

*Pocatello  
Chubbuck  
School District 25*

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

*Whatever It Takes!*

*Annual Budget  
2015 - 2016*



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**BUDGET FORMAT**

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

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

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

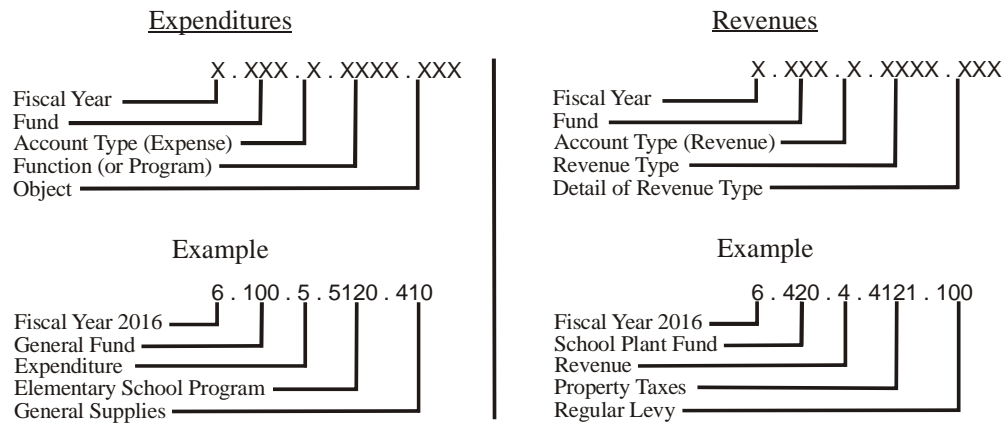
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

**SPECIAL NOTE:** The actual amounts listed under “2012-2013” and “2013-2014” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2014-2015” as the Adjusted Budget is as of May 22, 2015.

**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**  
**2015-2016 ANNUAL BUDGET**

**BOARD OF TRUSTEES 2014-2015**

Janie Gebhardt - Chair  
Jackie Cranor - Vice-Chair  
Dave Mattson - Clerk  
Jim Facer - Assistant Treasurer  
Paul Vitale - 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, Director of Human Resources  
Jeff Jolley, Technology Coordinator  
Craig Leiby, Transportation Coordinator  
Dave Miner, Director of Special Services  
Chuck Orr, Director of Curriculum  
Bart Reed, Director of Business Operations  
Carl Smart, Director of Employee Services  
Mary M. Vagner, Superintendent  
Tom Wilson, Food Service Coordinator

Principals

Sheryl Brockett - Century High  
Dian Swanson - Highland High  
Lisa Delonas - Pocatello High  
Brad Wallace - New Horizon Center  
Susan Pettit - 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  
Betsy Goeltz - Ellis Elementary  
Deanne Dye - Gate City Elementary  
Steve Morton - 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  
Cory Taylor - Washington Elementary  
Brenda Miner- Wilcox Elementary

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**2015-2016 BUDGET CALENDAR**

July 17, 2014 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 13, 2015 Development of financial parameters and review of allotments. Review budget procedures.

February 17, 2015 Regular Board Meeting – Discussion of Balancing the 2015-16 District Budget.

March 17, 2015 Regular Board Meeting – Discussion of Balancing the 2015-16 District Budget.

April 3, 2015 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for the 2015-16 Fiscal Year.

April 21, 2015 Regular Board Meeting – Discussion of Balancing the 2015-16 District Budget.

April 30, 2015 Final day to notify Bannock County of the date of the Budget Hearing.

May 12, 2015 Board Work Session to Present Balanced Budget Options and Seek Board Direction

May 19, 2015 Regular Board Meeting – Present Balanced 2015-16 District Budget and Set Budget Hearing. Take Action on Insurance Plan and Carriers.

May 27, 2015 Advertisement prepared and submitted to the Idaho State Journal.

June 5, 2015 Post and Publish Budget Hearing and Budget Summaries.

June 16, 2015 Regular Board Meeting - Public Hearing and Adoption of 2015-2016 budget.

July 21, 2015 Annual Meeting of the Board of Trustees.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**BUDGET SUMMARY**

<u>Fund Number and Description</u>	<u>2012-2013 Budget*</u>			<u>2013-2014 Budget*</u>			<u>2014-2015 Budget*</u>		<u>2015-2016 Budget*</u>
	<u>Adjusted</u>	<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	69,921,598	69,957,226	-35,628	69,646,183	69,118,853	527,330	70,774,785	70,160,972	<b>71,252,481</b>
220 Federal Forest Fund	35,000	106,531	-71,531	114,827	115,079			118,502	<b>121,952</b>
241 Driver Education Fund	76,603	84,432	-7,829	88,114	76,724	11,390	150,079		<b>74,100</b>
242 Special Grants Fund	97,816	45,561	52,255	97,030	54,618	42,412	74,100	74,100	<b>28,621</b>
243 State Professional-Technical Education Fund	579,069	317,989	261,080	319,805	307,023	12,782	63,946	85,839	<b>335,237</b>
245 State Technology Fund	486,099	459,261	26,838	534,942	542,298	-7,356	353,801	522,767	<b>699,210</b>
246 Substance Abuse Prevention Fund							492,905	492,905	<b>180,400</b>
251 Title I-A, ESEA - Improving Basic Programs Fund	3,083,745	2,667,062	429,683	3,150,218	2,615,281	534,937	77,890	81,545	<b>2,890,789</b>
257 Title VI-B, IDEA - School-Age Fund	3,259,878	2,529,067	730,811	3,647,047	2,585,152	1,081,895	2,993,088	3,443,622	<b>3,411,693</b>
258 Title VI-B, IDEA - Preschool Fund	173,834	153,786	20,048	120,764	73,689	47,075	3,489,203	3,443,622	<b>170,702</b>
263 Perkins IV - Professional Technical Fund	163,232	162,127	1,105	170,792	167,711	3,081	120,702	169,783	<b>157,538</b>
271 Title II-A, ESEA - Improving Teacher Quality Fund	818,965	753,483	65,482	605,300	539,418	65,882	170,792	157,538	<b>588,280</b>
273 Title IV-A, ESEA - Drug-Free Schools Fund	462,654	464,564	-1,910	444,649	441,259	3,390	582,810	585,984	<b>274,507</b>
274 Head Start Fund	1,234,166	1,234,166	0	1,169,125	1,169,125	0	279,700	273,900	<b>1,250,210</b>
276 Head Start Training Fund	21,178	21,178	0	21,178	21,188	-10	1,250,210	273,900	<b>21,178</b>
278 Head Start T.A.N.F. Fund	93,504	91,174	2,330	93,504	93,577	-73	21,178	21,178	<b>93,504</b>
290 Child Nutrition Fund	5,411,824	6,329,529	-917,705	6,047,541	6,423,441	-375,900	93,504	21,178	<b>5,534,500</b>
310 Bond Interest and Redemption Fund	4,791,507	4,948,793	-157,286	4,938,710	5,279,217	-340,507	5,607,644	5,339,400	<b>4,388,450</b>
420 Plant Facilities Fund	5,838,257	5,281,970	556,287	6,206,483	6,371,160	-164,677	4,779,298	4,779,298	<b>9,220,257</b>
610 Print Shop Fund	113,973	178,433	-64,460	113,696	197,247	-83,551	8,077,711	8,077,711	<b>187,500</b>
710 VEBA Trust Fund	654,937	654,507	430	480,230	479,385	845	194,312	194,312	<b>403,900</b>
Total of All Funds	<u>97,325,916</u>	<u>96,435,912</u>	<u>890,002</u>	<u>98,010,138</u>	<u>96,651,447</u>	<u>1,358,694</u>	<u>100,126,535</u>	<u>99,910,375</u>	<b><u>101,285,009</u></b>

\* Includes actual Ending Fund Balances as well as budgeted Reserves

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2013 THROUGH FY 2016**

<b>LEVIES:</b>	<b><u>2012-2013</u></b>	<b><u>2013-2014</u></b>	<b><u>2014-2015</u></b>	<b><u>Estimated 2015-2016</u></b>
Supplemental Levy <sup>1</sup>	\$7,500,000	\$8,500,000	\$8,500,000	\$9,250,000
Emergency Levy	0	441,354	0	0
Tort Levy	196,000	200,784	209,000	215,300
63-1305 Judgment Levy <sup>2</sup>	0	486	2,415	0
School Plant Facilities Levy <sup>3</sup>	4,131,257	4,337,820	4,554,711	4,782,447
School Construction Bond Levy <sup>4</sup>	<u>2,330,637</u>	<u>2,552,250</u>	<u>1,748,780</u>	<u>1,750,000</u>
<b>TOTAL LEVIES</b>	<b><u>\$14,157,894</u></b>	<b><u>\$16,032,694</u></b>	<b><u>\$15,014,906</u></b>	<b><u>\$15,997,747</u></b>
<b>PROPERTY VALUES:</b>	<b><u>2012-2013</u></b>	<b><u>2013-2014</u></b>	<b><u>2014-2015</u></b>	<b><u>2015-2016</u></b>
Actual September Taxable Property Value	\$3,347,328,702	\$3,616,981,457	\$3,594,967,204	
Total Calculated Levy Rate <sup>6</sup>	0.004010234	0.004485625	0.004142745	

<sup>1</sup>Approved March 8, 2011 for FY 2012 and FY 2013; approved March 12, 2013 for FY 2014 and FY 2015; approved March 10, 2015 for FY 2016 and FY 2017.

<sup>2</sup>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 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.

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

<sup>4</sup>Approved 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.

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

<sup>6</sup>The Total Calculated Levy Rate is calculated by dividing the Total Certified Levy amount by the Actual September Taxable Property Value. However, each year there are "Special Remittances" from the state that reduce the Total Levy Amount. These "Special Remittances" are excluded from the Certification Request submitted to the Bannock County Commissioners each year. Because school district were to be held harmless from the impact of the \$100,000 Personal Property Tax Exemption enacted by the 2013 Legislative session, the Revenue if Lieu of Taxes amount jumped significantly in FY 2015. This amount, referred to as Revenue in Lieu of Taxes, was \$11,263 in FY 2013, \$14,515 in FY 2014 and \$216,697 in FY 2015. In future fiscal years, these amounts should be similar to that which was received in FY 2015.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**NOTICE OF BUDGET HEARING**

Notice is hereby given, that a public school budget hearing in School District No. 25 will be held on June 16, 2015 at 4:00 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, 2015, to June 30, 2016, as provided for by Sections 33-801, Idaho Code.

Further notice is given, that for the purpose of said budget hearing, public notices will be posted in the following places and said notice will be published in the Idaho State Journal, on June 5, 2015, according to Section 33-402, Idaho Code:

1. On 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 City of Pocatello Office; 911 N 7<sup>th</sup> Ave; Pocatello, Idaho
4. On the bulletin board at the Marshall Public Library; 113 S Garfield; Pocatello, Idaho
5. 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.

Dave Mattson  
Clerk of Board of Trustees



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**SUMMARY STATEMENT - 2015-2016 SCHOOL BUDGET**  
**ALL FUNDS**

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2012-13	Actual 2013-14	Adjusted Budget 2014-15	Proposed Budget 2015-16	Actual 2012-13	Actual 2013-14	Adjusted Budget 2014-15	Proposed Budget 2015-16
<b><u>REVENUES</u></b>								
Beginning Balance	7,947,375	5,439,006	5,000,114	4,350,000	5,785,958	6,367,788	8,728,994	8,271,674
Local Tax Revenue	7,747,036	9,123,657	8,711,415	9,465,300	6,415,702	6,930,378	6,303,491	6,532,447
Other Local Revenue	812,521	783,226	953,829	695,500	1,342,050	1,340,438	1,434,330	1,378,225
State Revenue	52,272,291	53,003,298	54,733,614	56,056,681	1,059,359	1,258,910	1,905,742	2,312,403
Federal Revenue	1,178,001	769,666	762,000	685,000	11,717,833	11,508,135	11,268,346	11,423,279
Sale of Fixed Assets	0	0	0	0	9,908	5,237	3,000	4,000
Transfers	0	0	0	0	147,878	121,708	105,500	110,500
<b>TOTALS</b>	<b><u>69,957,224</u></b>	<b><u>69,118,853</u></b>	<b><u>70,160,972</u></b>	<b><u>71,252,481</u></b>	<b><u>26,478,688</u></b>	<b><u>27,532,594</u></b>	<b><u>29,749,403</u></b>	<b><u>30,032,528</u></b>
<b><u>EXPENDITURES</u></b>								
Salaries	43,082,382	41,853,473	42,445,857	43,521,073	6,189,354	5,974,700	6,069,538	6,128,372
Fringe Benefits	14,508,342	14,833,088	15,210,944	15,691,039	2,700,090	2,491,518	2,722,860	2,840,388
Purchased Services	4,294,989	4,383,484	5,202,105	5,421,274	3,495,526	2,123,210	2,939,410	2,727,956
Supplies and Materials	2,037,111	2,154,083	2,960,087	2,439,518	3,127,172	3,483,225	4,047,085	3,730,078
Capital Objects	38,220	362,318	33,124	9,400	2,357,178	3,656,623	5,562,397	5,366,049
Debt Retirement	0	17,242	15,000	5,000	2,238,625	2,231,630	2,159,918	2,164,489
Insurance and Judgments	409,296	393,343	402,767	414,303	2,955	2,237	16,130	3,930
Transfers and Other Requirements	147,878	121,708	105,500	110,500	0	0	0	0
Contingency Reserve	620,098	636,798	651,636	668,075	0	0	0	0
Unappropriated Fund Balance	2,480,394	2,547,193	2,624,123	2,672,299	6,367,788	7,569,451	6,232,065	7,071,266
Appropriated Fund Balance	2,012,354	1,520,065	109,829	0	0	0	0	0
Designated Reserves	326,160	296,058	400,000	300,000	0	0	0	0
<b>TOTALS</b>	<b><u>69,957,224</u></b>	<b><u>69,118,853</u></b>	<b><u>70,160,972</u></b>	<b><u>71,252,481</u></b>	<b><u>26,478,688</u></b>	<b><u>27,532,594</u></b>	<b><u>29,749,403</u></b>	<b><u>30,032,528</u></b>

A Copy of the School District Budget will be available for public inspection in the  
District's Administrative Offices or online at: [http://www.d25.k12.id.us/PDF/B\\_office/annual\\_budget\\_2016.pdf](http://www.d25.k12.id.us/PDF/B_office/annual_budget_2016.pdf)

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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 70.5% percent of the planned total expenditures in 2015-2016. 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**  
**2015-2016 ANNUAL BUDGET**

**GENERAL FUND**  
**REVENUES**

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.4.4112.200 Taxes - Supplemental Levy	7,500,000	7,547,229	47,229	8,500,000	8,504,270	4,270	8,500,000	8,500,000	<b>9,250,000</b>
6.100.4.4113.300 Taxes - Emergency Levy				441,354	430,458	-10,896			
6.100.4.4114.400 Taxes - Tort Levy	196,000	197,350	2,458	200,784	188,457	-12,327	209,000	209,000	<b>215,300</b>
6.100.4.4119.900 Taxes - Judgment	0		1,350				0	0	<b>0</b>
6.100.4.4130.000 Penalty on Delinquent Taxes	100,000	134,419	34,419	100,000	121,341	21,341	110,000	210,000	<b>110,000</b>
6.100.4.4140.010 Montessori Tuition	0	0	-13,644	21,000	20,215	-785	21,000	21,000	<b>17,500</b>
6.100.4.4140.020 Summer School Tuition	35,000	21,357	-13,643		20,889	-1,111	21,000	21,000	<b>15,000</b>
6.100.4.4140.040 Strings Program Revenues	12,000	9,362	-2,638	7,000		13,889	20,000	20,000	
6.100.4.4140.050 IDLA Tuition	10,000	7,710	-2,290	8,000	7,978	-22	7,500	7,500	<b>7,500</b>
6.100.4.4150.000 Earnings on Investment	7,500	950	-6,550	4,000	6,054	2,054	4,000	4,000	<b>3,000</b>
6.100.4.4174.410 Music Instrument Maintenance	50,000	33,350	-16,650				30,000	30,000	
6.100.4.4179.900 Participation Fee Revenue	300,000	270,787	-29,213	250,000	270,997	20,997	200,000	200,000	<b>250,000</b>
6.100.4.4191.100 Rentals			25,787	20,000	20,934	934			<b>15,000</b>
6.100.4.4193.300 Transportation	20,000	18,776	-1,224	20,000	20,934	934	20,000	20,000	<b>200,000</b>
6.100.4.4199.900 Other Local Revenue	275,000	286,931	11,931	325,000	204,314	-120,686	255,000	205,000	
6.100.4.4199.900 Other Local Revenue				222,000	11,343	-210,657		177,329	<b>20,000</b>
6.100.4.4199.955 Premium Differential	25,000	20,477	-4,523	62,291	76,821	14,530	20,000		<b>55,000</b>
<b>TOTAL LOCAL FUNDING</b>	<b>8,483,500</b>	<b>8,559,557</b>	<b>76,057</b>	<b>10,204,415</b>	<b>9,906,883</b>	<b>-297,532</b>	<b>9,507,915</b>	<b>9,665,244</b>	<b>10,160,800</b>
6.100.4.4311.100 Basic School Support	42,566,250	42,395,715	-170,535	43,724,012	43,567,255	-156,757	45,615,558	45,040,802	<b>46,341,442</b>
6.100.4.4312.200 Transportation Support	1,850,000	1,639,159	-210,841	1,750,000	1,751,917	1,917	1,750,000	1,750,000	<b>1,800,000</b>
6.100.4.4314.400 Exceptional Child Contracts			-39,475	85,000	96,337	11,337			<b>75,000</b>
6.100.4.4318.800 State Benefit Apportionment	80,000	40,525	-39,475	6,055,985	6,045,484	-10,501	80,000	80,000	<b>6,196,565</b>
6.100.4.4318.800 State Benefit Apportionment	5,595,744	5,583,394	-12,350	6,055,985	6,045,484	-10,501	6,167,315	6,062,933	
6.100.4.4319.900 Other State Support	2,482,321	2,525,181	42,860	1,451,357	1,446,235	-5,122	1,648,779	1,728,779	<b>1,569,720</b>
6.100.4.4329.900 Other State Revenue			42,860						<b>65,000</b>
6.100.4.4329.900 Other State Revenue	64,908	79,363	14,455	64,908	87,117	22,209	65,000	65,000	
6.100.4.4380.000 Revenue In Lieu of Property Taxes			14,455						
<b>TOTAL STATE FUNDING</b>	<b>6,500</b>	<b>8,954</b>	<b>2,454</b>	<b>6,500</b>	<b>8,954</b>	<b>2,454</b>	<b>6,500</b>	<b>6,500</b>	<b>8,954</b>
	<b>52,645,723</b>	<b>52,272,291</b>	<b>-373,432</b>	<b>53,137,762</b>	<b>53,003,298</b>	<b>-134,464</b>	<b>55,333,152</b>	<b>54,733,614</b>	<b>56,056,681</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**GENERAL FUND**  
**REVENUES**

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.4.4420.000 Federal Forest							<del>47,000</del>		
6.100.4.4450.000 Indirect Costs	195,000	189,815		190,000	177,545	-12,455	190,000	470,000	185,000
6.100.4.4459.900 Medicaid Revenue	650,000	988,186	338,186	675,000	592,121	-82,879	525,000	525,000	500,000
<b>TOTAL FEDERAL FUNDING</b>	<u>845,000</u>	<u>1,178,001</u>	<u>333,001</u>	<u>865,000</u>	<u>769,666</u>	<u>-95,334</u>	<del>762,000</del>	<del>762,000</del>	<u>685,000</u>
<b>TOTAL CURRENT REVENUES</b>	<u>61,974,223</u>	<u>62,009,849</u>	<u>35,626</u>	<u>64,207,177</u>	<u>63,679,847</u>	<u>- 527,330</u>	<u>65,603,067</u>	<u>65,160,858</u>	<u>66,902,481</u>
6.100.4.7000.000 Estimated Beginning Balance	7,947,375	7,947,375		5,439,006	5,439,006		5,171,718	5,000,114	4,350,000
<b>TOTAL GENERAL FUND</b>	<u><u>69,921,598</u></u>	<u><u>69,957,224</u></u>	<u><u>35,626</u></u>	<u><u>69,646,183</u></u>	<u><u>69,118,853</u></u>	<u><u>- 527,330</u></u>	<u><u>70,774,785</u></u>	<u><u>70,160,972</u></u>	<u><u>71,252,481</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 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

In 2001, the Idaho Legislature passed HB 378 in which certain agricultural assets would be exempt from taxation and the replacement taxes would be submitted to the district through the State Tax Commission. Those funds are not funded directly by the state, but are taken as credits against one of the eligible local property tax levies (usually the tort levy).

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

**ESTIMATE OF M & O STATE SUPPORT REVENUE**  
**FOR 2015-2016**

1. Entitlement (Number of Support Units = 573 x \$23,868 - State Distribution Factor)	\$13,676,364
2. Salary Apportionment (Number of Support Units = 579)	<u>32,665,078</u>
3. <b>BASE SUPPORT</b>	<b><u>\$46,341,442</u></b>
4. Benefit Apportionment	6,196,565
5. Exceptional Child Support	75,000
6. Transportation Support	1,750,000
7. Idaho Reading Initiative	87,000
8. Math and Science Teachers	191,700
9. Leadership Premium	675,515
10. Professional Development	335,640
11. ISAT Remediation	145,000
12. Limited English Proficiency	18,650
14. <b>TOTAL STATE M&amp;O SUPPORT</b>	<b><u>\$55,816,512</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Grade	Actual Enrollment										Projected Enrollment				
	05-06	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
K	931	1,015	954	1,019	996	1,150	1,043	1,008	1,049		900	900	875	875	900
1	951	921	1,004	946	1,014	1,006	1,109	1,002	1,001	1,009	902	874	874	850	850
2	947	918	912	983	927	1,014	975	1,051	1,000	927 952	991	872	845	845	821
3	883	918	893	921	965	918	996	954	1,025	987	965	972	856	829	829
4	866	861	900	870	911	956	899	963	930	1,011	981	944	951	837	811
5	849	843	854	900	858	928	932	886	929	921	994	962	925	932	820
6	842	807	848	872	900	841	899	940	896	936	916	999	967	930	937
7	820	830	854	882	896	903	860	890	913	881	939	902		952	916
8	853	812	831	863	881	912	904	858	889	924	899	943	984 906	988	956
9	957	936	898	940	976	975	986	992	961	992		998	1,047	1,006	1,097
10	995	935	928	899	917	950	963	969	1,001	940	1,033 978	1,022	987	1,036	995
11	924	931	913	880	872	908	931	940	939	975	922	952	995	961	1,009
12	889	867	878	932	884	893	902	916	934	915	953	907	937	979	946
K	931	1,015	954	1,019	996	1,150	1,043	1,008	1,049	927	900	900	875	875	900
1-3	2,781	2,757	2,809	2,850	2,906	2,938	3,080	3,007	3,026	2,948	2,858	2,718	2,575	2,524	2,500
4-6	2,557	2,511	2,602	2,642	2,669	2,725	2,730	2,789	2,755	2,868	2,891	2,905	5,843	2,699	2,568
Total Elementary	6,269	6,283	6,365	6,511	6,571	6,813	6,853	6,804	6,830	6,743	6,649	6,523	6,293	6,098	5,968
7-8	1,673	1,642	1,685	1,745	1,777	1,815	1,764	1,748	1,802	1,805	1,838	1,845	1,890	1,940	1,872
9-12	3,765	3,669	3,617	3,651	3,649	3,726	3,782	3,817	3,835	3,822	3,886	3,879	3,966	3,982	4,047
Total Secondary	5,438	5,311	5,302	5,396	5,426	5,541	5,546	5,565	5,637	5,627	5,724	5,724	5,856	5,922	5,919
Total	11,707	11,594	11,667	11,907	11,997	12,354	12,399	12,369	12,467	12,370	12,373	12,247	12,149	12,020	11,887

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY  
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2016**

<u>Function Number and Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<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	18,708,301	18,620,030	88,271	18,586,777	18,683,037	-96,260	19,229,316	18,953,366	<b>19,093,092</b>
5150 Secondary Program	15,569,384	15,470,923	98,461	15,746,952	15,695,716	51,236	17,053,908	16,725,630	<b>17,346,369</b>
5170 Alternate School Program	1,072,324	1,057,949	14,375	1,012,517	1,177,514	-164,997	997,301	947,190	<b>963,486</b>
5190 Vocational-Technical Program									
5210 Special Education Program	4,650,342	4,871,018	-1,490,676	5,155,876	4,811,902	343,974	5,053,329	5,078,283	<b>5,323,668</b>
5220 Preschool Handicapped Program	174,925	186,714	-11,789	221,037	220,175	862	224,487	211,061	<b>219,861</b>
5240 Gifted And Talented Program	140,150	138,516	1,634	145,535	143,638	1,897	147,345	146,745	<b>152,351</b>
5310 Interscholastic Program	366,000	321,087	44,913	366,000	411,492	-45,492	366,000	341,000	<b>385,000</b>
5320 School Activity Program	682,688	664,950	17,738	738,139	723,608	14,531	763,276	753,264	<b>788,765</b>
5410 Summer School Program	79,681	61,064	18,617	80,290	96,389	-16,099	80,417	80,417	<b>83,012</b>
5420 Community Education Program	17,904		10,021	18,043			14,439	80,417	<b>14,451</b>
<b>Total Instruction</b>	<u>41,509,199</u>	<u>41,400,144</u>	<u>109,055</u>	<u>42,071,166</u>	<u>41,968,470</u>	<u>102,696</u>	<u>43,929,818</u>	<u>43,251,395</u>	<b><u>44,370,055</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2013 THROUGH FISCAL YEAR 2016**

<u>Function Number and Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<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	2,238,512	2,213,722	24,790	2,185,113	2,179,907		2,235,807	2,376,265	<b>2,495,905</b>
6160 Ancillary Service Program	1,477,907	1,485,559		1,503,293	1,511,794	5,206	1,551,071	1,501,341	<b>1,572,014</b>
6210 Instructional Improvement Program	958,857	989,974	-7,652	1,430,358	1,298,179	132,179	1,709,125	1,620,663	<b>1,438,042</b>
6220 Educational Media Services Program	798,384	802,897		784,656	773,671				<b>780,419</b>
6230 Instruction-Related Technology Program	940,027	878,001	-4,513	1,331,469	1,347,965	10,985	754,378	754,422	<b>1,049,660</b>
6310 Board Of Education Program	28,100	31,620	62,026	27,100	23,554	-16,496	28,100		<b>27,800</b>
6320 Central Administration Program	971,187	913,795	-3,520	935,972	917,195	3,546		37,800	<b>980,414</b>
6410 School Administration Program	3,732,577	3,713,005	57,392	3,956,012	3,942,252	18,777	966,910	965,930	<b>4,078,595</b>
6510 Business Administration Program	501,425	489,952	19,572	509,903	508,586	13,760	4,020,423	3,925,660	<b>533,949</b>
6550 Central Service Program	124,457	118,567	11,473	114,234	101,092	1,317	520,414	519,406	<b>102,073</b>
6560 Administrative Technology Service Program	258,465	255,898	5,890	268,561	247,491	13,142	104,694	105,861	<b>298,313</b>
6610 Building Operation Services Program	4,598,515	4,577,812	2,567	4,578,112	4,631,771	21,070	266,221	266,022	<b>4,966,691</b>
6630 Maintenance - Non-Student Occupied Program			20,703			-53,659	4,781,234	4,813,457	
6640 General Maintenance Services Program	1,360,857	1,342,972	408,885	1,360,427	1,340,520	595	1,360,707	1,350,561	<b>1,350,568</b>
6650 Ground Maintenance Services Program	193,874	193,332		202,011	204,951	18,307			<b>209,450</b>
6670 Security Services Program			542	193,192	163,308		204,443	194,872	<b>212,602</b>
6810 Pupil To School Transportation Program	2,796,817	2,689,438	107,379	2,846,557	2,661,470	29,884	208,067	206,264	<b>2,803,173</b>
6820 Pupil Activity Transportation Program	67,896	28,171	39,725			185,087	2,847,676	2,830,707	
6840 Non-reimbursable Transportation Program	40,200	37,904		41,729	37,327		56,284		<b>41,284</b>
6910 Other Support Services Program	2,083,686	2,074,384	2,296	10,000	0	4,402	0	56,284	<b>10,000</b>
7100 Child Nutrition Program			9,302	15,000	9,681,242	3,2242	15,000	10,000	
<b>Total Support Services</b>	<u>23,306,343</u>	<u>22,970,198</u>	<u>336,145</u>	<u>22,403,299</u>	<u>22,028,562</u>	<u>374,737</u>	<u>23,059,313</u>	<u>23,018,489</u>	<u>5,000</u> <b>23,131,552</b>
<b>Total Current Expenditures</b>	<u>64,815,542</u>	<u>64,370,342</u>	<u>445,200</u>	<u>64,474,465</u>	<u>63,997,031</u>	<u>477,434</u>	<u>66,989,131</u>	<u>66,269,884</u>	<b>67,501,607</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY  
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2016**

<u>Function Number and Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<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	137,599	147,878	-10,279	105,500	121,708	-16,208			<b>110,500</b>
9500 Contingency Reserve Program	4,968,457	5,439,006	- 470,549	5,066,218	5,000,114	<del>66,104</del>	<del>105,500</del> 3,680,154	<del>105,500</del> 3,785,588	<b>3,640,374</b>
<b>Total Transfers or Reserves</b>	<u>5,106,056</u>	<u>5,586,884</u>	<u>- 480,828</u>	<u>5,171,718</u>	<u>5,121,822</u>	<u><del>49,896</del></u>	<u>3,785,654</u>	<u>3,891,088</u>	<b><u>3,750,874</u></b>
<b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b>	<u><u>69,921,598</u></u>	<u><u>69,957,226</u></u>	<u><u>-35,628</u></u>	<u><u>69,646,183</u></u>	<u><u>69,118,853</u></u>	<u><u>527,330</u></u>	<u><u>70,774,785</u></u>	<u><u>70,160,972</u></u>	<b><u><u>71,252,481</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2013 THROUGH FISCAL YEAR 2016**

<u>Object Number and Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<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	125,063	124,404		124,663	124,412		125,910	125,910	<b>123,000</b>
112 Directors	195,380	190,752	659	179,456	192,893	25,437	171,594	171,594	<b>177,342</b>
113 Supervisors and Coordinators	502,000	526,362	4,286	494,357	499,174	-4,817	507,341	507,363	<b>523,784</b>
114 Principals and Assistant Principals	2,120,495	2,118,495	2,000	2,225,229	2,205,959	19,270	2,262,558	2,191,650	<b>2,281,607</b>
115 Ancillary Professional	1,017,434	1,010,659	6,775	1,020,260	1,020,260	0	1,053,580	936,086	<b>983,934</b>
116 Teachers	27,570,594	27,524,142	46,452	27,275,671	27,350,662	-74,991	27,963,202	27,733,902	<b>28,528,892</b>
117 Media Specialists	159,254	157,776	1,478	135,843	136,175	-332	139,016	139,016	<b>145,660</b>
118 Counselors	1,233,160	1,194,527	38,633	1,220,520	1,196,821	23,699	1,250,018	1,330,171	<b>1,402,433</b>
131 Saturday School Teachers					3,011				
132 Teachers Lunch Duty	5,000	3,312	1,688	5,000	16,916	1,990	5,000	5,000	<b>5,000</b>
133 Stipends and Extra Days - Regular	63,940	62,830	1,110	46,146	44,110	3,084	48,128	20,000	<b>46,628</b>
134 Curriculum Development Stipends		3,211		236,444	185,175	2,036		58,488	<b>10,000</b>
135 Other Special Programs	65,000	54,153	10,847	65,000	52,122	12,878	136,962	124,464	<b>65,000</b>
137 District Early Retirement Grants							65,000	65,000	
138 State-Paid Salary	1,725,977	1,725,277	700	427,043	426,973	70	558,306	558,306	<b>567,800</b>
151 Clerical Personnel	2,274,959	2,301,812	-26,853	2,306,152	2,325,670	-19,518	2,318,932	2,333,703	<b>2,399,995</b>
152 Instructional Assistants	1,380,701	1,336,064	44,637	1,386,714	1,395,667	-8,953	1,437,386	1,401,211	<b>1,476,793</b>
153 Custodians	1,083,576	1,112,885	-29,309	1,029,046	1,068,378	-39,332	1,029,862	1,019,518	<b>1,010,394</b>
154 Maintenance Personnel	1,171,035	1,161,317	9,718	1,082,297	1,088,290	-5,993	1,068,418	1,092,089	<b>1,124,010</b>
155 Grounds Personnel	107,129	108,623	-1,494	110,348	111,967	-1,619	111,427	103,779	<b>114,035</b>
156 Warehouse Personnel	76,139	72,464	3,675	68,026	58,523	9,503	59,366	60,297	<b>980,652</b>
157 Bus Drivers	926,646	927,633	-987	963,349	904,936	58,413	938,496	939,486	<b>154,294</b>
158 Mechanics	147,034	141,584	5,450	148,615	143,105	5,510	150,062	149,395	<b>80,516</b>
162 Bus Attendants	65,939	64,537	1,402	66,275	64,559	1,716	83,036	84,069	<b>114,333</b>
163 Nurses	33,276	33,755	-479	34,584	34,584	0	35,036	108,959	<b>49,221</b>
164 Social Workers	46,436	45,836	600	44,236	44,236	0	44,678	46,371	<b>46,000</b>
165 Music Accompanists	46,000	49,549	-3,549	46,000	61,039	-15,039	46,000	46,000	<b>12,500</b>
181 Clerical Substitutes			706		15,512	-6,012	15,000	46,000	
182 Substitute Instructional Assistants	9,000	9,205	-205	9,500	28,008	3,992	32,000	15,000	<b>32,000</b>
183 Substitute Custodians	80,000	50,496	29,504	80,000	81,337	-1,337	80,000	32,000	<b>80,000</b>
186 Substitute Teachers	549,500	603,190	-53,690	643,575	670,655	-27,080	605,595	80,000	<b>609,000</b>
							605,595	605,595	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY  
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2016**

Object Number and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
187 Substitute and Trainee Bus Drivers	240,171	200,828	39,343	189,200	189,766		187,361	177,361	178,000
199 Personal Leave Reimbursement	135,743	112,442	23,301	140,732	112,582	-566	184,074	184,074	125,885
<b>100 SALARIES</b>	<b>43,256,781</b>	<b>43,082,382</b>	<b>174,399</b>	<b>41,856,281</b>	<b>41,853,473</b>	<b>-2,808</b>	<b>42,733,344</b>	<b>42,445,857</b>	<b>43,521,073</b>
210 PERSI	4,342,182	4,354,363	-12,181	4,572,042	4,596,379	-24,337	4,670,472	4,639,800	4,757,069
220 Social Security Tax	3,184,039	3,176,558	7,481	3,075,885	3,082,849	-6,964	3,140,898	3,120,788	3,198,790
230 Life Insurance	114,415	115,765	-1,350	112,778	114,785	-2,007	113,527	113,836	112,826
240 Medical Insurance	5,527,318	5,460,916	66,402	5,674,586	5,624,576	50,010	5,955,058	5,873,710	6,070,305
250 Employee Assistance Plan	25,562	23,428	2,134	24,313	25,143	-830	25,260	24,602	25,135
260 Dental Insurance	342,209	338,754	3,455	347,153	347,114	39	367,013	368,023	368,115
270 Worker's Compensation Insurance	437,489	412,789	24,700	421,768	408,494	13,274	447,835	445,851	522,394
280 Retirement Sick Leave Benefits	535,779	528,647	7,132	517,893	509,520	8,373	529,211	525,737	539,024
290 Vision Insurance	71,452	71,324	128	67,408	96,644	-29,236	67,856	68,048	67,420
295 Physicals	13,374	12,446	928	13,374	13,447	-73	14,961	14,961	14,961
296 Other Employee Benefits	13,588	11,232	2,356	13,588	12,136	1,452	13,588	13,588	13,000
297 COBRA Fees	3,000	2,120	880	2,000	2,000	0	2,000	2,000	2,000
<b>200 FRINGE BENEFITS</b>	<b>14,610,407</b>	<b>14,508,343</b>	<b>102,064</b>	<b>14,842,788</b>	<b>14,833,088</b>	<b>9,700</b>	<b>15,347,679</b>	<b>15,210,944</b>	<b>15,691,039</b>
310 Professional and Technical Services	938,686	1,006,588	-67,902	949,063	886,790	62,273	957,800	1,050,300	1,072,800
311 Legal Services	55,000	24,099	30,901	35,000	27,840	7,160	35,000	35,000	35,000
312 Audit Services	37,400	34,456	2,944	35,500	40,182	-4,682	35,500	35,000	38,000
313 Publishing and Advertising	27,875	19,598	8,277	22,800	19,922	2,878	27,650	35,500	28,150
317 Health Services (Contracted)	115,000	348,733	-233,733	252,291	258,850	-6,559	252,300	25,150	360,000
318 Testing Program	41,786	34,370	7,416	41,786	1,792	6,994	41,786	8,786	7,130
319 Consultants	16,800	12,247	4,553	16,800	6,617	8,883	16,800	15,500	15,300
320 ISAT Remediation	56,119	33,174	22,945	83,873	60,119	23,754	60,891	60,891	22,848
321 Facility Rentals	23,000	25,459	-2,459	21,500	21,806	-306	35,500	25,500	25,500
325 Repair and Maintenance (Contracted)	174,842	159,513	15,329	178,048	173,999	4,049	152,655	162,655	171,400
328 Building Repairs (Contracted)	41,500	33,542	7,958	40,000	40,000	0	40,000	40,000	45,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY  
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2016**

Object Number and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
331 Electricity Utilities	712,053	811,975	-99,922	751,253	935,361	- 184,108	1,030,653	1,030,653	<b>1,064,253</b>
332 Gas Utilities	367,800	214,823	152,977	360,800	247,970	112,830	293,100	253,100	<b>289,992</b>
336 Water	550,600	551,066	466	609,800	541,607	68,193	574,800	574,800	<b>646,830</b>
337 Land Fill Fee			-						
345 Transportation Services (Contracted)	3,000	1,554	1,446	3,000	1,164	1,836	3,000	3,000	<b>3,000</b>
346 Software	500	0	500	500	3,058		500	500	<b>500</b>
351 Telephone - Voice	65,000	62,302	2,698	65,000	72,700	-7,700	65,000	3,900	<b>65,000</b>
352 Postage	60,000	53,741	6,259	50,000	34,273	15,727	50,000	65,000	<b>45,000</b>
353 Telephone - Repair								50,000	
354 Telephone / Cable - Data	785,000	198,591	586,409	350,000	349,224	67,776	475,000	4,000	<b>360,000</b>
355 Telephone - Cellular								75,000	
361 Computer Service Expenses	5,000	1,997	3,003	3,500	1,863	1,637	2,000	2,000	<b>3,000</b>
371 Tuition	254,870	254,719	151	394,940	394,936	4	702,500	702,500	<b>369,145</b>
381 In-District Travel Allowance	7,500	5,225	2,275	6,250	4,275	1,975	67,000	67,000	<b>102,000</b>
382 Out-District Travel Allowance	14,150	12,402	1,748	17,450	13,248	4,202	24,650	24,650	<b>24,650</b>
385 Student Activity Travel	366,000	321,087	44,913	366,000	411,492	-45,492	11,464	15,859	<b>385,000</b>
386 Crossing Guards Support				32,500	31,062	1,438	366,000	341,000	<b>38,500</b>
387 Resource Officer Support				29,000		29,000	38,500	38,500	<b>29,000</b>
391 Professional Dues and Fees	23,300	0	23,300	22,100	35,135	-13,035	29,000	29,000	<b>25,300</b>
392 Student Activity Support	33,500	7,849	25,651		0		22,100	22,100	
396 Inservice Training	18,339	14,078	4,261	51,435	46,508	4,927	304,046	192,961	<b>456,012</b>
399 Purchased Duty Lunches	10,000		10,000	0	0	0	0	0	<b>0</b>
<b>300 PURCHASED SERVICES</b>	<b>4,245,640</b>	<b>4,294,989</b>	<b>-49,349</b>	<b>4,509,959</b>	<b>4,383,484</b>	<b>126,475</b>	<b>5,289,895</b>	<b>5,202,105</b>	<b>5,421,274</b>
410 General Supplies	624,220	566,210	58,010	633,013	558,488	74,525	610,909	588,946	<b>613,693</b>
413 Curriculum Development Supplies									
416 Printing	2,500	2,502	-2	2,000	2,000		2,000	2,000	<b>2,000</b>
417 Testing Supplies	22,805	0	22,805	22,796		10,953	22,785	77,786	<b>65,365</b>
418 Custodial Supplies	211,400	212,122	-722	211,400	236,743	-25,343	45,456	45,456	<b>233,850</b>
419 Warehouse Supplies							214,900	214,900	
	0	259	-259	3,000	1,135	1,865	3,500	3,500	<b>2,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2013 THROUGH FISCAL YEAR 2016**

Object Number and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
420 Transportation Supplies						111	21,000		
421 Motor Fuel	509,950	558,955	20,995	509,950	425,015	84,935	509,950	22,231	8,000
423 Grease and Lubricants	12,550	14,143	-1,593	12,300	12,273		12,300	509,950	428,450
425 Laundry						27			
428 Re pairs Parts and Supplies	147,200	164,376	908	140,300	147,594	4,294	146,900	0	0
429 Tires	24,030	25,983	2,824	25,030	26,570	-1,540	25,030	155,300	150,300
430 Library Books	78,164	78,043	-1,953	113,426	90,922			25,030	79,258
440 Textbooks	461,250	380,150	81,100	566,242	421,549	22,504	103,489	143,999	644,352
471 Buildin g Repairs (Non-Contracted)	150,000	127,238	22,763	150,000	149,832	144,693	1,268,642	980,469	150,000
481 E quipment Repair (Non-Contracted)	23,195	20,995	2,200	39,100	42,077	163,977	150,000	150,000	28,600
493 Professional Books and Journals							39,100	39,100	
<b>400 SUPPLIES AND MATERIALS</b>	<b>2,800,876</b>	<b>2,037,111</b>	<b>258,765</b>	<b>2,490,220</b>	<b>2,154,083</b>	<b>337,137</b>	<b>3,100,681</b>	<b>2,960,087</b>	<b>2,439,518</b>
550 E quipment	39,318	38,220	1,098	366,072	362,318	3,754	22,765	33,124	9,400
<b>500 CAPITAL OBJECTS</b>	<b>39,318</b>	<b>38,220</b>	<b>1,098</b>	<b>366,072</b>	<b>362,318</b>	<b>3,754</b>	<b>22,765</b>	<b>33,124</b>	<b>9,400</b>
690 Other Debt Services				15,000	17,242	-2,242	15,000	15,000	5,000
<b>600 DEBT RETIREMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>17,242</b>	<b>-2,242</b>	<b>15,000</b>	<b>15,000</b>	<b>5,000</b>
711 Pro perty Insurance	164,000	179,239	-15,239	181,335	181,335		173,864	173,864	175,000
712 Liability Insurance	191,251	179,726	11,525	181,295	183,512	-2,217	196,800	196,800	208,000
714 Transportation Insurance	30,502	27,865	2,637	28,748	27,729	1,019	29,303	29,303	29,303
715 Suret y Insurance									
730 Judgments	767	767,000	-19,700	767	767	2,000	800	800	2,000
<b>700 INSURANCE AND JUDGMENT</b>	<b>388,520</b>	<b>409,297</b>	<b>-20,777</b>	<b>394,145</b>	<b>393,343</b>	<b>803</b>	<b>402,767</b>	<b>402,767</b>	<b>414,303</b>
810 Transfers to Other Funds	137,599	147,878	-10,279	105,500	121,708	-16,208	105,500	105,500	110,500



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2013 THROUGH FISCAL YEAR 2016**

<u>Object Number and Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<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 Contin gency Reserve	610,093	N/A	N/A	631,195	N/A	N/A	656,031	651,636	<b>668,075</b>
852 Una ppropriated Fund Balance	2,448,335	N/A	N/A	2,524,779	N/A	N/A	2,624,123	2,624,123	<b>2,672,299</b>
854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	400,000	400,000	<b>300,000</b>
855 Appropriated Fund Balance	1,510,029	N/A	N/A	1,510,244	N/A	N/A		109,829	
899 Actual Year-End Fund Balance	N/A	5,439,006	N/A	N/A	5,000,114	N/A	0	N/A	0
<b>800 TRANSFERS OR RESERVES</b>	<u>5,106,056</u>	<u>5,586,884</u>	<u>- 480,828</u>	<u>5,171,718</u>	<u>5,121,822</u>	<u>49,896</u>	<u>3,785,654</u>	<u>3,891,088</u>	<u><b>3,750,874</b></u>
<b>TOTAL EXPENDITURES, TRANSFER AND RESERVES</b>	<u>69,921,598</u>	<u>69,957,226</u>	<u>-35,628</u>	<u>69,646,183</u>	<u>69,118,853</u>	<u>527,330</u>	<u>70,774,785</u>	<u>70,160,972</u>	<u><b>71,252,481</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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

All expenditures under the "Other Funds" tab 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.5120.116 Teachers	12,339,613	12,343,103		11,983,135	11,986,279	-3,144	12,278,308	12,112,028	12,251,637
6.100.5.5120.135 Other Special Programs			-3,490	65,000	52,122				65,000
6.100.5.5120.138 State-Paid Salary	65,000	54,153	10,847	142,348	194,596	52,248	65,000	65,000	227,120
6.100.5.5120.152 Instructional Assistants	737,362	733,709		766,844	741,779		789,066	766,815	801,025
6.100.5.5120.165 Music Accompanists	0	0	3,853			25,065			
6.100.5.5120.182 Substitute Instructional Assistants	1,000	263	738,809	1,000	10,631	925	1,000	1,000	1,000
6.100.5.5120.186 Substitute Teachers	20,000	348,194	-58,194	288,000	429,343	-141,343	15,000	15,000	296,000
6.100.5.5120.199 Personal Leave Reimbursement				37,000	36,693				31,660
<b>Total Salaries</b>	<del>37,000</del> 13,487,975	<del>36,788</del> 13,523,400	<del>25,425</del>	13,298,327	13,451,518	-153,191	<del>68,240</del> 13,727,936	<del>68,240</del> 13,539,405	13,688,442
6.100.5.5120.210 PERSI	1,346,042	1,350,702		1,445,365	1,460,303	-14,938	1,492,846	1,471,884	1,487,553
6.100.5.5120.220 Social Security Tax	994,028	986,230	-4,660	977,857	986,582	-8,725	1,009,000	995,145	1,006,089
6.100.5.5120.230 Life Insurance			7,798	35,072	35,076	-4			34,372
6.100.5.5120.240 Medical Insurance	35,585	35,752		1,840,345	1,836,410		35,183	35,325	1,939,683
6.100.5.5120.250 Employee Assistance Plan	1,818,096	1,822,539	-4,243			3,935	1,951,879	1,910,327	
6.100.5.5120.260 Dental Insurance	8,314	7,871	473	7,885	8,153	-272	8,163	7,948	7,852
6.100.5.5120.270 Worker's Compensation Insurance			-	75,815	79,010	205			95,820
6.100.5.5120.280 Retirement Sick Leave Benefits	74,319	71,742	2,577	163,743	161,472	2,271	82,369	80,980	168,557
6.100.5.5120.290 Vision Insurance	166,068	163,752	2,316	21,855	50,986	29,131	169,155	166,781	21,418
<b>Total Fringe Benefits</b>	<del>23,165</del> 4,576,595	<del>23,233</del> 4,572,850	<del>3,745</del>	4,680,513	4,730,368	-49,855	<del>21,924</del> 4,888,905	<del>22,012</del> 4,809,454	4,878,429
6.100.5.5120.381 In-District Travel Allowance	11,700				2,114				2,250
6.100.5.5120.382 Out-District Travel Allowance		3,818	7,882	5,200		3,086	3,000	3,000	2,500
6.100.5.5120.392 Student Activity Support	5,000	2,718	2,282	5,000	3,161	1,839		4,395	
<b>Total Purchased Services</b>	<del>32,500</del> 49,200	<del>29,202</del> 35,738	<del>3,298</del> 13,462	<del>10,200</del>	<del>0</del>	<del>0</del>	<del>0</del>	<del>0</del>	<del>0</del>
6.100.5.5120.410 General Supplies	226,026	203,637	22,389	244,716	5,274	4,926	3,000	7,395	4,750
6.100.5.5120.417 Testing Supplies			22,593	22,796	200,490	44,226	227,556	215,627	228,994
6.100.5.5120.440 Textbooks	22,805	268,203	61,298	310,500	278,870	22,660	45,456	45,456	65,365
<b>Total Supplies and Materials</b>	<del>529,500</del> 578,331	<del>292</del> 472,052	<del>61,298</del> 106,279	578,012	479,497	98,515	<del>520,828</del> 593,840	<del>520,828</del> 581,911	515,171
6.100.5.5120.550 Equipment	16,200	15,990	210	19,725	16,381	3,344	15,635	15,201	6,300
<b>Total Capital Objects</b>	<del>16,200</del> 16,200	<del>15,990</del> 15,990	<del>210</del>	19,725	16,381	3,344	<del>15,635</del> 15,635	<del>15,201</del>	6,300
<b>Total Elementary Program</b>	<del>18,708,301</del> 18,708,301	<del>18,620,030</del> 18,620,030	<del>88,271</del> 210	18,586,777	18,683,037	-96,260	19,229,316	18,953,366	19,093,092

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.5150.116 Teachers	10,913,325	10,880,101	33,224	10,821,303	10,889,719	-68,416	11,260,003	11,216,866	<b>11,693,679</b>
6.100.5.5150.131 Saturday School Teachers					3,011				
6.100.5.5150.132 Teachers Lunch Duty	5,000	3,231	1,769	5,000	16,916	1,990	5,000	5,000	<b>5,000</b>
6.100.5.5150.133 Stipends and Extra Days - Regular	50,000	31,625	18,375	12,146	13,628	1,482	20,000	20,000	<b>12,628</b>
6.100.5.5150.138 State-Paid Salary	25,000	12,146	12,854	142,348	161,807	-19,459	223,322	223,322	<b>227,120</b>
6.100.5.5150.152 Instructional Assistants									
6.100.5.5150.165 Music Accompanists	68,077	63,243	5,834	45,000	60,964	-15,964			<b>45,000</b>
6.100.5.5150.186 Substitute Teachers	45,000	49,286	-4,286	0	0	0	45,000	45,000	<b>45,000</b>
6.100.5.5150.199 Personal Leave Reimbursement	260,000	255,881	4,119	354,575	241,250	113,325	317,595	317,595	<b>313,000</b>
	32,300	29,140	3,160	32,000	26,650	5,350	32,000	32,000	<b>25,000</b>
<b>Total Salaries</b>	<b>11,399,412</b>	<b>11,324,655</b>	<b>74,757</b>	<b>11,432,372</b>	<b>11,413,946</b>	<b>18,426</b>	<b>11,915,548</b>	<b>11,884,214</b>	<b>12,336,427</b>
6.100.5.5150.210 PERSI	1,136,220	1,150,503	-14,283	1,232,136	1,271,415	-39,279	1,289,692	1,286,207	<b>1,337,005</b>
6.100.5.5150.220 Social Security Tax	837,857	835,267	2,590	836,561	843,516	-6,955	875,793	873,490	<b>906,728</b>
6.100.5.5150.230 Life Insurance			2,590	26,899	26,759	140			<b>27,908</b>
6.100.5.5150.240 Medical Insurance	27,738	27,801	-63	1,411,488	1,404,707	6,781	1,547,922	1,499,672	<b>1,589,093</b>
6.100.5.5150.250 Employee Assistance Plan			302						
6.100.5.5150.260 Dental Insurance	6,558	6,231	327	68,542	68,833	-291	6,383	6,187	<b>68,542</b>
6.100.5.5150.270 Worker's Compensation Insurance	86,486	86,666	-180	65,042	68,571	-3,529	92,740	92,740	<b>86,355</b>
6.100.5.5150.280 Retirement Sick Leave Benefits	64,895	62,702	2,193	139,580	140,636	-1,056	71,494	71,489	<b>151,495</b>
6.100.5.5150.290 Vision Insurance	18,058	18,095	-37	16,762	16,674	88	17,146	17,146	<b>17,390</b>
<b>Total Fringe Benefits</b>	<b>3,753,772</b>	<b>3,764,287</b>	<b>-10,515</b>	<b>3,820,858</b>	<b>3,864,127</b>	<b>-43,269</b>	<b>4,074,820</b>	<b>4,019,178</b>	<b>4,217,417</b>
6.100.5.5150.319 Consultants			931	10,000					<b>10,000</b>
6.100.5.5150.321 Facility Rentals	8,300	9,231	-931	17,000	6,259	10,741	10,000	10,000	<b>17,000</b>
6.100.5.5150.325 Repair and Maintenance (Contracted)	17,000	21,203	-4,203			-694	17,000	17,000	
6.100.5.5150.371 Tuition	2,000	193	1,807	2,000	521	1,479	2,000	2,000	<b>2,000</b>
6.100.5.5150.381 In-District Travel Allowance							60,000	60,000	
6.100.5.5150.399 Purchased Duty Lunches	10,000	3,962	6,038	5,000	3,941	1,059	5,000	5,000	<b>5,000</b>
<b>Total Purchased Services</b>	<b>10,000</b>	<b>1,713</b>	<b>8,287</b>	<b>8,000</b>	<b>2,598</b>	<b>5,402</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	47,700	35,702	11,998	42,400	30,205	12,195	99,000	99,000	<b>134,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 2012-2013	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.5150.410 General Supplies	236,137	233,720		240,062	229,364		238,441	229,823	<b>238,585</b>
6.100.5.5150.440 Textbooks	131,150	111,347	2,497,803	195,166	142,040	10,698	722,069	478,592	<b>419,940</b>
<b>Total Supplies and Materials</b>	<u>367,287</u>	<u>345,068</u>	<u>22,220</u>	<u>435,228</u>	<u>371,405</u>	<u>63,823</u>	<u>960,510</u>	<u>708,415</u>	<u><b>658,525</b></u>
6.100.5.5150.550 Equipment				16,094	16,034				
<b>Total Capital Objects</b>	<u>1,213</u>	<u>1,212</u>	<u>1</u>	<u>16,094</u>	<u>16,034</u>	<u>60</u>	<u>4,030</u>	<u>14,823</u>	<u><b>0</b></u>
<b>Total Secondary Program</b>	<u>1,213</u>	<u>1,212</u>	<u>1</u>	<u>15,746,952</u>	<u>15,695,716</u>	<u>60</u>	<u>4,030</u>	<u>14,823</u>	<u><b>0</b></u>
	<u>15,569,384</u>	<u>15,470,923</u>	<u>98,461</u>	<u>15,746,952</u>	<u>15,695,716</u>	<u>51,236</u>	<u>17,053,908</u>	<u>16,725,630</u>	<u><b>17,306,369</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.5170.116 Teachers	751,784	748,583		705,268	837,515	- 132,247	719,489	685,783	<b>696,892</b>
6.100.5.5170.152 Instructional Assistants			3,201	21,526	20,053				
6.100.5.5170.199 Personal Leave Reimbursement	31,880	26,084	5,796			1,473	1,500	1,500	<b>2,000</b>
<b>Total Salaries</b>	<u>3,500</u> 787,164	<u>3,250</u> 777,917	250	<u>3,500</u> 730,294	<u>3,120</u> 860,688	- 380,394	<u>3,600</u>	<u>3,600</u>	<u>2,000</u> <b>700,892</b>
			9,247				<del>724,589</del>	690,883	
6.100.5.5170.210 PERSI				81,209	97,609	-16,400			<b>77,938</b>
6.100.5.5170.220 Social Security Tax	80,291	77,906	2,385	53,676	62,458	-8,782	80,574	76,826	<b>51,516</b>
6.100.5.5170.230 Life Insurance	57,856	56,664	1,192				53,257	50,780	
6.100.5.5170.240 Medical Insurance	1,849	2,116	-267	109,392	107,250	-2,142	1,614	1,457	<b>1,457</b>
6.100.5.5170.250 Employee Assistance Plan	94,377	95,801	-1,424				87,929	79,381	<b>82,965</b>
6.100.5.5170.260 Dental Insurance									
6.100.5.5170.270 Worker's Compensation Insurance	473	450	23	425	490	-65	374	328	<b>339</b>
6.100.5.5170.280 Retirement Sick Leave Benefits	5,765	6,239	-474	6,080	6,887	-807	5,440	5,911	<b>4,958</b>
6.100.5.5170.280 Retirement Sick Leave Benefits	4,337	4,224	113	4,090	10,805	-1,603	4,348	4,132	<b>4,906</b>
6.100.5.5170.290 Vision Insurance	9,918	9,444	474	9,202			9,130	8,705	<b>8,831</b>
<b>Total Fringe Benefits</b>	<u>1,204</u> 256,070	<u>1,304</u> 254,148	-	<u>1,181</u> 257,149	<u>1,337</u> 294,203	-156	<u>1,006</u>	<u>908</u>	<u>208</u> <b>818</b>
			1,922				<del>243,672</del>	227,428	
6.100.5.5170.310 Professional and Technical Services									<b>10,000</b>
6.100.5.5170.371 Tuition	6,763	6,763		6,763	6,763		10,000	10,000	
6.100.5.5170.392 Student Activity Support	7,500	5,225	2,275	6,250	4,275	1,975	7,000	7,000	<b>7,000</b>
<b>Total Purchased Services</b>	<u>1,000</u> 15,263	<u>0</u> 11,988	1,000	<u>13,013</u>	<u>11,038</u>	0	<u>17,000</u>	<u>0</u>	<u>17,000</u> <b>17,000</b>
			3,275			1,975		17,000	
6.100.5.5170.410 General Supplies			-83	10,938	10,471				<b>10,676</b>
6.100.5.5170.430 Library Books	12,537	12,620			1,114	467	10,940	10,776	
<b>Total Supplies and Materials</b>	<u>1,290</u> 13,827	<u>1,276</u> 13,896	14	<u>1,123</u> 12,061	<u>11,584</u>	9	<u>1,100</u> 12,040	<u>1,103</u> 11,879	<u>1,100</u> <b>11,776</b>
			-69						
<b>Total Alternate School Program</b>	<u>1,072,324</u>	<u>1,057,949</u>	<u>14,375</u>	<u>1,012,517</u>	<u>1,177,514</u>	<u>- 164,997</u>	<u>997,301</u>	<u>947,190</u>	<u>963,486</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**GENERAL FUND**  
**VOCATIONAL-TECHNICAL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5190.410 General Supplies	1,500		1,490	0	0	0	0	0	0
<b>Total Supplies and Materials</b>	1,500	10	1,490	0	0	0	0	0	0
<b>Total Vocational-Technical Program</b>	<b>1,500</b>	<b>10</b>	<b>1,490</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.5210.116 Teachers	2,733,314	2,722,757	10,557	2,854,841	2,720,597	134,244	2,785,432	2,810,410	2,942,273
6.100.5.5210.138 State-Paid Salary				142,347	70,569		111,662	111,662	113,560
6.100.5.5210.152 Instructional Assistants	426,931	397,176	29,755	432,446	428,096	71,778	446,189	433,773	445,528
6.100.5.5210.182 Substitute Instructional Assistants	0	0	0	17,000	17,377	4,350			17,000
6.100.5.5210.186 Substitute Teachers	19,000	13,025	5,975			- 377	17,000	17,000	
6.100.5.5210.199 Personal Leave Reimbursement	1,500	1,114	386	1,000	62	938			15,000
<b>Total Salaries</b>	<u>18,000</u>	<u>7,190</u>	<u>386</u>	<u>1,000</u>	<u>853</u>	<u>938</u>	<u>19,205</u>	<u>19,205</u>	<u>0</u>
	3,198,745	3,141,262	57,483	3,465,634	3,245,553	220,081	3,379,488	3,392,050	3,533,361
6.100.5.5210.210 PERSI	324,181	323,228		383,662	365,142		373,909	375,307	391,020
6.100.5.5210.220 Social Security Tax	235,107	229,560	953	255,153	238,144	18,520	248,393	249,316	259,702
6.100.5.5210.230 Life Insurance			5,547	10,816	10,469	17,009			10,704
6.100.5.5210.240 Medical Insurance	10,592	10,134	458	567,536	538,956	347	10,592	10,760	599,265
6.100.5.5210.250 Employee Assistance Plan			458			28,580	568,548	10,760	
6.100.5.5210.260 Dental Insurance	2,424	2,177	247	2,424	2,467	-34	2,457	2,419	2,482
6.100.5.5210.270 Worker's Compensation Insurance	33,022	31,634	1,388	20,746	20,529	1,041	35,699	36,265	24,734
6.100.5.5210.280 Retirement Sick Leave Benefits	17,625	18,210	-	43,441	40,434	217	20,277	20,287	44,307
6.100.5.5210.290 Vision Insurance	40,046	39,281	765			3,007	42,367	42,526	
<b>Total Fringe Benefits</b>	<u>6,885</u>	<u>6,608</u>	<u>287</u>	<u>6,739</u>	<u>6,546</u>	<u>193</u>	<u>6,599</u>	<u>6,704</u>	<u>6,669</u>
	1,200,597	1,157,829	287,768	1,325,242	1,256,361	68,881	1,308,841	1,321,233	1,375,307
6.100.5.5210.310 Professional and Technical Services	247,000	338,380	-91,380	240,000	181,156		240,000	240,000	175,000
6.100.5.5210.317 Health Services (Contracted)		233,564	- 183,564	125,000	128,834	58,844	125,000	125,000	240,000
<b>Total Purchased Services</b>	<u>50,000</u>	<u>571,944</u>	<u>- 274,944</u>	<u>365,000</u>	<u>309,990</u>	<u>-55,010</u>	<u>-365,000</u>	<u>365,000</u>	<u>415,000</u>
	297,000								
6.100.5.5210.410 General Supplies									
<b>Total Supplies and Materials</b>	<u>0</u>	<u>-17 -17</u>	<u>17</u>	<u>0</u>	<u>-3</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Special Education Program</b>	<u>4,606,342</u>	<u>4,871,018</u>	<u>- 174,676</u>	<u>5,105,876</u>	<u>4,811,902</u>	<u>343,974</u>	<u>5,003,329</u>	<u>5,078,283</u>	<u>5,303,668</u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.5220.116 Teachers		110,049	-11,442	130,232	130,232		131,961	120,806	<b>125,998</b>
6.100.5.5220.152 Instructional Assistants	98,607			25,969	25,969				<b>27,111</b>
6.100.5.5220.199 Personal Leave Reimbursement	26,735	24,605	2,130			0	26,229	26,229	
<b>Total Salaries</b>	<del>136,092</del>	<del>138,434</del>	<del>-9,342</del>	<del>156,951</del>	<del>156,753</del>	198	972	972	<b>1,000</b>
							<del>159,162</del>	148,007	<b>154,109</b>
6.100.5.5220.210 PERSI				17,453	17,799	198			<b>17,137</b>
6.100.5.5220.220 Social Security Tax	12,861	14,096	-1,235	11,536	11,712	-346	17,699	16,459	<b>11,328</b>
6.100.5.5220.230 Life Insurance	9,268	10,032	-10			-176	11,698	10,878	
6.100.5.5220.240 Medical Insurance			132	29,406	28,181	23	560	560	<b>31,318</b>
6.100.5.5220.250 Employee Assistance Plan	22,178	22,310	-			1,225	30,039	30,039	
6.100.5.5220.260 Dental Insurance			116	126	126	0	130	130	<b>130</b>
6.100.5.5220.270 Worker's Compensation Insurance	1,398	1,514	-5	1,800	1,814	-14	1,889	1,889	<b>1,907</b>
6.100.5.5220.280 Retirement Sick Leave Benefits			131	878	933	-55	955	885	<b>1,079</b>
6.100.5.5220.290 Vision Insurance	695	736	-	1,977	1,968	-2	2,005	1,864	<b>1,943</b>
<b>Total Fringe Benefits</b>	<del>248,833</del>	<del>316,280</del>	<del>-2,447</del>	<del>350,086</del>	<del>352,422</del>	9	350,325	350	<b>350,752</b>
								63,054	
<b>Total Preschool Handicapped Program</b>	<u>174,925</u>	<u>186,714</u>	<u>-11,789</u>	<u>221,037</u>	<u>220,175</u>	<u>664</u>	<u>224,487</u>	<u>211,061</u>	<b>219,861</b>
						862			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.5240.116 Teachers	102,739	102,739		106,304	106,304		107,367	107,367	<b>110,969</b>
6.100.5.5240.199 Personal Leave Reimbursement			0			0			
<b>Total Salaries</b>	<del>103,584</del>	<del>102,934</del>	650	<del>107,149</del>	<del>106,434</del>	715	845	845	<del>115,814</del>
6.100.5.5240.210 PERSI			650	11,915	12,113	715	<del>108,212</del>	108,212	<b>12,434</b>
6.100.5.5240.220 Social Security Tax	10,565	10,695	- -29			- 198	12,033	12,033	
6.100.5.5240.230 Life Insurance	7,613	7,642		7,875	7,917	-42	7,953	7,953	<b>8,218</b>
6.100.5.5240.240 Medical Insurance	11,640	11,640	0	11,762	11,692	0	12,212	12,212	<del>22,764</del>
6.100.5.5240.250 Employee Assistance Plan			0			70			
6.100.5.5240.260 Dental Insurance		50	2	50	50	0	52	52	<b>52</b>
6.100.5.5240.270 Worker's Compensation Insurance	699	699	0	720	720	0	756	756	<b>763</b>
6.100.5.5240.280 Retirement Sick Leave Benefits	571	559	12	600	634	-34 11	649	649	<b>783</b>
6.100.5.5240.290 Vision Insurance	1,306	1,297	9	1,350	1,339		1,364	1,364	<b>1,409</b>
<b>Total Fringe Benefits</b>	<del>146,816</del>	<del>146,952</del>	0 136	<del>140,636</del>	<del>140,830</del>	0	<del>135,383</del>	140	<del>140,787</del>
6.100.5.5240.381 In-District Travel Allowance			-			- 194		35,383	
<b>Total Purchased Services</b>	400	0	400	400	0	400	400	400	<b>400</b>
6.100.5.5240.410 General Supplies	400	0	400	400	0	400	400	400	<b>400</b>
6.100.5.5240.440 Textbooks	2,750	2,029	721	2,750	1,767	983 -8	2,750	2,750	<b>2,750</b>
<b>Total Supplies and Materials</b>	600	600	0	600	608		600	0	<b>600</b>
<b>Total Gifted And Talented Program</b>	3,350	2,629	721	3,350	2,374	976	3,350	2,750	<b>3,350</b>
	<u>140,150</u>	<u>138,516</u>	<u>1,634</u>	<u>145,535</u>	<u>143,638</u>	<u>1,897</u>	<del>147,345</del>	<del>146,745</del>	<b>152,351</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5310.385 Student Activity Travel	366,000	321,087	44,913	366,000	411,492	-45,492	366,000	341,000	<b>385,000</b>
<b>Total Purchased Services</b>	366,000	321,087	44,913	366,000	411,492	-45,492			<b>385,000</b>
<b>Total Interscholastic Program</b>	<u>366,000</u>	<u>321,087</u>	<u>44,913</u>	<u>366,000</u>	<u>411,492</u>	<u>-45,492</u>	<del>366,000</del>	<del>341,000</del>	<b>385,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5320.116 Teachers	561,212	569,454	-8,242	604,588	610,287	-5,699	613,642	613,642	<b>639,944</b>
<b>Total Salaries</b>	561,212	569,454	-8,242	604,588	610,287	-5,699	613,642	613,642	<b>639,944</b>
6.100.5.5320.210 PERSI			18,120	67,230	42,008	25,222	68,237	68,237	<b>71,162</b>
6.100.5.5320.220 Social Security Tax	57,244	39,124	889	44,437	45,333	-896	45,103	45,103	<b>47,036</b>
6.100.5.5320.270 Worker's Compensation Insurance	41,249	42,138	-			-248	3,682	3,670	<b>4,480</b>
6.100.5.5320.280 Retirement Sick Leave Benefits	3,092	3,078	14	3,386	3,634	-248	3,682	3,670	<b>4,480</b>
<b>Total Fringe Benefits</b>	7,071	4,745	2,326	7,618	4,659	2,959	7,732	7,732	<b>8,063</b>
	108,656	89,086	19,570	122,671	95,634	27,037	124,754	124,742	<b>130,741</b>
6.100.5.5320.321 Facility Rentals					4,111		18,500		<b>8,500</b>
6.100.5.5320.391 Professional Dues and Fees	6,000	4,256	1,744	4,500	11,836	3,856		8,500	<b>6,500</b>
<b>Total Purchased Services</b>	4,500	1,386		3,300	15,947	-8,147	3,300	3,300	<b>6,500</b>
	10,500						21,800	11,800	<b>15,000</b>
6.100.5.5320.410 General Supplies		5,642	4,858	7,800					
<b>Total Supplies and Materials</b>	2,320	768	1,552	3,080	1,739	1,341	3,080	3,080	<b>3,080</b>
<b>Total School Activity Program</b>	2,320	768	1,552	3,080	1,739	1,341	3,080	3,080	<b>3,080</b>
	682,688	664,950	17,738	738,139	723,608	14,531	763,276	753,264	<b>788,765</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5410.116 Teachers			14,796	55,000	65,217	-10,217			<b>55,500</b>
6.100.5.5410.151 Clerical Personnel	55,000	40,204	666	10,500	17,314	-6,814	55,000	55,000	<b>12,600</b>
	<del>10,500</del>	<del>11,166</del>					<del>11,000</del>	<del>11,000</del>	
<b>Total Salaries</b>	<u>65,500</u>	<u>51,370</u>	<u>14,130</u>	<u>65,500</u>	<u>82,530</u>	<u>-17,030</u>	<u>66,000</u>		<b>68,100</b>
6.100.5.5410.210 PERSI								66,000	
6.100.5.5410.220 Social Security Tax	6,681	4,448	2,233	7,284	7,669	-385	7,339	7,339	<b>7,573</b>
6.100.5.5410.270 Worker's Compensation Insurance	4,814	3,802	1,012	4,814	6,169	-1,355	4,850	4,850	<b>5,005</b>
6.100.5.5410.280 Retirement Sick Leave Benefits	361	284	77	367	471	-104	396	396	<b>476</b>
<b>Total Fringe Benefits</b>	<u>82,681</u>	<u>539</u>	<u>286</u>	<u>82,290</u>	<u>88,197</u>	<u>-6,907</u>	<u>83,417</u>	<u>832</u>	<b>83,912</b>
		9,072	3,609					13,417	
6.100.5.5410.410 General Supplies					-1,339				
<b>Total Supplies and Materials</b>	<u>1,500</u>	<u>622</u>	<u>878</u>	<u>1,500</u>	<u>-1,339</u>	<u>2,839</u>	<u>1,000</u>	<u>1,000</u>	<b>1,000</b>
	1,500	622	878	1,500		2,839	1,000	1,000	<b>1,000</b>
<b>Total Summer School Program</b>	<u>79,681</u>	<u>61,064</u>	<u>18,617</u>	<u>80,290</u>	<u>96,389</u>	<u>-16,099</u>	<u>80,417</u>	<u>80,417</u>	<b>83,012</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5420.116 Teachers				15,000					<b>12,000</b>
<b>Total Salaries</b>	<u>15,000</u>	<u>7,152</u>	<u>7,848</u>	<u>15,000</u>	<u>4,512</u>	<u>10,488</u>	<u>12,000</u>	<u>12,000</u>	<b>12,000</b>
		<u>7,152</u>	<u>7,848</u>		<u>4,512</u>	<u>10,488</u>		<u>12,000</u>	
6.100.5.5420.210 PERSI						110			
6.100.5.5420.220 Social Security Tax	1,530	134	1,396	1,668		1,558	1,334	1,334	<b>1,334</b>
6.100.5.5420.270 Worker's Compensation Insurance	1,102	541	561	1,102	338	764	882	882	<b>882</b>
6.100.5.5420.280 Retirement Sick Leave Benefits	<u>83</u>	<u>38</u>	<u>45</u>	<u>84</u>	<u>27</u>	<u>57</u>	<u>72</u>	<u>72</u>	<b>84</b>
<b>Total Fringe Benefits</b>	<u>189</u>	<u>16</u>	<u>173</u>	<u>189</u>	<u>12</u>	<u>177</u>	<u>151</u>	<u>151</u>	<b>151</b>
	<u>2,904</u>		<u>2,174</u>	<u>3,043</u>		<u>2,556</u>	<u>2,439</u>	<u>2,439</u>	<b>2,451</b>
<b>Total Community Education Program</b>	<u>17,904</u>	<u>730</u>	<u>10,021</u>	<u>18,043</u>	<u>487</u>	<u>13,044</u>	<u>14,439</u>	<u>14,439</u>	<b>14,451</b>
		<u>7,883</u>			<u>4,999</u>			<u>14,439</u>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6110.118 Counselors	1,233,160	1,194,527	38,633	1,220,520	1,196,821	23,699	1,250,018	1,330,171	<b>1,402,433</b>
6.100.5.6110.133 Stipends and Extra Days - Regular				34,000	30,481	3,519			<b>32,500</b>
6.100.5.6110.151 Clerical Personnel	<del>364,159</del>	<del>42,002</del>	<del>-5,590</del>	292,031	312,628	20,597	<del>34,900</del>	<del>33,567</del>	<b>325,422</b>
6.100.5.6110.164 Social Workers				44,236	44,236				<b>49,221</b>
6.100.5.6110.199 Personal Leave Reimbursement	46,436	45,836	600				44,678	46,371	
<b>Total Salaries</b>	<del>3,300,467</del>	<del>3,200,793</del>	<del>100,674</del>	<del>1,594,087</del>	<del>1,588,386</del>	<del>-919</del>	<del>4,800,961</del>	<del>4,800,065</del>	<b>1,814,376</b>
6.100.5.6110.210 PERSI	166,410	168,297		177,263	180,451	5,701	181,363	192,827	<b>201,759</b>
6.100.5.6110.220 Social Security Tax	119,913	118,165	-1,887	117,165	115,811	-3,188	119,876	127,453	<b>133,358</b>
6.100.5.6110.230 Life Insurance			1,748			1,354			
6.100.5.6110.240 Medical Insurance	<del>428,829</del>	<del>427,245</del>		<del>428,379</del>	<del>426,846</del>	-56	<del>435,344</del>	<del>428,221</del>	<b>465,308</b>
6.100.5.6110.250 Employee Assistance Plan			584			1,733			
6.100.5.6110.260 Dental Insurance	1,020	968		979	1,073	-94	1,010	1,043	<b>1,103</b>
6.100.5.6110.270 Worker's Compensation Insurance	13,919	13,949	52	13,919	13,966	-47	14,670	15,613	<b>16,142</b>
6.100.5.6110.280 Retirement Sick Leave Benefits	8,980	8,800	180	8,980	9,450	-470	9,786	10,371	<b>12,702</b>
6.100.5.6110.290 Vision Insurance	20,556	20,409	147	20,556	20,409	147	20,550	21,849	<b>22,861</b>
<b>Total Fringe Benefits</b>	<del>2,906,997</del>	<del>2,913,560</del>	<del>-7,563</del>	<del>2,716,843</del>	<del>2,713,574</del>	<del>-3,269</del>	<del>2,712,587</del>	<del>2,887,296</del>	<b>660,934</b>
6.100.5.6110.310 Professional and Technical Services			774						
6.100.5.6110.381 In-District Travel Allowance	29,000	19,576	9,424						
<b>Total Purchased Services</b>	<del>600,600</del>	<del>19,591</del>	<del>581,009</del>	<del>600</del>	<del>16</del>	<del>584</del>	<del>600</del>	<del>600</del>	<b>600</b>
6.100.5.6110.410 General Supplies		14,114		600	17,041	584	600	600	<b>600,995</b>
<b>Total Supplies and Materials</b>	<del>16,448</del>	<del>14,114</del>	<del>2,334</del>	<del>16,583</del>	<del>17,041</del>	<del>-458</del>	<del>16,583</del>	<del>16,304</del>	<b>19,995</b>
<b>Total Attendance, Guidance And Health Program</b>	<u>2,238,512</u>	<u>2,213,722</u>	<u>24,790</u>	<u>2,185,113</u>	<u>2,179,907</u>	<u>-5,206</u>	<u>2,235,807</u>	<u>2,376,265</u>	<b>2,495,905</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6160.113 Supervisors and Coordinators				66,563	74,274	-7,711			<b>71,298</b>
6.100.5.6160.115 Ancillary Professional	<del>1,017,434</del>	<del>1,010,659</del>		1,020,260	1,020,260		<del>1,033,980</del>	<del>68,096</del>	<b>983,934</b>
6.100.5.6160.163 Nurses			6,974	34,584	34,584			108,959	<b>114,333</b>
6.100.5.6160.199 Personal Leave Reimbursement	33,276	33,755	-			0	35,036		
<b>Total Salaries</b>	<u>5,600</u>	<u>2,828</u>	<u>2,773</u>	<u>5,600</u>	<u>2,551</u>	<u>3,049</u>	<u>5,200</u>	<u>5,200</u>	<u>4,000</u>
	1,129,133	1,120,064	9,069	1,127,007	1,131,668	-4,661	1,161,912	1,148,341	<b>1,173,565</b>
6.100.5.6160.210 PERSI	111,777	114,048	-2,271	125,324	125,322		129,204	124,359	<b>130,500</b>
6.100.5.6160.220 Social Security Tax			-1,215	82,835	83,018				<b>86,256</b>
6.100.5.6160.230 Life Insurance	80,545	81,760	-1,215			-483	85,400	82,197	
6.100.5.6160.240 Medical Insurance	<del>1,249,02</del>	<del>1,371,483</del>	-13,081	<del>1,347,932</del>	<del>1,380,953</del>	3,821	<del>1,379,433</del>	<del>2,112,878</del>	<b>1,457,098</b>
6.100.5.6160.250 Employee Assistance Plan			-35		611	56			
6.100.5.6160.260 Dental Insurance	554	589	115	576		-35	595	590	<b>596</b>
6.100.5.6160.270 Worker's Compensation Insurance	7,469	7,584	-48	8,230	8,049	181	8,642	8,830	<b>8,723</b>
6.100.5.6160.280 Retirement Sick Leave Benefits	6,038	6,086	-21	6,120	6,734	-422	6,971	6,690	<b>8,157</b>
6.100.5.6160.290 Vision Insurance	13,809	13,830	-24			346	14,640	14,092	
<b>Total Fringe Benefits</b>	<u>1,560</u>	<u>1,584</u>	<u>-16,721</u>	<u>1,598</u>	<u>1,563</u>	<u>35,840</u>	<u>1,598</u>	<u>1,632</u>	<u>1,598</u>
	348,774	365,495	-16,721	376,286	380,126	-3,840	389,159	383,000	<b>398,449</b>
<b>Total Ancillary Service Program</b>	<u>1,477,907</u>	<u>1,485,559</u>	<u>7,652</u>	<u>1,503,293</u>	<u>1,511,794</u>	<u>-8,501</u>	<u>1,551,071</u>	<u>1,501,341</u>	<u>1,572,014</u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6210.112 Directors	195,380	190,752		179,456	192,893	-13,437	171,594	171,594	<b>177,342</b>
6.100.5.6210.113 Supervisors and Coordinators	212,046	236,112	4,628	211,246	208,161		220,531	220,531	<b>226,416</b>
6.100.5.6210.134 Curriculum Development Stipends		3,211		236,444	185,175	3,085	136,962	124,464	<b>10,000</b>
6.100.5.6210.151 Clerical Personnel	610,859	107,430	2,789	113,392	114,783	51,269	116,929	115,957	<b>118,897</b>
6.100.5.6210.152 Instructional Assistants			3,429	62,912	100,863	-37,951			<b>120,045</b>
6.100.5.6210.199 Personal Leave Reimbursement	89,006	91,247	-2,241				95,382	95,382	
<b>Total Salaries</b>	<u>1,940,615</u>	<u>1,627,630</u>	<u>315,148</u>	<u>2,100,805</u>	<u>2,027,801</u>	<u>1,173</u>	<u>1,960</u>	<u>1,960</u>	<u>2,310,655</u>
						2,749	743,358	729,888	
6.100.5.6210.210 PERSI				90,043	84,643				<b>72,835</b>
6.100.5.6210.220 Social Security Tax	58,675	60,587	-1,912	59,904	58,374	5,400	82,660	81,346	<b>48,143</b>
6.100.5.6210.230 Life Insurance	42,280	45,485	-3,205			1,530	54,637	53,936	
6.100.5.6210.240 Medical Insurance	1,492	1,522		1,508	1,503	-39	1,458	1,458	<b>1,551</b>
6.100.5.6210.250 Employee Assistance Plan	48,227	47,884	343			-950	51,017	51,017	<b>51,666</b>
6.100.5.6210.260 Dental Insurance		184	41	214	217		221	221	<b>221</b>
6.100.5.6210.270 Worker's Compensation Insurance	3,027	3,039	254	3,066		-51	3,219	3,219	<b>3,245</b>
6.100.5.6210.280 Retirement Sick Leave Benefits	3,169	3,423	-92	4,519	4,740	-191	4,461	4,367	<b>4,586</b>
6.100.5.6210.290 Vision Insurance	7,244	7,336			9,492	655	9,367	9,204	<b>8,252</b>
<b>Total Fringe Benefits</b>	<u>662,971</u>	<u>639,099</u>	<u>-7,128</u>	<u>226,066</u>	<u>213,730</u>	<u>-14</u>	<u>596</u>	<u>596</u>	<u>596,502</u>
						6,336	207,636	205,364	
6.100.5.6210.310 Professional and Technical Services									
6.100.5.6210.317 Health Services (Contracted)	2,000	115,168	157,168	127,291	130,016	-2,725	127,300	117,300	<b>120,000</b>
6.100.5.6210.318 Testing Program	65,000			0	0	0	0	0	<b>0</b>
6.100.5.6210.320 ISAT Remediation	41,786	34,370	7,416	83,873	160,419	6,994	8,786	8,786	<b>7,248</b>
6.100.5.6210.396 Inservice Training	56,119	33,174	22,945	28,680	28,078	23,754	60,891	60,891	<b>432,552</b>
<b>Total Purchased Services</b>	<u>164,905</u>	<u>182,748</u>	<u>19,843</u>	<u>248,630</u>	<u>220,004</u>	<u>602</u>	<u>280,946</u>	<u>60,891</u>	<u>582,530</u>
						-28,626	477,923	353,838	
6.100.5.6210.410 General Supplies	11,250								
6.100.5.6210.413 Curriculum Development Supplies		4,247	7,003	6,000	4,306	1,694	6,000	6,000	<b>6,000</b>
6.100.5.6210.416 Printing	2,500	2,502		2,400	2,090		2,000	2,000	<b>2,000</b>
6.100.5.6210.430 Library Books			-2	34,193	12,317	10,953	22,785	77,786	
6.100.5.6210.440 Textbooks	0	0	0	59,976		21,876	24,278	64,784	<b>0</b>
<b>Total Supplies and Materials</b>	<u>13,750</u>	<u>6,748</u>	<u>7,002</u>	<u>156,112</u>	<u>61,644</u>	<u>94,468</u>	<u>280,208</u>	<u>331,573</u>	<u>8,000</u>
<b>Total Instructional Improvement Program</b>	<u>958,857</u>	<u>989,974</u>	<u>-31,117</u>	<u>1,430,358</u>	<u>1,298,179</u>	<u>132,179</u>	<u>1,709,125</u>	<u>1,620,663</u>	<u>1,438,042</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6220.113 Supervisors and Coordinators									
6.100.5.6220.117 Media Specialists	<del>490,254</del>	<del>497,976</del>		135,843	136,175		139,016	139,016	<b>145,660</b>
6.100.5.6220.133 Stipends and Extra Days - Regular			1,478	0	0	- 932	0	0	<b>0</b>
6.100.5.6220.151 Clerical Personnel	<del>294,835</del>	<del>298,151</del>	-6,155	294,186	286,489		<del>289,065</del>	<del>289,037</del>	<b>150,998</b>
6.100.5.6220.199 Personal Leave Reimbursement			-2,516	0	0	7,897			
<b>Total Salaries</b>	<u><del>3,000,417</del></u>	<u><del>1,525,469,135</del></u>	<u>1,475</u>	<u><del>3,000,433,029</del></u>	<u><del>1,205,423,869</del></u>	<u>1,795</u>	<u>3,250</u>	<u>3,250</u>	<u><del>3,000,449,358</del></u>
			-5,718			9,160	-432,831	432,803	
6.100.5.6220.210 PERSI			966	48,154	48,255				<b>49,969</b>
6.100.5.6220.220 Social Security Tax	46,802	47,768	-	31,827	30,877	- 101	48,131	48,128	<b>33,027</b>
6.100.5.6220.230 Life Insurance	34,066	34,057				950	31,814	31,812	
6.100.5.6220.240 Medical Insurance	<del>2,890,109</del>	<del>2,689,202</del>	9	<del>2,499,150</del>	<del>2,470,998</del>	-19	<del>2,499,882</del>	<del>2,499,422</del>	<b>2,469,954</b>
6.100.5.6220.250 Employee Assistance Plan			1,907			552			
6.100.5.6220.260 Dental Insurance		517	105	606	705	-99	624	614	<b>625</b>
6.100.5.6220.270 Worker's Compensation Insurance	8,386	8,371	15	8,637	8,731	-94	9,066	9,066	<b>9,153</b>
6.100.5.6220.280 Retirement Sick Leave Benefits	2,555	2,547	-41	2,425	2,526	- 101	2,597	2,597	<b>3,146</b>
6.100.5.6220.290 Vision Insurance	5,786	5,827	8	5,457	5,325	132	5,455	5,455	<b>5,662</b>
<b>Total Fringe Benefits</b>	<u><del>1,751,767</del></u>	<u><del>1,751,728</del></u>	<u>0</u>	<u><del>1,678,242,624</del></u>	<u><del>1,691,241,417</del></u>	<u>-13</u>	<u>1,677</u>	<u>1,677</u>	<u><del>1,677,252,903</del></u>
			1,039			1,207	-243,436	243,461	
6.100.5.6220.325 Repair and Maintenance (Contracted)				25,893	25,893				
<b>Total Purchased Services</b>	<u><del>22,326</del></u>	<u><del>22,326</del></u>	<u>0</u>	<u>25,893</u>	<u>25,893</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.100.5.6220.410 General Supplies			0			0	0	0	<b>0</b>
6.100.5.6220.430 Library Books	5,000	4,940		<del>5,000,78,110</del>	<del>5,000,77,492</del>		78,111	0	<b>78,158</b>
<b>Total Supplies and Materials</b>	<u><del>76,874</del></u>	<u><del>76,767</del></u>	<u>60</u>	<u>83,110</u>	<u>82,492</u>	<u>618</u>	<u>78,111</u>	<u>78,158</u>	<u>78,158</u>
	81,874	81,707	107						
<b>Total Educational Media Services Program</b>	<u>798,384</u>	<u>802,897</u>	<u>167</u>	<u>784,656</u>	<u>773,671</u>	<u>618</u>		<u>78,158</u>	<u>780,419</u>
			4,513			10,985	<del>754,378</del>	<del>754,422</del>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6230.154 Maintenance Personnel	462,813	423,386	39,427	399,217	416,059	-16,842	382,967	412,954	<b>431,507</b>
6.100.5.6230.199 Personal Leave Reimbursement									
<b>Total Salaries</b>	<del>460,613</del>	<del>420,966</del>	<del>29,647</del>	<del>400,377</del>	<del>465,725</del>	<del>46,348</del>	880	880	<del>460,157</del>
							<del>383,847</del>	413,834	
6.100.5.6230.210 PERSI	47,289	42,406	4,883	43,495	44,170		42,684	46,018	<b>48,056</b>
6.100.5.6230.220 Social Security Tax	34,076	31,884	2,192	29,455	31,470	-2,015	28,213	30,417	<b>31,764</b>
6.100.5.6230.230 Life Insurance	1,345	1,332	13	1,177	1,345	-168	1,065	1,233	<b>1,233</b>
6.100.5.6230.240 Medical Insurance	63,228	51,419	11,809	61,753	58,078	3,675	55,672	64,482	<del>66,947</del>
6.100.5.6230.250 Employee Assistance Plan			111						
6.100.5.6230.260 Dental Insurance	285	174	111	265	225	40	247	277	<b>286</b>
6.100.5.6230.270 Worker's Compensation Insurance	4,193	1,479	2,714	3,197	3,240	-43	3,589	4,155	<del>4,200</del>
6.100.5.6230.280 Retirement Sick Leave Benefits	22,772	22,669	103			-3	20,843	22,476	
6.100.5.6230.290 Vision Insurance	5,841	5,257	584	4,929	4,932		4,836	5,214	<b>5,445</b>
<b>Total Fringe Benefits</b>	<del>878,905</del>	<del>790,410</del>	<del>88,495</del>	<del>764,999</del>	<del>760,560</del>	<del>23,561</del>	663	768	<del>788,358</del>
							<del>157,812</del>	175,040	
6.100.5.6230.310 Professional and Technical Services			-42						<b>40,000</b>
6.100.5.6230.361 Computer Service Expenses	<del>850,870</del>	<del>854,719</del>		<del>690,940</del>	<del>697,936</del>	-71	10,000	7,000	<b>369,145</b>
6.100.5.6230.381 In-District Travel Allowance			151				702,500	7,000	
6.100.5.6230.396 Inservice Training	7,000	6,796	204	8,000	6,028	1,972	8,000	8,000	<del>8,000</del>
<b>Total Purchased Services</b>	<del>593,909</del>	<del>548,605</del>	<del>134</del>	<del>421,440</del>	<del>419,563</del>	<del>-27</del>	12,500	15,500	<b>429,645</b>
							<del>733,000</del>	733,000	
6.100.5.6230.410 General Supplies	1,600	1,590	10	2,000	2,000	0	2,000	2,000	<b>2,500</b>
6.100.5.6230.481 Equipment Repair (Non-Contracted)	1,195	1,187	8	17,500	17,500	0	15,500	15,500	
<b>Total Supplies and Materials</b>	<del>2,795</del>	<del>2,777</del>	<del>18</del>	<del>17,500</del>	<del>17,500</del>	<del>0</del>	17,500	17,500	<b>0</b>
6.100.5.6230.550 Equipment	18,805	18,805	0	327,153	327,617	-464			<b>2,500</b>
<b>Total Capital Objects</b>	<del>18,805</del>	<del>18,805</del>	<del>0</del>	<del>327,153</del>	<del>327,617</del>	<del>-464</del>	0	0	<b>0</b>
<b>Total Instruction-Related Technology Program</b>	<u>940,027</u>	<u>878,001</u>	<u>62,026</u>	<u>1,331,469</u>	<u>1,347,965</u>	<u>-16,496</u>	<u>1,292,159</u>	<u>1,339,374</u>	<b><u>1,009,660</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6310.310 Professional and Technical Services								10,000	
6.100.5.6310.319 Consultants									
6.100.5.6310.391 Professional Dues and Fees	1,900	0	1,900	1,900	0	1,900	1,900	1,500	1,900
	<del>17,300</del>	<del>325</del>	<del>12,792</del>	<del>17,300</del>	<del>0</del>	<del>1,900</del>	<del>17,300</del>	<del>17,300</del>	<del>17,300</del>
<b>Total Purchased Services</b>	<u>18,800</u>	<u>4,508</u>	<u>13,967</u>	<u>18,800</u>	<u>17,210</u>	<u>90</u>	<u>18,800</u>	<u>17,300</u>	<u>18,800</u>
		4,833				1,590		28,800	
6.100.5.6310.410 General Supplies									
6.100.5.6310.493 Professional Books and Journals	7,000	4,902	2,098	6,000	6,344	- 344	7,000	7,000	7,000
	<u>300</u>	<u>185</u>		<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>0</u>	<u>0</u>
<b>Total Supplies and Materials</b>	<u>7,300</u>	<u>5,087</u>	<u>2,213</u>	<u>6,300</u>	<u>6,344</u>	<u>-44</u>	<u>7,300</u>	<u>7,000</u>	<u>7,000</u>
6.100.5.6310.730 Judgments									
	<u>2,000</u>	<u>21,700</u>	<u>-19,700</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<b>Total Insurance and Judgment</b>	<u>2,000</u>	<u>21,700</u>	<u>-19,700</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	<u>2,000</u>			<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<b>Total Board Of Education Program</b>	<u>28,100</u>			<u>27,100</u>	<u>03,554</u>		<u>28,100</u>	<u>2,000</u>	<u>27,800</u>
		<u>31,620</u>	<u>3,520</u>			<u>3,546</u>		<u>37,800</u>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6320.111 Superintendent and Assistant Superintendent	125,063	124,404		124,663	124,412		125,910	125,910	<b>123,000</b>
6.100.5.6320.151 Clerical Personnel	304,426	311,310		311,514	316,917	25,403	315,848	317,110	<b>322,268</b>
6.100.5.6320.199 Personal Leave Reimbursement			659						
			-6,884						
<b>Total Salaries</b>	<u>1,800,289</u>	<u>1,700,437,414</u>	<u>100</u>	<u>1,660,437,837</u>	<u>1,808,443,137</u>	<u>-148</u>	<u>1,980</u>	<u>1,980</u>	<u>2,000</u>
			-6,125			-5,300			<b>447,268</b>
6.100.5.6320.210 PERSI			509	48,689	48,083		443,738	445,000	<b>49,736</b>
6.100.5.6320.220 Social Security Tax	43,991	44,500	-	32,180	31,871	606	49,343	49,484	<b>32,874</b>
6.100.5.6320.230 Life Insurance	31,699	31,302	397,216			309	32,614	32,707	
6.100.5.6320.240 Medical Insurance	1,008	1,224	-	1,008,049	1,233,778	-22,729	1,008	1,008	<b>1,008,84</b>
6.100.5.6320.250 Employee Assistance Plan	42,703	46,915	-4,212			-1	47,127	47,127	
6.100.5.6320.260 Dental Insurance				201	202		208	208	<b>208</b>
6.100.5.6320.270 Worker's Compensation Insurance	2,795	2,744	42	2,880	2,866		3,023	3,023	<b>3,050</b>
6.100.5.6320.280 Retirement Sick Leave Benefits	2,384	2,399	51	2,445	2,635	-190	2,662	2,662	<b>3,131</b>
6.100.5.6320.290 Vision Insurance	5,439	5,383		5,510	5,427		5,590	5,614	<b>5,636</b>
6.100.5.6320.296 Other Employee Benefits			56			83			
6.100.5.6320.297 COBRA Fees	58,488	57,232	2,956	56,588	56,136	1,452	55,588	55,588	<b>55,000</b>
							13,588	13,588	
<b>Total Fringe Benefits</b>	<u>3,000</u>	<u>2,120</u>	<u>880</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
			-1,164			-2,685			<b>160,186</b>
6.100.5.6320.310 Professional and Technical Services				24,800	24,511		157,722	157,980	<b>26,300</b>
6.100.5.6320.311 Legal Services	24,423	21,571	2,852	35,000	27,840	289	26,300	26,300	<b>35,000</b>
6.100.5.6320.313 Publishing and Advertising	55,000	24,099	30,901	15,000	15,079	7,160	35,000	35,000	<b>19,850</b>
6.100.5.6320.319 Consultants	19,075	16,361	2,714				19,850	17,350	
6.100.5.6320.325 Repair and Maintenance (Contracted)	7,000	2,691	4,309	4,000	366	3,634	4,000	4,000	<b>4,000</b>
6.100.5.6320.352 Postage	6,200	6,182		5,600,000	5,340,273	493	5,600	5,600	<b>5,600,000</b>
6.100.5.6320.381 In-District Travel Allowance	60,000	53,741	6,259			15,727	50,000	50,000	
6.100.5.6320.382 Out-District Travel Allowance	6,800	6,007	793	6,800	3,625	3,175	5,800	5,800	<b>6,550</b>
6.100.5.6320.391 Professional Dues and Fees	1,000	1,000		1,000	272	728	2,500	2,500	<b>2,600</b>
6.100.5.6320.396 Inservice Training	1,500	1,946	-0	1,500	6,090		1,500	1,500	<b>1,500</b>
							1,300	1,300	<b>1,660</b>
<b>Total Purchased Services</b>	<u>1,000</u>	<u>1,946</u>	<u>1,946</u>	<u>1,500</u>	<u>6,090</u>	<u>695</u>	<u>1,300</u>	<u>1,300</u>	<u>1,660</u>
						-27,231			<b>148,060</b>
							151,850	149,350	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6320.410 General Supplies	18,750	13,621	5,129	15,575	13,886		16,300	16,300	<b>16,200</b>
6.100.5.6320.493 Professional Books and Journals						1,689			
<b>Total Supplies and Materials</b>	<u>500,250</u>	<u>37,678</u>	<u>443</u>	<u>500,075</u>	<u>443,328</u>	<u>57</u>	<u>500,800</u>	<u>500</u>	<u><b>700,900</b></u>
			<u>5,572</u>			<u>1,747</u>		<u>16,800</u>	
6.100.5.6320.712 Liability Insurance	191,251	179,726	11,525	181,295	183,512	-2,217	196,800	196,800	<b>208,000</b>
<b>Total Insurance and Judgment</b>	<u>191,251</u>	<u>179,726</u>	<u>11,525</u>	<u>181,295</u>	<u>183,512</u>	<u>-2,217</u>	<u>196,800</u>	<u>196,800</u>	<u><b>208,000</b></u>
							<u>196,800</u>	<u>196,800</u>	
<b>Total Central Administration Program</b>	<u>971,187</u>	<u>913,795</u>	<u>57,392</u>	<u>935,972</u>	<u>917,195</u>	<u>18,777</u>	<u>966,910</u>	<u>965,930</u>	<u><b>980,414</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**GENERAL FUND  
SCHOOL ADMINISTRATION PROGRAM**

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6410.114 Principals and Assistant Principals	2,120,495	2,118,495		2,225,229	2,205,959		2,262,558	2,191,650	<b>2,281,607</b>
6.100.5.6410.151 Clerical Personnel	669,445	669,469	2,000 <sup>24</sup>	701,889	704,447	19,270 <sup>-2,558</sup>	697,741	690,746	<b>717,341</b>
6.100.5.6410.181 Clerical Substitutes			706		15,512	-6,012			<b>12,500</b>
6.100.5.6410.199 Personal Leave Reimbursement	9,000	9,706	-	9,500	16,866	-3,866	15,000	15,000	<b>17,000</b>
<b>Total Salaries</b>	<u>2,811,940</u>	<u>2,813,718</u>	<u>-1,778</u>	<u>2,949,618</u>	<u>2,942,784</u>	<u>6,834</u>	<u>2,996,149</u>	<u>2,918,246</u>	<b>3,028,448</b>
6.100.5.6410.210 PERSI	285,900	291,171		326,940	331,308	-4,368	331,504	322,842	<b>335,373</b>
6.100.5.6410.220 Social Security Tax	206,677	206,930	-5,271 <sup>253</sup>	216,797	216,266		220,218	214,491	<b>222,590</b>
6.100.5.6410.230 Life Insurance			-	10,199	10,055	531			<b>10,199</b>
6.100.5.6410.240 Medical Insurance	988,332	997,940	375 <sup>192</sup>	352,873	343,010	144	359,238	359,293	<b>374,335</b>
6.100.5.6410.250 Employee Assistance Plan						9,863			
6.100.5.6410.260 Dental Insurance	1,504	1,260	244	1,513 <sup>97</sup>	1,667 <sup>363</sup>	-154	1,560	1,513	<b>1,560</b>
6.100.5.6410.270 Worker's Compensation Insurance	20,267	19,740	527	16,522	17,435	234	22,666	22,666	<b>21,200</b>
6.100.5.6410.280 Retirement Sick Leave Benefits	15,495	15,283	212 <sup>-24</sup>	37,046	36,760	-913	17,977	17,451	<b>38,001</b>
6.100.5.6410.290 Vision Insurance	35,317	35,341				286	37,562	36,582	
<b>Total Fringe Benefits</b>	<u>4,230,961<sup>385</sup></u>	<u>4,131,881<sup>285</sup></u>	<u>99,100</u>	<u>4,198,987<sup>685</sup></u>	<u>4,169,982<sup>033</sup></u>	<u>29</u>	<u>4,191,005<sup>115</sup></u>	<u>4,191,989<sup>228</sup></u>	<b>4,191,030<sup>334</sup></b>
6.100.5.6410.410 General Supplies	19,252	18,002	1,250	18,709	17,434	1,275	19,159	18,186	<b>19,813</b>
<b>Total Supplies and Materials</b>	<u>19,252</u>	<u>18,002</u>	<u>1,250</u>	<u>18,709</u>	<u>17,434</u>	<u>1,275</u>	<u>19,159</u>	<u>18,186</u>	<b>19,813</b>
<b>Total School Administration Program</b>	<u>3,732,577</u>	<u>3,713,005</u>	<u>19,572</u>	<u>3,956,012</u>	<u>3,942,252</u>	<u>13,760</u>	<u>4,020,423</u>	<u>3,925,660</u>	<b>4,078,595</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6510.151 Clerical Personnel	295,480	295,608	128	299,571	299,791		307,694	306,856	<b>315,640</b>
6.100.5.6510.199 Personal Leave Reimbursement			-			- 220			
<b>Total Salaries</b>	<del>906,380</del>	<del>890,438</del>	70 -58	<del>900,471</del>	<del>1,186</del> 300,976	- 286	1,400	1,400	<del>1,270</del> <b>316,910</b>
						- 505	<del>309,094</del>	308,256	<b>35,240</b>
6.100.5.6510.210 PERSI			646	33,412	33,838				
6.100.5.6510.220 Social Security Tax	30,230	30,876	-	22,084	21,813	- 426	34,370	34,274	<b>23,294</b>
6.100.5.6510.230 Life Insurance	21,784	21,617	167		1,117	271	22,718	22,654	
6.100.5.6510.240 Medical Insurance		1,124	-	<del>787</del> 315	38,691	- 330	<del>787</del> 41,168	<del>787</del> 41,179	<del>787</del> <b>78,755</b>
6.100.5.6510.250 Employee Assistance Plan	37,015	34,140	2,875			2,624			
6.100.5.6510.260 Dental Insurance		148	35	177	182		183	183	<b>183</b>
6.100.5.6510.270 Worker's Compensation Insurance	2,454	2,439	15	2,529	2,496		2,654	2,654	<b>2,679</b>
6.100.5.6510.280 Retirement Sick Leave Benefits	1,632	1,610	22	1,683	1,773	33	1,854	1,844	<b>2,217</b>
6.100.5.6510.290 Vision Insurance	3,731	3,736	-5	3,786	3,774	-90	3,895	3,884	<b>3,993</b>
<b>Total Fringe Benefits</b>	<del>598,328</del>	<del>596,202</del>	0	<del>492,265</del>	<del>489,173</del>	3	491	491	<del>491</del> <b>491,639</b>
			2,126			2,092	<del>108,120</del>	107,950	
6.100.5.6510.310 Professional and Technical Services	50,000	50,004	-4	50,000	50,004	-4	50,000	50,000	<b>50,000</b>
6.100.5.6510.312 Audit Services	37,400	34,456	2,944	35,500	40,182	-4,682	35,500	35,500	<b>38,000</b>
6.100.5.6510.313 Publishing and Advertising									
6.100.5.6510.381 In-District Travel Allowance	8,000	3,237	4,763	7,000	4,843	2,157	7,000	7,000	<b>7,500</b>
6.100.5.6510.382 Out-District Travel Allowance	300	0	300	350	543	- 193	350	350	<b>350</b>
<b>Total Purchased Services</b>	<del>296,950</del>	<del>588,202</del>	-	<del>559,400</del>	<del>262,834</del>	<del>288,434</del>	<del>559,400</del>	550	<del>550</del> <b>560,400</b>
			7,748					93,400	
6.100.5.6510.410 General Supplies	<del>10,000</del>	8,342	1,658	<del>9,000</del>	6,836	2,164	<del>9,000</del>	9,000	<b>9,000</b>
<b>Total Supplies and Materials</b>	10,000								
		8,342	1,658	9,000	6,836	2,164	9,000	9,000	<b>9,000</b>
6.100.5.6510.715 Surety Insurance									
<b>Total Insurance and Judgment</b>	767	767	0	767	767	0	800	800	<b>0</b>
<b>Total Business Administration Program</b>	<del>767</del> <b>501,425</b>	<del>767</del> <b>489,952</b>	<del>0</del> <b>1,473</b>	<del>767</del> <b>509,903</b>	<del>767</del> <b>508,586</b>	<del>0</del> <b>1,317</b>	<del>800</del> <b>520,414</b>	<del>800</del> <b>519,406</b>	<b>503,949</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6550.156 Warehouse Personnel				68,026	58,523				<b>57,365</b>
6.100.5.6550.199 Personal Leave Reimbursement	76,139	72,464	3,675			9,503	59,366	60,297	
<b>Total Salaries</b>	<del>406,539</del>	<del>400,864</del>	<del>0</del>	<del>460,446</del>	<del>400,923</del>	20	<del>400,766</del>	400	<b>57,365</b>
			3,675			9,523		60,697	
6.100.5.6550.210 PERSI				7,611	6,511				
6.100.5.6550.220 Social Security Tax	7,807	7,300	507			1,100	6,645	6,749	<b>6,379</b>
6.100.5.6550.230 Life Insurance	5,625	5,579	46	5,031	4,493	538	4,392	4,461	<b>4,216</b>
6.100.5.6550.240 Medical Insurance				<del>214,762</del>	<del>215,260</del>		<del>214,720</del>	<del>224,720</del>	<b>224,172</b>
6.100.5.6550.250 Employee Assistance Plan	13,807	13,251	556-11			9			
6.100.5.6550.260 Dental Insurance						502			
6.100.5.6550.270 Worker's Compensation Insurance	52	63		50	50	0	52	52	<b>52</b>
6.100.5.6550.280 Retirement Sick Leave Benefits	1,048	1,027	21	720	687	33	756	756	<b>763</b>
6.100.5.6550.280 Retirement Sick Leave Benefits	3,760	3,526	234	3,388	3,666	-278	3,246	3,297	<b>3,539</b>
6.100.5.6550.290 Vision Insurance	964	885	79	862	730	132	753	765	<b>723</b>
<b>Total Fringe Benefits</b>	<del>235,618</del>	<del>236,179</del>	<del>3</del>	<del>120,788</del>	<del>125,746</del>	5	<del>120,928</del>	140	<b>120,208</b>
			1,439			2,042		28,164	
6.100.5.6550.325 Repair and Maintenance (Contracted)									
<b>Total Purchased Services</b>	3,500	2,918	582	4,000	3,868	132	4,500	4,500	<b>5,500</b>
	3,500	2,918	582	4,000	3,868	132	4,500	4,500	<b>5,500</b>
6.100.5.6550.410 General Supplies									
6.100.5.6550.419 Warehouse Supplies	4,800	4,669	131	5,000	5,564	-564	5,000	5,000	<b>5,000</b>
6.100.5.6550.421 Motor Fuel		259	-	3,000	1,135	1,865	3,500	3,500	<b>2,000</b>
<b>Total Supplies and Materials</b>	<del>4,000</del>	<del>3,679</del>	<del>321</del>	<del>4,000</del>	<del>3,857</del>	143	<del>4,000</del>	4,000	<b>4,000</b>
	8,800	8,607	193	12,000	10,556	1,444	12,500	12,500	<b>11,000</b>
<b>Total Central Service Program</b>	<del>124,457</del>	<del>118,567</del>	<del>5,890</del>	<del>114,234</del>	<del>101,092</del>	<del>13,142</del>	<del>104,694</del>	<del>105,861</del>	<b>102,073</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6560.151 Clerical Personnel	144,972	145,255	283	148,921	140,421		147,507	147,340	<b>150,423</b>
6.100.5.6560.199 Personal Leave Reimbursement			-			8,500			
<b>Total Salaries</b>	<del>846,822</del>	<del>650,905</del>	200 -83	<del>849,771</del>	<del>650,071</del>	200	650	650	<del>650,073</del>
						8,700	148,157	147,990	<b>16,799</b>
6.100.5.6560.210 PERSI			303	16,655	15,389				<b>16,799</b>
6.100.5.6560.220 Social Security Tax	14,874	15,177	-	11,008		1,266	16,475	16,456	<b>11,104</b>
6.100.5.6560.230 Life Insurance	10,717	10,119	598		9,789	1,219	10,890	10,877	
6.100.5.6560.240 Medical Insurance			431	336,644	404,298	-68	336	336	<del>336,258</del>
6.100.5.6560.250 Employee Assistance Plan	15,807	16,238	-			2,346	17,381	17,381	
6.100.5.6560.260 Dental Insurance			15	76	66	10	78	78	<b>78</b>
6.100.5.6560.270 Worker's Compensation Insurance	1,048	1,040	8	1,080	933	147	1,133	1,133	<b>1,144</b>
6.100.5.6560.280 Retirement Sick Leave Benefits		792	18	839	829	10	889	889	<b>1,058</b>
6.100.5.6560.290 Vision Insurance	810	1,839	-1	1,887	1,721	166	1,867	1,867	<b>1,903</b>
<b>Total Fringe Benefits</b>	<del>245,727</del>	<del>249,935</del>	0 208	<del>249,735</del>	<del>488,613</del>	27	249,459	210	<del>249,890</del>
			-			5,122		49,427	<b>25,500</b>
6.100.5.6560.310 Professional and Technical Services									<b>25,500</b>
6.100.5.6560.325 Repair and Maintenance (Contracted)	500	464	36 -63	58,955	57,314	500	58,955	58,955	<b>61,700</b>
6.100.5.6560.382 Out-District Travel Allowance	57,216	57,279	312	0	0	1,641	500	58,955	
<b>Total Purchased Services</b>	<del>1,500</del>	<del>1,812</del>	- 339	<del>1,900</del>	<del>787,021</del>	1,193	1,450	1,450	<del>1,450</del>
	59,216	59,555	-	61,355	787,021	3,334	60,905	60,905	<b>88,650</b>
6.100.5.6560.410 General Supplies									
<b>Total Supplies and Materials</b>	7,700	4,503	3,197	7,700	3,786	3,914	7,700	7,700	<b>7,700</b>
<b>Total Administrative Technology Service Program</b>	<u>7,700</u>	<u>4,503</u>	<u>3,197</u>	<u>7,700</u>	<u>3,786</u>	<u>3,914</u>	<u>7,700</u>	<u>7,700</u>	<b>7,700</b>
	<u>258,465</u>	<u>255,898</u>	<u>2,567</u>	<u>268,561</u>	<u>247,491</u>	<u>21,070</u>	<u>266,221</u>	<u>266,022</u>	<b>298,313</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6610.113 Supervisors and Coordinators			246	65,782	65,960				<b>68,671</b>
6.100.5.6610.153 Custodians	<del>62,993</del> 1,083,376	<del>63,238</del> 1,112,885	-29,309	1,029,046	1,068,378	-39,332	<del>66,440</del> 1,029,862	<del>66,440</del> 1,019,918	<b>1,010,394</b>
6.100.5.6610.183 Substitute Custodians			29,504	80,000	81,337	-1,337	80,000	80,000	<b>80,000</b>
6.100.5.6610.199 Personal Leave Reimbursement	80,000	50,496							
<b>Total Salaries</b>	<u>1,228,869</u>	<u>1,228,270</u>	<u>650</u>	<u>1,181,128</u>	<u>1,217,155</u>	<u>-36,027</u>	<u>1,182,602</u>	<u>1,172,258</u>	<u><b>1,164,065</b></u>
6.100.5.6610.210 PERSI	117,185	133,512	16,327	122,446	134,322	-11,876	122,610	121,460	<b>120,548</b>
6.100.5.6610.220 Social Security Tax		102,001	-11,679	86,813	94,519	-7,706			<b>85,559</b>
6.100.5.6610.230 Life Insurance	90,322		119				86,921	86,161	
6.100.5.6610.240 Medical Insurance	<del>5,506</del> 5,506	<del>5,425</del> 5,425	-	<del>4,470</del> 4,470	<del>4,074</del> 4,074	-157	<del>5,852</del> 5,852	<del>5,671</del> 5,671	<b>4,628</b>
6.100.5.6610.250 Employee Assistance Plan			7,792			5,563			
6.100.5.6610.260 Dental Insurance	1,275	1,002	273	1,058	1,069		1,146	1,109	<b>1,121</b>
6.100.5.6610.270 Worker's Compensation Insurance	16,817	16,562	255	58,466	63,628	5,162	16,645	16,621	<b>71,822</b>
6.100.5.6610.280 Retirement Sick Leave Benefits	60,363	63,002	-2,639	13,874	15,162	-1,288	64,215	63,664	<b>13,659</b>
6.100.5.6610.290 Vision Insurance	<del>14,476</del> 3,511	16,277	-1,801				13,892	13,762	
<b>Total Fringe Benefits</b>	<u>563,026</u>	<u>348,357</u>	<u>-214,669</u>	<u>2,933</u>	<u>2,956</u>	<u>-23</u>	<u>3,077</u>	<u>3,077</u>	<u><b>3,007</b></u>
6.100.5.6610.310 Professional and Technical Services	550,000	543,438		600,000	597,821		<del>571,768</del> 600,000	568,835 685,500	<b>725,000</b>
6.100.5.6610.331 Electricity Utilities	695,600	796,149	-100,549	735,900	917,483	-181,583	1,015,300	1,015,300	<b>1,048,900</b>
6.100.5.6610.332 Gas Utilities	367,800	214,823	152,977	360,800	247,970	112,830	293,100	253,100	<b>289,992</b>
6.100.5.6610.336 Water	550,600	551,066	466	609,800	541,607		574,800	574,800	<b>646,830</b>
6.100.5.6610.337 Land Fill Fee			-			68,193			
6.100.5.6610.351 Telephone - Voice	3,000	1,554	1,446	<del>3,000</del> 3,000	<del>1,767</del> 1,767	<del>1,233</del> 1,233	3,000	3,000	<b>3,000</b>
6.100.5.6610.353 Telephone - Repair	65,000	62,302	2,698				65,000	65,000	
6.100.5.6610.354 Telephone / Cable - Data	<del>4,000</del> 4,000	<del>1,904</del> 1,904	-11,591	<del>3,500</del> 3,500	<del>3,500</del> 3,500		4,000	4,000	<b>3,000</b>
6.100.5.6610.355 Telephone - Cellular			96			15,076	75,000	75,000	
6.100.5.6610.381 In-District Travel Allowance	5,000	1,997	3,003	2,500	1,862	638	2,000	2,000	<b>2,000</b>
<b>Total Purchased Services</b>	<u>2,420,820</u>	<u>2,377,421</u>	<u>43,399</u>	<u>2,420,320</u>	<u>2,438,358</u>	<u>792</u>	<u>2,602,700</u>	<u>2,606,200</u>	<u><b>2,800,222</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6610.410 General Supplies									
6.100.5.6610.418 Custodial Supplies	<del>8,000</del>	<del>3,680</del>	4,698	<del>2,000</del>	<del>2,037</del>	5,950	<del>2,000</del>	<del>2,000</del>	<del>2,000</del>
6.100.5.6610.481 Equipment Repair (Non-Contracted)			-1,127						
<b>Total Supplies and Materials</b>	<u>2,000</u>	<u>210,640</u>	<u>1,590</u>	<u>2,000</u>	<u>1,990</u>	<u>10,957</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
6.100.5.6610.711 Property Insurance	164,000	179,239	-15,239	181,335	181,335		173,864	173,864	175,000
<b>Total Insurance and Judgment</b>	<u>164,000</u>	<u>179,239</u>	<u>-15,239</u>	<u>181,335</u>	<u>181,335</u>	<u>0</u>	<u>173,864</u>	<u>173,864</u>	<u>175,000</u>
<b>Total Building Operation Services Program</b>	<u>4,598,515</u>	<u>4,577,812</u>	<u>20,703</u>	<u>4,578,112</u>	<u>4,631,771</u>	<u>-53,659</u>	<u>4,781,234</u>	<u>4,813,457</u>	<u>4,966,691</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6630.418 Custodial Supplies	3,600	3,195	405	3,600	3,005	595	3,600	3,600	3,600
<b>Total Supplies and Materials</b>	3,600	3,195	405	3,600	3,005	595	3,600	3,600	3,600
<b>Total Maintenance - Non-Student Occupied Program</b>	<b>3,600</b>	<b>3,195</b>	<b>405</b>	<b>3,600</b>	<b>3,005</b>	<b>595</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6640.151 Clerical Personnel				74,906	75,231				77,553
6.100.5.6640.154 Maintenance Personnel	736,222	737,931	-1,709	683,080	672,231	- 325	758,451	757,935	692,503
6.100.5.6640.199 Personal Leave Reimbursement						10,849			
<b>Total Salaries</b>	<u>780,434</u>	<u>880,383</u>	<u>100,949</u>	<u>750,686</u>	<u>800,282</u>	<u>- 120</u>	<u>700</u>	<u>700</u>	<u>700,756</u>
						10,404	762,066	755,533	
6.100.5.6640.210 PERSI				84,366	82,214				85,709
6.100.5.6640.220 Social Security Tax	79,808	83,629	-3,821	55,764	56,772	2,150	84,741	84,015	56,652
6.100.5.6640.230 Life Insurance	57,510	61,606	-4,096				56,013	55,532	
6.100.5.6640.240 Medical Insurance	126,456	122,891	3,566	126,986	127,842	- 282	134,884	134,825	157,980
6.100.5.6640.250 Employee Assistance Plan						2,044			
6.100.5.6640.260 Dental Insurance	622	500	122	554	541	13	598	580	599
6.100.5.6640.270 Worker's Compensation Insurance	8,386	8,130	256	7,546	7,780	138	8,689	8,689	8,473
6.100.5.6640.280 Retirement Sick Leave Benefits	38,434	36,327	2,107			8,766	41,380	41,033	9,711
6.100.5.6640.290 Vision Insurance	9,866	10,130	-	9,557	9,179	378	9,602	9,520	
<b>Total Fringe Benefits</b>	<u>1,751</u>	<u>1,708</u>	<u>43</u>	<u>1,537</u>	<u>1,524</u>	<u>13</u>	<u>1,606</u>	<u>1,606</u>	<u>1,606</u>
						12,214	339,991	338,378	353,162
6.100.5.6640.325 Repair and Maintenance (Contracted)			11,756	60,000	59,499		60,000	60,000	65,000
6.100.5.6640.328 Building Repairs (Contracted)	62,000	50,244		40,000	40,000	501	40,000	40,000	45,000
6.100.5.6640.396 Inservice Training	40,000	32,129	7,871				40,000	40,000	
<b>Total Purchased Services</b>	<u>9,000</u>	<u>7,420</u>	<u>1,580</u>	<u>6,000</u>	<u>5,642</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
						358	106,000	106,000	116,000
6.100.5.6640.410 General Supplies						858			
6.100.5.6640.421 Motor Fuel	9,650	8,069	1,581	9,650	9,349		9,400	9,400	9,400
6.100.5.6640.428 Repairs Parts and Supplies	63,250	60,397	2,853	30,000	35,063	4,563	63,250	63,250	35,000
6.100.5.6640.471 Building Repairs (Non-Contracted)	30,000	26,931	3,069	150,000	149,832		150,000	150,000	150,000
6.100.5.6640.481 Equipment Repair (Non-Contracted)	150,000	127,238	22,763	20,000	24,587	4,587	20,000	20,000	25,000
<b>Total Supplies and Materials</b>	<u>20,000</u>	<u>19,398</u>	<u>602</u>	<u>20,000</u>	<u>24,587</u>	<u>4,587</u>	<u>20,000</u>	<u>20,000</u>	<u>25,000</u>
						-5,169	275,650	275,650	282,650
<b>Total General Maintenance Services Program</b>	<u>1,491,857</u>	<u>1,472,972</u>	<u>18,885</u>	<u>1,466,427</u>	<u>1,448,120</u>	<u>18,307</u>	<u>1,483,707</u>	<u>1,475,561</u>	<u>1,522,568</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6650.155 Grounds Personnel	107,129	108,623		110,348	111,967	-1,619	111,427	103,779	<b>114,035</b>
6.100.5.6650.199 Personal Leave Reimbursement			-1,494						
			110						
<b>Total Salaries</b>	<del>197,279</del>	<del>208,883</del>	-	<del>110,498</del>	<del>112,087</del>	<del>30,589</del>	<del>100,027</del>	600	<del>100,435</del>
			-1,604					104,379	
6.100.5.6650.210 PERSI		11,306	364	12,288	12,268			11,607	<b>12,725</b>
6.100.5.6650.220 Social Security Tax	10,942		- 360				12,458		<b>8,411</b>
6.100.5.6650.230 Life Insurance	7,885	8,245	-	8,122	8,471	-349	8,234	7,672	
6.100.5.6650.240 Medical Insurance		560	0	<del>560</del> 406	<del>546</del> 610	14	560	560	<b>50,430</b>
6.100.5.6650.250 Employee Assistance Plan	26,345	26,297	48			796	29,301	29,301	
6.100.5.6650.260 Dental Insurance		105	25	126	124	2	130	130	<b>130</b>
6.100.5.6650.270 Worker's Compensation Insurance	1,747	1,735	12 11	1,800	1,746		1,889	1,889	<b>1,907</b>
6.100.5.6650.280 Retirement Sick Leave Benefits	5,269	5,258	-19	5,469	5,964	-495	6,083	5,669	<b>7,061</b>
6.100.5.6650.290 Vision Insurance	1,352	1,371		1,392	1,370		1,412	1,316	<b>1,442</b>
						22			
<b>Total Fringe Benefits</b>	<del>354,595</del>	<del>365,243</del>	0 648	<del>350,513</del>	<del>342,442</del>	8	<del>349,416</del>	349	<del>349,015</del>
			-					58,493	
6.100.5.6650.325 Repair and Maintenance (Contracted)	<del>10,000</del>	6,688	3,312	10,000	10,000	71	<del>10,000</del>	10,000	<b>10,000</b>
<b>Total Purchased Services</b>	10,000			10,000	10,000	0	10,000		<b>10,000</b>
		6,688	3,312					10,000	
6.100.5.6650.410 General Supplies	<del>22,000</del>	<del>22,519</del>	519	22,000	23,422	1,422	<del>22,000</del>	22,000	<b>22,000</b>
<b>Total Supplies and Materials</b>	22,000	22,519	- 519	22,000	23,422	-1,422	22,000		<b>22,000</b>
			-					22,000	
<b>Total Ground Maintenance Services Program</b>	<u>193,874</u>	<u>193,332</u>	<u>542</u>	<u>202,011</u>	<u>204,951</u>	<u>-2,940</u>	<del>204,443</del>	194,872	<b>209,450</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6670.152 Instructional Assistants				77,017	78,908	-1,891			<b>81,084</b>
6.100.5.6670.199 Personal Leave Reimbursement							79,020	77,512	
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300,317</u>	<u>289,188</u>	<u>20,871</u>	<u>300,320</u>	300	<u>600,684</u>
								77,812	
6.100.5.6670.210 PERSI	0	0	0						<b>9,084</b>
6.100.5.6670.220 Social Security Tax	0	0	0	8,597	8,772	-175	8,820	8,652	<b>6,004</b>
6.100.5.6670.230 Life Insurance	0	0	0	5,683	5,704	-21	5,830	5,719	<b>785,602</b>
6.100.5.6670.240 Medical Insurance	0	0	0	<del>672,287</del>	<del>724,032</del>	<del>-52</del>	785	785	
6.100.5.6670.250 Employee Assistance Plan	0	0	0			3,255	41,021	41,034	
6.100.5.6670.260 Dental Insurance	0	0	0	151	183	-32	182	182	<b>182</b>
6.100.5.6670.270 Worker's Compensation Insurance	0	0	0	2,159	2,321	-1,667	2,644	2,644	<b>2,670</b>
6.100.5.6670.280 Retirement Sick Leave Benefits	0	0	0	433	1,900		476	466	<b>572</b>
6.100.5.6670.290 Vision Insurance	0	0	0	974	971	3	1,000	981	<b>1,030</b>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>450,375</u>	<u>452,059</u>	<u>-33</u>	<u>489,247</u>	489	<u>489,418</u>
						1,316		60,952	
6.100.5.6670.386 Crossing Guards Support	0	0	0	32,500	31,062				<b>38,500</b>
6.100.5.6670.387 Resource Officer Support	0	0	0	29,000		1,438	38,500	38,500	<b>29,000</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,500</u>	<u>31,062</u>	<u>30,438</u>	<u>29,000</u>	29,000	<u>67,500</u>
							67,500	67,500	
<b>Total Security Services Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>193,192</u>	<u>163,308</u>	<u>29,884</u>	<u>208,067</u>	<u>206,264</u>	<u>212,602</u>
	0	0	0						



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6810.113 Supervisors and Coordinators	150,138	150,188	-50	150,766	150,779		152,274	152,296	<b>157,399</b>
6.100.5.6810.151 Clerical Personnel				59,242	57,649	-13			<b>60,653</b>
6.100.5.6810.157 Bus Drivers	589,646	553,324	3,647	963,349	904,936	1,593	597,688	593,486	<b>980,652</b>
6.100.5.6810.158 Mechanics	144,034	141,562	-	148,615	143,105	5,413	150,062	149,395	<b>154,294</b>
6.100.5.6810.162 Bus Attendants			2,472	66,275	64,559	5,510			<b>80,516</b>
6.100.5.6810.187 Substitute and Trainee Bus Drivers	65,939	64,537	1,402	189,200	189,766	1,716	83,936	84,069	<b>178,000</b>
6.100.5.6810.199 Personal Leave Reimbursement	208,171	183,845	24,326			-566	187,361	187,361	
<b>Total Salaries</b>	<u>1,502,507</u>	<u>1,528,312</u>	<u>5,386</u>	<u>1,586,644</u>	<u>1,514,200</u>	<u>5,790</u>	<u>1,580,939</u>	<u>1,572,342</u>	<u>1,619,514</u>
			<u>34,195</u>			<u>72,444</u>			
6.100.5.6810.210 PERSI	162,435	152,859		178,837	166,666		175,801	175,957	<b>179,201</b>
6.100.5.6810.220 Social Security Tax	117,050	112,594	9,576	118,206	111,432	12,171	116,199	116,302	<b>119,034</b>
6.100.5.6810.230 Life Insurance			4,456			6,717			
6.100.5.6810.240 Medical Insurance	488,996	506,647	-	487,022	495,198	-6,176	495,730	372,620	<b>468,150</b>
6.100.5.6810.250 Employee Assistance Plan			3,349						<b>711</b>
6.100.5.6810.260 Dental Insurance		813	37	801,440	927,043	-12,603	868	11,446	<b>10,411</b>
6.100.5.6810.270 Worker's Compensation Insurance	12,335	12,873	-20,351	82,342	57,408	24,934	12,617	764	<b>90,208</b>
6.100.5.6810.280 Retirement Sick Leave Benefits	90,427	70,076	1,198	20,259	18,660	1,599	80,153	80,224	<b>20,305</b>
6.100.5.6810.290 Vision Insurance	20,065	18,867	1,198		2,511	1,599	19,920	19,271	
6.100.5.6810.295 Physicals	2,575	2,718	-	2,231	13,447	-290	2,333		<b>14,961</b>
<b>Total Fringe Benefits</b>	<u>13,374</u>	<u>12,446</u>	<u>928</u>	<u>618,391</u>	<u>582,260</u>	<u>-73</u>	<u>14,961</u>	<u>14,961</u>	<u>606,273</u>
	<u>609,388</u>	<u>570,959</u>	<u>98,429</u>			<u>-36,131</u>	<u>-622,651</u>	<u>603,048</u>	
6.100.5.6810.310 Professional and Technical Services	11,000			11,000	10,783		11,000	11,000	<b>11,000</b>
6.100.5.6810.325 Repair and Maintenance (Contracted)	11,000	10,774	226	11,600	11,796	217	11,600		<b>21,600</b>
6.100.5.6810.328 Building Repairs (Contracted)		13,682	-2,682			-196		21,600	
6.100.5.6810.331 Electricity Utilities	1,300	1,414	-138	15,353	17,878	-2,525			<b>15,353</b>
6.100.5.6810.345 Transportation Services (Contracted)	15,353	15,491	-	0	0	0	15,053	15,053	<b>0</b>
6.100.5.6810.346 Software	500	0	500	500	3,058		500	500	<b>500</b>
6.100.5.6810.381 In-District Travel Allowance	0	0	0	0	0	0	0	3,900	<b>6,700</b>
6.100.5.6810.382 Out-District Travel Allowance	1,000	398	602	0	0	-1,656	0		
6.100.5.6810.396 Inservice Training	2,400	1,844	556	4,000	5,056	0	2,064	2,064	<b>2,064</b>
<b>Total Purchased Services</b>	<u>3,400</u>	<u>546,149</u>	<u>2,754</u>	<u>3,300</u>	<u>49,172</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
	<u>45,853</u>	<u>546,149</u>	<u>1,704</u>	<u>45,753</u>	<u>49,172</u>	<u>-3,419</u>	<u>44,717</u>	<u>58,617</u>	<u>61,417</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6810.420 Transportation Supplies			-59						
6.100.5.6810.421 Motor Fuel	<del>540,000</del>	585,808	37,392	<del>441,900</del>	489,214	101,286	<del>441,900</del>	643,500	<b>360,000</b>
6.100.5.6810.423 Grease and Lubricants	11,800			12,300	12,273				
6.100.5.6810.425 Laundry		13,845	-2,045				12,300		
6.100.5.6810.428 Repairs Parts and Supplies	<del>123,300</del>	141,652	18,352	<del>106,400</del>	108,749	2,349	<del>110,000</del>	108,400	<b>108,400</b>
6.100.5.6810.429 Tires			-2,352			494		920	<b>192,400</b>
6.100.5.6810.481 Equipment Repair (Non-Contracted)	23,030	25,983	-2,953	25,030	26,570	-1,540	25,030	25,030	<b>25,030</b>
<b>Total Supplies and Materials</b>	<u>576,050</u>	<u>545,249</u>	<u>30,801</u>	<u>592,750</u>	<u>514,131</u>	<u>78,619</u>	<u>596,350</u>	<u>593,681</u>	<b><u>512,950</u></b>
6.100.5.6810.550 Equipment									
<b>Total Capital Objects</b>	<u>2,000</u>	<u>791</u>	<u>1,209</u>	<u>2,000</u>	<u>1,707</u>	<u>293</u>	<u>2,000</u>	<u>2,000</u>	<b><u>2,000</u></b>
6.100.5.6810.714 Transportation Insurance	2,000	791	1,209	2,000	1,707	293	2,000	2,000	<b>2,000</b>
<b>Total Insurance and Judgment</b>	<u>1,019</u>	<u>-22 -22</u>	<u>1,041</u>	<u>1,019</u>	<u>0</u>	<u>1,019</u>	<u>1,019</u>	<u>1,019</u>	<b><u>1,019</u></b>
<b>Total Pupil To School Transportation Program</b>	<u>1,019</u>	<u>1,019</u>	<u>1,041</u>	<u>1,019</u>	<u>0</u>	<u>1,019</u>	<u>1,019</u>	<u>1,019</u>	<b><u>1,019</u></b>
	<u>2,796,817</u>	<u>2,689,438</u>	<u>107,379</u>	<u>2,846,557</u>	<u>2,661,470</u>	<u>185,087</u>	<u>2,847,676</u>	<u>2,830,707</u>	<b><u>2,803,173</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**GENERAL FUND**  
**PUPIL ACTIVITY TRANSPORTATION PROGRAM**

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.6820.158 Mechanics									
6.100.5.6820.187 Substitute and Trainee Bus Drivers	3,000		2,978	0	0	0	0	0	0
<b>Total Salaries</b>	<u>32,000</u>	<u>14,983</u>	<u>17,017</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	35,000	15,005	19,995	0	0	0	0	0	0
6.100.5.6820.210 PERSI				0	0	0	0	0	
6.100.5.6820.220 Social Security Tax	3,570	1,217	2,353	0	0	0	0	0	0
6.100.5.6820.230 Life Insurance	2,572	896	1,676	0	0	0	0	0	0
6.100.5.6820.240 Medical Insurance				0	0	0	0	0	0
6.100.5.6820.260 Dental Insurance	0	2,105	-2,105	0	0	0	0	0	0
6.100.5.6820.270 Worker's Compensation Insurance	0			0	0	0	0	0	0
6.100.5.6820.280 Retirement Sick Leave Benefits	1,988	62	1,323	0	0	0	0	0	0
6.100.5.6820.290 Vision Insurance	441	41	400	0	0	0	0	0	0
<b>Total Fringe Benefits</b>	<u>0</u>	<u>14</u>	<u>4,550</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	8,571	4,021	4,550	0	0	0	0	0	0
6.100.5.6820.325 Repair and Maintenance (Contracted)				0	0	0	0	0	
6.100.5.6820.328 Building Repairs (Contracted)	600	0	600	0	0	0	0	0	0
6.100.5.6820.331 Electricity Utilities	200	0	200	0	0	0	0	0	0
<b>Total Purchased Services</b>	<u>1,100</u>	<u>334</u>	<u>766</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,900	334	1,566	0	0	0	0	0	0
6.100.5.6820.421 Motor Fuel	18,500	8,489	10,011	0	0	0	0	0	
6.100.5.6820.423 Grease and Lubricants				0	0	0	0	0	0
6.100.5.6820.425 Laundry	750	298	452	0	0	0	0	0	0
6.100.5.6820.428 Repairs Parts and Supplies	92	2	90	0	0	0	0	0	0
6.100.5.6820.429 Tires	2,000	0	2,000	0	0	0	0	0	0
<b>Total Supplies and Materials</b>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	22,342	0	13,553	0	0	0	0	0	0
6.100.5.6820.714 Transportation Insurance		8,789		0	0	0	0	0	0
<b>Total Insurance and Judgment</b>	<u>83</u>	<u>22</u>	<u>61</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	87,896	22	61	0	0	0	0	0	0
<b>Total Pupil Activity Transportation Program</b>	<u>87,896</u>	<u>28,171</u>	<u>39,725</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	0	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6840.313 Publishing and Advertising									
6.100.5.6840.381 In-District Travel Allowance	800	0	800	800	0	800	800	800	800
6.100.5.6840.382 Out-District Travel Allowance			522	1,000	101	899	1,000	1,000	1,000
<b>Total Purchased Services</b>	<u>4,000</u>	<u>4,922</u>	<u>- 0</u>	<u>5,000</u>	<u>3,190</u>	<u>1,810</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
	4,800	4,522	278	6,800	3,291	3,509	5,800	5,800	5,800
6.100.5.6840.420 Transportation Supplies									
6.100.5.6840.421 Motor Fuel	800	521	279	1,000	991	10	16,000	16,000	1,000
6.100.5.6840.428 Repairs Parts and Supplies	1,200	782	418	1,200	956	244	1,200	1,200	1,200
<b>Total Supplies and Materials</b>	<u>2,900</u>	<u>2,793</u>	<u>107</u>	<u>3,900</u>	<u>3,782</u>	<u>118</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>
	4,900	4,096	804	6,100	5,728	372	21,100	21,100	6,100
6.100.5.6840.550 Equipment			321						
<b>Total Capital Objects</b>	<u>1,100</u>	<u>1,421</u>	<u>- 321</u>	<u>1,100</u>	<u>579</u>	<u>521</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
	1,100	1,421	-	1,100	579	521	1,100	1,100	1,100
6.100.5.6840.714 Transportation Insurance									
<b>Total Insurance and Judgment</b>	<u>29,400</u>	<u>27,865</u>	<u>1,535</u>	<u>27,729</u>	<u>27,729</u>	<u>0</u>	<u>28,284</u>	<u>28,284</u>	<u>28,284</u>
	29,400	27,865	1,535	27,729	27,729	0	28,284	28,284	28,284
<b>Total Non-reimbursable Transportation Program</b>	<u>40,200</u>	<u>37,904</u>	<u>2,296</u>	<u>41,729</u>	<u>37,327</u>	<u>4,402</u>	<u>56,284</u>	<u>56,284</u>	<u>41,284</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6910.137 District Early Retirement Grants									
6.100.5.6910.138 State-Paid Salary	<u>1,725,777</u>	<u>1,725,277</u>	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Salaries</b>	<u>1,731,177</u>	<u>1,725,277</u>	<u>5,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.100.5.6910.210 PERSI	178,872	178,872		0	0	0	0	0	0
6.100.5.6910.220 Social Security Tax	132,424	132,442	-18	0	0	0	0	0	0
6.100.5.6910.270 Worker's Compensation Insurance			0	0	0	0	0	0	0
6.100.5.6910.280 Retirement Sick Leave Benefits	<u>9,521</u>	<u>8,752</u>	<u>769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fringe Benefits</b>	<u>21,692</u>	<u>21,692</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>342,509</u>	<u>341,759</u>	<u>750</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.100.5.6910.310 Professional and Technical Services	<u>10,000</u>	<u>7,348</u>	<u>2,652</u>	<u>10,000</u>	<u>9,681</u>	<u>319</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Total Purchased Services</b>	<u>10,000</u>	<u>7,348</u>	<u>2,652</u>	<u>10,000</u>	<u>9,681</u>	<u>319</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Total Other Support Services Program</b>	<u>2,083,686</u>	<u>2,074,384</u>	<u>9,302</u>	<u>10,000</u>	<u>9,681</u>	<u>319</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**GENERAL FUND  
CHILD NUTRITION PROGRAM**

Account Elements and Object Description	Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 2012-2013	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.7100.690 Other Debt Services				15,000	17,242	-2,242	<del>15,000</del>	15,000	<b>5,000</b>
<b>Total Debt Retirement</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>17,242</u>	<u>-2,242</u>	<u>15,000</u>	<u>15,000</u>	<b>5,000</b>
<b>Total Child Nutrition Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>17,242</u>	<u>-2,242</u>	<u>15,000</u>	<u>15,000</u>	<b>5,000</b>
<b>Total Current Expenditures</b>	<u>0</u> <u>64,815,542</u>	<u>0</u> <u>64,370,342</u>	<u>0</u> <u>445,200</u>	<u>64,474,465</u>	<u>63,997,031</u>	<u>477,434</u>	<u>66,989,131</u>	<u>66,269,884</u>	<b><u>67,501,607</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.9200.810 Transfers to Other Funds	137,599	147,878	-10,279	105,500	121,708	-16,208	105,500	105,500	<b>110,500</b>
<b>Total Transfers or Reserves</b>	137,599	147,878	-10,279	105,500	121,708	-16,208			<b>110,500</b>
							105,500	105,500	
<b>Total Fund Transfer Program</b>	137,599	147,878	-10,279	105,500	121,708	-16,208	<del>105,500</del>	<del>105,500</del>	<b>110,500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	<del>Adjusted</del> 2012-2013	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.5.9500.850 Contingency Reserve	610,093	N/A	N/A	631,195	N/A	N/A	656,031	651,636	<b>668,075</b>
6.100.5.9500.852 Unappropriated Fund Balance	2,448,335	N/A	N/A	2,524,779	N/A	N/A	2,624,123	2,624,123	<b>2,672,299</b>
6.100.5.9500.854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	400,000	400,000	<b>300,000</b>
6.100.5.9500.855 Appropriated Fund Balance	1,510,029	N/A	N/A	1,510,244	N/A	N/A		109,829	
6.100.3.3200.000 Actual Year-End Fund Balance	N/A	5,439,006	N/A	N/A	5,000,114	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>4,968,457</u>	<u>5,439,006</u>	<u>470,549</u>	<u>5,066,218</u>	<u>5,000,114</u>	<u>-66,104</u>	<u>3,680,154</u>	<u>3,785,588</u>	<u><b>3,640,374</b></u>
<b>Total Contingency Reserve Program</b>	<u>4,968,457</u>	<u>5,439,006</u>	<u>470,549</u>	<u>5,066,218</u>	<u>5,000,114</u>	<u>-66,104</u>	<u>3,680,154</u>	<u>3,785,588</u>	<u><b>3,640,374</b></u>
<b>TOTAL GENERAL FUND</b>	<u><u>69,921,598</u></u>	<u><u>69,957,226</u></u>	<u><u>-35,628</u></u>	<u><u>69,646,183</u></u>	<u><u>69,118,853</u></u>	<u><u>527,330</u></u>	<u><u>70,774,785</u></u>	<u><u>70,160,972</u></u>	<u><u><b>71,252,481</b></u></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.220.4.4459.900 Federal Forest	<del>35,000</del>	<del>35,366</del>		35,000	34,886	- 114	<del>35,000</del>		
<b>TOTAL FEDERAL FUNDING</b>	<u>35,000</u>	<u>35,366</u>	366	<u>35,000</u>	<u>34,886</u>	- 114	<u>35,000</u>	<u>3,423</u>	<u>3,450</u>
			366					3,423	<u>3,450</u>
<b>TOTAL CURRENT REVENUES</b>	<u>35,000</u>	<u>35,366</u>	366	<u>35,000</u>	<u>34,886</u>	- 114	<u>35,000</u>		<u>3,450</u>
			366					3,423	<u>3,450</u>
6.220.4.7000.000 Estimated Beginning Balance				79,827	80,194		115,079	115,079	<b>118,502</b>
<b>TOTAL FEDERAL FOREST FUND</b>	<u>35,000</u>	<u>106,531</u>	<u>71,531</u>	<u>114,827</u>	<u>115,079</u>	<u>367,252</u>	<u>150,079</u>	<u>118,502</u>	<u><b>121,952</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.220.5.5120.550 Equipment				114,827		114,827	150,079	118,502	<b>121,952</b>
<b>Total Capital Objects</b>	<del>35,000</del> 35,000	<del>26,337</del> 26,337	<del>8,663</del> 8,663	114,827	0	114,827		118,502	<b>121,952</b>
<b>Total Elementary Program</b>	<del>35,000</del> 35,000	<del>26,337</del> 26,337	<del>8,663</del> 8,663	114,827	0	114,827	150,079	118,502	<b>121,952</b>
<b>Total Current Expenditures</b>	<del>35,000</del> 35,000	<del>26,337</del> 26,337	<del>8,663</del> 8,663	114,827	0	114,827	<del>150,079</del> 150,079	118,502	<b>121,952</b>
					0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.220.3.3200.000 Actual Year-End Fund Balance	N/A	<del>80,194</del>	N/A	N/A	115,079	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		<del>80,194</del>	80,194		115,079	115,079			
<b>Total Contingency Reserve Program</b>	<u>0</u>	<del>80,194</del>	<del>80,194</del>	<u>0</u>	<u>115,079</u>	<u>115,079</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FEDERAL FOREST FUND</b>	<u>0</u> <u>35,000</u>	<u>106,531</u>	<u>-71,531</u>	<u>0</u> <u>114,827</u>	<u>115,079</u>	<u>232</u>	<u>0</u> <u>150,079</u>	<u>0</u> <u>118,502</u>	<u>0</u> <u>121,952</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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 240 students each year, averaging 120 in the summer program and 120 between the two 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 \$170 per student to supplement the state reimbursement.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	<u>-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted 2012</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.241.4.4193.300 Student Fees	<del>35,775</del>	<del>32,675</del>	<del>-3,100</del>	36,045	28,530	-7,515	<del>38,475</del>	38,475	<b>38,475</b>
<b>TOTAL LOCAL FUNDING</b>	<u>35,775</u>	<u>32,675</u>	<u>-3,100</u>	<u>36,045</u>	<u>28,530</u>	<u>-7,515</u>	<u>38,475</u>	<u>38,475</u>	<b>38,475</b>
6.241.4.4321.100 State Reimbursement	<del>40,828</del>	<del>33,688</del>	<del>-7,141</del>	33,375	29,500	-3,875	<del>35,625</del>	35,625	<b>35,625</b>
<b>TOTAL STATE FUNDING</b>	<u>40,828</u>	<u>33,688</u>	<u>-7,141</u>	<u>33,375</u>	<u>29,500</u>	<u>-3,875</u>	<u>35,625</u>	<u>35,625</u>	<b>35,625</b>
<b>TOTAL CURRENT REVENUES</b>	<u>76,603</u>	<u>66,363</u>	<u>-10,241</u>	<u>69,420</u>	<u>58,030</u>	<u>-11,390</u>	<u>74,100</u>	<u>74,100</u>	<b>74,100</b>
6.241.4.7000.000 Estimated Beginning Balance		18,069	18,069	18,694	18,694				
<b>TOTAL DRIVER EDUCATION FUND</b>	<u>76,603</u>	<u>84,432</u>	<u>7,829</u>	<u>88,114</u>	<u>76,724</u>	<u>-11,390</u>	<u>74,100</u>	<u>74,100</u>	<b>74,100</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.241.5.5420.113 Supervisors and Coordinators			-80						
6.241.5.5420.116 Teachers	6,185	6,265		6,349	6,293	-28	6,290	6,290	6,353
6.241.5.5420.151 Clerical Personnel	34,398	31,636	2,762	34,398	31,636	2,762	39,386	39,386	39,386
<b>Total Salaries</b>	<u>2,585</u> 43,168	<u>2,785</u> 40,686	-	<u>2,567</u> 43,229	<u>2,827</u> 43,806	-260	<u>2,621</u> 48,297	2,621	<u>2,602</u> 48,341
			2,482			-577		48,297	
6.241.5.5420.210 PERSI									
6.241.5.5420.220 Social Security Tax	4,404	1,834	2,570	4,807	2,101	2,706	5,370	5,370	5,375
6.241.5.5420.230 Life Insurance	3,173	3,089	84	3,177	3,326	-149	3,550	3,550	3,553
6.241.5.5420.240 Medical Insurance									
6.241.5.5420.250 Employee Assistance Plan	1,148	1,149	-1	1,188	1,175	13	1,188	1,188	1,340
6.241.5.5420.260 Dental Insurance									
6.241.5.5420.270 Worker's Compensation Insurance	0	4	-4	6	5	1	6	6	6
6.241.5.5420.280 Retirement Sick Leave Benefits	70	70	0	72	72	0	76	76	80
6.241.5.5420.290 Vision Insurance	225	261	36	239	255	-16	290	290	289
	544	222	322	544	237	307	608	608	609
<b>Total Fringe Benefits</b>	<u>14</u>	<u>14</u>	<u>0</u>	<u>14</u>	<u>14</u>	<u>0</u>	<u>14,135</u>	<u>14,135</u>	<u>14,299</u>
6.241.5.5420.322 Vehicle Lease or Rental	9,601	6,677	2,924		7,218	2,864			
<b>Total Purchased Services</b>	<u>5,283</u>	<u>3,950</u>	<u>1,333</u>	<u>5,273</u>	<u>1,576</u>	<u>3,697</u>	<u>1,910</u>	<u>1,910</u>	<u>1,910</u>
6.241.5.5420.410 General Supplies	5,283	3,950	1,333	5,273	1,576	3,697	1,910	1,910	1,910
6.241.5.5420.412 Health Services Supplies									
6.241.5.5420.421 Motor Fuel	466	180	286	466	414	52	466	466	466
6.241.5.5420.428 Repairs Parts and Supplies	700	839	-139	700	627	73	900	900	900
	4,290	3,892	398	4,278	3,773	505	5,400	5,400	5,192
<b>Total Supplies and Materials</b>	<u>1,107</u>	<u>17</u>	<u>1,090</u>	<u>1,107</u>	<u>958</u>	<u>149</u>	<u>1,707</u>	<u>1,707</u>	<u>1,707</u>
6.241.5.5420.550 Equipment	6,563	4,928	1,635	6,551	5,772	779	8,473	8,473	8,265
<b>Total Capital Objects</b>	<u>8,169</u>	<u>7,708</u>	<u>461</u>	<u>19,160</u>	<u>9,450</u>	<u>9,710</u>	<u>466</u>	<u>466</u>	<u>466</u>
6.241.5.5420.720 Other Insurance	8,169	7,708	461		9,450	9,710	466	466	466
<b>Total Insurance and Judgment</b>	<u>2,035</u>	<u>451</u>	<u>1,584</u>	<u>2,035</u>	<u>1,099</u>	<u>936</u>	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>
<b>Total Community Education Program</b>	<u>2,035</u> 74,819	<u>451</u> 64,399	<u>1,584</u> 10,420	<u>2,035</u> 86,330	<u>1,099</u> 68,921	<u>936</u> 17,409	<u>2,035</u> 72,316	<u>2,035</u> 72,316	<u>2,035</u> 72,316



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.241.5.6320.393 Indirect Costs									
<b>Total Purchased Services</b>	<u>1,784</u>	<u>1,338</u>	<u>446</u>	<u>1,784</u>	<u>1,447</u>	<u>337</u>	<u>1,784</u>	<u>1,784</u>	<u><b>1,784</b></u>
	<u>1,784</u>	<u>1,338</u>	<u>446</u>	<u>1,784</u>	<u>1,447</u>	<u>337</u>	<u>1,784</u>	<u>1,784</u>	<u><b>1,784</b></u>
<b>Total Central Administration Program</b>	<u>1,784</u>	<u>1,338</u>	<u>446</u>	<u>1,784</u>	<u>1,447</u>	<u>337</u>	<u>1,784</u>	<u>1,784</u>	<u><b>1,784</b></u>
<b>Total Current Expenditures</b>	<u>76,603</u>	<u><del>65,737</del></u>	<u>10,866</u>	<u>88,114</u>	<u>70,368</u>	<u>17,746</u>	<u>74,100</u>	<u>74,100</u>	<u><b>74,100</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 2012-2013	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.241.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A		N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		18,694	18,694		6,356				
<b>Total Contingency Reserve Program</b>	0			0	6,356	6,356	0	0	<b>0 0</b>
		<del>18,694</del>	<del>18,694</del>		<del>6,356</del>	<del>6,356</del>			
<b>TOTAL DRIVER EDUCATION FUND</b>	<u>0</u> <u>76,603</u>	<u>84,432</u>	<u>-7,829</u>	<u>0</u> <u>88,114</u>	<u>76,724</u>	<u>11,390</u>	<u>0</u> <u>74,100</u>	<u>0</u> <u><del>74,100</del></u>	<u><b>74,100</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.242.4.4192.200 Start / Reader Grants	27,354	7,976	-19,378	20,389	3,266	-17,123	20,225	20,584	0
6.242.4.4199.900 Other Local Revenue	1,125		-1,094	8,067	8,067	-10,143		2,212	0
6.242.4.4199.910 Fees For SES Tutoring	<del>10,143</del>	31	<del>-10,143</del>	<del>8,067</del>		<del>-8,067</del>	<del>500</del>	10,143	0
<b>TOTAL LOCAL FUNDING</b>	<u>38,622</u>	<u>8,007</u>	<u>-30,615</u>	<u>39,125</u>	<u>11,333</u>	<u>-27,792</u>	<u>30,880</u>	<u>32,939</u>	<u>0</u>
6.242.4.4319.900 Experimental Grants Revenue	58,194	37,555	-20,639	56,905	42,285	-14,620	32,884	36,900	0
6.242.4.4320.000 Restorative Justice Grant								13,000	28,621
6.242.4.4329.900 Commission of the Arts Grant	<del>1,000</del>	0	<del>-1,000</del>	<del>1,000</del>	<del>1,000</del>	<del>0</del>	<del>0</del>	3,000	0
<b>TOTAL STATE FUNDING</b>	<u>59,194</u>	<u>37,555</u>	<u>-21,639</u>	<u>57,905</u>	<u>43,285</u>	<u>-14,620</u>	<u>32,884</u>	<u>52,900</u>	<u>28,621</u>
<b>TOTAL CURRENT REVENUES</b>	<u>97,816</u>	<u>45,561</u>	<u>-52,255</u>	<u>97,030</u>	<u>54,618</u>	<u>-42,412</u>	<u>63,946</u>	<u>85,839</u>	<u>28,621</u>
<b>TOTAL SPECIAL GRANTS FUND</b>	<u><u>97,816</u></u>	<u><u>45,561</u></u>	<u><u>-52,255</u></u>	<u><u>97,030</u></u>	<u><u>54,618</u></u>	<u><u>-42,412</u></u>	<u><u>63,946</u></u>	<u><u>85,839</u></u>	<u><u>28,621</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5110.159 Food Preparation				2,956	2,956				
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,956</u>	<u>2,956</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.242.5.5110.210 PERSI	0	0	0	2,956	2,956	0	0	0	0
6.242.5.5110.220 Social Security Tax	0	0	0	334	334	0	0	0	0
6.242.5.5110.270 Worker's Compensation Insurance	0	0	0	226	226	0	0	0	0
6.242.5.5110.280 Retirement Sick Leave Benefits	0	0	0	17	17	0	0	0	0
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37</u>	<u>37</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.242.5.5110.319 Consultants	0	0	0	614	614	0	0	0	0
<b>Total Purchased Services</b>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
6.242.5.5110.450 Food - School Lunch	1,500	1,500	0	1,500	1,500	0	1,500	1,500	1,500
<b>Total Supplies and Materials</b>	<u>21,084</u>	<u>22,502</u>	<u>-1,418</u>	<u>29,201</u>	<u>25,237</u>	<u>3,964</u>	<u>19,290</u>	<u>24,138</u>	<u>26,463</u>
<b>Total Kindergarten Program</b>	<u>22,584</u>	<u>24,002</u>	<u>-1,418</u>	<u>34,271</u>	<u>30,307</u>	<u>3,964</u>	<u>20,790</u>	<u>25,638</u>	<u>27,963</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5120.152 Instructional Assistants	8,465		8,465	8,440		8,440	8,440	8,440	
<b>Total Salaries</b>	8,465	0	8,465	8,440	0	8,440	8,440	8,440	0
6.242.5.5120.210 PERSI		0			0			8,440	0
6.242.5.5120.220 Social Security Tax	880	0	880	934	0	934	939	934	0
6.242.5.5120.270 Worker's Compensation Insurance	647	0	647	617	0	617	620	617	0
6.242.5.5120.280 Retirement Sick Leave Benefits	44	0	44	46	0	46	50	46	0
<b>Total Fringe Benefits</b>	107	0	107	106	0	106	106	106	0
6.242.5.5120.410 General Supplies	1,678		1,678	1,703		1,703	1,715	1,703	
<b>Total Supplies and Materials</b>	544	108	436	1,436	922	514	500	2,199	0
6.242.5.5120.550 Equipment	544	108	436	1,436	922	514	500	2,199	0
<b>Total Capital Objects</b>	0	0	0	6,500	6,487	13	0	13	0
<b>Total Elementary Program</b>	10,687	0	10,687	18,079	6,487	11,592	10,655	13	0
		108			7,409	10,670		12,355	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5150.410 General Supplies	1,000		1,000	1,000	1,000		182		
<b>Total Supplies and Materials</b>	1,000	0	1,000	1,000	1,000	0	182	0	<b>0</b>
<b>Total Secondary Program</b>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>182</u>	<u>0</u>	<u><b>0</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**  
**SPECIAL GRANTS FUND**  
**ALTERNATE SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5170.410 General Supplies									
<b>Total Supplies and Materials</b>	581	0	581	657	654	3	0	0	<b>0</b>
<b>Total Alternate School Program</b>	581	0	581	657	654	3	0	0	<b>0</b>
	581	0	581	657	654	3	0	0	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5220.410 General Supplies	1,807	1,524	283	1,294	1,159	135	1,000	1,356	
<b>Total Supplies and Materials</b>									<b>0</b>
	1,807	1,524	283	1,294	1,159	135	1,000	1,356	<b>0</b>
<b>Total Preschool Handicapped Program</b>	<b>1,807</b>	<b>1,524</b>	<b>283</b>	<b>1,294</b>	<b>1,159</b>	<b>135</b>	<b>1,000</b>	<b>1,356</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.6110.306 Training or Incentive Grants									
6.242.5.6110.318 Testing Program								3,000	
<b>Total Purchased Services</b>	<u>5,957</u>	<u>5,957</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
								0	<u>0</u>
	<u>5,757</u>	<u>5,757</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
<b>Total Attendance, Guidance And Health Program</b>	<u>5,757</u>	<u>5,757</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
			0	0	0	0	0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.242.5.6210.116 Teachers									
6.242.5.6210.186 Substitute Teachers	3,030	2,525	505	<del>2,050</del>	2,050			13,911	
<b>Total Salaries</b>	<u>3,160</u>	<u>2,973</u>	<u>188</u>	<u>12,550</u>	<u>2,100</u>	<u>8,400</u>	<u>8,897</u>	<u>0</u>	<u>0</u>
	6,190	5,498	693		4,150	8,400	8,897		0
6.242.5.6210.210 PERSI									0
6.242.5.6210.220 Social Security Tax	313	238	75	233	231	2	0	0	0
6.242.5.6210.270 Worker's Compensation Insurance	232	168	64	157	149	8	0	0	0
6.242.5.6210.280 Retirement Sick Leave Benefits	17	13	4	12		1	0	0	0
<b>Total Fringe Benefits</b>	<u>38</u>	<u>29</u>	<u>9</u>	<u>26</u>	<u>26</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.242.5.6210.392 Student Activity Support	600	448	152	<del>417</del>	417				0
6.242.5.6210.396 Inservice Training	19,790	695	19,095	<del>24,095</del>	2,107	16,988	19,225	19,228	0
<b>Total Purchased Services</b>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>2,759</u>	<u>2,241</u>	<u>2,587</u>	<u>4,641</u>	<u>0</u>
	24,790	0	24,095	24,095	4,866	19,229	21,812	23,869	0
6.242.5.6210.410 General Supplies		695	16,254						0
<b>Total Supplies and Materials</b>	<u>23,210</u>	<u>6,956</u>	<u>16,254</u>	<u>4,046</u>	<u>4,046</u>	<u>0</u>	<u>0</u>	<u>5,100</u>	<u>0</u>
		6,956		4,046	4,046	0	0	5,100	0
<b>Total Instructional Improvement Program</b>	<u>54,790</u>	<u>13,597</u>	<u>41,193</u>	<u>41,119</u>	<u>13,479</u>	<u>0</u>	<u>80,709</u>	<u>5,100</u>	<u>0</u>
						27,640		42,880	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.6320.393 Indirect Costs									
<b>Total Purchased Services</b>	610	574	36	610	609	1	610	610	<b>658</b>
<b>Total Central Administration Program</b>	610	574	36	610	609	1	610	610	<b>658</b>
<b>Total Current Expenditures</b>	97,816	<del>45,361</del>	<del>52,255</del>	97,030	54,618	42,412	63,946	85,839	<b>28,621</b>
<b>TOTAL SPECIAL GRANTS FUND</b>	<u>97,816</u>	<u><del>45,361</del></u>	<u><del>52,255</del></u>	<u>97,030</u>	<u>54,618</u>	<u>42,412</u>	<u>63,946</u>	<u>85,839</u>	<b><u>28,621</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.243.4.4324.400 Professional Technical Revenue	579,069	310,028	- 269,041	319,805	307,023	-12,782	353,801	522,767	335,237
<b>TOTAL STATE FUNDING</b>	<u>579,069</u>	<u>310,028</u>	<u>- 269,041</u>	<u>319,805</u>	<u>307,023</u>	<u>-12,782</u>	<del>353,801</del>	<del>522,767</del>	<u>335,237</u>
6.243.4.4600.000 Interfund Transfers		7,961	7,961						
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>0</u>	<u>7,961</u>	<u>7,961</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CURRENT REVENUES</b>	<u>579,069</u>	<u>317,989</u>	<u>- 261,080</u>	<u>319,805</u>	<u>307,023</u>	<u>-12,782</u>	<del>353,801</del>	<del>522,767</del>	<u>335,237</u>
<b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b>	<u><u>579,069</u></u>	<u><u>317,989</u></u>	<u><u>- 261,080</u></u>	<u><u>319,805</u></u>	<u><u>307,023</u></u>	<u><u>-12,782</u></u>	<del><u>353,801</u></del>	<del><u>522,767</u></del>	<u><u>335,237</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.243.5.5190.116 Teachers									
6.243.5.5190.133 Stipends and Extra Days - Regular			37,810	12,250	12,316				10,702
6.243.5.5190.186 Substitute Teachers	62,059	24,049	0	0	0	0	9,981	10,693	10,726
<b>Total Salaries</b>	<u>5,000</u> 67,259	<u>97,423</u>	<u>4,026</u> 41,836	<u>3,000</u> 15,250	<u>1,800</u> 14,116	<u>1,200</u>	<u>3,000</u> 12,781	<u>13,651</u>	<u>21,428</u>
						1,134		24,344	
6.243.5.5190.210 PERSI									
6.243.5.5190.220 Social Security Tax	3,290	2,915	375	1,343	1,409	-66	1,088	1,200	1,190
6.243.5.5190.270 Worker's Compensation Insurance	2,739	2,149	590	871	896	-25	939	1,015	1,575
6.243.5.5190.280 Retirement Sick Leave Benefits	206	3,225	-3,019	64	4,066		76	82	128
<b>Total Fringe Benefits</b>	<u>406</u>	<u>354</u>	<u>-52</u> -2,002	<u>155</u>	<u>155</u>	<u>0</u> 4,093	<u>123</u>	<u>136</u>	<u>135</u>
6.243.5.5190.319 Consultants	6,641	8,643	19,497	2,433	6,526		2,226	2,433	3,028
6.243.5.5190.381 In-District Travel Allowance	41,118	21,621		14,506	14,506		19,836	19,836	29,126
6.243.5.5190.382 Out-District Travel Allowance	3,300	300	3,000	3,000	300	3,000	6,300	6,300	5,000
6.243.5.5190.391 Professional Dues and Fees	48,432	43,540	4,892	44,265	300	4,234	48,972	50,340	50,338
<b>Total Purchased Services</b>	<u>2,000</u> 94,850	<u>65,461</u>	<u>2,000</u> 29,389	<u>2,000</u> 64,071	<u>54,837</u>	<u>2,000</u>	<u>4,000</u> 79,108	<u>14,000</u>	<u>91,664</u>
						9,234		90,476	
6.243.5.5190.410 General Supplies	189,645	93,483	96,162	122,326	113,964	8,362	100,571	220,029	95,226
<b>Total Supplies and Materials</b>	<u>189,645</u>	<u>93,483</u>	<u>96,162</u>	<u>122,326</u>	<u>113,964</u>	<u>8,362</u>	<u>100,571</u>	<u>220,029</u>	<u>95,226</u>
6.243.5.5190.550 Equipment			51,138	28,895	28,893				34,793
<b>Total Capital Objects</b>	<u>83,147</u>	<u>32,009</u>	<u>51,138</u>	<u>28,895</u>	<u>28,893</u>	<u>2</u>	<u>66,253</u>	<u>84,618</u>	<u>34,793</u>
6.243.5.5190.712 Liability Insurance						2		84,618	
<b>Total Insurance and Judgment</b>	<u>6,000</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>
<b>Total Vocational-Technical Program</b>	<u>6,000</u> 447,542	<u>205,019</u>	<u>6,000</u> 222,523	<u>6,000</u> 238,975	<u>208,336</u>	<u>6,000</u> 20,639	<u>12,000</u> 272,939	<u>12,000</u> 433,900	<u>0</u> 206,139

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.243.5.6210.113 Supervisors and Coordinators			15,403	67,201	67,539		67,201	67,873	<b>67,873</b>
6.243.5.6210.151 Clerical Personnel	75,156	59,753	18,037			- 338			
6.243.5.6210.199 Personal Leave Reimbursement	27,329	9,292	650						
<b>Total Salaries</b>	<u>102,485</u>	<u>69,995</u>	<u>32,790</u>	<u>67,201</u>	<u>68,189</u>	<u>- 988</u>	<u>67,201</u>	<u>67,873</u>	<u><b>67,873</b></u>
6.243.5.6210.210 PERSI								67,873	
6.243.5.6210.220 Social Security Tax	10,454	8,020	2,434	7,473	7,571	-98	7,473	7,684	<b>7,547</b>
6.243.5.6210.230 Life Insurance	7,533	5,823	1,710	4,939	5,126	- 187	4,939	5,193	<b>4,989</b>
6.243.5.6210.240 Medical Insurance	267	178	89	0	224	- 224	0	224	<b>224</b>
6.243.5.6210.250 Employee Assistance Plan	8,078	7,200	878-27	0	5,871	- 5,871	0	6,151	<b>6,705</b>
6.243.5.6210.260 Dental Insurance				0			0		
6.243.5.6210.270 Worker's Compensation Insurance	0	27		0	25	-25	0	25	<b>26</b>
6.243.5.6210.280 Retirement Sick Leave Benefits	485	435	50	0	358	- 358	0	381	<b>400</b>
6.243.5.6210.280 Retirement Sick Leave Benefits	565	527	38	370	399	-29	402	406	<b>405</b>
6.243.5.6210.290 Vision Insurance	1,291	972	319	847	847	0	847	856	<b>855</b>
<b>Total Fringe Benefits</b>	<u>18,774</u>	<u>93,274</u>	<u>9,500</u>	<u>13,629</u>	<u>20,492</u>	<u>- 6,863</u>	<u>13,661</u>	<u>74</u>	<u><b>24,225</b></u>
6.243.5.6210.381 In-District Travel Allowance								20,994	
<b>Total Purchased Services</b>	<u>268</u>	<u>0</u>	<u>268</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
6.243.5.6210.410 General Supplies	268	0	268	0	0	0 -6	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>-6</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>Total Instructional Improvement Program</b>	<u>101,527</u>	<u>0</u>	<u>0</u>	<u>80,830</u>	<u>88,687</u>	<u>-7,857</u>	<u>80,862</u>	<u>88,867</u>	<u><b>89,098</b></u>
<b>Total Current Expenditures</b>	<u>579,069</u>	<u>317,989</u>	<u>261,080</u>	<u>319,805</u>	<u>307,023</u>	<u>12,782</u>	<u>353,801</u>	<u>522,767</u>	<u><b>335,237</b></u>
<b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b>	<u>579,069</u>	<u>317,989</u>	<u>261,080</u>	<u>319,805</u>	<u>307,023</u>	<u>12,782</u>	<u>353,801</u>	<u>522,767</u>	<u><b>335,237</b></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND**  
**REVENUES**

Account Elements and Description	2-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.245.4.4319.900 Other State Support	455,000	428,162	-26,838	412,290	419,646	7,356	492,905	492,905	699,210
<b>TOTAL STATE FUNDING</b>	<u>455,000</u>	<u>428,162</u>	<u>-26,838</u>	<u>412,290</u>	<u>419,646</u>	<u>7,356</u>	<del>492,905</del>	<del>492,905</del>	<u>699,210</u>
6.245.4.4600.000 Interfund Transfers	<del>31,099</del>	<del>31,099</del>							
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>31,099</u>	<u>31,099</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CURRENT REVENUES</b>	<u>486,099</u>	<u>459,261</u>	<u>-26,838</u>	<u>412,290</u>	<u>419,646</u>	<u>7,356</u>	<del>492,905</del>	<del>492,905</del>	<u>699,210</u>
6.245.4.7000.000 Estimated Beginning Balance				122,652	122,652				
<b>TOTAL STATE TECHNOLOGY FUND</b>	<u>486,099</u>	<u>459,261</u>	<u>-26,838</u>	<u>534,942</u>	<u>542,298</u>	<u>7,356</u>	<del>492,905</del>	<del>492,905</del>	<u>699,210</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**  
**STATE TECHNOLOGY FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.245.5.5120.410 General Supplies							2,099		
<b>Total Supplies and Materials</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0		<u>0</u>
<b>Total Elementary Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	2,099	0	<u>0</u>
	0	0	0	0	0	0	2,099	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.245.5.6230.154 Maintenance Personnel				56,984	54,551				<b>56,251</b>
6.245.5.6230.199 Personal Leave Reimbursement	55,454	53,929	1,525			2,433	99,920	99,920	
<b>Total Salaries</b>	<u>55,454</u>	<u>53,929</u>	<u>1,525</u>	<u>56,984</u>	<u>54,551</u>	<u>2,433</u>	<u>100,020</u>	<u>100,020</u>	<u>56,251</u>
			1,485			0	11,122	11,122	
6.245.5.6230.210 PERSI						2,433			
6.245.5.6230.220 Social Security Tax	5,656	5,600	56	6,451	5,726	725			<b>6,255</b>
6.245.5.6230.230 Life Insurance	4,076	4,123	47	4,359	4,143	216	7,351	7,351	<b>4,134</b>
6.245.5.6230.240 Medical Insurance	224,640	224,004	636	225	207	18	392	392	<b>224,410</b>
6.245.5.6230.250 Employee Assistance Plan			0	5,461	4,981	480	21,372	21,372	
6.245.5.6230.260 Dental Insurance			636						
6.245.5.6230.270 Worker's Compensation Insurance	52	76	24	51	19	32	91	91	<b>52</b>
6.245.5.6230.280 Retirement Sick Leave Benefits	699	694	5	720	662	58	1,322	1,322	<b>800</b>
6.245.5.6230.290 Vision Insurance	2,724		213	331	2,821	2,490	5,432	5,432	<b>3,054</b>
	699	679	20	718	640	78	1,260	1,260	<b>709</b>
<b>Total Fringe Benefits</b>	<u>259,166</u>	<u>256,057</u>	<u>3,109</u>	<u>140,456</u>	<u>139,328</u>	<u>1,128</u>	<u>248,586</u>	<u>244</u>	<u>147,785</u>
			859			-872		48,586	
6.245.5.6230.361 Computer Service Expenses									<b>101,325</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>101,325</u>
6.245.5.6230.552 Technology Equipment	404,729	257,583	147,146	459,502	459,932	0	342,200	344,299	<b>512,849</b>
<b>Total Capital Objects</b>	<u>404,729</u>	<u>257,583</u>	<u>147,146</u>	<u>459,502</u>	<u>459,932</u>	<u>-430</u>	<u>342,200</u>	<u>344,299</u>	<u>512,849</u>
<b>Total Instruction-Related Technology Program</b>	<u>486,099</u>	<u>336,609</u>	<u>149,490</u>	<u>534,942</u>	<u>533,811</u>	<u>1,131</u>	<u>490,806</u>	<u>492,905</u>	<u>699,210</u>
<b>Total Current Expenditures</b>	<u>486,099</u>	<u>336,609</u>	<u>149,490</u>	<u>534,942</u>	<u>533,811</u>	<u>1,131</u>	<u>492,905</u>	<u>492,905</u>	<u>699,210</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**  
**STATE TECHNOLOGY FUND**  
**CONTINGENCY RESERVE PROGRAM**

Account Elements and Object Description	Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	<del>Adjusted</del> 2012-2013	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.245.3.3200.000 Actual Year-End Fund Balance	N/A	122,652	N/A	N/A		N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		122,652	<del>122,652</del>		8,487				
<b>Total Contingency Reserve Program</b>	0	122,652	122,652	0	8,487	8,487	0	0	<b>0 0</b>
					8,487	8,487			
<b>TOTAL STATE TECHNOLOGY FUND</b>	<del>0</del> 486,099	459,261	<del>26,838</del>	<del>0</del> 534,942	542,298	-7,356	0 <del>492,905</del>	0 <del>492,905</del>	<b>699,210</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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 second 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. The Budget does include funds in Fiscal Year 2013, however, these were carry over funds from the previous fiscal years.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.246.4.4329.900 Substance Abuse Prevention							<del>77,890</del>		<b>180,400</b>
<b>TOTAL STATE FUNDING</b>	<u>6,077</u>	<u>6,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	77,890	81,545	<b>180,400</b>
	<u>6,077</u>	<u>6,077</u>	0	0	0	0		81,545	
<b>TOTAL CURRENT REVENUES</b>	<u>6,077</u>	<u>6,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	77,890		<b>180,400</b>
	<u>6,077</u>	<u>6,077</u>	0	0	0	0		81,545	
<b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>	<u><u>6,077</u></u>	<u><u>6,077</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>77,890</u></u>	<u><u>81,545</u></u>	<u><u>180,400</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.246.5.5150.396 Inservice Training			-35						<b>0</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>35</u>	<u>-35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
6.246.5.5150.410 General Supplies	<u>0</u>	<u>35</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Supplies and Materials</b>	<u>6,077</u>	<u>6,041</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Secondary Program</b>	<u>6,077</u>	<u>6,041</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
	<u>6,077</u>	<u>6,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND**  
**ANCILLARY SERVICE PROGRAM**

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.246.5.6160.115 Ancillary Professional									<b>60,667</b>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>60,667</b>
6.246.5.6160.210 PERSI	0	0	0	0	0	0	0	0	
6.246.5.6160.220 Social Security Tax	0	0	0	0	0	0	0	0	<b>6,746</b>
6.246.5.6160.230 Life Insurance	0	0	0	0	0	0	0	0	<b>4,459</b>
6.246.5.6160.240 Medical Insurance	0	0	0	0	0	0	0	0	<b>135</b>
6.246.5.6160.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	<b>7,658</b>
6.246.5.6160.260 Dental Insurance	0	0	0	0	0	0	0	0	<b>31</b>
6.246.5.6160.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	<b>458</b>
6.246.5.6160.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	<b>362</b>
6.246.5.6160.290 Vision Insurance	0	0	0	0	0	0	0	0	<b>764</b>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>80,697</b>
<b>Total Ancillary Service Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>81,364</b>
	0	0	0	0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.246.5.6210.396 Inservice Training							<del>50,000</del>	50,000	<b>81,236</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	50,000		<b>81,236</b>
6.246.5.6210.410 General Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<del>17,890</del>	50,000	<b>17,800</b>
<b>Total Supplies and Materials</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	17,890	21,545	<b>17,800</b>
6.246.5.6210.550 Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		21,545	
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<del>10,000</del>	10,000	<b>0</b>
<b>Total Instructional Improvement Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	77,890	10,000	<b>99,036</b>
<b>Total Current Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	77,890	81,545	<b>180,400</b>
	<u>6,077</u>	<u>6,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		81,545	
<b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>	<u><u>6,077</u></u>	<u><u>6,077</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>77,890</u></u>	<u><u>81,545</u></u>	<u><u>180,400</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.251.4.4451.100 ESEA Title I Revenue	3,085,745	2,656,062	- 429,683	2,808,433	2,615,281	- 193,152	2,649,732	2,679,781	<b>2,591,717</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>3,085,745</u>	<u>2,656,062</u>	<u>- 429,683</u>	<u>2,808,433</u>	<u>2,615,281</u>	<u>- 193,152</u>	<u>2,649,732</u>	<u>2,679,781</u>	<u><b>2,591,717</b></u>
<b>TOTAL CURRENT REVENUES</b>	<u>3,085,745</u>	<u>2,656,062</u>	<u>- 429,683</u>	<u>2,808,433</u>	<u>2,615,281</u>	<u>- 193,152</u>	<u>2,649,732</u>	<u>2,679,781</u>	<u><b>2,591,717</b></u>
6.251.4.7000.000 Estimated Beginning Balance				341,785		- 341,785	343,356	534,847	<b>299,072</b>
<b>TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND</b>	<u><u>3,085,745</u></u>	<u><u>2,656,062</u></u>	<u><u>- 429,683</u></u>	<u><u>3,150,218</u></u>	<u><u>2,615,281</u></u>	<u><u>- 534,937</u></u>	<u><u>2,993,088</u></u>	<u><u>3,214,628</u></u>	<u><u><b>2,890,789</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.251.5.5120.116 Teachers	1,043,981	1,006,879	37,102	928,543	854,788		835,714	859,886	<b>962,510</b>
6.251.5.5120.152 Instructional Assistants	308,268	293,705	14,563	300,709	307,007	73,755	315,235	315,235	<b>356,451</b>
6.251.5.5120.199 Personal Leave Reimbursement			902			-6,298			
<b>Total Salaries</b>	<u>4,424</u> 1,356,673	<u>5,326</u> 1,305,910	<u>-</u> 50,763	<u>9,400</u> 1,238,652	<u>4,835</u> 1,166,630	<u>4,565</u> -72,022	<u>8,388</u> 1,159,337	<u>8,388</u> 1,188,509	<u><b>1,318,961</b></u>
6.251.5.5120.210 PERSI	138,380	122,625	15,755	137,738	118,079		128,918	131,654	<b>147,677</b>
6.251.5.5120.220 Social Security Tax				91,041	85,014	19,659			<b>97,610</b>
6.251.5.5120.230 Life Insurance	99,716	95,573	4,143			6,027	85,212	87,061	
6.251.5.5120.240 Medical Insurance	<del>5,769</del> 5,982	<del>5,574</del> 5,934	-18,048	<del>5,769</del> 5,918	<del>4,863</del> 4,369	301,449	<del>4,670</del> 4,015	<del>4,670</del> 4,015	<b>457,407</b>
6.251.5.5120.250 Employee Assistance Plan									
6.251.5.5120.260 Dental Insurance		1,163	-1,163	1,163	1,163		1,107	1,107	<b>1,107</b>
6.251.5.5120.270 Worker's Compensation Insurance	16,010	16,620	-			1,171	16,086	16,086	
6.251.5.5120.280 Retirement Sick Leave Benefits	7,475	9,720	-2,245	6,937	6,941		6,955	7,095	<b>9,407</b>
6.251.5.5120.290 Vision Insurance	17,094	14,871	2,223	17,094	14,871	-10,256	14,608	14,913	
<b>Total Fringe Benefits</b>	<u>3,426</u> 564,746	<u>3,510</u> 528,389	<u>36,358</u>	<u>3,226</u> 548,483	<u>2,999</u> 483,077	<u>227</u> -65,406	<u>2,974</u> -520,647	<u>2,974</u> 525,677	<u><b>2,816</b></u> <b>552,493</b>
6.251.5.5120.310 Professional and Technical Services	266,744			55,065	57,946	-2,881			
6.251.5.5120.381 In-District Travel Allowance		57,202	209,542				41,715	41,715	
<b>Total Purchased Services</b>	<u>1,500</u> 268,244	<u>1,181</u> 58,383	<u>319</u> -209,861	<u>1,500</u> 56,565	<u>958</u> 923	<u>523</u> 358	<u>1,500</u> 43,215	<u>1,500</u>	<u><b>1,900</b></u>
6.251.5.5120.410 General Supplies			51,323	340,153	93,559	246,594	304,522	334,861	<b>1,500</b>
6.251.5.5120.415 One-Time Supplies	92,258	40,935	110						<b>160,792</b>
<b>Total Supplies and Materials</b>	<u>6,000</u> 98,258	<u>6,110</u> 47,045	<u>-</u> 51,213	<u>6,200</u> 346,353	<u>4,535</u> 98,094	<u>1,665</u> 248,259	<u>6,281</u> -310,803	<u>6,281</u> 341,142	<u><b>6,281</b></u> <b>167,073</b>
6.251.5.5120.550 Equipment			19,904	77,670	81,659	-3,989	180,497	184,538	<b>101,134</b>
<b>Total Capital Objects</b>	<u>93,470</u> 93,470	<u>73,566</u> 73,566	<u>19,904</u>	<u>77,670</u>	<u>81,659</u>	<u>-3,989</u>	<u>180,497</u>	<u>184,538</u>	<u><b>101,134</b></u>
<b>Total Elementary Program</b>	<u>2,381,391</u>	<u>2,013,293</u>	<u>368,098</u>	<u>2,267,723</u>	<u>1,888,383</u>	<u>379,340</u>	<u>2,214,499</u>	<u>2,278,081</u>	<u><b>2,141,161</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.5150.116 Teachers			721	47,603	47,542				<b>49,541</b>
6.251.5.5150.199 Personal Leave Reimbursement	46,412	47,133	- 65			61	47,706	47,706	
<b>Total Salaries</b>	<del>260,672</del>	<del>325,458</del>	786	<del>488,091</del>	<del>495,737</del>	293	<del>660,356</del>	650	<b>49,541</b>
			-			354		48,356	
6.251.5.5150.210 PERSI			170						
6.251.5.5150.220 Social Security Tax	4,761	4,931	- 201	5,347	5,447	- 100	5,377	5,377	<b>5,581</b>
6.251.5.5150.230 Life Insurance	3,430	3,631	-	3,535	3,583	-48	3,554	3,554	<b>3,689</b>
6.251.5.5150.240 Medical Insurance	168	168		168	168	0	168	168	<b>168</b>
6.251.5.5150.250 Employee Assistance Plan	8,847	10,576	-1,729	8,822	8,822	0	9,159	9,159	<b>9,573</b>
6.251.5.5150.260 Dental Insurance		38		38	38	0	39	39	<b>39</b>
6.251.5.5150.270 Worker's Compensation Insurance	524	524	0 -97	540	540	0	567	567	<b>572</b>
6.251.5.5150.280 Retirement Sick Leave Benefits	257	354	0 -10	270	284	-14	290	290	<b>352</b>
6.251.5.5150.290 Vision Insurance	588	598		606	602	4	609	609	<b>632</b>
<b>Total Fringe Benefits</b>	<del>109,684</del>	<del>109,928</del>	-2,244	<del>105,431</del>	<del>105,588</del>	0	<del>105,868</del>	105	<b>105,711</b>
						-157		19,868	
6.251.5.5150.310 Professional and Technical Services		11,146		12,000					<b>12,172</b>
<b>Total Purchased Services</b>	<del>15,568</del>		4,422		9,373	2,627	<del>12,172</del>	12,172	<b>12,172</b>
	15,568	11,146		12,000	9,373	2,627	12,172	12,172	
			4,422		9,373	2,627		12,172	
<b>Total Secondary Program</b>	<u>80,924</u>	<u>79,532</u>	<u>1,392</u>	<u>79,522</u>	<u>76,697</u>	<u>2,825</u>	<u>80,396</u>	<u>80,396</u>	<b>82,424</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.5170.152 Instructional Assistants									<b>6,112</b>
<b>Total Salaries</b>	<u>5,827</u>	<u>0</u>	<u>5,827</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,840</u>	<b>6,112</b>
6.251.5.5170.210 PERSI	<u>5,827</u>	<u>0</u>	<u>5,827</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,840</u>	
6.251.5.5170.220 Social Security Tax	<u>594</u>	<u>0</u>	<u>594</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>680</b>
6.251.5.5170.270 Worker's Compensation Insurance	<u>428</u>	<u>0</u>	<u>428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>447</u>	<b>449</b>
6.251.5.5170.280 Retirement Sick Leave Benefits	<u>32</u>	<u>3</u>	<u>29</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34</u>	<b>43</b>
<b>Total Fringe Benefits</b>	<u>73</u>	<u>0</u>	<u>73</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>77</b>
<b>Total Alternate School Program</b>	<u>1,127</u>	<u>3</u>	<u>1,124</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>481</u>	<b>1,249</b>
	<u>6,954</u>	<u>3</u>	<u>6,951</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,321</u>	<b>7,361</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.251.5.6110.135 Other Special Programs				46,998	40,163		<del>43,643</del>	43,643	<b>37,281</b>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>46,998</u>	<u>40,163</u>	<u>6,835</u>	<u>43,643</u>	<u>43,643</u>	<u><b>37,281</b></u>
6.251.5.6110.210 PERSI	0	0	0					43,643	
6.251.5.6110.220 Social Security Tax	0	0	0	5,455	4,518	937	4,853	4,853	<b>4,146</b>
6.251.5.6110.230 Life Insurance	0	0	0	3,730	2,853	877 -3	3,208	3,208	<b>2,740</b>
6.251.5.6110.240 Medical Insurance	0	0	0	100	103	-1,125	101	101	<b>34</b>
6.251.5.6110.250 Employee Assistance Plan	0	0	0	5,200	6,325		5,496	5,496	<b>1,915</b>
6.251.5.6110.260 Dental Insurance	0	0	0	25	23	2	23	23	<b>8</b>
6.251.5.6110.270 Worker's Compensation Insurance	0	0	0	350	330	20	340	340	<b>114</b>
6.251.5.6110.280 Retirement Sick Leave Benefits	0	0	0	325	240	85 117	262	262	<b>261</b>
6.251.5.6110.290 Vision Insurance	0	0	0	620	503		550	550	<b>470</b>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>95,900</u>	<u>64,959</u>	<u>31</u>	<u>63,896</u>	<u>63</u>	<u><b>21</b></u>
<b>Total Attendance, Guidance And Health Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,898</u>	<u>55,122</u>	<u>941</u>	<u>58,539</u>	<u>14,896</u>	<u><b>9,709</b></u>
	0	0	0			<u>7,776</u>		<u>58,539</u>	<u><b>46,990</b></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.6160.152 Instructional Assistants								11,774	<b>30,689</b>
<b>Total Salaries</b>	656	0	656	0	0	0	0	11,774	<b>30,689</b>
6.251.5.6160.210 PERSI	656	0	656	0	0	0	0		<b>3,413</b>
6.251.5.6160.220 Social Security Tax	67	0	67	0	0	0	0	1,333	<b>2,256</b>
6.251.5.6160.230 Life Insurance	48	0	48	0	0	0	0	901	
6.251.5.6160.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	62	<b>0</b>
6.251.5.6160.280 Retirement Sick Leave Benefits	4	0	4	0	0	0	0	69	<b>215</b>
<b>Total Fringe Benefits</b>	8	0	8	0	0	0	0	149	<b>387</b>
<b>Total Ancillary Service Program</b>	127	0	127	0	0	0	0	2,514	<b>6,271</b>
	783	0	783	0	0	0	0	14,288	<b>36,960</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.251.5.6210.113 Supervisors and Coordinators				71,491	71,491				<b>74,506</b>
6.251.5.6210.116 Teachers	60,767	60,767	-17,929	210,822	166,440		72,306	72,306	<b>144,170</b>
6.251.5.6210.151 Clerical Personnel	192,340	210,269	0	27,684	28,267	44,882	169,986	169,986	<b>29,068</b>
6.251.5.6210.186 Substitute Teachers	27,863	27,689	174	20,000	36,190	-58,190	28,549	28,549	<b>35,000</b>
6.251.5.6210.197 Inservice Training	20,000	19,163	838	10,000			20,000	35,000	<b>10,000</b>
6.251.5.6210.199 Personal Leave Reimbursement	10,000	4,777	5,223		7,065	2,935	10,000	10,000	
<b>Total Salaries</b>	<u>370,670</u>	<u>325,201</u>	<u>-164,531</u>	<u>341,979</u>	<u>303,376</u>	<u>-31,603</u>	<u>910</u>	<u>910</u>	<u><b>290,654</b></u>
6.251.5.6210.210 PERSI				35,803	31,173				<b>28,762</b>
6.251.5.6210.220 Social Security Tax	29,750	31,609	-1,859	23,666	19,705	4,630	31,319	31,319	<b>21,582</b>
6.251.5.6210.230 Life Insurance	21,437	21,487	-98			3,961	22,171	22,171	
6.251.5.6210.240 Medical Insurance	698	796	-8,769	37,639	35,619	98	731	731	<b>75,228</b>
6.251.5.6210.250 Employee Assistance Plan	31,672	40,441	-8,769			1,020	33,706	33,706	
6.251.5.6210.260 Dental Insurance		152	-304	161	139	22	144	144	<b>144</b>
6.251.5.6210.270 Worker's Compensation Insurance	1,876	2,180	-601	2,304	1,959	345	2,086	2,086	<b>2,104</b>
6.251.5.6210.280 Retirement Sick Leave Benefits	1,608	2,209	-154	1,803	1,632	171	1,809	1,809	<b>2,055</b>
6.251.5.6210.290 Vision Insurance	3,675	3,829	-64	4,057	3,449	608	3,549	3,549	<b>3,259</b>
<b>Total Fringe Benefits</b>	<u>392,108</u>	<u>455,160</u>	<u>-12,052</u>	<u>406,710</u>	<u>385,794</u>	<u>-63</u>	<u>386,901</u>	<u>386</u>	<u><b>386,251</b></u>
6.251.5.6210.381 In-District Travel Allowance								95,901	
6.251.5.6210.382 Out-District Travel Allowance				200		200	200		<b>200</b>
6.251.5.6210.396 Inservice Training	500	0	500	168,016	94,002	1,500	148,970	200	<b>169,976</b>
<b>Total Purchased Services</b>	<u>80,000</u>	<u>35,527</u>	<u>44,473</u>	<u>167,716</u>	<u>94,002</u>	<u>-72,014</u>	<u>118,670</u>	<u>236,019</u>	<u><b>71,476</b></u>
6.251.5.6210.410 General Supplies	2,000		1,870	2,000		2,000	2,000	2,000	<b>2,000</b>
<b>Total Supplies and Materials</b>	<u>2,000</u>	<u>130</u>	<u>1,870</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u><b>2,000</b></u>
<b>Total Instructional Improvement Program</b>	<u>486,778</u>	<u>462,018</u>	<u>-24,760</u>	<u>618,405</u>	<u>500,172</u>	<u>118,233</u>	<u>518,222</u>	<u>650,571</u>	<u><b>461,381</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted 2012</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.6320.393 Indirect Costs	<u>72,469</u>	<u>68,279</u>	<u>4,190</u>	<u>75,067</u>	<u>60,583</u>	<u>14,484</u>	<u>74,273</u>	<u>74,273</u>	<u>73,672</u>
<b>Total Purchased Services</b>	<u>72,469</u>	<u>68,279</u>	<u>4,190</u>	<u>75,067</u>	<u>60,583</u>	<u>14,484</u>	<u>74,273</u>	<u>74,273</u>	<u>73,672</u>
<b>Total Central Administration Program</b>	<u>72,469</u>	<u>68,279</u>	<u>4,190</u>	<u>75,067</u>	<u>60,583</u>	<u>14,484</u>	<u>74,273</u>	<u>74,273</u>	<u>73,672</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND**  
**PUPIL TO SCHOOL TRANSPORTATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.6810.345 Transportation Services (Contracted)				10,000					<b>10,000</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>3,188</u>	<u>6,812</u>	<u>10,000</u>	<u>10,000</u>	<b>10,000</b>
<b>Total Pupil To School Transportation Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>3,188</u>	<u>6,812</u>	<u>10,000</u>	<u>10,000</u>	<b>10,000</b>
	0	0	0		3,188	6,812		10,000	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.251.5.7200.116 Teachers	<del>25,000</del>	8,224	16,776	10,000	5,452	4,548	<del>10,000</del>	10,000	<del>5,000</del>
<b>Total Salaries</b>	<u>25,000</u>	<u>8,224</u>	<u>16,776</u>	<u>10,000</u>	<u>5,452</u>	<u>4,548</u>	<u>10,000</u>	<u>10,000</u>	<u>5,000</u>
		8,224			5,452	4,548		10,000	<b>5,000</b>
6.251.5.7200.210 PERSI							1,112	1,112	
6.251.5.7200.220 Social Security Tax	2,550	854	1,696	1,132	608	524			<b>556</b>
6.251.5.7200.270 Worker's Compensation Insurance	1,838	595	1,243	765	404	361	735	735	<b>368</b>
6.251.5.7200.280 Retirement Sick Leave Benefits	138	69	69 <sup>211</sup>	56	33	23	60	60	<b>35</b>
<b>Total Fringe Benefits</b>	<u>315</u>	<u>104</u>		<u>126</u>	<u>68,113</u>	<u>58</u>	<u>126</u>	<u>126</u>	<u>63</u>
	4,841	1,623	3,218	2,079		966	2,033	2,033	<b>1,022</b>
6.251.5.7200.383 Parent Activities Travel	<del>26,605</del>	23,091	3,515	<del>24,524</del>	24,571	-47	<del>25,126</del>	30,126	<del>24,818</del>
<b>Total Purchased Services</b>	<u>26,605</u>	<u>23,091</u>	<u>3,515</u>	<u>24,524</u>	<u>24,571</u>	<u>-47</u>	<u>25,126</u>	<u>30,126</u>	<u>24,818</u>
			3,515			-47		30,126	
<b>Total Parent Activities Program</b>	<u>56,446</u>	<del>32,937</del>	<del>23,509</del>	<u>36,603</u>	<u>31,136</u>	<u>-47</u>	<u>37,159</u>	<u>42,159</u>	<u>30,840</u>
						5,467			
<b>Total Current Expenditures</b>	<u>3,085,745</u>	<u>2,656,062</u>	<u>429,683</u>	<u>3,150,218</u>	<u>2,615,281</u>	<u>534,937</u>	<u>2,993,088</u>	<u>3,214,628</u>	<u>2,890,789</u>
<b>TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND</b>	<u>3,085,745</u>	<u>2,656,062</u>	<u>429,683</u>	<u>3,150,218</u>	<u>2,615,281</u>	<u>534,937</u>	<u>2,993,088</u>	<u>3,214,628</u>	<u>2,890,789</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.257.4.4430.000 Title VI-B - Restricted	2,546,240	2,529,067	-17,173	2,447,047	2,565,152	118,105	2,519,155	2,567,627	<b>2,511,693</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>2,546,240</u>	<u>2,529,067</u>	<u>-17,173</u>	<u>2,447,047</u>	<u>2,565,152</u>	<u>118,105</u>	<u>2,519,155</u>	<u>2,567,627</u>	<u><b>2,511,693</b></u>
<b>TOTAL CURRENT REVENUES</b>	<u>2,546,240</u>	<u>2,529,067</u>	<u>-17,173</u>	<u>2,447,047</u>	<u>2,565,152</u>	<u>118,105</u>	<u>2,519,155</u>	<u>2,567,627</u>	<u><b>2,511,693</b></u>
6.257.4.7000.000 Estimated Beginning Balance	713,638		- 713,638	1,200,000		-1,200,000	970,048	875,995	<b>900,000</b>
<b>TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND</b>	<u>3,259,878</u>	<u>2,529,067</u>	<u>- 730,811</u>	<u>3,647,047</u>	<u>2,565,152</u>	<u>-1,081,895</u>	<u>3,489,203</u>	<u>3,443,622</u>	<u><b>3,411,693</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.257.5.5210.116 Teachers				81,969	37,827				<b>22,454</b>
6.257.5.5210.152 Instructional Assistants	1,199,212	1,083,835	125,378	1,108,268	1,092,932	44,142	1,124,170	1,124,170	<b>1,128,078</b>
6.257.5.5210.182 Substitute Instructional Assistants			15,558	77,558	57,934	15,336			
6.257.5.5210.199 Personal Leave Reimbursement	85,000	69,442		11,000		19,624	53,481	71,872	
<b>Total Salaries</b>	<u>10,180</u> 1,373,988	<u>3,075</u> 1,234,654	<u>7,105</u> -139,334	<u>1,278,795</u>	<u>4,398</u> 1,193,091	<u>6,603</u> -85,704	<u>10,500</u> 1,240,702	<u>10,500</u> 1,259,093	<u>0</u> <b>1,150,532</b>
6.257.5.5210.210 PERSI	131,477	117,403	14,074	133,577	125,246		132,020	132,020	<b>127,939</b>
6.257.5.5210.220 Social Security Tax				88,291	83,571	8,331			<b>84,564</b>
6.257.5.5210.230 Life Insurance	94,740	86,287	8,453	10,470		4,720	87,260	87,260	
6.257.5.5210.240 Medical Insurance	10,682 362,103	9,245 274,571	1,437 187,532	538,473	499,007	39,466	10,402 551,315	10,402 195,131	<b>903,392</b>
6.257.5.5210.250 Employee Assistance Plan									
6.257.5.5210.260 Dental Insurance		1,796	-1,796	2,350	2,309	41	2,413	2,413	<b>2,309</b>
6.257.5.5210.270 Worker's Compensation Insurance	33,803	29,326	3,977			1,876	35,061	35,061	
6.257.5.5210.280 Retirement Sick Leave Benefits	7,103	8,510	-1,407	6,620	6,769	-149	7,100	7,100	<b>6,620</b>
6.257.5.5210.290 Vision Insurance	16,241	14,310	1,931		6,011	1,212	14,959	14,959	
<b>Total Fringe Benefits</b>	<u>6,953</u> 862,602	<u>6,097</u> 747,444	<u>856</u> 158	<u>6,618</u> 834,170	<u>777,285</u>	<u>607</u> -56,885	<u>6,822</u> -847,352	<u>6,822</u> 847,352	<u>6,505</u> <b>881,386</b>
6.257.5.5210.310 Professional and Technical Services	200,000			350,000	12,121	337,879	315,000	147,096	<b>70,000</b>
<b>Total Purchased Services</b>	<u>200,000</u>	<u>16,981</u> 16,981	<u>-183,019</u> -183,019	<u>350,000</u>	<u>12,121</u>	<u>337,879</u>	<u>315,000</u>	<u>147,096</u>	<u>70,000</u>
6.257.5.5210.410 General Supplies	217,286	161,069	56,217	448,023	135,757	312,266	367,183	372,451	<b>438,430</b>
<b>Total Supplies and Materials</b>	<u>217,286</u>	<u>161,069</u>	<u>56,217</u>	<u>448,023</u>	<u>135,757</u>	<u>312,266</u>	<u>367,183</u>	<u>372,451</u>	<u>438,430</u>
6.257.5.5210.550 Equipment			69,068	223,483	24,683	198,800	367,183	372,451	<b>290,000</b>
<b>Total Capital Objects</b>	<u>84,741</u> 84,741	<u>15,673</u> 15,673	<u>69,068</u> 69,068	<u>223,483</u>	<u>24,683</u>	<u>198,800</u>	<u>280,689</u> -280,689	<u>186,636</u> 186,636	<u>290,000</u> <b>290,000</b>
<b>Total Special Education Program</b>	<u>2,738,617</u>	<u>2,175,821</u>	<u>562,796</u>	<u>3,134,471</u>	<u>2,142,937</u>	<u>991,534</u>	<u>3,050,926</u>	<u>2,812,628</u>	<u>2,830,348</u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.257.5.6160.115 Ancillary Professional			53,506	34,408	33,636				<b>32,596</b>
6.257.5.6160.199 Personal Leave Reimbursement	95,689	42,183	-65			772	24,129	24,129	
<b>Total Salaries</b>	<u>95,689</u>	<u>42,248</u>	53,441	<u>34,408</u>	<u>33,718</u>	-81	<u>24,879</u>	750	<u>32,596</u>
6.257.5.6160.210 PERSI						690		24,879	
6.257.5.6160.220 Social Security Tax	9,760	4,415	5,345	3,826	3,092	734	2,766	2,766	<b>3,625</b>
6.257.5.6160.230 Life Insurance	7,033	3,064	3,969	2,529	1,674	855	1,828	1,828	<b>2,396</b>
6.257.5.6160.240 Medical Insurance			208			40			<b>70</b>
6.257.5.6160.250 Employee Assistance Plan	15,630	5,797	9,833	5,643	4,877	766	3,861	3,861	<b>4,191</b>
6.257.5.6160.260 Dental Insurance		35		25	32	117	17	17	<b>16</b>
6.257.5.6160.270 Worker's Compensation Insurance	926	277	649	342	225		246	246	<b>250</b>
6.257.5.6160.280 Retirement Sick Leave Benefits	527	276	251	190	162	28	148	148	<b>195</b>
6.257.5.6160.290 Vision Insurance	1,206	536	671	434	342	92	313	313	<b>411</b>
<b>Total Fringe Benefits</b>	<u>183,572</u>	<u>38,545</u>	145,027	<u>69,168</u>	<u>40,517</u>	25	48	48	<u>46,200</u>
6.257.5.6160.310 Professional and Technical Services	225,000	198,392	26,608	300,000	277,738	2,651	9,300	9,300	<b>390,549</b>
6.257.5.6160.381 In-District Travel Allowance	40,000	18,167	21,833	40,000	18,118	22,262	264,230	432,134	<b>40,000</b>
<b>Total Purchased Services</b>	<u>265,000</u>	<u>216,559</u>	48,441	<u>340,000</u>	<u>295,856</u>	-44,144	<u>280,230</u>	472,947	<u>430,549</u>
<b>Total Ancillary Service Program</b>	<u>396,261</u>	<u>273,352</u>	122,909	<u>387,576</u>	<u>340,090</u>	47,486	<u>314,409</u>	507,126	<u>474,345</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted 2012</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.257.5.6210.396 Inservice Training				65,000	21,190	<del>43,810</del>	<del>68,878</del>	68,878	<b>50,000</b>
<b>Total Purchased Services</b>	<del>65,000</del> 65,000	<del>20,986</del> 20,986	44,014	65,000	21,190	<del>43,810</del>	68,878	68,878	<b>50,000</b>
<b>Total Instructional Improvement Program</b>	<u>65,000</u>	<u><del>20,986</del></u>	<u>44,014</u>	<u>65,000</u>	<u>21,190</u>	<u><del>43,810</del></u>	<u>68,878</u>	<u>68,878</u>	<u><b>50,000</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	<del>Adjusted 2012-2013</del>	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.257.5.6320.393 Indirect Costs	<del>60,000</del>	<del>58,908</del>		60,000	60,936		<del>54,990</del>	54,990	<b>57,000</b>
<b>Total Purchased Services</b>	<del>60,000</del>	<del>58,908</del>	1,092	60,000	60,936	- 936	54,990	54,990	<b>57,000</b>
			1,092			- 936		54,990	
<b>Total Central Administration Program</b>	<u>60,000</u>	<u><del>58,908</del></u>	<u>1,092</u>	<u>60,000</u>	<u>60,936</u>	<u>- 936</u>	<u>54,990</u>	<u>54,990</u>	<u><b>57,000</b></u>
<b>Total Current Expenditures</b>	<u>3,259,878</u>	<u>2,529,067</u>	<u>730,811</u>	<u>3,647,047</u>	<u>2,565,152</u>	<u>1,081,895</u>	<u>3,489,203</u>	<u>3,443,622</u>	<u><b>3,411,693</b></u>
<b>TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND</b>	<u><u>3,259,878</u></u>	<u><u>2,529,067</u></u>	<u><u>730,811</u></u>	<u><u>3,647,047</u></u>	<u><u>2,565,152</u></u>	<u><u>1,081,895</u></u>	<u><u>3,489,203</u></u>	<u><u>3,443,622</u></u>	<u><u><b>3,411,693</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**TITLE VI-B, IDEA - PRESCHOOL FUND**  
**REVENUES**

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.258.4.4430.000 Title VI-B Preschool	173,834	153,786	-20,048	120,764	73,689	-47,075	120,702	169,783	<b>170,702</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>173,834</u>	<u>153,786</u>	<u>-20,048</u>	<u>120,764</u>	<u>73,689</u>	<u>-47,075</u>	<del>120,702</del>	<del>169,783</del>	<b><u>170,702</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>173,834</u>	<u>153,786</u>	<u>-20,048</u>	<u>120,764</u>	<u>73,689</u>	<u>-47,075</u>	<del>120,702</del>	<del>169,783</del>	<b><u>170,702</u></b>
<b>TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND</b>	<u><u>173,834</u></u>	<u><u>153,786</u></u>	<u><u>-20,048</u></u>	<u><u>120,764</u></u>	<u><u>73,689</u></u>	<u><u>-47,075</u></u>	<del>120,702</del>	<del>169,783</del>	<b><u><u>170,702</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.258.5.5220.152 Instructional Assistants				66,750	41,520	25,230			<b>40,166</b>
6.258.5.5220.199 Personal Leave Reimbursement	42,673	41,010	1,663				46,163	46,163	
<b>Total Salaries</b>	<del>440,113</del>	<del>240,250</del>	200	<del>460,150</del>	<del>280,800</del>	120	<del>400,563</del>	400	<b>40,166</b>
			1,863			<del>25,350</del>		46,563	
6.258.5.5220.210 PERSI			112						
6.258.5.5220.220 Social Security Tax	4,398	4,286		7,467	4,693	2,774	5,177	5,177	<b>4,466</b>
6.258.5.5220.230 Life Insurance	3,168	2,982	186	4,935	3,009	1,926	3,422	3,422	<b>2,952</b>
6.258.5.5220.240 Medical Insurance	336	299		346,820	290,653	56,167	336	336	<b>30,115</b>
6.258.5.5220.250 Employee Assistance Plan	17,694	15,520	2,174				17,820	17,820	
6.258.5.5220.260 Dental Insurance			116						
6.258.5.5220.270 Worker's Compensation Insurance	1,048	932	-81	780	71	7	780	780	<b>780</b>
6.258.5.5220.280 Retirement Sick Leave Benefits	237	318		1,080	929	151	1,133	1,133	<b>1,200</b>
6.258.5.5220.290 Vision Insurance	544	520	24	370	247	123	278	278	<b>240</b>
<b>Total Fringe Benefits</b>	<del>219,644</del>	<del>125,109</del>	24	<del>239,161</del>	<del>180,595</del>	39	<del>220,051</del>	220	<b>20,113</b>
			2,535			9,566		29,051	
6.258.5.5220.310 Professional and Technical Services									<b>15,000</b>
6.258.5.5220.313 Publishing and Advertising	10,000	4,239	5,761	7,000	923	6,077	1,000	5,000	
<b>Total Purchased Services</b>	<del>500,500</del>	0	500	0	0	0	0	0	<b>15,000</b>
		4,239	6,261	7,000	923	6,077	1,000	5,000	
6.258.5.5220.410 General Supplies									<b>48,423</b>
<b>Total Supplies and Materials</b>	9,498	6,504	2,994	7,641	6,237	1,404	<del>27,513</del>	72,594	<b>48,423</b>
							27,513		
6.258.5.5220.550 Equipment	9,498	6,504	2,994	7,641	6,237	1,404		72,594	
<b>Total Capital Objects</b>	3,000	1,304	1,696	1,000	297	703	10,668	10,668	<b>32,000</b>
	3,000	1,304	1,696	1,000	297	703	10,668	10,668	<b>32,000</b>
<b>Total Preschool Handicapped Program</b>	<del>93,755</del>	<del>78,406</del>	<del>15,349</del>	<del>115,952</del>	<del>72,852</del>	<del>43,100</del>	114,795	163,876	<b>165,702</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.258.5.6160.115 Ancillary Professional					-2,321				
6.258.5.6160.199 Personal Leave Reimbursement	50,331	54,541	-4,210			2,321			
<b>Total Salaries</b>	<del>250,559</del>	<del>54,541</del>	<del>228</del> <del>-3,982</del>	<del>0</del> 50	<del>0</del> 2,321	<del>50</del> 2,371	<del>0</del> 0	<del>0</del> 0	<del>0</del> 0
6.258.5.6160.210 PERSI			510	50			0	0	
6.258.5.6160.220 Social Security Tax	5,157	5,667	- 117		514	- 508	0	0	
6.258.5.6160.230 Life Insurance	3,716	3,833	-	6	263	- 259	0	0	0
6.258.5.6160.240 Medical Insurance				4			0	0	0
6.258.5.6160.250 Employee Assistance Plan	5,898	5,820	0 78 -25	0	9 490	- 490	0	0	0
6.258.5.6160.260 Dental Insurance		25		0			0	0	0
6.258.5.6160.270 Worker's Compensation Insurance	0 349	349	121	0	2 30	-30	0	0	0
6.258.5.6160.280 Retirement Sick Leave Benefits	278	399	- 0 -50	0	24	-23	0	0	0
6.258.5.6160.290 Vision Insurance	637	687		1	53	-52	0	0	0
<b>Total Fringe Benefits</b>	<del>75,220</del>	<del>79,966</del>	<del>0</del> 746	<del>0</del> 12	<del>6</del> 1,391	<del>-1,379</del>	<del>0</del> 0	<del>0</del> 0	<del>0</del> 0
6.258.5.6160.310 Professional and Technical Services				12			0	0	0
<b>Total Purchased Services</b>	7,000		7,000	500	0	500	0	0	0
<b>Total Ancillary Service Program</b>	<del>7,000</del> 73,779	0	7,000	500	0 - 930	500	0	0	0
		<del>71,506</del>	<del>2,273</del>	562		1,492	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.258.5.6210.382 Out-District Travel Allowance									<b>0</b>
6.258.5.6210.396 Inservice Training	2,000		2,000	500		500	1,500	1,500	
<b>Total Purchased Services</b>	<u>1,000</u>	<u>0</u>	<u>700</u>	<u>750</u>	<u>0</u>	<u>750</u>	<u>1,750</u>	<u>1,750</u>	<u>2,000</u>
	3,000		2,700	1,250		1,250	3,250	3,250	<b>2,000</b>
<b>Total Instructional Improvement Program</b>	<u>3,000</u>	<u>300</u>	<u>2,700</u>	<u>1,250</u>	<u>0</u>	<u>1,250</u>	<u>3,250</u>	<u>3,250</u>	<u>2,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.258.5.6320.393 Indirect Costs			274						
<b>Total Purchased Services</b>	3,300	3,574	- 274	3,000	1,767	1,233	2,657	2,657	<b>3,000</b>
<b>Total Central Administration Program</b>	3,300	3,574	-	3,000	1,767	1,233	2,657	2,657	<b>3,000</b>
<b>Total Current Expenditures</b>	173,834	153,786	<u>20,048</u>	120,764	73,689	<u>47,075</u>	<del>120,702</del>	<del>169,783</del>	<b>170,702</b>
<b>TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND</b>	<u>173,834</u>	<u>153,786</u>	<u>20,048</u>	<u>120,764</u>	<u>73,689</u>	<u>47,075</u>	<u><del>120,702</del></u>	<u><del>169,783</del></u>	<b>170,702</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.263.4.4453.300 Carl Perkins Grant	157,732	156,627	-1,105	165,292	162,211	-3,081	165,292	152,038	152,038
<b>TOTAL FEDERAL FUNDING</b>	<u>157,732</u>	<u>156,627</u>	<u>-1,105</u>	<u>165,292</u>	<u>162,211</u>	<u>-3,081</u>	<del>165,292</del>	<del>152,038</del>	<u>152,038</u>
6.263.4.4600.000 Interfund Transfers	5,500	5,500	0	5,500	5,500	0	5,500	5,500	5,500
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
<b>TOTAL CURRENT REVENUES</b>	<u>163,232</u>	<u>162,127</u>	<u>-1,105</u>	<u>170,792</u>	<u>167,711</u>	<u>-3,081</u>	<del>170,792</del>	<del>157,538</del>	<u>157,538</u>
<b>TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND</b>	<u><u>163,232</u></u>	<u><u>162,127</u></u>	<u><u>-1,105</u></u>	<u><u>170,792</u></u>	<u><u>167,711</u></u>	<u><u>-3,081</u></u>	<del><u>170,792</u></del>	<del><u>157,538</u></del>	<u><u>157,538</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.263.5.5190.116 Teachers				13,815	10,221				
6.263.5.5190.152 Instructional Assistants						3,594			
6.263.5.5190.199 Personal Leave Reimbursement	74,659	74,053	606	0	0	0	0	897	0
<b>Total Salaries</b>	<u>74,659</u>	<u>74,073</u>	<u>0</u>	<u>13,815</u>	<u>10,221</u>	<u>3,594</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.263.5.5190.210 PERSI			586				0	897	0
6.263.5.5190.220 Social Security Tax	7,615	6,376	1,239	1,221	1,188		0	102	0
6.263.5.5190.230 Life Insurance	5,487	4,637	850	844	774	70	0	69	0
6.263.5.5190.240 Medical Insurance	392	318	74	0	12	-12	0	0	0
6.263.5.5190.250 Employee Assistance Plan	20,370	16,514	3,856	0	610	-610	0	0	0
6.263.5.5190.260 Dental Insurance		63		0	9		0	0	0
6.263.5.5190.270 Worker's Compensation Insurance	1,923	992	231	0	37	-37	0	0	0
6.263.5.5190.280 Retirement Sick Leave Benefits		495		62	16	46	0	0	0
6.263.5.5190.290 Vision Insurance	941	773	168	121	125		0	6	0
<b>Total Fringe Benefits</b>	<u>236,694</u>	<u>195,365</u>	<u>60,329</u>	<u>0</u>	<u>20</u>	<u>-20</u>	<u>0</u>	<u>12</u>	<u>0</u>
6.263.5.5190.310 Professional and Technical Services	11,232	11,232		2,248	2,789	-541	0	189	53,456
6.263.5.5190.381 In-District Travel Allowance			0	17,903	17,903		39,484	52,370	
6.263.5.5190.382 Out-District Travel Allowance	1,000	986	14	2,497	2,490	7			4,000
<b>Total Purchased Services</b>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>41,455</u>	<u>41,401</u>	<u>54</u>	<u>65,484</u>	<u>240,800</u>	<u>77,636</u>
6.263.5.5190.410 General Supplies	11,986	14,386	-2,400	113,274	113,300	54	105,308	76,550	79,902
<b>Total Supplies and Materials</b>	<u>11,986</u>	<u>14,386</u>	<u>-2,400</u>	<u>113,274</u>	<u>113,300</u>	<u>-26</u>	<u>105,308</u>	<u>79,902</u>	<u>79,902</u>
<b>Total Vocational-Technical Program</b>	<u>137,571</u>	<u>133,042</u>	<u>4,529</u>	<u>170,792</u>	<u>167,711</u>	<u>3,081</u>	<u>170,792</u>	<u>157,538</u>	<u>157,538</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**PERKINS IV - PROFESSIONAL TECHNICAL FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.263.5.6210.135 Other Special Programs	<del>12,775</del>	<del>15,474</del>	<del>-2,699</del>						<u>0</u>
<b>Total Salaries</b>	<u>12,775</u>	<u>15,474</u>	<u>-2,699</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.263.5.6210.210 PERSI			305	0	0	0	0	0	
6.263.5.6210.220 Social Security Tax	1,303	1,608	- 211	0	0	0	0	0	<b>0</b>
6.263.5.6210.230 Life Insurance	939	1,150	- -16	0	0	0	0	0	<b>0</b>
6.263.5.6210.240 Medical Insurance			782	0	0	0	0	0	<b>0</b>
6.263.5.6210.250 Employee Assistance Plan	<del>1,967</del>	<del>2,749</del>	<del>- -15</del>	0	0	0	0	0	<b>0</b>
6.263.5.6210.260 Dental Insurance	0 <sup>118</sup>	15	-48	0	0	0	0	0	<b>0</b>
6.263.5.6210.270 Worker's Compensation Insurance		166	-30	0	0	0	0	0	<b>0</b>
6.263.5.6210.280 Retirement Sick Leave Benefits	70	100	-34	0	0	0	0	0	<b>0</b>
6.263.5.6210.290 Vision Insurance	<u>161</u>	<u>195</u>	<u>-10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fringe Benefits</b>	<u>25</u>	<u>35</u>	<u>-1,450</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	4,621	6,071							
<b>Total Instructional Improvement Program</b>	<u>17,396</u>	<u>21,545</u>	<u>4,149</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
				0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**PERKINS IV - PROFESSIONAL TECHNICAL FUND**  
**OTHER SUPPORT SERVICES PROGRAM**

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.263.5.6910.152 Instructional Assistants									
<b>Total Salaries</b>	<u>5,726</u>	<u>5,396</u>	<u>330</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.263.5.6910.210 PERSI	5,726	5,396	330	0	0	0	0	0	0
6.263.5.6910.220 Social Security Tax	584	561	23	0	0	0	0	0	0
6.263.5.6910.230 Life Insurance	421	393	28	0	0	0	0	0	0
6.263.5.6910.240 Medical Insurance									
6.263.5.6910.250 Employee Assistance Plan	25	19	6	0	0	0	0	0	0
6.263.5.6910.260 Dental Insurance	1,310	989	321	0	0	0	0	0	0
6.263.5.6910.270 Worker's Compensation Insurance	0	3	-3	0	0	0	0	0	0
6.263.5.6910.280 Retirement Sick Leave Benefits	79	60	19	0	0	0	0	0	0
6.263.5.6910.280 Retirement Sick Leave Benefits	32	39	-7	0	0	0	0	0	0
6.263.5.6910.290 Vision Insurance									
<b>Total Fringe Benefits</b>	<u>16</u>	<u>13</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Support Services Program</b>	<u>2,539</u>	<u>2,145</u>	<u>394</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Current Expenditures</b>	<u>8,265</u>	<u>7,540</u>	<u>725</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>163,232</u>	<u>162,127</u>	<u>1,105</u>	<u>170,792</u>	<u>167,711</u>	<u>3,081</u>	<u>170,792</u>	<u>157,538</u>	<u>157,538</u>
<b>TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND</b>	<u>163,232</u>	<u>162,127</u>	<u>1,105</u>	<u>170,792</u>	<u>167,711</u>	<u>3,081</u>	<u>170,792</u>	<u>157,538</u>	<u>157,538</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.271.4.4459.900 Title II-A Revenue	818,965	753,483	-65,482	537,541	539,418		515,050	515,056	<b>588,280</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>818,965</u>	<u>753,483</u>	<u>-65,482</u>	<u>537,541</u>	<u>539,418</u>	<u>1,877</u>	<del>515,050</del>	<del>515,056</del>	<b>588,280</b>
<b>TOTAL CURRENT REVENUES</b>	<u>818,965</u>	<u>753,483</u>	<u>-65,482</u>	<u>537,541</u>	<u>539,418</u>	<u>1,877</u>	<del>515,050</del>	<del>515,056</del>	<b>588,280</b>
6.271.4.7000.000 Estimated Beginning Balance				67,759		-67,759	67,760	70,928	<b>0</b>
<b>TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND</b>	<u>818,965</u>	<u>753,483</u>	<u>-65,482</u>	<u>605,300</u>	<u>539,418</u>	<u>-65,882</u>	<del>582,810</del>	<del>585,984</del>	<b>588,280</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.271.5.5120.116 Teachers	376,191	326,658	49,533	267,745	250,747	16,998	255,197	255,197	255,197
6.271.5.5120.151 Clerical Personnel				29,398	30,060	662			29,808
6.271.5.5120.199 Personal Leave Reimbursement	29,839	29,381	458			- 662	30,315	30,315	
<b>Total Salaries</b>	<u>405,955</u>	<u>386,039</u>	<u>19,916</u>	<u>297,143</u>	<u>280,807</u>	<u>16,336</u>	<u>285,512</u>	<u>285,512</u>	<u>285,757</u>
6.271.5.5120.210 PERSI				33,216	31,781	1,435			31,777
6.271.5.5120.220 Social Security Tax	43,615	36,955	6,660	21,955	20,934	1,021	31,749	31,749	21,003
6.271.5.5120.230 Life Insurance	31,428	26,236	5,192			1,021	20,985	20,985	
6.271.5.5120.240 Medical Insurance		403	495	347,701	348,087	- 386	334,196	334,196	320,176
6.271.5.5120.250 Employee Assistance Plan	18,042	18,537	- 495			- 386	18,196	18,196	
6.271.5.5120.260 Dental Insurance		74	6	773	75	2	772	772	74
6.271.5.5120.270 Worker's Compensation Insurance	1,083	1,081	2	1,073	1,071	2	1,126	1,126	1,144
6.271.5.5120.280 Retirement Sick Leave Benefits	2,356	2,685	- 329	1,646	1,668	- 22	1,707	1,707	1,706
6.271.5.5120.290 Vision Insurance	5,388	4,482	906	3,764	3,533	231	3,597	3,597	3,600
<b>Total Fringe Benefits</b>	<u>106,565</u>	<u>96,679</u>	<u>9,886</u>	<u>278,995</u>	<u>279,747</u>	<u>1,248</u>	<u>208,979</u>	<u>208,979</u>	<u>79,011</u>
6.271.5.5120.396 Inservice Training	295,525	288,394	7,131	213,317	167,060	46,257	205,331	208,505	209,524
<b>Total Purchased Services</b>	<u>295,525</u>	<u>288,394</u>	<u>7,131</u>	<u>213,317</u>	<u>167,060</u>	<u>46,257</u>	<u>205,331</u>	<u>208,505</u>	<u>209,524</u>
<b>Total Elementary Program</b>	<u>805,685</u>	<u>735,712</u>	<u>69,973</u>	<u>592,020</u>	<u>526,483</u>	<u>65,537</u>	<u>568,822</u>	<u>571,996</u>	<u>574,292</u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.271.5.6320.393 Indirect Costs	<del>13,280</del>	<del>17,770</del>	<del>-4,490</del>	13,280	12,935		<del>13,988</del>	13,988	<b>13,988</b>
<b>Total Purchased Services</b>	<u>13,280</u>	<u>17,770</u>	<u>-4,490</u>	<u>13,280</u>	<u>12,935</u>	<u>345</u>	<u>13,988</u>	<u>13,988</u>	<b>13,988</b>
<b>Total Central Administration Program</b>	<u>13,280</u>	<u><del>17,770</del></u>	<u>-4,490</u>	<u>13,280</u>	<u>12,935</u>	<u>345</u>	<u>13,988</u>	<u>13,988</u>	<b>13,988</b>
<b>Total Current Expenditures</b>	<u>818,965</u>	<u>753,483</u>	<u><del>65,482</del></u>	<u>605,300</u>	<u>539,418</u>	<u><del>65,882</del></u>	<u><del>582,810</del></u>	<u><del>585,984</del></u>	<b>588,280</b>
<b>TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND</b>	<u>818,965</u>	<u>753,483</u>	<u><del>65,482</del></u>	<u>605,300</u>	<u>539,418</u>	<u><del>65,882</del></u>	<u><del>582,810</del></u>	<u><del>585,984</del></u>	<b>588,280</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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 21<sup>st</sup> Century After School Program.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.273.4.4459.900 We Care Drug Revenue	462,654	464,440		444,649	441,259	-3,390	279,700	277,900	<b>274,507</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>462,654</u>	<u>464,440</u>	<u>1,786</u>	<u>444,649</u>	<u>441,259</u>	<u>-3,390</u>	<del>279,700</del>	<del>277,900</del>	<u><b>274,507</b></u>
6.273.4.4600.000 Interfund Transfers									
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>0</u>	<u>124</u>	<u>124</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>TOTAL CURRENT REVENUES</b>	<u>462,654</u>	<u>464,564</u>	<u>1,910</u>	<u>444,649</u>	<u>441,259</u>	<u>-3,390</u>	<del>279,700</del>	<del>277,900</del>	<u><b>274,507</b></u>
<b>TOTAL TITLE IV-A, ESEA - SAFE &amp; DRUG-FREE SCHOOLS FUND</b>	<u><u>462,654</u></u>	<u><u>464,564</u></u>	<u><u>1,910</u></u>	<u><u>444,649</u></u>	<u><u>441,259</u></u>	<u><u>-3,390</u></u>	<del>279,700</del>	<del>277,900</del>	<u><u><b>274,507</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.273.5.6210.136 Other Special Programs	255,962	266,402	-10,440	251,333	248,811		188,774	184,760	<b>199,344</b>
6.273.5.6210.199 Personal Leave Reimbursement			-60			2,522			
<b>Total Salaries</b>	<u>255,962</u>	<u>266,462</u>	<u>-10,500</u>	<u>251,333</u>	<u>248,811</u>	<u>-80</u>	<u>188,774</u>	<u>184,760</u>	<u><b>199,344</b></u>
						2,442	<del>188,774</del>	184,760	<del>199,344</del>
6.273.5.6210.210 PERSI									
6.273.5.6210.220 Social Security Tax	4,425	5,932	-1,507	5,267	6,537	- 886	5,380	4,848	<b>2,408</b>
6.273.5.6210.230 Life Insurance	20,087	20,382	- 90			2,005	13,875	13,512	<b>112</b>
6.273.5.6210.240 Medical Insurance		229,908		231,868	225,706				
6.273.5.6210.250 Employee Assistance Plan	10,441		-1,467			6	5,940	5,940	<b>6,704</b>
6.273.5.6210.260 Dental Insurance	-89	42	- 10	51	51	0	26	26	<b>26</b>
6.273.5.6210.270 Worker's Compensation Insurance	727	737	290	720	740	-20	378	378	<b>400</b>
6.273.5.6210.280 Retirement Sick Leave Benefits	1,529	1,819	- 194	1,817	1,474	343	1,128	1,100	<b>1,190</b>
6.273.5.6210.290 Vision Insurance	525	719	-	579	722	- 143	610	551	<b>224</b>
<b>Total Fringe Benefits</b>	<u>124,908</u>	<u>145,892</u>	<u>-3,984</u>	<u>142,031</u>	<u>140,557</u>	<u>6</u>	<u>27,523</u>	<u>74</u>	<u><b>25,390</b></u>
						1,474		26,544	
6.273.5.6210.310 Professional and Technical Services	29,644	29,643		41,965	44,328	-2,363			
6.273.5.6210.381 In-District Travel Allowance	23,613	23,613	1	19,298	19,297		7,000	12,224	<b>2,300</b>
6.273.5.6210.382 Out-District Travel Allowance			0	18,604	16,195		22,500	18,763	<b>1,577</b>
<b>Total Purchased Services</b>	<u>9,766</u>	<u>9,767</u>	<u>0</u>	<u>79,867</u>	<u>79,820</u>	<u>2,409</u>	<u>7,355</u>	<u>9,580</u>	<u><b>9,054</b></u>
	<u>63,023</u>	<u>63,024</u>	<u>-1</u>				<u>36,855</u>		<u><b>29,511</b></u>
6.273.5.6210.410 General Supplies			-1 -84	12,334	12,303	47		40,567	
<b>Total Supplies and Materials</b>	<u>18,207</u>	<u>18,291</u>	<u>-84</u>	<u>12,334</u>	<u>12,303</u>	<u>31</u>	<u>16,785</u>	<u>13,873</u>	<u><b>11,700</b></u>
								13,873	
6.273.5.6210.550 Equipment			12,659	50,057	50,483	31			
<b>Total Capital Objects</b>	<u>78,395</u>	<u>65,736</u>	<u>12,659</u>	<u>50,057</u>	<u>50,483</u>	<u>- 426</u>	<u>3,207</u>	<u>5,600</u>	<u><b>2,500</b></u>
	<u>78,395</u>	<u>65,736</u>	<u>12,659</u>						
<b>Total Instructional Improvement Program</b>	<u>453,495</u>	<u>455,405</u>	<u>1,910</u>	<u>435,662</u>	<u>432,094</u>	<u>- 426</u>	<u>3,207</u>	<u>5,600</u>	<u><b>2,500</b></u>
						3,568	<u>273,144</u>	<u>271,344</u>	<u><b>268,445</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.273.5.6320.393 Indirect Costs	9,159	9,159		8,987	9,165	- 178	6,556	6,556	<b>6,062</b>
<b>Total Purchased Services</b>	9,159	9,159	0	8,987	9,165	- 178	6,556	6,556	<b>6,062</b>
<b>Total Central Administration Program</b>	9,159	9,159	0	8,987	9,165	- 178	6,556	6,556	<b>6,062</b>
<b>Total Current Expenditures</b>	462,654	464,564	-1,910	444,649	441,259	3,390	279,700	277,900	<b>274,507</b>
<b>TOTAL TITLE IV-A, ESEA - SAFE &amp; DRUG-FREE SCHOOLS FUND</b>	<u>462,654</u>	<u>464,564</u>	<u>-1,910</u>	<u>444,649</u>	<u>441,259</u>	<u>3,390</u>	<u>279,700</u>	<u>277,900</u>	<u><b>274,507</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.274.4.4430.000 Head Start Revenue	1,234,166	1,234,166		1,169,125	1,169,125		1,250,210	1,250,210	<b>1,250,210</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>1,234,166</u>	<u>1,234,166</u>	<u>0</u>	<u>1,169,125</u>	<u>1,169,125</u>	<u>0</u>	<u>1,250,210</u>	<u>1,250,210</u>	<b><u>1,250,210</u></b>
			0			0			
6.274.4.4600.000 Interfund Transfers									
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
	0	0	0	0	0	0	0	0	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<u>1,234,166</u>	<u>1,234,166</u>		<u>1,169,125</u>	<u>1,169,125</u>		<u>1,250,210</u>	<u>1,250,210</u>	<b><u>1,250,210</u></b>
			0			0			
<b>TOTAL HEAD START FUND</b>	<u><u>1,234,166</u></u>	<u><u>1,234,166</u></u>	<u><u>0</u></u>	<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>1,250,210</u></u>	<b><u><u>1,250,210</u></u></b>
			0			0			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.274.5.5110.116 Teachers	355,017	340,464	14,553	362,465	362,634		373,079	373,079	<b>377,526</b>
6.274.5.5110.152 Instructional Assistants	294,816	291,324		304,888	298,078	- 169	318,583	318,583	<b>332,258</b>
6.274.5.5110.186 Substitute Teachers			3,492	10,612	10,672	6,810			<b>10,000</b>
6.274.5.5110.199 Personal Leave Reimbursement	13,922	13,922					12,000	12,000	
<b>Total Salaries</b>	<u>4,300</u> 668,055	<u>4,198</u> 649,907	<u>0</u> 108,148	<u>4,300</u> 682,265	<u>4,315</u> 675,698	<u>-15</u> 6,567	<u>4,300</u> 707,962	<u>4,300</u> 707,962	<u>4,500</u> <b>724,284</b>
6.274.5.5110.210 PERSI				76,147	73,390				<b>79,428</b>
6.274.5.5110.220 Social Security Tax	71,253	65,059	6,194	52,193	46,879	2,757	77,390	77,390	<b>53,235</b>
6.274.5.5110.230 Life Insurance	52,226	45,086	7,140			5,314	52,035	52,035	
6.274.5.5110.240 Medical Insurance	1,737	1,749		1,810	1,712	-94	1,681	1,681	<b>1,681</b>
6.274.5.5110.250 Employee Assistance Plan	91,419	83,401	8,018				91,593	91,593	
6.274.5.5110.260 Dental Insurance		432	-	491	490	1	390	390	<b>403</b>
6.274.5.5110.270 Worker's Compensation Insurance	5,416	5,050	366	5,577	5,032	545	5,666	5,666	<b>6,200</b>
6.274.5.5110.280 Retirement Sick Leave Benefits	3,916	4,795	-	3,820	4,023	-203	4,234	4,234	<b>4,325</b>
6.274.5.5110.290 Vision Insurance	8,802	7,890	912	8,476	8,186	290	8,769	8,769	<b>9,000</b>
<b>Total Fringe Benefits</b>	<u>1,131</u> 235,900	<u>1,088</u> 214,550	<u>43</u> 43,350	<u>1,082</u> 208,408	<u>987</u> 287,629	<u>-95</u> -95,221	<u>1,047</u> 242,805	<u>1,047</u> 242,805	<u>1,139</u> <b>259,395</b>
6.274.5.5110.325 Repair and Maintenance (Contracted)		29,358	-29,358						
6.274.5.5110.381 In-District Travel Allowance									
6.274.5.5110.382 Out-District Travel Allowance	3,900	2,481	1,572	1,458	1,457	0	3,900	3,900	<b>1,900</b>
<b>Total Purchased Services</b>	<u>3,753</u>	<u>37,600</u>	<u>-30,147</u>	<u>3,943</u>	<u>3,726</u>	<u>217</u>	<u>3,467</u>	<u>3,467</u>	<u>2,000</u>
6.274.5.5110.410 General Supplies	7,453			5,401	5,183	218	7,167	7,167	<b>3,500</b>
6.274.5.5110.416 Printing	52,005	54,919	-2,914	45,634	38,657	6,977	43,731	43,731	<b>31,317</b>
6.274.5.5110.450 Food - School Lunch	4,425	4,757	-	3,300	1,852	1,448	3,000	3,000	<b>3,000</b>
<b>Total Supplies and Materials</b>	<u>1,215</u> 57,645	<u>1,213</u> 60,889	<u>-2</u> -3,244	<u>845</u> 97,749	<u>815</u> 85,324	<u>30</u> 8,425	<u>1,080</u> 47,811	<u>1,080</u> 47,811	<u>600</u> <b>917</b>
6.274.5.5110.554 Equipment Replacement							13,074	13,074	
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,074</u>	<u>13,074</u>	<u>0</u>
6.274.5.5110.718 Pupil Insurance	0	0	0	0	0	0			<b>0</b>
6.274.5.5110.720 Other Insurance	1,882	1,882	-50	542	541	1	1,200	1,200	<b>1,200</b>
<b>Total Insurance and Judgment</b>	<u>482</u>	<u>532</u>	<u>-50</u>	<u>543</u>	<u>543</u>	<u>1</u>	<u>800</u>	<u>800</u>	<u>600</u>
<b>Total Kindergarten Program</b>	<u>2,364</u> 971,417	<u>2,414</u> 965,360	<u>-50</u> 6,057	<u>1,085</u> 946,908	<u>1,084</u> 946,918	<u>1</u> -10	<u>2,000</u> 1,020,819	<u>2,000</u> 1,020,819	<u>1,800</u> <b>1,023,896</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6110.301 Contracted Dental Services									<b>200</b>
6.274.5.6110.317 Health Services (Contracted)	343	343	0	<del>2,150</del>	<del>2,149</del>	0	1,000	1,000	
<b>Total Purchased Services</b>	<u>2,982</u>	<u>2,981</u>	<u>1</u>	<u>2,214</u>	<u>2,213</u>	<u>1</u>	<u>3,605</u>	<u>3,605</u>	<u>1,194</u>
	3,325	3,324	1	2,214	2,213	1	4,605	4,605	<b>1,394</b>
<b>Total Attendance, Guidance And Health Program</b>	<u>3,325</u>	<u>3,324</u>	<u>1</u>	<u>2,214</u>	<u>2,213</u>	<u>1</u>	<u>4,605</u>	<u>4,605</u>	<u>1,394</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.274.5.6210.113 Supervisors and Coordinators				52,517	52,517				<b>54,093</b>
6.274.5.6210.151 Clerical Personnel	52,895	52,517	378	59,717	60,751	-1,034	53,200	53,200	<b>62,709</b>
6.274.5.6210.199 Personal Leave Reimbursement	54,905	50,625	4,280			0	61,054	61,054	
<b>Total Salaries</b>	<del>108,710</del>	<del>104,052</del>	0	<del>1,000</del> 113,234	<del>1,010</del> 114,278	<del>-1,044</del>	<del>173,224</del>	<del>176,224</del>	<del>189,652</del>
			4,658						<b>13,083</b>
6.274.5.6210.210 PERSI				12,818	12,935	- 117			
6.274.5.6210.220 Social Security Tax	7,815	10,893	-3,078				12,813	12,813	
6.274.5.6210.230 Life Insurance	5,631	7,947	-2,316	8,661	8,770	- 109	8,468	8,468	<b>8,647</b>
6.274.5.6210.240 Medical Insurance	<del>3,796</del>	532	-	<del>4,643</del>	<del>5,631</del>		448	448	<b>4,115</b>
6.274.5.6210.250 Employee Assistance Plan		16,682	-4,886			12 -7	18,318	18,318	
6.274.5.6210.260 Dental Insurance			305						
6.274.5.6210.270 Worker's Compensation Insurance	0	65	-	75	82		78	78	<b>78</b>
6.274.5.6210.270 Worker's Compensation Insurance	698	1,003	- 274	1,080	1,077		1,134	1,134	<b>1,200</b>
6.274.5.6210.280 Retirement Sick Leave Benefits	422	696	- 346	634	676	3 -42	689	689	<b>702</b>
6.274.5.6210.290 Vision Insurance	965		- -64	1,420	1,430	-10	1,451	1,451	<b>1,483</b>
<b>Total Fringe Benefits</b>	<del>27,809</del>	<del>29,339</del>	-11,530	<del>24,989</del>	<del>24,371</del>	0 - 382	<del>24,609</del>	210	<del>25,977</del>
								43,609	
6.274.5.6210.319 Consultants				5,500	5,500		5,500	5,500	<b>5,500</b>
6.274.5.6210.382 Out-District Travel Allowance	5,480	5,480							
6.274.5.6210.390 Volunteer Reimbursement	3,747	3,747	0	3,361	3,361	0	1,086	1,086	<b>1,086</b>
6.274.5.6210.391 Professional Dues and Fees	1,860	1,860	0	2,000	1,824	0 176	2,000	2,000	<b>1,500</b>
6.274.5.6210.396 Inservice Training	2,044	2,044	0 523	4,463	3,759	704	2,856	2,856	<b>2,950</b>
<b>Total Purchased Services</b>	<del>3,760</del>	<del>4,283</del>	- 0	<del>1,352</del>	<del>1,352</del>		<del>2,575</del>	2,575	<del>3,575</del>
	16,891	17,414	523	16,676	15,796	0	14,017	14,017	<b>14,611</b>
			-			880			
6.274.5.6210.410 General Supplies				1,200			2,490	2,490	
<b>Total Supplies and Materials</b>	1,690	1,690	0		908	292			<b>600</b>
	1,690	1,690		1,200	908	292	2,490	2,490	
<b>Total Instructional Improvement Program</b>	<del>155,100</del>	<del>162,495</del>	0 - 7,395	<del>174,099</del>	<del>174,353</del>	- 254	<del>175,340</del>	175,340	<del>178,840</del>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**HEAD START FUND  
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6320.393 Indirect Costs	<del>28,926</del>	<del>27,591</del>	<del>1,335</del>	27,401	27,472		<del>26,913</del>	26,913	<b>28,755</b>
<b>Total Purchased Services</b>	28,926	27,591	1,335	27,401	27,472	-71	26,913	26,913	<b>28,755</b>
			1,335			-71		26,913	
<b>Total Central Administration Program</b>	<u>28,926</u>	<u>27,591</u>	<u>1,335</u>	<u>27,401</u>	<u>27,472</u>	<u>-71</u>	<u>26,913</u>	<u>26,913</u>	<u><b>28,755</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**HEAD START FUND  
BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6610.351 Telephone - Voice									
<b>Total Purchased Services</b>	<u>609</u>	<u>609</u>	<u>0</u>	<u>748</u>	<u>720</u>	<u>28</u>	<u>900</u>	<u>900</u>	<u>600</u>
<b>Total Building Operation Services Program</b>	<u>609</u>	<u>609</u>	<u>0</u>	<u>748</u>	<u>720</u>	<u>28</u>	<u>900</u>	<u>900</u>	<u>600</u>
	609	609	0	748	720	28	900	900	600

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6810.345 Transportation Services (Contracted)									
<b>Total Purchased Services</b>	<u>58,734</u>	<u>58,733</u>	<u>          </u>	<u>1,836</u>	<u>1,890</u>	<u>    -54</u>	<u>2,000</u>	<u>2,000</u>	<u>    750</u>
	58,734	58,733	1	1,836	1,890	-54	2,000	2,000	750
<b>Total Pupil To School Transportation Program</b>	<u>58,734</u>	<u>          </u>	<u>    1</u>	<u>1,836</u>	<u>1,890</u>	<u>    -54</u>	<u>2,000</u>	<u>2,000</u>	<u>    750</u>
	58,734	58,733	1	1,836	1,890	-54	2,000	2,000	750

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6830.327 Maintenance of Leased Vehicles									
<b>Total Purchased Services</b>	122	121	1	200	141	59	1,000	1,000	<b>500</b>
<b>Total General Transportation Program</b>	122	121	1	200	141	59	1,000	1,000	<b>500</b>
	122	121	1	200	141	59	1,000	1,000	<b>500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.274.5.7200.383 Parent Activities Travel									
6.274.5.7200.390 Volunteer Reimbursement	1,000	1,000		966	966	0	2,359	2,359	<b>840</b>
6.274.5.7200.396 Inservice Training	450	450	0	450	440	10	450	450	<b>200</b>
6.274.5.7200.399 Purchased Duty Lunches	<del>200</del>	<del>199</del>	0	<del>9,979</del>	10,097	- 118	<del>20,000</del>	11,000	<del>20,000</del>
	10,275	10,276	1	9,979	0	0	20,000	200	<b>20,000</b>
<b>Total Purchased Services</b>	<u>11,925</u>	<u>11,925</u>	<u>-1</u>	<u>11,395</u>	<u>11,504</u>	<u>- 109</u>	<u>14,009</u>	<u>14,009</u>	<u><b>12,240</b></u>
6.274.5.7200.410 General Supplies			0					14,009	
<b>Total Supplies and Materials</b>	<u>4,008</u>	<u>4,007</u>	<u>1</u>	<u>4,324</u>	<u>3,915</u>	<u>409</u>	<u>4,624</u>	<u>4,624</u>	<u><b>3,235</b></u>
	4,008	4,007	1	4,324	3,915	409	4,624	4,624	<b>3,235</b>
<b>Total Parent Activities Program</b>	<u>15,933</u>	<u>15,932</u>	<u>1</u>	<u>15,719</u>	<u>15,419</u>	<u>300</u>	<u>18,633</u>	<u>18,633</u>	<u><b>15,475</b></u>
	1,234,166	1,234,166	1	1,169,125	1,169,125	300	1,250,210	1,250,210	<b>1,250,210</b>
<b>Total Current Expenditures</b>	<u>1,234,166</u>	<u>1,234,166</u>	<u>1</u>	<u>1,169,125</u>	<u>1,169,125</u>	<u>300</u>	<u>1,250,210</u>	<u>1,250,210</u>	<u><b>1,250,210</b></u>
			0			0			
<b>TOTAL HEAD START FUND</b>	<u><u>1,234,166</u></u>	<u><u>1,234,166</u></u>	<u><u>0</u></u>	<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>1,250,210</u></u>	<u><u><b>1,250,210</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.276.4.4430.000 Head Start Training Grant	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
<b>TOTAL FEDERAL FUNDING</b>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
6.276.4.4600.000 Interfund Transfers			0			0		21,178	
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CURRENT REVENUES</b>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,187</u>	<u>9</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
<b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,188</u>	<u>10</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.276.5.5110.382 Out-District Travel Allowance				11,983	11,993				<b>10,045</b>
6.276.5.5110.396 Inservice Training	10,257	10,257	-11			-10	12,819	12,819	<b>10,646</b>
	<del>10,425</del>	<del>10,436</del>	<del>0</del>	<del>8,699</del>	<del>8,699</del>		<del>7,903</del>		
<b>Total Purchased Services</b>	<u>20,682</u>	<u>20,693</u>	<u>-11</u>	<u>20,682</u>	<u>20,692</u>	<u>0</u>	<u>20,722</u>	<u>20,722</u>	<b>20,691</b>
						-10			
<b>Total Kindergarten Program</b>	<u>20,682</u>		<u>-11</u>	<u>20,682</u>	<u>20,692</u>	<u>-10</u>	<u>20,722</u>	<u>20,722</u>	<b>20,691</b>
		<del>20,693</del>				-10		<u>20,722</u>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.276.5.6320.393 Indirect Costs			11						
<b>Total Purchased Services</b>	496	485	11	496	496	1	456	456	<b>487</b>
<b>Total Central Administration Program</b>	496	485	11	496	496	1	456	456	<b>487</b>
<b>Total Current Expenditures</b>	21,178	21,178	0	21,178	21,188	-10	21,178	21,178	<b>21,178</b>
<b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b>	21,178	21,178	0	21,178	21,188	-10	21,178	21,178	<b>21,178</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.278.4.4430.000 Head Start CDA Revenue	<del>93,504</del>	<del>91,174</del>	<del>-2,330</del>	93,504	93,577		<del>93,504</del>	93,504	<b>93,504</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>93,504</u>	<u><del>91,174</del></u>	<u><del>-2,330</del></u>	<u>93,504</u>	<u>93,577</u>	<u>73</u>	<u>93,504</u>	<u>93,504</u>	<b><u>93,504</u></b>
						73		93,504	
<b>TOTAL CURRENT REVENUES</b>	<u>93,504</u>	<u><del>91,174</del></u>	<u><del>-2,330</del></u>	<u>93,504</u>	<u>93,577</u>	<u>73</u>	<u>93,504</u>	<u>93,504</u>	<b><u>93,504</u></b>
						73		93,504	
<b>TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND</b>	<u><u>93,504</u></u>	<u><u><del>91,174</del></u></u>	<u><u><del>-2,330</del></u></u>	<u><u>93,504</u></u>	<u><u>93,577</u></u>	<u><u>73</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>	<b><u><u>93,504</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.278.5.5110.116 Teachers			988	26,847	29,163	-2,316			<b>27,346</b>
6.278.5.5110.152 Instructional Assistants	26,838	27,826	-	21,773	22,286		28,444	28,444	<b>19,382</b>
6.278.5.5110.186 Substitute Teachers	20,030	18,516	1,514			- 513	24,890	24,890	
6.278.5.5110.199 Personal Leave Reimbursement	1,000	486	514	1,000	869	131	1,000	1,000	<b>2,000</b>
<b>Total Salaries</b>	<del>445,313</del>	<del>260,088</del>	185	<del>360,980</del>	<del>520,448</del>	<del>230,468</del>	<del>324,659</del>	325	<b>305,093</b>
			1,225					54,659	
6.278.5.5110.210 PERSI									
6.278.5.5110.220 Social Security Tax	4,915	4,842	73	5,859	5,840	19	5,967	5,967	<b>5,237</b>
6.278.5.5110.230 Life Insurance	3,690	3,395	301	3,940	3,736	210	4,018	4,018	<b>3,600</b>
6.278.5.5110.240 Medical Insurance			2			17	168	168	
6.278.5.5110.250 Employee Assistance Plan	5,820	5,636	184	5,940	5,185	755	9,159	9,159	<b>6,704</b>
6.278.5.5110.260 Dental Insurance			3	26	35		39	39	<b>26</b>
6.278.5.5110.270 Worker's Compensation Insurance	350	340	10	360	317	43	567	567	<b>400</b>
6.278.5.5110.280 Retirement Sick Leave Benefits	266	251	15	296	421	-125	327	327	<b>293</b>
6.278.5.5110.290 Vision Insurance	596	587	9	665	649	16	676	676	<b>594</b>
<b>Total Fringe Benefits</b>	<del>12,865</del>	<del>11,267</del>	1	<del>17,280</del>	<del>66,342</del>		<del>106,026</del>	105	<b>14,049</b>
			598			938		21,026	
6.278.5.5110.381 In-District Travel Allowance									
6.278.5.5110.382 Out-District Travel Allowance	210	125	85	190	155	35	190	168	<b>193</b>
<b>Total Purchased Services</b>	300	300	0	416	416	0	275	297	<b>350</b>
6.278.5.5110.410 General Supplies	510	425	85	606	571	35	465	465	<b>543</b>
6.278.5.5110.416 Printing	2,716	4,989	-2,273				2,997	2,997	<b>3,652</b>
6.278.5.5110.450 Food - School Lunch	300	507	-	307	203	104	300	300	<b>400</b>
<b>Total Supplies and Materials</b>	135	136	-1	<del>93,703</del>	<del>94,598</del>	1	120	120	<b>120</b>
	3,151	5,633	-2,482			105	3,417	3,417	<b>4,172</b>
6.278.5.5110.718 Pupil Insurance									
<b>Total Insurance and Judgment</b>	91	90	1	55	54	1	95	95	<b>95</b>
<b>Total Kindergarten Program</b>	<del>97,930</del>	90	1	<del>579,624</del>	<del>581,014</del>	<del>1,390</del>	<del>979,662</del>	95	<b>970,952</b>
		<del>68,502</del>	- 572					79,662	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.6110.317 Health Services (Contracted)									
<b>Total Purchased Services</b>	200	200	0	175	175	0	200	200	<b>150</b>
<b>Total Attendance, Guidance And Health Program</b>	200	200	0	175	175	0	200	200	<b>150</b>
	200	200	0	175	175	0	200	200	<b>150</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.278.5.6210.113 Supervisors and Coordinators									
6.278.5.6210.151 Clerical Personnel	1,955	1,466	489	1,458	481	977	978	978	<del>1,000</del>
<b>Total Salaries</b>	<u>1,550</u>	<u>1,985</u>	<u>-</u>	<u>2,284</u>	<u>769</u>	<u>1,515</u>	<u>3,268</u>	<u>3,268</u>	<u>11,125</u>
6.278.5.6210.210 PERSI	3,505	3,452	53	3,742	1,250	2,492	4,246	4,246	
6.278.5.6210.220 Social Security Tax	364	360	4	416	144	272	472	472	1,237
6.278.5.6210.270 Worker's Compensation Insurance	269	262	7	275	95	180	312	312	818
6.278.5.6210.280 Retirement Sick Leave Benefits	20	20	0	21	16	5	26	26	66
<b>Total Fringe Benefits</b>	<u>45</u>	<u>43</u>	<u>2</u>	<u>47</u>	<u>16</u>	<u>31</u>	<u>53</u>	<u>53</u>	<u>141</u>
6.278.5.6210.319 Consultants	698	685	13	759	271	488	863	863	2,262
6.278.5.6210.390 Volunteer Reimbursement	600	600	0	495	495	0	500	500	800
6.278.5.6210.391 Professional Dues and Fees	155	148	7	150	149	1	200	200	200
6.278.5.6210.396 Inservice Training	3,400	3,276	124	3,206	5,949	1	2,110	3,110	2,110
<b>Total Purchased Services</b>	<u>350</u>	<u>350</u>	<u>0</u>	<u>275</u>	<u>275</u>	<u>0</u>	<u>475</u>	<u>475</u>	<u>475</u>
6.278.5.6210.410 General Supplies	4,505	4,375	130	4,126	6,868		4,285	4,285	4,585
<b>Total Supplies and Materials</b>	<u>50</u>	<u>50</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>50</u>
<b>Total Instructional Improvement Program</b>	<u>8,758</u>	<u>8,561</u>	<u>197</u>	<u>8,677</u>	<u>8,439</u>	<u>238</u>	<u>9,444</u>	<u>9,444</u>	<u>18,022</u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.6320.393 Indirect Costs									
<b>Total Purchased Services</b>	<u>2,281</u>	<u>2,137</u>	<u>144</u>	<u>2,192</u>	<u>2,137</u>	<u>55</u>	<u>2,013</u>	<u>2,013</u>	<u>2,151</u>
	<u>2,281</u>	<u>2,137</u>	<u>144</u>	<u>2,192</u>	<u>2,137</u>	<u>55</u>	<u>2,013</u>	<u>2,013</u>	<u>2,151</u>
<b>Total Central Administration Program</b>	<u>2,281</u>	<u>2,137</u>	<u>144</u>	<u>2,192</u>	<u>2,137</u>	<u>55</u>	<u>2,013</u>	<u>2,013</u>	<u>2,151</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.6610.351 Telephone - Voice									
<b>Total Purchased Services</b>	<u>70</u>	<u>60</u>	<u>10</u>	<u>72</u>	<u>71</u>	<u>1</u>	<u>84</u>	<u>84</u>	<u><b>84</b></u>
<b>Total Building Operation Services Program</b>	<u>70</u>	<u>60</u>	<u>10</u>	<u>72</u>	<u>71</u>	<u>1</u>	<u>84</u>	<u>84</u>	<u><b>84</b></u>
	70	60	10	72	71	1	84	84	<b>84</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.6810.345 Transportation Services (Contracted)	<del>12,500</del>	<del>9,933</del>	<del>2,567</del>	<del>1,019</del>	<del>145</del>	<del>874</del>	<del>195</del>	<del>195</del>	<del>195</del>
<b>Total Purchased Services</b>	12,500	9,933	2,567	1,019	145	874	195	195	<b>195</b>
<b>Total Pupil To School Transportation Program</b>	<u>12,500</u>	<u>9,933</u>	<u>2,567</u>	<u>1,019</u>	<u>145</u>	<u>874</u>	<u>195</u>	<u>195</u>	<u><b>195</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.278.5.7200.383 Parent Activities Travel									
6.278.5.7200.390 Volunteer Reimbursement	100	100	0	100	100	0	306	469	350
6.278.5.7200.396 Inservice Training	50	50	0	13	13	0	50	50	50
6.278.5.7200.399 Purchased Duty Lunches	100	100	0	50	50	0	50	50	50
<b>Total Purchased Services</b>	<u>1,215</u>	<u>1,215</u>	<u>0</u>	<u>1,200</u>	<u>1,052</u>	<u>148</u>	<u>1,000</u>	<u>837</u>	<u>1,000</u>
	1,465	1,465	0	1,363	1,214	149	1,406	1,406	1,450
6.278.5.7200.410 General Supplies			-15						
<b>Total Supplies and Materials</b>	<u>300</u>	<u>315</u>	<u>-15</u>	<u>382</u>	<u>381</u>	<u>1</u>	<u>500</u>	<u>500</u>	<u>500</u>
<b>Total Parent Activities Program</b>	<u>300</u>	<u>315</u>	<u>-15</u>	<u>382</u>	<u>381</u>	<u>1</u>	<u>500</u>	<u>500</u>	<u>500</u>
	<u>1,765</u>	<u>1,780</u>		<u>1,745</u>	<u>1,595</u>	<u>150</u>	<u>1,906</u>	<u>1,906</u>	<u>1,950</u>
<b>Total Current Expenditures</b>	<u>93,504</u>	<u>91,174</u>	<u>2,330</u>	<u>93,504</u>	<u>93,577</u>	<u>-73</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
<b>TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND</b>	<u>93,504</u>	<u>91,174</u>	<u>2,330</u>	<u>93,504</u>	<u>93,577</u>	<u>-73</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.290.4.4150.000 Food Service Investments						-1,297			
6.290.4.4161.100 Food Service Sales to Students	<del>1,050,000</del>	<del>736,905</del>	<del>-280,095</del>	<del>1,000,000</del>	<del>1,063,972</del>	<del>-303,028</del>	<del>3,080,206</del>	<del>3,080,206</del>	<del>3,600,000</del>
6.290.4.4161.110 Food Service Breakfast Sales	120,000		-41,049	120,000	68,523	-51,477			<b>70,000</b>
6.290.4.4162.200 Adult Lunch Sales		78,952	-22,169	25,000	18,995	-6,005	71,748	71,748	<b>17,000</b>
6.290.4.4162.205 Ala Carte Lunch Sales	<del>39,000</del>	<del>16,832</del>					<del>12,000</del>	<del>17,000</del>	<b>202,000</b>
6.290.4.4162.210 Adult Breakfast Sales	320,000	317,655	-2,345	320,541	349,836	29,295	12,290	227,000	
6.290.4.4162.220 Kindergarten Snack Fees			-876			-463			
6.290.4.4169.940 Catering Sales	900	24	-300	500	37	-1,431	400	400	<b>0,000</b>
6.290.4.4199.900 District-Reimbursed Bad Debt	<del>13,500</del>	<del>22,582</del>	<del>9,082</del>	<del>0</del>	<del>17,242</del>	<del>0</del>	<del>14,000</del>	<del>14,000</del>	<b>12,000</b>
<b>TOTAL LOCAL FUNDING</b>	<u>1,507,200</u>	<u>1,175,448</u>	<u>-331,752</u>	<u>1,492,541</u>	<u>1,175,378</u>	<u>-317,163</u>	<u>1,241,354</u>	<u>1,241,354</u>	<b>1,213,500</b>
6.290.4.4455.500 Child Nutrition Federal Reimbursement	2,050,000	2,260,500	210,500	2,460,000	2,386,871	-73,129	2,336,290	2,336,290	<b>2,500,000</b>
6.290.4.4455.510 School Breakfast Federal Reimbursement	574,000	589,214	15,214	600,000	604,412	4,412	575,000	575,000	<b>605,000</b>
6.290.4.4455.520 Kindergarten Milk Reimbursement									
6.290.4.4455.530 USDA Commodity Value	<del>255,000</del>	257,163	-450	255,000	261,311	6,311	255,000	255,000	<b>1,000,000</b>
6.290.4.4455.550 Summer Feeding Reimbursement	475,550	320,277	-155,273	425,000	326,315	-98,685	390,000	330,000	<b>375,000</b>
6.290.4.4455.560 After School Snack Revenues				15,000	22,034				<b>20,000</b>
6.290.4.4455.570 Fruit and Vegetable Reimbursement	14,250	21,898	7,648			7,034	20,000	20,000	
<b>TOTAL FEDERAL FUNDING</b>	<u>3,369,250</u>	<u>3,449,052</u>	<u>79,802</u>	<u>3,755,000</u>	<u>3,600,944</u>	<u>-154,056</u>	<u>3,516,290</u>	<u>3,537,846</u>	<b>3,766,000</b>
6.290.4.4600.000 Interfund Transfers	101,000	103,194	2,194	100,000	116,199	16,199	100,000	100,000	<b>105,000</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>101,000</u>	<u>103,194</u>	<u>2,194</u>	<u>100,000</u>	<u>116,199</u>	<u>16,199</u>	<u>100,000</u>	<u>100,000</u>	<b>105,000</b>
<b>TOTAL CURRENT REVENUES</b>	<u>4,977,450</u>	<u>4,727,695</u>	<u>-249,755</u>	<u>5,347,541</u>	<u>4,892,521</u>	<u>-455,020</u>	<u>4,857,644</u>	<u>4,879,200</u>	<b>5,084,500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.290.4.7000.000 Estimated Beginning Balance	434,374	1,601,834	1,167,460	700,000	1,530,920	830,920	750,000	750,000	<b>450,000</b>
<b>TOTAL CHILD NUTRITION FUND</b>	<b><u>5,411,824</u></b>	<b><u>6,329,529</u></b>	<b><u>917,705</u></b>	<b><u>6,047,541</u></b>	<b><u>6,423,441</u></b>	<b><u>375,900</u></b>	<b><u>5,607,644</u></b>	<b><u>5,629,200</u></b>	<b><u>5,534,500</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.290.5.7100.159 Food Preparation	1,209,427	1,305,973	-96,546	1,324,756	1,456,435	- 131,679	1,379,418	1,379,418	<b>1,398,077</b>
6.290.5.7100.188 Substitute Food Service				90,000	80,451				<b>90,000</b>
6.290.5.7100.199 Personal Leave Reimbursement	85,000	77,583	7,417	13,700		9,549	90,000	90,000	<b>12,125</b>
<b>Total Salaries</b>	<u>1,308,427</u>	<u>1,392,636</u>	<u>-84,209</u>	<u>1,428,456</u>	<u>1,543,976</u>	<u>- 115,520</u>	<u>1,481,288</u>	<u>1,481,288</u>	<b><u>1,500,202</u></b>
6.290.5.7100.210 PERSI	124,790	135,087	-10,297	148,836	163,712	-14,876	154,711	154,711	<b>156,814</b>
6.290.5.7100.220 Social Security Tax		103,158		104,992	115,520	-10,528	108,874	108,874	<b>110,265</b>
6.290.5.7100.230 Life Insurance	96,170		-6,988	11,333					
6.290.5.7100.240 Medical Insurance	<del>216,362</del>	<del>495,812</del>	-19,250	582,862	<del>507,605</del>	<del>584,257</del>	<del>340,870</del>	<del>340,870</del>	<b><del>385,484</del></b>
6.290.5.7100.250 Employee Assistance Plan			863						
6.290.5.7100.260 Dental Insurance		84,533	-	<del>251,325</del>	<del>105,085</del>	1,492	923	923	<b><del>84,750</del></b>
6.290.5.7100.270 Worker's Compensation Insurance	12,975		130,190	70,166	82,233	23,240	13,410	13,410	<b>81,446</b>
6.290.5.7100.280 Retirement Sick Leave Benefits	56,041	86,231		16,865	18,368	-1,503	80,449	80,449	<b>17,769</b>
6.290.5.7100.290 Vision Insurance	15,415	16,589	-1,174				17,531	17,531	
<b>Total Fringe Benefits</b>	<u><del>233,392</del></u>	<u>237,779</u>	<u><del>38,687</del></u>	<u>71,633</u>	<u>236,409</u>	<u>4,799</u>	<u>2,609</u>	<u>2,609</u>	<b><u>2,527</u></b>
6.290.5.7100.308 Credit Card Transaction Fees		-2,441			-2,995		-1,000	593,356	
6.290.5.7100.309 Bank Service Charges	1,000		3,441	2,000		4,995		1,000	<b>500</b>
6.290.5.7100.310 Professional and Technical Services	3,000	1,992	1,008	<del>3,000</del>	<del>3,335</del>	- 383	2,000	2,000	<b><del>2,000</del></b>
6.290.5.7100.381 In-District Travel Allowance	47,000	46,288	712			5,445	43,000	43,000	
6.290.5.7100.396 Inservice Training	7,000	6,679	321	8,000	7,017	983	8,000	8,000	<b>8,000</b>
<b>Total Purchased Services</b>	<u>3,500</u>	<u><del>50,468</del></u>	<u>3,550</u>	<u>4,000</u>	<u>46,960</u>	<u>4,000</u>	<u>3,000</u>	<u>3,000</u>	<b><u>3,000</u></b>
6.290.5.7100.410 General Supplies	140,000	116,009	23,991	200,000	195,826		175,000	57,000	<b>165,000</b>
6.290.5.7100.411 Supplies - Tray Cost	130,000	113,762	16,238	130,000	127,631	4,174	130,000	130,000	<b>130,000</b>
6.290.5.7100.421 Motor Fuel				13,000		2,369			<b>10,000</b>
6.290.5.7100.425 Laundry	12,000	9,461	2,539	24,000	9,281	3,620	10,000	10,000	<b>25,000</b>
6.290.5.7100.428 Repairs Parts and Supplies	24,000	19,072	4,928	35,000	34,697	-81	25,000	25,000	<b>35,000</b>
6.290.5.7100.450 Food - School Lunch	<del>2,500,900</del>	<del>2,367,155</del>	- 116,655	2,625,000	2,494,366	130,634	2,400,000	2,400,956	<b>2,400,000</b>
6.290.5.7100.451 Catering Costs									
<b>Total Supplies and Materials</b>	<u>2,850</u>	<u>2,676</u>	<u>174</u>	<u>2,500</u>	<u>1,825</u>	<u>675</u>	<u>1,500</u>	<u>1,500</u>	<b><u>1,500</u></b>
	<u>2,594,350</u>	<u>2,647,397</u>	<u>-53,047</u>	<u>3,029,500</u>	<u>2,887,805</u>	<u>141,695</u>	<u>2,776,500</u>	<u>2,798,056</u>	<b><u>2,766,500</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	<del>Adjusted 2012-2013</del>	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.290.5.7100.540 Remodeling									
6.290.5.7100.550 Equipment	<del>200,000</del>	112,504	367,915	<del>250,000</del>	225,329	2,50671	<del>300,000</del>	<del>298,000</del>	<del>151,996</del>
6.290.5.7100.580 Depreciation		<del>23,379</del>	<del>-23,379</del>		0,578	-20,578			
<b>Total Capital Objects</b>	<u>495,155</u>	<u>150,029</u>	<u>345,126</u>	<u>347,500</u>	<u>245,907</u>	<u>101,593</u>	<u>301,500</u>	<u>299,500</u>	<u>193,496</u>
<b>Total Child Nutrition Program</b>	<u>4,986,824</u>	<u>4,798,609</u>	<u>188,215</u>	<u>5,847,541</u>	<u>5,323,658</u>	<u>523,883</u>	<u>5,207,644</u>	<u>5,229,200</u>	<u>5,134,500</u>
<b>Total Current Expenditures</b>	<u>4,986,824</u>	<u>4,798,609</u>	<u>188,215</u>	<u>5,847,541</u>	<u>5,323,658</u>	<u>523,883</u>	<u>5,207,644</u>	<u>5,229,200</u>	<u>5,134,500</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.290.5.9500.850 Contingency Reserve	425,000	N/A	N/A	200,000	N/A	N/A	400,000	400,000	<b>400,000</b>
6.290.3.3200.000 Actual Year-End Fund Balance	N/A	1,530,920	N/A	N/A	1,099,783	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>425,000</u>	<u>1,530,920</u>	<u>1,105,920</u>	<u>200,000</u>	<u>1,099,783</u>	<u>899,783</u>			<b>400,000</b>
<b>Total Contingency Reserve Program</b>	<u>425,000</u>	<u>1,530,920</u>	<u>1,105,920</u>	<u>200,000</u>	<u>1,099,783</u>	<u>899,783</u>	<del>400,000</del>	<del>400,000</del>	<b>400,000</b>
<b>TOTAL CHILD NUTRITION FUND</b>	<u><u>5,411,824</u></u>	<u><u>6,329,529</u></u>	<u><u>- 917,705</u></u>	<u><u>6,047,541</u></u>	<u><u>6,423,441</u></u>	<u><u>- 375,900</u></u>	<u><u>5,607,644</u></u>	<u><u>5,629,200</u></u>	<b><u><u>5,534,500</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.310.4.4125.500 School Bond Levy	2,330,637	2,430,997	100,360	2,552,250	2,567,445		1,748,780	1,748,780	<b>1,750,000</b>
6.310.4.4150.000 Investment Earnings		2,311				15,195			
	<u>2,500</u>		<u>189</u>	<u>3,000</u>	<u>1,605</u>		<u>2,000</u>	<u>2,000</u>	<u>1,000</u>
<b>TOTAL LOCAL FUNDING</b>	<b>2,333,137</b>	<b>2,433,308</b>	<b>100,171</b>	<b>2,555,250</b>	<b>2,569,050</b>	<b>13,800</b>	<b>1,750,780</b>	<b>1,750,780</b>	<b>1,751,000</b>
<b>TOTAL CURRENT REVENUES</b>	<b>2,333,137</b>	<b>2,433,308</b>	<b>100,171</b>	<b>2,555,250</b>	<b>2,569,050</b>	<b>13,800</b>	<b>1,750,780</b>	<b>1,750,780</b>	<b>1,751,000</b>
6.310.4.7000.000 Estimated Beginning Balance	2,458,370	2,515,485	57,115	2,383,460	2,710,168	326,708	3,028,518	3,028,518	<b>2,637,450</b>
<b>TOTAL BOND INTEREST AND REDEMPTION FUND</b>	<b>4,791,507</b>	<b>4,948,793</b>	<b>157,286</b>	<b>4,938,710</b>	<b>5,279,217</b>	<b>340,507</b>	<b>4,779,298</b>	<b>4,779,298</b>	<b>4,388,450</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.310.5.9110.610 Bond Principal	2,038,750	1,795,000	<del>243,750</del>	1,880,000	1,880,000			2,040,000	<b>2,081,000</b>
<b>Total Debt Retirement</b>	2,038,750	1,795,000	<del>243,750</del>	1,880,000	1,880,000	0	0	2,040,000	<b>2,081,000</b>
<b>Total Debt Service Program</b>	<u>2,038,750</u>	<u>1,795,000</u>	<u>243,750</u>	<u>1,880,000</u>	<u>1,880,000</u>	0	0	<u>2,040,000</u>	<b><u>2,081,000</u></b>
						0	0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.310.5.9120.620 Bond Interest	443,275	443,625	350	353,900	351,630		214,500	119,918	<b>83,489</b>
<b>Total Debt Retirement</b>	443,275	443,625	- 350	353,900	351,630	2,270		119,918	<b>83,489</b>
6.310.5.9120.850 Contingency Reserve	2,309,482		- 2,309,482	2,704,810		2,704,810	214,500	2,619,380	<b>2,223,961</b>
<b>Total Transfers or Reserves</b>	2,309,482	0	-2,309,482	2,704,810	0	-2,704,810	4,564,798	2,619,380	<b>2,223,961</b>
<b>Total Debt Service Interest Program</b>	<u>2,752,757</u>	<u>403,625</u>	<u>2,309,132</u>	<u>3,058,710</u>	<u>301,630</u>	<u>2,707,080</u>	<u>4,779,298</u>	<u>2,739,298</u>	<b><u>2,307,450</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<b><u>2015-2016 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
6.310.3.3200.000 Actual Year-End Fund Balance	N/A	2,710,168	N/A	N/A	3,047,587	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		2,710,168	2,710,168		3,047,587	3,047,587			
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>2,710,168</u>	<u>2,710,168</u>	<u>0</u>	<u>3,047,587</u>	<u>3,047,587</u>	<u>0</u>	<u>0</u>	<b><u>0 0</u></b>
<b>TOTAL BOND INTEREST AND REDEMPTION FUND</b>	<u><u>4,791,507</u></u>	<u><u>4,948,793</u></u>	<u><u>- 157,286</u></u>	<u><u>4,938,710</u></u>	<u><u>5,279,217</u></u>	<u><u>- 340,507</u></u>	<u><u>4,779,298</u></u>	<u><u>4,779,298</u></u>	<b><u><u>4,388,450</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.420.4.4121.100 School Plant Facility Levy	4,131,257	3,984,705	- 146,552	4,337,820	4,362,932	25,112	4,554,711	4,554,711	<b>4,782,447</b>
6.420.4.4150.000 Investment Earnings									
6.420.4.4199.900 Other Local Revenue	<u>0</u>	<u>27</u>	<u>27</u>	<u>0</u>	<u>15</u>	<u>15</u>	<u>0</u>	<u>0</u>	<u>500</u>
<b>TOTAL LOCAL FUNDING</b>	<u>4,131,257</u>	<u>3,984,732</u>	<u>- 500,025</u>	<u>4,337,820</u>	<u>4,362,948</u>	<u>25,128</u>	<u>4,554,711</u>	<u>4,554,711</u>	<u><b>4,782,947</b></u>
6.420.4.4311.110 State Lottery Revenues									<b>719,200</b>
6.420.4.4312.200 Bus Depreciation	275,000	243,851	-31,149	215,000	214,333		245,000	245,000	<b>233,310</b>
6.420.4.4370.000 State Facility Maintenance Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>230,000</u>	<u>245,123</u>	<u>- 15,123</u>	<u>475,000</u>	<u>495,000</u>	<u>80,800</u>
<b>TOTAL STATE FUNDING</b>	<u>275,000</u>	<u>243,851</u>	<u>-31,149</u>	<u>445,000</u>	<u>459,456</u>	<u>-14,456</u>	<u>720,000</u>	<u>720,000</u>	<u><b>1,033,310</b></u>
6.420.4.4420.000 Grants and Program Reimbursements	165,000	173,432		191,663	191,416				
6.420.4.4532.200 Sale of Fixed Assets			8,432			- 247			
<b>TOTAL FEDERAL FUNDING</b>	<u>165,000</u>	<u>173,432</u>	<u>8,432</u>	<u>191,663</u>	<u>191,416</u>	<u>- 247</u>	<u>3,000</u>	<u>3,000</u>	<u>4,000</u>
	<u>2,000</u>	<u>9,908</u>	<u>7,908</u>	<u>2,000</u>	<u>5,237</u>	<u>3,237</u>	<u>3,000</u>	<u>3,000</u>	<u>4,000</u>
<b>TOTAL FEDERAL FUNDING</b>	<u>167,000</u>	<u>183,341</u>	<u>16,341</u>	<u>193,663</u>	<u>196,653</u>	<u>2,990</u>	<u>3,000</u>	<u>3,000</u>	<u>4,000</u>
<b>TOTAL CURRENT REVENUES</b>	<u>4,573,257</u>	<u>4,412,423</u>	<u>- 160,834</u>	<u>4,976,483</u>	<u>5,019,057</u>	<u>42,574</u>	<u>5,277,711</u>	<u>5,277,711</u>	<u><b>5,820,257</b></u>
6.420.4.7000.000 Estimated Beginning Balance	1,265,000	869,547	- 395,453	1,230,000	1,352,104	122,104	2,800,000	2,800,000	<b>3,400,000</b>
<b>TOTAL PLANT FACILITIES FUND</b>	<u>5,838,257</u>	<u>5,281,970</u>	<u>- 556,287</u>	<u>6,206,483</u>	<u>6,371,160</u>	<u>164,677</u>	<u>8,077,711</u>	<u>8,077,711</u>	<u><b>9,220,257</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted 2012</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.5120.550 Equipment				57,911	39,520		56,911	56,911	<b>54,516</b>
6.420.5.5120.552 Technology Equipment	62,888	52,933	9,955			18,391	486,396	486,396	<b>23,400</b>
6.420.5.5120.554 Equipment Replacement									
<b>Total Capital Objects</b>	<u>5,000</u>	<u>0</u>	<u>4,980</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	<del>67,888</del>	<del>53,553</del>	<del>14,335</del>	<del>62,911</del>	<del>39,520</del>	<del>23,391</del>	<del>548,307</del>	<del>548,307</del>	<del>82,916</del>
<b>Total Elementary Program</b>	<u>67,888</u>	<u>53,553</u>	<u>14,335</u>	<u>62,911</u>	<u>39,520</u>	<u>23,391</u>	<u>548,307</u>	<u>548,307</u>	<b>82,916</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.5150.550 Equipment	120,429	186,655	-66,226	127,693	147,847	-20,154	133,020	132,840	<b>129,959</b>
6.420.5.5150.552 Technology Equipment	100,130	100,190	-60	248,395	248,395				<b>462,600</b>
6.420.5.5150.554 Equipment Replacement							44,480	44,480	
<b>Total Capital Objects</b>	<u>5,000</u> 225,559	<u>4,380</u> 287,465	<u>4,380</u> -61,906	<u>5,000</u> 381,088	<u>5,000</u> 396,242	<u>5,000</u> -15,154	<u>5,000</u> 182,500	<u>5,000</u> 182,320	<u>5,000</u> <b>597,559</b>
<b>Total Secondary Program</b>	<u>225,559</u>	<u>287,465</u>	<u>-61,906</u>	<u>381,088</u>	<u>396,242</u>	<u>-15,154</u>	<u>182,500</u>	<u>182,320</u>	<u><b>597,559</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.5170.550 Equipment									
<b>Total Capital Objects</b>	<u>1,762</u>	<u>1,688</u>	<u>74</u>	<u>1,599</u>	<u>1,599</u>	<u>0</u>	<u>1,400</u>	<u>1,580</u>	<u>1,580</u>
	<u>1,762</u>	<u>1,688</u>	<u>74</u>	<u>1,599</u>	<u>1,599</u>	<u>0</u>	<u>1,400</u>	<u>1,580</u>	<u>1,580</u>
<b>Total Alternate School Program</b>	<u>1,762</u>	<u>1,688</u>	<u>74</u>	<u>1,599</u>	<u>1,599</u>	<u>0</u>	<u>1,400</u>	<u>1,580</u>	<u>1,580</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**SPECIAL EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.5210.550 Equipment									
<b>Total Capital Objects</b>	<u>2,996</u>	<u>1,492</u>	<u>1,504</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	2,996	1,492	1,504	1,000	1,000	0	0	0	0
<b>Total Special Education Program</b>	<u>2,996</u>	<u>1,492</u>	<u>1,504</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	2,996	1,492	1,504	1,000	1,000	0	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.5320.550 Equipment	<u>20,717</u>	<u>20,546</u>	<u>171</u>	<u>22,717</u>	<u>16,134</u>	<u>6,583</u>	<u>21,174</u>	<u>21,174</u>	<u>19,592</u>
<b>Total Capital Objects</b>	<u>20,717</u>	<u>20,546</u>	<u>171</u>	<u>22,717</u>	<u>16,134</u>	<u>6,583</u>	<u>21,174</u>	<u>21,174</u>	<u>19,592</u>
<b>Total School Activity Program</b>	<u>20,717</u>	<u>20,546</u>	<u>171</u>	<u>22,717</u>	<u>16,134</u>	<u>6,583</u>	<u>21,174</u>	<u>21,174</u>	<u>19,592</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6210.550 Equipment									
<b>Total Capital Objects</b>	<u>2,000</u>	<u>1,896</u>	<u>104</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	<u>2,000</u>	<u>1,896</u>	<u>104</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Total Instructional Improvement Program</b>	<u>2,000</u>	<u>1,896</u>	<u>104</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.420.5.6230.550 Equipment		89,682		90,000	89,696		120,000	123,000	<b>100,000</b>
6.420.5.6230.554 Equipment Replacement	<del>90,000</del> 115,900	<del>114,942</del> 114,942	318	364,770	364,770	304	478,150	478,150	<b>146,000</b>
<b>Total Capital Objects</b>	<u>205,100</u>	<u>204,624</u>	158	<u>454,770</u>	<u>454,466</u>	0			<b>246,000</b>
			476			304	<del>598,150</del>	<del>601,150</del>	
<b>Total Instruction-Related Technology Program</b>	<u>205,100</u>	<u>204,624</u>	<u>476</u>	<u>454,770</u>	<u>454,466</u>	<u>304</u>	<del>598,150</del>	<del>601,150</del>	<b>246,000</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6310.550 Equipment									
<b>Total Capital Objects</b>	1,100	1,013	87	500	500	0	500	500	<b>500</b>
<b>Total Board Of Education Program</b>	1,100	1,013	87	500	500	0	500	500	<b>500</b>
	1,100	1,013	87	500	500	0	500	500	<b>500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6320.550 Equipment									
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>402</u>	<u>206</u>	<u>196</u>	<u>0</u>	<u>0</u>	<u>500</u>
<b>Total Central Administration Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>402</u>	<u>206</u>	<u>196</u>	<u>0</u>	<u>0</u>	<u>500</u>
	0	0	0	402	206	196	0	0	500

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6510.550 Equipment	1,000	296	704	1,000	791	209	1,000	1,000	<b>2,000</b>
<b>Total Capital Objects</b>	1,000	296	704	1,000	791	209	1,000	1,000	<b>2,000</b>
<b>Total Business Administration Program</b>	<b>1,000</b>	<b>296</b>	<b>704</b>	<b>1,000</b>	<b>791</b>	<b>209</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**CENTRAL SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6550.550 Equipment							7,465	7,465	
<b>Total Capital Objects</b>	974	914	60	0	0	0	7,465	7,465	<b>0</b>
	974	914	60	0	0	0	7,465	7,465	<b>0</b>
<b>Total Central Service Program</b>	974	914	60	0	0	0	7,465	7,465	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6560.550 Equipment									
<b>Total Capital Objects</b>	<u>2,500</u>	<u>1,442</u>	<u>1,058</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	<u>2,500</u>	<u>1,442</u>	<u>1,058</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b>Total Administrative Technology Service Program</b>	<u>2,500</u>	<u>1,442</u>	<u>1,058</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**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	<u>-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted 2012</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6610.550 Equipment			16,914	29,000	23,969		29,211	29,211	<b>32,300</b>
6.420.5.6610.551 Vehicle Purchases	33,300	16,386	15,900	130,800	122,438	5,031	166,841	166,841	<b>117,800</b>
6.420.5.6610.552 Technology Equipment	31,800	15,900		47,500	50,700	8,362			<b>42,490</b>
	<del>15,000</del>	<del>15,000</del>					<del>17,000</del>	<del>14,000</del>	
<b>Total Capital Objects</b>	<u>80,100</u>	<u>47,286</u>	<u>32,814</u>	<u>207,300</u>	<u>197,107</u>	<u>10,193</u>	<u>213,052</u>	<u>210,052</u>	<b>192,590</b>
<b>Total Building Operation Services Program</b>	<u>80,100</u>	<u>47,286</u>	<u>32,814</u>	<u>207,300</u>	<u>197,107</u>	<u>10,193</u>	<u>213,052</u>	<u>210,052</u>	<b>192,590</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u> <del>2012-2013</del>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6640.325 Repair and Maintenance (Contracted)	2,626,097	2,201,733	<del>424,364</del>	929,300	911,918		1,042,660	1,042,660	<b>1,082,270</b>
<b>Total Purchased Services</b>	2,626,097	2,201,733	<del>424,364</del>	929,300	911,918	<del>17,382</del>	1,042,660	1,042,660	<b>1,082,270</b>
6.420.5.6640.520 Site Improvement Expenses			36,909	351,278	296,822		798,808	798,808	<b>193,059</b>
6.420.5.6640.540 Remodeling	<del>85,143</del>	48,234	76,683	1,300,785	607,197	<del>693,588</del>	1,090,381	1,090,381	<b>2,243,773</b>
6.420.5.6640.550 Equipment	<del>23,330</del>	23,836	506	23,330	19,553				<b>23,330</b>
<b>Total Capital Objects</b>	988,635	875,549	<del>113,086</del>	1,675,393	923,571	<del>751,822</del>	1,912,519	1,912,519	<b>2,460,162</b>
<b>Total General Maintenance Services Program</b>	<u>3,614,732</u>	<u>3,077,282</u>	<u>537,450</u>	<u>2,604,693</u>	<u>1,835,489</u>	<u>769,204</u>	<u>2,955,179</u>	<u>2,955,179</u>	<b><u>3,542,432</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6650.550 Equipment				15,640	15,653				<b>15,640</b>
<b>Total Capital Objects</b>	<u>15,640</u>	<u>6,144</u>	<u>9,496</u>	<u>15,640</u>	<u>15,653</u>	<u>-13</u>	<u>15,640</u>	<u>15,640</u>	<b>15,640</b>
		<u>6,144</u>	<u>9,496</u>			<u>-13</u>		<u>15,640</u>	
<b>Total Ground Maintenance Services Program</b>	<u>15,640</u>	<u>6,144</u>	<u>9,496</u>	<u>15,640</u>	<u>15,653</u>	<u>-13</u>	<u>15,640</u>	<u>15,640</u>	<b>15,640</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6810.560 Buses	172,724	172,724		352,356	554,930	- 202,574	554,404	554,404	<b>444,870</b>
<b>Total Capital Objects</b>	172,724	172,724	0	352,356	554,930	- 202,574			<b>444,870</b>
<b>Total Pupil To School Transportation Program</b>	172,724	172,724	0	352,356	554,930	- 202,574	<del>554,404</del>	<del>554,404</del>	<b>444,870</b>
			0						

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6840.550 Equipment	<u>2,276</u>	<u>2,154</u>	<u>122</u>	<u>5,878</u>	<u>5,840</u>	<u>38</u>	<u>15,872</u>	<u>15,872</u>	<u>7,450</u>
<b>Total Capital Objects</b>	<u>2,276</u>	<u>2,154</u>	<u>122</u>	<u>5,878</u>	<u>5,840</u>	<u>38</u>	<u>15,872</u>	<u>15,872</u>	<u>7,450</u>
<b>Total Non-reimbursable Transportation Program</b>	<u>2,276</u>	<u>2,154</u>	<u>122</u>	<u>5,878</u>	<u>5,840</u>	<u>38</u>	<u>15,872</u>	<u>15,872</u>	<u>7,450</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 2012-2013	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.420.5.8100.310 Professional and Technical Services			900						<b>0</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>900</u>	<u>- 900</u>	<u>0</u>	<u>875</u>	<u>- 875</u>	<u>0</u>	<u>0</u>	<b>0</b>
6.420.5.8100.510 Site Purchases	0	900	-	0	<del>875</del>	- 875	225,000	225,000	
6.420.5.8100.530 New Buildings and Additions	0	<del>48,446</del>	-48,446	0	<del>135,987</del>	- 135,987			<b>0</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>48,446</u>	<u>-48,446</u>	<u>0</u>	<u>135,987</u>	<u>- 135,987</u>	<u>225,000</u>	<u>225,000</u>	<b>0</b>
<b>Total Capital Asset Acquisition Program</b>	<u>0</u>	<u>49,346</u>	<u>-49,346</u>	<u>0</u>	<u>136,862</u>	<u>- 136,862</u>	<u>225,000</u>	<u>225,000</u>	<b>0</b>
<b>Total Current Expenditures</b>	<u>4,417,068</u>	<u>3,929,866</u>	<u>487,202</u>	<u>4,115,354</u>	<u>3,657,339</u>	<u>458,015</u>	<u>5,343,143</u>	<u>5,343,143</u>	<b>5,157,129</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.420.5.9500.851 Future Building Reserve	1,421,189	N/A	N/A	2,091,129	N/A	N/A	2,734,568	2,734,568	<b>4,063,128</b>
6.420.3.3200.000 Actual Year-End Fund Balance	N/A	1,352,104	N/A	N/A	2,713,821	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>1,421,189</u>	<u>1,352,104</u>	<u>-69,085</u>	<u>2,091,129</u>	<u>2,713,821</u>	<u>622,692</u>	<u>2,734,568</u>	<u>2,734,568</u>	<b><u>4,063,128</u></b>
<b>Total Contingency Reserve Program</b>	<u>1,421,189</u>	<u>1,352,104</u>	<u>-69,085</u>	<u>2,091,129</u>	<u>2,713,821</u>	<u>622,692</u>	<u>2,734,568</u>	<u>2,734,568</u>	<b><u>4,063,128</u></b>
<b>TOTAL PLANT FACILITIES FUND</b>	<u><u>5,838,257</u></u>	<u><u>5,281,970</u></u>	<u><u>556,287</u></u>	<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>8,077,711</u></u>	<b><u><u>9,220,257</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 610**

**PRINT SHOP FUND**

**DESCRIPTION**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.610.4.4199.900 Fees / Printing Charges	92,656	96,817	4,161	92,500	93,182		98,112	98,112	<b>98,500</b>
6.610.4.4199.910 Copier Click Charges	10,317	8,530	-1,787	10,196	12,104	682	10,200	10,200	<b>15,000</b>
6.610.4.4199.990 Overhead Revenue	<del>11,000</del>	<del>16,688</del>	<del>5,688</del>	11,000	17,763	1,908	<del>10,200</del>	<del>11,000</del>	<b>11,000</b>
<b>TOTAL LOCAL FUNDING</b>	<u>113,973</u>	<u>122,034</u>	<u>8,061</u>	<u>113,696</u>	<u>123,048</u>	<u>6,763</u>	<u>119,312</u>	<u>119,312</u>	<b><u>124,500</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>113,973</u>	<u>122,034</u>	<u>8,061</u>	<u>113,696</u>	<u>123,048</u>	<u>9,352</u>	<u>119,312</u>	<u>119,312</u>	<b><u>124,500</u></b>
6.610.4.7000.000 Estimated Beginning Balance		56,399	56,399		74,199	74,199	75,000	75,000	<b>63,000</b>
<b>TOTAL PRINT SHOP FUND</b>	<u><u>113,973</u></u>	<u><u>178,433</u></u>	<u><u>64,460</u></u>	<u><u>113,696</u></u>	<u><u>197,247</u></u>	<u><u>82,551</u></u>	<u><u>194,312</u></u>	<u><u>194,312</u></u>	<b><u><u>187,500</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**PRINT SHOP FUND  
CENTRAL SERVICE PROGRAM**

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.610.5.6550.161 Printer				21,349	21,755				<b>21,653</b>
6.610.5.6550.199 Personal Leave Reimbursement	21,562	21,371	191 -50			- 406	21,797	21,797	
<b>Total Salaries</b>	<u>21,562</u>	<u>30,421</u>		<u>21,349</u>	<u>33,808</u>	-53	<u>21,797</u>	<u>0</u>	<u>21,823</u>
			141 -24			- 459		21,797	
6.610.5.6550.210 PERSI									
6.610.5.6550.220 Social Security Tax	2,199	2,223	-21	2,374	2,459	-85	2,424	2,424	<b>2,427</b>
6.610.5.6550.230 Life Insurance	1,585	1,606		1,569	1,641	-72	1,602	1,602	<b>1,603</b>
6.610.5.6550.240 Medical Insurance		70			70				
6.610.5.6550.250 Employee Assistance Plan	3,584	0	3,584 13	3,712	0	3,712	3,712	3,712	<b>4,191</b>
6.610.5.6550.260 Dental Insurance		13		16	16	0	16	16	<b>16</b>
6.610.5.6550.270 Worker's Compensation Insurance	0	217	-1 385	225	224	1 - 112	236	236	<b>250</b>
6.610.5.6550.280 Retirement Sick Leave Benefits	924	1,309		1,049	1,161	1 -6	1,184	1,184	<b>1,185</b>
6.610.5.6550.290 Vision Insurance	272	269	3	269	275		275	275	<b>275</b>
<b>Total Fringe Benefits</b>	<u>46</u>	<u>46</u>	<u>0</u>	<u>46</u>	<u>44</u>	<u>2</u>	<u>46</u>	<u>46</u>	<u>40,063</u>
6.610.5.6550.310 Professional and Technical Services	8,896	5,754	3,142	9,332	5,889	3,443	9,565	9,565	
6.610.5.6550.313 Publishing and Advertising	55,115	49,947	5,168	55,115	44,723	10,392	55,115	55,115	<b>55,115</b>
6.610.5.6550.325 Repair and Maintenance (Contracted)	3,000	2,708	292	2,500	1,635	865 -4	2,500	2,500	<b>2,000</b>
<b>Total Purchased Services</b>	<u>48,515</u>	<u>52,836</u>	<u>219</u>	<u>48,015</u>	<u>46,762</u>	<u>11,253</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
			5,679				58,615	58,615	<b>58,115</b>
6.610.5.6550.410 General Supplies	25,000	24,223	777	25,000	18,789	6,211	25,335	25,335	<b>24,822</b>
<b>Total Supplies and Materials</b>	<u>25,000</u>	<u>24,223</u>	<u>777</u>	<u>25,000</u>	<u>18,789</u>	<u>6,211</u>	<u>25,335</u>	<u>25,335</u>	<u>24,822</u>
6.610.5.6550.550 Equipment			777			-4,286		25,335	
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,286</u>	<u>-4,286</u>	<u>4,000</u>	<u>4,000</u>	<u>2,000</u>
<b>Total Central Service Program</b>	<u>103,973</u>	<u>104,234</u>	<u>0</u>	<u>103,696</u>	<u>97,534</u>	<u>-16,162</u>	<u>119,312</u>	<u>119,312</u>	<u>116,823</u>
			9,739						
<b>Total Current Expenditures</b>	<u>113,973</u>	<u>104,234</u>	<u>9,739</u>	<u>113,696</u>	<u>97,534</u>	<u>16,162</u>	<u>119,312</u>	<u>119,312</u>	<u>116,823</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.610.5.9500.850 Contingency Reserve		N/A	N/A		N/A	N/A			<b>70,677</b>
6.610.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A	99,713	N/A	75,000	75,000	<b>N/A</b>
	<u>0</u>	<u>74,199</u>	<u>74,199</u>	<u>0</u>	<u>99,713</u>	<u>99,713</u>	<u>75,000</u>	<u>75,000</u>	<u><b>70,677</b></u>
<b>Total Transfers or Reserves</b>									
		<u>74,199</u>	<u>74,199</u>		<u>99,713</u>	<u>99,713</u>	<u>75,000</u>	<u>75,000</u>	<u><b>70,677</b></u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>74,199</u>	<u>74,199</u>	<u>0</u>	<u>99,713</u>	<u>99,713</u>	<u>75,000</u>	<u>75,000</u>	<u><b>70,677</b></u>
		<u>74,199</u>	<u>74,199</u>		<u>99,713</u>	<u>99,713</u>	<u>75,000</u>	<u>75,000</u>	<u><b>70,677</b></u>
<b>TOTAL PRINT SHOP FUND</b>	<u>0</u>	<u>178,433</u>	<u>-64,460</u>	<u>0</u>	<u>197,247</u>	<u>-83,551</u>	<u>194,312</u>	<u>194,312</u>	<u><b>187,500</b></u>
	<u>113,973</u>	<u>178,433</u>	<u>-64,460</u>	<u>113,696</u>	<u>197,247</u>	<u>-83,551</u>	<u>194,312</u>	<u>194,312</u>	<u><b>187,500</b></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 710**

**VEBA TRUST FUND**

**DESCRIPTION**

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Description	2012-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.710.4.4150.000 Earnings on Investment	1,500	1,048	- 452	1,500	528	- 972	250	250	250
<b>TOTAL LOCAL FUNDING</b>	<u>1,500</u>	<u>1,048</u>	<u>- 452</u>	<u>1,500</u>	<u>528</u>	<u>- 972</u>	<u>250</u>	<u>250</u>	<u>250</u>
<b>TOTAL CURRENT REVENUES</b>	<u>1,500</u>	<u>1,048</u>	<u>- 452</u>	<u>1,500</u>	<u>528</u>	<u>- 972</u>	<u>250</u>	<u>250</u>	<u>250</u>
6.710.4.7000.000 Estimated Beginning Balance	653,437	653,459		478,730	478,857		478,627	478,627	403,650
<b>TOTAL VEBA TRUST FUND</b>	<u><u>654,937</u></u>	<u><u>654,507</u></u>	<u><u>22</u></u>	<u><u>480,230</u></u>	<u><u>479,385</u></u>	<u><u>127</u></u>	<u><u>478,877</u></u>	<u><u>478,877</u></u>	<u><u>403,900</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>			<u>2014-2015 Budget</u>		<u>2015-2016 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.710.5.6320.391 Professional Dues and Fees						- 110			
<b>Total Purchased Services</b>	650	650	0	650	760	- 110	760	760	<b>400</b>
<b>Total Central Administration Program</b>	650	650	0	650	760	- 110	760	760	<b>400</b>
	650	650	0	650	760		760	760	<b>400</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2015-2016 ANNUAL BUDGET**

**VEBA TRUST FUND  
OTHER SUPPORT SERVICES PROGRAM**

Account Elements and Object Description	2-2013 Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.710.5.6910.296 Other Employee Benefits	175,000	175,000							<b>90,000</b>
<b>Total Fringe Benefits</b>	175,000	175,000	0	0	0	0	75,000 75,000	75,000	<b>90,000</b>
<b>Total Other Support Services Program</b>	175,000	175,000	0	0	0	0	75,000	75,000	<b>90,000</b>
<b>Total Current Expenditures</b>	175,650	175,650	0	0	0	0	75,760	75,760	<b>90,400</b>
			0	650	760	- 110			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2013-2014 Budget			2014-2015 Budget		2015-2016 Budget
	<del>Adjusted</del> 2012-2013	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.710.5.9500.852 Unappropriated Fund Balance	479,287	N/A	N/A	479,580	N/A	N/A	403,117	403,117	<b>313,500</b>
6.710.3.3200.000 Actual Year-End Fund Balance	N/A	478,857	N/A	N/A	478,625	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>479,287</u>	<u>478,857</u>	<u>430</u>	<u>479,580</u>	<u>478,625</u>		<u>403,117</u>	<u>403,117</u>	<b><u>313,500</u></b>
			-			- 955			
<b>Total Contingency Reserve Program</b>	<u>479,287</u>	<u>478,857</u>	<u>- 430</u>	<u>479,580</u>	<u>478,625</u>	<u>- 955</u>	<u>403,117</u>	<u>403,117</u>	<b><u>313,500</u></b>
<b>TOTAL VEBA TRUST FUND</b>	<u><u>654,937</u></u>	<u><u>654,507</u></u>	<u><u>430</u></u>	<u><u>480,230</u></u>	<u><u>479,385</u></u>	<u><u>845</u></u>	<del><u>478,877</u></del>	<del><u>478,877</u></del>	<b><u><u>403,900</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**EXPENDITURES**

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

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

<b><u>CODE</u></b>	<b><u>FUNCTION/PROGRAM</u></b>
<b>5000</b>	<b>INSTRUCTION</b> This function includes classroom activities, interaction between classroom teachers and students, as well as activities and services of instructional assistants working directly with students.  <b><u>The following is a description of the program expenditures that are part of the Instruction Function.</u></b>
<b>5110</b>	<b>KINDERGARTEN PROGRAM (K)</b> Instruction and learning experiences which build upon the language and concepts the child already knows, and expands them towards an incurring understanding of and participation in his/her world.
<b>5120</b>	<b>ELEMENTARY PROGRAM (1-6)</b> Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in kindergarten through sixth grade.
<b>5150</b>	<b>SECONDARY PROGRAM (7-12)</b> Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in grade levels seven through twelve.
<b>5170</b>	<b>ALTERNATE SCHOOL PROGRAM</b> Direct instructional experiences for students in nontraditional instructional settings.
<b>5190</b>	<b>VOCATIONAL-TECHNICAL PROGRAM</b> The instruction and learning experiences which are concerned with preparing students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

- 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.
- 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.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

- 6210 INSTRUCTIONAL IMPROVEMENT PROGRAM** Programs for assisting instructional staff in planning, developing, training, and evaluating learning experiences for students.
- 6220 EDUCATIONAL MEDIA SERVICES PROGRAM** Programs concerned with teaching and use of resources, including hardware and content materials available in the District Media Center and school libraries.
- 6230 INSTRUCTIONAL RELATED TECHNOLOGY PROGRAM** This encompasses all technology activities and services for the purpose of supporting instruction.
- 6310 BOARD OF EDUCATION PROGRAM** Programs or activities of the elected Board of Trustees which are designed to assist members in performing duties directed by law or established by board policy.
- 6320 CENTRAL ADMINISTRATION PROGRAM** Programs providing general administration and executive leadership for implementation of school policy, supervision, and management.
- 6410 SCHOOL ADMINISTRATION PROGRAM** Activities required to direct and manage the operation of the individual schools. Principals, Vice Principals, Secretaries, and Clerks are charged with responsibility for a school's administration.
- 6510 BUSINESS ADMINISTRATION PROGRAM** Programs related to fiscal operations including budgeting, receiving and disbursing, purchasing, 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.



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

- 6670 SECURITY SERVICES PROGRAM** Maintaining order and control in schools and on school property in addition to protecting school district property.
- 6810 PUPIL TO SCHOOL TRANSPORTATION PROGRAM** Transporting students to and from school, between schools for instructional purposes, approved field trips, and athletic extra-curricular activities. Allowable and non-allowable costs for reimbursement under the School Support Program are defined in the State Transportation Manual.
- 6820 PUPIL ACTIVITY TRANSPORTATION PROGRAM** The program established to provide student transportation services to approved school athletic or activity events. (Such programs are not eligible for state transportation assistance.)
- 6830 GENERAL TRANSPORTATION PROGRAM** The program to provide maintenance services for vehicles used in the general administration and operation of the school district.
- 6840 NON-REIMBURSED TRANSPORTATION PROGRAM** This function includes transportation expenses which are not reimbursed for consideration for state reimbursement.
- 6910 OTHER SUPPORT SERVICES PROGRAM** Services and programs of a support service nature which may not be adequately included in the above programs.
- 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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

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.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**OBJECTS OF EXPENDITURE**

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.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2015-2016 ANNUAL BUDGET**

**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.

