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**POCATELLO/CHUBBUCK  
SCHOOL DISTRICT 25**

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# **Annual Budget**

## **2021 - 2022**

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2021-2022 ANNUAL BUDGET**

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**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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:

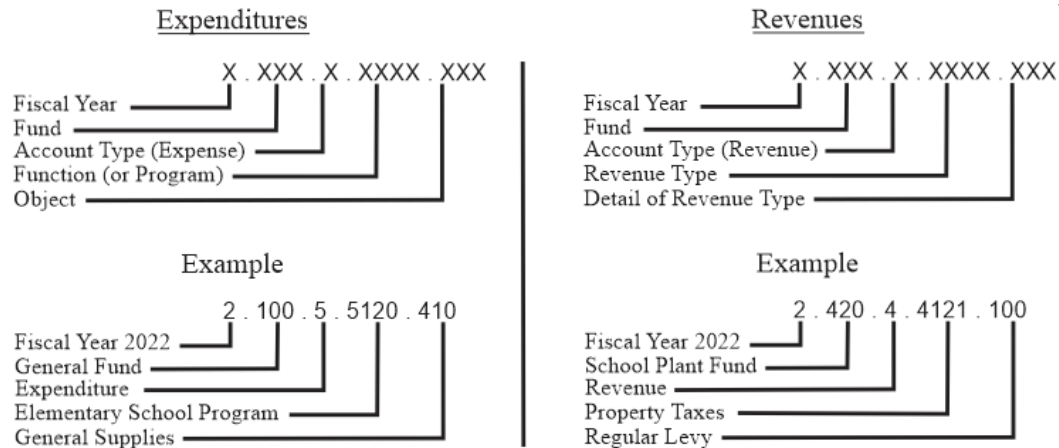
1. Provide for statewide uniformity in budgeting, accounting, and reporting.
2. Provide a system for each school district to demonstrate the prudent use of its resources.
3. Provide for more detailed accountability of educational programs by providing a system for using accrual-based accounting techniques.

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 “2018-2019” and “2019-2020” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly. The amount listed under “2020-2021” as the Adjusted Budget is as of May 17, 2021.

**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**  
**2021-2022 ANNUAL BUDGET**

**BOARD OF TRUSTEES 2020-2021**

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

**BUDGET DEVELOPMENT STAFF**

Education Service Center

Renae Bentley, Business Services Coordinator  
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  
Cathy Lozmack, Head Start 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 Bolinder - 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**  
**2021-2022 ANNUAL BUDGET**

**BUDGET CALENDAR**

- January 19, 2021 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.
- February 8, 2021 Development of financial parameters and review of allotments. Review budget procedures.
- March 16, 2021 Regular Board Meeting – Discussion of Balancing the 2021-22 District Budget.
- April 9, 2021 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for General Fund.
- April 20, 2021 Regular Board Meeting – Discussion of Balancing the 2021-22 District Budget.
- April 23, 2021 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for Special Funds.
- April 30, 2021 Final day to notify Bannock County of the date of the Budget Hearing.
- May 18, 2021 Regular Board Meeting – Discussion of Balancing the 2021-22 District Budget. Take Action on Insurance Plans and Carriers.
- May 28, 2021 Advertisement prepared and submitted to the Idaho State Journal.
- June 4, 2021 Post and Publish Budget Hearing and Budget Summaries.
- June 9, 2021 Special Board Meeting - Discussion of Balancing the 2021-22 District Budget.
- June 15, 2021 Regular Board Meeting - Public Hearing and Adoption of 2021-2022 budget.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**BUDGET SUMMARY**

<u>Fund Number and Description</u>	<u>2018-2019 Budget*</u>			<u>2019-2020 Budget*</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<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	89,208,654	90,321,382	-1,112,728	91,752,872	92,637,942	- 885,070	90,188,587	91,701,176	<b>94,011,995</b>
220 Federal Forest Fund	190,250	236,271	-46,021	210,700	261,228	-50,528	285,726	285,726	<b>310,228</b>
241 Driver Education Fund	67,920	60,830	7,090	67,800	28,645	39,155	31,424	31,424	<b>18,900</b>
242 Special Grants Fund	100,830	58,170	42,660	99,119	67,297	31,822	59,299	97,107	<b>31,094</b>
243 State Professional-Technical Education Fund	1,912,395	406,329	1,506,066	2,094,814	282,800	1,812,014	2,093,626	2,666,703	<b>2,494,204</b>
245 State Technology Fund	1,599,836	1,667,337	-67,501	1,575,850	1,342,906	232,944	1,523,812	1,355,531	<b>1,206,098</b>
246 Substance Abuse Prevention Fund	168,959	169,008	-49	152,040	152,041	-1	151,786	159,769	<b>151,786</b>
250 ESSER (CARES / ARPA) Fund	0	0	0	0	0	0	0	10,853,732	<b>4,603,176</b>
251 Title I-A, ESSA - Improving Basic Programs Fund	4,267,879	2,346,236	1,921,643	4,596,175	2,506,627	2,089,548	3,097,008	4,704,616	<b>2,993,438</b>
255 Title I-D Neglected and Delinquent Children Fund	49,446	33,282	16,164	93,305	73,841	19,464	67,000	113,090	<b>73,863</b>
257 IDEA Part B - School-Age Fund	3,127,014	2,770,718	356,296	2,887,905	2,656,475	231,430	2,678,433	2,811,290	<b>2,982,454</b>
258 IDEA Part B - Pre-School Fund	220,405	118,704	101,701	226,637	136,206	90,431	109,016	215,337	<b>225,191</b>
260 Medicaid Fund	0	0	0	775,000	1,026,866	- 251,866	825,000	825,000	<b>825,000</b>
261 Title IV-A, ESSA - Student Support Fund	238,420	167,585	70,835	323,637	102,101	221,536	252,764	477,799	<b>324,300</b>
263 Perkins IV - Professional Technical Act Fund	184,533	184,533	0	178,947	178,947	0	186,178	196,693	<b>186,000</b>
270 Title III-A, ESSA - English Language Acquisition	19,051	14,259	4,792	18,735	14,957	3,778	13,943	17,352	<b>13,573</b>
271 Title II-A, ESEA - Effective Instruction Fund	543,054	436,663	106,391	496,537	370,241	126,296	487,500	563,404	<b>490,141</b>
272 McKinney-Vento Homeless Fund	0	0	0	0	0	0	0	12,440	<b>15,360</b>
273 Title IV-B, ESEA - 21st Century Fund	271,350	271,350	0	250,326	250,913	- 587	282,288	284,288	<b>276,800</b>
274 Head Start Fund	1,606,314	1,606,314	0	2,681,438	1,691,512	989,926	2,359,597	2,461,789	<b>2,461,789</b>
276 Head Start Training Fund	21,178	21,174	4	21,178	12,911	8,267	21,178	21,178	<b>21,178</b>
278 Head Start T.A.N.F. Fund	145,264	127,575	17,689	145,264	118,459	26,805	145,264	145,264	<b>145,264</b>
281 Idaho Blended Learning Fund	0	0	0	0	0	0	0	444,028	<b>0</b>
290 Child Nutrition Fund	5,691,732	5,829,737	- 138,005	5,584,971	5,853,557	- 268,586	6,037,900	6,037,900	<b>5,457,110</b>
310 Bond Interest and Redemption Fund	552,000	583,633	-31,633	568,000	594,881	-26,881	604,675	604,675	<b>615,000</b>
420 Plant Facilities Fund	15,159,464	15,002,042	157,422	16,968,841	17,565,902	- 597,061	17,908,233	17,908,233	<b>13,198,935</b>
610 Print Shop Fund	319,500	323,445	-3,945	325,000	350,289	-25,289	347,500	347,500	<b>335,000</b>
710 VEBA Trust Fund	535,250	662,462	- 127,212	695,750	784,776	-89,026	914,745	914,745	<b>1,023,940</b>
<b>Total of All Funds</b>	<b>126,200,698</b>	<b>123,419,035</b>	<b>2,781,663</b>	<b>132,790,841</b>	<b>129,062,319</b>	<b>3,728,522</b>	<b>130,672,482</b>	<b>146,257,789</b>	<b>134,491,817</b>

\* Includes actual Ending Fund Balances.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2019 THROUGH FY 2022**

<b>LEVIES:</b>	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>	<b><u>Estimated 2021-2022</u></b>
Supplemental Levy <sup>1</sup>	\$9,250,000	\$9,250,000	\$9,250,000	\$9,250,000
Emergency Levy	0	0	0	0
Tort Levy	220,516	223,824	232,214	240,065
School Plant Facilities Levy <sup>2</sup>	<u>5,536,279</u>	<u>5,813,093</u>	<u>6,103,748</u>	<u>6,408,935</u>
<b>TOTAL LEVIES</b>	<b><u>\$15,006,795</u></b>	<b><u>\$15,286,917</u></b>	<b><u>\$15,585,962</u></b>	<b><u>\$15,899,000</u></b>
<b>PROPERTY VALUES:</b>	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>
Actual September Taxable Property Value <sup>3</sup>	\$3,839,646,719	\$4,525,547,542	\$4,811,100,560	Not Available
Total Calculated Levy Rate	0.003848642	0.003327232	0.003191935	Not Available
<b>PROPERTY TAX REPLACEMENT <sup>4</sup></b>	\$229,369	\$229,369	\$229,369	Not Available

<sup>1</sup>Approved March 14, 2017 for FY 2018 and FY 2019; approved March 12, 2019 for FY 2020 and FY 2021; approved March 9, 2021 for FY 2022 and FY 2023.

<sup>2</sup>Approved 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.

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

<sup>4</sup>Two property tax exemptions available through Idaho Code (Agricultural Equipment Replacement and Personal Property Replacement) had an 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 did not levy a Tort Levy during the FY 2015 through FY 2020 time period. Beginning in FY 2021, the amount of the Tort Levy exceeded the Property Tax Replacement value and partial levies were submitted to Bannock County. The District was notified on May 20, 2021 that the Idaho State Tax Commission would have to revise the value of the Property Tax Replacement for all districts throughout the state and that the updated figures would not be available until July, 2021. This was the result of new legislation passed during the 2021 state legislative session.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**NOTICE OF BUDGET HEARING**

Notice is hereby given, that a public school budget hearing in School District #25 will be held on June 15, 2021 at 5:30 p.m., in the Administration Office of said School District located at 3115 Pole Line Road, Pocatello, Idaho. The purpose of said budget hearing shall be to present and review the proposed budget for support and maintenance of said School District for the fiscal year, July 1, 2021, to June 30, 2022, 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 4, 2021, 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 School District No. 25 website: <https://www.sd25.us/districtBoardEd.aspx>

Rena Johnson  
Clerk of Board of Trustees



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SUMMARY STATEMENT - 2021-2022 SCHOOL BUDGET**  
**ALL FUNDS**

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2018-19	Actual 2019-20	Adjusted Budget 2020-21	Proposed Budget 2021-22	Actual 2018-19	Actual 2019-20	Adjusted Budget 2020-21	Proposed Budget 2021-22
<b><u>REVENUES</u></b>								
Beginning Balance	12,175,696	11,626,602	14,000,888	14,000,000	8,138,488	12,400,193	13,475,646	8,424,668
Local Tax Revenue	9,390,821	9,657,264	9,485,660	9,490,065	5,619,568	6,046,591	6,103,748	6,408,935
Other Local Revenue	1,481,319	1,561,238	1,151,500	763,000	1,564,224	1,382,880	1,483,205	1,392,010
State Revenue	66,548,120	69,706,710	66,993,128	69,688,930	3,355,473	3,021,049	5,022,314	4,837,695
Federal Revenue	725,422	86,128	70,000	70,000	11,796,828	13,166,820	28,033,700	18,880,027
Sale of Fixed Assets	0	0	0	0	7,087	250,663	5,000	5,000
Transfers	4	0	0	0	2,615,984	156,179	433,000	531,487
<b>TOTALS</b>	<b><u>90,321,382</u></b>	<b><u>92,637,942</u></b>	<b><u>91,701,176</u></b>	<b><u>94,011,995</u></b>	<b><u>33,097,652</u></b>	<b><u>36,424,375</u></b>	<b><u>54,556,613</u></b>	<b><u>40,479,822</u></b>
<b><u>EXPENDITURES</u></b>								
Salaries	47,665,800	50,285,369	51,322,464	52,699,153	6,381,717	6,781,043	12,499,600	7,390,650
Fringe Benefits	18,619,814	19,746,173	19,919,518	20,918,535	3,048,758	3,300,724	6,021,249	4,078,193
Purchased Services	5,671,265	4,828,993	5,516,339	5,587,297	1,419,304	2,224,612	3,810,558	2,838,734
Supplies and Materials	3,610,507	3,122,803	4,589,724	3,468,891	3,276,988	3,171,700	7,368,300	9,760,968
Capital Objects	69,366	33,270	114,722	110,600	6,568,847	7,375,566	20,302,044	8,300,522
Insurance and Judgments	442,044	454,268	476,173	484,928	1,841	2,340	3,693	5,043
Transfers and Other Requirements	2,615,984	156,179	433,000	531,487	4	0	0	0
Contingency Reserve	781,457	810,113	777,003	800,120	0	0	0	0
Unappropriated Fund Balance	3,125,827	3,240,453	3,108,012	3,200,480	9,468,862	9,750,592	2,081,135	2,010,760
Appropriated Fund Balance	7,324,344	9,573,241	5,144,221	5,910,504	0	0	0	0
Designated Reserves	394,974	387,080	300,000	300,000	2,931,331	3,817,798	2,470,034	6,094,952
<b>TOTALS</b>	<b><u>90,321,382</u></b>	<b><u>92,637,942</u></b>	<b><u>91,701,176</u></b>	<b><u>94,011,995</u></b>	<b><u>33,097,652</u></b>	<b><u>36,424,375</u></b>	<b><u>54,556,613</u></b>	<b><u>40,479,822</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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 70% percent of the entire 2021 - 2022 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  
2021-2022 ANNUAL BUDGET**

**GENERAL FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.4.4112.200 Taxes - Supplemental Levy	9,250,000	9,390,815	140,815	9,250,000	9,657,264	407,264	9,250,000	9,250,000	<b>9,250,000</b>
2.100.4.4114.400 Taxes - Tort Levy	220,516	0	- 220,516	223,824	0	- 223,824	235,660	235,660	<b>240,065</b>
2.100.4.4119.900 Taxes - Judgment	0	6	6	0	0	0	0	0	<b>0</b>
2.100.4.4130.000 Penalty on Delinquent Taxes	100,000	100,632	632	100,000	126,095	26,095	110,000	110,000	<b>100,000</b>
2.100.4.4140.000 Tuition	0	180	180	0	0	0	0	0	<b>0</b>
2.100.4.4140.010 Montessori Tuition	24,000	17,500	-6,500	20,000	12,955	-7,045	15,000	15,000	<b>20,000</b>
2.100.4.4140.020 Summer School Tuition	6,500	913	-5,587	5,000	830	-4,170	0	0	<b>0</b>
2.100.4.4140.040 Strings Program Revenues	6,500	6,869	369	6,500	6,795	295	7,000	7,000	<b>5,000</b>
2.100.4.4140.050 IDLA Tuition	4,000	3,600	- 400	4,000	4,720	720	4,000	4,000	<b>2,500</b>
2.100.4.4150.000 Earnings on Investment	330,000	816,194	486,194	450,000	584,422	134,422	550,000	550,000	<b>165,000</b>
2.100.4.4174.410 Music Instrument Maintenance	4,000	3,528	- 473	3,000	2,550	- 450	2,500	2,500	<b>2,500</b>
2.100.4.4179.900 Participation Fee Revenue	250,000	258,671	8,671	250,000	200,156	-49,844	200,000	200,000	<b>200,000</b>
2.100.4.4191.100 Rentals	12,500	8,417	-4,083	10,000	5,111	-4,890	8,000	8,000	<b>8,000</b>
2.100.4.4193.300 Transportation	180,000	125,804	-54,196	180,000	128,845	-51,155	125,000	125,000	<b>125,000</b>
2.100.4.4199.900 Other Local Revenue	30,000	36,584	6,584	30,000	377,224	347,224	30,000	30,000	<b>35,000</b>
2.100.4.4199.955 Premium Differential	80,000	102,428	22,428	80,000	111,541	31,541	100,000	100,000	<b>100,000</b>
2.100.4.4199.990 Overhead Revenue	0	0	0	0	-5	-5	0	0	<b>0</b>
<b>TOTAL LOCAL FUNDING</b>	<b>10,498,016</b>	<b>10,872,140</b>	<b>374,124</b>	<b>10,612,324</b>	<b>11,218,502</b>	<b>606,178</b>	<b>10,637,160</b>	<b>10,637,160</b>	<b>10,253,065</b>
2.100.4.4311.100 Basic School Support	54,319,631	54,432,406	112,775	56,255,255	56,271,083	15,828	55,782,675	54,290,498	<b>56,662,458</b>
2.100.4.4312.200 Transportation Support	1,802,393	2,064,037	261,644	1,800,000	2,277,614	477,614	1,850,000	1,850,000	<b>2,100,000</b>
2.100.4.4314.400 Exceptional Child Contracts	70,000	150,270	80,270	75,000	144,586	69,586	100,000	100,000	<b>100,000</b>
2.100.4.4318.800 State Benefit Apportionment	7,207,825	7,204,144	-3,681	7,713,478	7,703,152	-10,326	7,721,283	7,981,232	<b>8,006,766</b>
2.100.4.4319.900 Other State Support	2,505,093	2,688,310	183,217	3,071,119	3,303,559	232,440	2,027,469	2,771,398	<b>2,819,706</b>
2.100.4.4380.000 Revenue In Lieu of Property Taxes	0	8,954	8,954	0	6,716	6,716	0	0	<b>0</b>
<b>TOTAL STATE FUNDING</b>	<b>65,904,942</b>	<b>66,548,120</b>	<b>643,178</b>	<b>68,914,852</b>	<b>69,706,710</b>	<b>791,858</b>	<b>67,481,427</b>	<b>66,993,128</b>	<b>69,688,930</b>
2.100.4.4420.000 E-Rate Reimbursement	30,000	0	-30,000	0	0	0	0	0	<b>0</b>
2.100.4.4450.000 Indirect Costs	60,000	85,512	25,512	60,000	82,226	22,226	70,000	70,000	<b>70,000</b>
2.100.4.4459.900 Medicaid Revenue	550,000	639,910	89,910	0	3,902	3,902	0	0	<b>0</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>640,000</b>	<b>725,422</b>	<b>85,422</b>	<b>60,000</b>	<b>86,128</b>	<b>26,128</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.4.4600.000 Interfund Transfers	0	4	4	0	0	0	0	0	0
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>77,042,958</b>	<b>78,145,686</b>	<b>1,102,728</b>	<b>79,587,176</b>	<b>81,011,340</b>	<b>1,424,164</b>	<b>78,188,587</b>	<b>77,700,288</b>	<b>80,011,995</b>
2.100.4.7000.000 Estimated Beginning Balance	12,165,696	12,175,696	10,000	12,165,696	11,626,602	- 539,094	12,000,000	14,000,888	14,000,000
<b>TOTAL GENERAL FUND</b>	<b>89,208,654</b>	<b>90,321,382</b>	<b>1,112,728</b>	<b>91,752,872</b>	<b>92,637,942</b>	<b>885,070</b>	<b>90,188,587</b>	<b>91,701,176</b>	<b>94,011,995</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 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**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**Estimate of General Fund State Support Revenue**  
**For 2021-2022**

1.	Entitlement (Number of Support Units = 577 x \$27,367 - State Distribution Factor*)	\$15,790,759
2.	Salary Apportionment (Number of Support Units = 583)	<u>40,871,699</u>
<b>3.</b>	<b><u>Base Support</u></b>	<b><u>\$56,662,458</u></b>
4.	Benefit Apportionment	8,006,766
5.	Exceptional Child Support	70,000
6.	Transportation Support	2,031,000
7.	College and Career Advisors	320,192
8.	Content and Curriculum	0
9.	Gifted and Talented (Professional Development)	0
10.	Leadership Premium	681,068
11.	Limited English Proficiency	25,090
12.	Literacy Proficiency	1,000,788
13.	Math and Science Teachers	226,500
14.	Professional Development	326,250
15.	ISAT Remediation	<u>239,818</u>
<b>16.</b>	<b><u>Total State General Fund Support</u></b>	<b><u>\$69,589,930</u></b>

\* The FY 2022 Distribution Factor published by the State Department of Education is \$29,542. However, HB 388 passed during the 2021 legislative session forbids the transfer of funds out of the Public Education Stabilization Fund (PESF) during FY 2022 and districts were encouraged to budget a lower distribution factor. The Distribution Factor used in the current budget is the average reduction that would have been distributed during the last two fiscal years if the funding shortfalls would not have been covered by the PESF.



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**Student Enrollment Projections**  
**September 30 Data**  
**For District Planning**

Grade	Actual Enrollment										Projected Enrollment				
	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	25-26
K	1,043	1,008	1,049	927	913	901	887	891	912	819	840	840	850	860	860
1	1,109	1,002	1,001	1,009	927	891	915	893	889	826	824	842	842	852	862
2	975	1,051	1,000	952	980	906	914	937	882	837	860	828	846	846	856
3	996	954	1,025	987	934	972	898	922	924	816	850	855	823	841	841
4	899	963	930	1,011	949	942	955	931	908	886	824	852	857	825	843
5	932	886	929	921	992	953	939	963	923	878	896	823	851	856	824
6	899	940	896	936	918	969	949	961	973	883	889	903	830	858	863
7	860	890	913	881	918	917	997	963	959	940	900	897	911	838	866
8	904	858	889	924	886	934	919	1,018	949	936	949	902	899	913	840
9	986	992	961	992	1,049	997	1,063	1,015	1,136	1,050	1,053	1,061	1,008	1,005	1,021
10	963	969	1,001	940	983	1,044	1,007	1,025	987	1,092	1,024	1,032	1,040	988	985
11	931	940	939	975	923	961	1,002	955	1,026	980	1,055	998	1,006	1,014	963
12	902	916	934	915	933	921	967	983	951	967	922	1,048	992	1,000	1,008
K	1,043	1,008	1,049	927	913	901	887	891	912	819	840	840	850	860	860
1-3	3,080	3,007	3,026	2,948	2,841	2,769	2,727	2,752	2,695	2,479	2,534	2,525	2,511	2,539	2,559
4-5	1,831	1,849	1,859	1,935	1,941	1,895	1,894	1,894	1,831	1,764	1,720	1,675	1,708	1,681	1,667
Total Elementary	5,954	5,864	5,934	5,807	5,695	5,565	5,508	5,537	5,438	5,062	5,094	5,040	5,069	5,080	5,086
6-8	2,663	2,688	2,698	2,741	2,722	2,820	2,865	2,942	2,881	2,759	2,738	2,702	2,640	2,609	2,569
9-12	3,782	3,817	3,835	3,822	3,888	3,923	4,039	3,978	4,100	4,100	4,054	4,139	4,046	4,007	3,977
Total Secondary	6,445	6,505	6,533	6,563	6,610	6,743	6,904	6,920	6,981	6,848	6,792	6,841	6,686	6,616	6,546
Total	12,399	12,369	12,467	12,370	12,305	12,308	12,412	12,457	12,419	11,910	11,886	11,881	11,755	11,696	11,632

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2019 THROUGH FISCAL YEAR 2022**

<u>Function Number and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<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	21,946,951	21,565,960	380,991	23,035,271	22,681,005	354,266	23,429,628	23,876,138	<b>24,228,958</b>
5150 Secondary Program	20,497,564	20,012,142	485,422	20,655,326	20,481,903	173,423	20,441,851	21,093,632	<b>21,059,838</b>
5170 Alternate School Program	1,241,552	1,236,957	4,595	1,395,959	1,390,622	5,337	1,394,857	1,373,020	<b>1,411,950</b>
5210 Special Education Program	5,471,390	5,489,708	-18,318	4,956,732	4,944,673	12,059	4,879,434	5,141,729	<b>5,274,029</b>
5220 Preschool Handicapped Program	286,384	286,146	238	307,269	308,521	-1,252	307,584	327,086	<b>308,915</b>
5240 Gifted And Talented Program	237,430	193,859	43,571	189,762	156,138	33,624	145,820	151,679	<b>157,261</b>
5310 Interscholastic Program	377,782	453,730	-75,948	379,792	333,991	45,801	379,792	379,792	<b>340,915</b>
5320 School Activity Program	825,967	856,072	-30,105	893,655	853,314	40,341	907,704	914,083	<b>906,006</b>
5410 Summer School Program	142,286	171,362	-29,076	165,188	229,775	-64,587	227,628	227,785	<b>239,404</b>
5420 Community Education Program	14,439	5,480	8,959	14,435	4,345	10,090	14,372	14,372	<b>14,374</b>
<b>Total Instruction</b>	<b><u>51,041,745</u></b>	<b><u>50,271,417</u></b>	<b><u>770,328</u></b>	<b><u>51,993,389</u></b>	<b><u>51,384,288</u></b>	<b><u>609,101</u></b>	<b><u>52,128,670</u></b>	<b><u>53,499,316</u></b>	<b><u>53,941,650</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2019 THROUGH FISCAL YEAR 2022**

<u>Function Number and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<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	2,996,354	2,933,939	62,415	3,375,322	3,331,055	44,267	3,363,488	3,384,702	<b>3,533,339</b>
6160 Ancillary Service Program	2,144,834	2,302,219	- 157,385	2,125,585	2,226,037	- 100,452	2,115,600	2,137,722	<b>2,155,793</b>
6210 Instructional Improvement Program	1,989,439	1,460,437	529,002	2,065,633	1,607,518	458,115	1,456,483	1,558,615	<b>1,568,981</b>
6220 Educational Media Services Program	910,553	899,836	10,717	940,360	938,325	2,035	945,659	967,197	<b>996,769</b>
6230 Instruction-Related Technology Program	1,267,670	1,255,741	11,929	1,396,241	1,371,968	24,273	1,347,048	1,354,000	<b>1,429,833</b>
6310 Board Of Education Program	30,800	27,592	3,208	35,600	24,765	10,835	35,600	35,600	<b>35,600</b>
6320 Central Administration Program	1,110,348	1,093,571	16,777	1,212,612	1,146,105	66,507	1,152,442	1,174,203	<b>1,200,363</b>
6410 School Administration Program	4,727,402	4,685,170	42,232	4,873,679	4,861,107	12,572	4,886,528	5,055,625	<b>5,201,906</b>
6510 Business Administration Program	612,695	603,734	8,961	657,488	664,064	-6,576	651,986	660,214	<b>688,482</b>
6550 Central Service Program	155,980	135,371	20,609	161,997	157,487	4,510	159,703	163,071	<b>170,414</b>
6560 Administrative Technology Service Program	298,948	295,985	2,964	309,105	313,065	-3,960	310,707	315,975	<b>319,944</b>
6610 Building Operation Services Program	5,265,879	4,703,721	562,158	5,566,234	4,662,734	903,500	5,624,309	5,666,495	<b>5,958,494</b>
6630 Maintenance - Non-Student Occupied Program	3,600	4,129	- 529	3,600	3,392	208	3,600	3,600	<b>3,600</b>
6640 General Maintenance Services Program	1,648,493	1,573,088	75,405	1,742,007	1,639,837	102,170	1,692,803	1,680,132	<b>1,726,784</b>
6650 Ground Maintenance Services Program	285,344	275,185	10,160	315,738	304,236	11,502	321,261	321,337	<b>372,385</b>
6670 Security Services Program	296,035	280,035	16,000	276,034	254,038	21,996	302,158	303,297	<b>301,336</b>
6810 Pupil To School Transportation Program	3,284,896	3,234,956	49,940	3,462,539	3,324,855	137,684	3,402,772	3,490,592	<b>3,603,950</b>
6840 Non-Reimbursable Transportation Program	43,905	42,622	1,283	46,805	44,678	2,127	46,493	46,493	<b>47,281</b>
6910 Other Support Services Program	10,000	50	9,950	12,500	211,321	- 198,821	12,500	120,754	<b>12,500</b>
<b>Total Support Services</b>	<b>27,083,175</b>	<b>25,807,379</b>	<b>1,275,796</b>	<b>28,579,079</b>	<b>27,086,587</b>	<b>1,492,492</b>	<b>27,831,140</b>	<b>28,439,624</b>	<b>29,327,754</b>
<b>Total Current Expenditures</b>	<b>78,124,920</b>	<b>76,078,795</b>	<b>2,046,125</b>	<b>80,572,468</b>	<b>78,470,875</b>	<b>2,101,593</b>	<b>79,959,810</b>	<b>81,938,940</b>	<b>83,269,404</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2019 THROUGH FISCAL YEAR 2022**

<u>Function Number and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
9200 Fund Transfer Program	2,620,000	2,615,985	4,016	340,000	156,179	183,821	433,000	433,000	<b>531,487</b>
9500 Contingency Reserve Program	8,463,734	11,626,602	-3,162,868	10,840,404	14,010,887	-3,170,483	9,795,777	9,329,236	<b>10,211,104</b>
<b>Total Transfers or Reserves</b>	<u>11,083,734</u>	<u>14,242,587</u>	<u>-3,158,853</u>	<u>11,180,404</u>	<u>14,167,066</u>	<u>-2,986,662</u>	<u>10,228,777</u>	<u>9,762,236</u>	<b><u>10,742,591</u></b>
<b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b>	<u><u>89,208,654</u></u>	<u><u>90,321,382</u></u>	<u><u>-1,112,728</u></u>	<u><u>91,752,872</u></u>	<u><u>92,637,942</u></u>	<u><u>- 885,070</u></u>	<u><u>90,188,587</u></u>	<u><u>91,701,176</u></u>	<b><u><u>94,011,995</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2019 THROUGH FISCAL YEAR 2022**

<u>Object Number and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<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	142,425	148,701	-6,276	148,122	154,555	-6,433	148,125	151,400	<b>154,428</b>
112 Directors	198,710	203,846	-5,136	214,780	215,897	-1,117	214,780	219,530	<b>223,920</b>
113 Supervisors and Coordinators	582,381	579,383	2,998	636,076	631,387	4,689	643,328	656,520	<b>661,962</b>
114 Principals and Assistant Principals	2,646,181	2,646,181	0	2,768,205	2,761,560	6,645	2,754,915	2,830,370	<b>2,917,527</b>
115 Ancillary Professional	1,093,041	1,085,256	7,785	1,040,033	1,040,033	0	1,040,033	1,082,521	<b>1,075,726</b>
116 Teachers	30,664,102	30,695,767	-31,665	31,997,511	31,988,880	8,631	32,000,191	32,491,976	<b>33,382,055</b>
117 Media Specialists	178,096	178,096	0	186,750	186,750	0	186,750	192,460	<b>198,800</b>
118 Counselors	1,567,264	1,557,660	9,604	1,828,443	1,818,125	10,318	1,823,956	1,827,041	<b>1,917,972</b>
131 Saturday School Teachers	5,000	725	4,276	2,500	0	2,500	2,500	2,500	<b>2,500</b>
132 Teachers Lunch Duty	15,000	22,426	-7,426	17,000	22,411	-5,411	21,000	21,000	<b>21,000</b>
133 Stipends and Extra Days - Regular	39,131	51,662	-12,531	39,548	56,452	-16,904	47,959	52,419	<b>52,419</b>
134 Curriculum Development Stipends	230,698	205,931	24,767	159,698	193,909	-34,211	159,698	226,456	<b>159,698</b>
135 Other Special Programs	214,236	285,128	-70,892	581,833	580,967	866	597,083	565,855	<b>576,901</b>
138 State-Paid Salary	563,030	561,125	1,905	563,030	700,103	-137,073	0	658,254	<b>568,600</b>
151 Clerical Personnel	2,721,501	2,690,487	31,014	2,814,423	2,848,043	-33,620	2,797,051	2,941,638	<b>3,029,856</b>
152 Instructional Assistants	1,631,843	1,496,303	135,540	1,622,684	1,549,643	73,041	1,637,853	1,710,234	<b>1,760,295</b>
153 Custodians	1,137,448	1,146,790	-9,342	1,255,747	1,273,675	-17,928	1,297,403	1,339,405	<b>1,433,235</b>
154 Maintenance Personnel	1,117,616	1,102,990	14,626	1,187,189	1,147,355	39,834	1,149,460	1,161,553	<b>1,213,097</b>
155 Grounds Personnel	157,668	146,212	11,456	167,039	161,818	5,221	170,436	169,945	<b>199,910</b>
156 Warehouse Personnel	88,141	88,582	-441	91,662	93,860	-2,198	89,496	91,883	<b>92,077</b>
157 Bus Drivers	1,195,040	1,231,544	-36,504	1,273,180	1,270,642	2,538	1,204,707	1,216,135	<b>1,322,043</b>
158 Mechanics	176,538	172,983	3,555	172,040	162,391	9,649	174,044	178,349	<b>178,175</b>
162 Bus Attendants	121,581	115,546	6,035	135,938	144,539	-8,601	134,989	134,989	<b>137,896</b>
163 Nurses	167,791	171,944	-4,153	187,758	186,175	1,583	188,276	166,622	<b>181,611</b>
164 Social Workers	54,374	57,384	-3,010	69,749	65,635	4,114	73,450	54,860	<b>55,955</b>
165 Music Accompanists	62,779	71,341	-8,562	72,058	63,199	8,859	65,402	65,402	<b>76,169</b>
181 Clerical Substitutes	14,500	28	14,472	14,500	0	14,500	14,500	14,500	<b>14,500</b>
182 Substitute Instructional Assistants	32,000	12,739	19,261	32,000	19,221	12,779	32,000	32,000	<b>32,000</b>
183 Substitute Custodians	80,000	71,753	8,247	90,000	105,461	-15,461	90,000	90,000	<b>90,000</b>
186 Substitute Teachers	675,000	668,162	6,838	675,000	511,557	163,443	675,000	675,000	<b>675,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2019 THROUGH FISCAL YEAR 2022**

<u>Object Number and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<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	176,120	119,003	57,117	176,120	160,880	15,240	175,000	175,000	<b>158,100</b>
199 Personal Leave Reimbursement	138,650	80,124	58,526	132,927	170,248	-37,321	126,647	126,647	<b>135,726</b>
<b>100 SALARIES</b>	<b>47,887,885</b>	<b>47,665,799</b>	<b>222,086</b>	<b>50,353,543</b>	<b>50,285,369</b>	<b>68,174</b>	<b>49,736,032</b>	<b>51,322,464</b>	<b>52,699,153</b>
210 PERSI	5,236,625	5,227,847	8,778	5,845,791	5,844,684	1,107	5,724,144	5,947,381	<b>6,086,412</b>
220 Social Security Tax	3,520,277	3,502,547	17,730	3,700,909	3,701,064	- 155	3,646,386	3,764,206	<b>3,873,380</b>
230 Life Insurance	109,505	108,506	999	108,628	110,801	-2,173	109,115	107,812	<b>110,545</b>
240 Medical Insurance	8,232,131	8,190,762	41,369	8,693,964	8,655,608	38,356	9,041,010	8,928,956	<b>9,634,189</b>
250 Employee Assistance Plan	26,888	26,438	450	27,008	27,021	-13	27,140	26,802	<b>27,510</b>
260 Dental Insurance	391,229	385,192	6,037	416,109	422,576	-6,467	433,206	424,390	<b>437,084</b>
270 Worker's Compensation Insurance	491,143	510,194	-19,051	589,580	536,736	52,844	580,884	618,416	<b>645,177</b>
280 Retirement Sick Leave Benefits	593,337	581,063	12,274	260,180	351,642	-91,462	0	0	<b>0</b>
290 Vision Insurance	69,552	68,547	1,005	73,376	74,498	-1,122	74,535	72,870	<b>75,553</b>
295 Physicals	16,357	13,173	3,184	16,380	15,260	1,120	19,985	19,985	<b>19,985</b>
296 Other Employee Benefits	12,000	5,544	6,456	12,000	6,283	5,717	6,700	6,700	<b>6,700</b>
297 COBRA Fees	2,000	0	2,000	2,000	0	2,000	2,000	2,000	<b>2,000</b>
<b>200 FRINGE BENEFITS</b>	<b>18,701,044</b>	<b>18,619,814</b>	<b>81,230</b>	<b>19,745,925</b>	<b>19,746,173</b>	<b>- 248</b>	<b>19,665,105</b>	<b>19,919,518</b>	<b>20,918,535</b>
309 Bank Service Charges	15,000	14,973	27	15,100	15,098	2	15,100	15,100	<b>15,100</b>
310 Professional and Technical Services	1,406,800	1,555,797	- 148,997	1,239,335	1,293,927	-54,592	1,240,950	1,240,950	<b>1,241,200</b>
311 Legal Services	30,000	30,495	- 495	30,600	14,540	16,060	30,600	30,600	<b>32,500</b>
312 Audit Services	41,000	43,380	-2,380	43,460	42,200	1,260	45,000	45,000	<b>45,000</b>
313 Publishing and Advertising	29,800	24,717	5,083	32,450	27,208	5,242	34,650	34,650	<b>39,750</b>
317 Health Services (Contracted)	500,000	513,116	-13,116	120,000	116,224	3,776	120,000	120,000	<b>120,000</b>
318 Testing Program	3,000	156	2,844	3,000	- 192	3,192	1,500	1,500	<b>1,500</b>
319 Consultants	11,700	10,554	1,146	11,700	7,052	4,648	11,700	11,700	<b>11,700</b>
320 ISAT Remediation	4,460	4,293	167	1,510	1,510	0	1,000	286	<b>1,000</b>
321 Facility Rentals	66,000	69,167	-3,167	72,000	79,646	-7,646	72,000	72,000	<b>72,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2019 THROUGH FISCAL YEAR 2022**

<u>Object Number and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<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)	184,400	164,050	20,351	192,550	178,502	14,048	182,874	197,874	<b>197,274</b>
328 Building Repairs (Contracted)	45,000	44,089	911	50,000	49,660	340	50,000	50,000	<b>50,000</b>
331 Electricity Utilities	1,039,453	724,842	314,611	1,001,853	650,081	351,772	995,553	995,553	<b>1,013,453</b>
332 Gas Utilities	270,900	149,499	121,401	234,200	141,256	92,944	232,000	232,000	<b>227,000</b>
336 Water	662,400	606,967	55,433	723,100	546,354	176,746	718,100	718,100	<b>742,200</b>
337 Land Fill Fee	3,000	2,870	130	3,500	2,236	1,264	3,500	3,500	<b>3,500</b>
345 Transportation Services (Contracted)	500	0	500	500	256	244	1,200	1,200	<b>1,200</b>
346 Software	9,309	7,995	1,314	9,309	8,970	339	9,309	9,309	<b>9,309</b>
351 Telephone - Voice	40,000	26,567	13,433	30,000	31,873	-1,873	48,000	58,000	<b>65,000</b>
352 Postage	51,000	51,864	- 864	54,100	54,276	- 176	54,600	54,600	<b>55,000</b>
353 Telephone - Repair	3,000	3,000	0	3,000	0	3,000	0	0	<b>0</b>
354 Telephone / Cable - Data	75,000	5,303	69,697	165,000	-61,011	226,011	175,000	175,000	<b>175,000</b>
355 Telephone - Cellular	2,400	2,184	216	3,000	553	2,447	3,000	3,000	<b>4,000</b>
361 Computer Service Expenses	619,100	619,117	-17	716,400	715,030	1,370	653,300	643,300	<b>677,300</b>
371 Tuition	77,000	97,602	-20,602	32,000	112,170	-80,170	32,000	32,000	<b>32,000</b>
381 In-District Travel Allowance	53,500	16,503	36,997	48,800	27,933	20,867	49,200	49,200	<b>49,250</b>
382 Out-District Travel Allowance	20,814	23,561	-2,747	30,461	12,178	18,283	27,350	27,350	<b>27,600</b>
385 Student Activity Travel	377,782	453,823	-76,041	379,792	333,991	45,801	379,792	379,792	<b>340,915</b>
386 Crossing Guards Support	45,500	43,497	2,003	45,500	35,360	10,140	45,500	45,500	<b>45,500</b>
387 Resource Officer Support	69,000	60,500	8,500	69,000	60,500	8,500	69,000	69,000	<b>69,000</b>
391 Professional Dues and Fees	34,300	34,155	145	35,618	35,154	464	35,800	35,800	<b>35,800</b>
396 Inservice Training	727,859	261,914	465,945	747,730	293,252	454,478	159,475	159,475	<b>182,246</b>
399 Purchased Duty Lunches	5,000	4,716	284	5,000	3,204	1,796	5,000	5,000	<b>5,000</b>
<b>300 PURCHASED SERVICES</b>	<b>6,523,977</b>	<b>5,671,265</b>	<b>852,712</b>	<b>6,149,568</b>	<b>4,828,993</b>	<b>1,320,575</b>	<b>5,502,053</b>	<b>5,516,339</b>	<b>5,587,297</b>
409 Supplies - Fee Replacement	75,315	75,493	- 178	76,463	73,613	2,850	76,463	74,528	<b>74,528</b>
410 General Supplies	1,026,479	812,770	213,709	1,065,582	834,019	231,563	1,028,963	1,104,890	<b>1,013,718</b>
413 Curriculum Development Supplies	30,800	10,023	20,777	49,860	49,844	17	0	0	<b>0</b>
415 One-Time Supplies	48,690	25,102	23,588	48,750	0	48,750	48,750	48,750	<b>48,750</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2019 THROUGH FISCAL YEAR 2022**

<u>Object Number and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<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	<b>1,000</b>
418 Custodial Supplies	242,900	252,536	-9,636	242,900	221,565	21,335	242,100	242,100	<b>242,600</b>
419 Warehouse Supplies	5,500	-14,092	19,592	5,500	134	5,366	5,500	5,500	<b>5,500</b>
420 Transportation Supplies	8,000	5,836	2,164	8,000	6,441	1,559	8,200	8,200	<b>8,200</b>
421 Motor Fuel	379,000	358,190	20,810	375,800	267,292	108,508	379,000	379,000	<b>379,000</b>
425 Laundry	920	173	747	920	468	452	920	920	<b>920</b>
428 Repairs Parts and Supplies	162,300	172,814	-10,514	163,100	144,707	18,393	162,300	207,300	<b>169,668</b>
429 Tires	25,030	26,268	-1,238	25,030	22,807	2,223	25,030	25,030	<b>25,531</b>
430 Library Books	84,519	84,339	180	83,711	83,185	526	83,711	80,396	<b>80,396</b>
440 Textbooks	2,042,998	1,553,549	489,449	1,342,680	1,210,861	131,819	2,191,760	2,191,760	<b>1,198,730</b>
471 Building Repairs (Non-Contracted)	165,000	152,987	12,013	165,000	172,711	-7,711	165,000	165,000	<b>165,000</b>
481 Equipment Repair (Non-Contracted)	101,493	93,979	7,514	54,100	35,091	19,009	54,100	54,100	<b>54,100</b>
493 Professional Books and Journals	1,200	540	660	1,250	66	1,184	1,250	1,250	<b>1,250</b>
<b>400 SUPPLIES AND MATERIALS</b>	<b>4,401,144</b>	<b>3,610,507</b>	<b>790,637</b>	<b>3,709,646</b>	<b>3,122,803</b>	<b>586,843</b>	<b>4,474,047</b>	<b>4,589,724</b>	<b>3,468,891</b>
550 Equipment	165,696	69,366	96,330	108,294	33,270	75,024	106,400	114,722	<b>110,600</b>
<b>500 CAPITAL OBJECTS</b>	<b>165,696</b>	<b>69,366</b>	<b>96,330</b>	<b>108,294</b>	<b>33,270</b>	<b>75,024</b>	<b>106,400</b>	<b>114,722</b>	<b>110,600</b>
711 Property Insurance	198,210	194,618	3,592	199,000	197,538	1,462	207,515	207,515	<b>211,396</b>
712 Liability Insurance	212,550	214,523	-1,973	267,813	225,870	41,944	228,480	228,480	<b>232,750</b>
714 Transportation Insurance	31,624	29,550	2,074	31,013	29,994	1,019	32,512	32,512	<b>33,100</b>
715 Surety Insurance	790	854	-64	866	866	0	866	866	<b>882</b>
730 Judgments	2,000	2,500	- 500	6,800	0	6,800	6,800	6,800	<b>6,800</b>
<b>700 INSURANCE AND JUDGMENT</b>	<b>445,174</b>	<b>442,045</b>	<b>3,130</b>	<b>505,492</b>	<b>454,268</b>	<b>51,225</b>	<b>476,173</b>	<b>476,173</b>	<b>484,928</b>
810 Transfers to Other Funds	2,620,000	2,615,985	4,016	340,000	156,179	183,821	433,000	433,000	<b>531,487</b>
850 Contingency Reserve	769,905	N/A	N/A	801,343	N/A	N/A	781,886	777,003	<b>800,120</b>
852 Unappropriated Fund Balance	3,079,622	N/A	N/A	3,205,370	N/A	N/A	3,127,543	3,108,012	<b>3,200,480</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2019 THROUGH FISCAL YEAR 2022**

<u>Object Number and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<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	<b>300,000</b>
855 Appropriated Fund Balance	4,314,207	N/A	N/A	6,533,691	N/A	N/A	5,586,348	5,144,221	<b>5,910,504</b>
899 Actual Year-End Fund Balance	N/A	11,626,602	N/A	N/A	14,010,887	N/A	N/A	N/A	<b>N/A</b>
<b>800 TRANSFERS OR RESERVES</b>	<u>11,083,734</u>	<u>14,242,587</u>	<u>-3,158,853</u>	<u>11,180,404</u>	<u>14,167,066</u>	<u>-2,986,662</u>	<u>10,228,777</u>	<u>9,762,236</u>	<b><u>10,742,591</u></b>
<b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b>	<u>89,208,654</u>	<u>90,321,382</u>	<u>-1,112,728</u>	<u>91,752,872</u>	<u>92,637,942</u>	<u>- 885,070</u>	<u>90,188,587</u>	<u>91,701,176</u>	<b><u>94,011,995</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**ELEMENTARY PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5120.116 Teachers	13,312,426	13,275,784	36,642	13,715,869	13,702,481	13,388	13,648,943	13,729,837	<b>14,096,866</b>
2.100.5.5120.135 Other Special Programs	214,236	285,128	-70,892	581,833	580,967	866	597,083	565,855	<b>576,901</b>
2.100.5.5120.138 State-Paid Salary	252,400	238,568	13,832	252,400	223,750	28,650	0	250,000	<b>268,600</b>
2.100.5.5120.152 Instructional Assistants	883,387	838,891	44,496	871,990	863,702	8,288	882,409	899,157	<b>926,137</b>
2.100.5.5120.165 Music Accompanists	1,000	255	745	1,000	1,760	- 760	1,000	1,000	<b>1,000</b>
2.100.5.5120.182 Substitute Instructional Assistants	15,000	7,745	7,255	15,000	11,850	3,150	15,000	15,000	<b>15,000</b>
2.100.5.5120.186 Substitute Teachers	373,000	444,116	-71,116	373,000	341,609	31,391	373,000	373,000	<b>373,000</b>
2.100.5.5120.199 Personal Leave Reimbursement	45,390	26,949	18,441	40,380	61,153	-20,773	40,380	40,380	<b>40,580</b>
<b>Total Salaries</b>	<b>15,096,839</b>	<b>15,117,436</b>	<b>-20,597</b>	<b>15,851,472</b>	<b>15,787,272</b>	<b>64,200</b>	<b>15,557,815</b>	<b>15,874,229</b>	<b>16,298,084</b>
2.100.5.5120.210 PERSI	1,635,619	1,634,885	734	1,824,675	1,821,850	2,825	1,779,409	1,827,362	<b>1,866,243</b>
2.100.5.5120.220 Social Security Tax	1,109,614	1,107,221	2,393	1,165,077	1,158,280	6,797	1,143,494	1,166,752	<b>1,197,903</b>
2.100.5.5120.230 Life Insurance	35,290	32,299	2,991	33,055	33,228	- 173	32,937	32,672	<b>33,002</b>
2.100.5.5120.240 Medical Insurance	2,726,091	2,589,174	136,917	2,757,417	2,718,521	38,896	2,844,219	2,821,524	<b>2,995,945</b>
2.100.5.5120.250 Employee Assistance Plan	9,033	8,400	633	8,560	8,541	19	8,538	8,470	<b>8,556</b>
2.100.5.5120.260 Dental Insurance	131,450	121,568	9,882	131,975	132,923	- 948	136,282	134,085	<b>135,920</b>
2.100.5.5120.270 Worker's Compensation Insurance	90,581	98,828	-8,247	108,418	108,105	314	105,792	110,482	<b>114,087</b>
2.100.5.5120.280 Retirement Sick Leave Benefits	185,332	181,721	3,611	81,190	110,373	-29,183	0	0	<b>0</b>
2.100.5.5120.290 Vision Insurance	23,368	21,567	1,801	23,273	23,444	- 171	23,451	23,011	<b>23,497</b>
<b>Total Fringe Benefits</b>	<b>5,946,378</b>	<b>5,795,663</b>	<b>150,715</b>	<b>6,133,640</b>	<b>6,115,264</b>	<b>18,376</b>	<b>6,074,122</b>	<b>6,124,358</b>	<b>6,375,153</b>
2.100.5.5120.310 Professional and Technical Services	16,800	0	16,800	16,800	0	16,800	16,800	16,800	<b>16,800</b>
2.100.5.5120.381 In-District Travel Allowance	14,750	1,758	12,992	14,750	5,837	8,913	14,750	14,750	<b>14,750</b>
2.100.5.5120.382 Out-District Travel Allowance	2,500	2,522	-22	2,500	1,970	530	2,500	2,500	<b>2,500</b>
2.100.5.5120.385 Student Activity Travel	0	93	-93	0	0	0	0	0	<b>0</b>
2.100.5.5120.396 Inservice Training	52,330	26,427	25,903	22,330	19,723	2,607	22,330	22,330	<b>31,000</b>
<b>Total Purchased Services</b>	<b>86,380</b>	<b>30,800</b>	<b>55,580</b>	<b>56,380</b>	<b>27,530</b>	<b>28,850</b>	<b>56,380</b>	<b>56,380</b>	<b>65,050</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5120.410 General Supplies	442,594	381,432	61,162	506,729	461,659	45,070	485,341	557,201	<b>505,201</b>
2.100.5.5120.415 One-Time Supplies	13,690	5,379	8,311	13,750	0	13,750	13,750	13,750	<b>13,750</b>
2.100.5.5120.417 Testing Supplies	1,000	0	1,000	1,000	0	1,000	1,000	1,000	<b>1,000</b>
2.100.5.5120.440 Textbooks	335,500	220,493	115,007	460,700	287,491	173,209	1,230,500	1,230,500	<b>956,000</b>
<b>Total Supplies and Materials</b>	<u>792,784</u>	<u>607,304</u>	<u>185,480</u>	<u>982,179</u>	<u>749,150</u>	<u>233,029</u>	<u>1,730,591</u>	<u>1,802,451</u>	<b><u>1,475,951</u></b>
2.100.5.5120.550 Equipment	24,570	14,756	9,814	11,600	1,789	9,811	10,720	18,720	<b>14,720</b>
<b>Total Capital Objects</b>	<u>24,570</u>	<u>14,756</u>	<u>9,814</u>	<u>11,600</u>	<u>1,789</u>	<u>9,811</u>	<u>10,720</u>	<u>18,720</u>	<b><u>14,720</u></b>
<b>Total Elementary Program</b>	<u>21,946,951</u>	<u>21,565,960</u>	<u>380,991</u>	<u>23,035,271</u>	<u>22,681,005</u>	<u>354,266</u>	<u>23,429,628</u>	<u>23,876,138</u>	<b><u>24,228,958</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**SECONDARY PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5150.116 Teachers	12,600,909	12,600,158	751	13,345,166	13,301,479	43,687	13,319,538	13,547,392	<b>14,024,811</b>
2.100.5.5150.131 Saturday School Teachers	5,000	725	4,276	2,500	0	2,500	2,500	2,500	<b>2,500</b>
2.100.5.5150.132 Teachers Lunch Duty	15,000	22,426	-7,426	17,000	22,411	-5,411	21,000	21,000	<b>21,000</b>
2.100.5.5150.133 Stipends and Extra Days - Regular	7,437	20,975	-13,538	9,945	9,023	922	7,984	8,316	<b>8,316</b>
2.100.5.5150.138 State-Paid Salary	221,780	238,257	-16,477	221,780	230,253	-8,473	0	300,000	<b>300,000</b>
2.100.5.5150.165 Music Accompanists	61,779	71,086	-9,307	71,058	61,440	9,618	64,402	64,402	<b>75,169</b>
2.100.5.5150.186 Substitute Teachers	302,000	224,046	77,954	302,000	169,948	132,052	302,000	302,000	<b>302,000</b>
2.100.5.5150.199 Personal Leave Reimbursement	36,000	24,320	11,680	35,000	55,240	-20,240	35,000	35,000	<b>35,000</b>
<b>Total Salaries</b>	<b>13,249,905</b>	<b>13,201,991</b>	<b>47,914</b>	<b>14,004,449</b>	<b>13,849,794</b>	<b>154,655</b>	<b>13,752,424</b>	<b>14,280,610</b>	<b>14,768,796</b>
2.100.5.5150.210 PERSI	1,439,807	1,465,939	-26,132	1,616,890	1,634,842	-17,952	1,577,734	1,649,475	<b>1,696,955</b>
2.100.5.5150.220 Social Security Tax	973,867	973,607	260	1,029,326	1,020,952	8,374	1,010,803	1,049,624	<b>1,085,505</b>
2.100.5.5150.230 Life Insurance	26,212	26,189	23	26,144	26,404	-260	26,144	26,144	<b>26,144</b>
2.100.5.5150.240 Medical Insurance	2,069,299	2,144,428	-75,129	2,180,999	2,212,690	-31,691	2,257,745	2,257,855	<b>2,373,456</b>
2.100.5.5150.250 Employee Assistance Plan	6,710	6,734	-24	6,777	6,756	21	6,777	6,777	<b>6,777</b>
2.100.5.5150.260 Dental Insurance	97,631	98,231	-600	104,386	105,578	-1,192	108,181	107,297	<b>107,679</b>
2.100.5.5150.270 Worker's Compensation Insurance	79,500	86,727	-7,227	95,790	95,657	133	93,517	99,387	<b>103,381</b>
2.100.5.5150.280 Retirement Sick Leave Benefits	163,142	163,052	90	71,937	99,383	-27,446	0	0	<b>0</b>
2.100.5.5150.290 Vision Insurance	17,355	17,462	-107	18,408	18,621	-213	18,614	18,408	<b>18,614</b>
<b>Total Fringe Benefits</b>	<b>4,873,523</b>	<b>4,982,370</b>	<b>-108,847</b>	<b>5,150,657</b>	<b>5,220,882</b>	<b>-70,225</b>	<b>5,099,515</b>	<b>5,214,967</b>	<b>5,418,511</b>
2.100.5.5150.310 Professional and Technical Services	11,200	0	11,200	11,200	0	11,200	11,200	11,200	<b>11,200</b>
2.100.5.5150.319 Consultants	10,000	10,554	-554	10,000	6,959	3,041	10,000	10,000	<b>10,000</b>
2.100.5.5150.321 Facility Rentals	22,000	20,892	1,109	25,000	30,293	-5,293	25,000	25,000	<b>25,000</b>
2.100.5.5150.325 Repair and Maintenance (Contracted)	2,000	0	2,000	2,000	0	2,000	2,000	2,000	<b>2,000</b>
2.100.5.5150.371 Tuition	70,000	92,352	-22,352	25,000	107,795	-82,795	25,000	25,000	<b>25,000</b>
2.100.5.5150.381 In-District Travel Allowance	9,500	46	9,454	9,500	2,797	6,703	9,500	9,500	<b>9,500</b>
2.100.5.5150.396 Inservice Training	1,000	308	692	1,000	200	800	1,000	1,000	<b>1,000</b>
2.100.5.5150.399 Purchased Duty Lunches	5,000	4,716	284	5,000	3,204	1,796	5,000	5,000	<b>5,000</b>
<b>Total Purchased Services</b>	<b>130,700</b>	<b>128,867</b>	<b>1,833</b>	<b>88,700</b>	<b>151,248</b>	<b>-62,548</b>	<b>88,700</b>	<b>88,700</b>	<b>88,700</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5150.409 Supplies - Fee Replacement	73,367	73,367	0	73,823	70,973	2,850	73,823	72,661	<b>72,661</b>
2.100.5.5150.410 General Supplies	325,745	228,381	97,364	330,837	239,350	91,487	341,249	350,232	<b>343,560</b>
2.100.5.5150.415 One-Time Supplies	35,000	19,723	15,277	35,000	0	35,000	35,000	35,000	<b>35,000</b>
2.100.5.5150.440 Textbooks	1,706,298	1,331,854	374,444	880,780	923,370	-42,590	960,060	960,060	<b>241,530</b>
<b>Total Supplies and Materials</b>	<u>2,140,410</u>	<u>1,653,325</u>	<u>487,085</u>	<u>1,320,440</u>	<u>1,233,693</u>	<u>86,747</u>	<u>1,410,132</u>	<u>1,417,953</u>	<b><u>692,751</u></b>
2.100.5.5150.550 Equipment	103,026	45,589	57,437	91,080	26,286	64,794	91,080	91,402	<b>91,080</b>
<b>Total Capital Objects</b>	<u>103,026</u>	<u>45,589</u>	<u>57,437</u>	<u>91,080</u>	<u>26,286</u>	<u>64,794</u>	<u>91,080</u>	<u>91,402</u>	<b><u>91,080</u></b>
<b>Total Secondary Program</b>	<u>20,497,564</u>	<u>20,012,142</u>	<u>485,422</u>	<u>20,655,326</u>	<u>20,481,903</u>	<u>173,423</u>	<u>20,441,851</u>	<u>21,093,632</u>	<b><u>21,059,838</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**ALTERNATE SCHOOL PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5170.116 Teachers	881,174	882,744	-1,570	993,041	989,917	3,124	992,541	981,561	<b>1,008,225</b>
2.100.5.5170.152 Instructional Assistants	2,000	0	2,000	2,000	0	2,000	2,000	2,000	<b>2,000</b>
2.100.5.5170.199 Personal Leave Reimbursement	3,000	1,580	1,420	3,600	4,320	- 720	3,600	3,600	<b>3,600</b>
<b>Total Salaries</b>	<b>886,174</b>	<b>884,324</b>	<b>1,850</b>	<b>998,641</b>	<b>994,237</b>	<b>4,404</b>	<b>998,141</b>	<b>987,161</b>	<b>1,013,825</b>
2.100.5.5170.210 PERSI	98,543	99,708	-1,165	117,836	118,961	-1,125	117,082	116,481	<b>118,922</b>
2.100.5.5170.220 Social Security Tax	65,133	62,968	2,165	73,401	71,027	2,374	73,364	72,557	<b>74,517</b>
2.100.5.5170.230 Life Insurance	1,688	1,823	- 135	1,771	1,918	- 147	1,771	1,719	<b>1,719</b>
2.100.5.5170.240 Medical Insurance	133,235	131,716	1,519	147,717	151,254	-3,537	152,915	148,425	<b>156,024</b>
2.100.5.5170.250 Employee Assistance Plan	432	457	-25	459	482	-23	459	446	<b>446</b>
2.100.5.5170.260 Dental Insurance	6,286	6,483	- 197	7,070	7,323	- 253	7,327	7,053	<b>7,078</b>
2.100.5.5170.270 Worker's Compensation Insurance	5,317	5,799	- 482	6,825	6,797	28	6,787	6,870	<b>7,097</b>
2.100.5.5170.280 Retirement Sick Leave Benefits	11,166	11,098	68	5,242	7,251	-2,009	0	0	<b>0</b>
2.100.5.5170.290 Vision Insurance	1,117	1,152	-35	1,247	1,292	-45	1,261	1,210	<b>1,224</b>
<b>Total Fringe Benefits</b>	<b>322,917</b>	<b>321,204</b>	<b>1,713</b>	<b>361,568</b>	<b>366,304</b>	<b>-4,736</b>	<b>360,966</b>	<b>354,761</b>	<b>367,027</b>
2.100.5.5170.310 Professional and Technical Services	10,000	10,107	- 107	10,250	9,655	595	10,250	10,250	<b>10,250</b>
2.100.5.5170.371 Tuition	7,000	5,250	1,750	7,000	4,375	2,625	7,000	7,000	<b>7,000</b>
<b>Total Purchased Services</b>	<b>17,000</b>	<b>15,357</b>	<b>1,643</b>	<b>17,250</b>	<b>14,030</b>	<b>3,220</b>	<b>17,250</b>	<b>17,250</b>	<b>17,250</b>
2.100.5.5170.409 Supplies - Fee Replacement	1,948	2,126	- 178	2,640	2,640	0	2,640	1,867	<b>1,867</b>
2.100.5.5170.410 General Supplies	12,204	12,639	- 435	14,271	11,872	2,399	14,271	10,833	<b>10,833</b>
2.100.5.5170.430 Library Books	1,309	1,307	2	1,589	1,539	50	1,589	1,148	<b>1,148</b>
<b>Total Supplies and Materials</b>	<b>15,461</b>	<b>16,072</b>	<b>- 611</b>	<b>18,500</b>	<b>16,051</b>	<b>2,449</b>	<b>18,500</b>	<b>13,848</b>	<b>13,848</b>
<b>Total Alternate School Program</b>	<b>1,241,552</b>	<b>1,236,957</b>	<b>4,595</b>	<b>1,395,959</b>	<b>1,390,622</b>	<b>5,337</b>	<b>1,394,857</b>	<b>1,373,020</b>	<b>1,411,950</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**SPECIAL EDUCATION PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5210.116 Teachers	2,835,027	2,834,041	986	2,851,967	2,862,817	-10,850	2,892,445	3,060,690	<b>3,065,821</b>
2.100.5.5210.138 State-Paid Salary	88,850	84,300	4,550	88,850	78,100	10,750	0	0	<b>0</b>
2.100.5.5210.152 Instructional Assistants	484,116	460,625	23,491	471,552	464,657	6,895	466,590	520,934	<b>555,008</b>
2.100.5.5210.182 Substitute Instructional Assistants	17,000	4,994	12,006	17,000	7,372	9,628	17,000	17,000	<b>17,000</b>
2.100.5.5210.199 Personal Leave Reimbursement	10,000	6,240	3,760	10,000	12,400	-2,400	6,500	6,500	<b>12,980</b>
<b>Total Salaries</b>	<b>3,434,993</b>	<b>3,390,200</b>	<b>44,793</b>	<b>3,439,369</b>	<b>3,425,345</b>	<b>14,024</b>	<b>3,382,535</b>	<b>3,605,124</b>	<b>3,650,809</b>
2.100.5.5210.210 PERSI	380,081	381,018	- 937	403,832	408,797	-4,965	384,654	423,393	<b>426,246</b>
2.100.5.5210.220 Social Security Tax	252,472	246,710	5,762	252,794	249,301	3,493	242,274	264,978	<b>268,335</b>
2.100.5.5210.230 Life Insurance	9,282	9,289	-7	9,166	9,208	-42	9,166	8,906	<b>9,322</b>
2.100.5.5210.240 Medical Insurance	732,790	735,992	-3,202	764,653	757,095	7,558	791,560	769,110	<b>846,312</b>
2.100.5.5210.250 Employee Assistance Plan	2,376	2,346	30	2,376	2,337	39	2,376	2,309	<b>2,417</b>
2.100.5.5210.260 Dental Insurance	34,573	34,978	- 405	36,597	37,329	- 732	37,928	36,550	<b>38,395</b>
2.100.5.5210.270 Worker's Compensation Insurance	20,610	23,750	-3,140	23,524	25,107	-1,583	22,415	25,088	<b>25,556</b>
2.100.5.5210.280 Retirement Sick Leave Benefits	43,067	42,310	757	17,967	24,555	-6,588	0	0	<b>0</b>
2.100.5.5210.290 Vision Insurance	6,146	6,227	-81	6,454	6,561	- 107	6,526	6,271	<b>6,637</b>
<b>Total Fringe Benefits</b>	<b>1,481,397</b>	<b>1,482,620</b>	<b>-1,223</b>	<b>1,517,363</b>	<b>1,520,290</b>	<b>-2,927</b>	<b>1,496,899</b>	<b>1,536,605</b>	<b>1,623,220</b>
2.100.5.5210.310 Professional and Technical Services	175,000	223,799	-48,799	0	0	0	0	0	<b>0</b>
2.100.5.5210.317 Health Services (Contracted)	380,000	393,098	-13,098	0	0	0	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>555,000</b>	<b>616,897</b>	<b>-61,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2.100.5.5210.410 General Supplies	0	-10	10	0	- 962	962	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>-10</b>	<b>10</b>	<b>0</b>	<b>- 962</b>	<b>962</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Special Education Program</b>	<b>5,471,390</b>	<b>5,489,708</b>	<b>-18,318</b>	<b>4,956,732</b>	<b>4,944,673</b>	<b>12,059</b>	<b>4,879,434</b>	<b>5,141,729</b>	<b>5,274,029</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**PRESCHOOL HANDICAPPED PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5220.116 Teachers	162,407	162,407	0	177,550	177,550	0	177,550	193,689	<b>200,124</b>
2.100.5.5220.152 Instructional Assistants	30,310	29,270	1,040	30,530	30,530	0	30,530	30,530	<b>15,156</b>
2.100.5.5220.199 Personal Leave Reimbursement	800	320	480	800	1,180	- 380	500	500	<b>500</b>
<b>Total Salaries</b>	<u>193,517</u>	<u>191,997</u>	<u>1,520</u>	<u>208,880</u>	<u>209,260</u>	<u>- 380</u>	<u>208,580</u>	<u>224,719</u>	<b><u>215,780</u></b>
2.100.5.5220.210 PERSI	21,519	21,734	- 215	24,648	25,082	- 434	24,467	26,517	<b>25,312</b>
2.100.5.5220.220 Social Security Tax	14,224	14,083	141	15,353	15,219	134	15,331	16,517	<b>15,860</b>
2.100.5.5220.230 Life Insurance	633	631	2	625	625	0	625	625	<b>521</b>
2.100.5.5220.240 Medical Insurance	49,963	51,063	-1,100	52,135	52,270	- 135	53,970	53,970	<b>47,280</b>
2.100.5.5220.250 Employee Assistance Plan	162	164	-2	162	161	1	162	162	<b>135</b>
2.100.5.5220.260 Dental Insurance	2,358	2,374	-16	2,496	2,518	-22	2,586	2,572	<b>2,145</b>
2.100.5.5220.270 Worker's Compensation Insurance	1,158	1,261	- 103	1,428	1,432	-4	1,418	1,559	<b>1,511</b>
2.100.5.5220.280 Retirement Sick Leave Benefits	2,431	2,419	12	1,102	1,510	- 408	0	0	<b>0</b>
2.100.5.5220.290 Vision Insurance	419	422	-3	440	444	-4	445	445	<b>371</b>
<b>Total Fringe Benefits</b>	<u>92,867</u>	<u>94,149</u>	<u>-1,282</u>	<u>98,389</u>	<u>99,261</u>	<u>- 872</u>	<u>99,004</u>	<u>102,367</u>	<b><u>93,135</u></b>
<b>Total Preschool Handicapped Program</b>	<u>286,384</u>	<u>286,146</u>	<u>238</u>	<u>307,269</u>	<u>308,521</u>	<u>-1,252</u>	<u>307,584</u>	<u>327,086</u>	<b><u>308,915</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**GIFTED AND TALENTED PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5240.116 Teachers	127,783	127,783	0	96,800	96,800	0	96,800	101,620	<b>105,570</b>
2.100.5.5240.199 Personal Leave Reimbursement	525	360	165	525	400	125	525	525	<b>525</b>
<b>Total Salaries</b>	<b>128,308</b>	<b>128,143</b>	<b>165</b>	<b>97,325</b>	<b>97,200</b>	<b>125</b>	<b>97,325</b>	<b>102,145</b>	<b>106,095</b>
2.100.5.5240.210 PERSI	14,267	14,506	- 239	11,484	11,672	- 188	11,417	12,053	<b>12,445</b>
2.100.5.5240.220 Social Security Tax	9,431	9,693	- 262	7,154	7,307	- 153	7,154	7,508	<b>7,798</b>
2.100.5.5240.230 Life Insurance	211	208	3	208	208	0	208	208	<b>208</b>
2.100.5.5240.240 Medical Insurance	16,654	16,968	- 314	17,378	17,390	-12	17,990	17,990	<b>18,912</b>
2.100.5.5240.250 Employee Assistance Plan	54	54	0	54	54	0	54	54	<b>54</b>
2.100.5.5240.260 Dental Insurance	786	786	0	832	841	-9	862	862	<b>858</b>
2.100.5.5240.270 Worker's Compensation Insurance	767	842	-75	665	665	0	662	711	<b>743</b>
2.100.5.5240.280 Retirement Sick Leave Benefits	1,611	1,615	-4	515	711	- 196	0	0	<b>0</b>
2.100.5.5240.290 Vision Insurance	140	140	0	147	148	-1	148	148	<b>148</b>
<b>Total Fringe Benefits</b>	<b>43,921</b>	<b>44,812</b>	<b>- 891</b>	<b>38,437</b>	<b>38,998</b>	<b>- 561</b>	<b>38,495</b>	<b>39,534</b>	<b>41,166</b>
2.100.5.5240.381 In-District Travel Allowance	400	607	- 207	800	282	518	800	800	<b>800</b>
2.100.5.5240.396 Inservice Training	55,601	15,306	40,295	44,000	15,246	28,754	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>56,001</b>	<b>15,914</b>	<b>40,087</b>	<b>44,800</b>	<b>15,528</b>	<b>29,272</b>	<b>800</b>	<b>800</b>	<b>800</b>
2.100.5.5240.410 General Supplies	8,000	3,789	4,211	8,000	4,413	3,587	8,000	8,000	<b>8,000</b>
2.100.5.5240.440 Textbooks	1,200	1,202	-2	1,200	0	1,200	1,200	1,200	<b>1,200</b>
<b>Total Supplies and Materials</b>	<b>9,200</b>	<b>4,990</b>	<b>4,210</b>	<b>9,200</b>	<b>4,413</b>	<b>4,787</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>
<b>Total Gifted And Talented Program</b>	<b>237,430</b>	<b>193,859</b>	<b>43,571</b>	<b>189,762</b>	<b>156,138</b>	<b>33,624</b>	<b>145,820</b>	<b>151,679</b>	<b>157,261</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**INTERSCHOLASTIC PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5310.385 Student Activity Travel	377,782	453,730	-75,948	379,792	333,991	45,801	379,792	379,792	<b>340,915</b>
<b>Total Purchased Services</b>	<u>377,782</u>	<u>453,730</u>	<u>-75,948</u>	<u>379,792</u>	<u>333,991</u>	<u>45,801</u>	<u>379,792</u>	<u>379,792</u>	<b>340,915</b>
<b>Total Interscholastic Program</b>	<u>377,782</u>	<u>453,730</u>	<u>-75,948</u>	<u>379,792</u>	<u>333,991</u>	<u>45,801</u>	<u>379,792</u>	<u>379,792</u>	<b>340,915</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**SCHOOL ACTIVITY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5320.116 Teachers	641,376	691,079	-49,703	695,118	689,804	5,314	710,174	714,987	<b>708,638</b>
<b>Total Salaries</b>	<b>641,376</b>	<b>691,079</b>	<b>-49,703</b>	<b>695,118</b>	<b>689,804</b>	<b>5,314</b>	<b>710,174</b>	<b>714,987</b>	<b>708,638</b>
2.100.5.5320.210 PERSI	71,321	45,292	26,029	82,024	45,793	36,231	83,303	84,368	<b>83,123</b>
2.100.5.5320.220 Social Security Tax	47,141	51,684	-4,543	51,091	51,676	- 585	52,198	52,552	<b>52,085</b>
2.100.5.5320.270 Worker's Compensation Insurance	3,848	4,468	- 620	4,755	4,721	34	4,829	4,976	<b>4,960</b>
2.100.5.5320.280 Retirement Sick Leave Benefits	8,081	5,074	3,007	3,649	2,682	967	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>130,391</b>	<b>106,518</b>	<b>23,873</b>	<b>141,519</b>	<b>104,871</b>	<b>36,648</b>	<b>140,330</b>	<b>141,896</b>	<b>140,168</b>
2.100.5.5320.321 Facility Rentals	44,000	48,275	-4,275	47,000	49,353	-2,353	47,000	47,000	<b>47,000</b>
2.100.5.5320.391 Professional Dues and Fees	6,500	6,818	- 318	6,818	6,713	105	7,000	7,000	<b>7,000</b>
<b>Total Purchased Services</b>	<b>50,500</b>	<b>55,093</b>	<b>-4,593</b>	<b>53,818</b>	<b>56,066</b>	<b>-2,248</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
2.100.5.5320.410 General Supplies	3,700	3,383	317	3,200	2,573	627	3,200	3,200	<b>3,200</b>
<b>Total Supplies and Materials</b>	<b>3,700</b>	<b>3,383</b>	<b>317</b>	<b>3,200</b>	<b>2,573</b>	<b>627</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>
<b>Total School Activity Program</b>	<b>825,967</b>	<b>856,072</b>	<b>-30,105</b>	<b>893,655</b>	<b>853,314</b>	<b>40,341</b>	<b>907,704</b>	<b>914,083</b>	<b>906,006</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**SUMMER SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5410.116 Teachers	91,000	116,880	-25,880	110,000	164,217	-54,217	150,200	150,200	<b>160,000</b>
2.100.5.5410.151 Clerical Personnel	26,000	28,632	-2,632	26,000	30,287	-4,287	38,200	38,200	<b>38,200</b>
<b>Total Salaries</b>	<b>117,000</b>	<b>145,512</b>	<b>-28,512</b>	<b>136,000</b>	<b>194,504</b>	<b>-58,504</b>	<b>188,400</b>	<b>188,400</b>	<b>198,200</b>
2.100.5.5410.210 PERSI	13,010	11,533	1,477	16,048	15,807	241	22,099	22,232	<b>23,249</b>
2.100.5.5410.220 Social Security Tax	8,599	11,031	-2,432	9,996	14,650	-4,654	13,848	13,848	<b>14,568</b>
2.100.5.5410.270 Worker's Compensation Insurance	702	881	- 179	930	1,331	- 401	1,281	1,305	<b>1,387</b>
2.100.5.5410.280 Retirement Sick Leave Benefits	1,475	1,284	191	714	1,484	- 770	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>23,786</b>	<b>24,730</b>	<b>- 944</b>	<b>27,688</b>	<b>33,272</b>	<b>-5,584</b>	<b>37,228</b>	<b>37,385</b>	<b>39,204</b>
2.100.5.5410.410 General Supplies	1,500	1,121	379	1,500	1,998	- 498	2,000	2,000	<b>2,000</b>
<b>Total Supplies and Materials</b>	<b>1,500</b>	<b>1,121</b>	<b>379</b>	<b>1,500</b>	<b>1,998</b>	<b>- 498</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Total Summer School Program</b>	<b>142,286</b>	<b>171,362</b>	<b>-29,076</b>	<b>165,188</b>	<b>229,775</b>	<b>-64,587</b>	<b>227,628</b>	<b>227,785</b>	<b>239,404</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**COMMUNITY EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5420.116 Teachers	12,000	4,892	7,108	12,000	3,815	8,185	12,000	12,000	<b>12,000</b>
<b>Total Salaries</b>	<b>12,000</b>	<b>4,892</b>	<b>7,108</b>	<b>12,000</b>	<b>3,815</b>	<b>8,185</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
2.100.5.5420.210 PERSI	1,334	174	1,160	1,408	211	1,197	1,408	1,408	<b>1,408</b>
2.100.5.5420.220 Social Security Tax	882	362	520	882	280	602	882	882	<b>882</b>
2.100.5.5420.270 Worker's Compensation Insurance	72	32	40	82	26	56	82	82	<b>84</b>
2.100.5.5420.280 Retirement Sick Leave Benefits	151	19	132	63	14	49	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>2,439</b>	<b>588</b>	<b>1,851</b>	<b>2,435</b>	<b>531</b>	<b>1,904</b>	<b>2,372</b>	<b>2,372</b>	<b>2,374</b>
<b>Total Community Education Program</b>	<b>14,439</b>	<b>5,480</b>	<b>8,959</b>	<b>14,435</b>	<b>4,345</b>	<b>10,090</b>	<b>14,372</b>	<b>14,372</b>	<b>14,374</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**ATTENDANCE, GUIDANCE AND HEALTH PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6110.118 Counselors	1,567,264	1,557,660	9,604	1,828,443	1,818,125	10,318	1,823,956	1,827,041	<b>1,917,972</b>
2.100.5.6110.133 Stipends and Extra Days - Regular	31,694	30,687	1,007	29,603	47,429	-17,826	39,975	44,103	<b>44,103</b>
2.100.5.6110.151 Clerical Personnel	390,850	385,994	4,856	415,362	403,286	12,076	385,214	420,585	<b>451,325</b>
2.100.5.6110.164 Social Workers	54,374	57,384	-3,010	69,749	65,635	4,114	73,450	54,860	<b>55,955</b>
2.100.5.6110.199 Personal Leave Reimbursement	4,850	2,373	2,477	4,787	6,533	-1,746	4,787	4,787	<b>4,787</b>
<b>Total Salaries</b>	<b>2,049,032</b>	<b>2,034,098</b>	<b>14,934</b>	<b>2,347,944</b>	<b>2,341,008</b>	<b>6,936</b>	<b>2,327,382</b>	<b>2,351,376</b>	<b>2,474,142</b>
2.100.5.6110.210 PERSI	227,853	225,851	2,002	277,056	278,684	-1,628	273,003	277,461	<b>290,217</b>
2.100.5.6110.220 Social Security Tax	150,603	148,220	2,383	172,574	174,659	-2,085	171,063	172,827	<b>181,850</b>
2.100.5.6110.230 Life Insurance	4,729	5,104	- 375	5,503	5,532	-29	5,503	5,399	<b>5,503</b>
2.100.5.6110.240 Medical Insurance	373,323	391,901	-18,578	459,070	441,185	17,885	475,224	466,232	<b>499,579</b>
2.100.5.6110.250 Employee Assistance Plan	1,211	1,323	- 112	1,427	1,453	-26	1,427	1,400	<b>1,427</b>
2.100.5.6110.260 Dental Insurance	17,612	18,997	-1,385	21,971	22,343	- 372	22,771	22,161	<b>22,664</b>
2.100.5.6110.270 Worker's Compensation Insurance	12,294	13,385	-1,091	16,058	16,020	38	15,826	16,365	<b>17,319</b>
2.100.5.6110.280 Retirement Sick Leave Benefits	25,818	25,139	679	12,336	16,746	-4,410	0	0	<b>0</b>
2.100.5.6110.290 Vision Insurance	3,131	3,413	- 282	3,875	3,945	-70	3,918	3,811	<b>3,918</b>
<b>Total Fringe Benefits</b>	<b>816,574</b>	<b>833,333</b>	<b>-16,759</b>	<b>969,870</b>	<b>960,568</b>	<b>9,302</b>	<b>968,735</b>	<b>965,656</b>	<b>1,022,477</b>
2.100.5.6110.381 In-District Travel Allowance	10,800	1,951	8,849	6,100	2,558	3,542	6,100	6,100	<b>6,150</b>
<b>Total Purchased Services</b>	<b>10,800</b>	<b>1,951</b>	<b>8,849</b>	<b>6,100</b>	<b>2,558</b>	<b>3,542</b>	<b>6,100</b>	<b>6,100</b>	<b>6,150</b>
2.100.5.6110.410 General Supplies	84,948	57,329	27,619	49,094	24,606	24,488	59,771	60,070	<b>29,070</b>
<b>Total Supplies and Materials</b>	<b>84,948</b>	<b>57,329</b>	<b>27,619</b>	<b>49,094</b>	<b>24,606</b>	<b>24,488</b>	<b>59,771</b>	<b>60,070</b>	<b>29,070</b>
2.100.5.6110.550 Equipment	35,000	7,227	27,773	2,314	2,314	0	1,500	1,500	<b>1,500</b>
<b>Total Capital Objects</b>	<b>35,000</b>	<b>7,227</b>	<b>27,773</b>	<b>2,314</b>	<b>2,314</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Total Attendance, Guidance And Health Program</b>	<b>2,996,354</b>	<b>2,933,939</b>	<b>62,415</b>	<b>3,375,322</b>	<b>3,331,055</b>	<b>44,267</b>	<b>3,363,488</b>	<b>3,384,702</b>	<b>3,533,339</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**ANCILLARY SERVICE PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6160.113 Supervisors and Coordinators	74,722	74,722	0	91,940	85,295	6,645	91,940	93,970	<b>93,779</b>
2.100.5.6160.115 Ancillary Professional	1,093,041	1,085,256	7,785	1,040,033	1,040,033	0	1,040,033	1,082,521	<b>1,075,726</b>
2.100.5.6160.163 Nurses	167,791	171,944	-4,153	187,758	186,175	1,583	188,276	166,622	<b>181,611</b>
2.100.5.6160.199 Personal Leave Reimbursement	4,200	2,250	1,950	4,200	5,210	-1,010	2,500	2,500	<b>2,500</b>
<b>Total Salaries</b>	<b>1,339,754</b>	<b>1,334,171</b>	<b>5,583</b>	<b>1,323,931</b>	<b>1,316,714</b>	<b>7,217</b>	<b>1,322,749</b>	<b>1,345,613</b>	<b>1,353,616</b>
2.100.5.6160.210 PERSI	148,980	148,957	23	156,221	152,780	3,441	150,584	158,779	<b>158,779</b>
2.100.5.6160.220 Social Security Tax	98,473	97,534	939	97,309	96,938	371	94,356	98,903	<b>99,491</b>
2.100.5.6160.230 Life Insurance	2,501	2,279	222	2,364	2,365	-1	2,365	2,213	<b>2,213</b>
2.100.5.6160.240 Medical Insurance	189,093	195,698	-6,605	188,556	194,954	-6,398	195,264	182,157	<b>191,484</b>
2.100.5.6160.250 Employee Assistance Plan	614	627	-13	586	607	-21	587	546	<b>546</b>
2.100.5.6160.260 Dental Insurance	8,921	9,020	-99	9,025	9,336	-311	9,357	8,660	<b>8,688</b>
2.100.5.6160.270 Worker's Compensation Insurance	8,032	8,762	-730	9,051	9,010	41	8,729	9,365	<b>9,475</b>
2.100.5.6160.280 Retirement Sick Leave Benefits	16,880	15,923	957	6,951	9,184	-2,233	0	0	<b>0</b>
2.100.5.6160.290 Vision Insurance	1,586	1,603	-17	1,591	1,647	-56	1,609	1,486	<b>1,501</b>
<b>Total Fringe Benefits</b>	<b>475,080</b>	<b>480,403</b>	<b>-5,323</b>	<b>471,654</b>	<b>476,821</b>	<b>-5,167</b>	<b>462,851</b>	<b>462,109</b>	<b>472,177</b>
2.100.5.6160.310 Professional and Technical Services	330,000	487,644	-157,644	330,000	432,503	-102,503	330,000	330,000	<b>330,000</b>
<b>Total Purchased Services</b>	<b>330,000</b>	<b>487,644</b>	<b>-157,644</b>	<b>330,000</b>	<b>432,503</b>	<b>-102,503</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>
<b>Total Ancillary Service Program</b>	<b>2,144,834</b>	<b>2,302,219</b>	<b>-157,385</b>	<b>2,125,585</b>	<b>2,226,037</b>	<b>-100,452</b>	<b>2,115,600</b>	<b>2,137,722</b>	<b>2,155,793</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6210.112 Directors	198,710	203,846	-5,136	214,780	215,897	-1,117	214,780	219,530	<b>223,920</b>
2.100.5.6210.113 Supervisors and Coordinators	255,453	251,403	4,050	275,940	271,604	4,336	275,400	281,148	<b>283,020</b>
2.100.5.6210.134 Curriculum Development Stipends	230,698	205,931	24,767	159,698	193,909	-34,211	159,698	226,456	<b>159,698</b>
2.100.5.6210.151 Clerical Personnel	135,486	133,896	1,590	137,678	139,326	-1,648	137,491	136,982	<b>140,481</b>
2.100.5.6210.152 Instructional Assistants	133,468	72,358	61,110	159,204	104,950	54,254	156,324	156,713	<b>156,955</b>
2.100.5.6210.199 Personal Leave Reimbursement	3,710	1,120	2,590	3,710	1,836	1,874	3,310	3,310	<b>3,310</b>
<b>Total Salaries</b>	<b>957,525</b>	<b>868,554</b>	<b>88,971</b>	<b>951,010</b>	<b>927,522</b>	<b>23,488</b>	<b>947,003</b>	<b>1,024,139</b>	<b>967,384</b>
2.100.5.6210.210 PERSI	107,103	92,178	14,925	112,203	104,005	8,198	111,084	120,831	<b>113,474</b>
2.100.5.6210.220 Social Security Tax	70,902	63,090	7,812	69,893	67,076	2,817	69,603	75,273	<b>71,102</b>
2.100.5.6210.230 Life Insurance	1,371	1,363	8	1,404	1,355	49	1,352	1,456	<b>2,084</b>
2.100.5.6210.240 Medical Insurance	70,781	71,223	-442	78,203	73,987	4,216	76,458	85,453	<b>146,814</b>
2.100.5.6210.250 Employee Assistance Plan	230	228	2	244	229	15	230	256	<b>418</b>
2.100.5.6210.260 Dental Insurance	3,341	3,350	-9	3,744	3,610	134	3,664	4,089	<b>6,662</b>
2.100.5.6210.270 Worker's Compensation Insurance	5,778	5,642	136	6,490	6,337	153	6,441	7,111	<b>6,773</b>
2.100.5.6210.280 Retirement Sick Leave Benefits	12,125	10,262	1,863	5,013	5,543	-530	0	0	<b>0</b>
2.100.5.6210.290 Vision Insurance	595	595	0	659	626	33	629	702	<b>1,150</b>
<b>Total Fringe Benefits</b>	<b>272,226</b>	<b>247,932</b>	<b>24,294</b>	<b>277,853</b>	<b>262,767</b>	<b>15,086</b>	<b>269,461</b>	<b>295,171</b>	<b>348,477</b>
2.100.5.6210.317 Health Services (Contracted)	120,000	120,018	-18	120,000	116,224	3,776	120,000	120,000	<b>120,000</b>
2.100.5.6210.318 Testing Program	3,000	156	2,844	3,000	-192	3,192	1,500	1,500	<b>1,500</b>
2.100.5.6210.320 ISAT Remediation	4,460	4,293	167	1,510	1,510	0	1,000	286	<b>1,000</b>
2.100.5.6210.396 Inservice Training	595,428	204,915	390,513	656,400	246,431	409,969	111,519	111,519	<b>124,620</b>
<b>Total Purchased Services</b>	<b>722,888</b>	<b>329,382</b>	<b>393,506</b>	<b>780,910</b>	<b>363,974</b>	<b>416,936</b>	<b>234,019</b>	<b>233,305</b>	<b>247,120</b>
2.100.5.6210.410 General Supplies	6,000	4,546	1,454	6,000	3,412	2,588	6,000	6,000	<b>6,000</b>
2.100.5.6210.413 Curriculum Development Supplies	30,800	10,023	20,777	49,860	49,844	17	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>36,800</b>	<b>14,569</b>	<b>22,231</b>	<b>55,860</b>	<b>53,255</b>	<b>2,605</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Total Instructional Improvement Program</b>	<b>1,989,439</b>	<b>1,460,437</b>	<b>529,002</b>	<b>2,065,633</b>	<b>1,607,518</b>	<b>458,115</b>	<b>1,456,483</b>	<b>1,558,615</b>	<b>1,568,981</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**EDUCATIONAL MEDIA SERVICES PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6220.117 Media Specialists	178,096	178,096	0	186,750	186,750	0	186,750	192,460	<b>198,800</b>
2.100.5.6220.151 Clerical Personnel	330,234	321,065	9,169	339,349	339,375	-26	339,969	354,331	<b>363,704</b>
2.100.5.6220.199 Personal Leave Reimbursement	1,275	300	975	1,325	1,320	5	1,325	1,325	<b>1,325</b>
<b>Total Salaries</b>	<b>509,605</b>	<b>499,461</b>	<b>10,144</b>	<b>527,424</b>	<b>527,445</b>	<b>-21</b>	<b>528,044</b>	<b>548,116</b>	<b>563,829</b>
2.100.5.6220.210 PERSI	56,667	56,463	204	62,234	62,434	- 200	61,940	64,676	<b>66,137</b>
2.100.5.6220.220 Social Security Tax	37,456	37,292	164	38,766	39,353	- 587	38,812	40,287	<b>41,442</b>
2.100.5.6220.230 Life Insurance	2,531	2,459	72	2,499	2,453	46	2,499	2,499	<b>2,499</b>
2.100.5.6220.240 Medical Insurance	199,851	200,004	- 153	208,542	205,585	2,957	215,880	215,880	<b>226,944</b>
2.100.5.6220.250 Employee Assistance Plan	648	636	12	648	638	10	648	648	<b>648</b>
2.100.5.6220.260 Dental Insurance	9,429	9,269	160	9,981	9,811	170	10,344	10,259	<b>10,296</b>
2.100.5.6220.270 Worker's Compensation Insurance	3,058	3,288	- 230	3,606	3,609	-3	3,591	3,816	<b>3,947</b>
2.100.5.6220.280 Retirement Sick Leave Benefits	6,421	6,285	136	2,778	3,609	- 831	0	0	<b>0</b>
2.100.5.6220.290 Vision Insurance	1,677	1,648	29	1,760	1,742	18	1,779	1,768	<b>1,779</b>
<b>Total Fringe Benefits</b>	<b>317,738</b>	<b>317,343</b>	<b>395</b>	<b>330,814</b>	<b>329,234</b>	<b>1,580</b>	<b>335,493</b>	<b>339,833</b>	<b>353,692</b>
2.100.5.6220.430 Library Books	83,210	83,032	178	82,122	81,646	476	82,122	79,248	<b>79,248</b>
<b>Total Supplies and Materials</b>	<b>83,210</b>	<b>83,032</b>	<b>178</b>	<b>82,122</b>	<b>81,646</b>	<b>476</b>	<b>82,122</b>	<b>79,248</b>	<b>79,248</b>
<b>Total Educational Media Services Program</b>	<b>910,553</b>	<b>899,836</b>	<b>10,717</b>	<b>940,360</b>	<b>938,325</b>	<b>2,035</b>	<b>945,659</b>	<b>967,197</b>	<b>996,769</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**INSTRUCTION RELATED TECHNOLOGY PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6230.154 Maintenance Personnel	397,594	399,852	-2,258	410,754	419,371	-8,617	421,459	433,552	<b>463,720</b>
2.100.5.6230.199 Personal Leave Reimbursement	150	230	-80	200	260	-60	215	215	<b>260</b>
<b>Total Salaries</b>	<b>397,744</b>	<b>400,082</b>	<b>-2,338</b>	<b>410,954</b>	<b>419,631</b>	<b>-8,677</b>	<b>421,674</b>	<b>433,767</b>	<b>463,980</b>
2.100.5.6230.210 PERSI	44,229	43,879	350	48,492	49,288	- 796	49,462	51,184	<b>54,424</b>
2.100.5.6230.220 Social Security Tax	29,234	30,027	- 793	30,205	31,341	-1,136	30,993	31,882	<b>34,102</b>
2.100.5.6230.230 Life Insurance	844	1,132	- 288	937	1,236	- 299	937	937	<b>937</b>
2.100.5.6230.240 Medical Insurance	66,617	58,156	8,461	78,203	68,415	9,788	80,955	80,955	<b>85,104</b>
2.100.5.6230.250 Employee Assistance Plan	216	211	5	243	238	5	243	243	<b>243</b>
2.100.5.6230.260 Dental Insurance	3,143	3,081	62	3,743	3,700	43	3,879	3,847	<b>3,861</b>
2.100.5.6230.270 Worker's Compensation Insurance	22,472	24,017	-1,545	25,745	26,214	- 469	26,438	28,718	<b>30,715</b>
2.100.5.6230.280 Retirement Sick Leave Benefits	5,012	4,884	128	2,159	2,780	- 621	0	0	<b>0</b>
2.100.5.6230.290 Vision Insurance	559	548	11	660	653	7	667	667	<b>667</b>
<b>Total Fringe Benefits</b>	<b>172,326</b>	<b>165,934</b>	<b>6,392</b>	<b>190,387</b>	<b>183,864</b>	<b>6,523</b>	<b>193,574</b>	<b>198,433</b>	<b>210,053</b>
2.100.5.6230.310 Professional and Technical Services	40,000	36,737	3,263	40,000	31,436	8,564	40,000	40,000	<b>40,000</b>
2.100.5.6230.361 Computer Service Expenses	619,100	619,117	-17	716,400	715,030	1,370	653,300	643,300	<b>677,300</b>
2.100.5.6230.381 In-District Travel Allowance	8,000	4,306	3,694	8,000	8,654	- 654	8,000	8,000	<b>8,000</b>
2.100.5.6230.396 Inservice Training	12,500	11,574	926	12,500	9,328	3,172	12,500	12,500	<b>12,500</b>
<b>Total Purchased Services</b>	<b>679,600</b>	<b>671,734</b>	<b>7,866</b>	<b>776,900</b>	<b>764,448</b>	<b>12,452</b>	<b>713,800</b>	<b>703,800</b>	<b>737,800</b>
2.100.5.6230.410 General Supplies	2,500	2,428	72	2,500	2,658	- 158	2,500	2,500	<b>2,500</b>
2.100.5.6230.481 Equipment Repair (Non-Contracted)	15,500	15,563	-63	15,500	1,368	14,132	15,500	15,500	<b>15,500</b>
<b>Total Supplies and Materials</b>	<b>18,000</b>	<b>17,991</b>	<b>9</b>	<b>18,000</b>	<b>4,026</b>	<b>13,974</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
<b>Total Instruction-Related Technology Program</b>	<b>1,267,670</b>	<b>1,255,741</b>	<b>11,929</b>	<b>1,396,241</b>	<b>1,371,968</b>	<b>24,273</b>	<b>1,347,048</b>	<b>1,354,000</b>	<b>1,429,833</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**BOARD OF EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6310.319 Consultants	1,500	0	1,500	1,500	0	1,500	1,500	1,500	<b>1,500</b>
2.100.5.6310.391 Professional Dues and Fees	20,300	19,720	580	20,300	21,468	-1,168	20,300	20,300	<b>20,300</b>
<b>Total Purchased Services</b>	<b>21,800</b>	<b>19,720</b>	<b>2,080</b>	<b>21,800</b>	<b>21,468</b>	<b>332</b>	<b>21,800</b>	<b>21,800</b>	<b>21,800</b>
2.100.5.6310.410 General Supplies	7,000	5,372	1,628	7,000	3,297	3,703	7,000	7,000	<b>7,000</b>
<b>Total Supplies and Materials</b>	<b>7,000</b>	<b>5,372</b>	<b>1,628</b>	<b>7,000</b>	<b>3,297</b>	<b>3,703</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
2.100.5.6310.730 Judgments	2,000	2,500	- 500	6,800	0	6,800	6,800	6,800	<b>6,800</b>
<b>Total Insurance and Judgment</b>	<b>2,000</b>	<b>2,500</b>	<b>- 500</b>	<b>6,800</b>	<b>0</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>
<b>Total Board Of Education Program</b>	<b>30,800</b>	<b>27,592</b>	<b>3,208</b>	<b>35,600</b>	<b>24,765</b>	<b>10,835</b>	<b>35,600</b>	<b>35,600</b>	<b>35,600</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6320.111 Superintendent and Assistant Superintende	142,425	148,701	-6,276	148,122	154,555	-6,433	148,125	151,400	<b>154,428</b>
2.100.5.6320.151 Clerical Personnel	375,808	374,944	864	395,380	406,956	-11,576	391,566	406,074	<b>412,681</b>
2.100.5.6320.199 Personal Leave Reimbursement	2,225	1,100	1,125	2,100	1,170	930	1,975	1,975	<b>1,250</b>
<b>Total Salaries</b>	<b>520,458</b>	<b>524,745</b>	<b>-4,287</b>	<b>545,602</b>	<b>562,681</b>	<b>-17,079</b>	<b>541,666</b>	<b>559,449</b>	<b>568,359</b>
2.100.5.6320.210 PERSI	57,874	57,478	396	64,381	65,176	- 795	63,537	66,012	<b>66,667</b>
2.100.5.6320.220 Social Security Tax	38,254	36,902	1,352	40,102	40,826	- 724	39,812	41,119	<b>41,773</b>
2.100.5.6320.230 Life Insurance	949	1,158	- 209	937	1,146	- 209	937	937	<b>937</b>
2.100.5.6320.240 Medical Insurance	66,617	73,658	-7,041	69,513	76,659	-7,146	71,960	71,960	<b>75,648</b>
2.100.5.6320.250 Employee Assistance Plan	216	215	1	216	215	1	216	216	<b>216</b>
2.100.5.6320.260 Dental Insurance	3,144	3,143	1	3,328	3,334	-6	3,448	3,434	<b>3,432</b>
2.100.5.6320.270 Worker's Compensation Insurance	3,118	3,406	- 288	3,729	3,886	- 157	3,684	3,894	<b>3,979</b>
2.100.5.6320.280 Retirement Sick Leave Benefits	6,559	6,398	161	2,880	3,773	- 893	0	0	<b>0</b>
2.100.5.6320.290 Vision Insurance	559	559	0	586	589	-3	593	593	<b>593</b>
2.100.5.6320.296 Other Employee Benefits	12,000	5,544	6,456	12,000	6,283	5,717	6,700	6,700	<b>6,700</b>
2.100.5.6320.297 COBRA Fees	2,000	0	2,000	2,000	0	2,000	2,000	2,000	<b>2,000</b>
<b>Total Fringe Benefits</b>	<b>191,290</b>	<b>188,461</b>	<b>2,829</b>	<b>199,672</b>	<b>201,886</b>	<b>-2,214</b>	<b>192,887</b>	<b>196,865</b>	<b>201,945</b>
2.100.5.6320.310 Professional and Technical Services	26,800	26,222	578	28,275	28,084	191	28,800	28,800	<b>29,050</b>
2.100.5.6320.311 Legal Services	30,000	30,495	- 495	30,600	14,540	16,060	30,600	30,600	<b>32,500</b>
2.100.5.6320.313 Publishing and Advertising	22,700	20,797	1,903	26,150	23,533	2,617	27,350	27,350	<b>32,450</b>
2.100.5.6320.319 Consultants	200	0	200	200	93	107	200	200	<b>200</b>
2.100.5.6320.325 Repair and Maintenance (Contracted)	18,600	5,742	12,858	19,700	11,684	8,016	8,859	8,859	<b>8,859</b>
2.100.5.6320.352 Postage	51,000	51,864	- 864	54,100	54,276	- 176	54,600	54,600	<b>55,000</b>
2.100.5.6320.381 In-District Travel Allowance	6,550	6,073	477	6,550	5,457	1,093	6,550	6,550	<b>6,550</b>
2.100.5.6320.382 Out-District Travel Allowance	5,500	4,197	1,303	7,700	985	6,715	6,200	6,200	<b>6,450</b>
2.100.5.6320.391 Professional Dues and Fees	7,500	7,617	- 117	8,500	6,973	1,527	8,500	8,500	<b>8,500</b>
2.100.5.6320.396 Inservice Training	1,700	651	1,049	2,200	0	2,200	2,200	2,200	<b>2,200</b>
<b>Total Purchased Services</b>	<b>170,550</b>	<b>153,658</b>	<b>16,892</b>	<b>183,975</b>	<b>145,626</b>	<b>38,349</b>	<b>173,859</b>	<b>173,859</b>	<b>181,759</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6320.410 General Supplies	14,300	11,645	2,655	14,300	9,977	4,323	14,300	14,300	<b>14,300</b>
2.100.5.6320.493 Professional Books and Journals	1,200	540	660	1,250	66	1,184	1,250	1,250	<b>1,250</b>
<b>Total Supplies and Materials</b>	<u>15,500</u>	<u>12,185</u>	<u>3,315</u>	<u>15,550</u>	<u>10,043</u>	<u>5,507</u>	<u>15,550</u>	<u>15,550</u>	<b><u>15,550</u></b>
2.100.5.6320.712 Liability Insurance	212,550	214,523	-1,973	267,813	225,870	41,944	228,480	228,480	<b>232,750</b>
<b>Total Insurance and Judgment</b>	<u>212,550</u>	<u>214,523</u>	<u>-1,973</u>	<u>267,813</u>	<u>225,870</u>	<u>41,944</u>	<u>228,480</u>	<u>228,480</u>	<b><u>232,750</u></b>
<b>Total Central Administration Program</b>	<u>1,110,348</u>	<u>1,093,571</u>	<u>16,777</u>	<u>1,212,612</u>	<u>1,146,105</u>	<u>66,507</u>	<u>1,152,442</u>	<u>1,174,203</u>	<b><u>1,200,363</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**SCHOOL ADMINISTRATION PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6410.114 Principals and Assistant Principals	2,646,181	2,646,181	0	2,768,205	2,761,560	6,645	2,754,915	2,830,370	<b>2,917,527</b>
2.100.5.6410.151 Clerical Personnel	781,085	767,120	13,965	772,127	786,188	-14,061	781,984	846,373	<b>859,763</b>
2.100.5.6410.181 Clerical Substitutes	14,500	28	14,472	14,500	0	14,500	14,500	14,500	<b>14,500</b>
2.100.5.6410.199 Personal Leave Reimbursement	16,450	7,420	9,030	16,450	9,220	7,230	16,450	16,450	<b>16,450</b>
<b>Total Salaries</b>	<b>3,458,216</b>	<b>3,420,749</b>	<b>37,467</b>	<b>3,571,282</b>	<b>3,556,968</b>	<b>14,314</b>	<b>3,567,849</b>	<b>3,707,693</b>	<b>3,808,240</b>
2.100.5.6410.210 PERSI	382,942	387,672	-4,730	419,689	425,152	-5,463	416,808	435,785	<b>445,006</b>
2.100.5.6410.220 Social Security Tax	254,179	250,434	3,745	262,490	260,247	2,243	262,237	272,516	<b>279,905</b>
2.100.5.6410.230 Life Insurance	9,809	9,671	139	9,478	9,478	0	9,686	9,686	<b>9,686</b>
2.100.5.6410.240 Medical Insurance	507,956	502,943	5,013	512,665	508,128	4,537	548,695	548,695	<b>576,816</b>
2.100.5.6410.250 Employee Assistance Plan	1,647	1,637	10	1,593	1,617	-24	1,647	1,647	<b>1,647</b>
2.100.5.6410.260 Dental Insurance	23,965	23,984	-19	24,536	25,233	-697	26,291	26,076	<b>26,169</b>
2.100.5.6410.270 Worker's Compensation Insurance	20,749	22,233	-1,484	24,417	24,338	79	24,261	25,800	<b>26,660</b>
2.100.5.6410.280 Retirement Sick Leave Benefits	43,390	43,151	239	18,672	25,678	-7,006	0	0	<b>0</b>
2.100.5.6410.290 Vision Insurance	4,261	4,272	-11	4,326	4,443	-117	4,523	4,473	<b>4,523</b>
<b>Total Fringe Benefits</b>	<b>1,248,898</b>	<b>1,245,996</b>	<b>2,902</b>	<b>1,277,866</b>	<b>1,284,315</b>	<b>-6,449</b>	<b>1,294,148</b>	<b>1,324,678</b>	<b>1,370,412</b>
2.100.5.6410.382 Out-District Travel Allowance	2,000	2,128	-128	2,000	1,758	242	2,000	2,000	<b>2,000</b>
<b>Total Purchased Services</b>	<b>2,000</b>	<b>2,128</b>	<b>-128</b>	<b>2,000</b>	<b>1,758</b>	<b>242</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
2.100.5.6410.410 General Supplies	18,288	16,296	1,992	22,531	18,067	4,464	22,531	21,254	<b>21,254</b>
<b>Total Supplies and Materials</b>	<b>18,288</b>	<b>16,296</b>	<b>1,992</b>	<b>22,531</b>	<b>18,067</b>	<b>4,464</b>	<b>22,531</b>	<b>21,254</b>	<b>21,254</b>
<b>Total School Administration Program</b>	<b>4,727,402</b>	<b>4,685,170</b>	<b>42,232</b>	<b>4,873,679</b>	<b>4,861,107</b>	<b>12,572</b>	<b>4,886,528</b>	<b>5,055,625</b>	<b>5,201,906</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**BUSINESS ADMINISTRATION PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6510.151 Clerical Personnel	350,498	348,059	2,439	380,202	389,098	-8,896	372,371	379,495	<b>400,774</b>
2.100.5.6510.199 Personal Leave Reimbursement	1,620	369	1,251	1,700	426	1,274	1,700	1,700	<b>1,700</b>
<b>Total Salaries</b>	<b>352,118</b>	<b>348,428</b>	<b>3,690</b>	<b>381,902</b>	<b>389,524</b>	<b>-7,622</b>	<b>374,071</b>	<b>381,195</b>	<b>402,474</b>
2.100.5.6510.210 PERSI	39,155	39,539	- 384	44,972	45,413	- 441	43,879	44,922	<b>47,210</b>
2.100.5.6510.220 Social Security Tax	25,880	25,643	237	28,004	28,764	- 760	27,495	27,981	<b>29,582</b>
2.100.5.6510.230 Life Insurance	777	1,086	- 309	768	1,098	- 330	768	768	<b>768</b>
2.100.5.6510.240 Medical Insurance	61,413	61,781	- 368	64,083	64,907	- 824	66,338	66,338	<b>69,738</b>
2.100.5.6510.250 Employee Assistance Plan	199	198	1	199	200	-1	199	199	<b>199</b>
2.100.5.6510.260 Dental Insurance	2,898	2,898	0	3,067	3,113	-46	3,179	3,156	<b>3,164</b>
2.100.5.6510.270 Worker's Compensation Insurance	2,113	2,244	- 131	2,605	2,668	-63	2,544	2,642	<b>2,818</b>
2.100.5.6510.280 Retirement Sick Leave Benefits	4,437	4,401	36	2,001	2,688	- 687	0	0	<b>0</b>
2.100.5.6510.290 Vision Insurance	515	515	0	541	550	-9	547	547	<b>547</b>
<b>Total Fringe Benefits</b>	<b>137,387</b>	<b>138,304</b>	<b>- 917</b>	<b>146,240</b>	<b>149,401</b>	<b>-3,161</b>	<b>144,949</b>	<b>146,553</b>	<b>154,026</b>
2.100.5.6510.309 Bank Service Charges	15,000	14,973	27	15,100	15,098	2	15,100	15,100	<b>15,100</b>
2.100.5.6510.310 Professional and Technical Services	50,000	45,837	4,163	54,000	55,613	-1,613	54,500	54,500	<b>54,500</b>
2.100.5.6510.312 Audit Services	41,000	43,380	-2,380	43,460	42,200	1,260	45,000	45,000	<b>45,000</b>
2.100.5.6510.313 Publishing and Advertising	6,300	3,919	2,381	6,300	3,675	2,625	6,500	6,500	<b>6,500</b>
2.100.5.6510.381 In-District Travel Allowance	500	749	- 249	800	1,016	- 216	1,000	1,000	<b>1,000</b>
2.100.5.6510.382 Out-District Travel Allowance	600	599	1	600	0	600	1,000	1,000	<b>1,000</b>
2.100.5.6510.396 Inservice Training	0	0	0	0	0	0	0	0	<b>1,000</b>
<b>Total Purchased Services</b>	<b>113,400</b>	<b>109,457</b>	<b>3,943</b>	<b>120,260</b>	<b>117,601</b>	<b>2,659</b>	<b>123,100</b>	<b>123,100</b>	<b>124,100</b>
2.100.5.6510.410 General Supplies	9,000	6,691	2,309	8,220	6,671	1,549	9,000	8,500	<b>7,000</b>
<b>Total Supplies and Materials</b>	<b>9,000</b>	<b>6,691</b>	<b>2,309</b>	<b>8,220</b>	<b>6,671</b>	<b>1,549</b>	<b>9,000</b>	<b>8,500</b>	<b>7,000</b>
2.100.5.6510.715 Surety Insurance	790	854	-64	866	866	0	866	866	<b>882</b>
<b>Total Insurance and Judgment</b>	<b>790</b>	<b>854</b>	<b>-64</b>	<b>866</b>	<b>866</b>	<b>0</b>	<b>866</b>	<b>866</b>	<b>882</b>
<b>Total Business Administration Program</b>	<b>612,695</b>	<b>603,734</b>	<b>8,961</b>	<b>657,488</b>	<b>664,064</b>	<b>-6,576</b>	<b>651,986</b>	<b>660,214</b>	<b>688,482</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**CENTRAL SERVICE PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6550.156 Warehouse Personnel	88,141	88,582	- 441	91,662	93,860	-2,198	89,496	91,883	<b>92,077</b>
2.100.5.6550.199 Personal Leave Reimbursement	560	440	120	500	320	180	500	500	<b>320</b>
<b>Total Salaries</b>	<b>88,701</b>	<b>89,022</b>	<b>- 321</b>	<b>92,162</b>	<b>94,180</b>	<b>-2,018</b>	<b>89,996</b>	<b>92,383</b>	<b>92,397</b>
2.100.5.6550.210 PERSI	9,863	9,700	163	10,875	10,687	188	10,557	10,901	<b>10,839</b>
2.100.5.6550.220 Social Security Tax	6,519	6,679	- 160	6,774	7,152	- 378	6,615	6,790	<b>6,792</b>
2.100.5.6550.230 Life Insurance	316	322	-6	312	324	-12	312	312	<b>312</b>
2.100.5.6550.240 Medical Insurance	24,981	25,689	- 708	26,068	27,036	- 968	26,985	26,985	<b>28,368</b>
2.100.5.6550.250 Employee Assistance Plan	81	82	-1	81	85	-4	81	81	<b>81</b>
2.100.5.6550.260 Dental Insurance	1,179	1,205	-26	1,248	1,294	-46	1,293	1,282	<b>1,287</b>
2.100.5.6550.270 Worker's Compensation Insurance	5,012	5,024	-12	5,770	5,900	- 130	5,642	6,115	<b>6,116</b>
2.100.5.6550.280 Retirement Sick Leave Benefits	1,118	1,080	38	487	624	- 137	0	0	<b>0</b>
2.100.5.6550.290 Vision Insurance	210	214	-4	220	229	-9	222	222	<b>222</b>
<b>Total Fringe Benefits</b>	<b>49,279</b>	<b>49,995</b>	<b>- 716</b>	<b>51,835</b>	<b>53,331</b>	<b>-1,496</b>	<b>51,707</b>	<b>52,688</b>	<b>54,017</b>
2.100.5.6550.325 Repair and Maintenance (Contracted)	3,500	3,428	72	3,500	2,471	1,029	3,500	3,500	<b>9,500</b>
<b>Total Purchased Services</b>	<b>3,500</b>	<b>3,428</b>	<b>72</b>	<b>3,500</b>	<b>2,471</b>	<b>1,029</b>	<b>3,500</b>	<b>3,500</b>	<b>9,500</b>
2.100.5.6550.410 General Supplies	6,000	4,783	1,217	6,000	5,555	445	6,000	6,000	<b>6,000</b>
2.100.5.6550.419 Warehouse Supplies	5,500	-14,092	19,592	5,500	134	5,366	5,500	5,500	<b>5,500</b>
2.100.5.6550.421 Motor Fuel	3,000	2,236	764	3,000	1,816	1,184	3,000	3,000	<b>3,000</b>
<b>Total Supplies and Materials</b>	<b>14,500</b>	<b>-7,073</b>	<b>21,573</b>	<b>14,500</b>	<b>7,505</b>	<b>6,995</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
<b>Total Central Service Program</b>	<b>155,980</b>	<b>135,371</b>	<b>20,609</b>	<b>161,997</b>	<b>157,487</b>	<b>4,510</b>	<b>159,703</b>	<b>163,071</b>	<b>170,414</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6560.151 Clerical Personnel	165,684	163,681	2,003	176,016	179,909	-3,893	175,989	180,267	<b>182,342</b>
2.100.5.6560.199 Personal Leave Reimbursement	800	320	480	600	440	160	320	320	<b>500</b>
<b>Total Salaries</b>	<b>166,484</b>	<b>164,001</b>	<b>2,483</b>	<b>176,616</b>	<b>180,349</b>	<b>-3,733</b>	<b>176,309</b>	<b>180,587</b>	<b>182,842</b>
2.100.5.6560.210 PERSI	18,513	18,561	-48	20,840	21,054	-214	20,682	21,310	<b>21,448</b>
2.100.5.6560.220 Social Security Tax	12,237	11,934	303	12,981	13,059	-78	12,959	13,274	<b>13,439</b>
2.100.5.6560.230 Life Insurance	316	421	-105	312	418	-106	312	312	<b>312</b>
2.100.5.6560.240 Medical Insurance	24,981	31,865	-6,884	26,068	29,188	-3,120	26,985	26,985	<b>28,368</b>
2.100.5.6560.250 Employee Assistance Plan	81	81	0	81	83	-2	81	81	<b>81</b>
2.100.5.6560.260 Dental Insurance	1,179	1,179	0	1,248	1,257	-9	1,293	1,282	<b>1,287</b>
2.100.5.6560.270 Worker's Compensation Insurance	999	1,051	-52	1,207	1,233	-26	1,199	1,257	<b>1,280</b>
2.100.5.6560.280 Retirement Sick Leave Benefits	2,098	2,066	32	932	1,264	-332	0	0	<b>0</b>
2.100.5.6560.290 Vision Insurance	210	210	0	220	222	-2	222	222	<b>222</b>
<b>Total Fringe Benefits</b>	<b>60,614</b>	<b>67,368</b>	<b>-6,754</b>	<b>63,889</b>	<b>67,778</b>	<b>-3,889</b>	<b>63,733</b>	<b>64,723</b>	<b>66,437</b>
2.100.5.6560.310 Professional and Technical Services	1,000	0	1,000	1,000	220	780	1,000	1,000	<b>1,000</b>
2.100.5.6560.325 Repair and Maintenance (Contracted)	61,700	61,045	655	60,750	59,123	1,627	61,915	61,915	<b>61,915</b>
2.100.5.6560.382 Out-District Travel Allowance	1,450	443	1,007	1,450	71	1,379	1,450	1,450	<b>1,450</b>
<b>Total Purchased Services</b>	<b>64,150</b>	<b>61,488</b>	<b>2,662</b>	<b>63,200</b>	<b>59,414</b>	<b>3,786</b>	<b>64,365</b>	<b>64,365</b>	<b>64,365</b>
2.100.5.6560.410 General Supplies	7,700	3,128	4,572	5,400	5,524	-124	6,300	6,300	<b>6,300</b>
<b>Total Supplies and Materials</b>	<b>7,700</b>	<b>3,128</b>	<b>4,572</b>	<b>5,400</b>	<b>5,524</b>	<b>-124</b>	<b>6,300</b>	<b>6,300</b>	<b>6,300</b>
<b>Total Administrative Technology Service Program</b>	<b>298,948</b>	<b>295,985</b>	<b>2,963</b>	<b>309,105</b>	<b>313,065</b>	<b>-3,960</b>	<b>310,707</b>	<b>315,975</b>	<b>319,944</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**BUILDING OPERATION SERVICES PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6610.113 Supervisors and Coordinators	75,457	76,211	- 754	81,370	81,385	-15	81,370	83,200	<b>82,997</b>
2.100.5.6610.151 Clerical Personnel	3,000	8,161	-5,161	6,500	7,421	- 921	6,195	6,195	<b>6,000</b>
2.100.5.6610.153 Custodians	1,137,448	1,146,790	-9,342	1,255,747	1,273,675	-17,928	1,297,403	1,339,405	<b>1,433,235</b>
2.100.5.6610.183 Substitute Custodians	80,000	71,753	8,247	90,000	105,461	-15,461	90,000	90,000	<b>90,000</b>
2.100.5.6610.199 Personal Leave Reimbursement	1,450	990	460	1,490	1,010	480	1,500	1,500	<b>1,500</b>
<b>Total Salaries</b>	<b>1,297,355</b>	<b>1,303,904</b>	<b>-6,549</b>	<b>1,435,107</b>	<b>1,468,952</b>	<b>-33,845</b>	<b>1,476,468</b>	<b>1,520,300</b>	<b>1,613,732</b>
2.100.5.6610.210 PERSI	135,370	146,428	-11,058	158,717	168,971	-10,254	162,633	168,770	<b>178,734</b>
2.100.5.6610.220 Social Security Tax	95,356	102,133	-6,777	105,481	110,738	-5,257	108,520	111,741	<b>118,609</b>
2.100.5.6610.230 Life Insurance	4,325	4,650	- 325	4,687	4,841	- 154	4,896	4,583	<b>5,680</b>
2.100.5.6610.240 Medical Insurance	333,086	332,306	780	382,327	374,529	7,798	413,770	386,804	<b>506,189</b>
2.100.5.6610.250 Employee Assistance Plan	1,080	1,093	-13	1,188	1,176	12	1,242	1,161	<b>1,445</b>
2.100.5.6610.260 Dental Insurance	15,715	16,942	-1,227	18,299	18,982	- 683	19,826	18,382	<b>22,965</b>
2.100.5.6610.270 Worker's Compensation Insurance	73,149	75,948	-2,799	89,540	67,327	22,213	92,228	100,285	<b>106,474</b>
2.100.5.6610.280 Retirement Sick Leave Benefits	15,339	16,476	-1,137	7,061	9,801	-2,740	0	0	<b>0</b>
2.100.5.6610.290 Vision Insurance	2,794	3,012	- 218	3,227	3,351	- 124	3,411	3,154	<b>3,970</b>
<b>Total Fringe Benefits</b>	<b>676,214</b>	<b>698,987</b>	<b>-22,773</b>	<b>770,527</b>	<b>759,718</b>	<b>10,809</b>	<b>806,526</b>	<b>794,880</b>	<b>944,066</b>
2.100.5.6610.310 Professional and Technical Services	725,000	715,090	9,910	725,000	718,694	6,306	725,000	725,000	<b>725,000</b>
2.100.5.6610.331 Electricity Utilities	1,024,100	708,057	316,043	986,500	630,971	355,529	980,200	980,200	<b>998,100</b>
2.100.5.6610.332 Gas Utilities	270,900	149,499	121,401	234,200	141,256	92,944	232,000	232,000	<b>227,000</b>
2.100.5.6610.336 Water	662,400	606,967	55,433	723,100	546,354	176,746	718,100	718,100	<b>742,200</b>
2.100.5.6610.337 Land Fill Fee	3,000	2,870	130	3,500	2,236	1,264	3,500	3,500	<b>3,500</b>
2.100.5.6610.351 Telephone - Voice	40,000	26,567	13,433	30,000	31,873	-1,873	48,000	58,000	<b>65,000</b>
2.100.5.6610.353 Telephone - Repair	3,000	3,000	0	3,000	0	3,000	0	0	<b>0</b>
2.100.5.6610.354 Telephone / Cable - Data	75,000	5,303	69,697	165,000	-61,011	226,011	175,000	175,000	<b>175,000</b>
2.100.5.6610.355 Telephone - Cellular	2,400	2,184	216	3,000	553	2,447	3,000	3,000	<b>4,000</b>
2.100.5.6610.381 In-District Travel Allowance	2,000	801	1,199	2,000	1,137	863	2,000	2,000	<b>2,000</b>
<b>Total Purchased Services</b>	<b>2,807,800</b>	<b>2,220,338</b>	<b>587,462</b>	<b>2,875,300</b>	<b>2,012,063</b>	<b>863,237</b>	<b>2,886,800</b>	<b>2,896,800</b>	<b>2,941,800</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.100.5.6610.410 General Supplies	45,000	35,481	9,519	45,000	4,430	40,570	6,500	6,500	<b>6,500</b>
2.100.5.6610.418 Custodial Supplies	239,300	248,407	-9,107	239,300	218,172	21,128	238,500	238,500	<b>239,000</b>
2.100.5.6610.481 Equipment Repair (Non-Contracted)	2,000	1,986	14	2,000	1,861	139	2,000	2,000	<b>2,000</b>
<b>Total Supplies and Materials</b>	<u>286,300</u>	<u>285,874</u>	<u>426</u>	<u>286,300</u>	<u>224,463</u>	<u>61,837</u>	<u>247,000</u>	<u>247,000</u>	<b><u>247,500</u></b>
2.100.5.6610.711 Property Insurance	198,210	194,618	3,592	199,000	197,538	1,462	207,515	207,515	<b>211,396</b>
<b>Total Insurance and Judgment</b>	<u>198,210</u>	<u>194,618</u>	<u>3,592</u>	<u>199,000</u>	<u>197,538</u>	<u>1,462</u>	<u>207,515</u>	<u>207,515</u>	<b><u>211,396</u></b>
<b>Total Building Operation Services Program</b>	<u>5,265,879</u>	<u>4,703,721</u>	<u>562,158</u>	<u>5,566,234</u>	<u>4,662,734</u>	<u>903,500</u>	<u>5,624,309</u>	<u>5,666,495</u>	<b><u>5,958,494</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.100.5.6630.418 Custodial Supplies	3,600	4,129	- 529	3,600	3,392	208	3,600	3,600	<b>3,600</b>
<b>Total Supplies and Materials</b>	3,600	4,129	- 529	3,600	3,392	208	3,600	3,600	<b>3,600</b>
<b>Total Maintenance - Non-Student Occupied Program</b>	<u>3,600</u>	<u>4,129</u>	<u>- 529</u>	<u>3,600</u>	<u>3,392</u>	<u>208</u>	<u>3,600</u>	<u>3,600</u>	<b><u>3,600</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**GENERAL MAINTENANCE SERVICES PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6640.151 Clerical Personnel	98,610	96,688	1,922	100,918	101,160	- 242	100,901	103,434	<b>103,876</b>
2.100.5.6640.154 Maintenance Personnel	720,022	703,138	16,884	776,435	727,984	48,451	728,001	728,001	<b>749,377</b>
2.100.5.6640.199 Personal Leave Reimbursement	700	310	390	1,000	370	630	1,000	1,000	<b>1,000</b>
<b>Total Salaries</b>	<b>819,332</b>	<b>800,136</b>	<b>19,196</b>	<b>878,353</b>	<b>829,514</b>	<b>48,839</b>	<b>829,902</b>	<b>832,435</b>	<b>854,253</b>
2.100.5.6640.210 PERSI	91,110	90,510	600	103,645	98,208	5,437	97,347	98,226	<b>100,204</b>
2.100.5.6640.220 Social Security Tax	60,220	59,038	1,182	64,559	61,195	3,364	60,998	61,184	<b>62,788</b>
2.100.5.6640.230 Life Insurance	2,426	2,506	-80	2,292	2,487	- 195	2,396	2,187	<b>2,292</b>
2.100.5.6640.240 Medical Insurance	191,525	182,665	8,860	191,163	190,315	848	206,885	188,904	<b>208,032</b>
2.100.5.6640.250 Employee Assistance Plan	621	587	34	594	589	5	621	567	<b>594</b>
2.100.5.6640.260 Dental Insurance	9,036	8,578	458	9,149	9,122	27	9,913	8,977	<b>9,438</b>
2.100.5.6640.270 Worker's Compensation Insurance	46,293	42,947	3,346	55,020	34,323	20,697	52,035	55,112	<b>56,551</b>
2.100.5.6640.280 Retirement Sick Leave Benefits	10,324	10,074	250	4,619	5,638	-1,019	0	0	<b>0</b>
2.100.5.6640.290 Vision Insurance	1,606	1,525	81	1,613	1,610	3	1,706	1,540	<b>1,632</b>
<b>Total Fringe Benefits</b>	<b>413,161</b>	<b>398,430</b>	<b>14,731</b>	<b>432,654</b>	<b>403,487</b>	<b>29,167</b>	<b>431,901</b>	<b>416,697</b>	<b>441,531</b>
2.100.5.6640.325 Repair and Maintenance (Contracted)	65,000	59,719	5,281	70,000	69,039	961	70,000	70,000	<b>70,000</b>
2.100.5.6640.328 Building Repairs (Contracted)	45,000	44,089	911	50,000	49,660	340	50,000	50,000	<b>50,000</b>
2.100.5.6640.396 Inservice Training	6,000	4,131	1,869	6,000	4,076	1,924	6,000	6,000	<b>6,000</b>
<b>Total Purchased Services</b>	<b>116,000</b>	<b>107,938</b>	<b>8,062</b>	<b>126,000</b>	<b>122,775</b>	<b>3,225</b>	<b>126,000</b>	<b>126,000</b>	<b>126,000</b>
2.100.5.6640.410 General Supplies	10,000	10,848	- 848	10,000	6,938	3,062	10,000	10,000	<b>10,000</b>
2.100.5.6640.421 Motor Fuel	55,000	46,491	8,509	55,000	45,577	9,423	55,000	55,000	<b>55,000</b>
2.100.5.6640.428 Repairs Parts and Supplies	40,000	34,220	5,780	40,000	26,973	13,027	40,000	40,000	<b>40,000</b>
2.100.5.6640.471 Building Repairs (Non-Contracted)	165,000	152,987	12,013	165,000	172,711	-7,711	165,000	165,000	<b>165,000</b>
2.100.5.6640.481 Equipment Repair (Non-Contracted)	30,000	22,037	7,963	35,000	31,862	3,138	35,000	35,000	<b>35,000</b>
<b>Total Supplies and Materials</b>	<b>300,000</b>	<b>266,583</b>	<b>33,417</b>	<b>305,000</b>	<b>284,060</b>	<b>20,940</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>
<b>Total General Maintenance Services Program</b>	<b>1,648,493</b>	<b>1,573,088</b>	<b>75,405</b>	<b>1,742,007</b>	<b>1,639,837</b>	<b>102,170</b>	<b>1,692,803</b>	<b>1,680,132</b>	<b>1,726,784</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**GROUND MAINTENANCE SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6650.155 Grounds Personnel	157,668	146,212	11,456	167,039	161,818	5,221	170,436	169,945	<b>199,910</b>
2.100.5.6650.199 Personal Leave Reimbursement	100	20	80	160	260	- 100	160	160	<b>300</b>
<b>Total Salaries</b>	<b>157,768</b>	<b>146,232</b>	<b>11,536</b>	<b>167,199</b>	<b>162,078</b>	<b>5,121</b>	<b>170,596</b>	<b>170,105</b>	<b>200,210</b>
2.100.5.6650.210 PERSI	17,544	17,567	-23	19,730	19,147	583	20,011	20,073	<b>23,484</b>
2.100.5.6650.220 Social Security Tax	11,596	10,953	643	12,289	12,223	66	12,539	12,503	<b>14,715</b>
2.100.5.6650.230 Life Insurance	633	698	-65	729	681	48	729	729	<b>833</b>
2.100.5.6650.240 Medical Insurance	49,963	55,266	-5,303	60,825	56,916	3,909	62,965	62,965	<b>75,648</b>
2.100.5.6650.250 Employee Assistance Plan	162	175	-13	189	177	12	189	189	<b>216</b>
2.100.5.6650.260 Dental Insurance	2,357	2,603	- 246	2,911	2,729	182	3,017	2,992	<b>3,432</b>
2.100.5.6650.270 Worker's Compensation Insurance	8,914	8,760	154	10,474	10,146	328	10,696	11,262	<b>13,254</b>
2.100.5.6650.280 Retirement Sick Leave Benefits	1,988	1,955	33	879	1,144	- 265	0	0	<b>0</b>
2.100.5.6650.290 Vision Insurance	419	463	-44	513	482	31	519	519	<b>593</b>
<b>Total Fringe Benefits</b>	<b>93,576</b>	<b>98,440</b>	<b>-4,864</b>	<b>108,539</b>	<b>103,645</b>	<b>4,894</b>	<b>110,665</b>	<b>111,232</b>	<b>132,175</b>
2.100.5.6650.325 Repair and Maintenance (Contracted)	12,000	7,025	4,975	15,000	16,532	-1,532	15,000	15,000	<b>15,000</b>
<b>Total Purchased Services</b>	<b>12,000</b>	<b>7,025</b>	<b>4,975</b>	<b>15,000</b>	<b>16,532</b>	<b>-1,532</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
2.100.5.6650.410 General Supplies	22,000	23,488	-1,488	25,000	21,981	3,019	25,000	25,000	<b>25,000</b>
<b>Total Supplies and Materials</b>	<b>22,000</b>	<b>23,488</b>	<b>-1,488</b>	<b>25,000</b>	<b>21,981</b>	<b>3,019</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Ground Maintenance Services Program</b>	<b>285,344</b>	<b>275,185</b>	<b>10,160</b>	<b>315,738</b>	<b>304,236</b>	<b>11,502</b>	<b>321,261</b>	<b>321,337</b>	<b>372,385</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**SECURITY SERVICES PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6670.152 Instructional Assistants	98,562	95,159	3,403	87,408	85,803	1,605	100,000	100,900	<b>105,039</b>
2.100.5.6670.199 Personal Leave Reimbursement	400	180	220	400	240	160	400	400	<b>400</b>
<b>Total Salaries</b>	<b>98,962</b>	<b>95,339</b>	<b>3,623</b>	<b>87,808</b>	<b>86,043</b>	<b>1,765</b>	<b>100,400</b>	<b>101,300</b>	<b>105,439</b>
2.100.5.6670.210 PERSI	11,004	10,793	211	10,361	10,315	46	11,777	11,953	<b>12,368</b>
2.100.5.6670.220 Social Security Tax	7,273	6,538	735	6,453	5,852	601	7,379	7,445	<b>7,749</b>
2.100.5.6670.230 Life Insurance	738	712	26	625	614	11	729	729	<b>625</b>
2.100.5.6670.240 Medical Insurance	58,290	57,490	800	52,135	51,148	987	62,965	62,965	<b>56,736</b>
2.100.5.6670.250 Employee Assistance Plan	189	192	-3	162	151	11	189	189	<b>162</b>
2.100.5.6670.260 Dental Insurance	2,750	2,674	76	2,495	2,468	27	3,017	2,992	<b>2,574</b>
2.100.5.6670.270 Worker's Compensation Insurance	593	623	-30	591	599	-8	683	705	<b>738</b>
2.100.5.6670.280 Retirement Sick Leave Benefits	1,247	1,201	46	464	553	-89	0	0	<b>0</b>
2.100.5.6670.290 Vision Insurance	489	475	14	440	436	4	519	519	<b>445</b>
<b>Total Fringe Benefits</b>	<b>82,573</b>	<b>80,699</b>	<b>1,874</b>	<b>73,726</b>	<b>72,135</b>	<b>1,591</b>	<b>87,258</b>	<b>87,497</b>	<b>81,397</b>
2.100.5.6670.386 Crossing Guards Support	45,500	43,497	2,003	45,500	35,360	10,140	45,500	45,500	<b>45,500</b>
2.100.5.6670.387 Resource Officer Support	69,000	60,500	8,500	69,000	60,500	8,500	69,000	69,000	<b>69,000</b>
<b>Total Purchased Services</b>	<b>114,500</b>	<b>103,997</b>	<b>10,503</b>	<b>114,500</b>	<b>95,860</b>	<b>18,640</b>	<b>114,500</b>	<b>114,500</b>	<b>114,500</b>
<b>Total Security Services Program</b>	<b>296,035</b>	<b>280,035</b>	<b>16,000</b>	<b>276,034</b>	<b>254,038</b>	<b>21,996</b>	<b>302,158</b>	<b>303,297</b>	<b>301,336</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**PUPIL TO SCHOOL TRANSPORTATION PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6810.113 Supervisors and Coordinators	176,749	177,047	- 298	186,826	193,103	-6,277	194,618	198,202	<b>202,166</b>
2.100.5.6810.151 Clerical Personnel	64,246	62,246	2,000	64,891	65,036	- 145	67,171	69,702	<b>70,710</b>
2.100.5.6810.157 Bus Drivers	1,195,040	1,231,544	-36,504	1,273,180	1,270,642	2,538	1,204,707	1,216,135	<b>1,322,043</b>
2.100.5.6810.158 Mechanics	176,538	172,983	3,555	172,040	162,391	9,649	174,044	178,349	<b>178,175</b>
2.100.5.6810.162 Bus Attendants	121,581	115,546	6,035	135,938	144,539	-8,601	134,989	134,989	<b>137,896</b>
2.100.5.6810.187 Substitute and Trainee Bus Drivers	176,120	119,003	57,117	176,120	160,880	15,240	175,000	175,000	<b>158,100</b>
2.100.5.6810.199 Personal Leave Reimbursement	4,445	2,934	1,511	4,000	6,939	-2,939	4,000	4,000	<b>6,939</b>
<b>Total Salaries</b>	<b>1,914,719</b>	<b>1,881,302</b>	<b>33,417</b>	<b>2,012,995</b>	<b>2,003,529</b>	<b>9,466</b>	<b>1,954,529</b>	<b>1,976,377</b>	<b>2,076,029</b>
2.100.5.6810.210 PERSI	212,917	207,483	5,434	237,530	230,297	7,233	229,267	233,209	<b>243,518</b>
2.100.5.6810.220 Social Security Tax	140,732	138,770	1,962	147,955	150,098	-2,143	143,657	145,263	<b>152,588</b>
2.100.5.6810.230 Life Insurance	3,924	4,505	- 581	4,812	5,180	- 368	4,843	4,791	<b>4,948</b>
2.100.5.6810.240 Medical Insurance	285,622	280,776	4,846	376,244	383,437	-7,193	391,282	386,804	<b>420,792</b>
2.100.5.6810.250 Employee Assistance Plan	926	998	-72	1,169	1,231	-62	1,174	1,161	<b>1,202</b>
2.100.5.6810.260 Dental Insurance	13,476	13,851	- 375	18,008	19,731	-1,723	18,748	18,382	<b>19,090</b>
2.100.5.6810.270 Worker's Compensation Insurance	76,014	70,276	5,738	92,860	80,136	12,724	90,104	95,509	<b>100,272</b>
2.100.5.6810.280 Retirement Sick Leave Benefits	24,125	23,177	948	10,569	12,689	-2,120	0	0	<b>0</b>
2.100.5.6810.290 Vision Insurance	2,396	2,526	- 130	3,176	3,465	- 289	3,226	3,154	<b>3,300</b>
2.100.5.6810.295 Physicals	16,357	13,173	3,184	16,380	15,260	1,120	19,985	19,985	<b>19,985</b>
<b>Total Fringe Benefits</b>	<b>776,489</b>	<b>755,535</b>	<b>20,954</b>	<b>908,703</b>	<b>901,525</b>	<b>7,178</b>	<b>902,286</b>	<b>908,258</b>	<b>965,695</b>
2.100.5.6810.310 Professional and Technical Services	11,000	10,310	690	10,310	10,428	- 118	10,900	10,900	<b>10,900</b>
2.100.5.6810.325 Repair and Maintenance (Contracted)	21,600	27,092	-5,492	21,600	19,653	1,947	21,600	36,600	<b>30,000</b>
2.100.5.6810.331 Electricity Utilities	15,353	16,785	-1,432	15,353	19,111	-3,758	15,353	15,353	<b>15,353</b>
2.100.5.6810.345 Transportation Services (Contracted)	500	0	500	500	256	244	1,200	1,200	<b>1,200</b>
2.100.5.6810.346 Software	9,309	7,995	1,314	9,309	8,970	339	9,309	9,309	<b>9,309</b>
2.100.5.6810.382 Out-District Travel Allowance	4,264	8,001	-3,737	7,700	400	7,300	7,700	7,700	<b>7,700</b>
2.100.5.6810.396 Inservice Training	3,300	-1,398	4,698	3,300	-1,750	5,050	3,926	3,926	<b>3,926</b>
<b>Total Purchased Services</b>	<b>65,326</b>	<b>68,785</b>	<b>-3,459</b>	<b>68,072</b>	<b>57,066</b>	<b>11,006</b>	<b>69,988</b>	<b>84,988</b>	<b>78,388</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**PUPIL TO SCHOOL TRANSPORTATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6810.420 Transportation Supplies	7,000	4,928	2,072	7,000	5,687	1,313	7,000	7,000	<b>7,000</b>
2.100.5.6810.421 Motor Fuel	320,000	308,556	11,444	316,800	219,208	97,592	320,000	320,000	<b>320,000</b>
2.100.5.6810.425 Laundry	920	173	747	920	468	452	920	920	<b>920</b>
2.100.5.6810.428 Repairs Parts and Supplies	118,400	134,140	-15,740	118,400	112,965	5,436	118,400	163,400	<b>125,768</b>
2.100.5.6810.429 Tires	25,030	26,268	-1,238	25,030	22,807	2,223	25,030	25,030	<b>25,531</b>
2.100.5.6810.481 Equipment Repair (Non-Contracted)	53,993	54,393	- 400	1,600	0	1,600	1,600	1,600	<b>1,600</b>
<b>Total Supplies and Materials</b>	<b>525,343</b>	<b>528,458</b>	<b>-3,115</b>	<b>469,750</b>	<b>361,135</b>	<b>108,615</b>	<b>472,950</b>	<b>517,950</b>	<b>480,819</b>
2.100.5.6810.550 Equipment	2,000	876	1,124	2,000	1,600	400	2,000	2,000	<b>2,000</b>
<b>Total Capital Objects</b>	<b>2,000</b>	<b>876</b>	<b>1,124</b>	<b>2,000</b>	<b>1,600</b>	<b>400</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
2.100.5.6810.714 Transportation Insurance	1,019	0	1,019	1,019	0	1,019	1,019	1,019	<b>1,019</b>
<b>Total Insurance and Judgment</b>	<b>1,019</b>	<b>0</b>	<b>1,019</b>	<b>1,019</b>	<b>0</b>	<b>1,019</b>	<b>1,019</b>	<b>1,019</b>	<b>1,019</b>
<b>Total Pupil To School Transportation Program</b>	<b>3,284,896</b>	<b>3,234,956</b>	<b>49,940</b>	<b>3,462,539</b>	<b>3,324,855</b>	<b>137,684</b>	<b>3,402,772</b>	<b>3,490,592</b>	<b>3,603,950</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**NON-REIMBURSABLE TRANSPORTATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6840.313 Publishing and Advertising	800	0	800	0	0	0	800	800	<b>800</b>
2.100.5.6840.381 In-District Travel Allowance	1,000	213	787	300	194	106	500	500	<b>500</b>
2.100.5.6840.382 Out-District Travel Allowance	4,500	5,672	-1,172	8,511	6,995	1,516	6,500	6,500	<b>6,500</b>
<b>Total Purchased Services</b>	<b>6,300</b>	<b>5,885</b>	<b>415</b>	<b>8,811</b>	<b>7,189</b>	<b>1,622</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>
2.100.5.6840.420 Transportation Supplies	1,000	908	92	1,000	754	246	1,200	1,200	<b>1,200</b>
2.100.5.6840.421 Motor Fuel	1,000	907	93	1,000	691	309	1,000	1,000	<b>1,000</b>
2.100.5.6840.428 Repairs Parts and Supplies	3,900	4,455	- 555	4,700	4,769	-69	3,900	3,900	<b>3,900</b>
<b>Total Supplies and Materials</b>	<b>5,900</b>	<b>6,269</b>	<b>- 369</b>	<b>6,700</b>	<b>6,215</b>	<b>485</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>
2.100.5.6840.550 Equipment	1,100	918	182	1,300	1,281	19	1,100	1,100	<b>1,300</b>
<b>Total Capital Objects</b>	<b>1,100</b>	<b>918</b>	<b>182</b>	<b>1,300</b>	<b>1,281</b>	<b>19</b>	<b>1,100</b>	<b>1,100</b>	<b>1,300</b>
2.100.5.6840.714 Transportation Insurance	30,605	29,550	1,055	29,994	29,994	0	31,493	31,493	<b>32,081</b>
<b>Total Insurance and Judgment</b>	<b>30,605</b>	<b>29,550</b>	<b>1,055</b>	<b>29,994</b>	<b>29,994</b>	<b>0</b>	<b>31,493</b>	<b>31,493</b>	<b>32,081</b>
<b>Total Non-Reimbursable Transportation Program</b>	<b>43,905</b>	<b>42,622</b>	<b>1,283</b>	<b>46,805</b>	<b>44,678</b>	<b>2,127</b>	<b>46,493</b>	<b>46,493</b>	<b>47,281</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6910.138 State-Paid Salary	0	0	0	0	168,000	- 168,000	0	108,254	<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,000</b>	<b>- 168,000</b>	<b>0</b>	<b>108,254</b>	<b>0</b>
2.100.5.6910.210 PERSI	0	0	0	0	20,059	-20,059	0	0	<b>0</b>
2.100.5.6910.220 Social Security Tax	0	0	0	0	12,852	-12,852	0	0	<b>0</b>
2.100.5.6910.270 Worker's Compensation Insurance	0	0	0	0	1,150	-1,150	0	0	<b>0</b>
2.100.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	1,966	-1,966	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,027</b>	<b>-36,027</b>	<b>0</b>	<b>0</b>	<b>0</b>
2.100.5.6910.310 Professional and Technical Services	10,000	50	9,950	12,500	7,294	5,206	12,500	12,500	<b>12,500</b>
<b>Total Purchased Services</b>	<b>10,000</b>	<b>50</b>	<b>9,950</b>	<b>12,500</b>	<b>7,294</b>	<b>5,206</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>
<b>Total Other Support Services Program</b>	<b>10,000</b>	<b>50</b>	<b>9,950</b>	<b>12,500</b>	<b>211,321</b>	<b>- 198,821</b>	<b>12,500</b>	<b>120,754</b>	<b>12,500</b>
<b>Total Current Expenditures</b>	<b>78,124,920</b>	<b>76,078,795</b>	<b>2,046,125</b>	<b>80,572,468</b>	<b>78,470,875</b>	<b>2,101,593</b>	<b>79,959,810</b>	<b>81,938,940</b>	<b>83,269,404</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**FUND TRANSFER PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.9200.810 Transfers to Other Funds	2,620,000	2,615,985	4,016	340,000	156,179	183,821	433,000	433,000	<b>531,487</b>
<b>Total Transfers or Reserves</b>	<u>2,620,000</u>	<u>2,615,985</u>	<u>4,016</u>	<u>340,000</u>	<u>156,179</u>	<u>183,821</u>	<u>433,000</u>	<u>433,000</u>	<b>531,487</b>
<b>Total Fund Transfer Program</b>	<u>2,620,000</u>	<u>2,615,985</u>	<u>4,016</u>	<u>340,000</u>	<u>156,179</u>	<u>183,821</u>	<u>433,000</u>	<u>433,000</u>	<b>531,487</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**GENERAL FUND**  
**CONTINGENCY RESERVE PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.9500.850 Contingency Reserve	769,905	N/A	N/A	801,343	N/A	N/A	781,886	777,003	<b>800,120</b>
2.100.5.9500.852 Unappropriated Fund Balance	3,079,622	N/A	N/A	3,205,370	N/A	N/A	3,127,543	3,108,012	<b>3,200,480</b>
2.100.5.9500.854 Inventory / Prepaid Expenses	300,000	N/A	N/A	300,000	N/A	N/A	300,000	300,000	<b>300,000</b>
2.100.5.9500.855 Appropriated Fund Balance	4,314,207	N/A	N/A	6,533,691	N/A	N/A	5,586,348	5,144,221	<b>5,910,504</b>
2.100.3.3200.000 Actual Year-End Fund Balance	N/A	11,626,602	N/A	N/A	14,010,887	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>8,463,734</u>	<u>11,626,602</u>	<u>3,162,868</u>	<u>10,840,404</u>	<u>14,010,887</u>	<u>3,170,483</u>	<u>9,795,777</u>	<u>9,329,236</u>	<b><u>10,211,104</u></b>
<b>Total Contingency Reserve Program</b>	<u>8,463,734</u>	<u>11,626,602</u>	<u>3,162,868</u>	<u>10,840,404</u>	<u>14,010,887</u>	<u>3,170,483</u>	<u>9,795,777</u>	<u>9,329,236</u>	<b><u>10,211,104</u></b>
<b>TOTAL GENERAL FUND</b>	<u><u>89,208,654</u></u>	<u><u>90,321,382</u></u>	<u><u>-1,112,728</u></u>	<u><u>91,752,872</u></u>	<u><u>92,637,942</u></u>	<u><u>- 885,070</u></u>	<u><u>90,188,587</u></u>	<u><u>91,701,176</u></u>	<b><u><u>94,011,995</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**FEDERAL FOREST FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.220.4.4459.900 Federal Forest	3,850	25,603	21,753	0	24,957	24,957	24,500	24,500	<b>24,500</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>3,850</b>	<b>25,603</b>	<b>21,753</b>	<b>0</b>	<b>24,957</b>	<b>24,957</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>
<b>TOTAL CURRENT REVENUES</b>	<b>3,850</b>	<b>25,603</b>	<b>21,753</b>	<b>0</b>	<b>24,957</b>	<b>24,957</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>
2.220.4.7000.000 Estimated Beginning Balance	186,400	210,669	24,269	210,700	236,271	25,571	261,226	261,226	<b>285,728</b>
<b>TOTAL FEDERAL FOREST FUND</b>	<b>190,250</b>	<b>236,271</b>	<b>46,021</b>	<b>210,700</b>	<b>261,228</b>	<b>50,528</b>	<b>285,726</b>	<b>285,726</b>	<b>310,228</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**FEDERAL FOREST FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.220.5.5120.550 Equipment	190,250	0	190,250	210,700	0	210,700	285,726	285,726	<b>310,228</b>
<b>Total Capital Objects</b>	<u>190,250</u>	<u>0</u>	<u>190,250</u>	<u>210,700</u>	<u>0</u>	<u>210,700</u>	<u>285,726</u>	<u>285,726</u>	<b><u>310,228</u></b>
<b>Total Elementary Program</b>	<u>190,250</u>	<u>0</u>	<u>190,250</u>	<u>210,700</u>	<u>0</u>	<u>210,700</u>	<u>285,726</u>	<u>285,726</u>	<b><u>310,228</u></b>
<b>Total Current Expenditures</b>	<u>190,250</u>	<u>0</u>	<u>190,250</u>	<u>210,700</u>	<u>0</u>	<u>210,700</u>	<u>285,726</u>	<u>285,726</u>	<b><u>310,228</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**FEDERAL FOREST FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.220.3.3200.000 Actual Year-End Fund Balance	N/A	236,271	N/A	N/A	261,228	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>236,271</u>	<u>236,271</u>	<u>0</u>	<u>261,228</u>	<u>261,228</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>236,271</u>	<u>236,271</u>	<u>0</u>	<u>261,228</u>	<u>261,228</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FEDERAL FOREST FUND</b>	<u>190,250</u>	<u>236,271</u>	<u>-46,021</u>	<u>210,700</u>	<u>261,228</u>	<u>-50,528</u>	<u>285,726</u>	<u>285,726</u>	<u>310,228</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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 can instruct approximately 100 students each year through three summer programs. The number of programs may vary, depending upon instructor availability. The District operates three of its own vehicles and, if needed, leases others from local automobile dealerships. Approximately six 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**  
**2021-2022 ANNUAL BUDGET**

**DRIVER EDUCATION FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.241.4.4193.300 Student Fees	39,420	33,860	-5,560	39,550	1,285	-38,265	20,000	20,000	<b>12,900</b>
<b>TOTAL LOCAL FUNDING</b>	<b>39,420</b>	<b>33,860</b>	<b>-5,560</b>	<b>39,550</b>	<b>1,285</b>	<b>-38,265</b>	<b>20,000</b>	<b>20,000</b>	<b>12,900</b>
2.241.4.4321.100 State Reimbursement	28,500	26,178	-2,322	28,250	23,125	-5,125	11,424	11,424	<b>6,000</b>
<b>TOTAL STATE FUNDING</b>	<b>28,500</b>	<b>26,178</b>	<b>-2,322</b>	<b>28,250</b>	<b>23,125</b>	<b>-5,125</b>	<b>11,424</b>	<b>11,424</b>	<b>6,000</b>
<b>TOTAL CURRENT REVENUES</b>	<b>67,920</b>	<b>60,038</b>	<b>-7,882</b>	<b>67,800</b>	<b>24,410</b>	<b>-43,390</b>	<b>31,424</b>	<b>31,424</b>	<b>18,900</b>
2.241.4.7000.000 Estimated Beginning Balance	0	792	792	0	4,235	4,235	0	0	<b>0</b>
<b>TOTAL DRIVER EDUCATION FUND</b>	<b>67,920</b>	<b>60,830</b>	<b>-7,090</b>	<b>67,800</b>	<b>28,645</b>	<b>-39,155</b>	<b>31,424</b>	<b>31,424</b>	<b>18,900</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**DRIVER EDUCATION FUND**  
**COMMUNITY EDUCATION PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.241.5.5420.113 Supervisors and Coordinators	7,285	7,396	- 111	7,448	1,624	5,825	0	0	0
2.241.5.5420.116 Teachers	30,048	28,750	1,298	30,048	7,641	22,407	12,628	12,628	9,504
2.241.5.5420.151 Clerical Personnel	3,073	3,524	- 451	3,278	689	2,589	0	0	0
<b>Total Salaries</b>	<b>40,406</b>	<b>39,669</b>	<b>737</b>	<b>40,774</b>	<b>9,953</b>	<b>30,821</b>	<b>12,628</b>	<b>12,628</b>	<b>9,504</b>
2.241.5.5420.210 PERSI	4,493	3,542	951	4,784	905	3,879	1,481	1,481	1,115
2.241.5.5420.220 Social Security Tax	2,970	3,024	-54	2,997	756	2,241	928	928	699
2.241.5.5420.230 Life Insurance	33	32	1	31	7	25	0	0	0
2.241.5.5420.240 Medical Insurance	1,662	1,726	-64	1,832	356	1,476	0	0	0
2.241.5.5420.250 Employee Assistance Plan	6	6	0	6	1	5	0	0	0
2.241.5.5420.260 Dental Insurance	80	81	-1	78	17	61	0	0	0
2.241.5.5420.270 Worker's Compensation Insurance	245	253	-8	236	71	165	86	86	66
2.241.5.5420.280 Retirement Sick Leave Benefits	510	394	116	513	97	416	0	0	0
2.241.5.5420.290 Vision Insurance	14	14	0	14	3	11	0	0	0
<b>Total Fringe Benefits</b>	<b>10,013</b>	<b>9,072</b>	<b>941</b>	<b>10,491</b>	<b>2,211</b>	<b>8,280</b>	<b>2,495</b>	<b>2,495</b>	<b>1,880</b>
2.241.5.5420.322 Vehicle Lease or Rental	800	0	800	800	0	800	800	800	0
<b>Total Purchased Services</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>
2.241.5.5420.410 General Supplies	466	70	396	466	60	406	466	466	466
2.241.5.5420.412 Health Services Supplies	1,154	557	597	1,154	0	1,154	1,154	1,154	1,154
2.241.5.5420.421 Motor Fuel	3,582	2,713	869	3,582	560	3,022	3,582	3,582	1,908
2.241.5.5420.428 Repairs Parts and Supplies	5,200	2,425	2,775	3,700	491	3,209	4,500	4,500	1,000
<b>Total Supplies and Materials</b>	<b>10,402</b>	<b>5,765</b>	<b>4,637</b>	<b>8,902</b>	<b>1,111</b>	<b>7,791</b>	<b>9,702</b>	<b>9,702</b>	<b>4,528</b>
2.241.5.5420.550 Equipment	3,277	219	3,058	3,811	0	3,811	3,811	3,811	1,000
<b>Total Capital Objects</b>	<b>3,277</b>	<b>219</b>	<b>3,058</b>	<b>3,811</b>	<b>0</b>	<b>3,811</b>	<b>3,811</b>	<b>3,811</b>	<b>1,000</b>
2.241.5.5420.720 Other Insurance	1,238	1,235	3	1,238	1,253	-15	1,238	1,238	1,238
<b>Total Insurance and Judgment</b>	<b>1,238</b>	<b>1,235</b>	<b>3</b>	<b>1,238</b>	<b>1,253</b>	<b>-15</b>	<b>1,238</b>	<b>1,238</b>	<b>1,238</b>
<b>Total Community Education Program</b>	<b>66,136</b>	<b>55,960</b>	<b>10,176</b>	<b>66,016</b>	<b>14,529</b>	<b>51,487</b>	<b>30,674</b>	<b>30,674</b>	<b>18,150</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**DRIVER EDUCATION FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.241.5.6320.393 Indirect Costs	1,784	635	1,149	1,784	157	1,627	750	750	<b>750</b>
<b>Total Purchased Services</b>	<b>1,784</b>	<b>635</b>	<b>1,149</b>	<b>1,784</b>	<b>157</b>	<b>1,627</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>Total Central Administration Program</b>	<b>1,784</b>	<b>635</b>	<b>1,149</b>	<b>1,784</b>	<b>157</b>	<b>1,627</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>Total Current Expenditures</b>	<b>67,920</b>	<b>56,595</b>	<b>11,325</b>	<b>67,800</b>	<b>14,685</b>	<b>53,115</b>	<b>31,424</b>	<b>31,424</b>	<b>18,900</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**DRIVER EDUCATION FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.241.3.3200.000 Actual Year-End Fund Balance	N/A	4,235	N/A	N/A	13,960	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>4,235</u>	<u>4,235</u>	<u>0</u>	<u>13,960</u>	<u>13,960</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>4,235</u>	<u>4,235</u>	<u>0</u>	<u>13,960</u>	<u>13,960</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL DRIVER EDUCATION FUND</b>	<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>28,645</u></u>	<u><u>39,155</u></u>	<u><u>31,424</u></u>	<u><u>31,424</u></u>	<u><u>18,900</u></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.4.4192.200 Start / Reader Grants	23,320	4,228	-19,092	23,060	1,246	-21,814	16,867	17,957	<b>0</b>
2.242.4.4199.900 Other Local Revenue	31,870	16,667	-15,203	19,676	8,955	-10,721	8,735	36,748	<b>0</b>
2.242.4.4199.910 Fees For SES Tutoring	0	0	0	0	0	0	1,000	0	<b>0</b>
<b>TOTAL LOCAL FUNDING</b>	<b>55,190</b>	<b>20,895</b>	<b>-34,295</b>	<b>42,736</b>	<b>10,201</b>	<b>-32,535</b>	<b>26,602</b>	<b>54,705</b>	<b>0</b>
2.242.4.4319.900 Experimental Grants Revenue	27,500	29,975	2,475	30,200	25,256	-4,944	30,191	30,191	<b>31,094</b>
2.242.4.4329.900 Commission of the Arts Grant	6,140	2,956	-3,184	14,183	11,678	-2,505	2,506	12,211	<b>0</b>
2.242.4.4390.990 Idaho Vocational Rehabilitation Grant	12,000	4,343	-7,657	12,000	20,161	8,161	0	0	<b>0</b>
<b>TOTAL STATE FUNDING</b>	<b>45,640</b>	<b>37,274</b>	<b>-8,366</b>	<b>56,383</b>	<b>57,096</b>	<b>713</b>	<b>32,697</b>	<b>42,402</b>	<b>31,094</b>
<b>TOTAL CURRENT REVENUES</b>	<b>100,830</b>	<b>58,170</b>	<b>-42,660</b>	<b>99,119</b>	<b>67,297</b>	<b>-31,822</b>	<b>59,299</b>	<b>97,107</b>	<b>31,094</b>
<b>TOTAL SPECIAL GRANTS FUND</b>	<b>100,830</b>	<b>58,170</b>	<b>-42,660</b>	<b>99,119</b>	<b>67,297</b>	<b>-31,822</b>	<b>59,299</b>	<b>97,107</b>	<b>31,094</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**KINDERGARTEN PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.5110.319 Consultants	1,500	1,500	0	1,500	1,500	0	1,500	1,500	<b>1,500</b>
<b>Total Purchased Services</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
2.242.5.5110.410 General Supplies	0	0	0	0	0	0	0	1,745	<b>0</b>
2.242.5.5110.450 Food - School Lunch	25,296	28,137	-2,841	28,360	23,487	4,873	28,360	28,360	<b>29,594</b>
<b>Total Supplies and Materials</b>	<b>25,296</b>	<b>28,137</b>	<b>-2,841</b>	<b>28,360</b>	<b>23,487</b>	<b>4,873</b>	<b>28,360</b>	<b>30,105</b>	<b>29,594</b>
<b>Total Kindergarten Program</b>	<b>26,796</b>	<b>29,637</b>	<b>-2,841</b>	<b>29,860</b>	<b>24,987</b>	<b>4,873</b>	<b>29,860</b>	<b>31,605</b>	<b>31,094</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.5120.152 Instructional Assistants	11,020	4,533	6,487	11,020	0	11,020	6,400	6,400	<b>0</b>
<b>Total Salaries</b>	<b>11,020</b>	<b>4,533</b>	<b>6,487</b>	<b>11,020</b>	<b>0</b>	<b>11,020</b>	<b>6,400</b>	<b>6,400</b>	<b>0</b>
2.242.5.5120.210 PERSI	1,062	513	549	1,293	0	1,293	751	751	<b>0</b>
2.242.5.5120.220 Social Security Tax	623	347	276	810	0	810	810	810	<b>0</b>
2.242.5.5120.270 Worker's Compensation Insurance	54	28	26	0	0	0	75	75	<b>0</b>
2.242.5.5120.280 Retirement Sick Leave Benefits	14	57	-43	139	0	139	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>1,753</b>	<b>945</b>	<b>808</b>	<b>2,242</b>	<b>0</b>	<b>2,242</b>	<b>1,636</b>	<b>1,636</b>	<b>0</b>
2.242.5.5120.410 General Supplies	900	0	900	11,900	10,000	1,900	1,900	1,900	<b>0</b>
<b>Total Supplies and Materials</b>	<b>900</b>	<b>0</b>	<b>900</b>	<b>11,900</b>	<b>10,000</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>0</b>
<b>Total Elementary Program</b>	<b>13,673</b>	<b>5,478</b>	<b>8,195</b>	<b>25,162</b>	<b>10,000</b>	<b>15,162</b>	<b>9,936</b>	<b>9,936</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.5150.116 Teachers	1,656	1,656	1	0	0	0	0	0	0
<b>Total Salaries</b>	1,656	1,656	1	0	0	0	0	0	0
2.242.5.5150.210 PERSI	188	187	1	0	0	0	0	0	0
2.242.5.5150.220 Social Security Tax	126	126	0	0	0	0	0	0	0
2.242.5.5150.270 Worker's Compensation Insurance	10	10	0	0	0	0	0	0	0
2.242.5.5150.280 Retirement Sick Leave Benefits	20	21	-1	0	0	0	0	0	0
<b>Total Fringe Benefits</b>	344	344	0	0	0	0	0	0	0
2.242.5.5150.382 Out-District Travel Allowance	3,250	2,499	751	1,156	0	1,156	0	1,156	0
2.242.5.5150.396 Inservice Training	676	0	676	0	0	0	0	0	0
<b>Total Purchased Services</b>	3,926	2,499	1,427	1,156	0	1,156	0	1,156	0
2.242.5.5150.410 General Supplies	12,915	5,268	7,647	11,366	3,979	7,387	7,426	6,384	0
<b>Total Supplies and Materials</b>	12,915	5,268	7,647	11,366	3,979	7,387	7,426	6,384	0
2.242.5.5150.550 Equipment	9,629	6,963	2,666	3,431	1,442	1,989	1,990	1,990	0
<b>Total Capital Objects</b>	9,629	6,963	2,666	3,431	1,442	1,989	1,990	1,990	0
<b>Total Secondary Program</b>	28,470	16,729	11,741	15,953	5,421	10,532	9,416	9,530	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**PRESCHOOL HANDICAPPED PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.242.5.5220.410 General Supplies	1,000	0	1,000	588	0	588	588	588	<b>0</b>
<b>Total Supplies and Materials</b>	1,000	0	1,000	588	0	588	588	588	<b>0</b>
<b>Total Preschool Handicapped Program</b>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>588</u>	<u>0</u>	<u>588</u>	<u>588</u>	<u>588</u>	<b><u>0</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**ATTENDANCE, GUIDANCE AND HEALTH PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.6110.306 Training or Incentive Grants	1,640	434	1,206	1,206	282	924	925	925	<b>0</b>
<b>Total Purchased Services</b>	<u>1,640</u>	<u>434</u>	<u>1,206</u>	<u>1,206</u>	<u>282</u>	<u>924</u>	<u>925</u>	<u>925</u>	<b>0</b>
<b>Total Attendance, Guidance And Health Program</b>	<u>1,640</u>	<u>434</u>	<u>1,206</u>	<u>1,206</u>	<u>282</u>	<u>924</u>	<u>925</u>	<u>925</u>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.6210.392 Student Activity Support	8,509	-1,250	9,759	8,172	1,036	7,136	7,660	7,660	<b>0</b>
2.242.5.6210.393 Indirect Costs	100	100	0	0	0	0	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>8,609</b>	<b>-1,150</b>	<b>9,759</b>	<b>8,172</b>	<b>1,036</b>	<b>7,136</b>	<b>7,660</b>	<b>7,660</b>	<b>0</b>
2.242.5.6210.410 General Supplies	3,138	2,350	788	1,038	455	583	583	828	<b>0</b>
<b>Total Supplies and Materials</b>	<b>3,138</b>	<b>2,350</b>	<b>788</b>	<b>1,038</b>	<b>455</b>	<b>583</b>	<b>583</b>	<b>828</b>	<b>0</b>
2.242.5.6210.550 Equipment	4,800	0	4,800	4,800	4,680	120	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>4,800</b>	<b>0</b>	<b>4,800</b>	<b>4,800</b>	<b>4,680</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>16,547</b>	<b>1,200</b>	<b>15,347</b>	<b>14,010</b>	<b>6,171</b>	<b>7,839</b>	<b>8,243</b>	<b>8,488</b>	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.6320.393 Indirect Costs	704	338	366	340	274	66	331	331	<b>0</b>
<b>Total Purchased Services</b>	<b>704</b>	<b>338</b>	<b>366</b>	<b>340</b>	<b>274</b>	<b>66</b>	<b>331</b>	<b>331</b>	<b>0</b>
<b>Total Central Administration Program</b>	<b>704</b>	<b>338</b>	<b>366</b>	<b>340</b>	<b>274</b>	<b>66</b>	<b>331</b>	<b>331</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.6910.151 Clerical Personnel	11,083	4,015	7,068	11,083	18,610	-7,527	0	0	<b>0</b>
<b>Total Salaries</b>	11,083	4,015	7,068	11,083	18,610	-7,527	0	0	<b>0</b>
2.242.5.6910.220 Social Security Tax	848	307	541	848	1,424	- 576	0	0	<b>0</b>
2.242.5.6910.270 Worker's Compensation Insurance	69	28	42	69	127	-58	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	917	335	582	917	1,551	- 634	0	0	<b>0</b>
<b>Total Other Support Services Program</b>	12,000	4,350	7,650	12,000	20,161	-8,161	0	0	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**CHILD NUTRITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.242.5.7100.450 Food - School Lunch	0	0	0	0	0	0	0	25,000	<b>0</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>
2.242.5.7100.550 Equipment	0	0	0	0	0	0	0	10,704	<b>0</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,704</b>	<b>0</b>
<b>Total Child Nutrition Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,704</b>	<b>0</b>
<b>Total Current Expenditures</b>	<b>100,830</b>	<b>58,165</b>	<b>42,665</b>	<b>99,119</b>	<b>67,297</b>	<b>31,822</b>	<b>59,299</b>	<b>97,107</b>	<b>31,094</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**FUND TRANSFER PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.242.5.9200.810 Transfers to Other Funds	0	4	-4	0	0	0	0	0	<b>0</b>
<b>Total Transfers or Reserves</b>	<b>0</b>	<b>4</b>	<b>-4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fund Transfer Program</b>	<b>0</b>	<b>4</b>	<b>-4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SPECIAL GRANTS FUND</b>	<b><u>100,830</u></b>	<b><u>58,170</u></b>	<b><u>42,660</u></b>	<b><u>99,119</u></b>	<b><u>67,297</u></b>	<b><u>31,822</u></b>	<b><u>59,299</u></b>	<b><u>97,107</u></b>	<b><u>31,094</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**STATE PROFESSIONAL-TECHNICAL EDUCATION FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.243.4.4324.400 Professional Technical Revenue	1,912,395	406,329	-1,506,066	2,094,814	282,800	-1,812,014	2,093,626	2,666,703	<b>2,494,204</b>
<b>TOTAL STATE FUNDING</b>	<u>1,912,395</u>	<u>406,329</u>	<u>-1,506,066</u>	<u>2,094,814</u>	<u>282,800</u>	<u>-1,812,014</u>	<u>2,093,626</u>	<u>2,666,703</u>	<b><u>2,494,204</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>1,912,395</u>	<u>406,329</u>	<u>-1,506,066</u>	<u>2,094,814</u>	<u>282,800</u>	<u>-1,812,014</u>	<u>2,093,626</u>	<u>2,666,703</u>	<b><u>2,494,204</u></b>
<b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b>	<u>1,912,395</u>	<u>406,329</u>	<u>-1,506,066</u>	<u>2,094,814</u>	<u>282,800</u>	<u>-1,812,014</u>	<u>2,093,626</u>	<u>2,666,703</u>	<b><u>2,494,204</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**STATE PROFESSIONAL-TECHNICAL EDUCATION FUND**  
**VOCATIONAL-TECHNICAL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.243.5.5190.116 Teachers	61,151	9,101	52,050	94,214	8,947	85,267	86,848	86,848	<b>4,516</b>
2.243.5.5190.186 Substitute Teachers	10,000	6,375	3,625	10,000	6,418	3,583	13,582	13,582	<b>13,582</b>
<b>Total Salaries</b>	<b>71,151</b>	<b>15,476</b>	<b>55,675</b>	<b>104,214</b>	<b>15,365</b>	<b>88,849</b>	<b>100,430</b>	<b>100,430</b>	<b>18,098</b>
2.243.5.5190.210 PERSI	6,800	1,029	5,771	0	1,053	-1,053	0	0	<b>530</b>
2.243.5.5190.220 Social Security Tax	5,230	652	4,578	0	653	- 653	0	0	<b>0</b>
2.243.5.5190.270 Worker's Compensation Insurance	430	1,664	-1,234	0	2,356	-2,356	0	0	<b>0</b>
2.243.5.5190.280 Retirement Sick Leave Benefits	771	114	657	0	51	-51	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>13,231</b>	<b>3,459</b>	<b>9,772</b>	<b>0</b>	<b>4,113</b>	<b>-4,113</b>	<b>0</b>	<b>0</b>	<b>530</b>
2.243.5.5190.319 Consultants	148,235	600	147,635	191,235	4,442	186,793	190,825	194,800	<b>186,825</b>
2.243.5.5190.382 Out-District Travel Allowance	38,367	38,367	0	24,000	9,504	14,496	20,000	50	<b>0</b>
<b>Total Purchased Services</b>	<b>186,602</b>	<b>38,967</b>	<b>147,635</b>	<b>215,235</b>	<b>13,947</b>	<b>201,288</b>	<b>210,825</b>	<b>194,850</b>	<b>186,825</b>
2.243.5.5190.410 General Supplies	1,282,157	145,715	1,136,442	1,354,947	83,897	1,271,050	1,354,774	1,810,742	<b>1,880,159</b>
<b>Total Supplies and Materials</b>	<b>1,282,157</b>	<b>145,715</b>	<b>1,136,442</b>	<b>1,354,947</b>	<b>83,897</b>	<b>1,271,050</b>	<b>1,354,774</b>	<b>1,810,742</b>	<b>1,880,159</b>
2.243.5.5190.550 Equipment	229,889	70,985	158,904	310,885	24,506	286,379	295,885	428,969	<b>260,885</b>
<b>Total Capital Objects</b>	<b>229,889</b>	<b>70,985</b>	<b>158,904</b>	<b>310,885</b>	<b>24,506</b>	<b>286,379</b>	<b>295,885</b>	<b>428,969</b>	<b>260,885</b>
<b>Total Vocational-Technical Program</b>	<b>1,783,030</b>	<b>274,603</b>	<b>1,508,427</b>	<b>1,985,281</b>	<b>141,828</b>	<b>1,843,453</b>	<b>1,961,914</b>	<b>2,534,991</b>	<b>2,346,497</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**STATE PROFESSIONAL-TECHNICAL EDUCATION FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.243.5.6210.113 Supervisors and Coordinators	81,039	83,612	-2,573	84,320	88,924	-4,604	90,240	90,240	<b>93,157</b>
2.243.5.6210.151 Clerical Personnel	15,257	14,991	266	15,322	15,387	-65	15,703	15,703	<b>16,495</b>
2.243.5.6210.199 Personal Leave Reimbursement	0	320	- 320	0	400	- 400	0	0	<b>500</b>
<b>Total Salaries</b>	<u>96,296</u>	<u>98,923</u>	<u>-2,627</u>	<u>99,642</u>	<u>104,712</u>	<u>-5,070</u>	<u>105,943</u>	<u>105,943</u>	<b><u>110,152</u></b>
2.243.5.6210.210 PERSI	10,709	11,208	- 499	9,891	12,638	-2,747	12,427	12,427	<b>12,921</b>
2.243.5.6210.220 Social Security Tax	7,077	7,498	- 421	0	8,031	-8,031	7,787	7,787	<b>8,096</b>
2.243.5.6210.230 Life Insurance	270	226	44	0	260	- 260	52	52	<b>260</b>
2.243.5.6210.240 Medical Insurance	12,465	11,324	1,142	0	13,039	-13,039	4,510	4,510	<b>14,700</b>
2.243.5.6210.250 Employee Assistance Plan	41	36	5	0	40	-40	14	14	<b>41</b>
2.243.5.6210.260 Dental Insurance	607	524	83	0	624	- 624	218	218	<b>659</b>
2.243.5.6210.270 Worker's Compensation Insurance	582	629	-47	0	730	- 730	724	724	<b>767</b>
2.243.5.6210.280 Retirement Sick Leave Benefits	1,213	1,248	-35	0	770	- 770	0	0	<b>0</b>
2.243.5.6210.290 Vision Insurance	105	93	12	0	110	- 110	37	37	<b>111</b>
<b>Total Fringe Benefits</b>	<u>33,069</u>	<u>32,785</u>	<u>284</u>	<u>9,891</u>	<u>36,244</u>	<u>-26,353</u>	<u>25,769</u>	<u>25,769</u>	<b><u>37,555</u></b>
2.243.5.6210.410 General Supplies	0	17	-17	0	18	-18	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<u>0</u>	<u>17</u>	<u>-17</u>	<u>0</u>	<u>18</u>	<u>-18</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Instructional Improvement Program</b>	<u>129,365</u>	<u>131,726</u>	<u>-2,361</u>	<u>109,533</u>	<u>140,973</u>	<u>-31,440</u>	<u>131,712</u>	<u>131,712</u>	<b><u>147,707</u></b>
<b>Total Current Expenditures</b>	<u>1,912,395</u>	<u>406,329</u>	<u>1,506,066</u>	<u>2,094,814</u>	<u>282,800</u>	<u>1,812,014</u>	<u>2,093,626</u>	<u>2,666,703</u>	<b><u>2,494,204</u></b>
<b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b>	<u><u>1,912,395</u></u>	<u><u>406,329</u></u>	<u><u>1,506,066</u></u>	<u><u>2,094,814</u></u>	<u><u>282,800</u></u>	<u><u>1,812,014</u></u>	<u><u>2,093,626</u></u>	<u><u>2,666,703</u></u>	<b><u><u>2,494,204</u></u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**  
**STATE TECHNOLOGY FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.245.4.4319.900 Other State Support	1,299,836	1,568,101	268,265	1,486,320	1,234,927	- 251,393	1,020,812	852,531	919,611
<b>TOTAL STATE FUNDING</b>	<b>1,299,836</b>	<b>1,568,101</b>	<b>268,265</b>	<b>1,486,320</b>	<b>1,234,927</b>	<b>- 251,393</b>	<b>1,020,812</b>	<b>852,531</b>	<b>919,611</b>
2.245.4.4420.000 E-Rate Reimbursement	300,000	0	- 300,000	64,800	64,800	0	65,000	65,000	0
2.245.4.4459.900 Technology Grant	0	0	0	24,730	24,731	1	0	0	0
<b>TOTAL FEDERAL FUNDING</b>	<b>300,000</b>	<b>0</b>	<b>- 300,000</b>	<b>89,530</b>	<b>89,531</b>	<b>1</b>	<b>65,000</b>	<b>65,000</b>	<b>0</b>
2.245.4.4600.000 Interfund Transfers	0	0	0	0	0	0	138,000	138,000	236,487
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,000</b>	<b>138,000</b>	<b>236,487</b>
<b>TOTAL CURRENT REVENUES</b>	<b>1,599,836</b>	<b>1,568,101</b>	<b>-31,735</b>	<b>1,575,850</b>	<b>1,324,458</b>	<b>- 251,393</b>	<b>1,223,812</b>	<b>1,055,531</b>	<b>1,156,098</b>
2.245.4.7000.000 Estimated Beginning Balance	0	99,235	99,235	0	18,448	18,448	300,000	300,000	50,000
<b>TOTAL STATE TECHNOLOGY FUND</b>	<b>1,599,836</b>	<b>1,667,337</b>	<b>67,501</b>	<b>1,575,850</b>	<b>1,342,906</b>	<b>- 232,944</b>	<b>1,523,812</b>	<b>1,355,531</b>	<b>1,206,098</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND**  
**INSTRUCTION RELATED TECHNOLOGY PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.245.5.6230.154 Maintenance Personnel	191,474	224,457	-32,983	247,549	239,107	8,442	252,937	252,937	280,282
2.245.5.6230.199 Personal Leave Reimbursement	0	0	0	0	40	-40	0	0	40
<b>Total Salaries</b>	<b>191,474</b>	<b>224,457</b>	<b>-32,983</b>	<b>247,549</b>	<b>239,147</b>	<b>8,402</b>	<b>252,937</b>	<b>252,937</b>	<b>280,322</b>
2.245.5.6230.210 PERSI	21,292	25,382	-4,090	29,037	28,195	842	29,670	29,670	32,882
2.245.5.6230.220 Social Security Tax	14,073	16,960	-2,887	18,195	18,038	157	18,591	18,591	20,604
2.245.5.6230.230 Life Insurance	648	740	-92	729	830	-101	729	729	729
2.245.5.6230.240 Medical Insurance	49,860	55,456	-5,596	60,825	60,757	68	62,965	62,965	66,192
2.245.5.6230.250 Employee Assistance Plan	162	179	-17	189	185	4	189	189	189
2.245.5.6230.260 Dental Insurance	2,430	2,599	-169	2,911	2,910	1	3,017	3,017	3,003
2.245.5.6230.270 Worker's Compensation Insurance	10,809	13,543	-2,734	13,417	14,935	-1,518	15,859	15,859	18,558
2.245.5.6230.280 Retirement Sick Leave Benefits	2,413	2,825	-412	3,119	1,637	1,482	0	0	0
2.245.5.6230.290 Vision Insurance	420	462	-42	513	514	-1	519	519	519
<b>Total Fringe Benefits</b>	<b>102,107</b>	<b>118,146</b>	<b>-16,039</b>	<b>128,935</b>	<b>128,001</b>	<b>934</b>	<b>131,539</b>	<b>131,539</b>	<b>142,676</b>
2.245.5.6230.361 Computer Service Expenses	149,901	149,901	0	214,701	214,449	252	150,000	30,000	150,000
<b>Total Purchased Services</b>	<b>149,901</b>	<b>149,901</b>	<b>0</b>	<b>214,701</b>	<b>214,449</b>	<b>252</b>	<b>150,000</b>	<b>30,000</b>	<b>150,000</b>
2.245.5.6230.552 Technology Equipment	1,156,354	1,156,385	-31	959,935	279,778	680,157	989,336	941,055	633,100
2.245.5.6230.554 Equipment Replacement	0	0	0	24,730	10,000	14,730	0	0	0
<b>Total Capital Objects</b>	<b>1,156,354</b>	<b>1,156,385</b>	<b>-31</b>	<b>984,665</b>	<b>289,778</b>	<b>694,887</b>	<b>989,336</b>	<b>941,055</b>	<b>633,100</b>
<b>Total Instruction-Related Technology Program</b>	<b>1,599,836</b>	<b>1,648,889</b>	<b>-49,053</b>	<b>1,575,850</b>	<b>871,375</b>	<b>704,475</b>	<b>1,523,812</b>	<b>1,355,531</b>	<b>1,206,098</b>
<b>Total Current Expenditures</b>	<b>1,599,836</b>	<b>1,648,889</b>	<b>-49,053</b>	<b>1,575,850</b>	<b>871,375</b>	<b>704,475</b>	<b>1,523,812</b>	<b>1,355,531</b>	<b>1,206,098</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**STATE TECHNOLOGY FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.245.3.3200.000 Actual Year-End Fund Balance	N/A	18,448	N/A	N/A	471,531	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>18,448</u>	<u>18,448</u>	<u>0</u>	<u>471,531</u>	<u>471,531</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>18,448</u>	<u>18,448</u>	<u>0</u>	<u>471,531</u>	<u>471,531</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL STATE TECHNOLOGY FUND</b>	<u><u>1,599,836</u></u>	<u><u>1,667,337</u></u>	<u><u>-67,501</u></u>	<u><u>1,575,850</u></u>	<u><u>1,342,906</u></u>	<u><u>232,944</u></u>	<u><u>1,523,812</u></u>	<u><u>1,355,531</u></u>	<u><u>1,206,098</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.246.4.4329.900 Substance Abuse Prevention	168,959	153,127	-15,832	152,040	152,040	0	151,786	159,769	<b>151,786</b>
<b>TOTAL STATE FUNDING</b>	<b>168,959</b>	<b>153,127</b>	<b>-15,832</b>	<b>152,040</b>	<b>152,040</b>	<b>0</b>	<b>151,786</b>	<b>159,769</b>	<b>151,786</b>
2.246.4.4600.000 Interfund Transfers	0	49	49	0	0	0	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>49</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>168,959</b>	<b>153,176</b>	<b>-15,783</b>	<b>152,040</b>	<b>152,040</b>	<b>0</b>	<b>151,786</b>	<b>159,769</b>	<b>151,786</b>
2.246.4.7000.000 Estimated Beginning Balance	0	15,832	15,832	0	0	0	0	0	<b>0</b>
<b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>	<b>168,959</b>	<b>169,008</b>	<b>49</b>	<b>152,040</b>	<b>152,041</b>	<b>-1</b>	<b>151,786</b>	<b>159,769</b>	<b>151,786</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.246.5.6210.116 Teachers	25,393	26,470	-1,077	10,000	7,806	2,194	10,000	10,000	<b>10,000</b>
<b>Total Salaries</b>	<b>25,393</b>	<b>26,470</b>	<b>-1,077</b>	<b>10,000</b>	<b>7,806</b>	<b>2,194</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
2.246.5.6210.210 PERSI	2,580	2,701	- 121	1,194	910	284	1,173	1,173	<b>1,173</b>
2.246.5.6210.220 Social Security Tax	1,911	1,991	-80	765	575	190	735	735	<b>735</b>
2.246.5.6210.270 Worker's Compensation Insurance	134	172	-38	145	67	78	68	68	<b>70</b>
2.246.5.6210.280 Retirement Sick Leave Benefits	288	301	-13	126	69	57	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>4,913</b>	<b>5,164</b>	<b>- 251</b>	<b>2,230</b>	<b>1,621</b>	<b>609</b>	<b>1,976</b>	<b>1,976</b>	<b>1,978</b>
2.246.5.6210.310 Professional and Technical Services	120,000	120,000	0	120,000	120,000	0	120,000	120,000	<b>120,000</b>
2.246.5.6210.396 Inservice Training	10,000	8,844	1,156	4,840	3,676	1,164	4,840	11,840	<b>4,840</b>
<b>Total Purchased Services</b>	<b>130,000</b>	<b>128,844</b>	<b>1,156</b>	<b>124,840</b>	<b>123,676</b>	<b>1,164</b>	<b>124,840</b>	<b>131,840</b>	<b>124,840</b>
2.246.5.6210.410 General Supplies	8,653	8,530	123	14,970	8,175	6,795	14,970	15,953	<b>14,968</b>
<b>Total Supplies and Materials</b>	<b>8,653</b>	<b>8,530</b>	<b>123</b>	<b>14,970</b>	<b>8,175</b>	<b>6,795</b>	<b>14,970</b>	<b>15,953</b>	<b>14,968</b>
<b>Total Instructional Improvement Program</b>	<b>168,959</b>	<b>169,008</b>	<b>-49</b>	<b>152,040</b>	<b>141,279</b>	<b>10,761</b>	<b>151,786</b>	<b>159,769</b>	<b>151,786</b>
<b>Total Current Expenditures</b>	<b>168,959</b>	<b>169,008</b>	<b>-49</b>	<b>152,040</b>	<b>141,279</b>	<b>10,761</b>	<b>151,786</b>	<b>159,769</b>	<b>151,786</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.246.3.3200.000 Actual Year-End Fund Balance	N/A	0	N/A	N/A	10,762	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,762</u>	<u>10,762</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,762</u>	<u>10,762</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>	<u><u>168,959</u></u>	<u><u>169,008</u></u>	<u><u>-49</u></u>	<u><u>152,040</u></u>	<u><u>152,041</u></u>	<u><u>-1</u></u>	<u><u>151,786</u></u>	<u><u>159,769</u></u>	<u><u>151,786</u></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 250**

**ESSER I, II, and III (CARES / CRRSA / ARPA) FUNDS**

**DESCRIPTION**

In response to the COVID-19 pandemic, Congress authorized a series of acts that provided funds to states to assist school districts when tax revenues began to decrease.

**SPECIAL NOTES**

These funds are divided into three different grants, each with its own set of spending rules and ending dates. The acts that provide these funds are:

1. Coronavirus Aid, Relief, and Economic Security Act (CARES), also described as ESSER I.
2. Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), also described as ESSER II.
3. American Rescue Plan Act (ARPA), also described as ESSER III.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**ESSER (CARES / ARPA) FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.250.4.4459.900 ESSERF (1, 2 and 3) CARES / ARPA Rev	0	0	0	0	0	0	0	10,853,732	<b>4,603,176</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,853,732</b>	<b>4,603,176</b>
<b>TOTAL CURRENT REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,853,732</b>	<b>4,603,176</b>
<b>TOTAL ESSER (CARES / ARPA) FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,853,732</b>	<b>4,603,176</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**ESSER (CARES / ARPA) FUND**  
**KINDERGARTEN PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.250.5.5110.410 General Supplies	0	0	0	0	0	0	0	85,661	<b>0</b>
<b>Total Supplies and Materials</b>	0	0	0	0	0	0	0	85,661	<b>0</b>
2.250.5.5110.554 Equipment Replacement	0	0	0	0	0	0	0	49,474	<b>0</b>
<b>Total Capital Objects</b>	0	0	0	0	0	0	0	49,474	<b>0</b>
<b>Total Kindergarten Program</b>	0	0	0	0	0	0	0	135,135	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**ESSER (CARES / ARPA) FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.250.5.5120.116 Teachers	0	0	0	0	0	0	0	1,398,435	0
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,398,435</b>	<b>0</b>
2.250.5.5120.210 PERSI	0	0	0	0	0	0	0	162,851	0
2.250.5.5120.220 Social Security Tax	0	0	0	0	0	0	0	102,542	0
2.250.5.5120.230 Life Insurance	0	0	0	0	0	0	0	2,931	0
2.250.5.5120.240 Medical Insurance	0	0	0	0	0	0	0	893,300	0
2.250.5.5120.250 Employee Assistance Plan	0	0	0	0	0	0	0	706	0
2.250.5.5120.260 Dental Insurance	0	0	0	0	0	0	0	11,562	0
2.250.5.5120.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	16,828	0
2.250.5.5120.290 Vision Insurance	0	0	0	0	0	0	0	1,954	0
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,192,674</b>	<b>0</b>
2.250.5.5120.410 General Supplies	0	0	0	0	0	0	0	1,196,681	<b>4,603,176</b>
2.250.5.5120.440 Textbooks	0	0	0	0	0	0	0	148,342	0
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,345,023</b>	<b>4,603,176</b>
2.250.5.5120.550 Equipment	0	0	0	0	0	0	0	1,678,994	0
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,678,994</b>	<b>0</b>
<b>Total Elementary Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,615,126</b>	<b>4,603,176</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**ESSER (CARES / ARPA) FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.250.5.5150.116 Teachers	0	0	0	0	0	0	0	1,398,435	0
<b>Total Salaries</b>	0	0	0	0	0	0	0	1,398,435	0
2.250.5.5150.210 PERSI	0	0	0	0	0	0	0	162,851	0
2.250.5.5150.220 Social Security Tax	0	0	0	0	0	0	0	102,542	0
2.250.5.5150.230 Life Insurance	0	0	0	0	0	0	0	2,931	0
2.250.5.5150.240 Medical Insurance	0	0	0	0	0	0	0	243,300	0
2.250.5.5150.250 Employee Assistance Plan	0	0	0	0	0	0	0	706	0
2.250.5.5150.260 Dental Insurance	0	0	0	0	0	0	0	11,562	0
2.250.5.5150.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	16,828	0
2.250.5.5150.290 Vision Insurance	0	0	0	0	0	0	0	1,954	0
<b>Total Fringe Benefits</b>	0	0	0	0	0	0	0	542,674	0
2.250.5.5150.440 Textbooks	0	0	0	0	0	0	0	101,689	0
<b>Total Supplies and Materials</b>	0	0	0	0	0	0	0	101,689	0
<b>Total Secondary Program</b>	0	0	0	0	0	0	0	2,042,798	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**ESSER (CARES / ARPA) FUND**  
**ATTENDANCE, GUIDANCE AND HEALTH PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.250.5.6110.317 Health Services (Contracted)	0	0	0	0	0	0	0	53,478	<b>0</b>
<b>Total Purchased Services</b>	0	0	0	0	0	0	0	53,478	<b>0</b>
<b>Total Attendance, Guidance And Health Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,478</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**ESSER (CARES / ARPA) FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.250.5.6210.197 Inservice Training	0	0	0	0	0	0	0	250,000	<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>
2.250.5.6210.310 Professional and Technical Services	0	0	0	0	0	0	0	250,000	<b>0</b>
2.250.5.6210.319 Consultants	0	0	0	0	0	0	0	1,000	<b>0</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>251,000</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>501,000</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**ESSER (CARES / ARPA) FUND**  
**INSTRUCTION RELATED TECHNOLOGY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.250.5.6230.154 Maintenance Personnel	0	0	0	0	0	0	0	250,000	<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>
2.250.5.6230.210 PERSI	0	0	0	0	0	0	0	7,380	<b>0</b>
2.250.5.6230.220 Social Security Tax	0	0	0	0	0	0	0	10,000	<b>0</b>
2.250.5.6230.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	5,000	<b>0</b>
2.250.5.6230.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	5,000	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,380</b>	<b>0</b>
<b>Total Instruction-Related Technology Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>277,380</b>	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**ESSER (CARES / ARPA) FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.250.5.6320.393 Indirect Costs	0	0	0	0	0	0	0	1,529	<b>0</b>
<b>Total Purchased Services</b>	0	0	0	0	0	0	0	1,529	<b>0</b>
<b>Total Central Administration Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,529</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**ESSER (CARES / ARPA) FUND**  
**BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.250.5.6610.310 Professional and Technical Services	0	0	0	0	0	0	0	300,893	<b>0</b>
2.250.5.6610.351 Telephone - Voice	0	0	0	0	0	0	0	8,240	<b>0</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>309,133</u>	<b>0</b>
<b>Total Building Operation Services Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>309,133</u>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**ESSER (CARES / ARPA) FUND**  
**OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.250.5.6910.133 Stipends and Extra Days - Regular	0	0	0	0	0	0	0	1,608,153	<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,608,153</b>	<b>0</b>
2.250.5.6910.210 PERSI	0	0	0	0	0	0	0	182,222	<b>0</b>
2.250.5.6910.220 Social Security Tax	0	0	0	0	0	0	0	117,286	<b>0</b>
2.250.5.6910.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	10,492	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310,000</b>	<b>0</b>
<b>Total Other Support Services Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,918,153</b>	<b>0</b>
<b>Total Current Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,853,732</b>	<b>4,603,176</b>
<b>TOTAL ESSER (CARES / ARPA) FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,853,732</b>	<b>4,603,176</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.251.4.4451.100 ESSA Title I Revenue	4,267,879	2,346,236	-1,921,643	4,596,175	2,506,627	-2,089,548	3,097,008	4,704,616	<b>2,993,438</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>4,267,879</u>	<u>2,346,236</u>	<u>-1,921,643</u>	<u>4,596,175</u>	<u>2,506,627</u>	<u>-2,089,548</u>	<u>3,097,008</u>	<u>4,704,616</u>	<b><u>2,993,438</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>4,267,879</u>	<u>2,346,236</u>	<u>-1,921,643</u>	<u>4,596,175</u>	<u>2,506,627</u>	<u>-2,089,548</u>	<u>3,097,008</u>	<u>4,704,616</u>	<b><u>2,993,438</u></b>
<b>TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND</b>	<u>4,267,879</u>	<u>2,346,236</u>	<u>-1,921,643</u>	<u>4,596,175</u>	<u>2,506,627</u>	<u>-2,089,548</u>	<u>3,097,008</u>	<u>4,704,616</u>	<b><u>2,993,438</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.251.5.5120.116 Teachers	960,112	875,989	84,123	922,164	986,525	-64,361	1,033,441	1,033,441	<b>1,014,564</b>
2.251.5.5120.152 Instructional Assistants	215,863	250,501	-34,638	270,201	216,483	53,718	246,645	246,645	<b>244,992</b>
2.251.5.5120.199 Personal Leave Reimbursement	10,000	1,773	8,227	10,000	6,317	3,683	10,000	10,000	<b>10,000</b>
<b>Total Salaries</b>	<b>1,185,975</b>	<b>1,128,264</b>	<b>57,711</b>	<b>1,202,365</b>	<b>1,209,325</b>	<b>-6,960</b>	<b>1,290,086</b>	<b>1,290,086</b>	<b>1,269,556</b>
2.251.5.5120.210 PERSI	131,880	111,663	20,217	141,038	133,945	7,093	151,327	151,327	<b>148,919</b>
2.251.5.5120.220 Social Security Tax	87,169	84,509	2,660	88,374	90,845	-2,471	94,821	94,821	<b>93,312</b>
2.251.5.5120.230 Life Insurance	4,731	3,149	1,582	4,731	3,449	1,282	4,802	4,802	<b>3,244</b>
2.251.5.5120.240 Medical Insurance	364,053	246,956	117,097	394,666	284,297	110,369	415,813	415,813	<b>305,182</b>
2.251.5.5120.250 Employee Assistance Plan	1,183	796	387	1,227	891	336	1,245	1,245	<b>841</b>
2.251.5.5120.260 Dental Insurance	17,742	11,667	6,075	18,889	13,908	4,981	20,053	20,053	<b>13,671</b>
2.251.5.5120.270 Worker's Compensation Insurance	7,175	7,419	- 244	6,986	8,275	-1,289	8,824	8,824	<b>8,850</b>
2.251.5.5120.280 Retirement Sick Leave Benefits	14,943	12,540	2,403	15,150	7,975	7,175	0	0	<b>0</b>
2.251.5.5120.290 Vision Insurance	3,067	2,074	993	3,331	2,454	877	3,418	3,418	<b>2,309</b>
<b>Total Fringe Benefits</b>	<b>631,943</b>	<b>480,772</b>	<b>151,171</b>	<b>674,392</b>	<b>546,038</b>	<b>128,354</b>	<b>700,303</b>	<b>700,303</b>	<b>576,328</b>
2.251.5.5120.381 In-District Travel Allowance	1,500	1,086	414	1,500	812	688	1,500	1,500	<b>1,500</b>
<b>Total Purchased Services</b>	<b>1,500</b>	<b>1,086</b>	<b>414</b>	<b>1,500</b>	<b>812</b>	<b>688</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
2.251.5.5120.410 General Supplies	808,505	147,786	660,719	1,048,362	91,627	956,735	235,272	810,606	<b>403,411</b>
2.251.5.5120.415 One-Time Supplies	6,691	5,181	1,510	18,941	18,356	585	6,691	21,691	<b>10,000</b>
<b>Total Supplies and Materials</b>	<b>815,196</b>	<b>152,967</b>	<b>662,229</b>	<b>1,067,303</b>	<b>109,983</b>	<b>957,320</b>	<b>241,963</b>	<b>832,297</b>	<b>413,411</b>
2.251.5.5120.550 Equipment	452,154	89,193	362,961	850,000	171,571	678,429	200,000	700,000	<b>100,000</b>
<b>Total Capital Objects</b>	<b>452,154</b>	<b>89,193</b>	<b>362,961</b>	<b>850,000</b>	<b>171,571</b>	<b>678,429</b>	<b>200,000</b>	<b>700,000</b>	<b>100,000</b>
<b>Total Elementary Program</b>	<b>3,086,768</b>	<b>1,852,282</b>	<b>1,234,486</b>	<b>3,795,560</b>	<b>2,037,729</b>	<b>1,757,831</b>	<b>2,433,852</b>	<b>3,524,186</b>	<b>2,360,795</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.251.5.5150.116 Teachers	56,393	57,498	-1,105	60,113	60,792	- 679	63,654	63,654	<b>63,327</b>
2.251.5.5150.199 Personal Leave Reimbursement	350	320	30	350	400	-50	350	350	<b>750</b>
<b>Total Salaries</b>	<b>56,743</b>	<b>57,818</b>	<b>-1,075</b>	<b>60,463</b>	<b>61,192</b>	<b>- 729</b>	<b>64,004</b>	<b>64,004</b>	<b>64,077</b>
2.251.5.5150.210 PERSI	6,310	6,545	- 235	7,092	7,336	- 244	7,508	7,508	<b>7,516</b>
2.251.5.5150.220 Social Security Tax	4,171	4,391	- 220	4,444	4,674	- 230	4,705	4,705	<b>4,710</b>
2.251.5.5150.230 Life Insurance	162	156	6	156	156	0	156	156	<b>156</b>
2.251.5.5150.240 Medical Insurance	12,465	12,726	- 261	13,034	5,163	7,871	13,530	13,530	<b>14,700</b>
2.251.5.5150.250 Employee Assistance Plan	40	40	0	40	40	0	40	40	<b>40</b>
2.251.5.5150.260 Dental Insurance	608	589	19	624	631	-7	652	652	<b>658</b>
2.251.5.5150.270 Worker's Compensation Insurance	343	380	-37	351	419	-68	437	437	<b>446</b>
2.251.5.5150.280 Retirement Sick Leave Benefits	715	728	-13	761	448	313	0	0	<b>0</b>
2.251.5.5150.290 Vision Insurance	105	105	0	110	111	-1	111	111	<b>111</b>
<b>Total Fringe Benefits</b>	<b>24,919</b>	<b>25,662</b>	<b>- 743</b>	<b>26,612</b>	<b>18,979</b>	<b>7,633</b>	<b>27,139</b>	<b>27,139</b>	<b>28,337</b>
2.251.5.5150.310 Professional and Technical Services	12,361	658	11,703	12,361	0	12,361	0	15,868	<b>15,868</b>
<b>Total Purchased Services</b>	<b>12,361</b>	<b>658</b>	<b>11,703</b>	<b>12,361</b>	<b>0</b>	<b>12,361</b>	<b>0</b>	<b>15,868</b>	<b>15,868</b>
<b>Total Secondary Program</b>	<b>94,023</b>	<b>84,138</b>	<b>9,885</b>	<b>99,436</b>	<b>80,170</b>	<b>19,266</b>	<b>91,143</b>	<b>107,011</b>	<b>108,282</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.251.5.5170.152 Instructional Assistants	0	0	0	6,335	1,413	4,923	6,701	6,701	0
<b>Total Salaries</b>	0	0	0	6,335	1,413	4,923	6,701	6,701	0
2.251.5.5170.210 PERSI	0	0	0	0	0	0	786	786	0
2.251.5.5170.220 Social Security Tax	0	0	0	485	108	377	493	493	0
2.251.5.5170.230 Life Insurance	0	0	0	0	0	0	56	56	0
2.251.5.5170.240 Medical Insurance	0	0	0	0	0	0	4,853	4,853	0
2.251.5.5170.250 Employee Assistance Plan	0	0	0	0	0	0	15	15	0
2.251.5.5170.260 Dental Insurance	0	0	0	0	0	0	234	234	0
2.251.5.5170.270 Worker's Compensation Insurance	0	0	0	0	10	-10	46	46	0
2.251.5.5170.290 Vision Insurance	0	0	0	0	0	0	40	40	0
<b>Total Fringe Benefits</b>	0	0	0	485	118	367	6,523	6,523	0
<b>Total Alternate School Program</b>	0	0	0	6,820	1,530	5,290	13,224	13,224	0



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.251.5.6110.135 Other Special Programs	10,500	18,854	-8,354	39,500	27,550	11,950	20,600	27,006	<b>22,107</b>
<b>Total Salaries</b>	<b>10,500</b>	<b>18,854</b>	<b>-8,354</b>	<b>39,500</b>	<b>27,550</b>	<b>11,950</b>	<b>20,600</b>	<b>27,006</b>	<b>22,107</b>
2.251.5.6110.210 PERSI	1,246	2,134	- 888	4,717	3,289	1,428	2,416	2,416	<b>2,593</b>
2.251.5.6110.220 Social Security Tax	842	1,389	- 547	3,022	2,090	932	1,514	1,514	<b>1,625</b>
2.251.5.6110.230 Life Insurance	0	17	-17	105	52	53	52	52	<b>52</b>
2.251.5.6110.240 Medical Insurance	0	1,306	-1,306	8,731	4,365	4,366	4,510	4,510	<b>4,900</b>
2.251.5.6110.250 Employee Assistance Plan	0	4	-4	27	13	14	14	14	<b>14</b>
2.251.5.6110.260 Dental Insurance	0	65	-65	421	210	211	218	218	<b>220</b>
2.251.5.6110.270 Worker's Compensation Insurance	70	1	69	284	189	95	141	141	<b>154</b>
2.251.5.6110.280 Retirement Sick Leave Benefits	140	238	-98	498	160	338	0	0	<b>0</b>
2.251.5.6110.290 Vision Insurance	0	12	-12	75	37	38	37	37	<b>37</b>
<b>Total Fringe Benefits</b>	<b>2,298</b>	<b>5,167</b>	<b>-2,869</b>	<b>17,880</b>	<b>10,406</b>	<b>7,474</b>	<b>8,902</b>	<b>8,902</b>	<b>9,595</b>
<b>Total Attendance, Guidance And Health Program</b>	<b>12,798</b>	<b>24,021</b>	<b>-11,223</b>	<b>57,380</b>	<b>37,956</b>	<b>19,424</b>	<b>29,502</b>	<b>35,908</b>	<b>31,702</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.251.5.6160.152 Instructional Assistants	33,303	34,762	-1,459	35,147	32,413	2,734	36,932	36,932	<b>36,215</b>
<b>Total Salaries</b>	<b>33,303</b>	<b>34,762</b>	<b>-1,459</b>	<b>35,147</b>	<b>32,413</b>	<b>2,734</b>	<b>36,932</b>	<b>36,932</b>	<b>36,215</b>
2.251.5.6160.210 PERSI	3,703	3,935	- 232	4,123	3,923	200	4,332	4,332	<b>4,248</b>
2.251.5.6160.220 Social Security Tax	2,448	2,659	- 211	2,583	2,480	103	2,715	2,715	<b>2,662</b>
2.251.5.6160.230 Life Insurance	108	104	4	104	91	13	104	104	<b>104</b>
2.251.5.6160.240 Medical Insurance	8,310	8,484	- 174	8,689	7,639	1,050	9,020	9,020	<b>9,800</b>
2.251.5.6160.250 Employee Assistance Plan	27	27	0	27	22	5	27	27	<b>27</b>
2.251.5.6160.260 Dental Insurance	405	393	12	416	368	48	435	435	<b>439</b>
2.251.5.6160.270 Worker's Compensation Insurance	201	234	-33	204	222	-18	253	253	<b>252</b>
2.251.5.6160.280 Retirement Sick Leave Benefits	420	438	-18	443	195	248	0	0	<b>0</b>
2.251.5.6160.290 Vision Insurance	70	70	0	73	65	8	74	74	<b>74</b>
<b>Total Fringe Benefits</b>	<b>15,692</b>	<b>16,344</b>	<b>- 652</b>	<b>16,662</b>	<b>15,005</b>	<b>1,657</b>	<b>16,960</b>	<b>16,960</b>	<b>17,606</b>
<b>Total Ancillary Service Program</b>	<b>48,995</b>	<b>51,106</b>	<b>-2,111</b>	<b>51,809</b>	<b>47,418</b>	<b>4,391</b>	<b>53,892</b>	<b>53,892</b>	<b>53,821</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.251.5.6210.113 Supervisors and Coordinators	81,039	83,694	-2,655	85,990	90,149	-4,159	92,947	92,947	<b>91,142</b>
2.251.5.6210.151 Clerical Personnel	34,668	33,590	1,078	34,586	35,431	- 845	36,275	36,275	<b>36,492</b>
2.251.5.6210.152 Instructional Assistants	0	0	0	13,166	9,472	3,694	13,887	13,887	<b>0</b>
2.251.5.6210.186 Substitute Teachers	30,000	22,185	7,815	30,000	11,730	18,270	30,000	30,000	<b>30,000</b>
2.251.5.6210.197 Inservice Training	8,000	2,799	5,201	8,000	6,927	1,073	8,000	8,000	<b>15,000</b>
2.251.5.6210.199 Personal Leave Reimbursement	1,250	420	830	1,250	454	796	1,250	1,250	<b>1,250</b>
<b>Total Salaries</b>	<b>154,957</b>	<b>142,688</b>	<b>12,269</b>	<b>172,992</b>	<b>154,164</b>	<b>18,828</b>	<b>182,359</b>	<b>182,359</b>	<b>173,884</b>
2.251.5.6210.210 PERSI	13,896	13,536	360	16,801	16,904	- 103	17,872	17,872	<b>16,878</b>
2.251.5.6210.220 Social Security Tax	11,389	8,641	2,748	12,755	10,262	2,493	13,404	13,404	<b>12,780</b>
2.251.5.6210.230 Life Insurance	324	297	27	407	371	36	416	416	<b>312</b>
2.251.5.6210.240 Medical Insurance	16,620	16,065	555	17,518	22,257	-4,739	27,060	27,060	<b>19,600</b>
2.251.5.6210.250 Employee Assistance Plan	54	52	2	8,785	68	8,717	81	81	<b>54</b>
2.251.5.6210.260 Dental Insurance	810	753	57	859	1,067	- 208	1,305	1,305	<b>878</b>
2.251.5.6210.270 Worker's Compensation Insurance	938	774	164	1,350	979	371	1,247	1,247	<b>1,211</b>
2.251.5.6210.280 Retirement Sick Leave Benefits	1,575	1,507	68	1,711	985	727	0	0	<b>0</b>
2.251.5.6210.290 Vision Insurance	140	134	6	251	188	63	222	222	<b>148</b>
<b>Total Fringe Benefits</b>	<b>45,746</b>	<b>41,758</b>	<b>3,988</b>	<b>60,437</b>	<b>53,080</b>	<b>7,357</b>	<b>61,607</b>	<b>61,607</b>	<b>51,861</b>
2.251.5.6210.381 In-District Travel Allowance	500	243	257	500	231	269	500	500	<b>500</b>
2.251.5.6210.396 Inservice Training	655,000	81,635	573,365	155,000	24,008	130,992	155,000	650,000	<b>150,000</b>
<b>Total Purchased Services</b>	<b>655,500</b>	<b>81,878</b>	<b>573,622</b>	<b>155,500</b>	<b>24,238</b>	<b>131,262</b>	<b>155,500</b>	<b>650,500</b>	<b>150,500</b>
2.251.5.6210.410 General Supplies	33,947	0	33,947	21,777	2,215	19,562	10,000	10,000	<b>2,000</b>
<b>Total Supplies and Materials</b>	<b>33,947</b>	<b>0</b>	<b>33,947</b>	<b>21,777</b>	<b>2,215</b>	<b>19,562</b>	<b>10,000</b>	<b>10,000</b>	<b>2,000</b>
2.251.5.6210.550 Equipment	0	0	0	11,830	1,220	10,610	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,830</b>	<b>1,220</b>	<b>10,610</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>890,150</b>	<b>266,324</b>	<b>623,826</b>	<b>422,536</b>	<b>234,917</b>	<b>187,619</b>	<b>409,466</b>	<b>904,466</b>	<b>378,245</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.251.5.6320.393 Indirect Costs	70,000	25,091	44,909	70,000	24,491	45,509	30,200	30,200	<b>25,000</b>
<b>Total Purchased Services</b>	70,000	25,091	44,909	70,000	24,491	45,509	30,200	30,200	<b>25,000</b>
<b>Total Central Administration Program</b>	70,000	25,091	44,909	70,000	24,491	45,509	30,200	30,200	<b>25,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.251.5.7200.116 Teachers	2,500	12,609	-10,109	3,000	12,063	-9,063	3,000	3,000	<b>3,000</b>
<b>Total Salaries</b>	<b>2,500</b>	<b>12,609</b>	<b>-10,109</b>	<b>3,000</b>	<b>12,063</b>	<b>-9,063</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
2.251.5.7200.210 PERSI	278	1,426	-1,148	352	1,440	-1,088	352	352	<b>352</b>
2.251.5.7200.220 Social Security Tax	184	943	- 759	220	889	- 669	220	220	<b>220</b>
2.251.5.7200.270 Worker's Compensation Insurance	15	85	-70	17	83	-66	21	21	<b>21</b>
2.251.5.7200.280 Retirement Sick Leave Benefits	32	159	- 127	38	7	31	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>509</b>	<b>2,613</b>	<b>-2,104</b>	<b>627</b>	<b>2,418</b>	<b>-1,791</b>	<b>593</b>	<b>593</b>	<b>593</b>
2.251.5.7200.383 Parent Activities Travel	62,136	28,052	34,084	89,007	27,934	61,073	32,136	32,136	<b>32,000</b>
<b>Total Purchased Services</b>	<b>62,136</b>	<b>28,052</b>	<b>34,084</b>	<b>89,007</b>	<b>27,934</b>	<b>61,073</b>	<b>32,136</b>	<b>32,136</b>	<b>32,000</b>
<b>Total Parent Activities Program</b>	<b>65,145</b>	<b>43,274</b>	<b>21,871</b>	<b>92,634</b>	<b>42,415</b>	<b>50,219</b>	<b>35,729</b>	<b>35,729</b>	<b>35,593</b>
<b>Total Current Expenditures</b>	<b>4,267,879</b>	<b>2,346,236</b>	<b>1,921,643</b>	<b>4,596,175</b>	<b>2,506,627</b>	<b>2,089,548</b>	<b>3,097,008</b>	<b>4,704,616</b>	<b>2,993,438</b>
<b>TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND</b>	<b>4,267,879</b>	<b>2,346,236</b>	<b>1,921,643</b>	<b>4,596,175</b>	<b>2,506,627</b>	<b>2,089,548</b>	<b>3,097,008</b>	<b>4,704,616</b>	<b>2,993,438</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.255.4.4459.900 Title I-D Revenue	49,446	33,282	-16,164	93,305	73,841	-19,464	67,000	113,090	<b>73,863</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>49,446</u>	<u>33,282</u>	<u>-16,164</u>	<u>93,305</u>	<u>73,841</u>	<u>-19,464</u>	<u>67,000</u>	<u>113,090</u>	<b><u>73,863</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>49,446</u>	<u>33,282</u>	<u>-16,164</u>	<u>93,305</u>	<u>73,841</u>	<u>-19,464</u>	<u>67,000</u>	<u>113,090</u>	<b><u>73,863</u></b>
<b>TOTAL TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND</b>	<u><u>49,446</u></u>	<u><u>33,282</u></u>	<u><u>-16,164</u></u>	<u><u>93,305</u></u>	<u><u>73,841</u></u>	<u><u>-19,464</u></u>	<u><u>67,000</u></u>	<u><u>113,090</u></u>	<b><u><u>73,863</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.255.5.5150.310 Professional and Technical Services	24,262	12,430	11,832	0	0	0	0	0	<b>0</b>
<b>Total Purchased Services</b>	24,262	12,430	11,832	0	0	0	0	0	<b>0</b>
<b>Total Secondary Program</b>	24,262	12,430	11,832	0	0	0	0	0	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.255.5.6160.152 Instructional Assistants	12,007	3,937	8,070	2,024	2,922	- 898	0	0	<b>0</b>
<b>Total Salaries</b>	<b>12,007</b>	<b>3,937</b>	<b>8,070</b>	<b>2,024</b>	<b>2,922</b>	<b>- 898</b>	<b>0</b>	<b>0</b>	<b>0</b>
2.255.5.6160.210 PERSI	0	3	-3	236	233	3	0	0	<b>0</b>
2.255.5.6160.220 Social Security Tax	919	301	618	154	222	-68	0	0	<b>0</b>
2.255.5.6160.230 Life Insurance	0	4	-4	0	-4	4	0	0	<b>0</b>
2.255.5.6160.240 Medical Insurance	0	354	- 354	0	- 354	354	0	0	<b>0</b>
2.255.5.6160.260 Dental Insurance	0	16	-16	0	-16	16	0	0	<b>0</b>
2.255.5.6160.270 Worker's Compensation Insurance	74	27	47	0	-3	3	0	0	<b>0</b>
2.255.5.6160.280 Retirement Sick Leave Benefits	0	0	0	26	25	1	0	0	<b>0</b>
2.255.5.6160.290 Vision Insurance	0	3	-3	0	-3	3	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>993</b>	<b>708</b>	<b>285</b>	<b>416</b>	<b>101</b>	<b>315</b>	<b>0</b>	<b>0</b>	<b>0</b>
2.255.5.6160.310 Professional and Technical Services	0	0	0	18,790	18,780	10	15,340	14,208	<b>13,553</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,790</b>	<b>18,780</b>	<b>10</b>	<b>15,340</b>	<b>14,208</b>	<b>13,553</b>
<b>Total Ancillary Service Program</b>	<b>13,000</b>	<b>4,646</b>	<b>8,354</b>	<b>21,230</b>	<b>21,803</b>	<b>- 573</b>	<b>15,340</b>	<b>14,208</b>	<b>13,553</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.255.5.6210.152 Instructional Assistants	0	0	0	16,801	13,959	2,842	15,703	23,759	0
<b>Total Salaries</b>	0	0	0	16,801	13,959	2,842	15,703	23,759	0
2.255.5.6210.210 PERSI	0	0	0	568	568	0	1,842	2,780	0
2.255.5.6210.220 Social Security Tax	0	0	0	1,285	1,067	218	1,154	1,755	0
2.255.5.6210.230 Life Insurance	0	0	0	31	26	5	118	149	62
2.255.5.6210.240 Medical Insurance	0	0	0	2,506	2,142	364	10,193	12,907	5,802
2.255.5.6210.250 Employee Assistance Plan	0	0	0	7	7	0	31	39	16
2.255.5.6210.260 Dental Insurance	0	0	0	119	101	18	492	621	260
2.255.5.6210.270 Worker's Compensation Insurance	0	0	0	98	105	-7	107	107	0
2.255.5.6210.280 Retirement Sick Leave Benefits	0	0	0	61	60	1	0	0	0
2.255.5.6210.290 Vision Insurance	0	0	0	21	18	3	84	107	44
<b>Total Fringe Benefits</b>	0	0	0	4,696	4,093	603	14,021	18,465	6,184
2.255.5.6210.396 Inservice Training	0	4,133	-4,133	9,500	742	8,758	6,000	10,000	10,000
<b>Total Purchased Services</b>	0	4,133	-4,133	9,500	742	8,758	6,000	10,000	10,000
2.255.5.6210.410 General Supplies	11,808	11,697	111	12,587	5,341	7,246	10,000	37,722	26,903
<b>Total Supplies and Materials</b>	11,808	11,697	111	12,587	5,341	7,246	10,000	37,722	26,903
2.255.5.6210.550 Equipment	0	0	0	27,409	27,409	0	4,854	7,854	17,223
<b>Total Capital Objects</b>	0	0	0	27,409	27,409	0	4,854	7,854	17,223
<b>Total Instructional Improvement Program</b>	11,808	15,831	-4,023	70,993	51,543	19,450	50,578	97,800	60,310

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.255.5.6320.393 Indirect Costs	376	375	1	1,082	495	587	1,082	1,082	<b>0</b>
<b>Total Purchased Services</b>	<b>376</b>	<b>375</b>	<b>1</b>	<b>1,082</b>	<b>495</b>	<b>587</b>	<b>1,082</b>	<b>1,082</b>	<b>0</b>
<b>Total Central Administration Program</b>	<b>376</b>	<b>375</b>	<b>1</b>	<b>1,082</b>	<b>495</b>	<b>587</b>	<b>1,082</b>	<b>1,082</b>	<b>0</b>
<b>Total Current Expenditures</b>	<b>49,446</b>	<b>33,282</b>	<b>16,164</b>	<b>93,305</b>	<b>73,841</b>	<b>19,464</b>	<b>67,000</b>	<b>113,090</b>	<b>73,863</b>
<b>TOTAL TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND</b>	<b>49,446</b>	<b>33,282</b>	<b>16,164</b>	<b>93,305</b>	<b>73,841</b>	<b>19,464</b>	<b>67,000</b>	<b>113,090</b>	<b>73,863</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.257.4.4430.000 Title VI-B - Restricted	3,127,014	2,770,718	- 356,296	2,887,905	2,656,475	- 231,430	2,678,433	2,811,290	<b>2,982,454</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>3,127,014</b>	<b>2,770,718</b>	<b>- 356,296</b>	<b>2,887,905</b>	<b>2,656,475</b>	<b>- 231,430</b>	<b>2,678,433</b>	<b>2,811,290</b>	<b>2,982,454</b>
<b>TOTAL CURRENT REVENUES</b>	<b>3,127,014</b>	<b>2,770,718</b>	<b>- 356,296</b>	<b>2,887,905</b>	<b>2,656,475</b>	<b>- 231,430</b>	<b>2,678,433</b>	<b>2,811,290</b>	<b>2,982,454</b>
<b>TOTAL IDEA PART B - SCHOOL-AGE FUND</b>	<b>3,127,014</b>	<b>2,770,718</b>	<b>- 356,296</b>	<b>2,887,905</b>	<b>2,656,475</b>	<b>- 231,430</b>	<b>2,678,433</b>	<b>2,811,290</b>	<b>2,982,454</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**IDEA PART B - SCHOOL-AGE FUND**  
**SPECIAL EDUCATION PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.257.5.5210.116 Teachers	178,595	189,838	-11,243	193,851	205,500	-11,649	206,464	206,464	212,192
2.257.5.5210.152 Instructional Assistants	1,258,334	1,237,559	20,775	1,277,079	1,224,203	52,876	1,304,261	1,304,261	1,342,244
2.257.5.5210.199 Personal Leave Reimbursement	0	3,580	-3,580	0	5,590	-5,590	3,640	3,640	3,640
<b>Total Salaries</b>	<b>1,436,929</b>	<b>1,430,976</b>	<b>5,953</b>	<b>1,470,930</b>	<b>1,435,292</b>	<b>35,638</b>	<b>1,514,365</b>	<b>1,514,365</b>	<b>1,558,076</b>
2.257.5.5210.210 PERSI	159,787	160,340	- 553	172,540	170,100	2,440	177,635	177,635	189,513
2.257.5.5210.220 Social Security Tax	105,615	105,159	456	108,113	106,333	1,780	111,306	111,306	118,749
2.257.5.5210.230 Life Insurance	9,720	9,295	425	9,327	9,090	237	9,062	9,062	9,427
2.257.5.5210.240 Medical Insurance	747,900	766,113	-18,213	778,017	734,651	43,366	784,740	784,740	886,900
2.257.5.5210.250 Employee Assistance Plan	2,430	2,416	14	2,417	2,371	46	2,348	2,348	2,443
2.257.5.5210.260 Dental Insurance	36,450	34,913	1,537	37,237	36,487	750	37,844	37,844	39,729
2.257.5.5210.270 Worker's Compensation Insurance	8,693	9,399	- 706	8,546	9,822	-1,276	10,358	10,358	11,260
2.257.5.5210.280 Retirement Sick Leave Benefits	18,105	17,846	259	18,534	9,451	9,083	0	0	0
2.257.5.5210.290 Vision Insurance	6,300	6,206	94	6,567	6,452	115	6,452	6,452	6,712
<b>Total Fringe Benefits</b>	<b>1,095,000</b>	<b>1,111,688</b>	<b>-16,688</b>	<b>1,141,298</b>	<b>1,084,757</b>	<b>56,541</b>	<b>1,139,745</b>	<b>1,139,745</b>	<b>1,264,733</b>
2.257.5.5210.310 Professional and Technical Services	31,966	19,634	12,332	5,000	0	5,000	0	12,000	0
<b>Total Purchased Services</b>	<b>31,966</b>	<b>19,634</b>	<b>12,332</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>12,000</b>	<b>0</b>
2.257.5.5210.410 General Supplies	348,438	99,841	248,597	132,045	69,961	62,084	0	70,763	55,617
<b>Total Supplies and Materials</b>	<b>348,438</b>	<b>99,841</b>	<b>248,597</b>	<b>132,045</b>	<b>69,961</b>	<b>62,084</b>	<b>0</b>	<b>70,763</b>	<b>55,617</b>
2.257.5.5210.550 Equipment	32,509	8,483	24,026	10,000	1,557	8,443	0	12,000	22,000
<b>Total Capital Objects</b>	<b>32,509</b>	<b>8,483</b>	<b>24,026</b>	<b>10,000</b>	<b>1,557</b>	<b>8,443</b>	<b>0</b>	<b>12,000</b>	<b>22,000</b>
<b>Total Special Education Program</b>	<b>2,944,842</b>	<b>2,670,622</b>	<b>274,220</b>	<b>2,759,273</b>	<b>2,591,567</b>	<b>167,706</b>	<b>2,654,110</b>	<b>2,748,873</b>	<b>2,900,426</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**IDEA PART B - SCHOOL-AGE FUND**  
**ANCILLARY SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.257.5.6160.115 Ancillary Professional	55,731	17,080	38,651	17,297	17,867	- 570	17,953	17,953	<b>16,186</b>
2.257.5.6160.199 Personal Leave Reimbursement	0	30	-30	0	70	-70	0	0	<b>0</b>
<b>Total Salaries</b>	<b>55,731</b>	<b>17,110</b>	<b>38,621</b>	<b>17,297</b>	<b>17,937</b>	<b>- 640</b>	<b>17,953</b>	<b>17,953</b>	<b>16,186</b>
2.257.5.6160.210 PERSI	6,197	1,931	4,266	2,029	2,150	- 121	2,106	2,106	<b>1,860</b>
2.257.5.6160.220 Social Security Tax	4,096	1,028	3,068	1,271	1,116	155	1,320	1,320	<b>1,165</b>
2.257.5.6160.230 Life Insurance	140	30	110	30	30	0	30	30	<b>26</b>
2.257.5.6160.240 Medical Insurance	10,737	4,278	6,459	2,537	4,330	-1,793	2,634	2,634	<b>2,450</b>
2.257.5.6160.250 Employee Assistance Plan	35	11	24	8	11	-3	8	8	<b>7</b>
2.257.5.6160.260 Dental Insurance	523	115	408	121	123	-2	127	127	<b>110</b>
2.257.5.6160.270 Worker's Compensation Insurance	337	115	222	100	123	-23	123	123	<b>111</b>
2.257.5.6160.280 Retirement Sick Leave Benefits	702	215	487	218	131	87	0	0	<b>0</b>
2.257.5.6160.290 Vision Insurance	90	20	70	21	22	-1	22	22	<b>19</b>
<b>Total Fringe Benefits</b>	<b>22,857</b>	<b>7,745</b>	<b>15,112</b>	<b>6,335</b>	<b>8,036</b>	<b>-1,701</b>	<b>6,370</b>	<b>6,370</b>	<b>5,748</b>
2.257.5.6160.310 Professional and Technical Services	2,055	1,278	777	0	0	0	0	0	<b>0</b>
2.257.5.6160.381 In-District Travel Allowance	30,758	20,504	10,254	20,000	10,564	9,436	0	10,054	<b>10,054</b>
<b>Total Purchased Services</b>	<b>32,813</b>	<b>21,781</b>	<b>11,032</b>	<b>20,000</b>	<b>10,564</b>	<b>9,436</b>	<b>0</b>	<b>10,054</b>	<b>10,054</b>
<b>Total Ancillary Service Program</b>	<b>111,401</b>	<b>46,636</b>	<b>64,765</b>	<b>43,632</b>	<b>36,537</b>	<b>7,095</b>	<b>24,323</b>	<b>34,377</b>	<b>31,988</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.257.5.6210.396 Inservice Training	40,771	22,325	18,446	30,000	50	29,950	0	28,040	<b>50,040</b>
<b>Total Purchased Services</b>	<u>40,771</u>	<u>22,325</u>	<u>18,446</u>	<u>30,000</u>	<u>50</u>	<u>29,950</u>	<u>0</u>	<u>28,040</u>	<b><u>50,040</u></b>
<b>Total Instructional Improvement Program</b>	<u>40,771</u>	<u>22,325</u>	<u>18,446</u>	<u>30,000</u>	<u>50</u>	<u>29,950</u>	<u>0</u>	<u>28,040</u>	<b><u>50,040</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.257.5.6320.393 Indirect Costs	30,000	31,135	-1,135	55,000	28,321	26,679	0	0	<b>0</b>
<b>Total Purchased Services</b>	<u>30,000</u>	<u>31,135</u>	<u>-1,135</u>	<u>55,000</u>	<u>28,321</u>	<u>26,679</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Central Administration Program</b>	<u>30,000</u>	<u>31,135</u>	<u>-1,135</u>	<u>55,000</u>	<u>28,321</u>	<u>26,679</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Current Expenditures</b>	<u>3,127,014</u>	<u>2,770,718</u>	<u>356,296</u>	<u>2,887,905</u>	<u>2,656,475</u>	<u>231,430</u>	<u>2,678,433</u>	<u>2,811,290</u>	<b><u>2,982,454</u></b>
<b>TOTAL IDEA PART B - SCHOOL-AGE FUND</b>	<u><u>3,127,014</u></u>	<u><u>2,770,718</u></u>	<u><u>356,296</u></u>	<u><u>2,887,905</u></u>	<u><u>2,656,475</u></u>	<u><u>231,430</u></u>	<u><u>2,678,433</u></u>	<u><u>2,811,290</u></u>	<b><u><u>2,982,454</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.258.4.4430.000 Title VI-B Preschool	220,405	118,704	- 101,701	226,637	136,206	-90,431	109,016	215,337	<b>225,191</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>220,405</u>	<u>118,704</u>	<u>- 101,701</u>	<u>226,637</u>	<u>136,206</u>	<u>-90,431</u>	<u>109,016</u>	<u>215,337</u>	<b><u>225,191</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>220,405</u>	<u>118,704</u>	<u>- 101,701</u>	<u>226,637</u>	<u>136,206</u>	<u>-90,431</u>	<u>109,016</u>	<u>215,337</u>	<b><u>225,191</u></b>
<b>TOTAL IDEA PART B - PRE-SCHOOL FUND</b>	<u>220,405</u>	<u>118,704</u>	<u>- 101,701</u>	<u>226,637</u>	<u>136,206</u>	<u>-90,431</u>	<u>109,016</u>	<u>215,337</u>	<b><u>225,191</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**IDEA PART B - PRE-SCHOOL FUND**  
**PRESCHOOL HANDICAPPED PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.258.5.5220.152 Instructional Assistants	67,741	54,268	13,473	59,463	55,016	4,447	58,760	58,760	70,666
2.258.5.5220.199 Personal Leave Reimbursement	0	160	- 160	0	60	-60	0	0	0
<b>Total Salaries</b>	<b>67,741</b>	<b>54,428</b>	<b>13,313</b>	<b>59,463</b>	<b>55,076</b>	<b>4,387</b>	<b>58,760</b>	<b>58,760</b>	<b>70,666</b>
2.258.5.5220.210 PERSI	7,533	6,087	1,446	6,975	6,599	376	6,893	6,893	8,228
2.258.5.5220.220 Social Security Tax	4,979	3,505	1,474	4,371	3,608	763	4,319	4,319	5,156
2.258.5.5220.230 Life Insurance	486	366	120	417	425	-8	417	417	521
2.258.5.5220.240 Medical Insurance	37,395	32,447	4,948	34,757	35,496	- 739	36,080	36,080	49,000
2.258.5.5220.250 Employee Assistance Plan	122	103	19	108	110	-2	108	108	135
2.258.5.5220.260 Dental Insurance	1,822	1,512	310	1,664	1,708	-44	1,740	1,740	2,195
2.258.5.5220.270 Worker's Compensation Insurance	410	358	52	345	377	-32	402	402	489
2.258.5.5220.280 Retirement Sick Leave Benefits	854	678	177	749	371	378	0	0	0
2.258.5.5220.290 Vision Insurance	315	269	46	293	301	-8	297	297	371
<b>Total Fringe Benefits</b>	<b>53,916</b>	<b>45,324</b>	<b>8,592</b>	<b>49,679</b>	<b>48,996</b>	<b>683</b>	<b>50,256</b>	<b>50,256</b>	<b>66,095</b>
2.258.5.5220.410 General Supplies	62,348	9,920	52,428	74,495	14,756	59,739	0	41,513	23,622
<b>Total Supplies and Materials</b>	<b>62,348</b>	<b>9,920</b>	<b>52,428</b>	<b>74,495</b>	<b>14,756</b>	<b>59,739</b>	<b>0</b>	<b>41,513</b>	<b>23,622</b>
2.258.5.5220.550 Equipment	25,000	4,945	20,055	20,000	7,327	12,673	0	30,000	30,000
<b>Total Capital Objects</b>	<b>25,000</b>	<b>4,945</b>	<b>20,055</b>	<b>20,000</b>	<b>7,327</b>	<b>12,673</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>
<b>Total Preschool Handicapped Program</b>	<b>209,005</b>	<b>114,616</b>	<b>94,389</b>	<b>203,637</b>	<b>126,155</b>	<b>77,482</b>	<b>109,016</b>	<b>180,529</b>	<b>190,383</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.258.5.6210.396 Inservice Training	10,000	2,805	7,195	20,000	8,676	11,324	0	34,808	<b>34,808</b>
<b>Total Purchased Services</b>	10,000	2,805	7,195	20,000	8,676	11,324	0	34,808	<b>34,808</b>
<b>Total Instructional Improvement Program</b>	10,000	2,805	7,195	20,000	8,676	11,324	0	34,808	<b>34,808</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.258.5.6320.393 Indirect Costs	1,400	1,282	118	3,000	1,375	1,625	0	0	<b>0</b>
<b>Total Purchased Services</b>	<u>1,400</u>	<u>1,282</u>	<u>118</u>	<u>3,000</u>	<u>1,375</u>	<u>1,625</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Central Administration Program</b>	<u>1,400</u>	<u>1,282</u>	<u>118</u>	<u>3,000</u>	<u>1,375</u>	<u>1,625</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Current Expenditures</b>	<u>220,405</u>	<u>118,704</u>	<u>101,701</u>	<u>226,637</u>	<u>136,206</u>	<u>90,431</u>	<u>109,016</u>	<u>215,337</u>	<b><u>225,191</u></b>
<b>TOTAL IDEA PART B - PRE-SCHOOL FUND</b>	<u><u>220,405</u></u>	<u><u>118,704</u></u>	<u><u>101,701</u></u>	<u><u>226,637</u></u>	<u><u>136,206</u></u>	<u><u>90,431</u></u>	<u><u>109,016</u></u>	<u><u>215,337</u></u>	<b><u><u>225,191</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**MEDICAID FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.260.4.4150.000 Earnings on Investments	0	0	0	0	641	641	0	0	<b>0</b>
<b>TOTAL LOCAL FUNDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>641</b>	<b>641</b>	<b>0</b>	<b>0</b>	<b>0</b>
2.260.4.4459.900 Medicaid Revenue	0	0	0	550,000	994,316	444,316	650,000	650,000	<b>650,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550,000</b>	<b>994,316</b>	<b>444,316</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
2.260.4.4600.000 Interfund Transfers	0	0	0	225,000	31,909	- 193,091	175,000	175,000	<b>175,000</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,000</b>	<b>31,909</b>	<b>- 193,091</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>TOTAL CURRENT REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>775,000</b>	<b>1,026,866</b>	<b>251,866</b>	<b>825,000</b>	<b>825,000</b>	<b>825,000</b>
<b>TOTAL MEDICAID FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>775,000</b>	<b>1,026,866</b>	<b>251,866</b>	<b>825,000</b>	<b>825,000</b>	<b>825,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**MEDICAID FUND**  
**SPECIAL EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.260.5.5210.310 Professional and Technical Services	0	0	0	225,000	382,617	- 157,617	175,000	175,000	<b>175,000</b>
2.260.5.5210.317 Health Services (Contracted)	0	0	0	550,000	638,967	-88,967	650,000	650,000	<b>650,000</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>775,000</u>	<u>1,021,583</u>	<u>- 246,583</u>	<u>825,000</u>	<u>825,000</u>	<b>825,000</b>
<b>Total Special Education Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>775,000</u>	<u>1,021,583</u>	<u>- 246,583</u>	<u>825,000</u>	<u>825,000</u>	<b>825,000</b>
<b>Total Current Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>775,000</u>	<u>1,021,583</u>	<u>- 246,583</u>	<u>825,000</u>	<u>825,000</u>	<b>825,000</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**MEDICAID FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.260.3.3200.000 Actual Year-End Fund Balance	N/A	0	N/A	N/A	5,283	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,283</u>	<u>5,283</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,283</u>	<u>5,283</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL MEDICAID FUND</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>775,000</u>	<u>1,026,866</u>	<u>- 251,866</u>	<u>825,000</u>	<u>825,000</u>	<u>825,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.261.4.4459.900 Title IV-A ESSA Revenue	238,420	167,585	-70,835	323,637	102,101	- 221,536	252,764	477,799	<b>324,300</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>238,420</u>	<u>167,585</u>	<u>-70,835</u>	<u>323,637</u>	<u>102,101</u>	<u>- 221,536</u>	<u>252,764</u>	<u>477,799</u>	<b><u>324,300</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>238,420</u>	<u>167,585</u>	<u>-70,835</u>	<u>323,637</u>	<u>102,101</u>	<u>- 221,536</u>	<u>252,764</u>	<u>477,799</u>	<b><u>324,300</u></b>
<b>TOTAL TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND</b>	<u>238,420</u>	<u>167,585</u>	<u>-70,835</u>	<u>323,637</u>	<u>102,101</u>	<u>- 221,536</u>	<u>252,764</u>	<u>477,799</u>	<b><u>324,300</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.261.5.6110.135 Other Special Programs	0	41,470	-41,470	41,555	11,225	30,330	7,400	7,400	<b>7,400</b>
2.261.5.6110.164 Social Workers	32,650	41,928	-9,278	39,919	38,427	1,492	37,602	108,922	<b>114,288</b>
<b>Total Salaries</b>	<b>32,650</b>	<b>83,398</b>	<b>-50,748</b>	<b>81,474</b>	<b>49,652</b>	<b>31,822</b>	<b>45,002</b>	<b>116,322</b>	<b>121,688</b>
2.261.5.6110.210 PERSI	3,696	9,373	-5,677	9,556	6,000	3,556	5,279	13,874	<b>14,274</b>
2.261.5.6110.220 Social Security Tax	2,498	6,323	-3,825	5,988	3,761	2,227	3,308	8,877	<b>8,944</b>
2.261.5.6110.230 Life Insurance	105	201	-96	260	141	119	123	555	<b>434</b>
2.261.5.6110.240 Medical Insurance	8,485	16,409	-7,924	21,723	11,733	9,990	10,662	48,210	<b>40,817</b>
2.261.5.6110.250 Employee Assistance Plan	27	52	-25	67	35	32	32	144	<b>112</b>
2.261.5.6110.260 Dental Insurance	393	758	-365	1,040	561	479	514	2,287	<b>1,828</b>
2.261.5.6110.270 Worker's Compensation Insurance	197	672	-475	473	340	133	308	832	<b>849</b>
2.261.5.6110.280 Retirement Sick Leave Benefits	412	1,043	-631	1,027	347	680	0	0	<b>0</b>
2.261.5.6110.290 Vision Insurance	70	135	-65	183	100	83	88	395	<b>309</b>
<b>Total Fringe Benefits</b>	<b>15,883</b>	<b>34,964</b>	<b>-19,081</b>	<b>40,317</b>	<b>23,016</b>	<b>17,301</b>	<b>20,314</b>	<b>75,174</b>	<b>67,567</b>
<b>Total Attendance, Guidance And Health Program</b>	<b>48,533</b>	<b>118,362</b>	<b>-69,829</b>	<b>121,791</b>	<b>72,669</b>	<b>49,122</b>	<b>65,316</b>	<b>191,496</b>	<b>189,255</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.261.5.6210.396 Inservice Training	92,018	14,085	77,933	49,321	663	48,658	59,321	59,321	<b>50,000</b>
<b>Total Purchased Services</b>	92,018	14,085	77,933	49,321	663	48,658	59,321	59,321	<b>50,000</b>
2.261.5.6210.410 General Supplies	54,156	26,981	27,175	110,656	15,330	95,326	48,881	147,736	<b>50,000</b>
<b>Total Supplies and Materials</b>	54,156	26,981	27,175	110,656	15,330	95,326	48,881	147,736	<b>50,000</b>
2.261.5.6210.550 Equipment	41,869	6,313	35,556	41,869	12,483	29,386	77,046	77,046	<b>32,845</b>
<b>Total Capital Objects</b>	41,869	6,313	35,556	41,869	12,483	29,386	77,046	77,046	<b>32,845</b>
<b>Total Instructional Improvement Program</b>	<b>188,043</b>	<b>47,378</b>	<b>140,665</b>	<b>201,846</b>	<b>28,476</b>	<b>173,370</b>	<b>185,248</b>	<b>284,103</b>	<b>132,845</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.261.5.6320.393 Indirect Costs	1,844	1,844	0	0	956	- 956	2,200	2,200	<b>2,200</b>
<b>Total Purchased Services</b>	<u>1,844</u>	<u>1,844</u>	<u>0</u>	<u>0</u>	<u>956</u>	<u>- 956</u>	<u>2,200</u>	<u>2,200</u>	<b><u>2,200</u></b>
<b>Total Central Administration Program</b>	<u>1,844</u>	<u>1,844</u>	<u>0</u>	<u>0</u>	<u>956</u>	<u>- 956</u>	<u>2,200</u>	<u>2,200</u>	<b><u>2,200</u></b>
<b>Total Current Expenditures</b>	<u>238,420</u>	<u>167,585</u>	<u>70,835</u>	<u>323,637</u>	<u>102,101</u>	<u>221,536</u>	<u>252,764</u>	<u>477,799</u>	<b><u>324,300</u></b>
<b>TOTAL TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND</b>	<u><u>238,420</u></u>	<u><u>167,585</u></u>	<u><u>70,835</u></u>	<u><u>323,637</u></u>	<u><u>102,101</u></u>	<u><u>221,536</u></u>	<u><u>252,764</u></u>	<u><u>477,799</u></u>	<b><u><u>324,300</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 263**

**PERKINS IV - PROFESSIONAL-TECHNICAL FUND**

**DESCRIPTION**

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

**SPECIAL NOTES**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.263.4.4453.300 Carl Perkins Grant	184,533	184,533	0	178,947	178,947	0	186,178	196,693	<b>186,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>184,533</u>	<u>184,533</u>	<u>0</u>	<u>178,947</u>	<u>178,947</u>	<u>0</u>	<u>186,178</u>	<u>196,693</u>	<b><u>186,000</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>184,533</u>	<u>184,533</u>	<u>0</u>	<u>178,947</u>	<u>178,947</u>	<u>0</u>	<u>186,178</u>	<u>196,693</u>	<b><u>186,000</u></b>
<b>TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND</b>	<u>184,533</u>	<u>184,533</u>	<u>0</u>	<u>178,947</u>	<u>178,947</u>	<u>0</u>	<u>186,178</u>	<u>196,693</u>	<b><u>186,000</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND**  
**VOCATIONAL-TECHNICAL PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.263.5.5190.116 Teachers	1,800	26,549	-24,749	51,827	51,827	0	53,014	64,800	0
2.263.5.5190.199 Personal Leave Reimbursement	0	0	0	521	520	1	0	0	0
<b>Total Salaries</b>	<u>1,800</u>	<u>26,549</u>	<u>-24,749</u>	<u>52,348</u>	<u>52,347</u>	<u>1</u>	<u>53,014</u>	<u>64,800</u>	<u>0</u>
2.263.5.5190.210 PERSI	0	2,085	-2,085	6,234	6,235	-1	6,219	7,039	0
2.263.5.5190.220 Social Security Tax	0	2,027	-2,027	3,989	3,989	0	3,897	4,505	0
2.263.5.5190.230 Life Insurance	0	0	0	43	44	-1	0	53	0
2.263.5.5190.270 Worker's Compensation Insurance	0	1,215	-1,215	151	330	-179	363	363	0
2.263.5.5190.280 Retirement Sick Leave Benefits	0	232	-232	161	161	0	0	0	0
2.263.5.5190.290 Vision Insurance	0	0	0	31	31	0	0	37	0
<b>Total Fringe Benefits</b>	<u>0</u>	<u>5,560</u>	<u>-5,560</u>	<u>10,609</u>	<u>10,789</u>	<u>-180</u>	<u>10,479</u>	<u>11,997</u>	<u>0</u>
2.263.5.5190.310 Professional and Technical Services	45,369	28,808	16,561	9,912	9,912	0	20,000	6,696	20,000
2.263.5.5190.382 Out-District Travel Allowance	3,611	3,611	0	11,980	11,980	0	15,000	10,460	15,000
<b>Total Purchased Services</b>	<u>48,980</u>	<u>32,419</u>	<u>16,561</u>	<u>21,892</u>	<u>21,892</u>	<u>0</u>	<u>35,000</u>	<u>17,156</u>	<u>35,000</u>
2.263.5.5190.410 General Supplies	60,753	47,041	13,712	81,366	81,187	179	87,685	96,128	88,000
<b>Total Supplies and Materials</b>	<u>60,753</u>	<u>47,041</u>	<u>13,712</u>	<u>81,366</u>	<u>81,187</u>	<u>179</u>	<u>87,685</u>	<u>96,128</u>	<u>88,000</u>
2.263.5.5190.550 Equipment	73,000	72,964	36	12,732	12,732	0	0	6,612	63,000
<b>Total Capital Objects</b>	<u>73,000</u>	<u>72,964</u>	<u>36</u>	<u>12,732</u>	<u>12,732</u>	<u>0</u>	<u>0</u>	<u>6,612</u>	<u>63,000</u>
<b>Total Vocational-Technical Program</b>	<u>184,533</u>	<u>184,533</u>	<u>0</u>	<u>178,947</u>	<u>178,947</u>	<u>0</u>	<u>186,178</u>	<u>196,693</u>	<u>186,000</u>
<b>Total Current Expenditures</b>	<u>184,533</u>	<u>184,533</u>	<u>0</u>	<u>178,947</u>	<u>178,947</u>	<u>0</u>	<u>186,178</u>	<u>196,693</u>	<u>186,000</u>
<b>TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND</b>	<u><u>184,533</u></u>	<u><u>184,533</u></u>	<u><u>0</u></u>	<u><u>178,947</u></u>	<u><u>178,947</u></u>	<u><u>0</u></u>	<u><u>186,178</u></u>	<u><u>196,693</u></u>	<u><u>186,000</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**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**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.270.4.4459.900 Title III LEP Revenue	19,051	14,259	-4,792	18,735	14,957	-3,778	13,943	17,352	<b>13,573</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>19,051</u>	<u>14,259</u>	<u>-4,792</u>	<u>18,735</u>	<u>14,957</u>	<u>-3,778</u>	<u>13,943</u>	<u>17,352</u>	<u><b>13,573</b></u>
<b>TOTAL CURRENT REVENUES</b>	<u>19,051</u>	<u>14,259</u>	<u>-4,792</u>	<u>18,735</u>	<u>14,957</u>	<u>-3,778</u>	<u>13,943</u>	<u>17,352</u>	<u><b>13,573</b></u>
<b>TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND</b>	<u><u>19,051</u></u>	<u><u>14,259</u></u>	<u><u>-4,792</u></u>	<u><u>18,735</u></u>	<u><u>14,957</u></u>	<u><u>-3,778</u></u>	<u><u>13,943</u></u>	<u><u>17,352</u></u>	<u><u><b>13,573</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.270.5.5120.410 General Supplies	9,021	8,500	521	8,859	4,602	4,257	5,135	6,604	<b>5,000</b>
<b>Total Supplies and Materials</b>	9,021	8,500	521	8,859	4,602	4,257	5,135	6,604	<b>5,000</b>
<b>Total Elementary Program</b>	9,021	8,500	521	8,859	4,602	4,257	5,135	6,604	<b>5,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.270.5.6210.381 In-District Travel Allowance	400	0	400	400	0	400	400	400	<b>400</b>
2.270.5.6210.396 Inservice Training	5,976	4,954	1,022	5,976	3,250	2,726	5,943	5,943	<b>5,000</b>
<b>Total Purchased Services</b>	<b>6,376</b>	<b>4,954</b>	<b>1,422</b>	<b>6,376</b>	<b>3,250</b>	<b>3,126</b>	<b>6,343</b>	<b>6,343</b>	<b>5,400</b>
2.270.5.6210.550 Equipment	3,500	651	2,849	3,500	7,020	-3,520	2,300	4,240	<b>3,008</b>
<b>Total Capital Objects</b>	<b>3,500</b>	<b>651</b>	<b>2,849</b>	<b>3,500</b>	<b>7,020</b>	<b>-3,520</b>	<b>2,300</b>	<b>4,240</b>	<b>3,008</b>
<b>Total Instructional Improvement Program</b>	<b>9,876</b>	<b>5,606</b>	<b>4,270</b>	<b>9,876</b>	<b>10,270</b>	<b>- 394</b>	<b>8,643</b>	<b>10,583</b>	<b>8,408</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.270.5.6320.393 Indirect Costs	154	153	1	0	85	-85	165	165	<b>165</b>
<b>Total Purchased Services</b>	154	153	1	0	85	-85	165	165	<b>165</b>
<b>Total Central Administration Program</b>	154	153	1	0	85	-85	165	165	<b>165</b>
<b>Total Current Expenditures</b>	19,051	14,259	4,792	18,735	14,957	3,778	13,943	17,352	<b>13,573</b>
<b>TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND</b>	<u>19,051</u>	<u>14,259</u>	<u>4,792</u>	<u>18,735</u>	<u>14,957</u>	<u>3,778</u>	<u>13,943</u>	<u>17,352</u>	<b><u>13,573</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 271**

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

**DESCRIPTION**

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.271.4.4459.900 Title II-A Revenue	543,054	436,663	- 106,391	389,377	370,241	-19,136	487,500	563,404	490,141
<b>TOTAL FEDERAL FUNDING</b>	<u>543,054</u>	<u>436,663</u>	<u>- 106,391</u>	<u>389,377</u>	<u>370,241</u>	<u>-19,136</u>	<u>487,500</u>	<u>563,404</u>	<u>490,141</u>
<b>TOTAL CURRENT REVENUES</b>	<u>543,054</u>	<u>436,663</u>	<u>- 106,391</u>	<u>389,377</u>	<u>370,241</u>	<u>-19,136</u>	<u>487,500</u>	<u>563,404</u>	<u>490,141</u>
2.271.4.7000.000 Estimated Beginning Balance	0	0	0	107,160	0	- 107,160	0	0	0
<b>TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND</b>	<u><u>543,054</u></u>	<u><u>436,663</u></u>	<u><u>- 106,391</u></u>	<u><u>496,537</u></u>	<u><u>370,241</u></u>	<u><u>- 126,296</u></u>	<u><u>487,500</u></u>	<u><u>563,404</u></u>	<u><u>490,141</u></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.271.5.5120.116 Teachers	226,197	169,031	57,166	255,197	160,421	94,776	251,509	251,509	<b>251,509</b>
2.271.5.5120.151 Clerical Personnel	34,526	35,539	-1,013	36,765	37,878	-1,113	37,756	37,756	<b>37,979</b>
2.271.5.5120.199 Personal Leave Reimbursement	1,360	325	1,035	1,360	717	643	1,360	1,360	<b>1,360</b>
<b>Total Salaries</b>	<b>262,083</b>	<b>204,894</b>	<b>57,189</b>	<b>293,322</b>	<b>199,015</b>	<b>94,307</b>	<b>290,625</b>	<b>290,625</b>	<b>290,848</b>
2.271.5.5120.210 PERSI	29,085	23,228	5,857	29,935	23,667	6,268	34,091	34,091	<b>34,117</b>
2.271.5.5120.220 Social Security Tax	19,176	15,447	3,729	0	14,981	-14,981	21,361	21,361	<b>21,377</b>
2.271.5.5120.230 Life Insurance	309	351	-42	0	350	- 350	298	298	<b>298</b>
2.271.5.5120.240 Medical Insurance	23,767	24,139	- 372	0	24,946	-24,946	25,726	25,726	<b>28,028</b>
2.271.5.5120.250 Employee Assistance Plan	77	77	0	0	77	-77	77	77	<b>77</b>
2.271.5.5120.260 Dental Insurance	1,158	1,124	34	0	1,199	-1,199	1,233	1,233	<b>1,256</b>
2.271.5.5120.270 Worker's Compensation Insurance	1,572	1,333	239	0	1,363	-1,363	1,976	1,976	<b>2,027</b>
2.271.5.5120.280 Retirement Sick Leave Benefits	3,301	2,586	715	0	1,414	-1,414	0	0	<b>0</b>
2.271.5.5120.290 Vision Insurance	200	200	0	0	212	- 212	212	212	<b>212</b>
<b>Total Fringe Benefits</b>	<b>78,645</b>	<b>68,483</b>	<b>10,162</b>	<b>29,935</b>	<b>68,207</b>	<b>-38,272</b>	<b>84,974</b>	<b>84,974</b>	<b>87,392</b>
2.271.5.5120.396 Inservice Training	197,612	158,363	39,249	168,566	99,069	69,497	107,187	183,091	<b>107,187</b>
<b>Total Purchased Services</b>	<b>197,612</b>	<b>158,363</b>	<b>39,249</b>	<b>168,566</b>	<b>99,069</b>	<b>69,497</b>	<b>107,187</b>	<b>183,091</b>	<b>107,187</b>
<b>Total Elementary Program</b>	<b>538,340</b>	<b>431,741</b>	<b>106,599</b>	<b>491,823</b>	<b>366,291</b>	<b>125,532</b>	<b>482,786</b>	<b>558,690</b>	<b>485,427</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.271.5.6320.393 Indirect Costs	4,714	4,922	- 208	4,714	3,950	764	4,714	4,714	<b>4,714</b>
<b>Total Purchased Services</b>	<b>4,714</b>	<b>4,922</b>	<b>- 208</b>	<b>4,714</b>	<b>3,950</b>	<b>764</b>	<b>4,714</b>	<b>4,714</b>	<b>4,714</b>
<b>Total Central Administration Program</b>	<b>4,714</b>	<b>4,922</b>	<b>- 208</b>	<b>4,714</b>	<b>3,950</b>	<b>764</b>	<b>4,714</b>	<b>4,714</b>	<b>4,714</b>
<b>Total Current Expenditures</b>	<b>543,054</b>	<b>436,663</b>	<b>106,391</b>	<b>496,537</b>	<b>370,241</b>	<b>126,296</b>	<b>487,500</b>	<b>563,404</b>	<b>490,141</b>
<b>TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND</b>	<b>543,054</b>	<b>436,663</b>	<b>106,391</b>	<b>496,537</b>	<b>370,241</b>	<b>126,296</b>	<b>487,500</b>	<b>563,404</b>	<b>490,141</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 272**

**MCKINNEY-VENTO HOMELESS FUND**

**DESCRIPTION**

The McKinney–Vento Homeless Assistance Act of 1987 is a United States federal law that provides federal money for homeless shelter programs. It was the first significant federal legislative response to homelessness, and was passed by the 100th United States Congress and signed into law by President Ronald Reagan on July 22, 1987.

The original federal Act, known simply as the McKinney Act, provided little protection for homeless children in the area of public education. The McKinney Act has since been amended to define homeless children as "individuals who lack a fixed, regular, and adequate nighttime residence." The Act then goes on to give examples of children who would fall under this definition:

- (a) Children sharing housing due to economic hardship or loss of housing;
- (b) Children living in "motels, hotels, trailer parks, or camp grounds due to lack of alternative accommodations"
- (c) Children living in "emergency or transitional shelters"
- (d) Children whose primary nighttime residence is not ordinarily used as a regular sleeping accommodation (e.g. park benches, etc.)
- (e) Children living in "cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations..."[11]

The McKinney-Vento Act also ensures homeless children transportation to and from school free of charge, allowing children to attend their school of origin (last school enrolled or the school they attended when they first became homeless) regardless of what district the family resides in. It further requires schools to register homeless children even if they lack normally required documents, such as immunization records or proof of residence.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
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**MCKINNEY-VENTO HOMELESS FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.272.4.4430.000 McKinney-Vento Homeless Revenue	0	0	0	0	0	0	0	12,440	<b>15,360</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,440</b>	<b>15,360</b>
<b>TOTAL CURRENT REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,440</b>	<b>15,360</b>
<b>TOTAL MCKINNEY-VENTO HOMELESS FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,440</b>	<b>15,360</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**MCKINNEY-VENTO HOMELESS FUND**  
**ANCILLARY SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.272.5.6160.152 Instructional Assistants	0	0	0	0	0	0	0	7,233	<b>7,233</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,233</b>	<b>7,233</b>
2.272.5.6160.210 PERSI	0	0	0	0	0	0	0	1,221	<b>848</b>
2.272.5.6160.220 Social Security Tax	0	0	0	0	0	0	0	783	<b>532</b>
2.272.5.6160.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	74	<b>50</b>
2.272.5.6160.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	129	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,207</b>	<b>1,430</b>
2.272.5.6160.410 General Supplies	0	0	0	0	0	0	0	3,000	<b>6,697</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>6,697</b>
<b>Total Ancillary Service Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,440</b>	<b>15,360</b>
<b>Total Current Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,440</b>	<b>15,360</b>
<b>TOTAL MCKINNEY-VENTO HOMELESS FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,440</b>	<b>15,360</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 273**

**TITLE IV-B, ESEA - 21<sup>ST</sup> 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 21<sup>st</sup> Century After School Program.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.273.4.4459.900 21st Century Schools Revenue	271,350	271,350	0	250,326	250,913	587	282,288	284,288	<b>276,800</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>271,350</u>	<u>271,350</u>	<u>0</u>	<u>250,326</u>	<u>250,913</u>	<u>587</u>	<u>282,288</u>	<u>284,288</u>	<u><b>276,800</b></u>
<b>TOTAL CURRENT REVENUES</b>	<u>271,350</u>	<u>271,350</u>	<u>0</u>	<u>250,326</u>	<u>250,913</u>	<u>587</u>	<u>282,288</u>	<u>284,288</u>	<u><b>276,800</b></u>
<b>TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND</b>	<u><u>271,350</u></u>	<u><u>271,350</u></u>	<u><u>0</u></u>	<u><u>250,326</u></u>	<u><u>250,913</u></u>	<u><u>587</u></u>	<u><u>282,288</u></u>	<u><u>284,288</u></u>	<u><u><b>276,800</b></u></u>

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

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.273.5.6210.136 Other Special Programs	198,271	200,413	-2,142	192,866	198,450	-5,584	222,834	219,634	<b>210,241</b>
<b>Total Salaries</b>	<b>198,271</b>	<b>200,413</b>	<b>-2,142</b>	<b>192,866</b>	<b>198,450</b>	<b>-5,584</b>	<b>222,834</b>	<b>219,634</b>	<b>210,241</b>
2.273.5.6210.210 PERSI	3,506	3,318	189	3,720	3,912	- 192	3,794	3,794	<b>7,759</b>
2.273.5.6210.220 Social Security Tax	14,515	15,062	- 547	14,176	14,722	- 546	16,377	16,377	<b>15,452</b>
2.273.5.6210.230 Life Insurance	108	104	4	104	104	0	104	104	<b>208</b>
2.273.5.6210.240 Medical Insurance	8,310	8,414	- 104	9,165	8,730	435	9,020	9,020	<b>19,600</b>
2.273.5.6210.250 Employee Assistance Plan	28	27	1	27	27	0	28	28	<b>54</b>
2.273.5.6210.260 Dental Insurance	404	393	11	393	420	-27	436	436	<b>878</b>
2.273.5.6210.270 Worker's Compensation Insurance	1,195	1,319	- 124	1,121	1,358	- 237	1,525	1,525	<b>1,465</b>
2.273.5.6210.280 Retirement Sick Leave Benefits	398	369	29	400	218	182	0	0	<b>0</b>
2.273.5.6210.290 Vision Insurance	70	70	0	70	74	-4	74	74	<b>148</b>
<b>Total Fringe Benefits</b>	<b>28,534</b>	<b>29,076</b>	<b>- 542</b>	<b>29,176</b>	<b>29,566</b>	<b>- 390</b>	<b>31,358</b>	<b>31,358</b>	<b>45,564</b>
2.273.5.6210.310 Professional and Technical Services	12,025	11,007	1,018	12,350	11,281	1,069	6,600	6,600	<b>6,100</b>
2.273.5.6210.381 In-District Travel Allowance	4,405	3,590	815	3,315	1,677	1,638	2,080	4,080	<b>3,557</b>
2.273.5.6210.382 Out-District Travel Allowance	806	752	54	2,160	1,559	601	2,810	2,810	<b>1,840</b>
<b>Total Purchased Services</b>	<b>17,236</b>	<b>15,349</b>	<b>1,887</b>	<b>17,825</b>	<b>14,517</b>	<b>3,308</b>	<b>11,490</b>	<b>13,490</b>	<b>11,497</b>
2.273.5.6210.410 General Supplies	17,000	16,473	527	7,795	5,704	2,091	8,403	10,803	<b>6,675</b>
<b>Total Supplies and Materials</b>	<b>17,000</b>	<b>16,473</b>	<b>527</b>	<b>7,795</b>	<b>5,704</b>	<b>2,091</b>	<b>8,403</b>	<b>10,803</b>	<b>6,675</b>
2.273.5.6210.550 Equipment	7,244	7,060	184	0	0	0	5,160	5,960	<b>0</b>
<b>Total Capital Objects</b>	<b>7,244</b>	<b>7,060</b>	<b>184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,160</b>	<b>5,960</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>268,285</b>	<b>268,371</b>	<b>-86</b>	<b>247,662</b>	<b>248,237</b>	<b>- 575</b>	<b>279,245</b>	<b>281,245</b>	<b>273,977</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.273.5.6320.393 Indirect Costs	3,065	2,979	86	2,664	2,677	-13	3,043	3,043	<b>2,823</b>
<b>Total Purchased Services</b>	<b>3,065</b>	<b>2,979</b>	<b>86</b>	<b>2,664</b>	<b>2,677</b>	<b>-13</b>	<b>3,043</b>	<b>3,043</b>	<b>2,823</b>
<b>Total Central Administration Program</b>	<b>3,065</b>	<b>2,979</b>	<b>86</b>	<b>2,664</b>	<b>2,677</b>	<b>-13</b>	<b>3,043</b>	<b>3,043</b>	<b>2,823</b>
<b>Total Current Expenditures</b>	<b>271,350</b>	<b>271,350</b>	<b>0</b>	<b>250,326</b>	<b>250,913</b>	<b>- 587</b>	<b>282,288</b>	<b>284,288</b>	<b>276,800</b>
<b>TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND</b>	<b>271,350</b>	<b>271,350</b>	<b>0</b>	<b>250,326</b>	<b>250,913</b>	<b>- 587</b>	<b>282,288</b>	<b>284,288</b>	<b>276,800</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**HEAD START FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.274.4.4430.000 Head Start Revenue	1,606,314	1,606,314	0	2,681,438	1,691,512	- 989,926	2,359,597	2,461,789	<b>2,461,789</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>1,606,314</u>	<u>1,606,314</u>	<u>0</u>	<u>2,681,438</u>	<u>1,691,512</u>	<u>- 989,926</u>	<u>2,359,597</u>	<u>2,461,789</u>	<b><u>2,461,789</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>1,606,314</u>	<u>1,606,314</u>	<u>0</u>	<u>2,681,438</u>	<u>1,691,512</u>	<u>- 989,926</u>	<u>2,359,597</u>	<u>2,461,789</u>	<b><u>2,461,789</u></b>
<b>TOTAL HEAD START FUND</b>	<u><u>1,606,314</u></u>	<u><u>1,606,314</u></u>	<u><u>0</u></u>	<u><u>2,681,438</u></u>	<u><u>1,691,512</u></u>	<u><u>- 989,926</u></u>	<u><u>2,359,597</u></u>	<u><u>2,461,789</u></u>	<b><u><u>2,461,789</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START FUND**  
**KINDERGARTEN PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.274.5.5110.116 Teachers	418,066	412,306	5,760	458,130	455,016	3,114	493,897	493,897	<b>413,990</b>
2.274.5.5110.152 Instructional Assistants	327,135	312,041	15,094	590,894	484,719	106,175	605,841	605,841	<b>739,676</b>
2.274.5.5110.186 Substitute Teachers	11,140	12,635	-1,495	485,947	0	485,947	31,489	74,075	<b>11,475</b>
2.274.5.5110.199 Personal Leave Reimbursement	3,360	1,975	1,385	3,740	3,242	498	4,140	4,140	<b>3,540</b>
<b>Total Salaries</b>	<b>759,701</b>	<b>738,957</b>	<b>20,744</b>	<b>1,538,711</b>	<b>942,978</b>	<b>595,733</b>	<b>1,135,367</b>	<b>1,177,953</b>	<b>1,168,681</b>
2.274.5.5110.210 PERSI	83,948	79,347	4,601	123,488	111,055	12,433	129,485	129,485	<b>135,740</b>
2.274.5.5110.220 Social Security Tax	56,075	52,816	3,259	113,095	69,018	44,077	83,448	127,000	<b>85,897</b>
2.274.5.5110.230 Life Insurance	1,454	1,507	-53	4,606	2,632	1,974	2,816	3,216	<b>4,160</b>
2.274.5.5110.240 Medical Insurance	104,860	100,333	4,527	384,238	206,314	177,924	243,874	243,874	<b>391,314</b>
2.274.5.5110.250 Employee Assistance Plan	364	387	-23	1,194	665	529	730	730	<b>1,078</b>
2.274.5.5110.260 Dental Insurance	5,450	4,976	474	18,390	10,218	8,172	11,761	11,761	<b>17,529</b>
2.274.5.5110.270 Worker's Compensation Insurance	4,615	4,836	- 221	8,939	6,462	2,477	7,765	7,765	<b>8,147</b>
2.274.5.5110.280 Retirement Sick Leave Benefits	9,512	8,832	680	13,265	6,401	6,864	0	0	<b>0</b>
2.274.5.5110.290 Vision Insurance	943	891	52	3,243	1,797	1,446	2,006	2,006	<b>2,961</b>
<b>Total Fringe Benefits</b>	<b>267,221</b>	<b>253,924</b>	<b>13,297</b>	<b>670,458</b>	<b>414,561</b>	<b>255,897</b>	<b>481,885</b>	<b>525,837</b>	<b>646,826</b>
2.274.5.5110.325 Repair and Maintenance (Contracted)	0	40,541	-40,541	45	45	0	0	65	<b>40,750</b>
2.274.5.5110.381 In-District Travel Allowance	1,770	1,913	- 143	3,532	1,467	2,065	2,215	2,215	<b>2,215</b>
2.274.5.5110.382 Out-District Travel Allowance	1,924	873	1,051	2,400	29	2,371	4,866	4,866	<b>0</b>
<b>Total Purchased Services</b>	<b>3,694</b>	<b>43,327</b>	<b>-39,633</b>	<b>5,977</b>	<b>1,541</b>	<b>4,436</b>	<b>7,081</b>	<b>7,146</b>	<b>42,965</b>
2.274.5.5110.410 General Supplies	77,911	78,849	- 938	95,129	85,531	9,598	56,700	71,312	<b>63,003</b>
2.274.5.5110.416 Printing	1,504	1,139	365	2,174	1,273	901	1,621	2,806	<b>3,320</b>
2.274.5.5110.421 Motor Fuel	0	0	0	8,882	2,318	6,564	10,770	10,770	<b>18,500</b>
2.274.5.5110.450 Food - School Lunch	555	523	32	1,000	220	781	600	600	<b>600</b>
<b>Total Supplies and Materials</b>	<b>79,970</b>	<b>80,511</b>	<b>- 541</b>	<b>107,185</b>	<b>89,342</b>	<b>17,843</b>	<b>69,691</b>	<b>85,488</b>	<b>85,423</b>
2.274.5.5110.550 Equipment	242,972	242,972	0	0	0	0	0	0	<b>158,600</b>
2.274.5.5110.554 Equipment Replacement	17,528	17,528	0	0	0	0	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>260,500</b>	<b>260,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,600</b>
2.274.5.5110.718 Pupil Insurance	560	0	560	794	735	59	735	735	<b>735</b>
2.274.5.5110.720 Other Insurance	558	558	0	737	282	455	1,650	1,650	<b>3,000</b>
<b>Total Insurance and Judgment</b>	<b>1,118</b>	<b>558</b>	<b>560</b>	<b>1,531</b>	<b>1,017</b>	<b>514</b>	<b>2,385</b>	<b>2,385</b>	<b>3,735</b>
<b>Total Kindergarten Program</b>	<b>1,372,204</b>	<b>1,377,776</b>	<b>-5,572</b>	<b>2,323,862</b>	<b>1,449,438</b>	<b>874,424</b>	<b>1,696,409</b>	<b>1,798,809</b>	<b>2,106,230</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START FUND**  
**ATTENDANCE, GUIDANCE AND HEALTH PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.274.5.6110.301 Contracted Dental Services	105	0	105	1,733	1,733	0	1,884	1,884	<b>1,800</b>
2.274.5.6110.317 Health Services (Contracted)	1,441	1,264	177	3,475	1,858	1,617	3,100	5,100	<b>3,600</b>
<b>Total Purchased Services</b>	<u>1,546</u>	<u>1,264</u>	<u>282</u>	<u>5,208</u>	<u>3,591</u>	<u>1,617</u>	<u>4,984</u>	<u>6,984</u>	<b>5,400</b>
<b>Total Attendance, Guidance And Health Program</b>	<u>1,546</u>	<u>1,264</u>	<u>282</u>	<u>5,208</u>	<u>3,591</u>	<u>1,617</u>	<u>4,984</u>	<u>6,984</u>	<b>5,400</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.274.5.6210.113 Supervisors and Coordinators	54,121	56,331	-2,210	61,012	58,107	2,905	59,147	59,147	<b>68,241</b>
2.274.5.6210.151 Clerical Personnel	65,735	66,165	- 430	81,332	82,667	-1,335	104,422	104,422	<b>72,772</b>
2.274.5.6210.199 Personal Leave Reimbursement	880	600	280	560	280	280	600	600	<b>600</b>
<b>Total Salaries</b>	<b>120,736</b>	<b>123,096</b>	<b>-2,360</b>	<b>142,904</b>	<b>141,054</b>	<b>1,850</b>	<b>164,169</b>	<b>164,169</b>	<b>141,613</b>
2.274.5.6210.210 PERSI	13,426	14,002	- 576	16,763	16,924	- 161	19,257	19,257	<b>16,611</b>
2.274.5.6210.220 Social Security Tax	8,875	9,397	- 522	10,504	10,778	- 274	12,066	12,066	<b>10,409</b>
2.274.5.6210.230 Life Insurance	396	456	-60	764	479	285	478	478	<b>382</b>
2.274.5.6210.240 Medical Insurance	25,584	22,369	3,215	47,863	24,048	23,815	33,121	33,121	<b>26,989</b>
2.274.5.6210.250 Employee Assistance Plan	75	70	5	142	74	68	99	99	<b>75</b>
2.274.5.6210.260 Dental Insurance	1,116	1,039	77	1,146	1,155	-9	1,597	1,597	<b>1,209</b>
2.274.5.6210.270 Worker's Compensation Insurance	730	800	-70	831	966	- 135	1,123	1,123	<b>987</b>
2.274.5.6210.280 Retirement Sick Leave Benefits	1,521	1,559	-38	1,801	1,024	777	0	0	<b>0</b>
2.274.5.6210.290 Vision Insurance	193	193	0	202	196	6	272	272	<b>204</b>
<b>Total Fringe Benefits</b>	<b>51,916</b>	<b>49,886</b>	<b>2,030</b>	<b>80,016</b>	<b>55,645</b>	<b>24,371</b>	<b>68,013</b>	<b>68,013</b>	<b>56,866</b>
2.274.5.6210.319 Consultants	8,065	8,411	- 346	14,361	0	14,361	5,440	0	<b>0</b>
2.274.5.6210.382 Out-District Travel Allowance	597	0	597	750	0	750	495	495	<b>0</b>
2.274.5.6210.390 Volunteer Reimbursement	1,950	1,373	577	3,020	1,275	1,745	2,821	1,338	<b>1,820</b>
2.274.5.6210.391 Professional Dues and Fees	7,612	6,915	697	9,473	6,080	3,393	7,915	12,355	<b>8,000</b>
2.274.5.6210.396 Inservice Training	3,285	1,105	2,180	6,294	282	6,012	5,575	5,575	<b>26,693</b>
<b>Total Purchased Services</b>	<b>21,509</b>	<b>17,803</b>	<b>3,706</b>	<b>33,898</b>	<b>7,638</b>	<b>26,261</b>	<b>22,246</b>	<b>19,763</b>	<b>36,513</b>
2.274.5.6210.410 General Supplies	455	87	368	826	103	723	360	1,448	<b>1,756</b>
<b>Total Supplies and Materials</b>	<b>455</b>	<b>87</b>	<b>368</b>	<b>826</b>	<b>103</b>	<b>723</b>	<b>360</b>	<b>1,448</b>	<b>1,756</b>
<b>Total Instructional Improvement Program</b>	<b>194,616</b>	<b>190,872</b>	<b>3,744</b>	<b>257,644</b>	<b>204,439</b>	<b>53,205</b>	<b>254,788</b>	<b>253,393</b>	<b>236,748</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.274.5.6320.393 Indirect Costs	15,030	15,000	30	30,249	18,044	12,205	24,304	25,346	<b>25,404</b>
<b>Total Purchased Services</b>	<u>15,030</u>	<u>15,000</u>	<u>30</u>	<u>30,249</u>	<u>18,044</u>	<u>12,205</u>	<u>24,304</u>	<u>25,346</u>	<b><u>25,404</u></b>
<b>Total Central Administration Program</b>	<u>15,030</u>	<u>15,000</u>	<u>30</u>	<u>30,249</u>	<u>18,044</u>	<u>12,205</u>	<u>24,304</u>	<u>25,346</u>	<b><u>25,404</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START FUND**  
**BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.274.5.6610.351 Telephone - Voice	1,430	1,369	61	1,915	1,066	849	1,507	419	<b>0</b>
<b>Total Purchased Services</b>	1,430	1,369	61	1,915	1,066	849	1,507	419	<b>0</b>
<b>Total Building Operation Services Program</b>	<b>1,430</b>	<b>1,369</b>	<b>61</b>	<b>1,915</b>	<b>1,066</b>	<b>849</b>	<b>1,507</b>	<b>419</b>	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START FUND**  
**GENERAL MAINTENANCE SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.274.5.6640.540 Remodeling	0	0	0	0	0	0	352,800	352,800	<b>51,800</b>
<b>Total Capital Objects</b>	0	0	0	0	0	0	352,800	352,800	<b>51,800</b>
<b>Total General Maintenance Services Program</b>	0	0	0	0	0	0	352,800	352,800	<b>51,800</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START FUND**  
**PUPIL TO SCHOOL TRANSPORTATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.274.5.6810.345 Transportation Services (Contracted)	1,050	1,118	-68	1,050	216	834	420	420	<b>200</b>
<b>Total Purchased Services</b>	1,050	1,118	-68	1,050	216	834	420	420	<b>200</b>
<b>Total Pupil To School Transportation Program</b>	<b>1,050</b>	<b>1,118</b>	<b>-68</b>	<b>1,050</b>	<b>216</b>	<b>834</b>	<b>420</b>	<b>420</b>	<b>200</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START FUND**  
**GENERAL TRANSPORTATION PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		<b>2021-2022 Budget</b>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	<b>Adopted</b>
2.274.5.6830.327 Maintenance of Leased Vehicles	298	444	- 146	15,579	879	14,700	1,080	3,080	<b>10,080</b>
<b>Total Purchased Services</b>	298	444	- 146	15,579	879	14,700	1,080	3,080	<b>10,080</b>
<b>Total General Transportation Program</b>	298	444	- 146	15,579	879	14,700	1,080	3,080	<b>10,080</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START FUND**  
**PARENT ACTIVITIES PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.274.5.7200.383 Parent Activities Travel	2,010	0	2,010	3,627	1,566	2,061	1,440	2,243	1,702
2.274.5.7200.390 Volunteer Reimbursement	100	0	100	153	0	153	100	100	0
2.274.5.7200.396 Inservice Training	25	0	25	207	36	171	500	757	815
2.274.5.7200.399 Purchased Duty Lunches	13,515	13,779	- 264	19,132	8,364	10,768	13,800	13,800	13,800
<b>Total Purchased Services</b>	<u>15,650</u>	<u>13,779</u>	<u>1,871</u>	<u>23,119</u>	<u>9,967</u>	<u>13,152</u>	<u>15,840</u>	<u>16,900</u>	<u>16,317</u>
2.274.5.7200.410 General Supplies	4,490	4,692	- 202	22,812	3,871	18,941	7,465	3,638	9,610
<b>Total Supplies and Materials</b>	<u>4,490</u>	<u>4,692</u>	<u>- 202</u>	<u>22,812</u>	<u>3,871</u>	<u>18,941</u>	<u>7,465</u>	<u>3,638</u>	<u>9,610</u>
<b>Total Parent Activities Program</b>	<u>20,140</u>	<u>18,471</u>	<u>1,669</u>	<u>45,931</u>	<u>13,838</u>	<u>32,093</u>	<u>23,305</u>	<u>20,538</u>	<u>25,927</u>
<b>Total Current Expenditures</b>	<u>1,606,314</u>	<u>1,606,314</u>	<u>0</u>	<u>2,681,438</u>	<u>1,691,512</u>	<u>989,926</u>	<u>2,359,597</u>	<u>2,461,789</u>	<u>2,461,789</u>
<b>TOTAL HEAD START FUND</b>	<u><u>1,606,314</u></u>	<u><u>1,606,314</u></u>	<u><u>0</u></u>	<u><u>2,681,438</u></u>	<u><u>1,691,512</u></u>	<u><u>989,926</u></u>	<u><u>2,359,597</u></u>	<u><u>2,461,789</u></u>	<u><u>2,461,789</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.276.4.4430.000 Head Start Training Grant	21,178	21,174	-4	21,178	12,911	-8,267	21,178	21,178	<b>21,178</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>21,178</u>	<u>21,174</u>	<u>-4</u>	<u>21,178</u>	<u>12,911</u>	<u>-8,267</u>	<u>21,178</u>	<u>21,178</u>	<b><u>21,178</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>21,178</u>	<u>21,174</u>	<u>-4</u>	<u>21,178</u>	<u>12,911</u>	<u>-8,267</u>	<u>21,178</u>	<u>21,178</u>	<b><u>21,178</u></b>
<b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b>	<u><u>21,178</u></u>	<u><u>21,174</u></u>	<u><u>-4</u></u>	<u><u>21,178</u></u>	<u><u>12,911</u></u>	<u><u>-8,267</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>	<b><u><u>21,178</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND**  
**KINDERGARTEN PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.276.5.5110.382 Out-District Travel Allowance	4,161	4,149	12	9,077	4,214	4,863	4,911	0	<b>8,198</b>
2.276.5.5110.396 Inservice Training	16,789	16,789	0	11,862	8,559	3,303	16,051	20,962	<b>12,737</b>
<b>Total Purchased Services</b>	<u>20,950</u>	<u>20,938</u>	<u>12</u>	<u>20,939</u>	<u>12,774</u>	<u>8,165</u>	<u>20,962</u>	<u>20,962</u>	<b><u>20,935</u></b>
<b>Total Kindergarten Program</b>	<u>20,950</u>	<u>20,938</u>	<u>12</u>	<u>20,939</u>	<u>12,774</u>	<u>8,165</u>	<u>20,962</u>	<u>20,962</u>	<b><u>20,935</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2021-2022 ANNUAL BUDGET**

**HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND  
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.276.5.6320.393 Indirect Costs	228	236	-8	239	138	101	216	216	<b>243</b>
<b>Total Purchased Services</b>	<u>228</u>	<u>236</u>	<u>-8</u>	<u>239</u>	<u>138</u>	<u>101</u>	<u>216</u>	<u>216</u>	<b><u>243</u></b>
<b>Total Central Administration Program</b>	<u>228</u>	<u>236</u>	<u>-8</u>	<u>239</u>	<u>138</u>	<u>101</u>	<u>216</u>	<u>216</u>	<b><u>243</u></b>
<b>Total Current Expenditures</b>	<u>21,178</u>	<u>21,174</u>	<u>4</u>	<u>21,178</u>	<u>12,911</u>	<u>8,267</u>	<u>21,178</u>	<u>21,178</u>	<b><u>21,178</u></b>
<b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b>	<u>21,178</u>	<u>21,174</u>	<u>4</u>	<u>21,178</u>	<u>12,911</u>	<u>8,267</u>	<u>21,178</u>	<u>21,178</u>	<b><u>21,178</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.278.4.4430.000 Head Start CDA Revenue	145,264	127,575	-17,689	145,264	118,459	-26,805	145,264	145,264	<b>145,264</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>145,264</u>	<u>127,575</u>	<u>-17,689</u>	<u>145,264</u>	<u>118,459</u>	<u>-26,805</u>	<u>145,264</u>	<u>145,264</u>	<b><u>145,264</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>145,264</u>	<u>127,575</u>	<u>-17,689</u>	<u>145,264</u>	<u>118,459</u>	<u>-26,805</u>	<u>145,264</u>	<u>145,264</u>	<b><u>145,264</u></b>
<b>TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND</b>	<u>145,264</u>	<u>127,575</u>	<u>-17,689</u>	<u>145,264</u>	<u>118,459</u>	<u>-26,805</u>	<u>145,264</u>	<u>145,264</u>	<b><u>145,264</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND**  
**KINDERGARTEN PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.278.5.5110.116 Teachers	40,727	47,167	-6,440	49,365	29,345	20,020	38,335	38,335	<b>26,691</b>
2.278.5.5110.152 Instructional Assistants	26,697	24,840	1,857	27,762	37,133	-9,371	34,262	34,262	<b>47,220</b>
2.278.5.5110.186 Substitute Teachers	300	201	99	280	30	250	1,143	1,143	<b>1,000</b>
2.278.5.5110.199 Personal Leave Reimbursement	40	272	- 232	1,240	218	1,022	272	272	<b>340</b>
<b>Total Salaries</b>	<b>67,764</b>	<b>72,481</b>	<b>-4,717</b>	<b>78,647</b>	<b>66,725</b>	<b>11,922</b>	<b>74,012</b>	<b>74,012</b>	<b>75,251</b>
2.278.5.5110.210 PERSI	7,502	8,190	- 688	9,192	6,999	2,193	8,548	8,548	<b>8,710</b>
2.278.5.5110.220 Social Security Tax	4,980	4,305	675	5,781	4,622	1,159	5,440	5,440	<b>5,532</b>
2.278.5.5110.230 Life Insurance	157	142	15	218	103	115	169	169	<b>199</b>
2.278.5.5110.240 Medical Insurance	12,132	9,660	2,472	17,178	8,738	8,440	14,649	14,649	<b>18,679</b>
2.278.5.5110.250 Employee Assistance Plan	39	48	-9	56	32	24	44	44	<b>51</b>
2.278.5.5110.260 Dental Insurance	592	377	215	870	336	534	706	706	<b>837</b>
2.278.5.5110.270 Worker's Compensation Insurance	411	475	-64	457	457	0	506	506	<b>524</b>
2.278.5.5110.280 Retirement Sick Leave Benefits	850	912	-62	988	424	564	0	0	<b>0</b>
2.278.5.5110.290 Vision Insurance	102	67	35	153	60	93	120	120	<b>141</b>
<b>Total Fringe Benefits</b>	<b>26,765</b>	<b>24,176</b>	<b>2,589</b>	<b>34,893</b>	<b>21,771</b>	<b>13,122</b>	<b>30,182</b>	<b>30,182</b>	<b>34,673</b>
2.278.5.5110.381 In-District Travel Allowance	150	89	61	110	185	-75	100	100	<b>200</b>
2.278.5.5110.382 Out-District Travel Allowance	278	335	-57	225	36	189	335	335	<b>0</b>
<b>Total Purchased Services</b>	<b>428</b>	<b>424</b>	<b>4</b>	<b>335</b>	<b>222</b>	<b>113</b>	<b>435</b>	<b>435</b>	<b>200</b>
2.278.5.5110.410 General Supplies	22,989	4,871	18,118	3,984	3,990	-6	6,702	6,702	<b>5,479</b>
2.278.5.5110.416 Printing	100	85	15	100	29	71	85	85	<b>85</b>
2.278.5.5110.450 Food - School Lunch	60	16	44	50	50	0	45	45	<b>45</b>
<b>Total Supplies and Materials</b>	<b>23,149</b>	<b>4,972</b>	<b>18,177</b>	<b>4,134</b>	<b>4,068</b>	<b>66</b>	<b>6,832</b>	<b>6,832</b>	<b>5,609</b>
2.278.5.5110.718 Pupil Insurance	95	0	95	45	45	0	45	45	<b>45</b>
2.278.5.5110.720 Other Insurance	49	48	1	26	25	1	25	25	<b>25</b>
<b>Total Insurance and Judgment</b>	<b>144</b>	<b>48</b>	<b>96</b>	<b>71</b>	<b>70</b>	<b>1</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Total Kindergarten Program</b>	<b>118,250</b>	<b>102,100</b>	<b>16,150</b>	<b>118,080</b>	<b>92,855</b>	<b>25,225</b>	<b>111,531</b>	<b>111,531</b>	<b>115,803</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.278.5.6110.317 Health Services (Contracted)	150	108	42	150	149	1	210	460	<b>460</b>
<b>Total Purchased Services</b>	150	108	42	150	149	1	210	460	<b>460</b>
<b>Total Attendance, Guidance And Health Program</b>	<b>150</b>	<b>108</b>	<b>42</b>	<b>150</b>	<b>149</b>	<b>1</b>	<b>210</b>	<b>460</b>	<b>460</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.278.5.6210.113 Supervisors and Coordinators	4,835	4,889	-54	5,129	5,053	76	5,441	5,441	<b>6,095</b>
2.278.5.6210.151 Clerical Personnel	5,872	5,671	201	6,359	7,188	- 829	9,328	9,328	<b>6,394</b>
<b>Total Salaries</b>	<b>10,707</b>	<b>10,560</b>	<b>147</b>	<b>11,488</b>	<b>12,241</b>	<b>- 753</b>	<b>14,769</b>	<b>14,769</b>	<b>12,489</b>
2.278.5.6210.210 PERSI	1,191	1,202	-11	1,348	1,469	- 121	1,732	1,732	<b>1,465</b>
2.278.5.6210.220 Social Security Tax	787	807	-20	844	935	-91	1,086	1,086	<b>918</b>
2.278.5.6210.230 Life Insurance	36	40	-4	34	42	-8	43	43	<b>34</b>
2.278.5.6210.240 Medical Insurance	2,044	1,951	93	2,138	2,093	45	2,959	2,959	<b>2,411</b>
2.278.5.6210.250 Employee Assistance Plan	6	6	0	6	6	0	9	9	<b>6</b>
2.278.5.6210.260 Dental Insurance	99	90	9	102	101	1	143	143	<b>108</b>
2.278.5.6210.270 Worker's Compensation Insurance	65	79	-14	67	80	-13	101	101	<b>87</b>
2.278.5.6210.280 Retirement Sick Leave Benefits	135	134	1	145	89	56	0	0	<b>0</b>
2.278.5.6210.290 Vision Insurance	17	16	1	18	18	0	24	24	<b>18</b>
<b>Total Fringe Benefits</b>	<b>4,380</b>	<b>4,325</b>	<b>55</b>	<b>4,702</b>	<b>4,832</b>	<b>- 130</b>	<b>6,097</b>	<b>6,097</b>	<b>5,047</b>
2.278.5.6210.319 Consultants	500	604	- 104	256	0	256	545	0	<b>0</b>
2.278.5.6210.382 Out-District Travel Allowance	40	0	40	40	34	6	35	35	<b>0</b>
2.278.5.6210.390 Volunteer Reimbursement	200	113	87	120	114	6	120	73	<b>120</b>
2.278.5.6210.391 Professional Dues and Fees	5,760	5,246	514	5,933	5,146	787	6,000	6,295	<b>6,000</b>
2.278.5.6210.396 Inservice Training	1,536	1,536	0	955	422	533	2,163	2,163	<b>1,400</b>
<b>Total Purchased Services</b>	<b>8,036</b>	<b>7,498</b>	<b>538</b>	<b>7,304</b>	<b>5,716</b>	<b>1,588</b>	<b>8,863</b>	<b>8,566</b>	<b>7,520</b>
2.278.5.6210.410 General Supplies	50	2	48	40	14	26	20	130	<b>120</b>
<b>Total Supplies and Materials</b>	<b>50</b>	<b>2</b>	<b>48</b>	<b>40</b>	<b>14</b>	<b>26</b>	<b>20</b>	<b>130</b>	<b>120</b>
<b>Total Instructional Improvement Program</b>	<b>23,173</b>	<b>22,386</b>	<b>787</b>	<b>23,534</b>	<b>22,803</b>	<b>731</b>	<b>29,749</b>	<b>29,562</b>	<b>25,176</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.278.5.6320.393 Indirect Costs	1,566	1,422	144	1,566	1,264	302	1,481	1,481	<b>1,685</b>
<b>Total Purchased Services</b>	1,566	1,422	144	1,566	1,264	302	1,481	1,481	<b>1,685</b>
<b>Total Central Administration Program</b>	1,566	1,422	144	1,566	1,264	302	1,481	1,481	<b>1,685</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.278.5.6610.351 Telephone - Voice	124	119	5	120	95	25	151	41	<b>0</b>
<b>Total Purchased Services</b>	<u>124</u>	<u>119</u>	<u>5</u>	<u>120</u>	<u>95</u>	<u>25</u>	<u>151</u>	<u>41</u>	<b>0</b>
<b>Total Building Operation Services Program</b>	<u>124</u>	<u>119</u>	<u>5</u>	<u>120</u>	<u>95</u>	<u>25</u>	<u>151</u>	<u>41</u>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.278.5.6810.345 Transportation Services (Contracted)	135	52	83	70	0	70	60	60	<b>0</b>
<b>Total Purchased Services</b>	135	52	83	70	0	70	60	60	<b>0</b>
<b>Total Pupil To School Transportation Program</b>	135	52	83	70	0	70	60	60	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND**  
**GENERAL TRANSPORTATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.278.5.6830.327 Maintenance of Leased Vehicles	26	37	-11	30	0	30	40	40	<b>40</b>
<b>Total Purchased Services</b>	<b>26</b>	<b>37</b>	<b>-11</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>40</b>	<b>40</b>	<b>40</b>
<b>Total General Transportation Program</b>	<b>26</b>	<b>37</b>	<b>-11</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>40</b>	<b>40</b>	<b>40</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND**  
**PARENT ACTIVITIES PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.278.5.7200.383 Parent Activities Travel	200	0	200	150	115	35	125	202	<b>200</b>
2.278.5.7200.390 Volunteer Reimbursement	20	0	20	20	0	20	20	20	<b>0</b>
2.278.5.7200.396 Inservice Training	20	0	20	20	3	17	50	66	<b>50</b>
2.278.5.7200.399 Purchased Duty Lunches	800	986	- 186	1,094	928	166	1,100	1,100	<b>1,100</b>
<b>Total Purchased Services</b>	<u>1,040</u>	<u>986</u>	<u>55</u>	<u>1,284</u>	<u>1,047</u>	<u>237</u>	<u>1,295</u>	<u>1,388</u>	<b><u>1,350</u></b>
2.278.5.7200.410 General Supplies	800	365	435	430	246	184	747	701	<b>750</b>
<b>Total Supplies and Materials</b>	<u>800</u>	<u>365</u>	<u>435</u>	<u>430</u>	<u>246</u>	<u>184</u>	<u>747</u>	<u>701</u>	<b><u>750</u></b>
<b>Total Parent Activities Program</b>	<u>1,840</u>	<u>1,350</u>	<u>490</u>	<u>1,714</u>	<u>1,293</u>	<u>421</u>	<u>2,042</u>	<u>2,089</u>	<b><u>2,100</u></b>
<b>Total Current Expenditures</b>	<u>145,264</u>	<u>127,575</u>	<u>17,689</u>	<u>145,264</u>	<u>118,459</u>	<u>26,805</u>	<u>145,264</u>	<u>145,264</u>	<b><u>145,264</u></b>
<b>TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND</b>	<u><u>145,264</u></u>	<u><u>127,575</u></u>	<u><u>17,689</u></u>	<u><u>145,264</u></u>	<u><u>118,459</u></u>	<u><u>26,805</u></u>	<u><u>145,264</u></u>	<u><u>145,264</u></u>	<b><u><u>145,264</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 281**

**IDAHO BLENDED LEARNING FUND**

**DESCRIPTION**

In FY 2021, the district received federal funding under the CARES Act to help support the development of a blended learning environment that incorporated both a traditional classroom educational model and an online distance learning model amid uncertainty during the COVID-19 pandemic. Blended learning included technology to support hybrid learning, improve internet connectivity, and provide student devices for K-12 online instruction.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**IDAHO BLENDED LEARNING FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.281.4.4459.900 Idaho Rebounds Revenue	0	0	0	0	0	0	0	444,028	<b>0</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>444,028</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>444,028</b>	<b>0</b>
<b>TOTAL IDAHO BLENDED LEARNING FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>444,028</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**  
**IDAHO BLENDED LEARNING FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.281.5.5120.550 Equipment	0	0	0	0	0	0	0	444,028	<b>0</b>
<b>Total Capital Objects</b>	0	0	0	0	0	0	0	444,028	<b>0</b>
<b>Total Elementary Program</b>	0	0	0	0	0	0	0	444,028	<b>0</b>
<b>Total Current Expenditures</b>	0	0	0	0	0	0	0	444,028	<b>0</b>
<b>TOTAL IDAHO BLENDED LEARNING FUND</b>	0	0	0	0	0	0	0	444,028	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**CHILD NUTRITION FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.290.4.4150.000 Food Service Investments	5,000	15,388	10,388	10,000	10,314	314	12,000	12,000	<b>12,000</b>
2.290.4.4161.100 Food Service Sales to Students	835,000	867,659	32,659	805,000	629,176	- 175,824	850,000	850,000	<b>825,000</b>
2.290.4.4161.110 Food Service Breakfast Sales	90,000	110,516	20,516	70,000	84,467	14,467	90,000	90,000	<b>90,000</b>
2.290.4.4162.200 Adult Lunch Sales	17,000	22,296	5,296	12,000	13,800	1,800	12,000	12,000	<b>10,000</b>
2.290.4.4162.205 Ala Carte Lunch Sales	210,000	223,164	13,164	175,000	198,913	23,913	175,000	175,000	<b>150,000</b>
2.290.4.4162.210 Adult Breakfast Sales	0	16	16	0	4	4	0	0	<b>10</b>
2.290.4.4162.225 After School Snack Fees	0	0	0	200	0	- 200	0	0	<b>100</b>
2.290.4.4169.940 Catering Sales	8,000	7,891	- 109	6,500	5,814	- 686	7,000	7,000	<b>7,000</b>
<b>TOTAL LOCAL FUNDING</b>	<b>1,165,000</b>	<b>1,246,930</b>	<b>81,930</b>	<b>1,078,700</b>	<b>942,487</b>	<b>- 136,213</b>	<b>1,146,000</b>	<b>1,146,000</b>	<b>1,094,110</b>
2.290.4.4455.500 Child Nutrition Federal Reimbursement	2,286,132	2,291,900	5,768	2,171,599	1,620,463	- 551,136	2,500,000	2,500,000	<b>2,000,000</b>
2.290.4.4455.510 School Breakfast Federal Reimbursement	600,000	668,449	68,449	525,000	490,889	-34,111	650,000	650,000	<b>575,000</b>
2.290.4.4455.520 Kindergarten Milk Reimbursement	600	808	208	0	940	940	900	900	<b>500</b>
2.290.4.4455.530 USDA Commodity Value	310,000	300,457	-9,543	275,000	227,889	-47,111	300,000	300,000	<b>300,000</b>
2.290.4.4455.550 Summer Feeding Reimbursement	400,000	296,362	- 103,638	400,000	1,524,137	1,124,137	400,000	400,000	<b>400,000</b>
2.290.4.4455.560 After School Snack Revenues	15,000	18,384	3,384	14,000	14,353	353	15,000	15,000	<b>12,500</b>
2.290.4.4455.570 Fruit and Vegetable Reimbursement	70,000	96,475	26,475	105,672	66,157	-39,515	106,000	106,000	<b>105,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>3,681,732</b>	<b>3,672,833</b>	<b>-8,899</b>	<b>3,491,271</b>	<b>3,944,828</b>	<b>453,557</b>	<b>3,971,900</b>	<b>3,971,900</b>	<b>3,393,000</b>
2.290.4.4600.000 Interfund Transfers	120,000	115,935	-4,065	115,000	124,271	9,271	120,000	120,000	<b>120,000</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>120,000</b>	<b>115,935</b>	<b>-4,065</b>	<b>115,000</b>	<b>124,271</b>	<b>9,271</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>TOTAL CURRENT REVENUES</b>	<b>4,966,732</b>	<b>5,035,698</b>	<b>68,966</b>	<b>4,684,971</b>	<b>5,011,585</b>	<b>326,614</b>	<b>5,237,900</b>	<b>5,237,900</b>	<b>4,607,110</b>
2.290.4.7000.000 Estimated Beginning Balance	725,000	794,038	69,038	900,000	841,972	-58,028	800,000	800,000	<b>850,000</b>
<b>TOTAL CHILD NUTRITION FUND</b>	<b>5,691,732</b>	<b>5,829,737</b>	<b>138,005</b>	<b>5,584,971</b>	<b>5,853,557</b>	<b>268,586</b>	<b>6,037,900</b>	<b>6,037,900</b>	<b>5,457,110</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**CHILD NUTRITION FUND**  
**CHILD NUTRITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.290.5.7100.159 Food Preparation	1,473,130	1,548,421	-75,291	1,546,781	1,643,094	-96,313	1,680,403	1,680,403	<b>1,641,154</b>
2.290.5.7100.188 Substitute Food Service	74,468	25,744	48,724	50,000	24,339	25,661	70,000	40,000	<b>47,217</b>
2.290.5.7100.199 Personal Leave Reimbursement	6,190	6,650	- 460	6,190	7,490	-1,300	6,650	6,650	<b>7,490</b>
<b>Total Salaries</b>	<b>1,553,788</b>	<b>1,580,815</b>	<b>-27,027</b>	<b>1,602,971</b>	<b>1,674,923</b>	<b>-71,952</b>	<b>1,757,053</b>	<b>1,727,053</b>	<b>1,695,861</b>
2.290.5.7100.210 PERSI	164,500	174,183	-9,683	178,018	195,714	-17,696	197,891	197,891	<b>193,386</b>
2.290.5.7100.220 Social Security Tax	114,610	117,201	-2,591	114,155	125,100	-10,945	129,144	129,144	<b>124,646</b>
2.290.5.7100.230 Life Insurance	3,186	3,926	- 740	3,186	3,728	- 542	4,992	4,992	<b>3,021</b>
2.290.5.7100.240 Medical Insurance	245,145	232,606	12,539	245,145	238,825	6,320	432,293	432,293	<b>284,200</b>
2.290.5.7100.250 Employee Assistance Plan	796	798	-2	796	786	10	1,294	1,294	<b>783</b>
2.290.5.7100.260 Dental Insurance	11,948	11,924	24	11,948	12,126	- 178	20,848	20,848	<b>12,731</b>
2.290.5.7100.270 Worker's Compensation Insurance	88,023	95,923	-7,900	88,023	104,978	-16,955	110,097	110,097	<b>112,283</b>
2.290.5.7100.280 Retirement Sick Leave Benefits	18,639	19,505	- 866	18,711	10,817	7,894	0	0	<b>0</b>
2.290.5.7100.290 Vision Insurance	2,065	2,075	-10	2,065	2,142	-77	3,554	3,554	<b>2,151</b>
<b>Total Fringe Benefits</b>	<b>648,912</b>	<b>658,141</b>	<b>-9,229</b>	<b>662,047</b>	<b>694,217</b>	<b>-32,170</b>	<b>900,113</b>	<b>900,113</b>	<b>733,201</b>
2.290.5.7100.308 Credit Card Transaction Fees	0	-4,494	4,494	500	-2,668	3,168	-2,500	-2,500	<b>-2,500</b>
2.290.5.7100.309 Bank Service Charges	4,500	6,849	-2,349	400	5,521	-5,121	2,000	2,000	<b>3,800</b>
2.290.5.7100.310 Professional and Technical Services	47,532	48,883	-1,351	51,200	38,749	12,451	36,000	36,000	<b>36,000</b>
2.290.5.7100.381 In-District Travel Allowance	7,000	7,945	- 945	7,500	7,274	226	7,500	7,500	<b>7,500</b>
2.290.5.7100.396 Inservice Training	6,000	0	6,000	6,000	- 320	6,320	6,500	6,500	<b>4,748</b>
<b>Total Purchased Services</b>	<b>65,032</b>	<b>59,183</b>	<b>5,849</b>	<b>65,600</b>	<b>48,556</b>	<b>17,044</b>	<b>49,500</b>	<b>49,500</b>	<b>49,548</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**CHILD NUTRITION FUND**  
**CHILD NUTRITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.290.5.7100.410 General Supplies	90,000	67,569	22,431	109,900	68,255	41,645	125,600	135,600	<b>115,000</b>
2.290.5.7100.411 Supplies - Tray Cost	120,000	108,805	11,195	134,966	125,051	9,915	125,000	115,000	<b>115,000</b>
2.290.5.7100.421 Motor Fuel	7,000	5,974	1,026	10,000	4,820	5,180	8,000	8,000	<b>7,000</b>
2.290.5.7100.425 Laundry	25,000	26,357	-1,357	25,000	21,842	3,158	25,000	25,000	<b>25,000</b>
2.290.5.7100.428 Repairs Parts and Supplies	25,000	22,017	2,983	50,000	22,789	27,211	30,000	60,000	<b>50,000</b>
2.290.5.7100.450 Food - School Lunch	2,620,000	2,363,484	256,516	2,405,072	2,371,235	33,837	2,205,672	2,205,672	<b>2,105,000</b>
2.290.5.7100.451 Catering Costs	1,000	1,709	- 709	1,600	1,416	184	1,800	1,800	<b>1,500</b>
<b>Total Supplies and Materials</b>	<b>2,888,000</b>	<b>2,595,915</b>	<b>292,085</b>	<b>2,736,538</b>	<b>2,615,407</b>	<b>121,131</b>	<b>2,521,072</b>	<b>2,551,072</b>	<b>2,418,500</b>
2.290.5.7100.540 Remodeling	1,000	0	1,000	1,000	0	1,000	500	500	<b>0</b>
2.290.5.7100.550 Equipment	185,000	93,712	91,288	166,815	66,074	100,741	459,662	459,662	<b>210,000</b>
<b>Total Capital Objects</b>	<b>186,000</b>	<b>93,712</b>	<b>92,288</b>	<b>167,815</b>	<b>66,074</b>	<b>101,741</b>	<b>460,162</b>	<b>460,162</b>	<b>210,000</b>
<b>Total Child Nutrition Program</b>	<b>5,341,732</b>	<b>4,987,765</b>	<b>353,967</b>	<b>5,234,971</b>	<b>5,099,177</b>	<b>135,794</b>	<b>5,687,900</b>	<b>5,687,900</b>	<b>5,107,110</b>
<b>Total Current Expenditures</b>	<b>5,341,732</b>	<b>4,987,765</b>	<b>353,967</b>	<b>5,234,971</b>	<b>5,099,177</b>	<b>135,794</b>	<b>5,687,900</b>	<b>5,687,900</b>	<b>5,107,110</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**CHILD NUTRITION FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.290.5.9500.850 Contingency Reserve	350,000	N/A	N/A	350,000	N/A	N/A	350,000	350,000	<b>350,000</b>
2.290.3.3200.000 Actual Year-End Fund Balance	N/A	841,972	N/A	N/A	754,380	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>350,000</u>	<u>841,972</u>	<u>491,972</u>	<u>350,000</u>	<u>754,380</u>	<u>404,380</u>	<u>350,000</u>	<u>350,000</u>	<b><u>350,000</u></b>
<b>Total Contingency Reserve Program</b>	<u>350,000</u>	<u>841,972</u>	<u>491,972</u>	<u>350,000</u>	<u>754,380</u>	<u>404,380</u>	<u>350,000</u>	<u>350,000</u>	<b><u>350,000</u></b>
<b>TOTAL CHILD NUTRITION FUND</b>	<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>5,853,557</u></u>	<u><u>- 268,586</u></u>	<u><u>6,037,900</u></u>	<u><u>6,037,900</u></u>	<b><u><u>5,457,110</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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**  
**2021-2022 ANNUAL BUDGET**

**BOND INTEREST AND REDEMPTION FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.310.4.4125.500 School Bond Levy	0	11,499	11,499	0	56	56	0	0	0
2.310.4.4150.000 Investment Earnings	6,000	14,130	8,130	8,000	11,193	3,193	10,000	10,000	10,000
<b>TOTAL LOCAL FUNDING</b>	<b>6,000</b>	<b>25,629</b>	<b>19,629</b>	<b>8,000</b>	<b>11,248</b>	<b>3,248</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL CURRENT REVENUES</b>	<b>6,000</b>	<b>25,629</b>	<b>19,629</b>	<b>8,000</b>	<b>11,248</b>	<b>3,248</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
2.310.4.7000.000 Estimated Beginning Balance	546,000	558,004	12,004	560,000	583,633	23,633	594,675	594,675	605,000
<b>TOTAL BOND INTEREST AND REDEMPTION FUND</b>	<b>552,000</b>	<b>583,633</b>	<b>31,633</b>	<b>568,000</b>	<b>594,881</b>	<b>26,881</b>	<b>604,675</b>	<b>604,675</b>	<b>615,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**BOND INTEREST AND REDEMPTION FUND**  
**DEBT SERVICE INTEREST PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.310.5.9120.850 Contingency Reserve	552,000	0	552,000	568,000	0	568,000	604,675	604,675	<b>615,000</b>
<b>Total Transfers or Reserves</b>	552,000	0	- 552,000	568,000	0	- 568,000	604,675	604,675	<b>615,000</b>
<b>Total Debt Service Interest Program</b>	<u>552,000</u>	<u>0</u>	<u>552,000</u>	<u>568,000</u>	<u>0</u>	<u>568,000</u>	<u>604,675</u>	<u>604,675</u>	<u><b>615,000</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**BOND INTEREST AND REDEMPTION FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.310.3.3200.000 Actual Year-End Fund Balance	N/A	583,633	N/A	N/A	594,881	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>583,633</u>	<u>583,633</u>	<u>0</u>	<u>594,881</u>	<u>594,881</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>583,633</u>	<u>583,633</u>	<u>0</u>	<u>594,881</u>	<u>594,881</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL BOND INTEREST AND REDEMPTION FUND</b>	<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>594,881</u></u>	<u><u>-26,881</u></u>	<u><u>604,675</u></u>	<u><u>604,675</u></u>	<u><u>615,000</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 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. Fiscal Year 2021 was 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**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.4.4121.100 School Plant Facility Levy	5,536,279	5,608,070	71,791	5,813,093	6,046,535	233,442	6,103,748	6,103,748	<b>6,408,935</b>
2.420.4.4150.000 Investment Earnings	10,000	346	-9,654	10,000	157,981	147,981	10,000	10,000	<b>50,000</b>
<b>TOTAL LOCAL FUNDING</b>	<b>5,546,279</b>	<b>5,608,416</b>	<b>62,137</b>	<b>5,823,093</b>	<b>6,204,516</b>	<b>381,423</b>	<b>6,113,748</b>	<b>6,113,748</b>	<b>6,458,935</b>
2.420.4.4311.110 State Lottery Revenues	751,643	764,026	12,383	934,206	934,206	0	874,000	874,000	<b>900,000</b>
2.420.4.4312.200 Bus Depreciation	280,542	361,305	80,763	280,542	336,855	56,313	389,485	389,485	<b>309,000</b>
2.420.4.4370.000 State Facility Maintenance Revenue	26,000	39,133	13,133	26,000	0	-26,000	26,000	26,000	<b>26,000</b>
<b>TOTAL STATE FUNDING</b>	<b>1,058,185</b>	<b>1,164,464</b>	<b>106,279</b>	<b>1,240,748</b>	<b>1,271,061</b>	<b>30,313</b>	<b>1,289,485</b>	<b>1,289,485</b>	<b>1,235,000</b>
2.420.4.4532.200 Sale of Fixed Assets	5,000	7,087	2,087	5,000	250,663	245,663	5,000	5,000	<b>5,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>5,000</b>	<b>7,087</b>	<b>2,087</b>	<b>5,000</b>	<b>250,663</b>	<b>245,663</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
2.420.4.4600.000 Interfund Transfers	2,500,000	2,500,000	0	0	0	0	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>9,109,464</b>	<b>9,279,967</b>	<b>170,503</b>	<b>7,068,841</b>	<b>7,726,240</b>	<b>657,399</b>	<b>7,408,233</b>	<b>7,408,233</b>	<b>7,698,935</b>
2.420.4.7000.000 Estimated Beginning Balance	6,050,000	5,722,075	- 327,925	9,900,000	9,839,661	-60,339	10,500,000	10,500,000	<b>5,500,000</b>
<b>TOTAL PLANT FACILITIES FUND</b>	<b>15,159,464</b>	<b>15,002,042</b>	<b>- 157,422</b>	<b>16,968,841</b>	<b>17,565,902</b>	<b>597,061</b>	<b>17,908,233</b>	<b>17,908,233</b>	<b>13,198,935</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.5120.550 Equipment	53,250	30,771	22,479	53,250	46,353	6,897	52,730	52,730	<b>52,730</b>
2.420.5.5120.552 Technology Equipment	49,250	48,342	908	49,250	49,260	-10	49,520	49,520	<b>0</b>
2.420.5.5120.554 Equipment Replacement	5,000	0	5,000	5,000	0	5,000	5,000	5,000	<b>5,000</b>
<b>Total Capital Objects</b>	<u>107,500</u>	<u>79,113</u>	<u>28,387</u>	<u>107,500</u>	<u>95,613</u>	<u>11,887</u>	<u>107,250</u>	<u>107,250</u>	<b>57,730</b>
<b>Total Elementary Program</b>	<u>107,500</u>	<u>79,113</u>	<u>28,387</u>	<u>107,500</u>	<u>95,613</u>	<u>11,887</u>	<u>107,250</u>	<u>107,250</u>	<b>57,730</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.5150.550 Equipment	123,679	116,702	6,977	123,419	114,825	8,594	123,419	123,828	<b>56,164</b>
2.420.5.5150.552 Technology Equipment	394,335	394,336	-1	394,335	389,053	5,282	394,335	394,335	<b>395,000</b>
2.420.5.5150.554 Equipment Replacement	5,000	0	5,000	5,000	0	5,000	5,000	5,000	<b>5,000</b>
<b>Total Capital Objects</b>	<u>523,014</u>	<u>511,038</u>	<u>11,976</u>	<u>522,754</u>	<u>503,878</u>	<u>18,876</u>	<u>522,754</u>	<u>523,163</u>	<b>456,164</b>
<b>Total Secondary Program</b>	<u>523,014</u>	<u>511,038</u>	<u>11,976</u>	<u>522,754</u>	<u>503,878</u>	<u>18,876</u>	<u>522,754</u>	<u>523,163</u>	<b>456,164</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**ALTERNATE SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.420.5.5170.550 Equipment	1,716	1,422	294	1,976	715	1,261	1,976	1,567	<b>1,976</b>
<b>Total Capital Objects</b>	1,716	1,422	294	1,976	715	1,261	1,976	1,567	<b>1,976</b>
<b>Total Alternate School Program</b>	1,716	1,422	294	1,976	715	1,261	1,976	1,567	<b>1,976</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**SCHOOL ACTIVITY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.5320.550 Equipment	42,872	38,153	4,719	42,872	46,015	-3,143	42,872	42,872	<b>8,000</b>
<b>Total Capital Objects</b>	42,872	38,153	4,719	42,872	46,015	-3,143	42,872	42,872	<b>8,000</b>
<b>Total School Activity Program</b>	42,872	38,153	4,719	42,872	46,015	-3,143	42,872	42,872	<b>8,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.420.5.6210.550 Equipment	1,000	938	62	1,000	0	1,000	1,000	1,000	<b>2,320</b>
<b>Total Capital Objects</b>	1,000	938	62	1,000	0	1,000	1,000	1,000	<b>2,320</b>
<b>Total Instructional Improvement Program</b>	1,000	938	62	1,000	0	1,000	1,000	1,000	<b>2,320</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**INSTRUCTION RELATED TECHNOLOGY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6230.550 Equipment	100,000	98,193	1,807	100,000	98,150	1,850	100,000	100,000	<b>105,000</b>
2.420.5.6230.554 Equipment Replacement	175,000	175,073	-73	175,000	164,170	10,830	175,000	175,000	<b>0</b>
<b>Total Capital Objects</b>	<u>275,000</u>	<u>273,266</u>	<u>1,734</u>	<u>275,000</u>	<u>262,321</u>	<u>12,679</u>	<u>275,000</u>	<u>275,000</u>	<b>105,000</b>
<b>Total Instruction-Related Technology Program</b>	<u>275,000</u>	<u>273,266</u>	<u>1,734</u>	<u>275,000</u>	<u>262,321</u>	<u>12,679</u>	<u>275,000</u>	<u>275,000</u>	<b>105,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**BOARD OF EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.420.5.6310.550 Equipment	500	512	-12	500	0	500	500	500	<b>500</b>
<b>Total Capital Objects</b>	500	512	-12	500	0	500	500	500	<b>500</b>
<b>Total Board Of Education Program</b>	500	512	-12	500	0	500	500	500	<b>500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.420.5.6320.550 Equipment	700	700	0	700	339	361	700	700	<b>700</b>
<b>Total Capital Objects</b>	<u>700</u>	<u>700</u>	<u>0</u>	<u>700</u>	<u>339</u>	<u>361</u>	<u>700</u>	<u>700</u>	<b><u>700</u></b>
<b>Total Central Administration Program</b>	<u>700</u>	<u>700</u>	<u>0</u>	<u>700</u>	<u>339</u>	<u>361</u>	<u>700</u>	<u>700</u>	<b><u>700</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**BUSINESS ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.420.5.6510.550 Equipment	2,500	216	2,284	2,500	883	1,617	2,500	2,500	<b>2,500</b>
<b>Total Capital Objects</b>	<u>2,500</u>	<u>216</u>	<u>2,284</u>	<u>2,500</u>	<u>883</u>	<u>1,617</u>	<u>2,500</u>	<u>2,500</u>	<b><u>2,500</u></b>
<b>Total Business Administration Program</b>	<u>2,500</u>	<u>216</u>	<u>2,284</u>	<u>2,500</u>	<u>883</u>	<u>1,617</u>	<u>2,500</u>	<u>2,500</u>	<b><u>2,500</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.420.5.6560.550 Equipment	2,500	0	2,500	2,500	0	2,500	2,500	2,500	<b>2,500</b>
<b>Total Capital Objects</b>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<b><u>2,500</u></b>
<b>Total Administrative Technology Service Program</b>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<b><u>2,500</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6610.550 Equipment	30,300	26,691	3,609	30,300	20,575	9,725	27,105	27,105	<b>34,745</b>
2.420.5.6610.551 Vehicle Purchases	144,900	63,810	81,090	343,800	174,787	169,013	337,300	337,300	<b>217,800</b>
2.420.5.6610.552 Technology Equipment	62,145	62,145	0	45,450	45,450	0	2,500	2,500	<b>2,500</b>
<b>Total Capital Objects</b>	<u>237,345</u>	<u>152,646</u>	<u>84,699</u>	<u>419,550</u>	<u>240,813</u>	<u>178,737</u>	<u>366,905</u>	<u>366,905</u>	<b><u>255,045</u></b>
<b>Total Building Operation Services Program</b>	<u>237,345</u>	<u>152,646</u>	<u>84,699</u>	<u>419,550</u>	<u>240,813</u>	<u>178,737</u>	<u>366,905</u>	<u>366,905</u>	<b><u>255,045</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		<b>2021-2022 Budget</b>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	<b>Adopted</b>
2.420.5.6630.520 Site Improvement Expenses	1,373,379	1,468,908	-95,529	1,396,607	1,465,694	-69,087	2,037,072	2,037,072	<b>1,676,904</b>
2.420.5.6630.540 Remodeling	45,285	32,265	13,020	33,445	17,819	15,626	19,300	19,300	<b>29,900</b>
<b>Total Capital Objects</b>	1,418,664	1,501,174	-82,510	1,430,052	1,483,513	-53,461	2,056,372	2,056,372	<b>1,706,804</b>
<b>Total Maintenance - Non-Student Occupied Program</b>	1,418,664	1,501,174	-82,510	1,430,052	1,483,513	-53,461	2,056,372	2,056,372	<b>1,706,804</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**GENERAL MAINTENANCE SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6640.325 Repair and Maintenance (Contracted)	336,230	375,610	-39,380	635,870	388,826	247,044	648,580	648,580	<b>708,150</b>
<b>Total Purchased Services</b>	<b>336,230</b>	<b>375,610</b>	<b>-39,380</b>	<b>635,870</b>	<b>388,826</b>	<b>247,044</b>	<b>648,580</b>	<b>648,580</b>	<b>708,150</b>
2.420.5.6640.540 Remodeling	1,697,360	1,595,145	102,215	1,616,363	1,875,509	- 259,146	1,521,326	1,521,326	<b>2,534,629</b>
2.420.5.6640.550 Equipment	23,330	14,609	8,721	23,330	18,563	4,767	23,200	23,200	<b>34,400</b>
<b>Total Capital Objects</b>	<b>1,720,690</b>	<b>1,609,755</b>	<b>110,935</b>	<b>1,639,693</b>	<b>1,894,072</b>	<b>- 254,379</b>	<b>1,544,526</b>	<b>1,544,526</b>	<b>2,569,029</b>
<b>Total General Maintenance Services Program</b>	<b>2,056,920</b>	<b>1,985,365</b>	<b>71,555</b>	<b>2,275,563</b>	<b>2,282,898</b>	<b>-7,335</b>	<b>2,193,106</b>	<b>2,193,106</b>	<b>3,277,179</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**GROUND MAINTENANCE SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.420.5.6650.550 Equipment	15,660	13,167	2,493	15,660	15,109	551	21,160	21,160	<b>23,560</b>
<b>Total Capital Objects</b>	15,660	13,167	2,493	15,660	15,109	551	21,160	21,160	<b>23,560</b>
<b>Total Ground Maintenance Services Program</b>	15,660	13,167	2,493	15,660	15,109	551	21,160	21,160	<b>23,560</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**PUPIL TO SCHOOL TRANSPORTATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.420.5.6810.560 Buses	531,042	587,965	-56,923	541,716	458,729	82,987	733,764	733,764	<b>647,665</b>
<b>Total Capital Objects</b>	<u>531,042</u>	<u>587,965</u>	<u>-56,923</u>	<u>541,716</u>	<u>458,729</u>	<u>82,987</u>	<u>733,764</u>	<u>733,764</u>	<b><u>647,665</u></b>
<b>Total Pupil To School Transportation Program</b>	<u>531,042</u>	<u>587,965</u>	<u>-56,923</u>	<u>541,716</u>	<u>458,729</u>	<u>82,987</u>	<u>733,764</u>	<u>733,764</u>	<b><u>647,665</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**NON-REIMBURSABLE TRANSPORTATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.420.5.6840.550 Equipment	11,200	3,748	7,452	11,200	3,888	7,312	9,840	9,840	<b>6,340</b>
<b>Total Capital Objects</b>	11,200	3,748	7,452	11,200	3,888	7,312	9,840	9,840	<b>6,340</b>
<b>Total Non-Reimbursable Transportation Program</b>	<u>11,200</u>	<u>3,748</u>	<u>7,452</u>	<u>11,200</u>	<u>3,888</u>	<u>7,312</u>	<u>9,840</u>	<u>9,840</u>	<b><u>6,340</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**CAPITAL ASSET ACQUISITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.420.5.8100.310 Professional and Technical Services	0	3,550	-3,550	0	0	0	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>3,550</b>	<b>-3,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2.420.5.8100.530 New Buildings and Additions	7,000,000	9,407	6,990,593	7,500,000	1,740,888	5,759,112	9,100,000	9,100,000	<b>550,000</b>
<b>Total Capital Objects</b>	<b>7,000,000</b>	<b>9,407</b>	<b>6,990,593</b>	<b>7,500,000</b>	<b>1,740,888</b>	<b>5,759,112</b>	<b>9,100,000</b>	<b>9,100,000</b>	<b>550,000</b>
<b>Total Capital Asset Acquisition Program</b>	<b>7,000,000</b>	<b>12,957</b>	<b>6,987,043</b>	<b>7,500,000</b>	<b>1,740,888</b>	<b>5,759,112</b>	<b>9,100,000</b>	<b>9,100,000</b>	<b>550,000</b>
<b>Total Current Expenditures</b>	<b>12,228,133</b>	<b>5,162,381</b>	<b>7,065,752</b>	<b>13,151,043</b>	<b>7,135,601</b>	<b>6,015,442</b>	<b>15,438,199</b>	<b>15,438,199</b>	<b>7,103,983</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**CONTINGENCY RESERVE PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.420.5.9500.851 Future Building Reserve	2,931,331	N/A	N/A	3,817,798	N/A	N/A	2,470,034	2,470,034	<b>6,094,952</b>
2.420.3.3200.000 Actual Year-End Fund Balance	N/A	9,839,661	N/A	N/A	10,430,301	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>2,931,331</u>	<u>9,839,661</u>	<u>6,908,330</u>	<u>3,817,798</u>	<u>10,430,301</u>	<u>6,612,503</u>	<u>2,470,034</u>	<u>2,470,034</u>	<b><u>6,094,952</u></b>
<b>Total Contingency Reserve Program</b>	<u>2,931,331</u>	<u>9,839,661</u>	<u>6,908,330</u>	<u>3,817,798</u>	<u>10,430,301</u>	<u>6,612,503</u>	<u>2,470,034</u>	<u>2,470,034</u>	<b><u>6,094,952</u></b>
<b>TOTAL PLANT FACILITIES FUND</b>	<u><u>15,159,464</u></u>	<u><u>15,002,042</u></u>	<u><u>157,422</u></u>	<u><u>16,968,841</u></u>	<u><u>17,565,902</u></u>	<u><u>- 597,061</u></u>	<u><u>17,908,233</u></u>	<u><u>17,908,233</u></u>	<b><u><u>13,198,935</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 610**

**PRINT SHOP FUND**

**DESCRIPTION**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PRINT SHOP FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.610.4.4199.900 Fees / Printing Charges	95,000	92,716	-2,284	95,000	109,402	14,402	95,000	95,000	<b>85,000</b>
2.610.4.4199.910 Copier Click Charges	7,500	7,222	- 278	8,000	6,000	-2,000	8,000	8,000	<b>4,000</b>
2.610.4.4199.990 Overhead Revenue	17,000	19,510	2,510	17,000	20,980	3,980	19,500	19,500	<b>18,000</b>
<b>TOTAL LOCAL FUNDING</b>	<b>119,500</b>	<b>119,448</b>	<b>-53</b>	<b>120,000</b>	<b>136,382</b>	<b>16,382</b>	<b>122,500</b>	<b>122,500</b>	<b>107,000</b>
<b>TOTAL CURRENT REVENUES</b>	<b>119,500</b>	<b>119,448</b>	<b>-53</b>	<b>120,000</b>	<b>136,382</b>	<b>16,382</b>	<b>122,500</b>	<b>122,500</b>	<b>107,000</b>
2.610.4.7000.000 Estimated Beginning Balance	200,000	203,997	3,997	205,000	213,907	8,907	225,000	225,000	<b>228,000</b>
<b>TOTAL PRINT SHOP FUND</b>	<b>319,500</b>	<b>323,445</b>	<b>3,945</b>	<b>325,000</b>	<b>350,289</b>	<b>25,289</b>	<b>347,500</b>	<b>347,500</b>	<b>335,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PRINT SHOP FUND**  
**CENTRAL SERVICE PROGRAM**

Account Elements and Object Description	2018-2019 Budget			2019-2020 Budget			2020-2021 Budget		2021-2022 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.610.5.6550.161 Printer	24,010	23,829	181	24,691	24,717	-26	24,614	24,614	24,772
2.610.5.6550.199 Personal Leave Reimbursement	200	81	119	150	44	106	130	130	130
<b>Total Salaries</b>	<b>24,210</b>	<b>23,911</b>	<b>299</b>	<b>24,841</b>	<b>24,760</b>	<b>81</b>	<b>24,744</b>	<b>24,744</b>	<b>24,902</b>
2.610.5.6550.210 PERSI	2,692	2,719	-27	2,914	2,950	-36	2,902	2,902	2,921
2.610.5.6550.220 Social Security Tax	1,780	1,806	-26	1,826	1,863	-37	1,819	1,819	1,831
2.610.5.6550.230 Life Insurance	68	66	2	65	65	0	65	65	65
2.610.5.6550.240 Medical Insurance	5,194	5,229	-35	5,431	5,437	-6	5,622	5,622	6,125
2.610.5.6550.250 Employee Assistance Plan	17	17	0	17	17	0	17	17	17
2.610.5.6550.260 Dental Insurance	253	246	7	260	261	-1	269	269	274
2.610.5.6550.270 Worker's Compensation Insurance	1,366	1,764	- 398	1,346	1,550	- 204	1,551	1,551	1,649
2.610.5.6550.280 Retirement Sick Leave Benefits	306	303	3	313	168	145	0	0	0
2.610.5.6550.290 Vision Insurance	44	44	0	46	46	0	46	46	46
<b>Total Fringe Benefits</b>	<b>11,720</b>	<b>12,192</b>	<b>- 472</b>	<b>12,218</b>	<b>12,356</b>	<b>- 138</b>	<b>12,291</b>	<b>12,291</b>	<b>12,928</b>
2.610.5.6550.310 Professional and Technical Services	55,115	43,294	11,821	55,115	51,566	3,549	55,500	55,500	55,500
2.610.5.6550.313 Publishing and Advertising	2,000	1,644	356	2,000	0	2,000	2,000	2,000	2,000
2.610.5.6550.325 Repair and Maintenance (Contracted)	1,000	0	1,000	1,000	482	518	1,000	1,000	1,500
2.610.5.6550.396 Inservice Training	0	0	0	0	0	0	0	0	1,000
<b>Total Purchased Services</b>	<b>58,115</b>	<b>44,938</b>	<b>13,177</b>	<b>58,115</b>	<b>52,048</b>	<b>6,067</b>	<b>58,500</b>	<b>58,500</b>	<b>60,000</b>
2.610.5.6550.410 General Supplies	28,000	21,242	6,758	28,000	18,449	9,551	28,850	28,850	28,850
<b>Total Supplies and Materials</b>	<b>28,000</b>	<b>21,242</b>	<b>6,758</b>	<b>28,000</b>	<b>18,449</b>	<b>9,551</b>	<b>28,850</b>	<b>28,850</b>	<b>28,850</b>
2.610.5.6550.550 Equipment	11,000	7,254	3,746	11,000	992	10,008	11,000	11,000	11,000
<b>Total Capital Objects</b>	<b>11,000</b>	<b>7,254</b>	<b>3,746</b>	<b>11,000</b>	<b>992</b>	<b>10,008</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Total Central Service Program</b>	<b>133,045</b>	<b>109,538</b>	<b>23,507</b>	<b>134,174</b>	<b>108,605</b>	<b>25,569</b>	<b>135,385</b>	<b>135,385</b>	<b>137,680</b>
<b>Total Current Expenditures</b>	<b>133,045</b>	<b>109,538</b>	<b>23,507</b>	<b>134,174</b>	<b>108,605</b>	<b>25,569</b>	<b>135,385</b>	<b>135,385</b>	<b>137,680</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**PRINT SHOP FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.610.5.9500.850 Contingency Reserve	186,455	N/A	N/A	190,826	N/A	N/A	212,115	212,115	<b>197,320</b>
2.610.3.3200.000 Actual Year-End Fund Balance	N/A	213,907	N/A	N/A	241,684	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>186,455</u>	<u>213,907</u>	<u>27,452</u>	<u>190,826</u>	<u>241,684</u>	<u>50,858</u>	<u>212,115</u>	<u>212,115</u>	<b><u>197,320</u></b>
<b>Total Contingency Reserve Program</b>	<u>186,455</u>	<u>213,907</u>	<u>27,452</u>	<u>190,826</u>	<u>241,684</u>	<u>50,858</u>	<u>212,115</u>	<u>212,115</u>	<b><u>197,320</u></b>
<b>TOTAL PRINT SHOP FUND</b>	<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>350,289</u></u>	<u><u>-25,289</u></u>	<u><u>347,500</u></u>	<u><u>347,500</u></u>	<b><u><u>335,000</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**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.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**VEBA TRUST FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.710.4.4150.000 Earnings on Investment	4,000	12,745	8,745	9,500	12,710	3,210	10,000	10,000	<b>3,000</b>
2.710.4.4192.200 Contributions from Wellness Programs	0	115,871	115,871	0	110,000	110,000	110,000	110,000	<b>115,000</b>
<b>TOTAL LOCAL FUNDING</b>	<b>4,000</b>	<b>128,616</b>	<b>124,616</b>	<b>9,500</b>	<b>122,710</b>	<b>113,210</b>	<b>120,000</b>	<b>120,000</b>	<b>118,000</b>
<b>TOTAL CURRENT REVENUES</b>	<b>4,000</b>	<b>128,616</b>	<b>124,616</b>	<b>9,500</b>	<b>122,710</b>	<b>113,210</b>	<b>120,000</b>	<b>120,000</b>	<b>118,000</b>
2.710.4.7000.000 Estimated Beginning Balance	531,250	533,846	2,596	686,250	662,066	-24,184	794,745	794,745	<b>905,940</b>
<b>TOTAL VEBA TRUST FUND</b>	<b>535,250</b>	<b>662,462</b>	<b>127,212</b>	<b>695,750</b>	<b>784,776</b>	<b>89,026</b>	<b>914,745</b>	<b>914,745</b>	<b>1,023,940</b>



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**2021-2022 ANNUAL BUDGET**

**VEBA TRUST FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.710.5.6320.391 Professional Dues and Fees	400	396	4	400	396	4	400	400	<b>500</b>
<b>Total Purchased Services</b>	400	396	4	400	396	4	400	400	<b>500</b>
<b>Total Central Administration Program</b>	400	396	4	400	396	4	400	400	<b>500</b>

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**VEBA TRUST FUND**  
**OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<u>2021-2022 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.710.5.6910.296 Other Employee Benefits	0	0	0	0	0	0	0	0	<b>175,000</b>
<b>Total Fringe Benefits</b>	0	0	0	0	0	0	0	0	<b>175,000</b>
<b>Total Other Support Services Program</b>	0	0	0	0	0	0	0	0	<b>175,000</b>
<b>Total Current Expenditures</b>	400	396	4	400	396	4	400	400	<b>175,500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2021-2022 ANNUAL BUDGET**

**VEBA TRUST FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2018-2019 Budget</u>			<u>2019-2020 Budget</u>			<u>2020-2021 Budget</u>		<b><u>2021-2022 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
2.710.5.9500.852 Unappropriated Fund Balance	534,850	N/A	N/A	695,350	N/A	N/A	914,345	914,345	<b>848,440</b>
2.710.3.3200.000 Actual Year-End Fund Balance	N/A	662,066	N/A	N/A	784,380	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>534,850</u>	<u>662,066</u>	<u>127,216</u>	<u>695,350</u>	<u>784,380</u>	<u>89,030</u>	<u>914,345</u>	<u>914,345</u>	<b><u>848,440</u></b>
<b>Total Contingency Reserve Program</b>	<u>534,850</u>	<u>662,066</u>	<u>127,216</u>	<u>695,350</u>	<u>784,380</u>	<u>89,030</u>	<u>914,345</u>	<u>914,345</u>	<b><u>848,440</u></b>
<b>TOTAL VEBA TRUST FUND</b>	<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>784,776</u></u>	<u><u>-89,026</u></u>	<u><u>914,745</u></u>	<u><u>914,745</u></u>	<b><u><u>1,023,940</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
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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:

<b><u>CODE</u></b>	<b><u>FUNCTION/PROGRAM</u></b>
<b>5000</b>	<b>INSTRUCTION</b> This function includes classroom activities, interaction between classroom teachers and students, as well as activities and services of instructional assistants working directly with students.  <b><u>The following is a description of the program expenditures that are part of the Instruction Function.</u></b>
<b>5110</b>	<b>KINDERGARTEN PROGRAM (K)</b> 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.
<b>5120</b>	<b>ELEMENTARY PROGRAM (1-6)</b> Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in kindergarten through sixth grade.
<b>5150</b>	<b>SECONDARY PROGRAM (7-12)</b> Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in grade levels seven through twelve.
<b>5170</b>	<b>ALTERNATE SCHOOL PROGRAM</b> Direct instructional experiences for students in nontraditional instructional settings.
<b>5190</b>	<b>VOCATIONAL-TECHNICAL PROGRAM</b> 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.
<b>5210</b>	<b>SPECIAL EDUCATION PROGRAM</b> 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.)
<b>5220</b>	<b>PRESCHOOL HANDICAPPED PROGRAM</b> 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.
<b>5240</b>	<b>GIFTED AND TALENTED PROGRAM</b> 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,

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purchasing, 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.