Elementary Program	<u>108,753</u>	<u>77,633</u>	<u>31,120</u>	<u>107,500</u>	<u>79,113</u>	<u>28,387</u>	<u>107,500</u>	<u>107,500</u>	107,250

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.5150.550 Equipment	128,800	133,793	-4,993	123,679	116,702	6,977	123,679	123,419	123,419
1.420.5.5150.552 Technology Equipment	473,000	473,900	- 900	394,335	394,336	-1	394,335	394,335	394,335
1.420.5.5150.554 Equipment Replacement	5,000	200	4,800	5,000	0	5,000	5,000	5,000	5,000
Total Capital Objects	<u>606,800</u>	<u>607,893</u>	<u>-1,093</u>	<u>523,014</u>	<u>511,038</u>	<u>11,976</u>	<u>523,014</u>	<u>522,754</u>	<u>522,754</u>
Total Secondary Program	<u>606,800</u>	<u>607,893</u>	<u>-1,093</u>	<u>523,014</u>	<u>511,038</u>	<u>11,976</u>	<u>523,014</u>	<u>522,754</u>	<u>522,754</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.5170.550 Equipment	1,696	1,473	223	1,716	1,422	294	1,716	1,976	1,976
Total Capital Objects	1,696	1,473	223	1,716	1,422	294	1,716	1,976	1,976
Total Alternate School Program	1,696	1,473	223	1,716	1,422	294	1,716	1,976	1,976

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.5320.550 Equipment	17,109	17,067	42	42,872	38,153	4,719	42,872	42,872	42,872
Total Capital Objects	17,109	17,067	42	42,872	38,153	4,719	42,872	42,872	42,872
Total School Activity Program	17,109	17,067	42	42,872	38,153	4,719	42,872	42,872	42,872

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6210.550 Equipment	1,000	1,000	0	1,000	938	62	1,000	1,000	1,000
Total Capital Objects	1,000	1,000	0	1,000	938	62	1,000	1,000	1,000
Total Instructional Improvement Program	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>938</u>	<u>62</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6230.550 Equipment	100,000	96,448	3,552	100,000	98,193	1,807	100,000	100,000	100,000
1.420.5.6230.554 Equipment Replacement	175,000	175,000	0	175,000	175,073	-73	175,000	175,000	175,000
Total Capital Objects	<u>275,000</u>	<u>271,448</u>	<u>3,552</u>	<u>275,000</u>	<u>273,266</u>	<u>1,734</u>	<u>275,000</u>	<u>275,000</u>	275,000
Total Instruction-Related Technology Program	<u>275,000</u>	<u>271,448</u>	<u>3,552</u>	<u>275,000</u>	<u>273,266</u>	<u>1,734</u>	<u>275,000</u>	<u>275,000</u>	275,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6310.550 Equipment	500	954	- 454	500	512	-12	500	500	500
Total Capital Objects	500	954	- 454	500	512	-12	500	500	500
Total Board Of Education Program	500	954	- 454	500	512	-12	500	500	500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6320.550 Equipment	500	580	-80	700	700	0	700	700	700
Total Capital Objects	<u>500</u>	<u>580</u>	<u>-80</u>	<u>700</u>	<u>700</u>	<u>0</u>	<u>700</u>	<u>700</u>	700
Total Central Administration Program	<u>500</u>	<u>580</u>	<u>-80</u>	<u>700</u>	<u>700</u>	<u>0</u>	<u>700</u>	<u>700</u>	700

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6510.550 Equipment	2,500	957	1,543	2,500	216	2,284	2,500	2,500	2,500
Total Capital Objects	<u>2,500</u>	<u>957</u>	<u>1,543</u>	<u>2,500</u>	<u>216</u>	<u>2,284</u>	<u>2,500</u>	<u>2,500</u>	2,500
Total Business Administration Program	<u>2,500</u>	<u>957</u>	<u>1,543</u>	<u>2,500</u>	<u>216</u>	<u>2,284</u>	<u>2,500</u>	<u>2,500</u>	2,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6560.550 Equipment	2,500	350	2,150	2,500	0	2,500	2,500	2,500	2,500
Total Capital Objects	<u>2,500</u>	<u>350</u>	<u>2,150</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total Administrative Technology Service Program	<u>2,500</u>	<u>350</u>	<u>2,150</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6610.550 Equipment	30,300	27,630	2,670	30,300	26,691	3,609	30,300	30,300	27,105
1.420.5.6610.551 Vehicle Purchases	275,300	144,862	130,438	144,900	63,810	81,090	73,300	343,800	337,300
1.420.5.6610.552 Technology Equipment	25,947	25,947	0	62,145	62,145	0	45,450	45,450	2,500
Total Capital Objects	<u>331,547</u>	<u>198,439</u>	<u>133,108</u>	<u>237,345</u>	<u>152,646</u>	<u>84,699</u>	<u>149,050</u>	<u>419,550</u>	<u>366,905</u>
Total Building Operation Services Program	<u>331,547</u>	<u>198,439</u>	<u>133,108</u>	<u>237,345</u>	<u>152,646</u>	<u>84,699</u>	<u>149,050</u>	<u>419,550</u>	<u>366,905</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6630.520 Site Improvement Expenses	2,520,564	2,573,159	-52,595	1,373,379	1,468,908	-95,529	1,396,607	1,396,607	2,037,072
1.420.5.6630.540 Remodeling	27,500	19,175	8,325	45,285	32,265	13,020	33,445	33,445	19,300
Total Capital Objects	<u>2,548,064</u>	<u>2,592,335</u>	<u>-44,271</u>	<u>1,418,664</u>	<u>1,501,174</u>	<u>-82,510</u>	<u>1,430,052</u>	<u>1,430,052</u>	2,056,372
Total Maintenance - Non-Student Occupied Program	<u>2,548,064</u>	<u>2,592,335</u>	<u>-44,271</u>	<u>1,418,664</u>	<u>1,501,174</u>	<u>-82,510</u>	<u>1,430,052</u>	<u>1,430,052</u>	2,056,372

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6640.325 Repair and Maintenance (Contracted)	1,546,790	1,304,102	242,688	336,230	375,610	-39,380	635,870	635,870	648,580
Total Purchased Services	1,546,790	1,304,102	242,688	336,230	375,610	-39,380	635,870	635,870	648,580
1.420.5.6640.540 Remodeling	1,082,899	991,917	90,982	1,697,360	1,595,145	102,215	1,886,863	1,616,363	1,521,326
1.420.5.6640.550 Equipment	23,330	19,521	3,809	23,330	14,609	8,721	23,330	23,330	23,200
Total Capital Objects	1,106,229	1,011,438	94,791	1,720,690	1,609,755	110,935	1,910,193	1,639,693	1,544,526
Total General Maintenance Services Program	2,653,019	2,315,540	337,479	2,056,920	1,985,365	71,555	2,546,063	2,275,563	2,193,106

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6650.550 Equipment	15,640	8,398	7,242	15,660	13,167	2,493	15,660	15,660	21,160
Total Capital Objects	<u>15,640</u>	<u>8,398</u>	<u>7,242</u>	<u>15,660</u>	<u>13,167</u>	<u>2,493</u>	<u>15,660</u>	<u>15,660</u>	<u>21,160</u>
Total Ground Maintenance Services Program	<u>15,640</u>	<u>8,398</u>	<u>7,242</u>	<u>15,660</u>	<u>13,167</u>	<u>2,493</u>	<u>15,660</u>	<u>15,660</u>	<u>21,160</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6810.560 Buses	543,000	546,202	-3,202	531,042	587,965	-56,923	541,716	541,716	733,764
Total Capital Objects	<u>543,000</u>	<u>546,202</u>	<u>-3,202</u>	<u>531,042</u>	<u>587,965</u>	<u>-56,923</u>	<u>541,716</u>	<u>541,716</u>	<u>733,764</u>
Total Pupil To School Transportation Program	<u>543,000</u>	<u>546,202</u>	<u>-3,202</u>	<u>531,042</u>	<u>587,965</u>	<u>-56,923</u>	<u>541,716</u>	<u>541,716</u>	<u>733,764</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.6840.550 Equipment	7,808	6,318	1,490	11,200	3,748	7,452	11,200	11,200	9,840
Total Capital Objects	<u>7,808</u>	<u>6,318</u>	<u>1,490</u>	<u>11,200</u>	<u>3,748</u>	<u>7,452</u>	<u>11,200</u>	<u>11,200</u>	<u>9,840</u>
Total Non-Reimbursable Transportation Program	<u>7,808</u>	<u>6,318</u>	<u>1,490</u>	<u>11,200</u>	<u>3,748</u>	<u>7,452</u>	<u>11,200</u>	<u>11,200</u>	<u>9,840</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.420.5.8100.310 Professional and Technical Services	0	0	0	0	3,550	-3,550	0	0	0
Total Purchased Services	0	0	0	0	3,550	-3,550	0	0	0
1.420.5.8100.530 New Buildings and Additions	0	0	0	7,000,000	9,407	6,990,593	7,500,000	7,500,000	9,100,000
Total Capital Objects	0	0	0	7,000,000	9,407	6,990,593	7,500,000	7,500,000	9,100,000
Total Capital Asset Acquisition Program	0	0	0	7,000,000	12,957	6,987,043	7,500,000	7,500,000	9,100,000
Total Current Expenditures	7,115,436	6,646,586	468,850	12,228,133	5,162,381	7,065,752	13,151,043	13,151,043	15,438,199

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2020-2021 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.420.5.9500.851 Future Building Reserve	5,730,466	N/A	N/A	2,931,331	N/A	N/A	3,647,592	3,817,798	2,470,034
1.420.3.3200.000 Actual Year-End Fund Balance	N/A	5,722,075	N/A	N/A	9,839,661	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>5,730,466</u>	<u>5,722,075</u>	<u>-8,391</u>	<u>2,931,331</u>	<u>9,839,661</u>	<u>6,908,330</u>	<u>3,647,592</u>	<u>3,817,798</u>	<u>2,470,034</u>
Total Contingency Reserve Program	<u>5,730,466</u>	<u>5,722,075</u>	<u>-8,391</u>	<u>2,931,331</u>	<u>9,839,661</u>	<u>6,908,330</u>	<u>3,647,592</u>	<u>3,817,798</u>	<u>2,470,034</u>
TOTAL PLANT FACILITIES FUND	<u><u>12,845,902</u></u>	<u><u>12,368,661</u></u>	<u><u>477,241</u></u>	<u><u>15,159,464</u></u>	<u><u>15,002,042</u></u>	<u><u>157,422</u></u>	<u><u>16,798,635</u></u>	<u><u>16,968,841</u></u>	<u><u>17,908,233</u></u>

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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.

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PRINT SHOP FUND
REVENUES

<u>Account Elements and Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.610.4.4199.900 Fees / Printing Charges	95,000	86,608	-8,392	95,000	92,716	-2,284	95,000	95,000	95,000
1.610.4.4199.910 Copier Click Charges	8,000	7,596	- 404	7,500	7,222	- 278	8,000	8,000	8,000
1.610.4.4199.990 Overhead Revenue	17,000	19,232	2,232	17,000	19,510	2,510	17,000	17,000	19,500
TOTAL LOCAL FUNDING	120,000	113,437	-6,563	119,500	119,448	-53	120,000	120,000	122,500
TOTAL CURRENT REVENUES	120,000	113,437	-6,563	119,500	119,448	-53	120,000	120,000	122,500
1.610.4.7000.000 Estimated Beginning Balance	160,000	179,482	19,482	200,000	203,997	3,997	205,000	205,000	225,000
TOTAL PRINT SHOP FUND	280,000	292,918	12,918	319,500	323,445	3,945	325,000	325,000	347,500

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PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2017-2018 Budget			2018-2019 Budget			2019-2020 Budget		2020-2021 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.610.5.6550.161 Printer	22,669	22,847	- 178	24,010	23,829	181	24,691	24,691	24,614
1.610.5.6550.199 Personal Leave Reimbursement	200	94	106	200	81	119	150	150	130
Total Salaries	22,869	22,941	-72	24,210	23,911	299	24,841	24,841	24,744
1.610.5.6550.210 PERSI	2,543	2,589	-46	2,692	2,719	-27	2,914	2,914	2,902
1.610.5.6550.220 Social Security Tax	1,681	1,715	-34	1,780	1,806	-26	1,826	1,826	1,819
1.610.5.6550.230 Life Insurance	75	70	5	68	66	2	65	65	65
1.610.5.6550.240 Medical Insurance	4,938	4,661	277	5,194	5,229	-35	5,431	5,431	5,622
1.610.5.6550.250 Employee Assistance Plan	16	17	-1	17	17	0	17	17	17
1.610.5.6550.260 Dental Insurance	259	246	13	253	246	7	260	260	269
1.610.5.6550.270 Worker's Compensation Insurance	1,450	1,307	143	1,366	1,764	- 398	1,346	1,346	1,551
1.610.5.6550.280 Retirement Sick Leave Benefits	289	288	1	306	303	3	313	313	0
1.610.5.6550.290 Vision Insurance	47	44	3	44	44	0	46	46	46
Total Fringe Benefits	11,298	10,936	362	11,720	12,192	- 472	12,218	12,218	12,291
1.610.5.6550.310 Professional and Technical Services	55,115	32,359	22,756	55,115	43,294	11,821	55,115	55,115	55,500
1.610.5.6550.313 Publishing and Advertising	2,000	420	1,580	2,000	1,644	356	2,000	2,000	2,000
1.610.5.6550.325 Repair and Maintenance (Contracted)	1,000	224	776	1,000	0	1,000	1,000	1,000	1,000
Total Purchased Services	58,115	33,003	25,112	58,115	44,938	13,177	58,115	58,115	58,500
1.610.5.6550.410 General Supplies	28,000	20,111	7,889	28,000	21,242	6,758	28,000	28,000	28,850
Total Supplies and Materials	28,000	20,111	7,889	28,000	21,242	6,758	28,000	28,000	28,850
1.610.5.6550.550 Equipment	11,000	1,930	9,070	11,000	7,254	3,746	11,000	11,000	11,000
Total Capital Objects	11,000	1,930	9,070	11,000	7,254	3,746	11,000	11,000	11,000
Total Central Service Program	131,282	88,921	42,361	133,045	109,538	23,507	134,174	134,174	135,385
Total Current Expenditures	131,282	88,921	42,361	133,045	109,538	23,507	134,174	134,174	135,385

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PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.610.5.9500.850 Contingency Reserve	148,718	N/A	N/A	186,455	N/A	N/A	190,826	190,826	212,115
1.610.3.3200.000 Actual Year-End Fund Balance	N/A	203,997	N/A	N/A	213,907	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>148,718</u>	<u>203,997</u>	<u>55,279</u>	<u>186,455</u>	<u>213,907</u>	<u>27,452</u>	<u>190,826</u>	<u>190,826</u>	<u>212,115</u>
Total Contingency Reserve Program	<u>148,718</u>	<u>203,997</u>	<u>55,279</u>	<u>186,455</u>	<u>213,907</u>	<u>27,452</u>	<u>190,826</u>	<u>190,826</u>	<u>212,115</u>
TOTAL PRINT SHOP FUND	<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>323,445</u></u>	<u><u>-3,945</u></u>	<u><u>325,000</u></u>	<u><u>325,000</u></u>	<u><u>347,500</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>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.710.4.4150.000 Earnings on Investment	1,500	4,077	2,577	4,000	12,745	8,745	9,500	9,500	10,000
1.710.4.4192.200 Contributions from Wellness Programs	0	113,761	113,761	0	115,871	115,871	0	0	110,000
TOTAL LOCAL FUNDING	1,500	117,838	116,338	4,000	128,616	124,616	9,500	9,500	120,000
TOTAL CURRENT REVENUES	1,500	117,838	116,338	4,000	128,616	124,616	9,500	9,500	120,000
1.710.4.7000.000 Estimated Beginning Balance	415,950	416,404	454	531,250	533,846	2,596	686,250	686,250	794,745
TOTAL VEBA TRUST FUND	417,450	534,242	116,792	535,250	662,462	127,212	695,750	695,750	914,745

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VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.710.5.6320.391 Professional Dues and Fees	0	396	- 396	400	396	4	400	400	400
Total Purchased Services	0	396	- 396	400	396	4	400	400	400
Total Central Administration Program	0	396	- 396	400	396	4	400	400	400
Total Current Expenditures	0	396	- 396	400	396	4	400	400	400

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VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2017-2018 Budget</u>			<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>		<u>2020-2021 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>
1.710.5.9500.852 Unappropriated Fund Balance	417,450	N/A	N/A	534,850	N/A	N/A	695,350	695,350	914,345
1.710.3.3200.000 Actual Year-End Fund Balance	N/A	533,846	N/A	N/A	662,066	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>417,450</u>	<u>533,846</u>	<u>116,396</u>	<u>534,850</u>	<u>662,066</u>	<u>127,216</u>	<u>695,350</u>	<u>695,350</u>	<u>914,345</u>
Total Contingency Reserve Program	<u>417,450</u>	<u>533,846</u>	<u>116,396</u>	<u>534,850</u>	<u>662,066</u>	<u>127,216</u>	<u>695,350</u>	<u>695,350</u>	<u>914,345</u>
TOTAL VEBA TRUST FUND	<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>662,462</u></u>	<u><u>- 127,212</u></u>	<u><u>695,750</u></u>	<u><u>695,750</u></u>	<u><u>914,745</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 programs.

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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.