

*Pocatello
Chubbuck
School District 25*

*Maximizing Learning For All Students
Through Rigor, Relevancy and Relationships*

Whatever It Takes!

*Annual Budget
2016 - 2017*

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

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BUDGET FORMAT

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

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

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

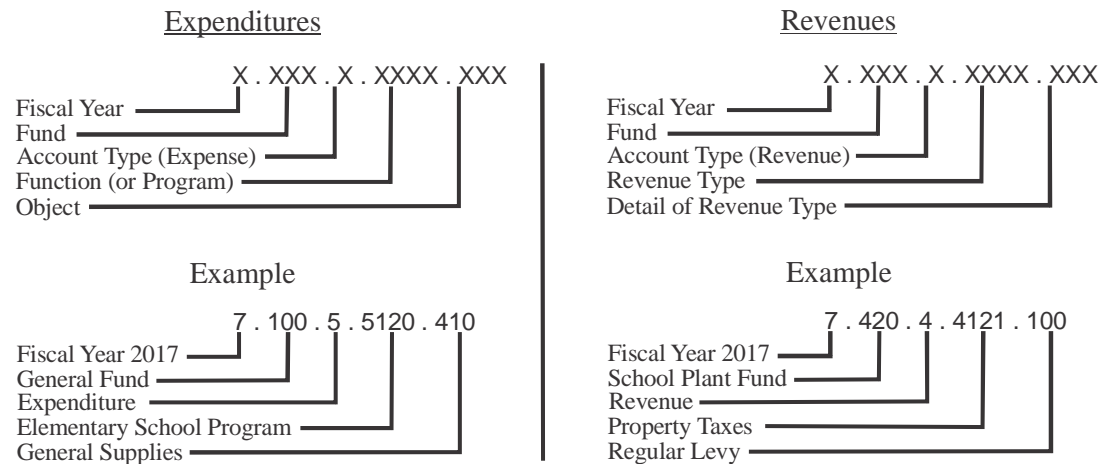
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2013-2014” and “2014-2015” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2015-2016” as the Adjusted Budget is as of June 2, 2016.

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
2016-2017 ANNUAL BUDGET

BOARD OF TRUSTEES 2015-2016

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

BUDGET DEVELOPMENT STAFF

Education Service Center

Shelley Allen, Public Information Officer
Gretchen Anderson, Title I Coordinator
Cathy Brey, Director of Head Start
Lori Craney, Director of Elementary Education
C.B. Giles, Business Services Coordinator
Brian Glenn, Energy Education Manager
Randy Gwynn, Maintenance Coordinator
Jan Harwood, Director of Secondary Education
Kent Hobbs, School Safety Interventionist
Douglas Howell, Superintendent
Jeff Jolley, Technology Coordinator
Craig Leiby, Transportation Coordinator
Dave Miner, Director of Special Services
Chuck Orr, Director of Curriculum
Susan Pettit, Director of Human Resources
Bart Reed, Director of Business Operations
Carl Smart, Director of Employee Services
Tom Wilson, Food Service Coordinator

Principals

Sheryl Brockett - Century High
Dian Swanson - Highland High
Lisa Delonas - Pocatello High
Brad Wallace - New Horizon Center
Brandon Vaughan - Alameda Middle School
Patrick Vereecken - Franklin Middle School
Heidi Kessler - Hawthorne Middle School
Tonya Wilkes - Irving Middle School
A.J. Watson - Chubbuck Elementary
Nicholas Muckerman - Edahow Elementary
Denise Lane - Ellis Elementary
Deanne Dye - Gate City Elementary
Janelle Armstrong - Greenacres Elementary
Jill Pixton - Indian Hills Elementary
Jason Winward - Jefferson Elementary
Philip Armstrong - Lewis and Clark Elementary
Amy Myers - Lincoln Early Childhood Center
Rebecca Bullock - Syringa Elementary
Janice Nelson - Tendoy Elementary
Stuart Johnson - Tyhee Elementary
Janice Nelson - Washington Elementary
Brenda Miner- Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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2016-2017 BUDGET CALENDAR

July 21, 2015 Organization of the Board; oath of office; election of Chair and Vice Chair; appointment of Clerk, Treasurer, and Deputy Treasurer; authorization to sign checks and invest funds; authorization for interfund loans, and designation of depository for District funds.

PRIOR TO:

February 22, 2016 Development of financial parameters and review of allotments. Review budget procedures.

March 8, 2016 Regular Board Work Session – Discussion of Balancing the 2016-17 District Budget.

March 15, 2016 Regular Board Meeting – Discussion of Balancing the 2016-17 District Budget.

April 1, 2016 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for the 2016-17 Fiscal Year.

April 19, 2016 Regular Board Meeting – Discussion of Balancing the 2016-17 District Budget.

April 30, 2016 Final day to notify Bannock County of the date of the Budget Hearing.

May 10, 2016 Board Work Session to Present Balanced Budget Options and Seek Board Direction

May 17, 2016 Regular Board Meeting – Present Balanced 2016-17 District Budget and Set Budget Hearing. Take Action on Insurance Plan and Carriers.

June 3, 2016 Advertisement prepared and submitted to the Idaho State Journal.

June 10, 2016 Post and Publish Budget Hearing and Budget Summaries.

June 21, 2016 Regular Board Meeting - Public Hearing and Adoption of 2016-2017 budget.

July 19, 2016 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2013-2014 Budget*</u>			<u>2014-2015 Budget*</u>			<u>2015-2016 Budget*</u>		<u>2016-2017 Budget*</u>
	<u>Adjusted</u>	<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	69,646,183	69,118,853	527,330	70,160,972	70,180,927	-19,954	71,252,481	72,248,831	76,299,803
220 Federal Forest Fund	114,827	115,079	- 252	118,502	148,384	-29,882	121,952	148,385	177,385
241 Driver Education Fund	88,114	76,724	11,390	74,100	65,233	8,867	74,100	74,100	75,000
242 Special Grants Fund	97,030	54,618	42,412	85,839	52,756	33,083	28,621	117,064	78,878
243 State Professional-Technical Education Fund	319,805	307,023	12,782	522,767	342,463	180,304	335,237	1,396,594	1,392,685
245 State Technology Fund	534,942	542,298	-7,356	492,905	501,643	-8,738	699,210	699,210	774,275
246 Substance Abuse Prevention Fund	0	0	0	81,545	54,678	26,867	180,400	180,400	190,910
251 Title I-A, ESEA - Improving Basic Programs Fund	3,150,218	2,615,281	534,937	3,223,128	2,669,063	554,065	2,890,789	3,197,248	2,739,119
257 Title VI-B, IDEA - School-Age Fund	3,647,047	2,565,152	1,081,895	3,443,622	2,547,409	896,213	3,411,693	3,672,073	3,379,105
258 Title VI-B, IDEA - Preschool Fund	120,764	73,689	47,075	169,783	79,050	90,733	170,702	221,462	173,140
263 Perkins IV - Professional Technical Fund	170,792	167,711	3,081	157,538	157,538	0	157,538	157,538	163,038
271 Title II-A, ESEA - Improving Teacher Quality Fund	605,300	539,418	65,882	586,038	527,334	58,704	588,280	571,349	633,702
273 Title IV-A, ESEA - Drug-Free Schools Fund	444,649	441,259	3,390	277,900	277,555	345	274,507	271,200	256,500
274 Head Start Fund	1,169,125	1,169,125	0	1,250,210	1,250,123	87	1,250,210	1,250,210	1,250,210
276 Head Start Training Fund	21,178	21,188	-10	21,178	21,180	-2	21,178	21,178	21,178
278 Head Start T.A.N.F. Fund	93,504	93,577	-73	93,504	92,379	1,125	93,504	93,504	93,504
290 Child Nutrition Fund	6,047,541	6,423,441	- 375,900	5,629,200	5,331,899	297,301	5,534,500	5,583,300	5,604,800
310 Bond Interest and Redemption Fund	4,938,710	5,279,217	- 340,507	4,779,298	4,962,241	- 182,943	4,388,450	4,388,450	2,400,050
420 Plant Facilities Fund	6,206,483	6,371,160	- 164,677	8,077,711	8,112,314	-34,603	9,220,257	9,220,257	10,145,069
610 Print Shop Fund	113,696	197,247	-83,551	194,312	230,961	-36,649	187,500	187,500	265,000
710 VEBA Trust Fund	480,230	479,385	845	478,877	479,267	- 390	403,900	403,900	314,350
Total of All Funds	98,010,138	96,651,444	1,358,694	99,918,929	98,084,397	1,834,532	101,285,009	104,103,753	106,427,701

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2014 THROUGH FY 2017

LEVIES:	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>Estimated 2016-2017</u>
Supplemental Levy ¹	\$8,500,000	\$8,500,000	\$9,250,000	\$9,250,000
Emergency Levy	441,354	0	0	0
Tort Levy	200,784	209,000	215,300	215,300
63-1305 Judgment Levy ²	486	2,415	0	0
School Plant Facilities Levy ³	4,337,820	4,554,711	4,782,447	5,021,569
School Construction Bond Levy ⁴	<u>2,552,250</u>	<u>1,748,780</u>	<u>1,750,000</u>	<u>0</u>
TOTAL LEVIES	<u>\$16,032,694</u>	<u>\$15,014,906</u>	<u>\$15,997,747</u>	<u>\$14,486,869</u>
PROPERTY VALUES:	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
Actual September Taxable Property Value ⁵	\$3,616,981,457	\$3,594,967,204	\$3,591,015,075	
Total Calculated Levy Rate	0.004485625	0.004142745	0.004422426	
PROPERTY TAX REPLACEMENT ⁶	\$14,515	\$229,369	\$229,369	\$229,369

¹Approved March 12, 2013 for FY 2014 and FY 2015; approved March 10, 2015 for FY 2016 and FY 2017.

²Occasionally, 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 obligated 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.

³Approved Approved March 16, 2010 for the 10-year period of FY 2012 through FY 2021.

⁴Approved March 4, 1997 for a 20-year school construction bond not to exceed \$27,500,000. The last payment on this bond is scheduled for August 1, 2016.

⁵The value used by Bannock County in the calculation of the actual property tax levy rates. Excludes Homeowner's Exemption Values.

⁶Two property tax exemptions available through Idaho Code (Agricultural Equipment Replacement and Personal Property Replacement) had a significant impact on school funding around the state. The Idaho Legislature provided a mechanism in which school districts would be held harmless from the impact of these exemptions and these "Revenue in Lieu of Taxes" items are funded through the Idaho State Tax Commission. The district is required to offset any levy request with the amount of funds being received from the state and must exclude them from the Certification Request submitted to the Bannock County Commissioners each year. The district budgets for the levies and not the Property Tax Replacement so that the historical data nor the ability to request a Tort Levy is not lost in the future. The Tort and Supplemental Levies are the two levies impacted by this legislation and because of the amount of these tax replacement funds, the district has not levied a Tort Levy since Fiscal Year 2015.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

NOTICE OF BUDGET HEARING

Notice is hereby given, that a public school budget hearing in School District No. 25 will be held on June 21, 2016 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, 2016, to June 30, 2017, 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 10, 2016, according to Section 33-402, Idaho Code:

1. Inside the main door of the Administration Office; 3115 Pole Line Road; Pocatello, Idaho.
2. On the bulletin board at the Bannock County Courthouse; 624 East Center; Pocatello, Idaho.
3. On the bulletin board at the Marshall Public Library; 113 S Garfield; Pocatello, Idaho
4. On the bulletin board at the Portneuf District Library; 5210 Stuart Ave; Chubbuck, Idaho

All of the locations noted above are within the boundaries of School District No. 25; Bannock County; Pocatello, Idaho.

Paul Vitale
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SUMMARY STATEMENT - 2016-2017 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2013-14	Actual 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17	Actual 2013-14	Actual 2014-15	Adjusted Budget 2015-16	Proposed Budget 2016-17
<u>REVENUES</u>								
Beginning Balance	5,439,006	5,000,114	4,823,524	5,638,000	6,367,788	6,706,030	8,883,651	8,094,922
Local Tax Revenue	9,123,657	8,560,068	9,465,300	9,465,300	6,930,378	6,499,778	6,532,447	5,021,569
Other Local Revenue	783,226	965,911	700,500	753,500	1,340,438	1,521,045	1,447,835	1,409,174
State Revenue	53,003,298	54,929,401	56,574,507	59,748,003	1,258,910	1,772,313	3,392,593	3,439,374
Federal Revenue	769,666	725,433	685,000	695,000	11,508,135	11,277,215	11,483,896	12,043,359
Sale of Fixed Assets	0	0	0	0	5,237	5,809	4,000	4,000
Transfers	0	0	0	0	121,708	121,276	110,500	115,500
TOTALS	<u>69,118,853</u>	<u>70,180,927</u>	<u>72,248,831</u>	<u>76,299,803</u>	<u>27,532,594</u>	<u>27,903,466</u>	<u>31,854,922</u>	<u>30,127,898</u>
<u>EXPENDITURES</u>								
Salaries	41,853,473	42,286,395	42,858,620	44,674,805	5,974,700	5,888,928	6,403,681	6,024,762
Fringe Benefits	14,833,088	15,181,695	15,598,415	16,321,947	2,491,518	2,570,014	2,870,457	3,001,308
Purchased Services	4,383,484	4,773,435	5,260,371	6,214,096	2,123,210	2,341,103	2,650,185	3,103,482
Supplies and Materials	2,154,083	2,171,489	2,930,180	3,783,139	3,483,225	3,268,704	4,843,035	4,690,222
Capital Objects	362,318	29,125	33,408	3,100	3,656,623	4,594,775	5,847,879	5,113,744
Debt Retirement	17,242	0	5,000	0	2,231,630	2,159,540	2,164,489	2,245,750
Insurance and Judgments	393,343	401,971	414,303	414,303	2,237	2,016	3,930	2,990
Transfers and Other Requirements	121,708	121,276	110,500	115,500	0	0	0	0
Contingency Reserve	636,798	651,808	674,253	705,343	0	0	0	0
Unappropriated Fund Balance	2,547,193	2,607,233	2,697,012	2,821,372	7,569,451	7,078,386	7,071,266	5,945,640
Appropriated Fund Balance	1,520,065	1,564,484	1,366,769	946,198	0	0	0	0
Designated Reserves	296,058	392,016	300,000	300,000	0	0	0	0
TOTALS	<u>69,118,853</u>	<u>70,180,927</u>	<u>72,248,831</u>	<u>76,299,803</u>	<u>27,532,594</u>	<u>27,903,466</u>	<u>31,854,922</u>	<u>30,127,898</u>

A Copy of the School District Budget will be available for public inspection in the
District's Administrative Offices or online at: http://www.sd25.us/PDF/B_office/annual_budget_2017.pdf

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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 nearly 71.7% percent of the entire 2016-2017 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
2016-2017 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.4.4112.200 Taxes - Supplemental Levy	8,500,000	8,504,270	4,270	8,500,000	8,529,388	29,388	9,250,000	9,250,000	9,250,000
7.100.4.4113.300 Taxes - Emergency Levy	441,354	430,458	-10,896	0	17,333	17,333	0	0	0
7.100.4.4114.400 Taxes - Tort Levy	200,784	188,457	-12,328	209,000	10,876	-198,124	215,300	215,300	215,300
7.100.4.4119.900 Taxes - Judgment	486	472	-14	2,415	2,471	56	0	0	0
7.100.4.4130.000 Penalty on Delinquent Taxes	100,000	124,341	24,341	110,000	118,304	8,304	110,000	110,000	110,000
7.100.4.4140.010 Montessori Tuition	21,000	20,215	-785	21,000	18,780	-2,220	17,500	17,500	18,000
7.100.4.4140.020 Summer School Tuition	7,000	20,889	13,889	20,000	9,295	-10,705	15,000	15,000	10,000
7.100.4.4140.040 Strings Program Revenues	8,000	7,978	-22	7,500	8,220	720	7,500	7,500	6,500
7.100.4.4140.050 IDLA Tuition	4,000	6,054	2,054	4,000	5,390	1,390	3,000	3,000	4,000
7.100.4.4150.000 Earnings on Investment	40,000	12,940	-27,060	30,000	19,501	-10,499	23,000	28,000	50,000
7.100.4.4174.410 Music Instrument Maintenance	2,500	4,400	1,900	4,000	15,256	11,256	4,500	4,500	0
7.100.4.4179.900 Participation Fee Revenue	250,000	272,997	22,997	250,000	291,663	41,663	225,000	225,000	275,000
7.100.4.4191.100 Rentals	20,000	20,934	934	20,000	16,420	-3,580	15,000	15,000	15,000
7.100.4.4193.300 Transportation	325,000	204,314	-120,686	255,000	205,677	-49,323	200,000	200,000	180,000
7.100.4.4199.900 Other Local Revenue	222,000	11,343	-210,657	177,329	166,026	-11,303	20,000	20,000	25,000
7.100.4.4199.955 Premium Differential	62,291	76,821	14,530	55,000	91,378	36,378	55,000	55,000	60,000
TOTAL LOCAL FUNDING	10,204,415	9,906,883	-297,532	9,665,244	9,525,979	-139,265	10,160,800	10,165,800	10,218,800
7.100.4.4311.100 Basic School Support	43,724,012	43,567,255	-156,757	45,040,802	45,059,100	18,298	46,341,442	46,803,629	49,219,965
7.100.4.4312.200 Transportation Support	1,750,000	1,751,917	1,917	1,750,000	1,754,312	4,312	1,800,000	1,800,000	1,775,000
7.100.4.4314.400 Exceptional Child Contracts	85,000	96,337	11,337	80,000	67,304	-12,696	75,000	75,000	65,000
7.100.4.4318.800 State Benefit Apportionment	6,055,985	6,045,484	-10,501	6,062,533	6,055,468	-7,065	6,196,565	6,238,965	6,514,674
7.100.4.4319.900 Other State Support	1,451,357	1,446,235	-5,122	1,728,779	1,834,738	105,959	1,569,720	1,571,689	2,164,414
7.100.4.4329.900 Other State Revenue	64,908	87,117	22,209	65,000	149,526	84,526	65,000	76,270	0
7.100.4.4380.000 Revenue In Lieu of Property Taxes	6,500	8,954	2,454	6,500	8,954	2,454	8,954	8,954	8,950
TOTAL STATE FUNDING	53,137,762	53,003,298	-134,464	54,733,614	54,929,401	195,787	56,056,681	56,574,507	59,748,003

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.4.4420.000 Federal Forest	0	0	0	47,000	0	-47,000	0	0	0
7.100.4.4450.000 Indirect Costs	190,000	177,545	-12,455	190,000	159,209	-30,791	185,000	185,000	150,000
7.100.4.4459.900 Medicaid Revenue	675,000	592,121	-82,879	525,000	566,224	41,224	500,000	500,000	545,000
TOTAL FEDERAL FUNDING	<u>865,000</u>	<u>769,666</u>	<u>-95,334</u>	<u>762,000</u>	<u>725,433</u>	<u>-36,567</u>	<u>685,000</u>	<u>685,000</u>	<u>695,000</u>
TOTAL CURRENT REVENUES	<u>64,207,177</u>	<u>63,679,847</u>	<u>- 527,330</u>	<u>65,160,858</u>	<u>65,180,813</u>	<u>19,955</u>	<u>66,902,481</u>	<u>67,425,307</u>	<u>70,661,803</u>
7.100.4.7000.000 Estimated Beginning Balance	5,439,006	5,439,006	0	5,000,114	5,000,114	0	4,350,000	4,823,524	5,638,000
TOTAL GENERAL FUND	<u>69,646,183</u>	<u>69,118,853</u>	<u>- 527,330</u>	<u>70,160,972</u>	<u>70,180,927</u>	<u>19,955</u>	<u>71,252,481</u>	<u>72,248,831</u>	<u>76,299,803</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

Taxes - Supplemental

DESCRIPTION

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

Taxes - Tort Levy

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

Taxes - Emergency

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

Taxes - Judgments

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

Penalty On Delinquent Taxes

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

Tuition

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

Earnings On Investments

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

Rentals

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

Local Fees

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

Other Local Sources

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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
2016-2017 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
2016-2017 ANNUAL BUDGET

Estimate of General Fund State Support Revenue
For 2016-2017

1. Entitlement (Number of Support Units = 579 x \$25,696 - State Distribution Factor)	\$14,877,984
2. Salary Apportionment (Number of Support Units = 585)	<u>34,341,981</u>
<u>3. Base Support</u>	<u>\$49,219,965</u>
4. Benefit Apportionment	6,514,674
5. Exceptional Child Support	70,000
6. Transportation Support	2,031,000
7. Literacy Proficiency	473,700
8. Math and Science Teachers	200,100
9. Leadership Premium	677,538
10. Professional Development	423,700
11. ISAT Remediation	145,000
12. Limited English Proficiency	19,000
13. Gifted and Talented (Professional Development)	22,600
14. College and Career Advisors	<u>202,776</u>
<u>15. Total State General Fund Support</u>	<u>\$60,000,053</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	Actual Enrollment										Projected Enrollment				
	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
K	1,015	954	1,019	996	1,150	1,043	1,008	1,049	927	913	925	900	900	925	925
1	921	1,004	946	1,014	1,006	1,109	1,002	1,001	1,009	927	894	909	885	885	909
2	918	912	983	927	1,014	975	1,051	1,000	952	980	896	866	880	857	857
3	918	893	921	965	918	996	954	1,025	987	934	946	879	850	864	841
4	861	900	870	911	956	899	963	930	1,011	949	908	920	855	826	840
5	843	854	900	858	928	932	886	929	921	992	936	891	903	839	810
6	807	848	872	900	841	899	940	896	936	918	994	940	895	907	842
7	830	854	882	896	903	860	890	913	881	918	904	975	922	878	889
8	812	831	863	881	912	904	858	889	924	886	919	909	980	927	883
9	936	898	940	976	975	986	992	961	992	1,049	1,012	1,032	1,020	1,100	1,041
10	935	928	899	917	950	963	969	1,001	940	983	1,040	1,002	1,022	1,010	1,089
11	931	913	880	872	908	931	940	939	975	923	958	1,015	978	998	986
12	867	878	932	884	893	902	916	934	915	933	899	931	987	951	970
K	1,015	954	1,019	996	1,150	1,043	1,008	1,049	927	913	925	900	900	925	925
1-3	2,757	2,809	2,850	2,906	2,938	3,080	3,007	3,026	2,948	2,841	2,736	2,654	2,615	2,606	2,607
4-6	2,511	2,602	2,642	2,669	2,725	2,730	2,789	2,755	2,868	2,859	2,838	2,751	2,653	2,572	2,492
Total Elementary	6,283	6,365	6,511	6,571	6,813	6,853	6,804	6,830	6,743	6,613	6,499	6,305	6,168	6,103	6,024
7-8	1,642	1,685	1,745	1,777	1,815	1,764	1,748	1,802	1,805	1,804	1,823	1,884	1,902	1,805	1,772
9-12	3,669	3,617	3,651	3,649	3,726	3,782	3,817	3,835	3,822	3,888	3,909	3,980	4,007	4,059	4,086
Total Secondary	5,311	5,302	5,396	5,426	5,541	5,546	5,565	5,637	5,627	5,692	5,732	5,864	5,909	5,864	5,858
Total	11,594	11,667	11,907	11,997	12,354	12,399	12,369	12,467	12,370	12,305	12,231	12,169	12,077	11,967	11,882

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2017

<u>Function Number and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<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	18,586,777	18,683,037	-96,260	18,951,020	18,850,564	100,456	19,093,092	19,155,604	20,048,535
5150 Secondary Program	15,746,952	15,695,716	51,236	16,728,024	16,275,779	452,245	17,346,369	17,242,982	18,699,138
5170 Alternate School Program	1,012,517	1,177,514	-164,997	947,190	925,084	22,106	963,486	882,461	925,606
5210 Special Education Program	5,155,876	4,811,902	343,974	5,078,283	5,124,857	-46,574	5,323,668	5,080,676	5,260,172
5220 Preschool Handicapped Program	221,037	220,175	862	211,061	212,968	-1,907	219,861	268,994	282,574
5240 Gifted And Talented Program	145,535	143,638	1,897	146,745	145,402	1,343	152,351	151,541	183,898
5310 Interscholastic Program	366,000	411,492	-45,492	341,000	402,374	-61,374	385,000	385,000	385,000
5320 School Activity Program	738,139	723,608	14,531	753,264	732,507	20,757	788,765	782,715	798,022
5410 Summer School Program	80,290	96,389	-16,099	80,417	121,102	-40,685	83,012	83,012	85,915
5420 Community Education Program	18,043	4,999	13,044	14,439	7,577	6,862	14,451	14,451	14,453
Total Instruction	42,071,166	41,968,470	102,696	43,251,443	42,798,215	453,228	44,370,055	44,047,436	46,683,313

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2017

<u>Function Number and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<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	2,185,113	2,179,907	5,206	2,376,265	2,358,346	17,919	2,495,905	2,476,823	2,808,812
6160 Ancillary Service Program	1,503,293	1,511,794	-8,501	1,501,341	1,510,383	-9,042	1,572,014	1,576,443	1,638,102
6210 Instructional Improvement Program	1,430,358	1,298,179	132,179	1,620,663	1,312,108	308,555	1,438,042	1,446,160	1,945,503
6220 Educational Media Services Program	784,656	773,671	10,985	754,422	749,980	4,442	780,419	783,755	823,424
6230 Instruction-Related Technology Program	1,331,469	1,347,965	-16,496	1,339,374	1,346,806	-7,432	1,049,660	1,032,870	1,173,988
6310 Board Of Education Program	27,100	23,554	3,546	37,800	48,579	-10,779	27,800	27,800	27,800
6320 Central Administration Program	935,972	917,195	18,777	965,930	1,006,133	-40,203	980,414	986,353	1,016,595
6410 School Administration Program	3,956,012	3,942,252	13,760	3,925,612	3,939,492	-13,880	4,078,595	3,992,893	4,235,077
6510 Business Administration Program	509,903	508,586	1,317	519,406	516,513	2,893	533,949	538,696	549,456
6550 Central Service Program	114,234	101,092	13,142	105,861	106,366	- 505	102,073	102,851	121,745
6560 Administrative Technology Service Program	268,561	247,491	21,070	266,022	265,935	87	298,313	291,565	273,830
6610 Building Operation Services Program	4,578,112	4,631,771	-53,659	4,813,457	4,435,962	377,495	4,966,691	5,005,165	5,095,144
6630 Maintenance - Non-Student Occupied Program	3,600	3,005	595	3,600	4,248	- 648	3,600	3,600	3,600
6640 General Maintenance Services Program	1,466,427	1,448,120	18,307	1,475,561	1,400,320	75,241	1,522,568	1,493,931	1,559,019
6650 Ground Maintenance Services Program	202,011	204,951	-2,940	194,872	187,700	7,172	209,450	208,192	249,088
6670 Security Services Program	193,192	163,308	29,884	206,264	183,322	22,942	212,602	210,225	256,581
6810 Pupil To School Transportation Program	2,846,557	2,661,470	185,087	2,830,707	2,624,796	205,911	2,803,173	2,820,055	2,899,029
6840 Non-reimbursable Transportation Program	41,729	37,327	4,402	56,284	39,631	16,653	41,284	40,484	41,284
6910 Other Support Services Program	10,000	9,681	319	10,000	9,277	723	10,000	10,000	10,000
7100 Child Nutrition Program	15,000	17,242	-2,242	15,000	0	15,000	5,000	5,000	0
Total Support Services	<u>22,403,299</u>	<u>22,028,562</u>	<u>374,737</u>	<u>23,018,441</u>	<u>22,045,895</u>	<u>972,546</u>	<u>23,131,552</u>	<u>23,052,861</u>	<u>24,728,077</u>
Total Current Expenditures	<u>64,474,465</u>	<u>63,997,031</u>	<u>477,434</u>	<u>66,269,884</u>	<u>64,844,110</u>	<u>1,425,774</u>	<u>67,501,607</u>	<u>67,100,297</u>	<u>71,411,390</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2017

<u>Function Number and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9200 Fund Transfer Program	105,500	121,708	-16,208	105,500	121,276	-15,776	110,500	110,500	115,500
9500 Contingency Reserve Program	5,066,218	5,000,114	66,104	3,785,588	5,215,540	-1,429,952	3,640,374	5,038,034	4,772,913
Total Transfers or Reserves	<u>5,171,718</u>	<u>5,121,822</u>	<u>49,896</u>	<u>3,891,088</u>	<u>5,336,816</u>	<u>-1,445,728</u>	<u>3,750,874</u>	<u>5,148,534</u>	<u>4,888,413</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u><u>69,646,183</u></u>	<u><u>69,118,853</u></u>	<u><u>527,330</u></u>	<u><u>70,160,972</u></u>	<u><u>70,180,927</u></u>	<u><u>-19,954</u></u>	<u><u>71,252,481</u></u>	<u><u>72,248,831</u></u>	<u><u>76,299,803</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2017

<u>Object Number and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<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	124,663	124,412	251	125,910	155,866	-29,956	123,000	122,070	130,174
112 Directors	179,456	192,893	-13,437	171,594	174,359	-2,765	177,342	176,314	181,602
113 Supervisors and Coordinators	494,357	499,174	-4,817	507,363	513,235	-5,872	523,784	522,658	538,862
114 Principals and Assistant Principals	2,225,229	2,205,959	19,270	2,191,650	2,214,817	-23,167	2,281,607	2,227,295	2,383,440
115 Ancillary Professional	1,020,260	1,020,260	0	936,086	953,956	-17,870	983,934	998,684	1,037,091
116 Teachers	27,275,671	27,350,662	-74,991	27,733,902	27,760,747	-26,845	28,528,892	27,798,399	28,868,120
117 Media Specialists	135,843	136,175	-332	139,016	139,023	-7	145,660	152,745	157,828
118 Counselors	1,220,520	1,196,821	23,699	1,330,171	1,318,031	12,140	1,402,433	1,380,459	1,618,160
131 Saturday School Teachers	5,000	3,011	1,990	5,000	4,046	955	5,000	5,000	5,000
132 Teachers Lunch Duty	20,000	16,916	3,084	20,000	15,770	4,230	15,000	15,000	15,000
133 Stipends and Extra Days - Regular	46,146	44,110	2,036	58,488	45,471	13,017	46,628	49,975	49,975
134 Curriculum Development Stipends	236,444	185,175	51,269	124,464	64,230	60,234	10,000	155,911	103,850
135 Other Special Programs	65,000	52,122	12,878	65,000	46,548	18,452	65,000	65,000	65,000
138 State-Paid Salary	427,043	426,973	70	558,306	518,903	39,403	567,800	567,800	569,502
151 Clerical Personnel	2,306,152	2,325,670	-19,518	2,333,703	2,354,491	-20,788	2,399,995	2,370,634	2,473,160
152 Instructional Assistants	1,386,714	1,395,667	-8,953	1,401,211	1,400,469	742	1,476,793	1,498,784	1,516,898
153 Custodians	1,029,046	1,068,378	-39,332	1,019,518	1,017,368	2,150	1,010,394	1,039,174	1,074,214
154 Maintenance Personnel	1,082,297	1,088,290	-5,993	1,092,089	1,048,676	43,413	1,124,010	1,089,551	1,143,720
155 Grounds Personnel	110,348	111,967	-1,619	103,779	102,498	1,281	114,035	112,844	144,116
156 Warehouse Personnel	68,026	58,523	9,503	60,297	55,095	5,202	57,365	57,904	66,460
157 Bus Drivers	963,349	904,936	58,413	939,486	948,879	-9,393	980,652	963,543	992,901
158 Mechanics	148,615	143,105	5,510	149,395	144,807	4,588	154,294	154,224	159,091
162 Bus Attendants	66,275	64,559	1,716	84,069	78,334	5,735	80,516	93,561	104,343
163 Nurses	34,584	34,584	0	108,959	97,080	11,879	114,333	106,383	111,209
164 Social Workers	44,236	44,236	0	46,371	46,380	-9	49,221	47,923	49,361
165 Music Accompanists	46,000	61,039	-15,039	46,000	59,814	-13,814	46,000	46,000	47,000
181 Clerical Substitutes	9,500	15,512	-6,012	15,000	3,471	11,529	12,500	12,500	12,500
182 Substitute Instructional Assistants	32,000	28,008	3,992	32,000	20,976	11,024	32,000	32,000	15,064
183 Substitute Custodians	80,000	81,337	-1,337	80,000	88,989	-8,989	80,000	80,000	80,000
186 Substitute Teachers	643,575	670,655	-27,080	605,595	628,724	-23,129	609,000	612,400	613,000
187 Substitute and Trainee Bus Drivers	189,200	189,766	-566	177,361	154,806	22,555	178,000	178,000	221,809

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2017

<u>Object Number and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
199 Personal Leave Reimbursement	140,732	112,582	28,150	184,074	110,536	73,538	125,885	125,885	126,355
100 SALARIES	41,856,281	41,853,473	2,808	42,445,857	42,286,395	159,462	43,521,073	42,858,620	44,674,805
210 PERSI	4,572,042	4,596,379	-24,337	4,639,800	4,634,524	5,276	4,757,069	4,686,593	4,887,686
220 Social Security Tax	3,075,885	3,082,849	-6,964	3,120,788	3,120,333	455	3,198,790	3,146,448	3,283,585
230 Life Insurance	112,778	114,785	-2,007	113,836	114,830	-994	112,826	113,366	112,934
240 Medical Insurance	5,674,586	5,624,576	50,010	5,873,710	5,837,506	36,204	6,070,305	6,119,676	6,444,801
250 Employee Assistance Plan	24,313	25,143	-830	24,602	24,527	75	25,135	25,046	25,046
260 Dental Insurance	347,153	347,114	39	368,023	369,392	-1,369	368,115	369,956	377,767
270 Worker's Compensation Insurance	421,768	408,494	13,274	445,851	499,940	-54,089	522,394	516,865	546,351
280 Retirement Sick Leave Benefits	517,893	509,520	8,373	525,737	516,002	9,735	539,024	522,240	553,827
290 Vision Insurance	67,408	96,644	-29,236	68,048	38,546	29,502	67,420	68,264	67,488
295 Physicals	13,374	13,447	-73	14,961	13,543	1,418	14,961	14,961	8,462
296 Other Employee Benefits	13,588	12,136	1,452	13,588	10,092	3,496	13,000	13,000	12,000
297 COBRA Fees	2,000	2,000	0	2,000	2,460	-460	2,000	2,000	2,000
200 FRINGE BENEFITS	14,842,788	14,833,088	9,700	15,210,944	15,181,695	29,249	15,691,039	15,598,415	16,321,947
309 Bank Service Charges	0	0	0	0	0	0	0	5,000	4,000
310 Professional and Technical Services	949,063	886,790	62,273	1,044,800	984,167	60,633	1,072,800	1,072,800	1,338,517
311 Legal Services	35,000	27,840	7,160	35,000	43,928	-8,928	35,000	35,000	30,000
312 Audit Services	35,500	40,182	-4,682	35,500	36,433	-933	38,000	38,000	38,000
313 Publishing and Advertising	22,800	19,922	2,878	25,150	17,192	7,958	28,150	28,150	27,650
317 Health Services (Contracted)	252,291	258,850	-6,559	242,300	320,260	-77,960	360,000	360,000	360,000
318 Testing Program	8,786	1,792	6,994	8,786	1,811	6,975	7,130	7,130	7,130
319 Consultants	15,500	6,617	8,883	15,500	13,787	1,713	15,500	15,500	10,250
320 ISAT Remediation	83,873	60,119	23,754	60,891	21,090	39,802	22,848	22,848	23,276
321 Facility Rentals	21,500	21,806	-306	25,500	23,733	1,767	25,500	25,500	25,500
325 Repair and Maintenance (Contracted)	178,048	173,999	4,049	162,655	157,116	5,539	171,400	163,400	184,900
328 Building Repairs (Contracted)	40,000	40,000	0	40,000	33,596	6,404	45,000	45,000	45,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2017

<u>Object Number and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
331 Electricity Utilities	751,253	935,361	- 184,108	1,030,653	810,856	219,797	1,064,253	1,064,253	1,064,253
332 Gas Utilities	360,800	247,970	112,830	253,100	186,190	66,910	289,992	289,992	283,900
336 Water	609,800	541,607	68,193	574,800	537,051	37,749	646,830	646,830	651,350
337 Land Fill Fee	3,000	1,164	1,836	3,000	2,189	811	3,000	3,000	3,000
345 Transportation Services (Contracted)	500	3,058	-2,558	500	0	500	500	500	500
346 Software	0	0	0	3,900	3,900	0	6,700	6,700	7,000
351 Telephone - Voice	65,000	72,700	-7,700	65,000	63,296	1,704	30,000	30,000	42,000
352 Postage	50,000	34,273	15,727	50,000	47,829	2,171	45,000	45,000	50,000
353 Telephone - Repair	3,500	3,500	0	4,000	4,000	0	3,000	3,000	3,000
354 Telephone / Cable - Data	65,000	49,224	15,776	75,000	20,115	54,885	60,000	60,000	60,000
355 Telephone - Cellular	2,500	1,862	638	2,000	1,845	155	2,000	2,000	2,400
361 Computer Service Expenses	394,940	394,936	4	702,500	702,313	187	369,145	369,145	478,280
371 Tuition	6,250	4,275	1,975	67,000	129,020	-62,020	102,000	102,000	37,000
381 In-District Travel Allowance	28,570	15,597	12,973	24,650	15,909	8,741	24,650	24,650	21,650
382 Out-District Travel Allowance	17,450	13,248	4,202	15,859	13,255	2,604	14,064	16,033	18,964
385 Student Activity Travel	366,000	411,492	-45,492	341,000	402,374	-61,374	385,000	385,000	385,000
386 Crossing Guards Support	32,500	31,062	1,438	38,500	31,473	7,027	38,500	38,500	38,500
387 Resource Officer Support	29,000	0	29,000	29,000	20,000	9,000	29,000	29,000	69,000
391 Professional Dues and Fees	22,100	35,135	-13,035	22,100	37,737	-15,637	25,300	30,300	25,300
396 Inservice Training	51,435	46,508	4,928	192,961	86,960	106,001	456,012	291,140	873,776
399 Purchased Duty Lunches	8,000	2,598	5,402	5,000	4,012	988	5,000	5,000	5,000
300 PURCHASED SERVICES	4,509,959	4,383,484	126,475	5,196,605	4,773,435	423,170	5,421,274	5,260,371	6,214,096
410 General Supplies	633,013	558,488	74,525	580,825	538,296	42,529	613,693	592,257	738,382
413 Curriculum Development Supplies	2,000	2,000	0	2,000	1,954	46	2,000	2,000	2,500
415 One-Time Supplies	0	0	0	0	0	0	0	26,000	0
416 Printing	53,943	42,990	10,953	77,786	69,102	8,684	0	0	0
417 Testing Supplies	22,796	136	22,660	45,456	91	45,365	65,365	56,416	55,856
418 Custodial Supplies	211,400	226,743	-15,343	214,900	232,679	-17,779	233,850	233,850	237,900
419 Warehouse Supplies	3,000	1,135	1,865	3,500	9,647	-6,147	2,000	2,000	7,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2017

<u>Object Number and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
420 Transportation Supplies	6,000	5,889	111	22,231	6,235	15,996	8,000	8,000	8,000
421 Motor Fuel	509,950	425,015	84,935	509,950	337,395	172,555	428,450	428,450	390,200
423 Grease and Lubricants	12,300	12,273	27	0	0	0	0	0	0
425 Laundry	920	426	494	920	719	201	920	920	920
428 Repairs Parts and Supplies	140,300	147,594	-7,294	155,300	153,910	1,390	157,300	162,300	162,300
429 Tires	25,030	26,570	-1,540	25,030	23,100	1,930	25,030	25,030	25,030
430 Library Books	113,426	90,922	22,504	143,999	139,549	4,450	79,258	78,755	78,755
440 Textbooks	566,242	421,549	144,693	980,469	458,579	521,890	644,352	1,131,902	1,880,996
471 Building Repairs (Non-Contracted)	150,000	149,832	168	150,000	155,239	-5,239	150,000	150,000	150,000
481 Equipment Repair (Non-Contracted)	39,100	42,077	-2,977	44,600	44,655	-55	28,600	31,600	44,100
493 Professional Books and Journals	800	443	357	500	340	160	700	700	700
400 SUPPLIES AND MATERIALS	2,490,220	2,154,083	336,138	2,957,466	2,171,489	785,977	2,439,518	2,930,180	3,783,139
550 Equipment	366,072	362,318	3,754	41,245	29,125	12,120	9,400	33,408	3,100
500 CAPITAL OBJECTS	366,072	362,318	3,754	41,245	29,125	12,120	9,400	33,408	3,100
690 Other Debt Services	15,000	17,242	-2,242	15,000	0	15,000	5,000	5,000	0
600 DEBT RETIREMENT	15,000	17,242	-2,242	15,000	0	15,000	5,000	5,000	0
711 Property Insurance	181,335	181,335	0	173,864	173,864	0	175,000	175,000	175,000
712 Liability Insurance	181,295	183,512	-2,217	196,800	199,823	-3,023	208,000	208,000	208,000
714 Transportation Insurance	28,748	27,729	1,019	29,303	28,284	1,019	29,303	29,303	29,303
715 Surety Insurance	767	767	0	800	0	800	0	0	0
730 Judgments	2,000	0	2,000	2,000	0	2,000	2,000	2,000	2,000
700 INSURANCE AND JUDGMENT	394,145	393,343	803	402,767	401,971	796	414,303	414,303	414,303
810 Transfers to Other Funds	105,500	121,708	-16,208	105,500	121,276	-15,776	110,500	110,500	115,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2017

<u>Object Number and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
850 Contingency Reserve	631,195	N/A	N/A	651,636	N/A	N/A	668,075	674,253	705,343
852 Unappropriated Fund Balance	2,524,779	N/A	N/A	2,624,123	N/A	N/A	2,672,299	2,697,012	2,821,372
854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	300,000	300,000	300,000
855 Appropriated Fund Balance	1,510,244	N/A	N/A	109,829	N/A	N/A	0	1,366,769	946,198
899 Actual Year-End Fund Balance	N/A	5,000,114	N/A	N/A	5,215,540	N/A	N/A	N/A	N/A
800 TRANSFERS OR RESERVES	<u>5,171,718</u>	<u>5,121,822</u>	<u>49,896</u>	<u>3,891,088</u>	<u>5,336,816</u>	<u>-1,445,728</u>	<u>3,750,874</u>	<u>5,148,534</u>	<u>4,888,413</u>
TOTAL EXPENDITURES, TRANSFER AND RESERVES	<u>69,646,183</u>	<u>69,118,853</u>	<u>527,330</u>	<u>70,160,972</u>	<u>70,180,927</u>	<u>-19,954</u>	<u>71,252,481</u>	<u>72,248,831</u>	<u>76,299,803</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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
2016-2017 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.5120.116 Teachers	11,983,135	11,986,279	-3,144	12,112,028	12,089,255	22,773	12,251,637	11,924,853	12,171,841
7.100.5.5120.135 Other Special Programs	65,000	52,122	12,878	65,000	46,548	18,452	65,000	65,000	65,000
7.100.5.5120.138 State-Paid Salary	142,348	194,596	-52,248	223,322	214,163	9,160	227,120	227,120	227,801
7.100.5.5120.152 Instructional Assistants	766,844	741,779	25,065	766,815	765,574	1,241	801,025	803,103	837,196
7.100.5.5120.165 Music Accompanists	1,000	75	925	1,000	75	925	1,000	1,000	1,000
7.100.5.5120.182 Substitute Instructional Assistants	15,000	10,631	4,369	15,000	4,869	10,131	15,000	15,000	15,000
7.100.5.5120.186 Substitute Teachers	288,000	429,343	- 141,343	288,000	494,114	- 206,114	296,000	300,000	300,000
7.100.5.5120.199 Personal Leave Reimbursement	37,000	36,693	307	68,240	34,642	33,598	31,660	31,660	31,700
Total Salaries	13,298,327	13,451,518	- 153,191	13,539,405	13,649,240	- 109,835	13,688,442	13,367,736	13,649,538
7.100.5.5120.210 PERSI	1,445,365	1,460,303	-14,938	1,471,884	1,467,089	4,795	1,487,553	1,451,822	1,482,778
7.100.5.5120.220 Social Security Tax	977,857	986,582	-8,725	995,145	1,000,411	-5,266	1,006,089	981,218	1,003,227
7.100.5.5120.230 Life Insurance	35,072	35,076	-4	35,325	35,300	25	34,372	34,352	34,035
7.100.5.5120.240 Medical Insurance	1,840,345	1,836,410	3,935	1,910,327	1,921,543	-11,216	1,939,683	1,942,813	2,040,817
7.100.5.5120.250 Employee Assistance Plan	7,885	8,157	- 272	7,942	7,981	-39	7,985	7,909	7,871
7.100.5.5120.260 Dental Insurance	112,576	112,371	205	119,058	119,902	- 844	116,952	116,886	118,723
7.100.5.5120.270 Worker's Compensation Insurance	75,815	79,010	-3,195	80,980	92,779	-11,799	95,820	93,448	97,866
7.100.5.5120.280 Retirement Sick Leave Benefits	163,743	161,472	2,271	166,781	163,327	3,454	168,557	161,765	168,016
7.100.5.5120.290 Vision Insurance	21,855	50,986	-29,131	22,012	-7,186	29,198	21,418	21,590	21,209
Total Fringe Benefits	4,680,513	4,730,368	-49,855	4,809,454	4,801,144	8,310	4,878,429	4,811,803	4,974,542
7.100.5.5120.381 In-District Travel Allowance	5,200	2,114	3,086	3,000	1,584	1,416	2,250	2,250	2,250
7.100.5.5120.382 Out-District Travel Allowance	5,000	3,161	1,839	4,395	2,735	1,661	2,500	4,469	2,500
7.100.5.5120.396 Inservice Training	0	0	0	0	0	0	0	0	309,529
Total Purchased Services	10,200	5,274	4,926	7,395	4,319	3,077	4,750	6,719	314,279
7.100.5.5120.410 General Supplies	244,716	200,490	44,226	214,490	200,156	14,334	225,994	208,805	267,620
7.100.5.5120.415 One-Time Supplies	0	0	0	0	0	0	0	8,000	0
7.100.5.5120.417 Testing Supplies	22,796	136	22,660	45,456	91	45,365	65,365	56,416	55,856
7.100.5.5120.440 Textbooks	310,500	278,870	31,630	320,828	192,697	128,131	223,812	673,812	786,700
Total Supplies and Materials	578,012	479,497	98,515	580,774	392,944	187,830	515,171	947,033	1,110,176
7.100.5.5120.550 Equipment	19,725	16,381	3,344	13,992	2,917	11,075	6,300	22,313	0
Total Capital Objects	19,725	16,381	3,344	13,992	2,917	11,075	6,300	22,313	0
Total Elementary Program	18,586,777	18,683,037	-96,260	18,951,020	18,850,564	100,456	19,093,092	19,155,604	20,048,535

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5150.116 Teachers	10,821,303	10,889,719	-68,416	11,216,866	11,234,989	-18,123	11,693,679	11,538,586	12,140,832
7.100.5.5150.131 Saturday School Teachers	5,000	3,011	1,990	5,000	4,046	955	5,000	5,000	5,000
7.100.5.5150.132 Teachers Lunch Duty	20,000	16,916	3,084	20,000	15,770	4,230	15,000	15,000	15,000
7.100.5.5150.133 Stipends and Extra Days - Regular	12,146	13,628	-1,482	24,431	11,496	12,935	12,628	12,628	12,628
7.100.5.5150.138 State-Paid Salary	142,348	161,807	-19,459	223,322	229,590	-6,268	227,120	227,120	227,801
7.100.5.5150.165 Music Accompanists	45,000	60,964	-15,964	45,000	59,739	-14,739	45,000	45,000	46,000
7.100.5.5150.186 Substitute Teachers	354,575	241,250	113,325	317,595	134,610	182,985	313,000	312,400	313,000
7.100.5.5150.199 Personal Leave Reimbursement	32,000	26,650	5,350	32,000	28,811	3,189	25,000	25,000	25,000
Total Salaries	11,432,372	11,413,946	18,426	11,884,214	11,719,051	165,163	12,336,427	12,180,734	12,785,261
7.100.5.5150.210 PERSI	1,232,136	1,271,415	-39,279	1,286,207	1,309,299	-23,092	1,337,005	1,320,935	1,386,915
7.100.5.5150.220 Social Security Tax	836,561	843,516	-6,955	873,490	869,167	4,323	906,728	894,125	939,717
7.100.5.5150.230 Life Insurance	26,899	26,759	140	27,516	27,483	33	27,908	28,356	28,188
7.100.5.5150.240 Medical Insurance	1,411,488	1,404,707	6,781	1,499,072	1,523,890	-24,818	1,589,093	1,615,557	1,710,019
7.100.5.5150.250 Employee Assistance Plan	6,048	6,017	32	6,187	6,198	-11	6,484	6,527	6,519
7.100.5.5150.260 Dental Insurance	86,342	85,833	509	92,740	93,575	- 835	94,959	96,484	98,326
7.100.5.5150.270 Worker's Compensation Insurance	65,042	68,571	-3,529	71,080	80,959	-9,879	86,355	85,154	91,671
7.100.5.5150.280 Retirement Sick Leave Benefits	139,580	140,636	-1,056	145,740	145,607	133	151,495	147,176	157,150
7.100.5.5150.290 Vision Insurance	16,762	16,674	88	17,146	17,125	21	17,390	17,821	17,565
Total Fringe Benefits	3,820,858	3,864,127	-43,269	4,019,178	4,073,303	-54,125	4,217,417	4,212,135	4,436,070
7.100.5.5150.319 Consultants	10,000	6,251	3,749	10,000	10,660	- 660	10,000	10,000	8,250
7.100.5.5150.321 Facility Rentals	17,000	17,694	- 694	17,000	18,560	-1,560	17,000	17,000	17,000
7.100.5.5150.325 Repair and Maintenance (Contracted)	2,000	521	1,479	2,000	58	1,942	2,000	2,000	2,000
7.100.5.5150.371 Tuition	0	0	0	60,000	121,845	-61,845	95,000	95,000	30,000
7.100.5.5150.381 In-District Travel Allowance	5,400	3,141	2,259	5,000	754	4,246	5,000	5,000	2,000
7.100.5.5150.399 Purchased Duty Lunches	8,000	2,598	5,402	5,000	4,012	988	5,000	5,000	5,000
Total Purchased Services	42,400	30,205	12,195	99,000	155,889	-56,889	134,000	134,000	64,250

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5150.410 General Supplies	240,062	229,364	10,698	222,887	216,039	6,848	238,585	232,628	319,861
7.100.5.5150.415 One-Time Supplies	0	0	0	0	0	0	0	18,000	0
7.100.5.5150.440 Textbooks	195,166	142,040	53,126	478,592	87,693	390,899	419,940	457,490	1,093,696
Total Supplies and Materials	435,228	371,405	63,823	701,479	303,731	397,748	658,525	708,118	1,413,557
7.100.5.5150.550 Equipment	16,094	16,034	60	24,153	23,805	348	0	7,995	0
Total Capital Objects	16,094	16,034	60	24,153	23,805	348	0	7,995	0
Total Secondary Program	15,746,952	15,695,716	51,236	16,728,024	16,275,779	452,245	17,346,369	17,242,982	18,699,138

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.5170.116 Teachers	705,268	837,515	- 132,247	685,783	680,906	4,877	696,892	634,888	663,225
7.100.5.5170.152 Instructional Assistants	21,526	20,053	1,473	1,500	0	1,500	2,000	2,000	2,000
7.100.5.5170.199 Personal Leave Reimbursement	3,500	3,120	380	3,600	2,243	1,358	2,000	2,000	2,000
Total Salaries	730,294	860,688	- 130,394	690,883	683,149	7,734	700,892	638,888	667,225
7.100.5.5170.210 PERSI	81,209	97,609	-16,400	76,826	77,377	- 551	77,938	71,107	74,195
7.100.5.5170.220 Social Security Tax	53,676	62,458	-8,782	50,780	49,091	1,689	51,516	46,895	49,041
7.100.5.5170.230 Life Insurance	1,894	2,257	- 363	1,457	1,592	- 135	1,457	1,345	1,401
7.100.5.5170.240 Medical Insurance	99,392	107,250	-7,858	79,381	74,960	4,421	82,965	76,627	84,991
7.100.5.5170.250 Employee Assistance Plan	425	490	-65	328	343	-15	339	310	324
7.100.5.5170.260 Dental Insurance	6,080	6,887	- 807	4,911	5,037	- 126	4,958	4,576	4,887
7.100.5.5170.270 Worker's Compensation Insurance	4,090	5,110	-1,020	4,132	4,659	- 527	4,906	4,466	4,783
7.100.5.5170.280 Retirement Sick Leave Benefits	9,202	10,805	-1,603	8,705	8,612	93	8,831	7,923	8,407
7.100.5.5170.290 Vision Insurance	1,181	1,337	- 156	908	922	-14	908	845	873
Total Fringe Benefits	257,149	294,203	-37,054	227,428	222,593	4,835	233,818	214,094	228,902
7.100.5.5170.310 Professional and Technical Services	6,763	6,763	0	10,000	0	10,000	10,000	10,000	10,000
7.100.5.5170.371 Tuition	6,250	4,275	1,975	7,000	7,175	- 175	7,000	7,000	7,000
Total Purchased Services	13,013	11,038	1,975	17,000	7,175	9,825	17,000	17,000	17,000
7.100.5.5170.410 General Supplies	10,938	10,471	467	10,776	11,066	- 290	10,676	11,289	11,289
7.100.5.5170.430 Library Books	1,123	1,114	9	1,103	1,101	2	1,100	1,190	1,190
Total Supplies and Materials	12,061	11,584	477	11,879	12,168	- 289	11,776	12,479	12,479
Total Alternate School Program	1,012,517	1,177,514	- 164,997	947,190	925,084	22,106	963,486	882,461	925,606

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.5210.116 Teachers	2,854,841	2,720,597	134,244	2,810,410	2,808,386	2,024	2,942,273	2,725,864	2,889,936
7.100.5.5210.138 State-Paid Salary	142,347	70,569	71,778	111,662	75,150	36,512	113,560	113,560	113,900
7.100.5.5210.152 Instructional Assistants	432,446	428,096	4,350	433,773	439,146	-5,373	445,528	467,780	446,983
7.100.5.5210.182 Substitute Instructional Assistants	17,000	17,377	- 377	17,000	16,107	893	17,000	17,000	64
7.100.5.5210.186 Substitute Teachers	1,000	62	938	0	0	0	0	0	0
7.100.5.5210.199 Personal Leave Reimbursement	18,000	8,853	9,148	19,205	8,391	10,814	15,000	15,000	15,000
Total Salaries	3,465,634	3,245,553	220,081	3,392,050	3,347,179	44,871	3,533,361	3,339,204	3,465,883
7.100.5.5210.210 PERSI	383,662	365,142	18,520	375,307	375,364	-57	391,020	369,760	385,400
7.100.5.5210.220 Social Security Tax	255,153	238,144	17,009	249,316	246,555	2,761	259,702	245,100	254,742
7.100.5.5210.230 Life Insurance	10,816	10,469	347	10,760	10,432	328	10,704	10,536	10,368
7.100.5.5210.240 Medical Insurance	567,536	538,956	28,580	577,649	553,693	23,956	599,265	591,646	615,236
7.100.5.5210.250 Employee Assistance Plan	2,432	2,466	-34	2,419	2,345	74	2,486	2,420	2,397
7.100.5.5210.260 Dental Insurance	34,717	33,676	1,041	36,265	35,648	617	36,420	35,848	36,164
7.100.5.5210.270 Worker's Compensation Insurance	20,746	20,529	217	20,287	24,191	-3,904	24,734	23,343	24,852
7.100.5.5210.280 Retirement Sick Leave Benefits	43,441	40,434	3,007	42,526	41,781	745	44,307	41,198	43,669
7.100.5.5210.290 Vision Insurance	6,739	6,546	193	6,704	6,532	172	6,669	6,621	6,461
Total Fringe Benefits	1,325,242	1,256,361	68,881	1,321,233	1,296,539	24,694	1,375,307	1,326,472	1,379,289
7.100.5.5210.310 Professional and Technical Services	240,000	181,156	58,844	240,000	204,883	35,117	175,000	175,000	175,000
7.100.5.5210.317 Health Services (Contracted)	125,000	128,834	-3,834	125,000	276,265	- 151,265	240,000	240,000	240,000
Total Purchased Services	365,000	309,990	55,010	365,000	481,149	- 116,149	415,000	415,000	415,000
7.100.5.5210.410 General Supplies	0	-3	3	0	-10	10	0	0	0
Total Supplies and Materials	0	-3	3	0	-10	10	0	0	0
Total Special Education Program	5,155,876	4,811,902	343,974	5,078,283	5,124,857	-46,574	5,323,668	5,080,676	5,260,172

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5220.116 Teachers	130,232	130,232	0	120,806	120,806	0	125,998	160,990	169,574
7.100.5.5220.152 Instructional Assistants	25,969	25,969	0	26,229	26,164	65	27,111	27,044	27,855
7.100.5.5220.199 Personal Leave Reimbursement	750	553	198	972	868	105	1,000	1,000	1,000
Total Salaries	156,951	156,753	198	148,007	147,837	170	154,109	189,034	198,429
7.100.5.5220.210 PERSI	17,453	17,799	- 346	16,459	16,735	- 276	17,137	21,044	22,065
7.100.5.5220.220 Social Security Tax	11,536	11,712	- 176	10,878	10,742	136	11,328	13,884	14,585
7.100.5.5220.230 Life Insurance	560	537	23	560	635	-75	560	672	672
7.100.5.5220.240 Medical Insurance	29,406	28,181	1,225	30,039	31,657	-1,618	31,318	37,822	39,978
7.100.5.5220.250 Employee Assistance Plan	126	126	0	130	126	4	130	155	156
7.100.5.5220.260 Dental Insurance	1,800	1,814	-14	1,889	1,995	- 106	1,907	2,288	2,346
7.100.5.5220.270 Worker's Compensation Insurance	878	933	-55	885	1,011	- 126	1,079	1,322	1,423
7.100.5.5220.280 Retirement Sick Leave Benefits	1,977	1,968	9	1,864	1,863	1	1,943	2,351	2,501
7.100.5.5220.290 Vision Insurance	350	352	-2	350	367	-17	350	422	419
Total Fringe Benefits	64,086	63,422	664	63,054	65,131	-2,077	65,752	79,960	84,145
Total Preschool Handicapped Program	221,037	220,175	862	211,061	212,968	-1,907	219,861	268,994	282,574

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.5240.116 Teachers	106,304	106,304	0	107,367	107,372	-5	110,969	110,310	117,672
7.100.5.5240.199 Personal Leave Reimbursement	845	130	715	845	98	748	845	845	845
Total Salaries	107,149	106,434	715	108,212	107,470	743	111,814	111,155	118,517
7.100.5.5240.210 PERSI	11,915	12,113	- 198	12,033	12,166	- 133	12,434	12,372	13,179
7.100.5.5240.220 Social Security Tax	7,875	7,917	-42	7,953	8,010	-57	8,218	8,159	8,711
7.100.5.5240.230 Life Insurance	224	224	0	224	224	0	224	224	224
7.100.5.5240.240 Medical Insurance	11,762	11,692	70	12,212	12,302	-90	12,764	12,764	13,599
7.100.5.5240.250 Employee Assistance Plan	50	50	0	52	50	2	52	52	52
7.100.5.5240.260 Dental Insurance	720	720	0	756	763	-7	763	763	782
7.100.5.5240.270 Worker's Compensation Insurance	600	634	-34	649	736	-87	783	783	850
7.100.5.5240.280 Retirement Sick Leave Benefits	1,350	1,339	11	1,364	1,354	10	1,409	1,379	1,494
7.100.5.5240.290 Vision Insurance	140	140	0	140	140	0	140	140	140
Total Fringe Benefits	34,636	34,830	- 194	35,383	35,745	- 362	36,787	36,636	39,031
7.100.5.5240.381 In-District Travel Allowance	400	0	400	400	69	331	400	400	400
7.100.5.5240.396 Inservice Training	0	0	0	0	0	0	0	0	22,600
Total Purchased Services	400	0	400	400	69	331	400	400	23,000
7.100.5.5240.410 General Supplies	2,750	1,767	983	2,750	2,119	631	2,750	2,750	2,750
7.100.5.5240.440 Textbooks	600	608	-8	0	0	0	600	600	600
Total Supplies and Materials	3,350	2,374	976	2,750	2,119	631	3,350	3,350	3,350
Total Gifted And Talented Program	145,535	143,638	1,897	146,745	145,402	1,343	152,351	151,541	183,898

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5310.385 Student Activity Travel	366,000	411,492	-45,492	341,000	402,374	-61,374	385,000	385,000	385,000
Total Purchased Services	<u>366,000</u>	<u>411,492</u>	<u>-45,492</u>	<u>341,000</u>	<u>402,374</u>	<u>-61,374</u>	<u>385,000</u>	<u>385,000</u>	385,000
Total Interscholastic Program	<u>366,000</u>	<u>411,492</u>	<u>-45,492</u>	<u>341,000</u>	<u>402,374</u>	<u>-61,374</u>	<u>385,000</u>	<u>385,000</u>	385,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5320.116 Teachers	604,588	610,287	-5,699	613,642	627,741	-14,099	639,944	635,408	647,540
Total Salaries	604,588	610,287	-5,699	613,642	627,741	-14,099	639,944	635,408	647,540
7.100.5.5320.210 PERSI	67,230	42,008	25,222	68,237	42,409	25,828	71,162	70,721	72,006
7.100.5.5320.220 Social Security Tax	44,437	45,333	- 896	45,103	46,921	-1,818	47,036	46,639	47,594
7.100.5.5320.270 Worker's Compensation Insurance	3,386	3,634	- 248	3,670	4,275	- 605	4,480	4,442	4,643
7.100.5.5320.280 Retirement Sick Leave Benefits	7,618	4,659	2,959	7,732	4,720	3,012	8,063	7,879	8,159
Total Fringe Benefits	122,671	95,634	27,037	124,742	98,326	26,416	130,741	129,681	132,402
7.100.5.5320.321 Facility Rentals	4,500	4,111	389	8,500	5,173	3,327	8,500	8,500	8,500
7.100.5.5320.391 Professional Dues and Fees	3,300	11,836	-8,536	3,300	0	3,300	6,500	6,500	6,500
Total Purchased Services	7,800	15,947	-8,147	11,800	5,173	6,627	15,000	15,000	15,000
7.100.5.5320.410 General Supplies	3,080	1,739	1,341	3,080	1,268	1,812	3,080	2,626	3,080
Total Supplies and Materials	3,080	1,739	1,341	3,080	1,268	1,812	3,080	2,626	3,080
Total School Activity Program	738,139	723,608	14,531	753,264	732,507	20,757	788,765	782,715	798,022

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5410.116 Teachers	55,000	65,217	-10,217	55,000	84,619	-29,619	55,500	55,500	55,500
7.100.5.5410.151 Clerical Personnel	10,500	17,314	-6,814	11,000	16,908	-5,908	12,600	12,600	15,000
Total Salaries	65,500	82,530	-17,030	66,000	101,528	-35,528	68,100	68,100	70,500
7.100.5.5410.210 PERSI	7,284	7,669	- 385	7,339	9,561	-2,222	7,573	7,573	7,840
7.100.5.5410.220 Social Security Tax	4,814	6,169	-1,355	4,850	7,578	-2,728	5,005	5,005	5,181
7.100.5.5410.270 Worker's Compensation Insurance	367	471	- 104	396	647	- 251	476	476	506
7.100.5.5410.280 Retirement Sick Leave Benefits	825	889	-64	832	1,064	- 232	858	858	888
Total Fringe Benefits	13,290	15,197	-1,907	13,417	18,851	-5,434	13,912	13,912	14,415
7.100.5.5410.410 General Supplies	1,500	-1,339	2,839	1,000	724	276	1,000	1,000	1,000
Total Supplies and Materials	1,500	-1,339	2,839	1,000	724	276	1,000	1,000	1,000
Total Summer School Program	80,290	96,389	-16,099	80,417	121,102	-40,685	83,012	83,012	85,915

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5420.116 Teachers	15,000	4,512	10,488	12,000	6,673	5,327	12,000	12,000	12,000
Total Salaries	15,000	4,512	10,488	12,000	6,673	5,327	12,000	12,000	12,000
7.100.5.5420.210 PERSI	1,668	110	1,558	1,334	348	986	1,334	1,334	1,334
7.100.5.5420.220 Social Security Tax	1,102	338	764	882	471	411	882	882	882
7.100.5.5420.270 Worker's Compensation Insurance	84	27	57	72	46	26	84	84	86
7.100.5.5420.280 Retirement Sick Leave Benefits	189	12	177	151	39	112	151	151	151
Total Fringe Benefits	3,043	487	2,556	2,439	904	1,535	2,451	2,451	2,453
Total Community Education Program	18,043	4,999	13,044	14,439	7,577	6,862	14,451	14,451	14,453

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6110.118 Counselors	1,220,520	1,196,821	23,699	1,330,171	1,318,031	12,140	1,402,433	1,380,459	1,618,160
7.100.5.6110.133 Stipends and Extra Days - Regular	34,000	30,481	3,519	32,557	33,975	-1,418	32,500	35,847	35,847
7.100.5.6110.151 Clerical Personnel	292,031	312,628	-20,597	320,166	323,096	-2,930	325,422	327,732	350,856
7.100.5.6110.164 Social Workers	44,236	44,236	0	46,371	46,380	-9	49,221	47,923	49,361
7.100.5.6110.199 Personal Leave Reimbursement	3,300	4,219	- 919	4,800	4,621	179	4,800	4,800	4,800
Total Salaries	1,594,087	1,588,386	5,701	1,734,065	1,726,103	7,962	1,814,376	1,796,761	2,059,024
7.100.5.6110.210 PERSI	177,263	180,451	-3,188	192,827	193,505	- 678	201,759	199,980	228,963
7.100.5.6110.220 Social Security Tax	117,165	115,811	1,354	127,453	125,703	1,750	133,358	131,883	151,339
7.100.5.6110.230 Life Insurance	4,352	4,408	-56	4,632	4,600	32	4,744	4,744	4,744
7.100.5.6110.240 Medical Insurance	228,379	226,646	1,733	248,621	238,120	10,501	265,308	266,548	281,557
7.100.5.6110.250 Employee Assistance Plan	979	1,073	-94	1,043	1,070	-27	1,103	1,095	1,098
7.100.5.6110.260 Dental Insurance	13,978	13,966	12	15,613	15,843	- 230	16,142	16,143	16,550
7.100.5.6110.270 Worker's Compensation Insurance	8,926	9,450	- 524	10,371	11,824	-1,453	12,702	12,560	14,764
7.100.5.6110.280 Retirement Sick Leave Benefits	20,085	19,946	139	21,849	21,539	310	22,861	22,280	25,944
7.100.5.6110.290 Vision Insurance	2,716	2,713	3	2,887	2,901	-14	2,957	2,974	2,956
Total Fringe Benefits	573,843	574,464	- 621	625,296	615,105	10,191	660,934	658,207	727,915
7.100.5.6110.381 In-District Travel Allowance	600	16	584	600	19	581	600	600	600
Total Purchased Services	600	16	584	600	19	581	600	600	600
7.100.5.6110.410 General Supplies	16,583	17,041	- 458	16,304	17,119	- 815	19,995	21,255	21,273
Total Supplies and Materials	16,583	17,041	- 458	16,304	17,119	- 815	19,995	21,255	21,273
Total Attendance, Guidance And Health Program	2,185,113	2,179,907	5,206	2,376,265	2,358,346	17,919	2,495,905	2,476,823	2,808,812

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6160.113 Supervisors and Coordinators	66,563	74,274	-7,711	68,096	68,098	-2	71,298	70,875	73,945
7.100.5.6160.115 Ancillary Professional	1,020,260	1,020,260	0	936,086	953,956	-17,870	983,934	998,684	1,037,091
7.100.5.6160.163 Nurses	34,584	34,584	0	108,959	97,080	11,879	114,333	106,383	111,209
7.100.5.6160.199 Personal Leave Reimbursement	5,600	2,551	3,049	5,200	3,786	1,414	4,000	4,000	4,000
Total Salaries	1,127,007	1,131,668	-4,661	1,118,341	1,122,920	-4,579	1,173,565	1,179,942	1,226,245
7.100.5.6160.210 PERSI	125,324	125,322	2	124,359	124,559	-200	130,500	131,327	136,359
7.100.5.6160.220 Social Security Tax	82,835	83,018	-183	82,197	82,824	-627	86,256	86,608	90,129
7.100.5.6160.230 Life Insurance	2,676	2,620	56	2,732	2,582	150	2,676	2,620	2,564
7.100.5.6160.240 Medical Insurance	134,532	138,353	-3,821	141,878	145,190	-3,312	145,098	142,383	147,916
7.100.5.6160.250 Employee Assistance Plan	576	611	-35	590	613	-23	596	570	567
7.100.5.6160.260 Dental Insurance	8,230	8,049	181	8,830	8,579	251	8,723	8,533	8,552
7.100.5.6160.270 Worker's Compensation Insurance	6,312	6,734	-422	6,690	7,679	-989	8,215	8,252	8,792
7.100.5.6160.280 Retirement Sick Leave Benefits	14,203	13,857	346	14,092	13,864	228	14,787	14,632	15,450
7.100.5.6160.290 Vision Insurance	1,598	1,563	35	1,632	1,571	61	1,598	1,576	1,528
Total Fringe Benefits	376,286	380,126	-3,840	383,000	387,462	-4,462	398,449	396,501	411,857
Total Ancillary Service Program	1,503,293	1,511,794	-8,501	1,501,341	1,510,383	-9,042	1,572,014	1,576,443	1,638,102

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6210.112 Directors	179,456	192,893	-13,437	171,594	174,359	-2,765	177,342	176,314	181,602
7.100.5.6210.113 Supervisors and Coordinators	211,246	208,161	3,085	220,531	225,906	-5,375	226,416	225,183	231,519
7.100.5.6210.134 Curriculum Development Stipends	236,444	185,175	51,269	124,464	64,230	60,234	10,000	155,911	103,850
7.100.5.6210.151 Clerical Personnel	113,392	114,783	-1,391	115,957	116,247	-290	118,897	117,936	121,474
7.100.5.6210.152 Instructional Assistants	62,912	100,863	-37,951	95,382	94,462	920	120,045	120,045	120,311
7.100.5.6210.199 Personal Leave Reimbursement	2,100	927	1,173	1,960	3,275	-1,315	2,310	2,310	2,010
Total Salaries	805,550	802,801	2,749	729,888	678,480	51,408	655,010	797,699	760,766
7.100.5.6210.210 PERSI	90,043	84,643	5,400	81,346	70,675	10,671	72,835	89,089	84,597
7.100.5.6210.220 Social Security Tax	59,904	58,374	1,530	53,936	49,806	4,130	48,143	59,050	55,917
7.100.5.6210.230 Life Insurance	1,458	1,497	-39	1,458	1,307	151	1,458	1,458	1,458
7.100.5.6210.240 Medical Insurance	50,089	51,039	-950	51,017	46,582	4,435	53,166	53,347	56,265
7.100.5.6210.250 Employee Assistance Plan	214	218	-4	221	196	25	221	221	221
7.100.5.6210.260 Dental Insurance	3,066	3,117	-51	3,219	2,937	282	3,245	3,245	3,330
7.100.5.6210.270 Worker's Compensation Insurance	4,549	4,740	-191	4,367	4,526	-159	4,586	5,837	5,457
7.100.5.6210.280 Retirement Sick Leave Benefits	10,147	9,492	655	9,204	7,867	1,337	8,252	9,960	9,586
7.100.5.6210.290 Vision Insurance	596	610	-14	596	540	56	596	596	596
Total Fringe Benefits	220,066	213,730	6,336	205,364	184,437	20,927	192,502	222,803	217,427
7.100.5.6210.310 Professional and Technical Services	0	0	0	0	0	0	0	0	290,217
7.100.5.6210.317 Health Services (Contracted)	127,291	130,016	-2,725	117,300	43,994	73,306	120,000	120,000	120,000
7.100.5.6210.318 Testing Program	8,786	1,792	6,994	8,786	1,811	6,975	7,130	7,130	7,130
7.100.5.6210.320 ISAT Remediation	83,873	60,119	23,754	60,891	21,090	39,802	22,848	22,848	23,276
7.100.5.6210.396 Inservice Training	28,680	28,078	602	166,861	68,483	98,378	432,552	267,680	518,187
Total Purchased Services	248,630	220,004	28,626	353,838	135,378	218,460	582,530	417,658	958,810
7.100.5.6210.410 General Supplies	6,000	4,306	1,694	6,000	3,901	2,099	6,000	6,000	6,000
7.100.5.6210.413 Curriculum Development Supplies	2,000	2,000	0	2,000	1,954	46	2,000	2,000	2,500
7.100.5.6210.416 Printing	53,943	42,990	10,953	77,786	69,102	8,684	0	0	0
7.100.5.6210.430 Library Books	34,193	12,317	21,876	64,738	60,669	4,069	0	0	0
7.100.5.6210.440 Textbooks	59,976	31	59,945	181,049	178,189	2,860	0	0	0
Total Supplies and Materials	156,112	61,644	94,468	331,573	313,814	17,759	8,000	8,000	8,500
Total Instructional Improvement Program	1,430,358	1,298,179	132,179	1,620,663	1,312,108	308,555	1,438,042	1,446,160	1,945,503

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6220.117 Media Specialists	135,843	136,175	- 332	139,016	139,023	-7	145,660	152,745	157,828
7.100.5.6220.133 Stipends and Extra Days - Regular	0	0	0	1,500	0	1,500	1,500	1,500	1,500
7.100.5.6220.151 Clerical Personnel	294,186	286,489	7,697	289,037	289,097	-60	299,198	294,500	316,630
7.100.5.6220.199 Personal Leave Reimbursement	3,000	1,205	1,795	3,250	1,160	2,090	3,000	3,000	3,000
Total Salaries	433,029	423,869	9,160	432,803	429,280	3,523	449,358	451,745	478,958
7.100.5.6220.210 PERSI	48,154	48,255	- 101	48,128	48,595	- 467	49,969	50,280	53,260
7.100.5.6220.220 Social Security Tax	31,827	30,877	950	31,812	31,429	383	33,027	33,157	35,202
7.100.5.6220.230 Life Insurance	2,690	2,709	-19	2,690	2,687	3	2,690	2,690	2,690
7.100.5.6220.240 Medical Insurance	141,150	140,598	552	141,422	140,494	928	146,954	148,095	154,596
7.100.5.6220.250 Employee Assistance Plan	606	705	-99	614	605	9	625	625	622
7.100.5.6220.260 Dental Insurance	8,637	8,731	-94	9,066	9,086	-20	9,153	9,153	9,383
7.100.5.6220.270 Worker's Compensation Insurance	2,425	2,526	- 101	2,597	2,942	- 345	3,146	3,165	3,435
7.100.5.6220.280 Retirement Sick Leave Benefits	5,457	5,325	132	5,455	5,409	46	5,662	5,603	6,036
7.100.5.6220.290 Vision Insurance	1,678	1,691	-13	1,677	1,674	3	1,677	1,677	1,677
Total Fringe Benefits	242,624	241,417	1,207	243,461	242,921	540	252,903	254,445	266,901
7.100.5.6220.325 Repair and Maintenance (Contracted)	25,893	25,893	0	0	0	0	0	0	0
Total Purchased Services	25,893	25,893	0	0	0	0	0	0	0
7.100.5.6220.410 General Supplies	5,000	5,000	0	0	0	0	0	0	0
7.100.5.6220.430 Library Books	78,110	77,492	618	78,158	77,779	379	78,158	77,565	77,565
Total Supplies and Materials	83,110	82,492	618	78,158	77,779	379	78,158	77,565	77,565
Total Educational Media Services Program	784,656	773,671	10,985	754,422	749,980	4,442	780,419	783,755	823,424

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6230.154 Maintenance Personnel	399,217	416,059	-16,842	412,954	422,301	-9,347	431,507	417,782	428,059
7.100.5.6230.199 Personal Leave Reimbursement	1,160	665	495	880	300	580	650	650	650
Total Salaries	400,377	416,725	-16,348	413,834	422,601	-8,767	432,157	418,432	428,709
7.100.5.6230.210 PERSI	43,495	44,170	- 675	46,018	46,546	- 528	48,056	46,571	47,672
7.100.5.6230.220 Social Security Tax	29,455	31,470	-2,015	30,417	31,865	-1,448	31,764	30,713	31,510
7.100.5.6230.230 Life Insurance	1,177	1,245	-68	1,233	1,303	-70	1,233	1,233	1,233
7.100.5.6230.240 Medical Insurance	61,753	58,078	3,675	64,482	62,293	2,189	66,947	67,539	70,294
7.100.5.6230.250 Employee Assistance Plan	265	225	40	277	244	33	286	286	285
7.100.5.6230.260 Dental Insurance	3,777	3,624	153	4,155	4,024	131	4,195	4,195	4,301
7.100.5.6230.270 Worker's Compensation Insurance	19,415	22,106	-2,691	22,476	25,365	-2,889	26,664	25,800	27,034
7.100.5.6230.280 Retirement Sick Leave Benefits	4,929	4,932	-3	5,214	5,181	33	5,445	5,188	5,402
7.100.5.6230.290 Vision Insurance	733	710	23	768	742	26	768	768	768
Total Fringe Benefits	164,999	166,560	-1,561	175,040	177,562	-2,522	185,358	182,293	188,499
7.100.5.6230.310 Professional and Technical Services	6,000	6,071	-71	1,500	1,475	25	40,000	40,000	40,000
7.100.5.6230.361 Computer Service Expenses	394,940	394,936	4	702,500	702,313	187	369,145	369,145	478,280
7.100.5.6230.381 In-District Travel Allowance	8,000	6,028	1,972	8,000	7,284	716	8,000	8,000	8,000
7.100.5.6230.396 Inservice Training	12,500	12,527	-27	15,500	13,235	2,265	12,500	12,500	12,500
Total Purchased Services	421,440	419,563	1,877	727,500	724,308	3,192	429,645	429,645	538,780
7.100.5.6230.410 General Supplies	2,000	2,000	0	2,000	2,000	0	2,500	2,500	2,500
7.100.5.6230.481 Equipment Repair (Non-Contracted)	15,500	15,500	0	21,000	20,335	665	0	0	15,500
Total Supplies and Materials	17,500	17,500	0	23,000	22,335	665	2,500	2,500	18,000
7.100.5.6230.550 Equipment	327,153	327,617	- 464	0	0	0	0	0	0
Total Capital Objects	327,153	327,617	- 464	0	0	0	0	0	0
Total Instruction-Related Technology Program	1,331,469	1,347,965	-16,496	1,339,374	1,346,806	-7,432	1,049,660	1,032,870	1,173,988

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6310.310 Professional and Technical Services	0	0	0	10,000	12,216	-2,216	0	0	0
7.100.5.6310.319 Consultants	1,500	0	1,500	1,500	727	773	1,500	1,500	1,500
7.100.5.6310.391 Professional Dues and Fees	17,300	17,210	90	17,300	31,295	-13,995	17,300	17,300	17,300
Total Purchased Services	18,800	17,210	1,590	28,800	44,238	-15,438	18,800	18,800	18,800
7.100.5.6310.410 General Supplies	6,000	6,344	- 344	7,000	4,341	2,659	7,000	7,000	7,000
7.100.5.6310.493 Professional Books and Journals	300	0	300	0	0	0	0	0	0
Total Supplies and Materials	6,300	6,344	-44	7,000	4,341	2,659	7,000	7,000	7,000
7.100.5.6310.730 Judgments	2,000	0	2,000	2,000	0	2,000	2,000	2,000	2,000
Total Insurance and Judgment	2,000	0	2,000	2,000	0	2,000	2,000	2,000	2,000
Total Board Of Education Program	27,100	23,554	3,546	37,800	48,579	-10,779	27,800	27,800	27,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6320.111 Superintendent and Assistant Superintendent	124,663	124,412	251	125,910	155,866	-29,956	123,000	122,070	130,174
7.100.5.6320.151 Clerical Personnel	311,514	316,917	-5,403	317,110	320,179	-3,069	322,268	323,725	331,713
7.100.5.6320.199 Personal Leave Reimbursement	1,660	1,808	- 148	1,980	1,020	960	2,000	2,000	2,300
Total Salaries	437,837	443,137	-5,300	445,000	477,065	-32,065	447,268	447,795	464,187
7.100.5.6320.210 PERSI	48,689	48,083	606	49,484	49,580	-96	49,736	49,841	51,618
7.100.5.6320.220 Social Security Tax	32,180	31,871	309	32,707	35,063	-2,356	32,874	32,885	34,119
7.100.5.6320.230 Life Insurance	1,008	1,233	- 225	1,008	1,233	- 225	1,008	1,008	1,008
7.100.5.6320.240 Medical Insurance	47,049	51,778	-4,729	47,127	52,614	-5,487	48,984	49,362	51,532
7.100.5.6320.250 Employee Assistance Plan	201	202	-1	208	202	6	208	208	208
7.100.5.6320.260 Dental Insurance	2,880	2,866	14	3,023	3,027	-4	3,050	3,050	3,128
7.100.5.6320.270 Worker's Compensation Insurance	2,445	2,635	- 190	2,662	3,234	- 572	3,131	3,131	3,328
7.100.5.6320.280 Retirement Sick Leave Benefits	5,510	5,427	83	5,614	5,518	96	5,636	5,554	5,848
7.100.5.6320.290 Vision Insurance	560	562	-2	559	559	0	559	559	559
7.100.5.6320.296 Other Employee Benefits	13,588	12,136	1,452	13,588	10,092	3,496	13,000	13,000	12,000
7.100.5.6320.297 COBRA Fees	2,000	2,000	0	2,000	2,460	- 460	2,000	2,000	2,000
Total Fringe Benefits	156,110	158,795	-2,685	157,980	163,581	-5,601	160,186	160,598	165,348
7.100.5.6320.310 Professional and Technical Services	24,800	24,511	289	26,300	25,636	664	26,300	26,300	26,300
7.100.5.6320.311 Legal Services	35,000	27,840	7,160	35,000	43,928	-8,928	35,000	35,000	30,000
7.100.5.6320.313 Publishing and Advertising	15,000	15,079	-79	17,350	13,746	3,604	19,850	19,850	20,850
7.100.5.6320.319 Consultants	4,000	366	3,634	4,000	2,400	1,600	4,000	4,000	500
7.100.5.6320.325 Repair and Maintenance (Contracted)	5,600	5,107	493	5,600	5,141	459	5,600	5,600	18,600
7.100.5.6320.352 Postage	50,000	34,273	15,727	50,000	47,829	2,171	45,000	45,000	50,000
7.100.5.6320.381 In-District Travel Allowance	6,800	3,625	3,175	5,800	5,898	-98	6,550	6,550	6,550
7.100.5.6320.382 Out-District Travel Allowance	1,000	272	728	2,500	2,247	253	2,600	2,600	6,200
7.100.5.6320.391 Professional Dues and Fees	1,500	6,090	-4,590	1,500	6,442	-4,942	1,500	6,500	1,500
7.100.5.6320.396 Inservice Training	955	260	695	1,300	1,760	- 460	1,660	1,660	1,660
Total Purchased Services	144,655	117,424	27,231	149,350	155,026	-5,676	148,060	153,060	162,160

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6320.410 General Supplies	15,575	13,886	1,689	16,300	10,299	6,001	16,200	16,200	16,200
7.100.5.6320.493 Professional Books and Journals	500	443	57	500	340	160	700	700	700
Total Supplies and Materials	<u>16,075</u>	<u>14,328</u>	<u>1,747</u>	<u>16,800</u>	<u>10,638</u>	<u>6,162</u>	<u>16,900</u>	<u>16,900</u>	<u>16,900</u>
7.100.5.6320.712 Liability Insurance	181,295	183,512	-2,217	196,800	199,823	-3,023	208,000	208,000	208,000
Total Insurance and Judgment	<u>181,295</u>	<u>183,512</u>	<u>-2,217</u>	<u>196,800</u>	<u>199,823</u>	<u>-3,023</u>	<u>208,000</u>	<u>208,000</u>	<u>208,000</u>
Total Central Administration Program	<u>935,972</u>	<u>917,195</u>	<u>18,777</u>	<u>965,930</u>	<u>1,006,133</u>	<u>-40,203</u>	<u>980,414</u>	<u>986,353</u>	<u>1,016,595</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6410.114 Principals and Assistant Principals	2,225,229	2,205,959	19,270	2,191,650	2,214,817	-23,167	2,281,607	2,227,295	2,383,440
7.100.5.6410.151 Clerical Personnel	701,889	704,447	-2,558	690,746	702,892	-12,146	717,341	698,857	725,715
7.100.5.6410.181 Clerical Substitutes	9,500	15,512	-6,012	15,000	3,471	11,529	12,500	12,500	12,500
7.100.5.6410.199 Personal Leave Reimbursement	13,000	16,866	-3,866	20,850	13,570	7,280	17,000	17,000	17,000
Total Salaries	2,949,618	2,942,784	6,834	2,918,246	2,934,750	-16,504	3,028,448	2,955,652	3,138,655
7.100.5.6410.210 PERSI	326,940	331,308	-4,368	322,842	332,528	-9,686	335,373	327,571	347,627
7.100.5.6410.220 Social Security Tax	216,797	216,266	531	214,491	215,449	- 958	222,590	216,948	230,691
7.100.5.6410.230 Life Insurance	10,199	10,055	144	10,199	10,015	184	10,199	10,199	10,199
7.100.5.6410.240 Medical Insurance	352,873	343,010	9,863	359,293	344,710	14,583	374,335	376,009	396,098
7.100.5.6410.250 Employee Assistance Plan	1,513	1,667	- 154	1,513	1,488	25	1,564	1,556	1,555
7.100.5.6410.260 Dental Insurance	21,597	21,363	234	22,666	22,555	111	22,881	22,881	23,457
7.100.5.6410.270 Worker's Compensation Insurance	16,522	17,435	- 913	17,451	19,877	-2,426	21,200	20,661	22,505
7.100.5.6410.280 Retirement Sick Leave Benefits	37,046	36,760	286	36,582	37,013	- 431	38,001	36,498	39,390
7.100.5.6410.290 Vision Insurance	4,198	4,169	29	4,191	4,131	60	4,191	4,209	4,191
Total Fringe Benefits	987,685	982,033	5,652	989,228	987,767	1,461	1,030,334	1,016,532	1,075,713
7.100.5.6410.410 General Supplies	18,709	17,434	1,275	18,138	16,975	1,163	19,813	20,709	20,709
Total Supplies and Materials	18,709	17,434	1,275	18,138	16,975	1,163	19,813	20,709	20,709
Total School Administration Program	3,956,012	3,942,252	13,760	3,925,612	3,939,492	-13,880	4,078,595	3,992,893	4,235,077

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6510.151 Clerical Personnel	299,571	299,791	- 220	306,856	306,419	437	315,640	315,178	324,633
7.100.5.6510.199 Personal Leave Reimbursement	900	1,186	- 286	1,400	944	456	1,270	1,270	1,200
Total Salaries	300,471	300,976	- 505	308,256	307,362	894	316,910	316,448	325,833
7.100.5.6510.210 PERSI	33,412	33,838	- 426	34,274	34,847	- 573	35,240	35,220	36,233
7.100.5.6510.220 Social Security Tax	22,084	21,813	271	22,654	22,340	314	23,294	23,228	23,949
7.100.5.6510.230 Life Insurance	787	1,117	- 330	787	1,124	- 337	787	787	787
7.100.5.6510.240 Medical Insurance	41,315	38,691	2,624	41,179	39,255	1,924	42,755	43,133	44,892
7.100.5.6510.250 Employee Assistance Plan	177	182	- 5	183	177	6	183	183	182
7.100.5.6510.260 Dental Insurance	2,529	2,496	33	2,654	2,662	- 8	2,679	2,679	2,747
7.100.5.6510.270 Worker's Compensation Insurance	1,683	1,773	- 90	1,844	2,062	- 218	2,217	2,207	2,335
7.100.5.6510.280 Retirement Sick Leave Benefits	3,786	3,774	12	3,884	3,879	5	3,993	3,920	4,107
7.100.5.6510.290 Vision Insurance	492	489	3	491	491	0	491	491	491
Total Fringe Benefits	106,265	104,173	2,092	107,950	106,836	1,114	111,639	111,848	115,723
7.100.5.6510.309 Bank Service Charges	0	0	0	0	0	0	0	5,000	4,000
7.100.5.6510.310 Professional and Technical Services	50,000	50,004	- 4	50,000	54,171	- 4,171	50,000	50,000	50,000
7.100.5.6510.312 Audit Services	35,500	40,182	- 4,682	35,500	36,433	- 933	38,000	38,000	38,000
7.100.5.6510.313 Publishing and Advertising	7,000	4,843	2,157	7,000	3,447	3,553	7,500	7,500	6,000
7.100.5.6510.381 In-District Travel Allowance	350	543	- 193	350	217	133	350	350	350
7.100.5.6510.382 Out-District Travel Allowance	550	262	288	550	0	550	550	550	550
Total Purchased Services	93,400	95,834	- 2,434	93,400	94,268	- 868	96,400	101,400	98,900
7.100.5.6510.410 General Supplies	9,000	6,836	2,164	9,000	8,047	953	9,000	9,000	9,000
Total Supplies and Materials	9,000	6,836	2,164	9,000	8,047	953	9,000	9,000	9,000
7.100.5.6510.715 Surety Insurance	767	767	0	800	0	800	0	0	0
Total Insurance and Judgment	767	767	0	800	0	800	0	0	0
Total Business Administration Program	509,903	508,586	1,317	519,406	516,513	2,893	533,949	538,696	549,456

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6550.156 Warehouse Personnel	68,026	58,523	9,503	60,297	55,095	5,202	57,365	57,904	66,460
7.100.5.6550.199 Personal Leave Reimbursement	420	400	20	400	400	0	0	0	400
Total Salaries	68,446	58,923	9,523	60,697	55,495	5,202	57,365	57,904	66,860
7.100.5.6550.210 PERSI	7,611	6,511	1,100	6,749	6,300	449	6,379	6,445	7,434
7.100.5.6550.220 Social Security Tax	5,031	4,493	538	4,461	4,258	203	4,216	4,250	4,914
7.100.5.6550.230 Life Insurance	224	215	9	224	224	0	224	224	224
7.100.5.6550.240 Medical Insurance	11,762	11,260	502	11,720	11,722	-2	12,172	12,280	12,781
7.100.5.6550.250 Employee Assistance Plan	50	50	0	52	50	2	52	52	52
7.100.5.6550.260 Dental Insurance	720	687	33	756	757	-1	763	763	782
7.100.5.6550.270 Worker's Compensation Insurance	3,388	3,666	- 278	3,297	3,334	-37	3,539	3,570	4,216
7.100.5.6550.280 Retirement Sick Leave Benefits	862	730	132	765	701	64	723	723	842
7.100.5.6550.290 Vision Insurance	140	135	5	140	140	0	140	140	140
Total Fringe Benefits	29,788	27,746	2,042	28,164	27,488	676	28,208	28,447	31,385
7.100.5.6550.325 Repair and Maintenance (Contracted)	4,000	3,868	132	4,500	6,121	-1,621	5,500	5,500	6,000
Total Purchased Services	4,000	3,868	132	4,500	6,121	-1,621	5,500	5,500	6,000
7.100.5.6550.410 General Supplies	5,000	5,564	- 564	5,000	4,530	470	5,000	5,000	6,000
7.100.5.6550.419 Warehouse Supplies	3,000	1,135	1,865	3,500	9,647	-6,147	2,000	2,000	7,500
7.100.5.6550.421 Motor Fuel	4,000	3,857	143	4,000	3,086	914	4,000	4,000	4,000
Total Supplies and Materials	12,000	10,556	1,444	12,500	17,262	-4,762	11,000	11,000	17,500
Total Central Service Program	114,234	101,092	13,142	105,861	106,366	- 505	102,073	102,851	121,745

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6560.151 Clerical Personnel	148,921	140,421	8,500	147,340	146,157	1,183	150,423	144,710	149,535
7.100.5.6560.199 Personal Leave Reimbursement	850	650	200	650	650	0	650	650	750
Total Salaries	149,771	141,071	8,700	147,990	146,807	1,183	151,073	145,360	150,285
7.100.5.6560.210 PERSI	16,655	15,389	1,266	16,456	15,871	585	16,799	16,178	16,711
7.100.5.6560.220 Social Security Tax	11,008	9,789	1,219	10,877	10,436	441	11,104	10,670	11,046
7.100.5.6560.230 Life Insurance	336	404	-68	336	448	-112	336	336	336
7.100.5.6560.240 Medical Insurance	17,644	15,298	2,346	17,581	22,018	-4,437	18,258	18,420	19,171
7.100.5.6560.250 Employee Assistance Plan	76	66	10	78	76	2	78	78	78
7.100.5.6560.260 Dental Insurance	1,080	933	147	1,133	1,135	-2	1,144	1,144	1,173
7.100.5.6560.270 Worker's Compensation Insurance	839	829	10	889	981	-92	1,058	1,017	1,077
7.100.5.6560.280 Retirement Sick Leave Benefits	1,887	1,721	166	1,867	1,849	18	1,903	1,802	1,893
7.100.5.6560.290 Vision Insurance	210	183	27	210	210	0	210	210	210
Total Fringe Benefits	49,735	44,613	5,122	49,427	53,024	-3,597	50,890	49,855	51,695
7.100.5.6560.310 Professional and Technical Services	500	0	500	500	0	500	25,500	25,500	1,000
7.100.5.6560.325 Repair and Maintenance (Contracted)	58,955	57,314	1,641	58,955	59,959	-1,004	61,700	61,700	61,700
7.100.5.6560.382 Out-District Travel Allowance	1,900	707	1,193	1,450	499	951	1,450	1,450	1,450
Total Purchased Services	61,355	58,021	3,334	60,905	60,458	447	88,650	88,650	64,150
7.100.5.6560.410 General Supplies	7,700	3,786	3,914	7,700	5,646	2,054	7,700	7,700	7,700
Total Supplies and Materials	7,700	3,786	3,914	7,700	5,646	2,054	7,700	7,700	7,700
Total Administrative Technology Service Program	268,561	247,491	21,070	266,022	265,935	87	298,313	291,565	273,830

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6610.113 Supervisors and Coordinators	65,782	65,960	- 178	66,440	66,666	- 226	68,671	68,816	70,880
7.100.5.6610.151 Clerical Personnel	0	0	0	0	0	0	0	500	0
7.100.5.6610.153 Custodians	1,029,046	1,068,378	-39,332	1,019,518	1,017,368	2,150	1,010,394	1,039,174	1,074,214
7.100.5.6610.183 Substitute Custodians	80,000	81,337	-1,337	80,000	88,989	-8,989	80,000	80,000	80,000
7.100.5.6610.199 Personal Leave Reimbursement	6,300	1,480	4,820	6,300	1,310	4,990	5,000	5,000	5,000
Total Salaries	1,181,128	1,217,155	-36,027	1,172,258	1,174,332	-2,074	1,164,065	1,193,490	1,230,094
7.100.5.6610.210 PERSI	122,446	134,322	-11,876	121,460	132,105	-10,645	120,548	123,927	127,890
7.100.5.6610.220 Social Security Tax	86,813	94,519	-7,706	86,161	92,398	-6,237	85,559	87,605	90,412
7.100.5.6610.230 Life Insurance	4,819	4,976	- 157	5,051	5,049	2	4,938	4,938	5,215
7.100.5.6610.240 Medical Insurance	247,010	241,447	5,563	257,930	246,470	11,460	262,078	264,396	290,961
7.100.5.6610.250 Employee Assistance Plan	1,058	1,063	-5	1,109	1,077	32	1,121	1,111	1,180
7.100.5.6610.260 Dental Insurance	15,110	15,093	17	16,621	16,261	360	16,422	16,422	17,801
7.100.5.6610.270 Worker's Compensation Insurance	58,466	63,628	-5,162	63,664	69,925	-6,261	71,822	73,568	77,570
7.100.5.6610.280 Retirement Sick Leave Benefits	13,874	15,162	-1,288	13,762	14,761	- 999	13,659	13,808	14,491
7.100.5.6610.290 Vision Insurance	2,933	2,956	-23	3,077	2,999	78	3,007	3,033	3,180
Total Fringe Benefits	552,529	573,166	-20,637	568,835	581,046	-12,211	579,154	588,808	628,700
7.100.5.6610.310 Professional and Technical Services	600,000	597,821	2,179	685,500	665,388	20,112	725,000	725,000	725,000
7.100.5.6610.331 Electricity Utilities	735,900	917,483	- 181,583	1,015,300	792,655	222,645	1,048,900	1,048,900	1,048,900
7.100.5.6610.332 Gas Utilities	360,800	247,970	112,830	253,100	186,190	66,910	289,992	289,992	283,900
7.100.5.6610.336 Water	609,800	541,607	68,193	574,800	537,051	37,749	646,830	646,830	651,350
7.100.5.6610.337 Land Fill Fee	3,000	1,164	1,836	3,000	2,189	811	3,000	3,000	3,000
7.100.5.6610.351 Telephone - Voice	65,000	72,700	-7,700	65,000	63,296	1,704	30,000	30,000	42,000
7.100.5.6610.353 Telephone - Repair	3,500	3,500	0	4,000	4,000	0	3,000	3,000	3,000
7.100.5.6610.354 Telephone / Cable - Data	65,000	49,224	15,776	75,000	20,115	54,885	60,000	60,000	60,000
7.100.5.6610.355 Telephone - Cellular	2,500	1,862	638	2,000	1,845	155	2,000	2,000	2,400
7.100.5.6610.381 In-District Travel Allowance	820	28	792	500	0	500	500	500	500
Total Purchased Services	2,446,320	2,433,358	12,962	2,678,200	2,272,728	405,472	2,809,222	2,809,222	2,820,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6610.410 General Supplies	7,000	1,030	5,970	7,000	3,565	3,435	7,000	6,395	5,000
7.100.5.6610.418 Custodial Supplies	207,800	223,738	-15,938	211,300	228,431	-17,131	230,250	230,250	234,300
7.100.5.6610.481 Equipment Repair (Non-Contracted)	2,000	1,990	10	2,000	1,995	5	2,000	2,000	2,000
Total Supplies and Materials	<u>216,800</u>	<u>226,757</u>	<u>-9,957</u>	<u>220,300</u>	<u>233,992</u>	<u>-13,692</u>	<u>239,250</u>	<u>238,645</u>	<u>241,300</u>
7.100.5.6610.711 Property Insurance	181,335	181,335	0	173,864	173,864	0	175,000	175,000	175,000
Total Insurance and Judgment	<u>181,335</u>	<u>181,335</u>	<u>0</u>	<u>173,864</u>	<u>173,864</u>	<u>0</u>	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>
Total Building Operation Services Program	<u>4,578,112</u>	<u>4,631,771</u>	<u>-53,659</u>	<u>4,813,457</u>	<u>4,435,962</u>	<u>377,495</u>	<u>4,966,691</u>	<u>5,005,165</u>	<u>5,095,144</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6630.418 Custodial Supplies	3,600	3,005	595	3,600	4,248	- 648	3,600	3,600	3,600
Total Supplies and Materials	<u>3,600</u>	<u>3,005</u>	<u>595</u>	<u>3,600</u>	<u>4,248</u>	<u>- 648</u>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>
Total Maintenance - Non-Student Occupied Program	<u>3,600</u>	<u>3,005</u>	<u>595</u>	<u>3,600</u>	<u>4,248</u>	<u>- 648</u>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6640.151 Clerical Personnel	74,906	75,231	- 325	75,698	75,426	272	77,553	77,369	79,338
7.100.5.6640.154 Maintenance Personnel	683,080	672,231	10,849	679,135	626,375	52,760	692,503	671,769	715,661
7.100.5.6640.199 Personal Leave Reimbursement	700	820	- 120	700	810	- 110	700	700	700
Total Salaries	758,686	748,282	10,404	755,533	702,611	52,922	770,756	749,838	795,699
7.100.5.6640.210 PERSI	84,366	82,214	2,152	84,015	78,635	5,380	85,709	83,457	88,482
7.100.5.6640.220 Social Security Tax	55,764	56,772	-1,008	55,532	53,071	2,461	56,652	55,035	58,484
7.100.5.6640.230 Life Insurance	2,466	2,748	- 282	2,578	2,711	- 133	2,578	2,522	2,578
7.100.5.6640.240 Medical Insurance	129,386	127,342	2,044	134,825	125,334	9,491	139,980	138,148	146,979
7.100.5.6640.250 Employee Assistance Plan	554	541	13	580	529	51	599	581	596
7.100.5.6640.260 Dental Insurance	7,915	7,777	138	8,689	8,050	639	8,771	8,580	8,992
7.100.5.6640.270 Worker's Compensation Insurance	37,546	28,780	8,766	41,033	45,596	-4,563	47,556	46,230	50,177
7.100.5.6640.280 Retirement Sick Leave Benefits	9,557	9,179	378	9,520	8,752	768	9,711	9,306	10,026
7.100.5.6640.290 Vision Insurance	1,537	1,524	13	1,606	1,486	120	1,606	1,584	1,606
Total Fringe Benefits	329,091	316,877	12,214	338,378	324,165	14,213	353,162	345,443	367,920
7.100.5.6640.325 Repair and Maintenance (Contracted)	60,000	59,499	501	60,000	60,356	- 356	65,000	57,000	65,000
7.100.5.6640.328 Building Repairs (Contracted)	40,000	40,000	0	40,000	33,596	6,404	45,000	45,000	45,000
7.100.5.6640.396 Inservice Training	6,000	5,642	358	6,000	3,212	2,788	6,000	6,000	6,000
Total Purchased Services	106,000	105,142	858	106,000	97,164	8,836	116,000	108,000	116,000
7.100.5.6640.410 General Supplies	9,400	9,349	51	9,400	9,521	- 121	9,400	9,400	9,400
7.100.5.6640.421 Motor Fuel	63,250	58,988	4,262	63,250	52,160	11,090	63,250	63,250	55,000
7.100.5.6640.428 Repairs Parts and Supplies	30,000	35,063	-5,063	33,000	37,135	-4,135	35,000	40,000	40,000
7.100.5.6640.471 Building Repairs (Non-Contracted)	150,000	149,832	168	150,000	155,239	-5,239	150,000	150,000	150,000
7.100.5.6640.481 Equipment Repair (Non-Contracted)	20,000	24,587	-4,587	20,000	22,325	-2,325	25,000	28,000	25,000
Total Supplies and Materials	272,650	277,819	-5,169	275,650	276,380	- 730	282,650	290,650	279,400
Total General Maintenance Services Program	1,466,427	1,448,120	18,307	1,475,561	1,400,320	75,241	1,522,568	1,493,931	1,559,019

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6650.155 Grounds Personnel	110,348	111,967	-1,619	103,779	102,498	1,281	114,035	112,844	144,116
7.100.5.6650.199 Personal Leave Reimbursement	150	120	30	600	110	490	400	400	400
Total Salaries	110,498	112,087	-1,589	104,379	102,608	1,771	114,435	113,244	144,516
7.100.5.6650.210 PERSI	12,288	12,268	20	11,607	11,601	6	12,725	12,604	16,070
7.100.5.6650.220 Social Security Tax	8,122	8,471	- 349	7,672	7,723	-51	8,411	8,312	10,622
7.100.5.6650.230 Life Insurance	560	546	14	560	535	25	560	560	560
7.100.5.6650.240 Medical Insurance	29,406	28,610	796	29,301	27,931	1,370	30,430	30,699	31,952
7.100.5.6650.250 Employee Assistance Plan	126	124	2	130	120	10	130	130	130
7.100.5.6650.260 Dental Insurance	1,800	1,746	54	1,889	1,808	81	1,907	1,907	1,955
7.100.5.6650.270 Worker's Compensation Insurance	5,469	5,964	- 495	5,669	6,184	- 515	7,061	6,983	9,113
7.100.5.6650.280 Retirement Sick Leave Benefits	1,392	1,370	22	1,316	1,291	25	1,442	1,404	1,821
7.100.5.6650.290 Vision Insurance	350	342	8	349	333	16	349	349	349
Total Fringe Benefits	59,513	59,442	71	58,493	57,526	967	63,015	62,948	72,572
7.100.5.6650.325 Repair and Maintenance (Contracted)	10,000	10,000	0	10,000	6,574	3,426	10,000	10,000	10,000
Total Purchased Services	10,000	10,000	0	10,000	6,574	3,426	10,000	10,000	10,000
7.100.5.6650.410 General Supplies	22,000	23,422	-1,422	22,000	20,992	1,008	22,000	22,000	22,000
Total Supplies and Materials	22,000	23,422	-1,422	22,000	20,992	1,008	22,000	22,000	22,000
Total Ground Maintenance Services Program	202,011	204,951	-2,940	194,872	187,700	7,172	209,450	208,192	249,088

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6670.152 Instructional Assistants	77,017	78,908	-1,891	77,512	75,124	2,388	81,084	78,812	82,553
7.100.5.6670.199 Personal Leave Reimbursement	300	280	20	300	220	80	600	600	600
Total Salaries	77,317	79,188	-1,871	77,812	75,344	2,468	81,684	79,412	83,153
7.100.5.6670.210 PERSI	8,597	8,772	-175	8,652	8,529	123	9,084	8,839	9,247
7.100.5.6670.220 Social Security Tax	5,683	5,704	-21	5,719	5,592	127	6,004	5,829	6,112
7.100.5.6670.230 Life Insurance	672	724	-52	785	730	55	785	785	785
7.100.5.6670.240 Medical Insurance	35,287	32,032	3,255	41,034	38,495	2,539	42,602	42,979	44,733
7.100.5.6670.250 Employee Assistance Plan	151	183	-32	182	166	16	182	182	181
7.100.5.6670.260 Dental Insurance	2,159	2,321	-162	2,644	2,476	168	2,670	2,670	2,737
7.100.5.6670.270 Worker's Compensation Insurance	433	1,900	-1,467	466	-887	1,353	572	555	596
7.100.5.6670.280 Retirement Sick Leave Benefits	974	971	3	981	949	32	1,030	985	1,048
7.100.5.6670.290 Vision Insurance	419	452	-33	489	454	35	489	489	489
Total Fringe Benefits	54,375	53,059	1,316	60,952	56,504	4,448	63,418	63,313	65,928
7.100.5.6670.386 Crossing Guards Support	32,500	31,062	1,438	38,500	31,473	7,027	38,500	38,500	38,500
7.100.5.6670.387 Resource Officer Support	29,000	0	29,000	29,000	20,000	9,000	29,000	29,000	69,000
Total Purchased Services	61,500	31,062	30,438	67,500	51,473	16,027	67,500	67,500	107,500
Total Security Services Program	193,192	163,308	29,884	206,264	183,322	22,942	212,602	210,225	256,581

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.100.5.6810.113 Supervisors and Coordinators	150,766	150,779	-13	152,296	152,566	- 270	157,399	157,784	162,518
7.100.5.6810.151 Clerical Personnel	59,242	57,649	1,593	59,793	58,070	1,723	60,653	57,527	58,266
7.100.5.6810.157 Bus Drivers	963,349	904,936	58,413	939,486	948,879	-9,393	980,652	963,543	992,901
7.100.5.6810.158 Mechanics	148,615	143,105	5,510	149,395	144,807	4,588	154,294	154,224	159,091
7.100.5.6810.162 Bus Attendants	66,275	64,559	1,716	84,069	78,334	5,735	80,516	93,561	104,343
7.100.5.6810.187 Substitute and Trainee Bus Drivers	189,200	189,766	- 566	177,361	154,806	22,555	178,000	178,000	221,809
7.100.5.6810.199 Personal Leave Reimbursement	9,197	3,407	5,790	9,942	3,307	6,635	8,000	8,000	8,000
Total Salaries	1,586,644	1,514,200	72,444	1,572,342	1,540,769	31,573	1,619,514	1,612,639	1,706,928
7.100.5.6810.210 PERSI	178,837	166,666	12,171	175,957	170,301	5,656	179,201	178,596	189,811
7.100.5.6810.220 Social Security Tax	118,206	111,432	6,774	116,302	113,431	2,871	119,034	118,368	125,459
7.100.5.6810.230 Life Insurance	3,889	4,966	-1,077	3,721	4,616	- 895	3,385	3,777	3,665
7.100.5.6810.240 Medical Insurance	187,022	193,198	-6,176	177,620	178,230	- 610	166,150	189,109	190,434
7.100.5.6810.250 Employee Assistance Plan	801	927	- 126	764	871	- 107	711	795	772
7.100.5.6810.260 Dental Insurance	11,440	13,043	-1,603	11,446	13,271	-1,825	10,411	11,746	11,651
7.100.5.6810.270 Worker's Compensation Insurance	82,342	57,408	24,934	80,224	87,995	-7,771	90,208	89,811	89,272
7.100.5.6810.280 Retirement Sick Leave Benefits	20,259	18,660	1,599	19,937	19,061	876	20,305	19,897	21,508
7.100.5.6810.290 Vision Insurance	2,221	2,511	- 290	2,116	2,416	- 300	1,907	2,170	2,081
7.100.5.6810.295 Physicals	13,374	13,447	-73	14,961	13,543	1,418	14,961	14,961	8,462
Total Fringe Benefits	618,391	582,260	36,131	603,048	603,735	- 687	606,273	629,230	643,115
7.100.5.6810.310 Professional and Technical Services	11,000	10,783	217	11,000	11,121	- 121	11,000	11,000	11,000
7.100.5.6810.313 Publishing and Advertising	0	0	0	0	0	0	0	800	0
7.100.5.6810.325 Repair and Maintenance (Contracted)	11,600	11,796	- 196	21,600	18,907	2,693	21,600	21,600	21,600
7.100.5.6810.331 Electricity Utilities	15,353	17,878	-2,525	15,353	18,201	-2,848	15,353	15,353	15,353
7.100.5.6810.345 Transportation Services (Contracted)	500	3,058	-2,558	500	0	500	500	500	500
7.100.5.6810.346 Software	0	0	0	3,900	3,900	0	6,700	6,700	7,000
7.100.5.6810.382 Out-District Travel Allowance	4,000	5,656	-1,656	2,964	4,229	-1,265	2,964	2,964	4,264
7.100.5.6810.396 Inservice Training	3,300	0	3,300	3,300	270	3,030	3,300	3,300	3,300
Total Purchased Services	45,753	49,172	-3,419	58,617	56,627	1,990	61,417	62,217	63,017

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6810.420 Transportation Supplies	5,000	4,899	101	6,231	5,185	1,046	7,000	7,000	7,000
7.100.5.6810.421 Motor Fuel	441,500	361,214	80,286	441,500	280,856	160,644	360,000	360,000	330,000
7.100.5.6810.423 Grease and Lubricants	12,300	12,273	27	0	0	0	0	0	0
7.100.5.6810.425 Laundry	920	426	494	920	719	201	920	920	920
7.100.5.6810.428 Repairs Parts and Supplies	106,400	108,749	-2,349	118,400	112,375	6,025	118,400	118,400	118,400
7.100.5.6810.429 Tires	25,030	26,570	-1,540	25,030	23,100	1,930	25,030	25,030	25,030
7.100.5.6810.481 Equipment Repair (Non-Contracted)	1,600	0	1,600	1,600	0	1,600	1,600	1,600	1,600
Total Supplies and Materials	592,750	514,131	78,619	593,681	422,234	171,447	512,950	512,950	482,950
7.100.5.6810.550 Equipment	2,000	1,707	293	2,000	1,431	569	2,000	2,000	2,000
Total Capital Objects	2,000	1,707	293	2,000	1,431	569	2,000	2,000	2,000
7.100.5.6810.714 Transportation Insurance	1,019	0	1,019	1,019	0	1,019	1,019	1,019	1,019
Total Insurance and Judgment	1,019	0	1,019	1,019	0	1,019	1,019	1,019	1,019
Total Pupil To School Transportation Program	2,846,557	2,661,470	185,087	2,830,707	2,624,796	205,911	2,803,173	2,820,055	2,899,029

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6840.313 Publishing and Advertising	800	0	800	800	0	800	800	0	800
7.100.5.6840.381 In-District Travel Allowance	1,000	101	899	1,000	84	916	1,000	1,000	1,000
7.100.5.6840.382 Out-District Travel Allowance	5,000	3,190	1,810	4,000	3,545	455	4,000	4,000	4,000
Total Purchased Services	6,800	3,291	3,509	5,800	3,630	2,170	5,800	5,000	5,800
7.100.5.6840.420 Transportation Supplies	1,000	991	10	16,000	1,050	14,950	1,000	1,000	1,000
7.100.5.6840.421 Motor Fuel	1,200	956	244	1,200	1,293	-93	1,200	1,200	1,200
7.100.5.6840.428 Repairs Parts and Supplies	3,900	3,782	118	3,900	4,401	-501	3,900	3,900	3,900
Total Supplies and Materials	6,100	5,728	372	21,100	6,744	14,356	6,100	6,100	6,100
7.100.5.6840.550 Equipment	1,100	579	521	1,100	973	127	1,100	1,100	1,100
Total Capital Objects	1,100	579	521	1,100	973	127	1,100	1,100	1,100
7.100.5.6840.714 Transportation Insurance	27,729	27,729	0	28,284	28,284	0	28,284	28,284	28,284
Total Insurance and Judgment	27,729	27,729	0	28,284	28,284	0	28,284	28,284	28,284
Total Non-reimbursable Transportation Program	41,729	37,327	4,402	56,284	39,631	16,653	41,284	40,484	41,284

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6910.310 Professional and Technical Services	10,000	9,681	319	10,000	9,277	723	10,000	10,000	10,000
Total Purchased Services	10,000	9,681	319	10,000	9,277	723	10,000	10,000	10,000
Total Other Support Services Program	10,000	9,681	319	10,000	9,277	723	10,000	10,000	10,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.7100.690 Other Debt Services	15,000	17,242	-2,242	15,000	0	15,000	5,000	5,000	0
Total Debt Retirement	15,000	17,242	-2,242	15,000	0	15,000	5,000	5,000	0
Total Child Nutrition Program	15,000	17,242	-2,242	15,000	0	15,000	5,000	5,000	0
Total Current Expenditures	<u>64,474,465</u>	<u>63,997,031</u>	<u>477,434</u>	<u>66,269,884</u>	<u>64,844,110</u>	<u>1,425,774</u>	<u>67,501,607</u>	<u>67,100,297</u>	<u>71,411,390</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.9200.810 Transfers to Other Funds	105,500	121,708	-16,208	105,500	121,276	-15,776	110,500	110,500	115,500
Total Transfers or Reserves	105,500	121,708	-16,208	105,500	121,276	-15,776	110,500	110,500	115,500
Total Fund Transfer Program	105,500	121,708	-16,208	105,500	121,276	-15,776	110,500	110,500	115,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.9500.850 Contingency Reserve	631,195	N/A	N/A	651,636	N/A	N/A	668,075	674,253	705,343
7.100.5.9500.852 Unappropriated Fund Balance	2,524,779	N/A	N/A	2,624,123	N/A	N/A	2,672,299	2,697,012	2,821,372
7.100.5.9500.854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	300,000	300,000	300,000
7.100.5.9500.855 Appropriated Fund Balance	1,510,244	N/A	N/A	109,829	N/A	N/A	0	1,366,769	946,198
7.100.3.3200.000 Actual Year-End Fund Balance	N/A	5,000,114	N/A	N/A	5,215,540	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>5,066,218</u>	<u>5,000,114</u>	<u>-66,104</u>	<u>3,785,588</u>	<u>5,215,540</u>	<u>1,429,952</u>	<u>3,640,374</u>	<u>5,038,034</u>	<u>4,772,913</u>
Total Contingency Reserve Program	<u>5,066,218</u>	<u>5,000,114</u>	<u>-66,104</u>	<u>3,785,588</u>	<u>5,215,540</u>	<u>1,429,952</u>	<u>3,640,374</u>	<u>5,038,034</u>	<u>4,772,913</u>
TOTAL GENERAL FUND	<u><u>69,646,183</u></u>	<u><u>69,118,853</u></u>	<u><u>527,330</u></u>	<u><u>70,160,972</u></u>	<u><u>70,180,927</u></u>	<u><u>-19,954</u></u>	<u><u>71,252,481</u></u>	<u><u>72,248,831</u></u>	<u><u>76,299,803</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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
2016-2017 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
2016-2017 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.220.4.4459.900 Federal Forest	35,000	34,886	- 114	3,423	33,305	29,882	3,450	29,883	29,000
TOTAL FEDERAL FUNDING	35,000	34,886	- 114	3,423	33,305	29,882	3,450	29,883	29,000
TOTAL CURRENT REVENUES	35,000	34,886	- 114	3,423	33,305	29,882	3,450	29,883	29,000
7.220.4.7000.000 Estimated Beginning Balance	79,827	80,194	367	115,079	115,079	0	118,502	118,502	148,385
TOTAL FEDERAL FOREST FUND	114,827	115,079	252	118,502	148,384	29,882	121,952	148,385	177,385

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.220.5.5120.550 Equipment	114,827	0	114,827	118,502	0	118,502	121,952	148,385	177,385
Total Capital Objects	<u>114,827</u>	<u>0</u>	<u>114,827</u>	<u>118,502</u>	<u>0</u>	<u>118,502</u>	<u>121,952</u>	<u>148,385</u>	<u>177,385</u>
Total Elementary Program	<u>114,827</u>	<u>0</u>	<u>114,827</u>	<u>118,502</u>	<u>0</u>	<u>118,502</u>	<u>121,952</u>	<u>148,385</u>	<u>177,385</u>
Total Current Expenditures	<u>114,827</u>	<u>0</u>	<u>114,827</u>	<u>118,502</u>	<u>0</u>	<u>118,502</u>	<u>121,952</u>	<u>148,385</u>	<u>177,385</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.220.3.3200.000 Actual Year-End Fund Balance	N/A	115,079	N/A	N/A	148,384	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>115,079</u>	<u>115,079</u>	<u>0</u>	<u>148,384</u>	<u>148,384</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>115,079</u>	<u>115,079</u>	<u>0</u>	<u>148,384</u>	<u>148,384</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<u><u>114,827</u></u>	<u><u>115,079</u></u>	<u><u>- 252</u></u>	<u><u>118,502</u></u>	<u><u>148,384</u></u>	<u><u>-29,882</u></u>	<u><u>121,952</u></u>	<u><u>148,385</u></u>	<u><u>177,385</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 241

DRIVER EDUCATION FUND

DESCRIPTION

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

SPECIAL NOTES

The District instructs approximately 210 students each year, averaging 90 in the summer program and 120 between the four school year programs that are held in the Fall and Spring. The District operates two of its own vehicles and leases the rest from local automobile dealerships. Approximately 6 instructors are employed during the year. The state reimburses Districts up to \$125 per student. In order for the Driver Education program to break even, the district charges \$175 per student to supplement the state reimbursement.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET**

**DRIVER EDUCATION FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.241.4.4193.300 Student Fees	36,045	28,530	-7,515	38,475	32,940	-5,536	38,475	38,475	43,750
TOTAL LOCAL FUNDING	36,045	28,530	-7,515	38,475	32,940	-5,536	38,475	38,475	43,750
7.241.4.4321.100 State Reimbursement	33,375	29,500	-3,875	35,625	25,938	-9,688	35,625	35,625	31,250
TOTAL STATE FUNDING	33,375	29,500	-3,875	35,625	25,938	-9,688	35,625	35,625	31,250
TOTAL CURRENT REVENUES	69,420	58,030	-11,390	74,100	58,877	-15,223	74,100	74,100	75,000
7.241.4.7000.000 Estimated Beginning Balance	18,694	18,694	0	0	6,356	6,356	0	0	0
TOTAL DRIVER EDUCATION FUND	88,114	76,724	-11,390	74,100	65,233	-8,867	74,100	74,100	75,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.241.5.5420.113 Supervisors and Coordinators	6,264	6,292	-28	6,290	6,361	-71	6,353	6,353	6,714
7.241.5.5420.116 Teachers	34,398	34,686	-288	39,386	32,425	6,961	39,386	39,386	39,386
7.241.5.5420.151 Clerical Personnel	2,567	2,827	-260	2,621	3,097	-476	2,602	2,602	2,763
Total Salaries	43,229	43,806	-577	48,297	41,883	6,414	48,341	48,341	48,863
7.241.5.5420.210 PERSI	4,807	2,101	2,706	5,370	1,867	3,503	5,375	5,375	5,434
7.241.5.5420.220 Social Security Tax	3,177	3,326	-149	3,550	3,180	370	3,553	3,553	3,591
7.241.5.5420.230 Life Insurance	35	34	1	33	35	-2	33	33	33
7.241.5.5420.240 Medical Insurance	1,188	1,175	13	1,188	1,285	-97	1,340	1,340	1,416
7.241.5.5420.250 Employee Assistance Plan	6	5	1	6	5	1	6	6	6
7.241.5.5420.260 Dental Insurance	72	72	0	76	80	-4	80	80	80
7.241.5.5420.270 Worker's Compensation Insurance	239	255	-16	290	274	16	289	289	341
7.241.5.5420.280 Retirement Sick Leave Benefits	544	237	307	608	208	400	609	609	616
7.241.5.5420.290 Vision Insurance	14	14	0	14	15	-1	14	14	14
Total Fringe Benefits	10,082	7,218	2,864	11,135	6,947	4,188	11,299	11,299	11,531
7.241.5.5420.322 Vehicle Lease or Rental	5,273	1,576	3,697	1,910	419	1,491	1,910	1,410	1,910
Total Purchased Services	5,273	1,576	3,697	1,910	419	1,491	1,910	1,410	1,910
7.241.5.5420.410 General Supplies	466	414	52	466	0	466	466	466	466
7.241.5.5420.412 Health Services Supplies	700	627	73	900	933	-33	900	400	1,154
7.241.5.5420.421 Motor Fuel	4,278	3,773	505	5,400	3,158	2,242	5,192	5,192	3,650
7.241.5.5420.428 Repairs Parts and Supplies	1,107	958	149	1,707	3,884	-2,177	1,707	3,007	3,007
Total Supplies and Materials	6,551	5,772	779	8,473	7,975	498	8,265	9,065	8,277
7.241.5.5420.550 Equipment	19,160	9,450	9,710	466	0	466	466	166	600
Total Capital Objects	19,160	9,450	9,710	466	0	466	466	166	600
7.241.5.5420.720 Other Insurance	2,035	1,099	936	2,035	1,121	914	2,035	2,035	2,035
Total Insurance and Judgment	2,035	1,099	936	2,035	1,121	914	2,035	2,035	2,035
Total Community Education Program	86,330	68,921	17,409	72,316	58,345	13,971	72,316	72,316	73,216

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.241.5.6320.393 Indirect Costs	1,784	1,447	337	1,784	1,284	500	1,784	1,784	1,784
Total Purchased Services	1,784	1,447	337	1,784	1,284	500	1,784	1,784	1,784
Total Central Administration Program	1,784	1,447	337	1,784	1,284	500	1,784	1,784	1,784
Total Current Expenditures	88,114	70,368	17,746	74,100	59,628	14,472	74,100	74,100	75,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.241.3.3200.000 Actual Year-End Fund Balance	N/A	6,356	N/A	N/A	5,605	N/A	N/A	N/A	N/A
Total Transfers or Reserves	0	6,356	6,356	0	5,605	5,605	0	0	0
Total Contingency Reserve Program	0	6,356	6,356	0	5,605	5,605	0	0	0
TOTAL DRIVER EDUCATION FUND	<u>88,114</u>	<u>76,724</u>	<u>11,390</u>	<u>74,100</u>	<u>65,233</u>	<u>8,867</u>	<u>74,100</u>	<u>74,100</u>	<u>75,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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
2016-2017 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.4.4192.200 Start / Reader Grants	20,389	3,266	-17,123	20,584	379	-20,205	0	47,742	45,834
7.242.4.4199.900 Other Local Revenue	8,593	8,067	- 526	2,212	1,325	- 887	0	21,868	1,790
7.242.4.4199.910 Fees For SES Tutoring	10,143	0	-10,143	10,143	0	-10,143	0	0	0
TOTAL LOCAL FUNDING	39,125	11,333	-27,792	32,939	1,703	-31,236	0	69,610	47,624
7.242.4.4319.900 Experimental Grants Revenue	56,905	42,285	-14,620	36,900	37,182	282	28,621	35,274	30,624
7.242.4.4320.000 Restorative Justice Grant	0	0	0	13,000	13,000	0	0	11,050	0
7.242.4.4329.900 Commission of the Arts Grant	1,000	1,000	0	3,000	870	-2,130	0	1,130	630
TOTAL STATE FUNDING	57,905	43,285	-14,620	52,900	51,053	-1,847	28,621	47,454	31,254
TOTAL CURRENT REVENUES	97,030	54,618	-42,412	85,839	52,756	-33,083	28,621	117,064	78,878
TOTAL SPECIAL GRANTS FUND	97,030	54,618	-42,412	85,839	52,756	-33,083	28,621	117,064	78,878

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5110.159 Food Preparation	2,956	2,956	0	0	0	0	0	0	0
Total Salaries	2,956	2,956	0	0	0	0	0	0	0
7.242.5.5110.210 PERSI	334	334	0	0	0	0	0	0	0
7.242.5.5110.220 Social Security Tax	226	226	0	0	0	0	0	0	0
7.242.5.5110.270 Worker's Compensation Insurance	17	17	0	0	0	0	0	0	0
7.242.5.5110.280 Retirement Sick Leave Benefits	37	37	0	0	0	0	0	0	0
Total Fringe Benefits	614	614	0	0	0	0	0	0	0
7.242.5.5110.319 Consultants	1,500	1,500	0	1,500	1,500	0	1,500	1,500	1,500
Total Purchased Services	1,500	1,500	0	1,500	1,500	0	1,500	1,500	1,500
7.242.5.5110.450 Food - School Lunch	29,201	25,237	3,964	24,138	27,559	-3,421	26,463	32,949	31,420
Total Supplies and Materials	29,201	25,237	3,964	24,138	27,559	-3,421	26,463	32,949	31,420
Total Kindergarten Program	34,271	30,307	3,964	25,638	29,059	-3,421	27,963	34,449	32,920

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5120.152 Instructional Assistants	8,440	0	8,440	8,440	0	8,440	0	10,142	8,470
Total Salaries	8,440	0	8,440	8,440	0	8,440	0	10,142	8,470
7.242.5.5120.210 PERSI	934	0	934	934	0	934	0	0	942
7.242.5.5120.220 Social Security Tax	617	0	617	617	0	617	0	0	623
7.242.5.5120.270 Worker's Compensation Insurance	46	0	46	46	0	46	0	0	59
7.242.5.5120.280 Retirement Sick Leave Benefits	106	0	106	106	0	106	0	0	107
Total Fringe Benefits	1,703	0	1,703	1,703	0	1,703	0	0	1,731
7.242.5.5120.410 General Supplies	1,436	922	514	2,199	1,325	874	0	3,874	873
Total Supplies and Materials	1,436	922	514	2,199	1,325	874	0	3,874	873
7.242.5.5120.550 Equipment	6,500	6,487	13	13	0	13	0	14,506	68
Total Capital Objects	6,500	6,487	13	13	0	13	0	14,506	68
Total Elementary Program	18,079	7,409	10,670	12,355	1,325	11,030	0	28,522	11,142

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5150.410 General Supplies	1,000	1,000	0	0	0	0	0	3,988	849
Total Supplies and Materials	1,000	1,000	0	0	0	0	0	3,988	849
Total Secondary Program	1,000	1,000	0	0	0	0	0	3,988	849

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5170.410 General Supplies	657	654	3	0	0	0	0	0	0
Total Supplies and Materials	657	654	3	0	0	0	0	0	0
Total Alternate School Program	657	654	3	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5220.410 General Supplies	1,294	1,159	135	1,356	1,017	339	0	2,734	1,014
Total Supplies and Materials	1,294	1,159	135	1,356	1,017	339	0	2,734	1,014
Total Preschool Handicapped Program	1,294	1,159	135	1,356	1,017	339	0	2,734	1,014

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SPECIAL GRANTS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.6110.306 Training or Incentive Grants	0	0	0	3,000	870	2,130	0	630	630
Total Purchased Services	0	0	0	3,000	870	2,130	0	630	630
Total Attendance, Guidance And Health Program	0	0	0	3,000	870	2,130	0	630	630

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.6210.116 Teachers	2,050	2,050	0	0	0	0	0	0	0
7.242.5.6210.186 Substitute Teachers	10,500	2,100	8,400	13,911	6,523	7,388	0	1,725	0
Total Salaries	12,550	4,150	8,400	13,911	6,523	7,388	0	1,725	0
7.242.5.6210.210 PERSI	233	231	2	0	0	0	0	0	0
7.242.5.6210.220 Social Security Tax	157	149	8	0	0	0	0	0	0
7.242.5.6210.270 Worker's Compensation Insurance	12	11	1	0	0	0	0	0	0
7.242.5.6210.280 Retirement Sick Leave Benefits	26	26	0	0	0	0	0	0	0
Total Fringe Benefits	428	417	11	0	0	0	0	0	0
7.242.5.6210.392 Student Activity Support	19,095	2,107	16,988	19,228	- 638	19,866	0	19,866	19,619
7.242.5.6210.396 Inservice Training	5,000	2,759	2,241	4,641	4,641	0	0	645	0
Total Purchased Services	24,095	4,866	19,229	23,869	4,003	19,866	0	20,511	19,619
7.242.5.6210.410 General Supplies	4,046	4,046	0	5,100	5,744	- 644	0	18,227	11,655
Total Supplies and Materials	4,046	4,046	0	5,100	5,744	- 644	0	18,227	11,655
Total Instructional Improvement Program	41,119	13,479	27,640	42,880	16,270	26,610	0	40,463	31,274

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.6320.393 Indirect Costs	610	609	1	610	639	-29	658	1,003	1,049
Total Purchased Services	610	609	1	610	639	-29	658	1,003	1,049
Total Central Administration Program	610	609	1	610	639	-29	658	1,003	1,049

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SPECIAL GRANTS FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.6910.197 Inservice Training	0	0	0	0	3,000	-3,000	0	4,000	0
Total Salaries	0	0	0	0	3,000	-3,000	0	4,000	0
7.242.5.6910.210 PERSI	0	0	0	0	316	- 316	0	694	0
7.242.5.6910.220 Social Security Tax	0	0	0	0	225	- 225	0	468	0
7.242.5.6910.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	36	0
7.242.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	35	-35	0	77	0
Total Fringe Benefits	0	0	0	0	576	- 576	0	1,275	0
Total Other Support Services Program	0	0	0	0	3,576	-3,576	0	5,275	0
Total Current Expenditures	97,030	54,618	42,412	85,839	52,756	33,083	28,621	117,064	78,878
TOTAL SPECIAL GRANTS FUND	97,030	54,618	42,412	85,839	52,756	33,083	28,621	117,064	78,878

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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 professional-technical programs. This includes annual reimbursement for state-approved professional-technical programs, one-time grants, and other revenues available from the Idaho Division of Professional-Technical Education (PTE). The District may receive reimbursement for qualified expenditures. This fund also provides for approved Gateway Professional-Technical School / Academy programs. The Professional-Technical School programs are funded by the Idaho Division of Professional-Technical Education and are based on Average Daily Attendance. PTE funds can only be used by certified PTE teachers in an approved PTE 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
2016-2017 ANNUAL BUDGET**

**STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.243.4.4324.400 Professional Technical Revenue	319,805	307,023	-12,782	522,767	342,463	- 180,304	335,237	1,396,594	1,392,685
TOTAL STATE FUNDING	<u>319,805</u>	<u>307,023</u>	<u>-12,782</u>	<u>522,767</u>	<u>342,463</u>	<u>- 180,304</u>	<u>335,237</u>	<u>1,396,594</u>	<u>1,392,685</u>
TOTAL CURRENT REVENUES	<u>319,805</u>	<u>307,023</u>	<u>-12,782</u>	<u>522,767</u>	<u>342,463</u>	<u>- 180,304</u>	<u>335,237</u>	<u>1,396,594</u>	<u>1,392,685</u>
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u>319,805</u>	<u>307,023</u>	<u>-12,782</u>	<u>522,767</u>	<u>342,463</u>	<u>- 180,304</u>	<u>335,237</u>	<u>1,396,594</u>	<u>1,392,685</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.243.5.5190.116 Teachers	0	0	0	0	0	0	0	183,965	15,000
7.243.5.5190.133 Stipends and Extra Days - Regular	12,250	12,316	-66	10,693	10,792	-99	10,702	10,702	6,685
7.243.5.5190.186 Substitute Teachers	3,000	1,800	1,200	13,651	2,925	10,726	10,726	30,958	4,000
Total Salaries	15,250	14,116	1,134	24,344	13,717	10,627	21,428	225,625	25,685
7.243.5.5190.210 PERSI	1,343	1,409	-66	1,200	1,219	-19	1,190	4,989	2,411
7.243.5.5190.220 Social Security Tax	871	896	-25	1,015	785	230	1,575	4,075	1,887
7.243.5.5190.230 Life Insurance	0	0	0	0	0	0	0	100	0
7.243.5.5190.240 Medical Insurance	0	0	0	0	0	0	0	1,000	0
7.243.5.5190.250 Employee Assistance Plan	0	0	0	0	0	0	0	100	0
7.243.5.5190.260 Dental Insurance	0	0	0	0	0	0	0	100	0
7.243.5.5190.270 Worker's Compensation Insurance	64	4,066	-4,002	82	2,851	-2,769	128	4,357	180
7.243.5.5190.280 Retirement Sick Leave Benefits	155	155	0	136	136	0	135	649	273
7.243.5.5190.290 Vision Insurance	0	0	0	0	0	0	0	100	0
Total Fringe Benefits	2,433	6,526	-4,093	2,433	4,990	-2,557	3,028	15,470	4,751
7.243.5.5190.319 Consultants	14,506	14,506	0	19,836	19,836	0	29,126	23,287	14,221
7.243.5.5190.381 In-District Travel Allowance	3,300	300	3,000	6,300	300	6,000	5,000	5,000	1,500
7.243.5.5190.382 Out-District Travel Allowance	44,265	40,031	4,234	55,311	48,697	6,614	57,538	40,462	54,366
7.243.5.5190.391 Professional Dues and Fees	2,000	0	2,000	14,000	0	14,000	0	0	0
Total Purchased Services	64,071	54,837	9,234	95,447	68,833	26,614	91,664	68,749	70,087
7.243.5.5190.410 General Supplies	122,326	113,964	8,362	215,413	129,708	85,705	95,226	559,533	949,941
Total Supplies and Materials	122,326	113,964	8,362	215,413	129,708	85,705	95,226	559,533	949,941
7.243.5.5190.550 Equipment	28,895	28,893	2	84,263	34,263	50,000	34,793	438,119	258,232
Total Capital Objects	28,895	28,893	2	84,263	34,263	50,000	34,793	438,119	258,232
7.243.5.5190.712 Liability Insurance	6,000	0	6,000	12,000	0	12,000	0	0	0
Total Insurance and Judgment	6,000	0	6,000	12,000	0	12,000	0	0	0
Total Vocational-Technical Program	238,975	218,336	20,639	433,900	251,510	182,390	246,139	1,307,496	1,308,696

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.243.5.6210.113 Supervisors and Coordinators	67,201	67,539	- 338	67,873	68,047	- 174	67,873	67,873	69,742
7.243.5.6210.199 Personal Leave Reimbursement	0	650	- 650	0	650	- 650	0	0	0
Total Salaries	67,201	68,189	- 988	67,873	68,697	- 824	67,873	67,873	69,742
7.243.5.6210.210 PERSI	7,473	7,571	-98	7,684	7,772	-88	7,547	7,547	7,755
7.243.5.6210.220 Social Security Tax	4,939	5,126	- 187	5,193	5,199	-6	4,989	4,989	5,126
7.243.5.6210.230 Life Insurance	0	224	- 224	224	262	-38	224	224	0
7.243.5.6210.240 Medical Insurance	0	5,871	-5,871	6,151	7,131	- 980	6,705	6,705	0
7.243.5.6210.250 Employee Assistance Plan	0	25	-25	25	29	-4	26	26	0
7.243.5.6210.260 Dental Insurance	0	358	- 358	381	441	-60	400	400	0
7.243.5.6210.270 Worker's Compensation Insurance	370	399	-29	406	458	-52	405	405	487
7.243.5.6210.280 Retirement Sick Leave Benefits	847	847	0	856	865	-9	855	855	879
7.243.5.6210.290 Vision Insurance	0	70	-70	74	81	-7	74	74	0
Total Fringe Benefits	13,629	20,492	-6,863	20,994	22,239	-1,245	21,225	21,225	14,247
7.243.5.6210.410 General Supplies	0	6	-6	0	16	-16	0	0	0
Total Supplies and Materials	0	6	-6	0	16	-16	0	0	0
Total Instructional Improvement Program	80,830	88,687	-7,857	88,867	90,953	-2,086	89,098	89,098	83,989
Total Current Expenditures	319,805	307,023	12,782	522,767	342,463	180,304	335,237	1,396,594	1,392,685
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	319,805	307,023	12,782	522,767	342,463	180,304	335,237	1,396,594	1,392,685

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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
2016-2017 ANNUAL BUDGET
STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.245.4.4319.900 Other State Support	412,290	419,646	7,356	492,905	493,156	251	699,210	699,210	774,275
TOTAL STATE FUNDING	412,290	419,646	7,356	492,905	493,156	251	699,210	699,210	774,275
TOTAL CURRENT REVENUES	412,290	419,646	7,356	492,905	493,156	251	699,210	699,210	774,275
7.245.4.7000.000 Estimated Beginning Balance	122,652	122,652	0	0	8,487	8,487	0	0	0
TOTAL STATE TECHNOLOGY FUND	534,942	542,298	7,356	492,905	501,643	8,738	699,210	699,210	774,275

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.245.5.6230.154 Maintenance Personnel	56,984	54,551	2,433	99,920	56,421	43,499	56,251	56,251	59,182
7.245.5.6230.199 Personal Leave Reimbursement	0	0	0	100	0	100	0	0	0
Total Salaries	56,984	54,551	2,433	100,020	56,421	43,599	56,251	56,251	59,182
7.245.5.6230.210 PERSI	6,451	5,726	725	11,122	6,352	4,770	6,255	6,255	6,581
7.245.5.6230.220 Social Security Tax	4,359	4,143	216	7,351	4,293	3,058	4,134	4,134	4,350
7.245.5.6230.230 Life Insurance	225	207	18	392	190	202	224	224	224
7.245.5.6230.240 Medical Insurance	5,461	4,981	480	21,372	9,467	11,905	13,410	13,410	14,150
7.245.5.6230.250 Employee Assistance Plan	51	19	32	91	38	53	52	52	52
7.245.5.6230.260 Dental Insurance	720	662	58	1,322	757	565	800	800	800
7.245.5.6230.270 Worker's Compensation Insurance	331	2,821	-2,490	5,432	3,418	2,014	3,054	3,054	3,649
7.245.5.6230.280 Retirement Sick Leave Benefits	718	640	78	1,260	707	553	709	709	746
7.245.5.6230.290 Vision Insurance	140	130	10	244	140	104	147	147	140
Total Fringe Benefits	18,456	19,328	- 872	48,586	25,361	23,225	28,785	28,785	30,692
7.245.5.6230.361 Computer Service Expenses	0	0	0	0	0	0	101,325	101,325	149,901
Total Purchased Services	0	0	0	0	0	0	101,325	101,325	149,901
7.245.5.6230.552 Technology Equipment	459,502	459,932	- 430	344,299	342,186	2,113	512,849	512,849	534,500
Total Capital Objects	459,502	459,932	- 430	344,299	342,186	2,113	512,849	512,849	534,500
Total Instruction-Related Technology Program	534,942	533,811	1,131	492,905	423,968	68,937	699,210	699,210	774,275
Total Current Expenditures	534,942	533,811	1,131	492,905	423,968	68,937	699,210	699,210	774,275

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.245.3.3200.000 Actual Year-End Fund Balance	N/A	8,487	N/A	N/A	77,675	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>8,487</u>	<u>8,487</u>	<u>0</u>	<u>77,675</u>	<u>77,675</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>8,487</u>	<u>8,487</u>	<u>0</u>	<u>77,675</u>	<u>77,675</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE TECHNOLOGY FUND	<u><u>534,942</u></u>	<u><u>542,298</u></u>	<u><u>-7,356</u></u>	<u><u>492,905</u></u>	<u><u>501,643</u></u>	<u><u>-8,738</u></u>	<u><u>699,210</u></u>	<u><u>699,210</u></u>	<u><u>774,275</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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) provide professional development opportunities for the faculty, staff and community members.

SPECIAL NOTES

The 1995 Legislature appropriated money from the Tobacco Tax Fund to be given to local districts to complement and further enhance their federal Drug-Free Schools and Communities funds. The goal 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.

This is the third fiscal year since Fiscal Year 2010 in which the State of Idaho has distributed funds for this program. Because of the State's financial situation during that period of time, the dollars that would have normally been directed to this fund were diverted by the state to the General Fund, increasing the amount of funding available for on-going district expenses.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.246.4.4329.900 Substance Abuse Prevention	0	0	0	81,545	54,678	-26,867	180,400	180,400	190,910
TOTAL STATE FUNDING	0	0	0	81,545	54,678	-26,867	180,400	180,400	190,910
TOTAL CURRENT REVENUES	0	0	0	81,545	54,678	-26,867	180,400	180,400	190,910
TOTAL SUBSTANCE ABUSE PREVENTION FUND	0	0	0	81,545	54,678	-26,867	180,400	180,400	190,910

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.246.5.5120.152 Instructional Assistants	0	0	0	5,550	442	5,108	0	0	0
Total Salaries	0	0	0	5,550	442	5,108	0	0	0
7.246.5.5120.210 PERSI	0	0	0	0	491	- 491	0	0	0
7.246.5.5120.220 Social Security Tax	0	0	0	426	4,546	-4,120	0	0	0
7.246.5.5120.270 Worker's Compensation Insurance	0	0	0	33	73	-40	0	0	0
7.246.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	55	-55	0	0	0
Total Fringe Benefits	0	0	0	459	5,165	-4,706	0	0	0
Total Elementary Program	0	0	0	6,009	5,607	402	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.246.5.6160.115 Ancillary Professional	0	0	0	0	0	0	60,667	61,667	0
Total Salaries	0	0	0	0	0	0	60,667	61,667	0
7.246.5.6160.210 PERSI	0	0	0	0	0	0	6,746	6,860	0
7.246.5.6160.220 Social Security Tax	0	0	0	0	0	0	4,459	4,536	0
7.246.5.6160.230 Life Insurance	0	0	0	0	0	0	135	135	0
7.246.5.6160.240 Medical Insurance	0	0	0	0	0	0	7,658	7,658	0
7.246.5.6160.250 Employee Assistance Plan	0	0	0	0	0	0	31	31	0
7.246.5.6160.260 Dental Insurance	0	0	0	0	0	0	458	458	0
7.246.5.6160.270 Worker's Compensation Insurance	0	0	0	0	0	0	362	368	0
7.246.5.6160.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	764	777	0
7.246.5.6160.290 Vision Insurance	0	0	0	0	0	0	84	84	0
Total Fringe Benefits	0	0	0	0	0	0	20,697	20,907	0
Total Ancillary Service Program	0	0	0	0	0	0	81,364	82,574	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.246.5.6210.116 Teachers	0	0	0	0	0	0	0	25,000	20,700
7.246.5.6210.152 Instructional Assistants	0	0	0	0	0	0	0	17,000	4,800
Total Salaries	0	0	0	0	0	0	0	42,000	25,500
7.246.5.6210.210 PERSI	0	0	0	0	0	0	0	4,670	2,836
7.246.5.6210.220 Social Security Tax	0	0	0	0	0	0	0	3,088	1,874
7.246.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	250	179
7.246.5.6210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	529	321
Total Fringe Benefits	0	0	0	0	0	0	0	8,537	5,210
7.246.5.6210.310 Professional and Technical Services	0	0	0	0	0	0	0	0	120,000
7.246.5.6210.396 Inservice Training	0	0	0	50,000	36,078	13,922	81,236	12,803	12,950
Total Purchased Services	0	0	0	50,000	36,078	13,922	81,236	12,803	132,950
7.246.5.6210.410 General Supplies	0	0	0	21,545	12,380	9,165	17,800	34,486	27,250
Total Supplies and Materials	0	0	0	21,545	12,380	9,165	17,800	34,486	27,250
7.246.5.6210.550 Equipment	0	0	0	3,991	613	3,378	0	0	0
Total Capital Objects	0	0	0	3,991	613	3,378	0	0	0
Total Instructional Improvement Program	0	0	0	75,536	49,071	26,465	99,036	97,826	190,910
Total Current Expenditures	0	0	0	81,545	54,678	26,867	180,400	180,400	190,910
TOTAL SUBSTANCE ABUSE PREVENTION FUND	0	0	0	81,545	54,678	26,867	180,400	180,400	190,910

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 251

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND

DESCRIPTION

Title I-A ESEA provides financial assistance to the District to meet academic needs of economically disadvantaged children in eligible schools. The district provides Title I-A programs in 12 elementary schools as well as New Horizons Center. These schools provide a school-wide Title I program so that funding is used to provide supplemental instruction to improve achievement for all students in reading and language arts.

SPECIAL NOTES

The Title I-A ESEA programs in School District No. 25 focus on instruction in reading/language arts and mathematics. At the elementary level, Title I-A ESEA provides a structured, balanced approach to reading/language arts that supports the school district's reading program. Currently, three Title I-A elementary schools have Reading Recovery trained Title I staff. Instruction in mathematics emphasizes problem solving, mathematical concept development and computational fluency. Instruction in these schools is supported by four instructional coaches who specialize in language arts, mathematics, technology integration and positive behavior support.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.4.4451.100 ESEA Title I Revenue	2,808,433	2,615,281	- 193,152	2,688,281	2,669,063	-19,218	2,591,717	2,591,393	2,381,843
TOTAL FEDERAL FUNDING	<u>2,808,433</u>	<u>2,615,281</u>	<u>- 193,152</u>	<u>2,688,281</u>	<u>2,669,063</u>	<u>-19,218</u>	<u>2,591,717</u>	<u>2,591,393</u>	<u>2,381,843</u>
TOTAL CURRENT REVENUES	<u>2,808,433</u>	<u>2,615,281</u>	<u>- 193,152</u>	<u>2,688,281</u>	<u>2,669,063</u>	<u>-19,218</u>	<u>2,591,717</u>	<u>2,591,393</u>	<u>2,381,843</u>
7.251.4.7000.000 Estimated Beginning Balance	341,785	0	- 341,785	534,847	0	- 534,847	299,072	605,855	357,276
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>3,150,218</u>	<u>2,615,281</u>	<u>- 534,937</u>	<u>3,223,128</u>	<u>2,669,063</u>	<u>- 554,065</u>	<u>2,890,789</u>	<u>3,197,248</u>	<u>2,739,119</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

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

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.251.5.5120.116 Teachers	928,543	854,788	73,755	859,886	898,406	-38,520	962,510	962,510	950,965
7.251.5.5120.152 Instructional Assistants	300,709	307,007	-6,298	315,235	324,253	-9,018	356,451	356,451	286,276
7.251.5.5120.199 Personal Leave Reimbursement	9,400	4,835	4,565	8,388	4,441	3,947	0	0	10,000
Total Salaries	1,238,652	1,166,630	72,022	1,183,509	1,227,100	-43,591	1,318,961	1,318,961	1,247,241
7.251.5.5120.210 PERSI	137,738	118,079	19,659	131,654	116,410	15,244	147,677	147,677	138,693
7.251.5.5120.220 Social Security Tax	91,041	85,014	6,027	87,061	90,531	-3,470	97,610	97,610	91,672
7.251.5.5120.230 Life Insurance	5,164	4,863	301	4,772	4,522	250	4,520	4,520	5,776
7.251.5.5120.240 Medical Insurance	271,018	235,569	35,449	260,015	227,596	32,419	257,407	257,407	364,568
7.251.5.5120.250 Employee Assistance Plan	1,162	1,147	15	1,107	1,012	95	1,051	1,051	1,336
7.251.5.5120.260 Dental Insurance	16,590	15,419	1,171	16,086	15,285	801	15,382	15,382	20,612
7.251.5.5120.270 Worker's Compensation Insurance	6,937	6,947	-10	7,095	8,393	-1,298	9,297	9,297	8,718
7.251.5.5120.280 Retirement Sick Leave Benefits	15,607	13,041	2,566	14,913	13,011	1,902	16,733	16,733	15,715
7.251.5.5120.290 Vision Insurance	3,226	2,999	227	2,974	2,803	171	2,816	2,816	3,599
Total Fringe Benefits	548,483	483,077	65,406	525,677	479,563	46,114	552,493	552,493	650,689
7.251.5.5120.310 Professional and Technical Services	55,065	57,946	-2,881	41,715	43,193	-1,478	0	0	0
7.251.5.5120.381 In-District Travel Allowance	1,500	977	523	1,500	1,039	461	1,500	1,500	1,500
Total Purchased Services	56,565	58,923	-2,358	43,215	44,232	-1,017	1,500	1,500	1,500
7.251.5.5120.410 General Supplies	340,153	93,559	246,594	334,861	46,138	288,723	160,792	386,509	222,489
7.251.5.5120.415 One-Time Supplies	6,200	4,535	1,665	6,281	7,237	-956	6,281	6,281	5,954
Total Supplies and Materials	346,353	98,094	248,259	341,142	53,375	287,767	167,073	392,790	228,443
7.251.5.5120.550 Equipment	77,670	81,659	-3,989	184,538	82,054	102,484	101,134	130,134	51,134
Total Capital Objects	77,670	81,659	-3,989	184,538	82,054	102,484	101,134	130,134	51,134
Total Elementary Program	2,267,723	1,888,383	379,340	2,278,081	1,886,325	391,756	2,141,161	2,395,878	2,179,007

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.5150.116 Teachers	47,603	47,542	61	47,706	42,496	5,210	49,541	49,541	52,001
7.251.5.5150.199 Personal Leave Reimbursement	488	195	293	650	374	276	0	0	0
Total Salaries	48,091	47,737	354	48,356	42,870	5,486	49,541	49,541	52,001
7.251.5.5150.210 PERSI	5,347	5,447	- 100	5,377	4,853	524	5,581	5,581	5,783
7.251.5.5150.220 Social Security Tax	3,535	3,583	-48	3,554	3,217	337	3,689	3,689	3,822
7.251.5.5150.230 Life Insurance	168	168	0	168	159	9	168	168	168
7.251.5.5150.240 Medical Insurance	8,822	8,822	0	9,159	8,644	515	9,573	9,573	10,612
7.251.5.5150.250 Employee Assistance Plan	38	38	0	39	36	3	39	39	39
7.251.5.5150.260 Dental Insurance	540	540	0	567	540	27	572	572	600
7.251.5.5150.270 Worker's Compensation Insurance	270	284	-14	290	295	-5	352	352	363
7.251.5.5150.280 Retirement Sick Leave Benefits	606	602	4	609	540	69	632	632	655
7.251.5.5150.290 Vision Insurance	105	105	0	105	99	6	105	105	105
Total Fringe Benefits	19,431	19,588	- 157	19,868	18,384	1,484	20,711	20,711	22,147
7.251.5.5150.310 Professional and Technical Services	12,000	9,373	2,627	12,172	12,172	0	12,172	12,172	16,000
Total Purchased Services	12,000	9,373	2,627	12,172	12,172	0	12,172	12,172	16,000
7.251.5.5150.550 Equipment	0	0	0	8,500	0	8,500	0	8,500	0
Total Capital Objects	0	0	0	8,500	0	8,500	0	8,500	0
Total Secondary Program	79,522	76,697	2,825	88,896	73,426	15,470	82,424	90,924	90,148

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.5170.152 Instructional Assistants	0	0	0	5,840	5,053	787	6,112	6,112	6,112
Total Salaries	0	0	0	5,840	5,053	787	6,112	6,112	6,112
7.251.5.5170.210 PERSI	0	0	0	0	0	0	680	680	680
7.251.5.5170.220 Social Security Tax	0	0	0	447	387	60	449	449	449
7.251.5.5170.270 Worker's Compensation Insurance	0	0	0	34	34	0	43	43	43
7.251.5.5170.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	77	77	77
Total Fringe Benefits	0	0	0	481	421	60	1,249	1,249	1,249
Total Alternate School Program	0	0	0	6,321	5,474	847	7,361	7,361	7,361

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.6110.135 Other Special Programs	46,998	40,163	6,835	43,643	35,959	7,684	37,281	49,003	0
Total Salaries	46,998	40,163	6,835	43,643	35,959	7,684	37,281	49,003	0
7.251.5.6110.210 PERSI	5,455	4,518	937	4,853	4,070	783	4,146	5,546	0
7.251.5.6110.220 Social Security Tax	3,730	2,853	877	3,208	2,692	516	2,740	3,713	0
7.251.5.6110.230 Life Insurance	100	103	-3	101	73	28	34	98	0
7.251.5.6110.240 Medical Insurance	5,200	6,325	-1,125	5,496	4,055	1,441	1,915	5,574	0
7.251.5.6110.250 Employee Assistance Plan	25	23	2	23	16	7	8	23	0
7.251.5.6110.260 Dental Insurance	350	330	20	340	245	95	114	336	0
7.251.5.6110.270 Worker's Compensation Insurance	325	240	85	262	241	21	261	261	0
7.251.5.6110.280 Retirement Sick Leave Benefits	620	503	117	550	453	97	470	617	0
7.251.5.6110.290 Vision Insurance	95	64	31	63	45	18	21	61	0
Total Fringe Benefits	15,900	14,959	941	14,896	11,891	3,005	9,709	16,229	0
Total Attendance, Guidance And Health Program	62,898	55,122	7,776	58,539	47,849	10,690	46,990	65,232	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.6160.152 Instructional Assistants	0	0	0	11,774	11,774	0	30,689	30,689	32,103
Total Salaries	0	0	0	11,774	11,774	0	30,689	30,689	32,103
7.251.5.6160.210 PERSI	0	0	0	1,333	1,333	0	3,413	3,413	3,570
7.251.5.6160.220 Social Security Tax	0	0	0	901	901	0	2,256	2,256	2,360
7.251.5.6160.230 Life Insurance	0	0	0	62	47	15	0	0	112
7.251.5.6160.240 Medical Insurance	0	0	0	0	0	0	0	0	7,075
7.251.5.6160.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	26
7.251.5.6160.260 Dental Insurance	0	0	0	0	0	0	0	0	400
7.251.5.6160.270 Worker's Compensation Insurance	0	0	0	69	82	-13	215	215	224
7.251.5.6160.280 Retirement Sick Leave Benefits	0	0	0	149	148	1	387	387	404
7.251.5.6160.290 Vision Insurance	0	0	0	0	0	0	0	0	70
Total Fringe Benefits	0	0	0	2,514	2,510	4	6,271	6,271	14,241
Total Ancillary Service Program	0	0	0	14,288	14,284	4	36,960	36,960	46,344

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

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

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.251.5.6210.113 Supervisors and Coordinators	71,491	71,491	0	72,206	72,091	115	74,506	74,506	75,926
7.251.5.6210.116 Teachers	210,822	166,440	44,382	169,986	135,381	34,605	144,170	144,170	60,139
7.251.5.6210.151 Clerical Personnel	27,684	28,267	- 583	28,549	28,256	293	29,068	29,068	29,736
7.251.5.6210.186 Substitute Teachers	20,000	36,190	-16,190	35,000	21,903	13,098	35,000	35,000	30,000
7.251.5.6210.197 Inservice Training	10,000	7,065	2,935	10,000	7,564	2,436	10,000	10,000	8,000
7.251.5.6210.199 Personal Leave Reimbursement	1,982	923	1,059	910	489	421	910	910	1,250
Total Salaries	341,979	310,376	31,603	316,651	265,683	50,968	293,654	293,654	205,051
7.251.5.6210.210 PERSI	35,803	31,173	4,630	31,319	27,566	3,753	28,762	28,762	19,466
7.251.5.6210.220 Social Security Tax	23,666	19,705	3,961	22,171	17,284	4,887	21,582	21,582	15,072
7.251.5.6210.230 Life Insurance	829	731	98	731	596	135	731	731	533
7.251.5.6210.240 Medical Insurance	37,639	36,619	1,020	33,706	31,734	1,972	35,228	35,228	26,602
7.251.5.6210.250 Employee Assistance Plan	161	139	22	144	112	32	144	144	98
7.251.5.6210.260 Dental Insurance	2,304	1,959	345	2,086	1,717	369	2,104	2,104	1,504
7.251.5.6210.270 Worker's Compensation Insurance	1,803	1,632	171	1,809	1,657	152	2,055	2,055	1,434
7.251.5.6210.280 Retirement Sick Leave Benefits	4,057	3,449	608	3,549	3,068	481	3,259	3,259	2,207
7.251.5.6210.290 Vision Insurance	448	385	63	386	311	75	386	386	263
Total Fringe Benefits	106,710	95,794	10,916	95,901	84,044	11,857	94,251	94,251	67,179
7.251.5.6210.381 In-District Travel Allowance	200	0	200	200	0	200	200	200	200
7.251.5.6210.382 Out-District Travel Allowance	1,500	0	1,500	1,500	65	1,435	1,500	1,500	0
7.251.5.6210.396 Inservice Training	166,016	94,002	72,014	234,319	190,723	43,596	69,776	89,776	45,000
Total Purchased Services	167,716	94,002	73,714	236,019	190,788	45,231	71,476	91,476	45,200
7.251.5.6210.410 General Supplies	2,000	0	2,000	2,000	710	1,290	2,000	2,000	2,000
Total Supplies and Materials	2,000	0	2,000	2,000	710	1,290	2,000	2,000	2,000
Total Instructional Improvement Program	618,405	500,172	118,233	650,571	541,226	109,345	461,381	481,381	319,430

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.6320.393 Indirect Costs	75,067	60,583	14,484	74,273	55,689	18,584	73,672	73,672	70,000
Total Purchased Services	<u>75,067</u>	<u>60,583</u>	<u>14,484</u>	<u>74,273</u>	<u>55,689</u>	<u>18,584</u>	<u>73,672</u>	<u>73,672</u>	<u>70,000</u>
Total Central Administration Program	<u>75,067</u>	<u>60,583</u>	<u>14,484</u>	<u>74,273</u>	<u>55,689</u>	<u>18,584</u>	<u>73,672</u>	<u>73,672</u>	<u>70,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.6810.345 Transportation Services (Contracted)	10,000	3,188	6,812	10,000	8,133	1,867	10,000	15,000	0
Total Purchased Services	10,000	3,188	6,812	10,000	8,133	1,867	10,000	15,000	0
Total Pupil To School Transportation Program	10,000	3,188	6,812	10,000	8,133	1,867	10,000	15,000	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.251.5.7200.116 Teachers	10,000	5,452	4,548	10,000	6,776	3,224	5,000	5,000	2,500
Total Salaries	10,000	5,452	4,548	10,000	6,776	3,224	5,000	5,000	2,500
7.251.5.7200.210 PERSI	1,132	608	524	1,112	732	380	556	556	278
7.251.5.7200.220 Social Security Tax	765	404	361	735	500	235	368	368	184
7.251.5.7200.270 Worker's Compensation Insurance	56	33	23	60	47	13	35	35	17
7.251.5.7200.280 Retirement Sick Leave Benefits	126	68	58	126	81	45	63	63	32
Total Fringe Benefits	2,079	1,113	966	2,033	1,360	673	1,022	1,022	511
7.251.5.7200.383 Parent Activities Travel	24,524	24,571	-47	30,126	28,521	1,605	24,818	24,818	23,818
Total Purchased Services	24,524	24,571	-47	30,126	28,521	1,605	24,818	24,818	23,818
Total Parent Activities Program	36,603	31,136	5,467	42,159	36,657	5,502	30,840	30,840	26,829
Total Current Expenditures	3,150,218	2,615,281	534,937	3,223,128	2,669,063	554,065	2,890,789	3,197,248	2,739,119
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>3,150,218</u>	<u>2,615,281</u>	<u>534,937</u>	<u>3,223,128</u>	<u>2,669,063</u>	<u>554,065</u>	<u>2,890,789</u>	<u>3,197,248</u>	<u>2,739,119</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUNDS 257, 258

TITLE VI-B, IDEA - SCHOOL-AGE AND PRESCHOOL FUNDS

DESCRIPTION

Title VI-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
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TITLE VI-B, IDEA - SCHOOL-AGE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.257.4.4430.000 Title VI-B - Restricted	2,447,047	2,565,152	118,105	2,567,627	2,547,409	-20,218	2,511,693	2,466,879	3,379,105
TOTAL FEDERAL FUNDING	<u>2,447,047</u>	<u>2,565,152</u>	<u>118,105</u>	<u>2,567,627</u>	<u>2,547,409</u>	<u>-20,218</u>	<u>2,511,693</u>	<u>2,466,879</u>	<u>3,379,105</u>
TOTAL CURRENT REVENUES	<u>2,447,047</u>	<u>2,565,152</u>	<u>118,105</u>	<u>2,567,627</u>	<u>2,547,409</u>	<u>-20,218</u>	<u>2,511,693</u>	<u>2,466,879</u>	<u>3,379,105</u>
7.257.4.7000.000 Estimated Beginning Balance	1,200,000	0	-1,200,000	875,995	0	- 875,995	900,000	1,205,194	0
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>3,647,047</u>	<u>2,565,152</u>	<u>-1,081,895</u>	<u>3,443,622</u>	<u>2,547,409</u>	<u>- 896,213</u>	<u>3,411,693</u>	<u>3,672,073</u>	<u>3,379,105</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.257.5.5210.116 Teachers	81,969	37,827	44,142	52,551	26,138	26,413	22,454	22,454	23,937
7.257.5.5210.152 Instructional Assistants	1,108,268	1,092,932	15,336	1,124,170	1,084,337	39,833	1,128,078	1,128,078	1,212,520
7.257.5.5210.182 Substitute Instructional Assistants	77,558	57,934	19,624	71,872	70,028	1,844	0	0	0
7.257.5.5210.199 Personal Leave Reimbursement	11,000	4,398	6,603	10,500	4,941	5,559	0	0	0
Total Salaries	1,278,795	1,193,091	85,704	1,259,093	1,185,445	73,648	1,150,532	1,150,532	1,236,457
7.257.5.5210.210 PERSI	133,577	125,246	8,331	132,020	122,983	9,037	127,939	127,939	137,494
7.257.5.5210.220 Social Security Tax	88,291	83,571	4,720	87,260	81,816	5,444	84,564	84,564	90,879
7.257.5.5210.230 Life Insurance	10,470	9,581	889	10,402	9,461	941	9,919	9,919	10,031
7.257.5.5210.240 Medical Insurance	538,473	499,007	39,466	551,315	511,778	39,537	593,392	593,392	608,536
7.257.5.5210.250 Employee Assistance Plan	2,350	2,416	-66	2,413	2,126	287	2,301	2,301	2,320
7.257.5.5210.260 Dental Insurance	32,635	30,759	1,876	35,061	32,142	2,919	35,400	35,400	34,990
7.257.5.5210.270 Worker's Compensation Insurance	6,620	6,769	-149	7,100	7,633	-533	6,869	6,869	8,643
7.257.5.5210.280 Retirement Sick Leave Benefits	15,136	13,924	1,212	14,959	13,694	1,265	14,497	14,497	15,580
7.257.5.5210.290 Vision Insurance	6,618	6,011	607	6,822	5,901	921	6,505	6,505	6,251
Total Fringe Benefits	834,170	777,285	56,885	847,352	787,533	59,819	881,386	881,386	914,724
7.257.5.5210.310 Professional and Technical Services	350,000	12,121	337,879	147,096	15,083	132,013	70,000	70,000	60,000
Total Purchased Services	350,000	12,121	337,879	147,096	15,083	132,013	70,000	70,000	60,000
7.257.5.5210.410 General Supplies	448,023	135,757	312,266	372,451	126,099	246,352	438,430	698,810	383,872
Total Supplies and Materials	448,023	135,757	312,266	372,451	126,099	246,352	438,430	698,810	383,872
7.257.5.5210.550 Equipment	223,483	24,683	198,800	186,636	25,961	160,675	290,000	290,000	280,000
Total Capital Objects	223,483	24,683	198,800	186,636	25,961	160,675	290,000	290,000	280,000
Total Special Education Program	3,134,471	2,142,937	991,534	2,812,628	2,140,121	672,507	2,830,348	3,090,728	2,875,053

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.257.5.6160.115 Ancillary Professional	34,408	33,636	772	24,129	31,268	-7,139	32,596	32,596	48,997
7.257.5.6160.199 Personal Leave Reimbursement	0	81	-81	750	49	701	0	0	0
Total Salaries	34,408	33,718	690	24,879	31,316	-6,437	32,596	32,596	48,997
7.257.5.6160.210 PERSI	3,826	3,092	734	2,766	3,545	- 779	3,625	3,625	5,448
7.257.5.6160.220 Social Security Tax	2,529	1,674	855	1,828	1,891	-63	2,396	2,396	3,601
7.257.5.6160.230 Life Insurance	110	70	40	73	70	3	70	70	70
7.257.5.6160.240 Medical Insurance	5,643	4,877	766	3,861	5,101	-1,240	4,191	4,191	4,250
7.257.5.6160.250 Employee Assistance Plan	25	32	-7	17	32	-15	16	16	16
7.257.5.6160.260 Dental Insurance	342	225	117	246	238	8	250	250	244
7.257.5.6160.270 Worker's Compensation Insurance	190	162	28	148	215	-67	195	195	342
7.257.5.6160.280 Retirement Sick Leave Benefits	434	342	92	313	395	-82	411	411	617
7.257.5.6160.290 Vision Insurance	69	44	25	48	44	4	46	46	44
Total Fringe Benefits	13,168	10,517	2,651	9,300	11,530	-2,230	11,200	11,200	14,632
7.257.5.6160.310 Professional and Technical Services	300,000	277,738	22,262	432,134	278,177	153,957	390,549	390,549	305,423
7.257.5.6160.381 In-District Travel Allowance	40,000	18,118	21,882	40,813	19,071	21,742	40,000	40,000	40,000
Total Purchased Services	340,000	295,856	44,144	472,947	297,248	175,699	430,549	430,549	345,423
Total Ancillary Service Program	387,576	340,090	47,486	507,126	340,094	167,032	474,345	474,345	409,052

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.257.5.6210.396 Inservice Training	65,000	21,190	43,810	68,878	12,916	55,962	50,000	50,000	40,000
Total Purchased Services	<u>65,000</u>	<u>21,190</u>	<u>43,810</u>	<u>68,878</u>	<u>12,916</u>	<u>55,962</u>	<u>50,000</u>	<u>50,000</u>	<u>40,000</u>
Total Instructional Improvement Program	<u>65,000</u>	<u>21,190</u>	<u>43,810</u>	<u>68,878</u>	<u>12,916</u>	<u>55,962</u>	<u>50,000</u>	<u>50,000</u>	<u>40,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.257.5.6320.393 Indirect Costs	60,000	60,936	- 936	54,990	54,278	712	57,000	57,000	55,000
Total Purchased Services	60,000	60,936	- 936	54,990	54,278	712	57,000	57,000	55,000
Total Central Administration Program	60,000	60,936	- 936	54,990	54,278	712	57,000	57,000	55,000
Total Current Expenditures	<u>3,647,047</u>	<u>2,565,152</u>	<u>1,081,895</u>	<u>3,443,622</u>	<u>2,547,409</u>	<u>896,213</u>	<u>3,411,693</u>	<u>3,672,073</u>	<u>3,379,105</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u><u>3,647,047</u></u>	<u><u>2,565,152</u></u>	<u><u>1,081,895</u></u>	<u><u>3,443,622</u></u>	<u><u>2,547,409</u></u>	<u><u>896,213</u></u>	<u><u>3,411,693</u></u>	<u><u>3,672,073</u></u>	<u><u>3,379,105</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.258.4.4430.000 Title VI-B Preschool	120,764	73,689	-47,075	169,783	79,050	-90,733	170,702	221,462	173,140
TOTAL FEDERAL FUNDING	<u>120,764</u>	<u>73,689</u>	<u>-47,075</u>	<u>169,783</u>	<u>79,050</u>	<u>-90,733</u>	<u>170,702</u>	<u>221,462</u>	<u>173,140</u>
TOTAL CURRENT REVENUES	<u>120,764</u>	<u>73,689</u>	<u>-47,075</u>	<u>169,783</u>	<u>79,050</u>	<u>-90,733</u>	<u>170,702</u>	<u>221,462</u>	<u>173,140</u>
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	<u><u>120,764</u></u>	<u><u>73,689</u></u>	<u><u>-47,075</u></u>	<u><u>169,783</u></u>	<u><u>79,050</u></u>	<u><u>-90,733</u></u>	<u><u>170,702</u></u>	<u><u>221,462</u></u>	<u><u>173,140</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.258.5.5220.152 Instructional Assistants	66,750	41,520	25,230	46,163	41,404	4,759	40,166	40,166	55,451
7.258.5.5220.199 Personal Leave Reimbursement	400	280	120	400	280	120	0	0	0
Total Salaries	67,150	41,800	25,350	46,563	41,684	4,879	40,166	40,166	55,451
7.258.5.5220.210 PERSI	7,467	4,693	2,774	5,177	4,718	459	4,466	4,466	6,166
7.258.5.5220.220 Social Security Tax	4,935	3,009	1,926	3,422	3,045	377	2,952	2,952	4,076
7.258.5.5220.230 Life Insurance	346	290	56	336	304	32	336	336	448
7.258.5.5220.240 Medical Insurance	17,820	13,653	4,167	17,820	16,730	1,091	20,115	20,115	27,197
7.258.5.5220.250 Employee Assistance Plan	78	71	7	78	67	11	78	78	104
7.258.5.5220.260 Dental Insurance	1,080	929	151	1,133	1,033	100	1,200	1,200	1,564
7.258.5.5220.270 Worker's Compensation Insurance	370	247	123	278	284	-6	240	240	388
7.258.5.5220.280 Retirement Sick Leave Benefits	846	523	323	587	525	62	506	506	699
7.258.5.5220.290 Vision Insurance	219	180	39	220	189	31	220	220	279
Total Fringe Benefits	33,161	23,595	9,566	29,051	26,894	2,157	30,113	30,113	40,921
7.258.5.5220.310 Professional and Technical Services	7,000	923	6,077	5,000	106	4,895	15,000	15,000	0
Total Purchased Services	7,000	923	6,077	5,000	106	4,895	15,000	15,000	0
7.258.5.5220.410 General Supplies	7,641	6,237	1,404	72,594	6,376	66,218	48,423	99,183	43,268
Total Supplies and Materials	7,641	6,237	1,404	72,594	6,376	66,218	48,423	99,183	43,268
7.258.5.5220.550 Equipment	1,000	297	703	10,668	2,159	8,509	32,000	32,000	30,000
Total Capital Objects	1,000	297	703	10,668	2,159	8,509	32,000	32,000	30,000
Total Preschool Handicapped Program	115,952	72,852	43,100	163,876	77,219	86,657	165,702	216,462	169,640

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.258.5.6160.115 Ancillary Professional	0	-2,321	2,321	0	0	0	0	0	0
7.258.5.6160.199 Personal Leave Reimbursement	50	0	50	0	0	0	0	0	0
Total Salaries	50	-2,321	2,371	0	0	0	0	0	0
7.258.5.6160.210 PERSI	6	514	- 508	0	0	0	0	0	0
7.258.5.6160.220 Social Security Tax	4	263	- 259	0	0	0	0	0	0
7.258.5.6160.230 Life Insurance	0	9	-9	0	0	0	0	0	0
7.258.5.6160.240 Medical Insurance	0	490	- 490	0	0	0	0	0	0
7.258.5.6160.250 Employee Assistance Plan	0	2	-2	0	0	0	0	0	0
7.258.5.6160.260 Dental Insurance	0	30	-30	0	0	0	0	0	0
7.258.5.6160.270 Worker's Compensation Insurance	1	24	-23	0	0	0	0	0	0
7.258.5.6160.280 Retirement Sick Leave Benefits	1	53	-52	0	0	0	0	0	0
7.258.5.6160.290 Vision Insurance	0	6	-6	0	0	0	0	0	0
Total Fringe Benefits	12	1,391	-1,379	0	0	0	0	0	0
7.258.5.6160.310 Professional and Technical Services	500	0	500	0	0	0	0	0	0
Total Purchased Services	500	0	500	0	0	0	0	0	0
Total Ancillary Service Program	562	- 930	1,492	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.258.5.6210.382 Out-District Travel Allowance	500	0	500	1,500	0	1,500	0	0	0
7.258.5.6210.396 Inservice Training	750	0	750	1,750	175	1,575	2,000	2,000	500
Total Purchased Services	<u>1,250</u>	<u>0</u>	<u>1,250</u>	<u>3,250</u>	<u>175</u>	<u>3,075</u>	<u>2,000</u>	<u>2,000</u>	500
Total Instructional Improvement Program	<u>1,250</u>	<u>0</u>	<u>1,250</u>	<u>3,250</u>	<u>175</u>	<u>3,075</u>	<u>2,000</u>	<u>2,000</u>	500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.258.5.6320.393 Indirect Costs	3,000	1,767	1,233	2,657	1,655	1,002	3,000	3,000	3,000
Total Purchased Services	3,000	1,767	1,233	2,657	1,655	1,002	3,000	3,000	3,000
Total Central Administration Program	3,000	1,767	1,233	2,657	1,655	1,002	3,000	3,000	3,000
Total Current Expenditures	120,764	73,689	47,075	169,783	79,050	90,733	170,702	221,462	173,140
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	120,764	73,689	47,075	169,783	79,050	90,733	170,702	221,462	173,140

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 263

PERKINS IV - PROFESSIONAL-TECHNICAL FUND

DESCRIPTION

This fund provides for additional personnel, equipment, supplies, professional development, Tech Prep Membership, etc. 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
2016-2017 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.263.4.4453.300 Carl Perkins Grant	165,292	162,211	-3,081	152,038	152,038	0	152,038	152,038	157,538
TOTAL FEDERAL FUNDING	165,292	162,211	-3,081	152,038	152,038	0	152,038	152,038	157,538
7.263.4.4600.000 Interfund Transfers	5,500	5,500	0	5,500	5,500	0	5,500	5,500	5,500
TOTAL OTHER FUNDING SOURCES	5,500	5,500	0	5,500	5,500	0	5,500	5,500	5,500
TOTAL CURRENT REVENUES	170,792	167,711	-3,081	157,538	157,538	0	157,538	157,538	163,038
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	170,792	167,711	-3,081	157,538	157,538	0	157,538	157,538	163,038

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.263.5.5190.116 Teachers	13,815	10,221	3,594	4,177	1,258	2,919	0	758	0
Total Salaries	13,815	10,221	3,594	4,177	1,258	2,919	0	758	0
7.263.5.5190.210 PERSI	1,221	1,188	33	138	142	-4	0	86	0
7.263.5.5190.220 Social Security Tax	844	774	70	91	94	-3	0	58	0
7.263.5.5190.230 Life Insurance	0	12	-12	0	0	0	0	0	0
7.263.5.5190.240 Medical Insurance	0	610	- 610	0	0	0	0	0	0
7.263.5.5190.250 Employee Assistance Plan	0	9	-9	0	0	0	0	0	0
7.263.5.5190.260 Dental Insurance	0	37	-37	0	0	0	0	0	0
7.263.5.5190.270 Worker's Compensation Insurance	62	16	46	52	68	-16	0	7	0
7.263.5.5190.280 Retirement Sick Leave Benefits	121	125	-4	53	16	37	0	10	0
7.263.5.5190.290 Vision Insurance	0	20	-20	0	0	0	0	0	0
Total Fringe Benefits	2,248	2,789	- 541	334	319	15	0	161	0
7.263.5.5190.310 Professional and Technical Services	17,903	17,903	0	23,132	23,132	0	53,456	42,729	42,729
7.263.5.5190.381 In-District Travel Allowance	2,497	2,496	1	0	0	0	4,000	4,000	4,000
7.263.5.5190.382 Out-District Travel Allowance	21,055	21,002	53	21,526	24,461	-2,935	20,180	20,180	20,180
Total Purchased Services	41,455	41,401	54	44,658	47,592	-2,934	77,636	66,909	66,909
7.263.5.5190.410 General Supplies	113,274	113,300	-26	108,369	108,369	0	79,902	89,710	90,629
Total Supplies and Materials	113,274	113,300	-26	108,369	108,369	0	79,902	89,710	90,629
Total Vocational-Technical Program	170,792	167,711	3,081	157,538	157,538	0	157,538	157,538	157,538

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.263.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	0
Total Fringe Benefits	0	0	0	0	0	0	0	0	0
Total Instructional Improvement Program	0	0	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.263.5.6410.410 General Supplies	0	0	0	0	0	0	0	0	5,500
Total Supplies and Materials	0	0	0	0	0	0	0	0	5,500
Total School Administration Program	0	0	0	0	0	0	0	0	5,500
Total Current Expenditures	170,792	167,711	3,081	157,538	157,538	0	157,538	157,538	163,038
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	170,792	167,711	3,081	157,538	157,538	0	157,538	157,538	163,038

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 271

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND

DESCRIPTION

Title II-A, ESEA funds consist of several components that include:

- Developing and implementing strategies and activities to recruit, hire, and retain highly qualified teachers and principals.
- Providing professional development activities that improve the knowledge of teachers and principals and, in appropriate case, paraprofessionals, in content knowledge and classroom practices.
- Providing professional development activities that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals, regarding effective instructional practices.
- Developing and implementing initiatives to promote retention of highly qualified teachers and principals.
- Carrying out professional development programs that are designed to improve the quality of principals and superintendents.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET**

**TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.271.4.4459.900 Title II-A Revenue	537,541	539,418	1,877	515,110	527,334	12,224	588,280	571,349	505,541
TOTAL FEDERAL FUNDING	537,541	539,418	1,877	515,110	527,334	12,224	588,280	571,349	505,541
TOTAL CURRENT REVENUES	537,541	539,418	1,877	515,110	527,334	12,224	588,280	571,349	505,541
7.271.4.7000.000 Estimated Beginning Balance	67,759	0	-67,759	70,928	0	-70,928	0	0	128,161
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	605,300	539,418	-65,882	586,038	527,334	-58,704	588,280	571,349	633,702

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.271.5.5120.116 Teachers	267,745	250,747	16,998	255,197	241,870	13,327	255,197	255,197	255,197
7.271.5.5120.151 Clerical Personnel	29,398	30,060	- 662	30,315	30,206	109	29,808	29,808	31,373
7.271.5.5120.199 Personal Leave Reimbursement	1,565	870	696	0	556	- 556	752	752	752
Total Salaries	298,708	281,676	17,032	285,512	272,632	12,880	285,757	285,757	287,322
7.271.5.5120.210 PERSI	33,216	31,781	1,435	31,749	30,788	961	31,777	31,777	31,951
7.271.5.5120.220 Social Security Tax	21,955	20,934	1,021	20,985	20,297	688	21,003	21,003	21,118
7.271.5.5120.230 Life Insurance	345	390	-45	334	376	-42	320	320	320
7.271.5.5120.240 Medical Insurance	17,701	18,087	- 386	18,196	18,129	67	19,176	19,176	20,235
7.271.5.5120.250 Employee Assistance Plan	77	75	2	77	72	5	74	74	74
7.271.5.5120.260 Dental Insurance	1,073	1,071	2	1,126	1,086	40	1,144	1,144	1,144
7.271.5.5120.270 Worker's Compensation Insurance	1,646	1,668	-22	1,707	1,820	- 113	1,706	1,706	2,008
7.271.5.5120.280 Retirement Sick Leave Benefits	3,764	3,533	231	3,597	3,428	169	3,600	3,600	3,619
7.271.5.5120.290 Vision Insurance	218	209	9	208	199	9	211	211	200
Total Fringe Benefits	79,995	77,747	2,248	77,979	76,195	1,784	79,011	79,011	80,669
7.271.5.5120.396 Inservice Training	213,317	167,060	46,257	208,559	167,156	41,403	209,524	192,593	254,084
Total Purchased Services	213,317	167,060	46,257	208,559	167,156	41,403	209,524	192,593	254,084
Total Elementary Program	592,020	526,483	65,537	572,050	515,982	56,068	574,292	557,361	622,075

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.271.5.6320.393 Indirect Costs	13,280	12,935	345	13,988	11,352	2,636	13,988	13,988	11,627
Total Purchased Services	<u>13,280</u>	<u>12,935</u>	<u>345</u>	<u>13,988</u>	<u>11,352</u>	<u>2,636</u>	<u>13,988</u>	<u>13,988</u>	<u>11,627</u>
Total Central Administration Program	<u>13,280</u>	<u>12,935</u>	<u>345</u>	<u>13,988</u>	<u>11,352</u>	<u>2,636</u>	<u>13,988</u>	<u>13,988</u>	<u>11,627</u>
Total Current Expenditures	<u>605,300</u>	<u>539,418</u>	<u>65,882</u>	<u>586,038</u>	<u>527,334</u>	<u>58,704</u>	<u>588,280</u>	<u>571,349</u>	<u>633,702</u>
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u><u>605,300</u></u>	<u><u>539,418</u></u>	<u><u>65,882</u></u>	<u><u>586,038</u></u>	<u><u>527,334</u></u>	<u><u>58,704</u></u>	<u><u>588,280</u></u>	<u><u>571,349</u></u>	<u><u>633,702</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 273

TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND

DESCRIPTION

This program provides a portion of the administrative, supervision, and support costs for our Safe and Drug Free Schools programs. Funds are used to implement and coordinate student assistance programs, to train teachers and students about substance abuse prevention strategies, and to implement new intervention and prevention activities. In addition, this program addresses the needs of the community through cooperative involvement with community agencies and action groups that are working with substance abuse prevention programs.

SPECIAL NOTES

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET**

**TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.273.4.4459.900 We Care Drug Revenue	444,649	441,259	-3,390	277,900	277,555	- 345	274,507	271,200	256,500
TOTAL FEDERAL FUNDING	<u>444,649</u>	<u>441,259</u>	<u>-3,390</u>	<u>277,900</u>	<u>277,555</u>	<u>- 345</u>	<u>274,507</u>	<u>271,200</u>	<u>256,500</u>
TOTAL CURRENT REVENUES	<u>444,649</u>	<u>441,259</u>	<u>-3,390</u>	<u>277,900</u>	<u>277,555</u>	<u>- 345</u>	<u>274,507</u>	<u>271,200</u>	<u>256,500</u>
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u>444,649</u>	<u>441,259</u>	<u>-3,390</u>	<u>277,900</u>	<u>277,555</u>	<u>- 345</u>	<u>274,507</u>	<u>271,200</u>	<u>256,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.273.5.6210.136 Other Special Programs	251,333	248,811	2,522	184,750	185,759	-1,009	199,344	199,109	188,808
7.273.5.6210.199 Personal Leave Reimbursement	40	120	-80	0	0	0	0	0	0
Total Salaries	251,373	248,931	2,442	184,750	185,759	-1,009	199,344	199,109	188,808
7.273.5.6210.210 PERSI	5,651	6,537	- 886	4,848	4,758	90	2,008	2,932	4,060
7.273.5.6210.220 Social Security Tax	20,967	18,962	2,005	14,032	14,152	- 120	14,652	14,652	13,878
7.273.5.6210.230 Life Insurance	231	225	6	112	107	5	112	112	112
7.273.5.6210.240 Medical Insurance	11,868	11,706	162	5,940	5,917	23	6,704	6,704	6,800
7.273.5.6210.250 Employee Assistance Plan	51	51	0	26	29	-3	26	26	26
7.273.5.6210.260 Dental Insurance	720	740	-20	378	347	31	400	400	390
7.273.5.6210.270 Worker's Compensation Insurance	1,817	1,474	343	1,100	1,278	- 178	1,190	1,190	1,320
7.273.5.6210.280 Retirement Sick Leave Benefits	579	722	- 143	551	530	21	224	224	450
7.273.5.6210.290 Vision Insurance	147	141	6	74	79	-5	74	74	70
Total Fringe Benefits	42,031	40,557	1,474	27,061	27,199	- 138	25,390	26,314	27,106
7.273.5.6210.310 Professional and Technical Services	41,965	44,328	-2,363	12,793	12,792	1	2,300	5,222	2,000
7.273.5.6210.381 In-District Travel Allowance	19,298	19,297	1	18,094	18,093	1	18,157	15,392	11,247
7.273.5.6210.382 Out-District Travel Allowance	18,604	16,195	2,409	9,580	9,575	5	9,054	4,146	8,250
Total Purchased Services	79,867	79,820	47	40,467	40,460	7	29,511	24,760	21,497
7.273.5.6210.410 General Supplies	12,334	12,303	31	13,672	13,163	509	11,700	12,455	11,196
Total Supplies and Materials	12,334	12,303	31	13,672	13,163	509	11,700	12,455	11,196
7.273.5.6210.550 Equipment	50,057	50,483	- 426	5,394	5,343	51	2,500	2,500	2,500
Total Capital Objects	50,057	50,483	- 426	5,394	5,343	51	2,500	2,500	2,500
Total Instructional Improvement Program	435,662	432,094	3,568	271,344	271,924	- 580	268,445	265,138	251,107

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.273.5.6320.393 Indirect Costs	8,987	9,165	- 178	6,556	5,631	925	6,062	6,062	5,393
Total Purchased Services	8,987	9,165	- 178	6,556	5,631	925	6,062	6,062	5,393
Total Central Administration Program	8,987	9,165	- 178	6,556	5,631	925	6,062	6,062	5,393
Total Current Expenditures	444,649	441,259	3,390	277,900	277,555	345	274,507	271,200	256,500
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	444,649	441,259	3,390	277,900	277,555	345	274,507	271,200	256,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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
2016-2017 ANNUAL BUDGET

HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.4.4430.000 Head Start Revenue	1,169,125	1,169,125	0	1,250,210	1,249,920	- 290	1,250,210	1,250,210	1,250,210
TOTAL FEDERAL FUNDING	1,169,125	1,169,125	0	1,250,210	1,249,920	- 290	1,250,210	1,250,210	1,250,210
7.274.4.4600.000 Interfund Transfers	0	0	0	0	203	203	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	203	203	0	0	0
TOTAL CURRENT REVENUES	1,169,125	1,169,125	0	1,250,210	1,250,123	-87	1,250,210	1,250,210	1,250,210
TOTAL HEAD START FUND	1,169,125	1,169,125	0	1,250,210	1,250,123	-87	1,250,210	1,250,210	1,250,210

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.274.5.5110.116 Teachers	362,465	362,634	- 169	373,079	359,177	13,902	377,526	377,526	371,326
7.274.5.5110.152 Instructional Assistants	304,888	298,078	6,810	318,583	291,315	27,268	332,258	332,258	335,708
7.274.5.5110.186 Substitute Teachers	10,612	10,672	-60	12,000	8,843	3,157	10,000	10,000	2,116
7.274.5.5110.199 Personal Leave Reimbursement	4,300	4,315	-15	4,300	3,660	640	4,500	4,500	4,500
Total Salaries	682,265	675,698	6,567	707,962	662,995	44,967	724,284	724,284	713,650
7.274.5.5110.210 PERSI	76,147	73,390	2,757	77,390	73,620	3,770	79,428	79,428	79,122
7.274.5.5110.220 Social Security Tax	52,193	46,879	5,314	52,035	46,008	6,027	53,235	53,235	52,454
7.274.5.5110.230 Life Insurance	1,810	1,716	94	1,681	1,691	-10	1,737	1,737	1,737
7.274.5.5110.240 Medical Insurance	58,812	82,925	-24,113	91,593	77,501	14,092	103,928	103,928	109,662
7.274.5.5110.250 Employee Assistance Plan	491	490	1	390	404	-14	403	403	402
7.274.5.5110.260 Dental Insurance	5,577	5,032	545	5,666	4,885	781	6,200	6,200	6,200
7.274.5.5110.270 Worker's Compensation Insurance	3,820	4,023	- 203	4,234	4,530	- 296	4,325	4,325	4,989
7.274.5.5110.280 Retirement Sick Leave Benefits	8,476	8,186	290	8,769	8,194	575	9,000	9,000	8,966
7.274.5.5110.290 Vision Insurance	1,082	987	95	1,047	923	124	1,139	1,139	1,082
Total Fringe Benefits	208,408	223,629	-15,221	242,805	217,756	25,049	259,395	259,395	264,614
7.274.5.5110.325 Repair and Maintenance (Contracted)	0	0	0	0	47,032	-47,032	0	0	0
7.274.5.5110.381 In-District Travel Allowance	1,458	1,457	1	3,700	2,195	1,505	1,500	1,500	1,500
7.274.5.5110.382 Out-District Travel Allowance	3,943	3,726	217	3,467	- 411	3,878	2,000	2,000	3,239
Total Purchased Services	5,401	5,183	218	7,167	48,816	-41,649	3,500	3,500	4,739
7.274.5.5110.410 General Supplies	45,634	38,657	6,977	43,731	102,507	-58,776	31,317	30,952	9,889
7.274.5.5110.416 Printing	3,300	1,852	1,448	3,000	3,049	-49	3,000	3,000	3,400
7.274.5.5110.450 Food - School Lunch	815	815	0	1,080	525	555	600	600	450
Total Supplies and Materials	49,749	41,324	8,425	47,811	106,081	-58,270	34,917	34,552	13,739
7.274.5.5110.554 Equipment Replacement	0	0	0	13,074	0	13,074	0	0	14,523
Total Capital Objects	0	0	0	13,074	0	13,074	0	0	14,523
7.274.5.5110.718 Pupil Insurance	542	541	1	1,200	541	659	1,200	1,200	560
7.274.5.5110.720 Other Insurance	543	543	0	800	300	500	600	600	300
Total Insurance and Judgment	1,085	1,084	1	2,000	841	1,159	1,800	1,800	860
Total Kindergarten Program	946,908	946,918	-10	1,020,819	1,036,489	-15,670	1,023,896	1,023,531	1,012,125

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6110.301 Contracted Dental Services	64	64	0	1,000	158	843	200	200	200
7.274.5.6110.317 Health Services (Contracted)	2,150	2,149	1	3,605	1,672	1,933	1,194	1,194	2,200
Total Purchased Services	<u>2,214</u>	<u>2,213</u>	<u>1</u>	<u>4,605</u>	<u>1,830</u>	<u>2,775</u>	<u>1,394</u>	<u>1,394</u>	2,400
Total Attendance, Guidance And Health Program	<u>2,214</u>	<u>2,213</u>	<u>1</u>	<u>4,605</u>	<u>1,830</u>	<u>2,775</u>	<u>1,394</u>	<u>1,394</u>	2,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.274.5.6210.113 Supervisors and Coordinators	52,517	52,517	0	53,200	52,517	683	54,093	54,093	55,310
7.274.5.6210.151 Clerical Personnel	59,717	60,751	-1,034	61,054	61,380	- 326	62,709	62,709	63,805
7.274.5.6210.199 Personal Leave Reimbursement	1,000	1,010	-10	970	390	580	850	850	850
Total Salaries	113,234	114,278	-1,044	115,224	114,287	938	117,652	117,652	119,965
7.274.5.6210.210 PERSI	12,818	12,935	- 117	12,813	12,994	- 181	13,083	13,083	13,340
7.274.5.6210.220 Social Security Tax	8,661	8,770	- 109	8,468	8,778	- 310	8,647	8,647	8,817
7.274.5.6210.230 Life Insurance	448	560	- 112	448	542	-94	448	448	448
7.274.5.6210.240 Medical Insurance	17,643	17,631	12	18,318	17,907	411	20,115	20,115	21,225
7.274.5.6210.250 Employee Assistance Plan	75	82	-7	78	74	5	78	78	78
7.274.5.6210.260 Dental Insurance	1,080	1,077	3	1,134	1,110	24	1,200	1,200	1,200
7.274.5.6210.270 Worker's Compensation Insurance	634	676	-42	689	772	-83	702	702	839
7.274.5.6210.280 Retirement Sick Leave Benefits	1,420	1,430	-10	1,451	1,446	5	1,483	1,483	1,512
7.274.5.6210.290 Vision Insurance	210	210	0	210	204	6	221	221	210
Total Fringe Benefits	42,989	43,371	- 382	43,609	43,826	- 217	45,977	45,977	47,669
7.274.5.6210.319 Consultants	5,500	5,500	0	5,500	4,590	910	5,500	5,500	8,200
7.274.5.6210.382 Out-District Travel Allowance	3,361	3,361	0	1,086	905	181	1,086	1,086	357
7.274.5.6210.390 Volunteer Reimbursement	2,000	1,824	176	2,000	1,722	278	1,500	1,500	1,750
7.274.5.6210.391 Professional Dues and Fees	4,463	3,759	704	2,856	2,900	-44	2,950	2,950	2,950
7.274.5.6210.396 Inservice Training	1,352	1,352	0	2,575	1,665	910	3,575	3,575	6,177
Total Purchased Services	16,676	15,796	880	14,017	11,783	2,234	14,611	14,611	19,434
7.274.5.6210.410 General Supplies	1,200	908	292	2,490	384	2,106	600	600	720
Total Supplies and Materials	1,200	908	292	2,490	384	2,106	600	600	720
Total Instructional Improvement Program	174,099	174,353	- 254	175,340	170,279	5,061	178,840	178,840	187,788

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6320.393 Indirect Costs	27,401	27,472	-71	26,913	26,293	620	28,755	28,755	28,755
Total Purchased Services	27,401	27,472	-71	26,913	26,293	620	28,755	28,755	28,755
Total Central Administration Program	27,401	27,472	-71	26,913	26,293	620	28,755	28,755	28,755

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6610.351 Telephone - Voice	748	720	28	900	870	30	600	600	706
Total Purchased Services	748	720	28	900	870	30	600	600	706
Total Building Operation Services Program	748	720	28	900	870	30	600	600	706

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6640.540 Remodeling	0	0	0	0	0	0	0	365	0
Total Capital Objects	0	0	0	0	0	0	0	365	0
Total General Maintenance Services Program	0	0	0	0	0	0	0	365	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6810.345 Transportation Services (Contracted)	1,836	1,890	-54	2,000	1,105	895	750	750	3,105
Total Purchased Services	1,836	1,890	-54	2,000	1,105	895	750	750	3,105
Total Pupil To School Transportation Program	<u>1,836</u>	<u>1,890</u>	<u>-54</u>	<u>2,000</u>	<u>1,105</u>	<u>895</u>	<u>750</u>	<u>750</u>	<u>3,105</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6830.327 Maintenance of Leased Vehicles	200	141	59	1,000	190	810	500	500	250
Total Purchased Services	200	141	59	1,000	190	810	500	500	250
Total General Transportation Program	200	141	59	1,000	190	810	500	500	250

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.274.5.7200.383 Parent Activities Travel	966	966	0	2,359	986	1,373	840	840	1,270
7.274.5.7200.390 Volunteer Reimbursement	450	440	10	450	136	314	200	200	186
7.274.5.7200.396 Inservice Training	0	0	0	200	0	200	200	200	169
7.274.5.7200.399 Purchased Duty Lunches	9,979	10,097	- 118	11,000	8,706	2,294	11,000	11,000	9,400
Total Purchased Services	<u>11,395</u>	<u>11,504</u>	<u>- 109</u>	<u>14,009</u>	<u>9,828</u>	<u>4,181</u>	<u>12,240</u>	<u>12,240</u>	11,025
7.274.5.7200.410 General Supplies	4,324	3,915	409	4,624	3,239	1,385	3,235	3,235	4,056
Total Supplies and Materials	<u>4,324</u>	<u>3,915</u>	<u>409</u>	<u>4,624</u>	<u>3,239</u>	<u>1,385</u>	<u>3,235</u>	<u>3,235</u>	4,056
Total Parent Activities Program	<u>15,719</u>	<u>15,419</u>	<u>300</u>	<u>18,633</u>	<u>13,067</u>	<u>5,566</u>	<u>15,475</u>	<u>15,475</u>	15,081
Total Current Expenditures	<u>1,169,125</u>	<u>1,169,125</u>	<u>0</u>	<u>1,250,210</u>	<u>1,250,123</u>	<u>87</u>	<u>1,250,210</u>	<u>1,250,210</u>	1,250,210
TOTAL HEAD START FUND	<u><u>1,169,125</u></u>	<u><u>1,169,125</u></u>	<u><u>0</u></u>	<u><u>1,250,210</u></u>	<u><u>1,250,123</u></u>	<u><u>87</u></u>	<u><u>1,250,210</u></u>	<u><u>1,250,210</u></u>	<u>1,250,210</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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
2016-2017 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.276.4.4430.000 Head Start Training Grant	21,178	21,178	0	21,178	21,180	2	21,178	21,178	21,178
TOTAL FEDERAL FUNDING	21,178	21,178	0	21,178	21,180	2	21,178	21,178	21,178
7.276.4.4600.000 Interfund Transfers	0	10	10	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	0	10	10	0	0	0	0	0	0
TOTAL CURRENT REVENUES	21,178	21,188	10	21,178	21,180	2	21,178	21,178	21,178
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	21,178	21,188	10	21,178	21,180	2	21,178	21,178	21,178

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.276.5.5110.382 Out-District Travel Allowance	11,983	11,993	-10	12,819	13,412	- 593	10,045	10,045	11,920
7.276.5.5110.396 Inservice Training	8,699	8,699	0	7,903	7,323	581	10,646	10,646	8,771
Total Purchased Services	<u>20,682</u>	<u>20,692</u>	<u>-10</u>	<u>20,722</u>	<u>20,735</u>	<u>-13</u>	<u>20,691</u>	<u>20,691</u>	<u>20,691</u>
Total Kindergarten Program	<u>20,682</u>	<u>20,692</u>	<u>-10</u>	<u>20,722</u>	<u>20,735</u>	<u>-13</u>	<u>20,691</u>	<u>20,691</u>	<u>20,691</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.276.5.6320.393 Indirect Costs	496	496	1	456	445	11	487	487	487
Total Purchased Services	<u>496</u>	<u>496</u>	<u>1</u>	<u>456</u>	<u>445</u>	<u>11</u>	<u>487</u>	<u>487</u>	<u>487</u>
Total Central Administration Program	<u>496</u>	<u>496</u>	<u>1</u>	<u>456</u>	<u>445</u>	<u>11</u>	<u>487</u>	<u>487</u>	<u>487</u>
Total Current Expenditures	<u>21,178</u>	<u>21,188</u>	<u>-10</u>	<u>21,178</u>	<u>21,180</u>	<u>-2</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u><u>21,178</u></u>	<u><u>21,188</u></u>	<u><u>-10</u></u>	<u><u>21,178</u></u>	<u><u>21,180</u></u>	<u><u>-2</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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 17 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
2016-2017 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.4.4430.000 Head Start CDA Revenue	93,504	93,577	73	93,504	92,379	-1,125	93,504	93,504	93,504
TOTAL FEDERAL FUNDING	<u>93,504</u>	<u>93,577</u>	<u>73</u>	<u>93,504</u>	<u>92,379</u>	<u>-1,125</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
TOTAL CURRENT REVENUES	<u>93,504</u>	<u>93,577</u>	<u>73</u>	<u>93,504</u>	<u>92,379</u>	<u>-1,125</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u>93,504</u>	<u>93,577</u>	<u>73</u>	<u>93,504</u>	<u>92,379</u>	<u>-1,125</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.278.5.5110.116 Teachers	26,847	29,163	-2,316	28,444	31,316	-2,872	27,346	27,346	26,233
7.278.5.5110.152 Instructional Assistants	21,773	22,286	- 513	24,890	20,725	4,165	19,382	19,382	19,388
7.278.5.5110.186 Substitute Teachers	1,000	869	131	1,000	2,045	-1,045	2,000	2,000	2,000
7.278.5.5110.199 Personal Leave Reimbursement	360	130	230	325	268	58	365	365	365
Total Salaries	49,980	52,448	-2,468	54,659	54,354	305	49,093	49,093	47,986
7.278.5.5110.210 PERSI	5,859	5,840	19	5,967	5,932	35	5,237	5,237	5,114
7.278.5.5110.220 Social Security Tax	3,946	3,736	210	4,018	4,091	-73	3,609	3,609	3,527
7.278.5.5110.230 Life Insurance	116	99	17	168	98	70	112	112	56
7.278.5.5110.240 Medical Insurance	5,940	5,185	755	9,159	5,639	3,520	6,704	6,704	3,538
7.278.5.5110.250 Employee Assistance Plan	26	35	-9	39	35	4	26	26	13
7.278.5.5110.260 Dental Insurance	360	317	43	567	334	233	400	400	200
7.278.5.5110.270 Worker's Compensation Insurance	296	421	- 125	327	367	-40	293	293	336
7.278.5.5110.280 Retirement Sick Leave Benefits	665	649	16	676	660	16	594	594	580
7.278.5.5110.290 Vision Insurance	72	61	11	105	- 195	300	74	74	35
Total Fringe Benefits	17,280	16,342	938	21,026	16,960	4,066	17,049	17,049	13,399
7.278.5.5110.381 In-District Travel Allowance	190	155	35	168	90	78	193	193	150
7.278.5.5110.382 Out-District Travel Allowance	416	416	0	297	298	-1	350	350	450
Total Purchased Services	606	571	35	465	388	77	543	543	600
7.278.5.5110.410 General Supplies	11,301	11,301	0	2,997	9,571	-6,574	3,652	3,652	5,071
7.278.5.5110.416 Printing	307	203	104	300	298	2	400	400	675
7.278.5.5110.450 Food - School Lunch	95	94	1	120	76	44	120	120	100
Total Supplies and Materials	11,703	11,598	105	3,417	9,945	-6,528	4,172	4,172	5,846
7.278.5.5110.718 Pupil Insurance	55	54	1	95	54	41	95	95	95
Total Insurance and Judgment	55	54	1	95	54	41	95	95	95
Total Kindergarten Program	79,624	81,014	-1,390	79,662	81,701	-2,039	70,952	70,952	67,926

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.6110.317 Health Services (Contracted)	175	175	0	200	138	62	150	150	200
Total Purchased Services	<u>175</u>	<u>175</u>	<u>0</u>	<u>200</u>	<u>138</u>	<u>62</u>	<u>150</u>	<u>150</u>	200
Total Attendance, Guidance And Health Program	<u>175</u>	<u>175</u>	<u>0</u>	<u>200</u>	<u>138</u>	<u>62</u>	<u>150</u>	<u>150</u>	200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.278.5.6210.113 Supervisors and Coordinators	1,458	481	977	978	977	1	1,000	1,000	1,000
7.278.5.6210.151 Clerical Personnel	2,284	769	1,515	3,268	1,555	1,713	10,125	10,125	12,560
Total Salaries	3,742	1,250	2,492	4,246	2,532	1,714	11,125	11,125	13,560
7.278.5.6210.210 PERSI	416	144	272	472	288	184	1,237	1,237	1,285
7.278.5.6210.220 Social Security Tax	275	95	180	312	194	118	818	818	850
7.278.5.6210.270 Worker's Compensation Insurance	21	16	5	26	17	9	66	66	81
7.278.5.6210.280 Retirement Sick Leave Benefits	47	16	31	53	32	21	141	141	146
Total Fringe Benefits	759	271	488	863	530	333	2,262	2,262	2,362
7.278.5.6210.319 Consultants	495	495	0	500	529	-29	800	800	1,000
7.278.5.6210.390 Volunteer Reimbursement	150	149	1	200	167	33	200	200	200
7.278.5.6210.391 Professional Dues and Fees	3,206	5,949	-2,743	3,110	3,120	-10	3,110	3,110	3,110
7.278.5.6210.396 Inservice Training	275	275	0	475	42	433	475	475	775
Total Purchased Services	4,126	6,868	-2,742	4,285	3,857	428	4,585	4,585	5,085
7.278.5.6210.410 General Supplies	50	50	0	50	13	37	50	50	50
Total Supplies and Materials	50	50	0	50	13	37	50	50	50
Total Instructional Improvement Program	8,677	8,439	238	9,444	6,932	2,512	18,022	18,022	21,057

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.6320.393 Indirect Costs	2,192	2,137	55	2,013	1,943	70	2,151	2,151	2,151
Total Purchased Services	2,192	2,137	55	2,013	1,943	70	2,151	2,151	2,151
Total Central Administration Program	2,192	2,137	55	2,013	1,943	70	2,151	2,151	2,151

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.6610.351 Telephone - Voice	72	71	1	84	86	-2	84	84	64
Total Purchased Services	<u>72</u>	<u>71</u>	<u>1</u>	<u>84</u>	<u>86</u>	<u>-2</u>	<u>84</u>	<u>84</u>	64
Total Building Operation Services Program	<u>72</u>	<u>71</u>	<u>1</u>	<u>84</u>	<u>86</u>	<u>-2</u>	<u>84</u>	<u>84</u>	64

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.6810.345 Transportation Services (Contracted)	1,019	145	874	195	130	65	195	195	195
Total Purchased Services	1,019	145	874	195	130	65	195	195	195
Total Pupil To School Transportation Program	<u>1,019</u>	<u>145</u>	<u>874</u>	<u>195</u>	<u>130</u>	<u>65</u>	<u>195</u>	<u>195</u>	<u>195</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.278.5.7200.383 Parent Activities Travel	100	100	0	469	469	0	350	350	525
7.278.5.7200.390 Volunteer Reimbursement	13	13	0	50	14	37	50	50	34
7.278.5.7200.396 Inservice Training	50	50	0	50	0	50	50	50	50
7.278.5.7200.399 Purchased Duty Lunches	1,200	1,052	148	837	827	10	1,000	1,000	1,000
Total Purchased Services	1,363	1,214	149	1,406	1,310	96	1,450	1,450	1,609
7.278.5.7200.410 General Supplies	382	381	1	500	138	362	500	500	302
Total Supplies and Materials	382	381	1	500	138	362	500	500	302
Total Parent Activities Program	1,745	1,595	150	1,906	1,448	458	1,950	1,950	1,911
Total Current Expenditures	93,504	93,577	-73	93,504	92,379	1,125	93,504	93,504	93,504
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	93,504	93,577	-73	93,504	92,379	1,125	93,504	93,504	93,504

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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. The K-1 Program at Idaho State University campus is serviced from Central Kitchen.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.290.4.4150.000 Food Service Investments	3,000	1,703	-1,297	3,000	1,833	-1,167	2,500	2,500	2,000
7.290.4.4161.100 Food Service Sales to Students	1,010,000	706,972	- 303,028	908,206	746,431	- 161,775	900,000	900,000	900,000
7.290.4.4161.110 Food Service Breakfast Sales	120,000	68,523	-51,477	71,748	78,504	6,756	70,000	70,000	75,000
7.290.4.4162.200 Adult Lunch Sales	25,000	18,995	-6,005	17,000	18,890	1,890	17,000	17,000	15,000
7.290.4.4162.205 Ala Carte Lunch Sales	320,541	349,836	29,295	227,000	210,619	-16,381	202,000	202,000	195,000
7.290.4.4162.210 Adult Breakfast Sales	500	37	- 463	400	27	- 373	0	0	0
7.290.4.4169.940 Catering Sales	13,500	12,069	-1,431	14,000	8,068	-5,932	10,000	10,000	10,000
7.290.4.4199.900 District-Reimbursed Bad Debt	0	17,242	17,242	0	287,609	287,609	12,000	12,000	0
TOTAL LOCAL FUNDING	1,492,541	1,175,378	- 317,163	1,241,354	1,351,982	110,628	1,213,500	1,213,500	1,197,000
7.290.4.4455.500 Child Nutrition Federal Reimbursement	2,460,000	2,386,871	-73,129	2,336,290	2,381,907	45,617	2,500,000	2,500,000	2,475,000
7.290.4.4455.510 School Breakfast Federal Reimbursement	600,000	604,412	4,412	575,000	629,120	54,120	605,000	605,000	600,000
7.290.4.4455.520 Kindergarten Milk Reimbursement	0	0	0	0	1,058	1,058	1,000	1,000	800
7.290.4.4455.530 USDA Commodity Value	255,000	261,311	6,311	255,000	247,965	-7,035	265,000	265,000	265,000
7.290.4.4455.550 Summer Feeding Reimbursement	425,000	326,315	-98,685	330,000	339,939	9,939	375,000	375,000	400,000
7.290.4.4455.560 After School Snack Revenues	15,000	22,034	7,034	20,000	15,515	-4,485	20,000	20,000	0
7.290.4.4455.570 Fruit and Vegetable Reimbursement	0	0	0	21,556	12,480	-9,076	0	48,800	55,000
TOTAL FEDERAL FUNDING	3,755,000	3,600,944	- 154,056	3,537,846	3,627,984	90,138	3,766,000	3,814,800	3,795,800
7.290.4.4600.000 Interfund Transfers	100,000	116,199	16,199	100,000	115,570	15,570	105,000	105,000	110,000
TOTAL OTHER FUNDING SOURCES	100,000	116,199	16,199	100,000	115,570	15,570	105,000	105,000	110,000
TOTAL CURRENT REVENUES	5,347,541	4,892,521	- 455,020	4,879,200	5,095,536	216,336	5,084,500	5,133,300	5,102,800
7.290.4.7000.000 Estimated Beginning Balance	700,000	1,530,920	830,920	750,000	236,362	-513,638	450,000	450,000	502,000
TOTAL CHILD NUTRITION FUND	6,047,541	6,423,441	375,900	5,629,200	5,331,899	-297,301	5,534,500	5,583,300	5,604,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.290.5.7100.159 Food Preparation	1,324,756	1,456,435	- 131,679	1,459,418	1,459,436	-18	1,398,077	1,398,077	1,395,433
7.290.5.7100.188 Substitute Food Service	90,000	80,451	9,549	90,000	62,902	27,098	90,000	90,000	100,000
7.290.5.7100.199 Personal Leave Reimbursement	13,700	7,090	6,610	11,870	6,605	5,265	12,125	12,125	12,125
Total Salaries	1,428,456	1,543,976	- 115,520	1,561,288	1,528,943	32,345	1,500,202	1,500,202	1,507,558
7.290.5.7100.210 PERSI	148,836	163,712	-14,876	166,711	166,788	-77	156,814	156,814	156,520
7.290.5.7100.220 Social Security Tax	104,992	115,520	-10,528	116,874	114,807	2,067	110,265	110,265	110,805
7.290.5.7100.230 Life Insurance	11,333	5,071	6,262	4,449	4,317	132	3,853	3,853	3,755
7.290.5.7100.240 Medical Insurance	582,862	198,605	384,257	210,870	203,843	7,027	230,484	230,484	237,012
7.290.5.7100.250 Employee Assistance Plan	2,543	1,051	1,492	923	937	-14	894	894	868
7.290.5.7100.260 Dental Insurance	35,325	12,085	23,240	13,410	12,191	1,219	13,750	13,750	13,400
7.290.5.7100.270 Worker's Compensation Insurance	70,166	82,233	-12,067	93,449	93,079	370	81,446	81,446	92,956
7.290.5.7100.280 Retirement Sick Leave Benefits	16,865	18,368	-1,503	18,620	18,572	48	17,769	17,769	17,735
7.290.5.7100.290 Vision Insurance	7,163	2,364	4,799	2,609	2,244	365	2,527	2,527	2,340
Total Fringe Benefits	980,085	599,009	381,076	627,915	616,779	11,136	617,802	617,802	635,391
7.290.5.7100.308 Credit Card Transaction Fees	2,000	-2,995	4,995	1,000	-2,349	3,349	500	500	500
7.290.5.7100.309 Bank Service Charges	3,000	3,383	- 383	2,000	2,642	- 642	2,000	2,000	2,000
7.290.5.7100.310 Professional and Technical Services	45,000	39,555	5,445	43,000	38,740	4,260	43,000	43,000	40,800
7.290.5.7100.381 In-District Travel Allowance	8,000	7,017	983	8,000	6,969	1,031	8,000	8,000	7,000
7.290.5.7100.396 Inservice Training	4,000	0	4,000	3,262	352	2,910	3,000	3,000	4,000
Total Purchased Services	62,000	46,960	15,040	57,262	46,354	10,908	56,500	56,500	54,300
7.290.5.7100.410 General Supplies	200,000	195,826	4,174	175,000	145,710	29,290	165,000	165,000	150,000
7.290.5.7100.411 Supplies - Tray Cost	130,000	127,631	2,369	55,000	51,426	3,574	130,000	130,000	125,000
7.290.5.7100.421 Motor Fuel	13,000	9,380	3,620	10,000	6,854	3,146	10,000	10,000	8,000
7.290.5.7100.425 Laundry	24,000	24,081	-81	25,000	24,854	146	25,000	25,000	25,000
7.290.5.7100.428 Repairs Parts and Supplies	35,000	34,697	303	50,000	45,826	4,174	35,000	35,000	30,000
7.290.5.7100.450 Food - School Lunch	2,625,000	2,494,366	130,634	2,481,556	2,357,620	123,936	2,400,000	2,448,800	2,505,000
7.290.5.7100.451 Catering Costs	2,500	1,825	675	3,000	2,072	928	1,500	1,500	1,500
Total Supplies and Materials	3,029,500	2,887,805	141,695	2,799,556	2,634,362	165,194	2,766,500	2,815,300	2,844,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.290.5.7100.540 Remodeling	2,500	0	2,500	1,500	0	1,500	1,500	1,500	1,000
7.290.5.7100.550 Equipment	345,000	225,329	119,671	181,679	95,313	86,366	191,996	191,996	203,553
7.290.5.7100.580 Depreciation	0	20,578	-20,578	0	20,072	-20,072	0	0	0
Total Capital Objects	<u>347,500</u>	<u>245,907</u>	<u>101,593</u>	<u>183,179</u>	<u>115,385</u>	<u>67,794</u>	<u>193,496</u>	<u>193,496</u>	<u>204,553</u>
Total Child Nutrition Program	<u>5,847,541</u>	<u>5,323,658</u>	<u>523,883</u>	<u>5,229,200</u>	<u>4,941,824</u>	<u>287,376</u>	<u>5,134,500</u>	<u>5,183,300</u>	<u>5,246,302</u>
Total Current Expenditures	<u>5,847,541</u>	<u>5,323,658</u>	<u>523,883</u>	<u>5,229,200</u>	<u>4,941,824</u>	<u>287,376</u>	<u>5,134,500</u>	<u>5,183,300</u>	<u>5,246,302</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2013-2014 Budget			2014-2015 Budget			2015-2016 Budget		2016-2017 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
7.290.5.9500.850 Contingency Reserve	200,000	N/A	N/A	400,000	N/A	N/A	400,000	400,000	358,498
7.290.3.3200.000 Actual Year-End Fund Balance	N/A	1,099,783	N/A	N/A	390,075	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>200,000</u>	<u>1,099,783</u>	<u>899,783</u>	<u>400,000</u>	<u>390,075</u>	<u>-9,925</u>	<u>400,000</u>	<u>400,000</u>	<u>358,498</u>
Total Contingency Reserve Program	<u>200,000</u>	<u>1,099,783</u>	<u>899,783</u>	<u>400,000</u>	<u>390,075</u>	<u>-9,925</u>	<u>400,000</u>	<u>400,000</u>	<u>358,498</u>
TOTAL CHILD NUTRITION FUND	<u><u>6,047,541</u></u>	<u><u>6,423,441</u></u>	<u><u>- 375,900</u></u>	<u><u>5,629,200</u></u>	<u><u>5,331,899</u></u>	<u><u>297,301</u></u>	<u><u>5,534,500</u></u>	<u><u>5,583,300</u></u>	<u><u>5,604,800</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 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 remaining two years of outstanding debt. The final payment for this bond will be made in August 2016.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.310.4.4125.500 School Bond Levy	2,552,250	2,567,445	15,195	1,748,780	1,912,143	163,363	1,750,000	1,750,000	0
7.310.4.4150.000 Investment Earnings	3,000	1,605	-1,395	2,000	2,510	510	1,000	1,000	50
TOTAL LOCAL FUNDING	2,555,250	2,569,050	13,800	1,750,780	1,914,653	163,873	1,751,000	1,751,000	50
TOTAL CURRENT REVENUES	2,555,250	2,569,050	13,800	1,750,780	1,914,653	163,873	1,751,000	1,751,000	50
7.310.4.7000.000 Estimated Beginning Balance	2,383,460	2,710,168	326,708	3,028,518	3,047,587	19,069	2,637,450	2,637,450	2,400,000
TOTAL BOND INTEREST AND REDEMPTION FUND	4,938,710	5,279,217	340,507	4,779,298	4,962,241	182,943	4,388,450	4,388,450	2,400,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.310.5.9110.610 Bond Principal	1,880,000	1,880,000	0	2,040,000	2,040,000	0	2,081,000	2,081,000	2,190,000
Total Debt Retirement	1,880,000	1,880,000	0	2,040,000	2,040,000	0	2,081,000	2,081,000	2,190,000
Total Debt Service Program	<u>1,880,000</u>	<u>1,880,000</u>	<u>0</u>	<u>2,040,000</u>	<u>2,040,000</u>	<u>0</u>	<u>2,081,000</u>	<u>2,081,000</u>	<u>2,190,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.310.5.9120.620 Bond Interest	353,900	351,630	2,270	119,918	119,540	378	83,489	83,489	55,750
Total Debt Retirement	353,900	351,630	2,270	119,918	119,540	378	83,489	83,489	55,750
7.310.5.9120.850 Contingency Reserve	2,704,810	0	2,704,810	2,619,380	0	2,619,380	2,223,961	2,223,961	154,300
Total Transfers or Reserves	2,704,810	0	-2,704,810	2,619,380	0	-2,619,380	2,223,961	2,223,961	154,300
Total Debt Service Interest Program	3,058,710	351,630	2,707,080	2,739,298	119,540	2,619,758	2,307,450	2,307,450	210,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.310.3.3200.000 Actual Year-End Fund Balance	N/A	3,047,587	N/A	N/A	2,802,701	N/A	N/A	N/A	N/A
Total Transfers or Reserves	0	3,047,587	3,047,587	0	2,802,701	2,802,701	0	0	0
Total Contingency Reserve Program	0	3,047,587	3,047,587	0	2,802,701	2,802,701	0	0	0
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>4,938,710</u>	<u>5,279,217</u>	<u>- 340,507</u>	<u>4,779,298</u>	<u>4,962,241</u>	<u>- 182,943</u>	<u>4,388,450</u>	<u>4,388,450</u>	<u>2,400,050</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 420

PLANT FACILITIES FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.4.4121.100 School Plant Facility Levy	4,337,820	4,362,932	25,112	4,554,711	4,587,635	32,924	4,782,447	4,782,447	5,021,569
7.420.4.4150.000 Investment Earnings	0	15	15	0	22	22	500	500	500
TOTAL LOCAL FUNDING	4,337,820	4,362,948	25,128	4,554,711	4,587,657	32,946	4,782,947	4,782,947	5,022,069
7.420.4.4311.110 State Lottery Revenues	0	0	0	0	0	0	719,200	719,200	736,000
7.420.4.4312.200 Bus Depreciation	215,000	214,333	- 667	245,000	263,097	18,097	233,310	233,310	256,000
7.420.4.4370.000 State Facility Maintenance Revenue	230,000	245,123	15,123	475,000	541,929	66,929	80,800	80,800	27,000
TOTAL STATE FUNDING	445,000	459,456	14,456	720,000	805,026	85,026	1,033,310	1,033,310	1,019,000
7.420.4.4420.000 Grants and Program Reimbursements	191,663	191,416	- 247	0	0	0	0	0	0
7.420.4.4532.200 Sale of Fixed Assets	2,000	5,237	3,237	3,000	5,809	2,809	4,000	4,000	4,000
TOTAL FEDERAL FUNDING	193,663	196,653	2,990	3,000	5,809	2,809	4,000	4,000	4,000
TOTAL CURRENT REVENUES	4,976,483	5,019,057	42,574	5,277,711	5,398,492	120,781	5,820,257	5,820,257	6,045,069
7.420.4.7000.000 Estimated Beginning Balance	1,230,000	1,352,104	122,104	2,800,000	2,713,821	-86,179	3,400,000	3,400,000	4,100,000
TOTAL PLANT FACILITIES FUND	6,206,483	6,371,160	164,677	8,077,711	8,112,314	34,603	9,220,257	9,220,257	10,145,069

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.5120.550 Equipment	57,911	39,520	18,391	56,911	62,062	-5,151	54,516	54,516	50,233
7.420.5.5120.552 Technology Equipment	0	0	0	486,396	486,396	0	23,400	23,400	23,400
7.420.5.5120.554 Equipment Replacement	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
Total Capital Objects	<u>62,911</u>	<u>39,520</u>	<u>23,391</u>	<u>548,307</u>	<u>548,458</u>	<u>- 151</u>	<u>82,916</u>	<u>82,916</u>	<u>78,633</u>
Total Elementary Program	<u>62,911</u>	<u>39,520</u>	<u>23,391</u>	<u>548,307</u>	<u>548,458</u>	<u>- 151</u>	<u>82,916</u>	<u>82,916</u>	<u>78,633</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.5150.550 Equipment	127,693	147,847	-20,154	132,840	124,709	8,131	129,959	129,875	126,011
7.420.5.5150.552 Technology Equipment	248,395	248,395	0	44,480	44,480	0	462,600	462,600	482,600
7.420.5.5150.554 Equipment Replacement	5,000	0	5,000	5,000	100	4,900	5,000	5,000	5,000
Total Capital Objects	<u>381,088</u>	<u>396,242</u>	<u>-15,154</u>	<u>182,320</u>	<u>169,289</u>	<u>13,031</u>	<u>597,559</u>	<u>597,475</u>	<u>613,611</u>
Total Secondary Program	<u>381,088</u>	<u>396,242</u>	<u>-15,154</u>	<u>182,320</u>	<u>169,289</u>	<u>13,031</u>	<u>597,559</u>	<u>597,475</u>	<u>613,611</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.5170.550 Equipment	1,599	1,599	0	1,580	1,451	129	1,580	1,664	1,664
Total Capital Objects	1,599	1,599	0	1,580	1,451	129	1,580	1,664	1,664
Total Alternate School Program	1,599	1,599	0	1,580	1,451	129	1,580	1,664	1,664

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.5210.550 Equipment	1,000	1,000	0	0	0	0	0	0	0
Total Capital Objects	1,000	1,000	0	0	0	0	0	0	0
Total Special Education Program	1,000	1,000	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.5320.550 Equipment	22,717	16,134	6,583	21,174	8,441	12,733	19,592	19,592	18,000
Total Capital Objects	22,717	16,134	6,583	21,174	8,441	12,733	19,592	19,592	18,000
Total School Activity Program	22,717	16,134	6,583	21,174	8,441	12,733	19,592	19,592	18,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6210.550 Equipment	1,000	1,000	0	1,000	1,000	0	1,000	1,000	950
Total Capital Objects	1,000	1,000	0	1,000	1,000	0	1,000	1,000	950
Total Instructional Improvement Program	1,000	1,000	0	1,000	1,000	0	1,000	1,000	950

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6230.550 Equipment	90,000	89,696	304	123,000	121,969	1,031	100,000	100,000	100,000
7.420.5.6230.554 Equipment Replacement	364,770	364,770	0	478,150	478,314	- 164	146,000	146,000	146,000
Total Capital Objects	<u>454,770</u>	<u>454,466</u>	<u>304</u>	<u>601,150</u>	<u>600,283</u>	<u>867</u>	<u>246,000</u>	<u>246,000</u>	246,000
Total Instruction-Related Technology Program	<u>454,770</u>	<u>454,466</u>	<u>304</u>	<u>601,150</u>	<u>600,283</u>	<u>867</u>	<u>246,000</u>	<u>246,000</u>	246,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6310.550 Equipment	500	500	0	500	0	500	500	500	500
Total Capital Objects	500	500	0	500	0	500	500	500	500
Total Board Of Education Program	500	500	0	500	0	500	500	500	500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6320.550 Equipment	402	206	196	0	3,014	-3,014	500	500	500
Total Capital Objects	402	206	196	0	3,014	-3,014	500	500	500
Total Central Administration Program	402	206	196	0	3,014	-3,014	500	500	500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6510.550 Equipment	1,000	791	209	1,000	262	738	2,000	2,000	2,500
Total Capital Objects	1,000	791	209	1,000	262	738	2,000	2,000	2,500
Total Business Administration Program	1,000	791	209	1,000	262	738	2,000	2,000	2,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET
PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6550.550 Equipment	0	0	0	7,465	4,581	2,884	0	0	0
Total Capital Objects	0	0	0	7,465	4,581	2,884	0	0	0
Total Central Service Program	0	0	0	7,465	4,581	2,884	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6560.550 Equipment	2,500	0	2,500	2,500	0	2,500	2,500	2,500	2,500
Total Capital Objects	2,500	0	2,500	2,500	0	2,500	2,500	2,500	2,500
Total Administrative Technology Service Program	<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>	<u>2,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6610.550 Equipment	29,000	23,969	5,031	29,211	23,284	5,927	32,300	32,300	45,300
7.420.5.6610.551 Vehicle Purchases	130,800	122,438	8,362	166,841	169,351	-2,510	117,800	117,800	126,000
7.420.5.6610.552 Technology Equipment	47,500	50,700	-3,200	14,000	14,000	0	42,490	42,490	59,456
Total Capital Objects	<u>207,300</u>	<u>197,107</u>	<u>10,193</u>	<u>210,052</u>	<u>206,635</u>	<u>3,417</u>	<u>192,590</u>	<u>192,590</u>	<u>230,756</u>
Total Building Operation Services Program	<u>207,300</u>	<u>197,107</u>	<u>10,193</u>	<u>210,052</u>	<u>206,635</u>	<u>3,417</u>	<u>192,590</u>	<u>192,590</u>	<u>230,756</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6630.325 Repair and Maintenance (Contracted)	0	0	0	0	0	0	0	0	237,200
Total Purchased Services	0	0	0	0	0	0	0	0	237,200
7.420.5.6630.520 Site Improvement Expenses	0	0	0	0	0	0	0	0	604,388
7.420.5.6630.540 Remodeling	0	0	0	0	0	0	0	0	93,478
Total Capital Objects	0	0	0	0	0	0	0	0	697,866
Total Maintenance - Non-Student Occupied Program	0	0	0	0	0	0	0	0	935,066

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6640.325 Repair and Maintenance (Contracted)	929,300	911,918	17,382	1,042,660	1,013,300	29,360	1,082,270	1,082,270	1,252,590
Total Purchased Services	929,300	911,918	17,382	1,042,660	1,013,300	29,360	1,082,270	1,082,270	1,252,590
7.420.5.6640.520 Site Improvement Expenses	351,278	296,822	54,456	798,808	837,750	-38,942	193,059	193,059	0
7.420.5.6640.540 Remodeling	1,300,785	607,197	693,588	1,090,381	1,076,746	13,635	2,243,773	2,243,773	1,161,024
7.420.5.6640.550 Equipment	23,330	19,553	3,777	23,330	16,838	6,492	23,330	23,330	23,330
Total Capital Objects	1,675,393	923,571	751,822	1,912,519	1,931,334	-18,815	2,460,162	2,460,162	1,184,354
Total General Maintenance Services Program	2,604,693	1,835,489	769,204	2,955,179	2,944,633	10,546	3,542,432	3,542,432	2,436,944

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6650.550 Equipment	15,640	15,653	-13	15,640	15,339	301	15,640	15,640	15,640
Total Capital Objects	15,640	15,653	-13	15,640	15,339	301	15,640	15,640	15,640
Total Ground Maintenance Services Program	<u>15,640</u>	<u>15,653</u>	<u>-13</u>	<u>15,640</u>	<u>15,339</u>	<u>301</u>	<u>15,640</u>	<u>15,640</u>	<u>15,640</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6810.560 Buses	352,356	554,930	- 202,574	554,404	357,210	197,194	444,870	444,870	458,215
Total Capital Objects	<u>352,356</u>	<u>554,930</u>	<u>- 202,574</u>	<u>554,404</u>	<u>357,210</u>	<u>197,194</u>	<u>444,870</u>	<u>444,870</u>	458,215
Total Pupil To School Transportation Program	<u>352,356</u>	<u>554,930</u>	<u>- 202,574</u>	<u>554,404</u>	<u>357,210</u>	<u>197,194</u>	<u>444,870</u>	<u>444,870</u>	458,215

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6840.550 Equipment	5,878	5,840	38	15,872	14,251	1,621	7,450	7,450	6,560
Total Capital Objects	5,878	5,840	38	15,872	14,251	1,621	7,450	7,450	6,560
Total Non-reimbursable Transportation Program	5,878	5,840	38	15,872	14,251	1,621	7,450	7,450	6,560

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.8100.310 Professional and Technical Services	0	875	- 875	0	1,300	-1,300	0	0	0
Total Purchased Services	0	875	- 875	0	1,300	-1,300	0	0	0
7.420.5.8100.510 Site Purchases	0	135,987	- 135,987	225,000	125,266	99,734	0	0	0
Total Capital Objects	0	135,987	- 135,987	225,000	125,266	99,734	0	0	0
Total Capital Asset Acquisition Program	0	136,862	- 136,862	225,000	126,566	98,434	0	0	0
Total Current Expenditures	<u>4,115,354</u>	<u>3,657,339</u>	<u>458,015</u>	<u>5,343,143</u>	<u>5,001,412</u>	<u>341,731</u>	<u>5,157,129</u>	<u>5,157,129</u>	<u>5,048,039</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2016-2017 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.9500.851 Future Building Reserve	2,091,129	N/A	N/A	2,734,568	N/A	N/A	4,063,128	4,063,128	5,097,030
7.420.3.3200.000 Actual Year-End Fund Balance	N/A	2,713,821	N/A	N/A	3,110,902	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>2,091,129</u>	<u>2,713,821</u>	<u>622,692</u>	<u>2,734,568</u>	<u>3,110,902</u>	<u>376,334</u>	<u>4,063,128</u>	<u>4,063,128</u>	<u>5,097,030</u>
Total Contingency Reserve Program	<u>2,091,129</u>	<u>2,713,821</u>	<u>622,692</u>	<u>2,734,568</u>	<u>3,110,902</u>	<u>376,334</u>	<u>4,063,128</u>	<u>4,063,128</u>	<u>5,097,030</u>
TOTAL PLANT FACILITIES FUND	<u><u>6,206,483</u></u>	<u><u>6,371,160</u></u>	<u><u>- 164,677</u></u>	<u><u>8,077,711</u></u>	<u><u>8,112,314</u></u>	<u><u>-34,603</u></u>	<u><u>9,220,257</u></u>	<u><u>9,220,257</u></u>	<u><u>10,145,069</u></u>

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PROGRAM INFORMATION

FUND 610

PRINT SHOP FUND

DESCRIPTION

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

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PRINT SHOP FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.610.4.4199.900 Fees / Printing Charges	92,500	93,182	682	98,112	95,535	-2,577	98,500	98,500	95,000
7.610.4.4199.910 Copier Click Charges	10,196	12,104	1,908	10,200	18,670	8,470	15,000	15,000	8,000
7.610.4.4199.990 Overhead Revenue	11,000	17,763	6,763	11,000	17,041	6,041	11,000	11,000	17,000
TOTAL LOCAL FUNDING	113,696	123,048	9,352	119,312	131,248	11,936	124,500	124,500	120,000
TOTAL CURRENT REVENUES	113,696	123,048	9,352	119,312	131,248	11,936	124,500	124,500	120,000
7.610.4.7000.000 Estimated Beginning Balance	0	74,199	74,199	75,000	99,713	24,713	63,000	63,000	145,000
TOTAL PRINT SHOP FUND	113,696	197,247	83,551	194,312	230,961	36,649	187,500	187,500	265,000

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PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.610.5.6550.161 Printer	21,349	21,755	- 406	21,797	21,719	78	21,653	21,653	22,558
7.610.5.6550.199 Personal Leave Reimbursement	0	53	-53	0	106	- 106	170	170	0
Total Salaries	21,349	21,808	- 459	21,797	21,825	-28	21,823	21,823	22,558
7.610.5.6550.210 PERSI	2,374	2,459	-85	2,424	2,463	-39	2,427	2,427	2,508
7.610.5.6550.220 Social Security Tax	1,569	1,641	-72	1,602	1,633	-31	1,603	1,603	1,658
7.610.5.6550.230 Life Insurance	72	70	2	70	70	0	70	70	70
7.610.5.6550.240 Medical Insurance	3,712	0	3,712	3,712	0	3,712	4,191	4,191	4,422
7.610.5.6550.250 Employee Assistance Plan	16	16	0	16	16	0	16	16	16
7.610.5.6550.260 Dental Insurance	225	224	1	236	237	-1	250	250	250
7.610.5.6550.270 Worker's Compensation Insurance	1,049	1,161	- 112	1,184	1,306	- 122	1,185	1,185	1,391
7.610.5.6550.280 Retirement Sick Leave Benefits	269	275	-6	275	274	1	275	275	284
7.610.5.6550.290 Vision Insurance	46	44	2	46	44	2	46	46	44
Total Fringe Benefits	9,332	5,889	3,443	9,565	6,042	3,523	10,063	10,063	10,643
7.610.5.6550.310 Professional and Technical Services	55,115	44,723	10,392	55,115	42,483	12,632	55,115	55,115	55,115
7.610.5.6550.313 Publishing and Advertising	2,500	1,635	865	2,500	450	2,050	2,000	2,000	2,000
7.610.5.6550.325 Repair and Maintenance (Contracted)	400	404	-4	1,000	258	742	1,000	1,000	1,000
Total Purchased Services	58,015	46,762	11,253	58,615	43,191	15,424	58,115	58,115	58,115
7.610.5.6550.410 General Supplies	25,000	18,789	6,211	25,335	20,725	4,610	24,822	24,822	24,822
Total Supplies and Materials	25,000	18,789	6,211	25,335	20,725	4,610	24,822	24,822	24,822
7.610.5.6550.550 Equipment	0	4,286	-4,286	4,000	0	4,000	2,000	2,000	2,000
Total Capital Objects	0	4,286	-4,286	4,000	0	4,000	2,000	2,000	2,000
Total Central Service Program	113,696	97,534	16,162	119,312	91,784	27,528	116,823	116,823	118,138
Total Current Expenditures	113,696	97,534	16,162	119,312	91,784	27,528	116,823	116,823	118,138

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PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.610.5.9500.850 Contingency Reserve	0	N/A	N/A	75,000	N/A	N/A	70,677	70,677	146,862
7.610.3.3200.000 Actual Year-End Fund Balance	N/A	99,713	N/A	N/A	139,177	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>99,713</u>	<u>99,713</u>	<u>75,000</u>	<u>139,177</u>	<u>64,177</u>	<u>70,677</u>	<u>70,677</u>	<u>146,862</u>
Total Contingency Reserve Program	<u>0</u>	<u>99,713</u>	<u>99,713</u>	<u>75,000</u>	<u>139,177</u>	<u>64,177</u>	<u>70,677</u>	<u>70,677</u>	<u>146,862</u>
TOTAL PRINT SHOP FUND	<u><u>113,696</u></u>	<u><u>197,247</u></u>	<u><u>-83,551</u></u>	<u><u>194,312</u></u>	<u><u>230,961</u></u>	<u><u>-36,649</u></u>	<u><u>187,500</u></u>	<u><u>187,500</u></u>	<u><u>265,000</u></u>

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PROGRAM INFORMATION

FUND 710

VEBA TRUST FUND

DESCRIPTION

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

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

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VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.710.4.4150.000 Earnings on Investment	1,500	528	- 972	250	642	392	250	250	250
TOTAL LOCAL FUNDING	1,500	528	- 972	250	642	392	250	250	250
TOTAL CURRENT REVENUES	1,500	528	- 972	250	642	392	250	250	250
7.710.4.7000.000 Estimated Beginning Balance	478,730	478,857	127	478,627	478,625	-2	403,650	403,650	314,100
TOTAL VEBA TRUST FUND	480,230	479,385	- 845	478,877	479,267	390	403,900	403,900	314,350

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VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.710.5.6320.391 Professional Dues and Fees	650	760	- 110	760	400	360	400	400	400
Total Purchased Services	650	760	- 110	760	400	360	400	400	400
Total Central Administration Program	650	760	- 110	760	400	360	400	400	400

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VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.710.5.6910.296 Other Employee Benefits	0	0	0	75,000	75,000	0	90,000	90,000	125,000
Total Fringe Benefits	0	0	0	75,000	75,000	0	90,000	90,000	125,000
Total Other Support Services Program	0	0	0	75,000	75,000	0	90,000	90,000	125,000
Total Current Expenditures	650	760	- 110	75,760	75,400	360	90,400	90,400	125,400

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VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>		<u>2016-2017 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.710.5.9500.852 Unappropriated Fund Balance	479,580	N/A	N/A	403,117	N/A	N/A	313,500	313,500	188,950
7.710.3.3200.000 Actual Year-End Fund Balance	N/A	478,625	N/A	N/A	403,867	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>479,580</u>	<u>478,625</u>	<u>- 955</u>	<u>403,117</u>	<u>403,867</u>	<u>750</u>	<u>313,500</u>	<u>313,500</u>	<u>188,950</u>
Total Contingency Reserve Program	<u>479,580</u>	<u>478,625</u>	<u>- 955</u>	<u>403,117</u>	<u>403,867</u>	<u>750</u>	<u>313,500</u>	<u>313,500</u>	<u>188,950</u>
TOTAL VEBA TRUST FUND	<u><u>480,230</u></u>	<u><u>479,385</u></u>	<u><u>845</u></u>	<u><u>478,877</u></u>	<u><u>479,267</u></u>	<u><u>- 390</u></u>	<u><u>403,900</u></u>	<u><u>403,900</u></u>	<u><u>314,350</u></u>

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EXPENDITURES

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

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

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

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

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- 6510 BUSINESS ADMINISTRATION PROGRAM** Programs related to fiscal operations including budgeting, receiving and disbursing, 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.

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6910 OTHER SUPPORT SERVICES PROGRAM Services and programs of a support service nature which may not be adequately included in the above programs.

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

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

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

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

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

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

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

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

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

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

9120 DEBT SERVICE INTEREST PROGRAM

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

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

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OBJECTS OF EXPENDITURES

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

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

The eight major areas are listed and defined as follows:

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

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REVENUES

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

CODE

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

