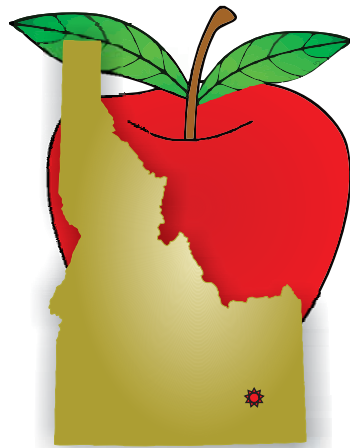


Annual Budget 2017 - 2018



Pocatello / Chubbuck School District #25

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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.

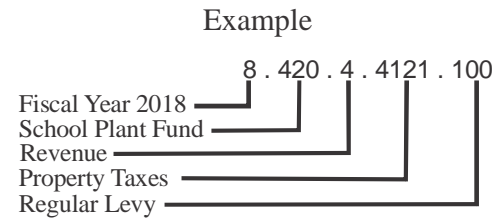
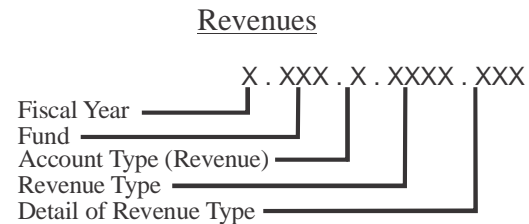
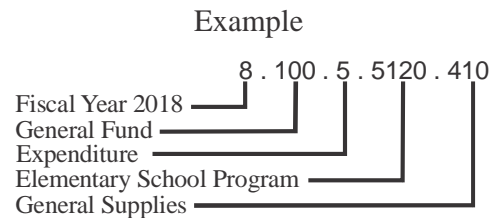
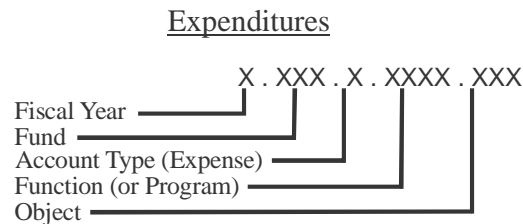
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2014-2015” and “2015-2016” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2016-2017” as the Adjusted Budget is as of May 17, 2017.

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
2017-2018 ANNUAL BUDGET

BOARD OF TRUSTEES 2016-2017

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

BUDGET DEVELOPMENT STAFF

Education Service Center

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

Principals

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

2017-2018 BUDGET CALENDAR

July 19, 2016 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, 2017 Development of financial parameters and review of allotments. Review budget procedures.

March 14, 2017 Regular Board Meeting – Discussion of Balancing the 2017-18 District Budget.

March 14, 2017 Supplemental Levy Election.

March 31, 2017 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for General Fund.

April 18, 2017 Regular Board Meeting – Discussion of Balancing the 2017-18 District Budget.

April 21, 2017 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for Special Funds.

April 30, 2017 Final day to notify Bannock County of the date of the Budget Hearing.

May 9, 2017 Board Work Session to Present Balanced Budget Options and Seek Board Direction

May 16, 2017 Regular Board Meeting – Present Balanced 2017-18 District Budget and Set Budget Hearing. Take Action on Insurance Plan and Carriers.

June 2, 2017 Advertisement prepared and submitted to the Idaho State Journal.

June 9, 2017 Post and Publish Budget Hearing and Budget Summaries.

June 20, 2017 Regular Board Meeting - Public Hearing and Adoption of 2017-2018 budget.

July 18, 2017 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2014-2015 Budget*</u>			<u>2015-2016 Budget*</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<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	70,160,972	70,180,926	-19,954	72,248,831	73,030,625	- 781,794	76,299,803	77,106,863	81,297,695
220 Federal Forest Fund	118,502	148,384	-29,882	148,385	178,708	-30,323			232,700
241 Driver Education Fund	74,100	65,233	8,867	74,100	73,503	597	177,385	207,708	69,340
242 Special Grants Fund	85,839	52,756	33,083	117,064	80,797	36,267	75,000	75,000	72,304
243 State Professional-Technical Education Fund	522,767	342,463	180,304	1,396,594	423,748	972,846	78,878	147,527	1,444,491
245 State Technology Fund	492,905	501,643	-8,738	699,210	693,453	5,757	1,392,685	1,410,772	1,179,245
246 Substance Abuse Prevention Fund	81,545	54,678	26,867	180,400	185,609	-5,209	774,275	774,275	177,800
251 Title I-A, ESSA - Improving Basic Programs Fund	3,223,128	2,669,063	554,065	3,197,248	2,560,955	636,293	190,910	190,910	2,836,888
257 IDEA Part B - School-Age Fund	3,443,622	2,547,409	896,213	3,672,073	2,683,127	988,946	3,379,105	3,462,451	3,379,105
258 IDEA Part B - Preschool Fund	169,783	79,050	90,733	221,462	117,825	103,637			173,140
263 Perkins IV - Professional Technical Act Fund	157,538	157,538		157,538	157,552		173,140	226,696	156,068
270 Title III-A, ESSA - English Language Acquisition						-14	163,038	156,038	11,511
271 Title II-A, ESEA - Effective Instruction Fund	586,038	527,334	58,704	571,349	516,189	55,160			509,632
273 Title IV-B, ESEA - 21st Century Fund	277,900	277,555	345	271,200	289,709	-18,509	633,702	563,033	291,050
274 Head Start Fund	1,250,210	1,250,123	87	1,250,210	1,250,204	6	256,500	256,309	1,266,743
276 Head Start Training Fund	21,178	21,180	-2	21,178	21,178		1,250,210	256,309	21,178
278 Head Start T.A.N.F. Fund	93,504	92,379	1,125	93,504	93,562	-58	21,178	21,178	145,264
290 Child Nutrition Fund	5,629,200	5,331,899	297,301	5,583,300	5,287,704	295,596	93,504	21,178	5,380,532
310 Bond Interest and Redemption Fund	4,779,298	4,962,241	-182,943	4,388,450	4,722,848	-334,398	5,604,800	5,604,800	509,000
420 Plant Facilities Fund	8,077,711	8,112,314	-34,603	9,220,257	9,044,527	175,730	2,400,050	2,400,050	12,819,382
610 Print Shop Fund	194,312	230,961	-36,649	187,500	244,154	-56,654	10,145,069	10,145,069	280,000
710 VEBA Trust Fund	478,877	479,267	390	403,900	510,010	-106,110	265,000	265,000	417,450
Total of All Funds	<u>99,918,929</u>	<u>98,084,397</u>	<u>1,834,532</u>	<u>104,103,753</u>	<u>102,145,987</u>	<u>1,957,766</u>	<u>106,427,701</u>	<u>107,938,296</u>	<u>112,670,518</u>

* Includes actual Ending Fund Balances.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2015 THROUGH FY 2018

LEVIES:	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>Estimated 2017-2018</u>
Supplemental Levy ¹	\$8,500,000	\$9,250,000	\$9,250,000	\$9,250,000
Emergency Levy	0	0	0	0
Tort Levy	209,000	215,300	215,300	210,015
63-1305 Judgment Levy ²	2,415	0	0	0
School Plant Facilities Levy ³	4,554,711	4,782,447	5,021,569	5,272,647
School Construction Bond Levy ⁴	<u>1,748,780</u>	<u>1,750,000</u>	<u> </u>	<u> </u>
TOTAL LEVIES	<u>\$15,014,906</u>	<u>\$15,997,747</u>	<u>\$14,486,869</u>	<u>\$14,732,662</u>
PROPERTY VALUES:	<u>2014-2015</u>	<u>2015-2016</u>	<u>0 2016-2017</u>	<u>0 2017-2018</u>
Actual September Taxable Property Value ⁵	\$3,594,967,204	\$3,591,015,075	\$3,616,228,327	Not Available
Total Calculated Levy Rate	0.004142745	0.004422426	0.003942644	Not Available
PROPERTY TAX REPLACEMENT ⁶	\$229,369	\$229,369	\$229,369	\$229,369

¹Approved March 12, 2013 for FY 2015; approved March 10, 2015 for FY 2016 and FY 2017; approved March 14, 2017 for FY 2018 and FY 2019.

²Occasionally, a tax paying entity is granted a refund on their property taxes after levies have been set for a given fiscal year. Because of those refunds, Bannock County is obligated to withhold a proportionate amount from the property tax revenue that would come to the district. Idaho Code 63-1305 allows the district to levy an amount equal to its portion of the judgment as a one-time levy in the year following the hold back.

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

⁴Approved March 4, 1997 for a 20-year school construction bond not to exceed \$27,500,000. The last payment on this bond was made August 15, 2016.

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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 20, 2017 at 5:30 p.m., in the Administration Office of said School District located at 3115 Pole Line Road, Pocatello, Idaho. The purpose of said budget hearing shall be to present and review the proposed budget for support and maintenance of said School District for the fiscal year, July 1, 2017, to June 30, 2018, 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 9, 2017, according to Section 33-402, Idaho Code:

1. Inside the main door of the Administration Office; 3115 Pole Line Road; Pocatello, Idaho.
2. On the bulletin board at the Bannock County Courthouse; 624 East Center; Pocatello, Idaho.
3. On the bulletin board at the Marshall Public Library; 113 S Garfield; Pocatello, Idaho
4. On the bulletin board at the Portneuf District Library; 5210 Stuart Ave; Chubbuck, Idaho
5. On the School District No. 25 website: <http://www.sd25.us/sd25/Trustees.aspx>

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

Jacob Gertsch
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SUMMARY STATEMENT - 2017-2018 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2014-15	Actual 2015-16	Adjusted Budget 2016-17	Proposed Budget 2017-18	Actual 2014-15	Actual 2015-16	Adjusted Budget 2016-17	Proposed Budget 2017-18
<u>REVENUES</u>								
Beginning Balance	5,000,114	5,215,540	6,500,279	7,000,000	6,706,030	7,078,386	7,639,808	8,770,877
Local Tax Revenue	8,560,068	9,367,839	9,465,300	9,460,015	6,499,778	6,782,782	5,021,569	5,272,647
Other Local Revenue	965,911	832,075	753,500	875,000	1,521,045	1,419,949	1,433,429	1,340,306
State Revenue	54,929,401	56,706,008	59,692,784	63,377,680	1,772,313	2,349,849	3,501,853	3,898,041
Federal Revenue	725,433	909,140	695,000	585,000	11,277,215	11,355,948	13,120,774	11,975,952
Sale of Fixed Assets	0	0	0	0	5,809	11,288	4,000	5,000
Transfers	0	23	0	0	121,276	117,160	110,000	110,000
TOTALS	<u>70,180,927</u>	<u>73,030,625</u>	<u>77,106,863</u>	<u>81,297,695</u>	<u>27,903,466</u>	<u>29,115,362</u>	<u>30,831,433</u>	<u>31,372,823</u>
<u>EXPENDITURES</u>								
Salaries	42,286,395	42,618,804	44,027,326	46,324,571	5,888,928	6,002,382	6,159,396	6,311,355
Fringe Benefits	15,181,695	15,513,718	16,212,273	17,447,253	2,570,014	2,729,842	3,042,180	3,019,567
Purchased Services	4,773,435	4,713,176	5,876,415	6,059,921	2,341,103	2,457,577	3,147,074	2,934,007
Supplies and Materials	2,171,489	2,569,148	3,933,963	3,630,991	3,268,704	3,251,465	5,041,641	4,597,600
Capital Objects	29,125	31,083	20,249	10,100	4,594,775	4,031,111	5,246,501	7,151,474
Debt Retirement	0	0	0	0	2,159,540	2,164,468	2,161,980	0
Insurance and Judgments	401,971	415,439	414,303	422,097	2,016	1,750	3,251	1,890
Transfers and Other Requirements	121,276	117,160	110,000	110,000	0	23	0	0
Contingency Reserve	651,808	678,150	706,304	742,977	0	0	0	0
Unappropriated Fund Balance	2,607,233	2,712,603	2,825,218	2,975,242	7,078,386	8,476,744	6,029,410	7,356,930
Appropriated Fund Balance	1,564,484	3,119,526	2,680,812	3,090,193	0	0	0	0
Designated Reserves	392,016	541,818	300,000	484,350	0	0	0	0
TOTALS	<u>70,180,927</u>	<u>73,030,625</u>	<u>77,106,863</u>	<u>81,297,695</u>	<u>27,903,466</u>	<u>29,115,362</u>	<u>30,831,433</u>	<u>31,372,823</u>

A Copy of the School District Budget will be available for public inspection in the
District's Administrative Offices or online at: http://www.sd25.us/PDF/B_office/annual_budget_2018.pdf

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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 72.2% percent of the entire 2017-2018 budget. Other funds are restricted to either specific items or special purposes. The General Fund and Special Funds comprise a complete school district financial plan.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.4.4112.200 Taxes - Supplemental Levy	8,500,000	8,529,388	29,388	9,250,000	9,362,392	112,392	9,250,000	9,250,000	9,250,000
8.100.4.4113.300 Taxes - Emergency Levy									
8.100.4.4114.400 Taxes - Tort Levy	209,000	17,333	-17,333	215,300	2,284	-2,284	215,300	215,300	210,015
8.100.4.4119.900 Taxes - Judgment	0	10,876	10,876	0	2,999	2,999	0	0	0
8.100.4.4130.000 Penalty on Delinquent Taxes	110,000	118,304	8,304	110,000	107,641	-2,359	110,000	110,000	110,000
8.100.4.4140.010 Montessori Tuition				0	17,500	17,500	0	0	18,000
8.100.4.4140.020 Summer School Tuition	21,000	18,780	-2,220	15,000			18,000	18,000	10,000
8.100.4.4140.040 Strings Program Revenues	20,000	9,295	-10,705		9,780	-1,920	10,000	10,000	
8.100.4.4140.050 IDLA Tuition	7,500	8,220	720	7,500	5,775	-1,725	6,500	6,500	6,000
8.100.4.4150.000 Earnings on Investment	4,000	5,390	1,390	3,000	4,301	1,300	4,000	4,000	3,000
8.100.4.4174.410 Music Instrument Maintenance	30,000	19,501	-11,256				50,000	50,000	
8.100.4.4179.900 Participation Fee Revenue	400,000	291,663	108,337	425,000	280,340	144,660	275,000	275,000	280,000
8.100.4.4191.100 Rentals				15,000	16,821	1,821	0	0	
8.100.4.4193.300 Transportation	20,000	16,420	3,580	200,000	194,186	-5,814	15,000	15,000	18,000
8.100.4.4199.900 Other Local Revenue	255,000	203,677	-49,323	200,000	194,186	-5,814	180,000	180,000	180,000
8.100.4.4199.900 Other Local Revenue	177,329	166,026	-11,303	20,000	38,287	18,287	25,000	25,000	25,000
8.100.4.4199.955 Premium Differential				55,000	72,765	17,765			80,000
TOTAL LOCAL FUNDING	<u>9,665,244</u>	<u>9,525,979</u>	<u>-139,265</u>	<u>10,165,800</u>	<u>10,199,914</u>	<u>34,114</u>	<u>10,218,800</u>	<u>10,218,800</u>	<u>10,335,015</u>
8.100.4.4311.100 Basic School Support	45,040,802	45,059,100	18,298	46,803,629	46,918,930	115,301	49,219,965	49,175,309	52,155,130
8.100.4.4312.200 Transportation Support	1,750,000	1,754,312	4,312	1,800,000	1,730,882	-69,118	1,775,000	1,775,000	1,875,000
8.100.4.4314.400 Exceptional Child Contracts				75,000	62,264	-12,736			65,000
8.100.4.4318.800 State Benefit Apportionment	80,000	67,304	12,696	6,238,965	6,247,027	8,062	6,514,674	6,514,450	6,915,334
8.100.4.4319.900 Other State Support	6,062,533	6,055,468	-7,065	1,571,689	1,587,976	16,287	2,164,414	2,133,075	2,367,216
8.100.4.4329.900 Other State Revenue	1,728,779	1,834,738	105,959	76,270	149,974	73,704			
8.100.4.4380.000 Revenue In Lieu of Property Taxes	65,000	149,526	84,526						
TOTAL STATE FUNDING	<u>54,733,614</u>	<u>54,929,401</u>	<u>195,787</u>	<u>56,854,507</u>	<u>56,706,008</u>	<u>151,501</u>	<u>59,748,003</u>	<u>59,692,784</u>	<u>63,377,680</u>
8.100.4.4420.000 E-Rate Reimbursement			-47,000		49,248	49,248			10,000
8.100.4.4450.000 Indirect Costs	47,000	159,209	-112,209	185,000	163,315	-21,685	150,000	150,000	75,000
8.100.4.4459.900 Medicaid Revenue	525,000	566,224	41,224	500,000	696,577	196,577	545,000	545,000	500,000
TOTAL FEDERAL FUNDING	<u>762,000</u>	<u>725,433</u>	<u>-36,567</u>	<u>685,000</u>	<u>909,140</u>	<u>224,140</u>	<u>695,000</u>	<u>695,000</u>	<u>585,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23</u>	<u>23</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	23	23	0	0	0
TOTAL CURRENT REVENUES	<u>65,160,858</u>	<u>65,180,813</u>	<u>19,955</u>	<u>67,425,307</u>	<u>67,815,085</u>	<u>389,778</u>	<u>70,661,803</u>	<u>70,606,584</u>	<u>74,297,695</u>
8.100.4.7000.000 Estimated Beginning Balance	5,000,114	5,000,114		4,823,524	5,215,540	392,016	5,638,000	6,500,279	7,000,000
TOTAL GENERAL FUND	<u>70,160,972</u>	<u>70,180,927</u>	<u>19,955</u>	<u>72,248,831</u>	<u>73,030,625</u>	<u>781,794</u>	<u>76,299,803</u>	<u>77,106,863</u>	<u>81,297,695</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

Taxes - Supplemental

DESCRIPTION

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

Taxes - Tort Levy

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

Taxes - Emergency

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

Taxes - Judgments

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

Penalty On Delinquent Taxes

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

Tuition

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

Earnings On Investments

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

Rentals

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

Local Fees

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

Other Local Sources

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

STATE SOURCES

DESCRIPTION

Base Support Program

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

Transportation Support

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

Exceptional Child Support

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

State Paid Benefits And Other State Support

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

State Paid Revenue in Lieu of Taxes

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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
2017-2018 ANNUAL BUDGET

Estimate of General Fund State Support Revenue
For 2017-2018

1. Entitlement (Number of Support Units = 587 x \$26,748 - State Distribution Factor)	\$15,701,076
2. Salary Apportionment (Number of Support Units = 593)	36,454,054
<u>3. Base Support</u>	<u>\$52,155,130</u>
4. Benefit Apportionment	6,915,334
5. Exceptional Child Support	70,000
6. Transportation Support	2,031,000
7. Literacy Proficiency	473,700
8. Math and Science Teachers	210,900
9. Leadership Premium	677,538
10. Professional Development	581,150
11. ISAT Remediation	145,000
12. Limited English Proficiency	21,000
13. Gifted and Talented (Professional Development)	22,600
14. Content and Curriculum	31,243
15. College and Career Advisors	
<u>16. Total State General Fund Support</u>	<u>287,448</u> <u>\$63,622,043</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	Actual Enrollment										Projected Enrollment				
	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
K	954	1,019	996	1,150	1,043	1,008	1,049			901	925	900	900	925	925
1	1,004	946	1,014	1,006	1,109	1,002	1,001	927	919	891	890	908	884	884	908
2	912	983	927	1,014	975	1,051	1,000	952	980	906	874	865	883	860	860
3	893	921	965	918	996	954	1,025	987	934	972	897	862	853	871	848
4	900	870	911	956	899	963	930	1,011	949	942	962	885	850	842	859
5	854	900	858	928	932	886	929	921	992	953	928	953	877	842	834
6	848	872	900	841	899	940	896	936	918	969	950	921	946	870	836
7	854	882	896	903	860	890	913	881	918	917	969	938	910	934	859
8	831	863	881	912	904	858	889	924	886	934	936	980	948	920	944
9	898	940	976	975	986	992	961	992	1,049		1,066	1,054	1,103	1,067	1,036
10	928	899	917	950	963	969	1,001	940	983	997	1,009	1,057	1,045	1,094	1,058
11	913	880	872	908	931	940	939	975	923	1,044	1,000	986	1,033	1,021	1,069
12	878	932	884	893	902	916	934	915	933	921	945	980	967	1,013	1,001
K	954	1,019	996	1,150	1,043	1,008	1,049	927	913	901	925	900	900	925	925
1-3	2,809	2,850	2,906	2,938	3,080	3,007	3,026	2,948	2,841	2,769	2,661	2,635	2,620	2,615	2,616
4-6	2,602	2,642	2,669	2,725	2,730	2,789	2,755	2,868	2,859	2,864	2,840	2,759	2,673	2,554	2,529
Total Elementary	6,365	6,511	6,571	6,813	6,853	6,804	6,830	6,743	6,613	6,534	6,426	6,294	6,193	6,094	6,070
7-8	1,685	1,745	1,777	1,815	1,764	1,748	1,802	1,805	1,804	1,851	1,905	1,918	1,858	1,854	1,803
9-12	3,617	3,651	3,649	3,726	3,782	3,817	3,835	3,822	3,888	3,923	4,020	4,077	4,148	4,195	4,164
Total Secondary	5,302	5,396	5,426	5,541	5,546	5,565	5,637	5,627	5,692	5,774	5,925	5,995	6,006	6,049	5,967
Total	11,667	11,907	11,997	12,354	12,399	12,369	12,467	12,370	12,305	12,308	12,351	12,289	12,199	12,143	12,037

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018

<u>Function Number and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<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	18,951,020	18,850,564	100,456	19,155,604	19,072,965	82,639	20,048,535	20,321,872	20,818,340
5150 Secondary Program	16,728,024	16,275,779	452,245	17,242,982	16,955,754	287,228	18,699,138	17,687,686	19,216,516
5170 Alternate School Program	947,190	925,084	22,106	882,461	892,573	-10,112	925,606	1,170,631	1,247,409
5210 Special Education Program	5,078,283	5,124,857	-46,574	5,080,676	5,299,235	-218,559	5,260,172	5,021,842	5,268,879
5220 Preschool Handicapped Program	211,061	212,968	-1,907	268,994	263,827	5,167	282,574	276,245	246,554
5240 Gifted And Talented Program	146,745	145,402	1,343	151,541	151,151	390	183,898	182,710	185,922
5310 Interscholastic Program	341,000	402,374	-61,374	385,000	374,745	10,255	385,000	385,000	372,782
5320 School Activity Program	753,264	732,507	20,757	782,715	749,552	33,163	798,022	797,957	836,257
5410 Summer School Program	80,417	121,102	-40,685	83,012	104,798	-21,786	85,915	85,915	115,325
5420 Community Education Program	14,439			14,451			14,453	85,915	14,453
Total Instruction	<u>43,251,443</u>	<u>42,798,215</u>	<u>-453,228</u>	<u>44,047,436</u>	<u>43,874,129</u>	<u>173,307</u>	<u>46,683,313</u>	<u>45,944,311</u>	<u>48,322,437</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018**

<u>Function Number and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<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	2,376,265	2,358,346	17,919	2,476,823	2,415,299	61,524	2,808,812	2,695,887	2,933,401
6160 Ancillary Service Program	1,501,341	1,510,383	-9,042	1,576,443	1,557,569	18,874	1,638,102	1,637,220	1,730,963
6210 Instructional Improvement Program	1,620,663	1,312,108	308,555	1,446,160	1,167,415	278,745	1,945,503	1,929,642	2,270,430
6220 Educational Media Services Program	754,422	749,980	4,442	783,755	782,933	82419	823,424	834,810	844,121
6230 Instruction-Related Technology Program	1,339,374	1,346,806	-7,432	1,032,870	1,047,289	14,419	1,173,988	1,169,970	1,087,188
6310 Board Of Education Program	37,800	48,579	-10,779	27,800			27,800		30,800
6320 Central Administration Program	965,930	1,006,133	-40,203	986,353	547,098	22,674	1,016,595	7,080,546	1,049,644
6410 School Administration Program	3,925,612	3,939,492	-13,880	3,992,893	3,984,877	29,255	4,235,077	4,155,033	4,360,640
6510 Business Administration Program	519,406	516,513	2,893	538,696	542,087	8,016			574,274
6550 Central Service Program	105,861	106,366	-305	102,851	94,238	-3,391	549,456	549,358	145,334
6560 Administrative Technology Service Program	266,022	265,935	-	291,565	295,431	8,613	121,745	149,334	283,530
6610 Building Operation Services Program	4,813,457	4,435,962	377,495	5,005,165	4,625,986	379,179	273,830	271,524	5,133,572
6630 Maintenance - Non-Student Occupied Program			648			-1,802	5,095,144	5,069,718	
6640 General Maintenance Services Program	1,460,561	1,400,320	75,241	1,460,931	1,440,333	38,798	1,599,019	1,500,206	1,599,283
6650 Ground Maintenance Services Program	194,872	187,700	7,172	208,192	211,709	-3,517			268,800
6670 Security Services Program	206,264	183,322	22,942	210,225	207,315	2,910	249,088	246,326	268,008
6810 Pupil To School Transportation Program	2,830,707	2,624,796	205,911	2,820,055	2,580,630	239,425	256,581	250,203	2,980,253
6840 Non-reimbursable Transportation Program	56,284	39,631	16,653	40,484	41,663	-1,179	2,899,029	2,939,157	
6910 Other Support Services Program	10,000			10,000	10,039		41,284	41,284	42,655
7100 Child Nutrition Program	15,000	9,277	728,000			-39	10,000	10,000	10,000
Total Support Services	<u>23,018,441</u>	<u>22,065,895</u>	<u>972,546</u>	<u>23,052,861</u>	<u>21,987,239</u>	<u>1,065,622</u>	<u>24,708,077</u>	<u>24,540,218</u>	<u>25,502,496</u>
Total Current Expenditures	<u>66,269,884</u>	<u>64,844,110</u>	<u>1,425,774</u>	<u>67,100,297</u>	<u>65,861,368</u>	<u>1,238,929</u>	<u>71,411,390</u>	<u>70,484,529</u>	<u>73,894,933</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018

<u>Function Number and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9200 Fund Transfer Program	105,500	121,276	-15,776	110,500	117,160	-6,660	115,500	110,000	110,000
9500 Contingency Reserve Program	3,785,588	5,215,540	-1,429,952	5,038,034	7,052,097	-2,014,063	4,772,913	6,512,334	7,292,762
Total Transfers or Reserves	<u>3,891,088</u>	<u>5,336,816</u>	<u>-1,445,728</u>	<u>5,148,534</u>	<u>7,169,257</u>	<u>-2,020,723</u>	<u>4,888,413</u>	<u>6,622,334</u>	<u>7,402,762</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>70,160,972</u>	<u>70,180,927</u>	<u>-19,955</u>	<u>72,248,831</u>	<u>73,030,625</u>	<u>- 781,794</u>	<u>76,299,803</u>	<u>77,106,863</u>	<u>81,297,695</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018

<u>Object Number and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<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	125,910	155,866	-29,956	122,070	127,030	-4,960	130,174	130,335	135,288
112 Directors	171,594	174,359		176,314	175,311		181,602	181,830	188,740
113 Supervisors and Coordinators	507,363	513,235	-2,765	522,658	508,155	1,003	538,862	533,911	555,558
114 Principals and Assistant Principals	2,191,650	2,214,817	-5,872	2,227,295	2,228,845	14,503	2,383,440	2,303,025	2,415,526
115 Ancillary Professional	936,086	953,956	-17,870	998,684	983,217	15,467	1,037,091	1,034,273	1,090,322
116 Teachers	27,733,902	27,760,747	-26,845	27,798,399	27,853,363	-54,964	28,868,120	28,264,881	30,105,833
117 Media Specialists	139,016	139,023		152,745	152,745				163,694
118 Counselors	1,330,171	1,318,031	12,140	1,380,459	1,323,594	56,865	1,618,160	1,439,668	1,526,252
131 Saturday School Teachers									
132 Teachers Lunch Duty	5,000	4,046	955	5,000	3,348	1,652	5,000	5,000	5,000
133 Stipends and Extra Days - Regular	58,488	45,471	13,017	49,975	45,265	4,710	49,975	15,000	45,784
134 Curriculum Development Stipends	124,464	64,230	60,234	155,911	105,887	50,024	103,850	47,284	163,234
135 Other Special Programs	65,000	46,548	18,452	65,000	45,180	19,820	65,000	155,880	168,150
138 State-Paid Salary	558,306	518,903	39,403	567,800	542,425	25,375	569,502	213,050	562,500
151 Clerical Personnel	2,333,703	2,354,491	-20,788	2,370,634	2,439,870	-69,236	2,473,160	2,499,615	2,558,459
152 Instructional Assistants	1,401,211	1,400,469	742	1,498,784	1,413,738	85,046	1,516,898	1,491,533	1,574,734
153 Custodians	1,019,518	1,017,368	2,150	1,039,174	1,029,712	9,462	1,074,214	1,062,005	1,110,514
154 Maintenance Personnel	1,092,089	1,048,676	43,413	1,089,551	1,094,690	-5,139	1,143,720	1,125,340	1,073,981
155 Grounds Personnel	103,779	102,498	1,281	112,844	115,299	-2,455	144,116		149,417
156 Warehouse Personnel	60,297	55,095	5,202	57,904	60,695	-2,791	66,460	136,390	77,057
157 Bus Drivers	939,486	948,879	-9,393	963,543	978,580	-15,037	992,901	1,028,440	1,072,722
158 Mechanics	149,395	144,807	4,588	154,224	149,947	4,277	159,091	161,895	163,737
162 Bus Attendants	84,069	78,334	5,735	93,561	93,324	237	104,343	100,496	106,224
163 Nurses	108,959	97,080	11,879	106,383	106,163	220	111,209	111,615	116,748
164 Social Workers	46,371	46,380	-9	47,923	49,790	-2,867	49,361		65,997
165 Music Accompanists	46,000	59,814	-13,814	46,000	60,910	-14,910	47,000	63,581	47,000
181 Clerical Substitutes	15,000		11,529	12,500			12,500	47,000	12,500
182 Substitute Instructional Assistants	32,000	34,976	11,024	32,000	34,940	9,001	15,064	12,500	32,000
183 Substitute Custodians	80,000	88,989	-8,989	80,000	103,124	23,124	80,000	15,064	80,000
186 Substitute Teachers	605,595	628,724	-23,129	612,400	497,458	114,942		80,000	617,000
187 Substitute and Trainee Bus Drivers	177,361	154,806	22,555	178,000	149,943	28,057	221,809	610,000	186,840

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018

Object Number and Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
199 Personal Leave Reimbursement	184,074	110,536	73,538	125,885	129,834	-3,949	126,355	126,355	138,760
100 SALARIES	42,445,857	42,286,395	159,462	42,858,620	42,618,803	239,817	44,674,805	44,027,326	46,324,571
210 PERSI	4,639,800	4,634,524		4,686,593	4,695,749	-9,156	4,887,686	4,801,594	5,068,836
220 Social Security Tax	3,120,788	3,120,333	5,276	3,146,448	3,144,823		3,283,585	3,227,387	3,404,857
230 Life Insurance	113,836	114,830	45,994	113,366	114,608	1,242	112,934	113,684	113,277
240 Medical Insurance	5,873,710	5,837,506	36,204	6,119,676	6,061,278	58,398	6,444,801	6,487,047	7,216,430
250 Employee Assistance Plan	24,602	24,527		25,046	25,209	-163	25,046	25,209	25,126
260 Dental Insurance	368,023	369,392	-1,369	369,956	368,223	1,733	377,767	380,366	380,818
270 Worker's Compensation Insurance	445,851	499,940	54,089	516,865	500,532	16,333	546,351	542,447	562,496
280 Retirement Sick Leave Benefits	525,737	516,002	9,735	522,240	522,879	-639	553,827	544,126	574,357
290 Vision Insurance	68,048	38,546	29,502	68,264	67,479	785	67,488	67,951	72,699
295 Physicals	14,961	13,543	1,418	14,961	11,978	2,983	8,462	8,462	12,000
296 Other Employee Benefits	13,588	10,092	3,496	13,000		13,000	12,000	12,000	12,000
297 COBRA Fees									
200 FRINGE BENEFITS	2,000	2,460	-	2,000	0	1,040	2,000	2,000	2,000
	15,210,944	15,181,695	29,249	15,598,415	15,969,718	84,697	16,321,947	16,212,273	17,447,253
309 Bank Service Charges						-1,678			15,000
310 Professional and Technical Services	1,044,800	984,167	60,633	1,072,800	1,119,832	-39,032	1,338,517	1,390,517	1,338,717
311 Legal Services	35,000	43,928	-8,928	35,000	22,633	12,367	30,000	30,000	30,000
312 Audit Services	35,500	36,433	933	38,000	41,045	-3,045	38,000	30,000	40,000
313 Publishing and Advertising	25,150	17,192	-	28,150	19,929	-	27,650	38,000	28,750
317 Health Services (Contracted)	242,300	320,260	77,960	360,000	480,792	-120,792	360,000	27,650	360,000
318 Testing Program		1,811					360,000	360,000	
319 Consultants	8,786	13,787	6,975	7,130	10,780	5,267	7,130	7,130	3,000
320 ISAT Remediation	60,891	21,090	39,802	22,848	11,587	4,720	23,276	10,250	23,000
321 Facility Rentals	25,500	23,733	1,767	25,500	31,037	-5,537	25,500	23,276	25,500
325 Repair and Maintenance (Contracted)	162,655	157,116	5,539	163,400	146,826	16,574	184,900	184,900	184,900
328 Building Repairs (Contracted)	40,000	33,596	6,404	45,000	44,631	369	45,000	45,000	45,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018**

Object Number and Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
331 Electricity Utilities	1,030,653	810,856	219,797	1,064,253	848,001	216,252	1,064,253	1,060,253	1,039,453
332 Gas Utilities	253,100	186,190	66,910	289,992	196,620	93,372	283,900	287,900	270,900
336 Water	574,800	537,051	37,749	646,830	547,386	99,444	651,350	651,350	662,400
337 Land Fill Fee			811						
345 Transportation Services (Contracted)	3,000	2,189		3,000	1,659	1,341	3,000	3,000	3,000
346 Software	500		500	500		500	500	500	500
351 Telephone - Voice	3,000 63,000	3,000 30,296		6,000 63,000	7,000 42,276	-3,000 -12,276	7,000 42,000	7,000	7,000
352 Postage	50,000	47,829	1,904	45,000	51,124	-6,124	50,000	42,000	50,000
353 Telephone - Repair			2,171					50,000	
354 Telephone / Cable - Data	4,000 43,000	4,000 20,115	54,885 0	6,000 60,000	3,000 36,910	3,000 3,000	3,000 60,000	3,000	3,000
355 Telephone - Cellular						3,290		60,000	
361 Computer Service Expenses	7,000 702,500	7,000 702,513	155	3,000 369,145	3,000 369,145	1,531	2,400 478,280	2,400 478,280	460,400
371 Tuition	67,000	129,020	162,020	102,000	32,969	69,031	37,000	37,000	37,000
381 In-District Travel Allowance	24,650	15,909	8,741	24,650	11,432	13,218	21,650	37,000	46,150
382 Out-District Travel Allowance	15,859	13,255	8,741	16,033	12,600	13,218	18,964	26,650	21,264
385 Student Activity Travel	341,000	402,374	261,374	385,000	374,745	3,433	385,000	20,964	372,782
386 Crossing Guards Support	38,500	31,473		38,500	44,495	10,255 -5,995	38,500	385,000	38,500
387 Resource Officer Support	29,000	20,000	7,027	29,000	20,333		69,000	38,500	69,000
391 Professional Dues and Fees	22,100	37,737	15,837	30,300	13,567	8,667	25,300	69,000	29,800
396 Inservice Training	192,961	86,960	106,001	291,140	144,654	16,733 146,486		25,300	730,980
399 Purchased Duty Lunches							873,776	529,095	
300 PURCHASED SERVICES	<u>5,000</u> 5,196,605	<u>4,012</u> 4,773,435	<u>988,170</u>	<u>5,000</u> 5,260,371	<u>5,360</u> 4,713,176	<u>-360</u> 547,195	<u>5,000</u> 6,214,096	<u>5,000</u> 5,876,415	<u>5,000</u> 6,059,921
409 Supplies - Fee Replacement									97,137
410 General Supplies	580,825	538,296	42,529	592,257	538,761		738,382	97,137	875,846
413 Curriculum Development Supplies	0	0	0	0	0	53,496	0	846,945	33,743
415 One-Time Supplies	2,000	1,954	46	2,000	1,763	237,119	2,500	2,500	48,690
416 Printing	77,786	69,102		20,000	25,881				0
417 Testing Supplies	0	0	8,884	0	0	-224	0	0	
418 Custodial Supplies	45,456	45,365		56,416	224	-224	55,856	0	1,000
	214,900	232,679	-17,779	233,850	240,512	-10,662	237,900	237,900	237,900

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018**

Object Number and Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
419 Warehouse Supplies					-10,308	12,308			
420 Transportation Supplies	3,500	9,647	-6,147	2,000			7,500	7,500	7,500
421 Motor Fuel	22,231	15,996	6,235	8,000	5,375	2,625	8,000	8,000	8,000
425 Laundry	509,950	337,395	172,555	428,450	226,876	201,574	390,200	390,200	390,200
428 Re pairs Parts and Supplies	152,300	153,910	201	162,300	168,414	9,114	162,300	162,300	162,300
429 Tires	25,030	23,100	1,930	25,030	23,734	1,296	25,030	25,030	25,030
430 Library Books	143,999	139,549	4,450	78,755	78,705	50	78,755	25,030	78,735
440 Textbooks	980,469	458,579	521,890	1,131,902	1,079,215	52,687	1,880,996	1,880,996	1,880,996
471 Buildin g Repairs (Non-Contracted)	150,000	155,239	-5,239	150,000	155,875	-5,875	150,000	150,000	150,000
481 E quipment Repair (Non-Contracted)	44,600	44,655	-55	31,600	28,865	2,735	44,100	44,100	44,100
493 Professional Books and Journals									
400 SUPPLIES AND MATERIALS	<u>2,950,466</u>	<u>2,370,489</u>	<u>780,977</u>	<u>2,930,180</u>	<u>2,569,148</u>	<u>361,032</u>	<u>3,780,139</u>	<u>3,900,963</u>	<u>3,730,991</u>
550 E quipment	41,245	29,125	12,120	33,408	31,083	2,325	3,100	20,249	10,100
500 CAPITAL OBJECTS	<u>41,245</u>	<u>29,125</u>	<u>12,120</u>	<u>33,408</u>	<u>31,083</u>	<u>2,325</u>	<u>3,100</u>	<u>20,249</u>	<u>10,100</u>
690 Other Debt Services	15,000		15,000	5,000		5,000			
600 DEBT RETIREMENT	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
711 Pro perty Insurance	173,864	173,864	0	175,000	189,224	-14,224	175,000	175,000	182,292
712 Liability Insurance	196,800	199,823	-3,023	208,000	196,243	11,757	208,000	208,000	206,341
714 Transportation Insurance	29,303	28,284	1,019	29,303	29,182	121	29,303	29,303	30,674
715 Suret y Insurance						-790			
730 Judgments	800	0	800	2,000	790	1,210	2,000	2,000	790
700 INSURANCE AND JUDGMENT	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>790</u>	<u>1,210</u>	<u>2,000</u>	<u>2,000</u>	<u>790</u>
	402,767	401,971	796	414,303	416,439	-2,136	414,303	414,303	422,097
810 Transfers to Other Funds	105,500	121,276	-15,776	110,500	117,160	-6,660	115,500	110,000	110,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018

<u>Object Number and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
850 Contingency Reserve	651,636	N/A	N/A	674,253	N/A	N/A	705,343	706,304	742,977
852 Unappropriated Fund Balance	2,624,123	N/A	N/A	2,697,012	N/A	N/A	2,821,372	2,825,218	2,975,242
854 Inventory / Prepaid Expenses	400,000	N/A	N/A	300,000	N/A	N/A	300,000	300,000	300,000
855 Appropriated Fund Balance	109,829	N/A	N/A	1,366,769	N/A	N/A	946,198	2,680,812	3,090,193
858 Reserves From Staff Reductions		N/A	N/A		N/A	N/A			184,350
899 Actual Year-End Fund Balance	N/A	5,215,540	N/A	N/A	7,052,097	N/A	N/A	N/A	N/A
800 TRANSFERS OR RESERVES	<u>3,891,088</u>	<u>5,336,816</u>	<u>-1,445,728</u>	<u>5,148,534</u>	<u>7,169,257</u>	<u>-2,020,723</u>	<u>4,888,413</u>	<u>6,622,334</u>	<u>7,402,762</u>
TOTAL EXPENDITURES, TRANSFER AND RESERVES	<u>70,160,972</u>	<u>70,180,927</u>	<u>-19,955</u>	<u>72,248,831</u>	<u>73,030,625</u>	<u>- 781,794</u>	<u>76,299,803</u>	<u>77,106,863</u>	<u>81,297,695</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

Expenditures by Function (Program) with Object Totals

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

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

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**GENERAL FUND
ELEMENTARY PROGRAM**

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5120.116 Teachers	12,112,028	12,089,255	22,773	11,924,853	11,929,712	-4,859	12,171,841	12,105,697	12,983,983
8.100.5.5120.135 Other Special Programs			18,452	65,000	45,180			213,050	168,150
8.100.5.5120.138 State-Paid Salary	65,000 223,322	46,548 214,163		227,120	243,200	19,820 -16,080	65,000 227,801	227,801	252,200
8.100.5.5120.152 Instructional Assistants	766,815	765,574	9,160	803,103	785,924		837,196	818,829	841,861
8.100.5.5120.165 Music Accompanists			1,241			17,179			
8.100.5.5120.182 Substitute Instructional Assistants	1,000		92,131	1,000 1,000	16,767 16,767	92,767 92,767	1,000	1,000	1,000
8.100.5.5120.186 Substitute Teachers	15,000 288,000	75 494,114	-206,114	300,000	323,055	-23,055	15,000 300,000	15,000 150,000	310,000
8.100.5.5120.199 Personal Leave Reimbursement			33,598	31,660	41,542	-9,882			44,365
Total Salaries	68,240 13,539,405	34,642 13,649,240	-109,835	13,367,736	13,385,455	-17,719	31,700 13,649,538	31,700 13,711,077	14,616,559
8.100.5.5120.210 PERSI	1,471,884	1,467,089		1,451,822	1,459,712	-7,890	1,482,778	1,475,233	1,589,217
8.100.5.5120.220 Social Security Tax	995,145	1,000,411	4,795	981,218	979,187		1,003,227	1,001,781	1,074,315
8.100.5.5120.230 Life Insurance			-5,266	34,352	34,502	2,031			34,676
8.100.5.5120.240 Medical Insurance	3,910,327 3,910,327	1,921,543 1,921,543	-11,216	1,942,813	1,911,954	-150	2,040,817 2,040,817	2,038,953 2,038,953	2,303,394
8.100.5.5120.250 Employee Assistance Plan			-39			30,859			
8.100.5.5120.260 Dental Insurance	7,992,558 7,992,558	7,199,902 7,199,902	844	7,108,886 7,108,886	7,167,614 7,167,614	-68	7,187,723 7,187,723	7,188,614 7,188,614	8,219,552
8.100.5.5120.270 Worker's Compensation Insurance			=11,799	93,448	93,976	272			105,240
8.100.5.5120.280 Retirement Sick Leave Benefits	80,089,981 80,089,981	92,779 163,327	325,498	161,765	162,571	-528	168,016 168,016	98,709,52 98,709,52	180,077
8.100.5.5120.290 Vision Insurance		-7,186	325,498	21,590	21,443	-806			23,204
Total Fringe Benefits	22,012 4,809,454		8,310	4,811,803	4,787,934	147	21,209 4,974,542	21,188 4,963,610	5,439,694
8.100.5.5120.381 In-District Travel Allowance			1,416	2,250	1,655	595	2,250	2,250	2,250
8.100.5.5120.382 Out-District Travel Allowance	3,000	1,584	1,416	2,250	1,655	595	2,250	2,250	2,250
8.100.5.5120.396 Inservice Training	4,395	2,735	1,661	4,469	3,061	1,408	3,099,29 2,500	59,330	57,080
Total Purchased Services	7,395 0	4,319 0	3,077 0	6,719 0	4,716 0	2,003 0	314,279 64,080	64,080 64,080	23,268
8.100.5.5120.409 Supplies - Fee Replacement			14,334	208,805	195,459	13,346	267,620	242,953	352,549
8.100.5.5120.410 General Supplies	214,490	200,156	14,334	208,805	195,459	13,346	267,620	242,953	352,549
8.100.5.5120.415 One-Time Supplies	0	0	0	0	0	0	0	0	13,690
8.100.5.5120.417 Testing Supplies			45,365	84,000	7,177	823			
8.100.5.5120.440 Textbooks	450,556 320,828	192,697 91	-128,131	673,812 673,812	671,422 660	55,856 55,856	780,700 780,700	1,106,433 1,106,433	1,409,900
Total Supplies and Materials	580,774 580,774	392,944 392,944	187,830 187,830	947,033 947,033	874,619 874,619	72,414 72,414	1,110,176 1,110,176	1,582,454 1,582,454	705,007
8.100.5.5120.550 Equipment	13,992	2,917	11,075	22,313	20,242	2,071			
Total Capital Objects	13,992 13,992	2,917 2,917	11,075 11,075	22,313 22,313	20,242 20,242	2,071 2,071	0 0	651 651	0
Total Elementary Program	18,951,020 18,951,020	18,850,564 18,850,564	100,456 100,456	19,155,604 19,155,604	19,072,965 19,072,965	82,639 82,639	20,008,535 20,008,535	20,521,872 20,521,872	20,808,340

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5150.116 Teachers	11,216,866	11,234,989	-18,123	11,538,586	11,482,099	56,487	12,140,832	11,635,153	12,375,122
8.100.5.5150.131 Saturday School Teachers									
8.100.5.5150.132 Teachers Lunch Duty	5,000	4,046	955	5,000	3,482	1,518	5,000	5,000	5,000
8.100.5.5150.133 Stipends and Extra Days - Regular	20,000	15,770	4,230	12,628	12,625	3	15,000	15,000	12,628
8.100.5.5150.138 State-Paid Salary	244,331	229,590	14,741	227,120	213,675	13,445	227,801	227,801	221,600
8.100.5.5150.165 Music Accompanists				45,000	60,835	-15,835			46,000
8.100.5.5150.186 Substitute Teachers	45,000	59,739	-14,739	312,400	174,402	137,998	45,000	45,000	307,000
8.100.5.5150.199 Personal Leave Reimbursement	317,595	134,610	182,985	25,000	35,044	-10,044	25,000	25,000	37,400
Total Salaries	<u>11,884,214</u>	<u>11,719,051</u>	<u>165,163</u>	<u>12,180,734</u>	<u>11,999,951</u>	<u>180,783</u>	<u>12,785,261</u>	<u>12,278,582</u>	<u>13,019,750</u>
8.100.5.5150.210 PERSI	1,286,207	1,309,299	-23,092	1,320,935	1,337,035	-16,100	1,386,915	1,330,683	1,413,658
8.100.5.5150.220 Social Security Tax	873,490	869,167	4,323	894,125	890,320	3,805	939,717	901,336	956,952
8.100.5.5150.230 Life Insurance				28,356	28,008	3,348			27,404
8.100.5.5150.240 Medical Insurance	27,516	27,483	33	1,615,557	1,620,595	-5,038	28,188	27,623	1,820,302
8.100.5.5150.250 Employee Assistance Plan	1,499,072	1,523,890	-24,818				1,710,019	1,676,823	
8.100.5.5150.260 Dental Insurance	6,187	6,198	-11	652,484	654,021	-1,537	6,519	6,389	6,375
8.100.5.5150.270 Worker's Compensation Insurance	92,740	93,575	-835	85,154	84,900	254	98,326	96,372	93,742
8.100.5.5150.280 Retirement Sick Leave Benefits	71,080	80,959	-9,879	147,176	148,859	-1,683	91,671	88,047	160,181
8.100.5.5150.290 Vision Insurance	145,740	143,607	2,133	17,821	17,374	447	157,150	150,779	18,338
Total Fringe Benefits	<u>4,019,178</u>	<u>4,073,303</u>	<u>54,125</u>	<u>4,212,135</u>	<u>4,228,857</u>	<u>416,722</u>	<u>4,436,070</u>	<u>4,294,471</u>	<u>4,592,973</u>
8.100.5.5150.319 Consultants			660	10,000	10,411	-411			8,250
8.100.5.5150.321 Facility Rentals	10,000	10,660	-660	17,000	24,575	-7,575	8,250	8,250	8,250
8.100.5.5150.325 Repair and Maintenance (Contracted)	17,000	18,560	-1,560				17,000	17,000	
8.100.5.5150.371 Tuition	2,000	121,845	119,845	2,000	128,219	126,219	2,000	2,000	2,000
8.100.5.5150.381 In-District Travel Allowance	60,000	58	59,942				30,000	30,000	
8.100.5.5150.396 Inservice Training	5,000	754	4,246	5,000	668	4,332	2,000	2,000	1,500
8.100.5.5150.399 Purchased Duty Lunches								1,000	1,000
Total Purchased Services	<u>5,000</u>	<u>4,012</u>	<u>988</u>	<u>5,000</u>	<u>5,960</u>	<u>-960</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	99,000	155,889	56,889	134,000	71,224	62,776	64,250	65,250	64,750

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

Account Elements and Object Description	Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted 2014 2015	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5150.409 Supplies - Fee Replacement									71,921
8.100.5.5150.410 General Supplies	222,887	216,039		232,628	221,871		319,861	71,921	268,032
8.100.5.5150.415 One-Time Supplies	0	0	6,848	8,000	8,704	10,757	0	0	35,000
8.100.5.5150.440 Textbooks	478,592	870,693	390,899	457,490	407,192	- 704	1,093,696	734,963	1,164,090
	0					50,298	0	0	
Total Supplies and Materials	<u>701,479</u>	<u>303,731</u>	<u>397,748</u>	<u>708,118</u>	<u>647,768</u>	<u>60,350</u>	<u>1,413,557</u>	<u>1,037,885</u>	<u>1,539,043</u>
8.100.5.5150.550 Equipment								11,498	
	24,153	23,805		7,995	7,955				
Total Capital Objects	<u>24,153</u>	<u>23,805</u>	<u>348</u>	<u>7,995</u>	<u>7,955</u>	<u>40</u>	<u>0</u>	<u>11,498</u>	<u>0</u>
			348	7,995	7,955	40			
Total Secondary Program	<u>16,728,024</u>	<u>16,275,779</u>	<u>452,245</u>	<u>17,242,982</u>	<u>16,955,754</u>	<u>287,228</u>	<u>18,699,138</u>	<u>17,687,686</u>	<u>19,206,516</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**GENERAL FUND
ALTERNATE SCHOOL PROGRAM**

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5170.116 Teachers	685,783	680,906		634,888	646,251	-11,363	663,225	840,018	890,009
8.100.5.5170.152 Instructional Assistants			4,877						
8.100.5.5170.199 Personal Leave Reimbursement	1,500		1,500	2,000		2,000	2,000	2,000	2,000
Total Salaries	<u>3,600</u> 690,883	<u>2,043</u> 683,149	1,358	<u>2,000</u> 638,888	<u>3,073</u> 649,424	-10,536	<u>2,000</u> 667,225	<u>2,000</u> 844,018	<u>3,375</u> 895,384
8.100.5.5170.210 PERSI			7,734			551			99,566
8.100.5.5170.220 Social Security Tax	76,826	77,377	-	46,895	46,930	-2,466	74,195	93,854	65,811
8.100.5.5170.230 Life Insurance	50,780	49,091	1,689				49,041	61,951	
8.100.5.5170.240 Medical Insurance	1,457	1,592	-	1,745	1,789	-35	1,401	1,829	1,205
8.100.5.5170.250 Employee Assistance Plan	79,381	74,960	4,421			-633	84,991	88	
8.100.5.5170.260 Dental Insurance	328	911	343	310	324	-14	324	428	441
8.100.5.5170.270 Worker's Compensation Insurance		5,037	-	4,576	4,559	17	4,887	6,451	6,679
8.100.5.5170.280 Retirement Sick Leave Benefits	4,132	4,659	-	4,466	4,550	-84	4,783	6,051	6,446
8.100.5.5170.290 Vision Insurance	8,705	8,612	93	7,923	8,189	-266	8,407	10,634	
Total Fringe Benefits	<u>208,428</u>	<u>222,593</u>	4,835	<u>215,094</u>	<u>217,711</u>	-3,617	873	1,152	<u>1,275</u> 319,970
8.100.5.5170.310 Professional and Technical Services			10,000	10,000			-228,902	294,558	10,000
8.100.5.5170.371 Tuition	10,000		175				10,000	10,000	
Total Purchased Services	<u>7,000</u> 17,000	<u>7,075</u>	-	<u>7,000</u> 17,000	<u>9,769</u> 14,519	2,250	<u>7,000</u> 17,000	<u>7,000</u> 17,000	<u>7,000</u> 17,000
8.100.5.5170.409 Supplies - Fee Replacement		7,175	9,825			2,481		17,000	
8.100.5.5170.410 General Supplies	10,076	11,066	290	11,289	9,929	1,960	11,289	1,948	1,483
8.100.5.5170.430 Library Books		0	-	0			0	883	
Total Supplies and Materials	<u>1,103</u> 11,879	<u>1,101</u> 12,168	2	<u>1,190</u> 12,479	<u>1,190</u> 10,919	0	<u>1,190</u> 12,479	<u>1,224</u> 1,224	<u>1,224</u> 15,055
Total Alternate School Program	<u>947,190</u>	<u>925,084</u>	<u>22,106</u>	<u>882,461</u>	<u>892,573</u>	<u>-10,112</u>	<u>925,606</u>	<u>1,170,631</u>	1,247,409

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5210.116 Teachers	2,810,410	2,808,386		2,725,864	2,816,745	-90,881	2,889,936	2,687,648	2,832,770
8.100.5.5210.138 State-Paid Salary	111,662	75,150	36,512	113,560	85,550	28,010	113,900	113,900	88,700
8.100.5.5210.152 Instructional Assistants	433,773	439,146	-5,373	467,780	439,793	27,987	446,983	443,306	470,203
8.100.5.5210.182 Substitute Instructional Assistants	17,000	16,107	893	17,000	13,173	3,827			17,000
8.100.5.5210.199 Personal Leave Reimbursement	19,205	8,391	10,814	15,000	10,561	4,439	15,000	15,000	11,275
Total Salaries	<u>3,392,050</u>	<u>3,347,179</u>	<u>44,871</u>	<u>3,339,204</u>	<u>3,365,822</u>	<u>-26,618</u>	<u>3,465,883</u>	<u>3,259,918</u>	<u>3,419,948</u>
8.100.5.5210.210 PERSI	375,307	375,364	-57	369,760	378,160	-8,400	385,400	362,496	378,408
8.100.5.5210.220 Social Security Tax	249,316	246,555	2,761	245,100	246,731	-1,631	254,742	239,279	251,367
8.100.5.5210.230 Life Insurance	10,760	10,432	328	10,536	10,617	-81	10,368	10,500	10,256
8.100.5.5210.240 Medical Insurance	197,049	553,693	356,644	591,646	584,851	6,795	615,236	10,241	681,217
8.100.5.5210.250 Employee Assistance Plan									
8.100.5.5210.260 Dental Insurance	2,419	2,345	74	2,490	2,450	40	2,397	2,436	2,350
8.100.5.5210.270 Worker's Compensation Insurance	36,265	35,648	617	23,343	25,664	-2,321	36,164	36,751	24,623
8.100.5.5210.280 Retirement Sick Leave Benefits	20,287	24,191	-3,904	41,198	42,092	-894	24,852	23,375	42,878
8.100.5.5210.290 Vision Insurance	42,526	41,781	745				43,669	41,074	
Total Fringe Benefits	<u>6,704</u>	<u>6,532</u>	<u>172</u>	<u>6,621</u>	<u>6,586</u>	<u>35</u>	<u>6,461</u>	<u>6,565</u>	<u>6,863</u>
8.100.5.5210.310 Professional and Technical Services	240,000	204,883	35,117	175,000	238,632	-63,632	175,000	175,000	175,000
8.100.5.5210.317 Health Services (Contracted)	125,000	276,265	-151,265	240,000	361,556	-121,556	240,000	240,000	240,000
Total Purchased Services	<u>365,000</u>	<u>481,149</u>	<u>-116,149</u>	<u>415,000</u>	<u>600,187</u>	<u>-185,187</u>	<u>415,000</u>	<u>415,000</u>	<u>415,000</u>
8.100.5.5210.410 General Supplies									
Total Supplies and Materials	<u>0</u>	<u>-10</u>	<u>10</u>	<u>0</u>	<u>-20</u>	<u>20</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Special Education Program	<u>5,008,283</u>	<u>5,124,857</u>	<u>-116,574</u>	<u>5,080,676</u>	<u>5,299,235</u>	<u>-218,559</u>	<u>5,260,172</u>	<u>5,021,842</u>	<u>5,268,879</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5220.116 Teachers	120,806	120,806		160,990	160,990		169,574	164,635	141,596
8.100.5.5220.152 Instructional Assistants				27,044	23,553				28,828
8.100.5.5220.199 Personal Leave Reimbursement	26,229	26,164	65			3,491	27,855	27,552	
Total Salaries	148,007	146,837	105	1,000	188,331	213	1,000	1,000	1,512
						3,703	198,429	193,187	19,046
8.100.5.5220.210 PERSI	16,459	16,735	-276	21,044	20,980		22,065	21,482	12,588
8.100.5.5220.220 Social Security Tax	10,878	10,742	136	13,884	13,186	64	14,585	14,180	
8.100.5.5220.230 Life Insurance			-75			698			
8.100.5.5220.240 Medical Insurance	560	635	-75	672	619	53	672	672	370
8.100.5.5220.250 Employee Assistance Plan	30,039	31,657	-1,618			23	39,978	39,978	225
8.100.5.5220.260 Dental Insurance			106			626			
8.100.5.5220.270 Worker's Compensation Insurance	130	126	4	155	177	-22	156	156	130
8.100.5.5220.280 Retirement Sick Leave Benefits	1,889	1,901	-12	2,288	2,240	48	2,346	2,346	1,965
8.100.5.5220.280 Retirement Sick Leave Benefits				1,322	1,299	23	1,423	1,387	1,233
8.100.5.5220.290 Vision Insurance	885	1,863	-978	2,351	2,335	16	2,501	2,438	2,158
Total Fringe Benefits	350,054	367,131	-17,077	472,960	481,496	-8,536	484,145	419	375,280
						1,464		83,058	
Total Preschool Handicapped Program	<u>211,061</u>	<u>212,968</u>	<u>-1,907</u>	<u>268,994</u>	<u>263,827</u>	<u>5,167</u>	<u>282,574</u>	<u>276,245</u>	<u>246,554</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5240.116 Teachers	107,367	107,372		110,310	111,130		117,672	116,690	118,586
8.100.5.5240.199 Personal Leave Reimbursement						- 820			
Total Salaries	107,367 108,212	107,372 108,470	748	110,310 111,155	111,130 111,618	358	117,672 118,517	116,690 117,535	118,586 119,111
			743			- 463			13,245
8.100.5.5240.210 PERSI	12,033	12,166	- 133	12,372	12,635	- 263	13,179	13,070	
8.100.5.5240.220 Social Security Tax			- 57				8,711		
8.100.5.5240.230 Life Insurance	7,953	8,010		8,159	8,331	- 172		8,627	8,755
8.100.5.5240.240 Medical Insurance	224	224	- 90	224	224		224		
8.100.5.5240.250 Employee Assistance Plan	12,212	12,302	0	12,764	12,865	- 101	13,399	13,399	24,890
8.100.5.5240.260 Dental Insurance									
8.100.5.5240.270 Worker's Compensation Insurance	52	50	2	52	52	0	52	52	52
8.100.5.5240.280 Retirement Sick Leave Benefits	756	763	- 7	763	763	0	782	782	786
8.100.5.5240.280 Retirement Sick Leave Benefits	649	736		783	782		850	850	858
8.100.5.5240.290 Vision Insurance	1,364	1,354		1,379	1,406	1	1,494	1,481	1,501
Total Fringe Benefits	146,383 146,383	146,745 146,745	362	146,636 146,636	147,198 147,198	0	147,031 147,031	140	147,461 147,461
			-			- 562		38,825	
8.100.5.5240.381 In-District Travel Allowance									
8.100.5.5240.396 Inservice Training	400	69	331	400	166	234	400	400	400,600
Total Purchased Services	0 0	0 0	0	0 0	0 0	0	22,600 23,000	22,600 23,000	23,000 23,000
8.100.5.5240.410 General Supplies	400	62,119	331	400	166	234		23,000	
8.100.5.5240.440 Textbooks	2,750		631	2,750	1,569	1,181	2,750	2,750	2,750
Total Supplies and Materials	0 0	62,119 62,119	0	600 600	600 600	0	600 600	600 600	600 600
Total Gifted And Talented Program	2,750 146,745	146,745 145,402	631	3,350 151,541	2,169 151,151	1,181	3,350 182,898	3,350 182,710	3,350 185,922
			1,343			390			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.5310.385 Student Activity Travel	341,000	402,374	-61,374	385,000	374,745	10,255	385,000	385,000	372,782
Total Purchased Services	341,000	402,374	-61,374	385,000	374,745	10,255	385,000	385,000	372,782
Total Interscholastic Program	<u>341,000</u>	<u>402,374</u>	<u>-61,374</u>	<u>385,000</u>	<u>374,745</u>	<u>10,255</u>	<u>385,000</u>	<u>385,000</u>	372,782

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.5320.116 Teachers	613,642	627,741	-14,099	635,408	635,716		647,540	647,540	679,267
Total Salaries	613,642	627,741	-14,099	635,408	635,716	- 308			679,267
8.100.5.5320.210 PERSI			25,828	70,721	42,715	- 308	647,540	647,540	75,534
8.100.5.5320.220 Social Security Tax	68,237	42,409		46,639	47,541	28,006	72,006	72,006	49,926
8.100.5.5320.270 Worker's Compensation Insurance	45,103	46,921	-1,818			- 902	47,594	47,529	
8.100.5.5320.280 Retirement Sick Leave Benefits	3,670	4,275	-	4,442	4,472	-30	4,643	4,643	4,891
Total Fringe Benefits	7,732 124,742	4,720 98,326	3,012 26,416	7,879 129,681	4,755 99,483	3,124 -30,198	8,159	8,159	8,559 138,910
8.100.5.5320.321 Facility Rentals							132,402	132,337	
8.100.5.5320.391 Professional Dues and Fees	8,500	5,173	3,327	8,500	6,461	2,039	8,500	8,500	8,500
Total Purchased Services	3,300 11,800	0 5,173	3,300 6,627	6,500 15,000	6,423 12,884	7,116 1,157	6,500 15,000	6,500	6,500 15,000
8.100.5.5320.410 General Supplies								15,000	
Total Supplies and Materials	3,080	1,268	1,812	2,626	1,469	1,157	3,080	3,080	3,080
Total School Activity Program	3,080 753,264	1,268 732,507	1,812 20,757	2,626 782,715	1,469 749,552	1,157 33,163	3,080 798,022	3,080 797,957	3,080 836,257

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5410.116 Teachers			-29,619	55,500	62,296	-6,796			72,500
8.100.5.5410.151 Clerical Personnel	55,000	84,619		12,600	24,319	-11,719	55,500	55,500	22,000
	11,000	16,908	-5,908				15,000		
Total Salaries	<u>66,000</u>	<u>101,528</u>	<u>-35,528</u>	<u>68,100</u>	<u>86,615</u>	<u>-18,515</u>	<u>70,500</u>	<u>15,000</u>	94,500
							70,500		10,508
8.100.5.5410.210 PERSI			-2,222	7,573	8,553	-980	7,840	7,840	
8.100.5.5410.220 Social Security Tax	7,339	9,561		5,005	6,490	-1,485	5,181	5,181	6,946
8.100.5.5410.270 Worker's Compensation Insurance	4,850	7,578	-2,728						
			251						
8.100.5.5410.280 Retirement Sick Leave Benefits	396	647	- 232	476	600	- 124	506	506	680
		1,064		858	952	-94	888	888	1,191
Total Fringe Benefits	<u>83,417</u>	<u>18,851</u>	<u>-5,434</u>	<u>85,912</u>	<u>95,596</u>	<u>-9,684</u>	<u>888</u>	<u>888</u>	19,325
								14,415	
8.100.5.5410.410 General Supplies	1,000			1,000	1,588	- 588	1,000	1,000	1,500
Total Supplies and Materials	<u>1,000</u>	<u>724</u>	<u>276</u>	<u>1,000</u>	<u>1,588</u>	<u>- 588</u>	<u>1,000</u>	<u>1,000</u>	1,500
	1,000		276	1,000	1,588	- 588	1,000	1,000	1,500
Total Summer School Program	<u>80,417</u>	<u>121,102</u>	<u>-40,685</u>	<u>83,012</u>	<u>104,798</u>	<u>-21,786</u>	<u>85,915</u>	<u>85,915</u>	115,325

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.5420.116 Teachers				12,000					12,000
Total Salaries	<u>12,000</u>	<u>6,673</u>	<u>5,327</u>	<u>12,000</u>	<u>8,426</u>	<u>3,574</u>	<u>12,000</u>	<u>12,000</u>	12,000
		6,673	5,327		8,426	3,574		12,000	
8.100.5.5420.210 PERSI				1,334			1,334	1,334	1,334
8.100.5.5420.220 Social Security Tax	1,334	348	986	1,334	374	960	1,334	1,334	1,334
8.100.5.5420.270 Worker's Compensation Insurance	882	471	411	882	629	253	882	882	882
8.100.5.5420.280 Retirement Sick Leave Benefits	<u>72</u>	<u>46</u>	<u>26</u>	<u>84</u>	<u>59</u>	<u>25</u>	<u>86</u>	<u>86</u>	86
Total Fringe Benefits	<u>151</u>	<u>39</u>	<u>112</u>	<u>151</u>	<u>42</u>	<u>109</u>	<u>151</u>	<u>151</u>	151
	2,439	904	1,535	2,451	1,104	1,347	2,453	2,453	2,453
Total Community Education Program	<u>14,439</u>	<u>904</u>	<u>1,535</u>	<u>14,451</u>	<u>1,104</u>	<u>1,347</u>	<u>14,453</u>	<u>14,453</u>	14,453
		7,577	6,862		9,530	4,921		14,453	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6110.118 Counselors	1,330,171	1,318,031	12,140	1,380,459	1,323,594	56,865	1,618,160	1,439,668	1,526,252
8.100.5.6110.133 Stipends and Extra Days - Regular				35,847	32,640	3,207			33,156
8.100.5.6110.151 Clerical Personnel	320,766	323,096	-1,418	327,732	348,459	20,727	350,856	335,970	368,620
8.100.5.6110.164 Social Workers	46,371	46,380	-2,930	47,923	49,790	-1,867			65,997
8.100.5.6110.199 Personal Leave Reimbursement							49,361	63,581	
Total Salaries	<u>4,800,065</u>	<u>4,621,103</u>	<u>179</u>	<u>4,800,796</u>	<u>4,814,297</u>	<u>-14</u>	<u>4,800,024</u>	<u>4,800,375</u>	<u>5,125,150</u>
			<u>7,962</u>			<u>37,464</u>			
8.100.5.6110.210 PERSI	192,827	193,505	678	199,980	196,408	3,572	228,963	211,395	222,306
8.100.5.6110.220 Social Security Tax	127,453	125,703	-	131,883	127,869	3,572	151,339	139,700	146,938
8.100.5.6110.230 Life Insurance			1,750			4,014			
8.100.5.6110.240 Medical Insurance	468,321	460,920	10,501	466,348	460,278	139	481,357	507,424	508,997
8.100.5.6110.250 Employee Assistance Plan			32			12,270			
8.100.5.6110.260 Dental Insurance	1,043	1,070	230	1,095	1,107	12	1,098	1,163	1,176
8.100.5.6110.270 Worker's Compensation Insurance	15,613	15,843	-	12,560	12,362	376	16,550	17,527	14,394
8.100.5.6110.280 Retirement Sick Leave Benefits	10,371		-1,453	22,280	21,861	198	14,764	13,530	25,190
8.100.5.6110.290 Vision Insurance	21,849	21,539	310			419	25,944	23,932	
Total Fringe Benefits	<u>2,887,296</u>	<u>2,901,615</u>	<u>10,191</u>	<u>2,974,658</u>	<u>2,915,637</u>	<u>59</u>	<u>2,956,727</u>	<u>3,131,526</u>	<u>3,400,773</u>
						<u>21,041</u>			
8.100.5.6110.381 In-District Travel Allowance									25,600
Total Purchased Services	<u>600</u>	<u>19</u>	<u>581</u>	<u>600</u>	<u>17</u>	<u>584</u>	<u>600</u>	<u>5,600</u>	<u>25,600</u>
8.100.5.6110.410 General Supplies	600	17,119	581	600	18,819	584	600	5,600	127,860
Total Supplies and Materials	<u>16,304</u>	<u>17,119</u>	<u>815</u>	<u>21,255</u>	<u>18,819</u>	<u>2,436</u>	<u>21,273</u>	<u>73,386</u>	<u>127,860</u>
8.100.5.6110.550 Equipment								73,386	
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>7,000</u>
Total Attendance, Guidance And Health Program	<u>2,376,265</u>	<u>2,368,346</u>	<u>0</u>	<u>2,406,823</u>	<u>2,405,299</u>	<u>0</u>	<u>2,808,812</u>	<u>5,000</u>	<u>7,000</u>
			<u>17,919</u>			<u>61,524</u>		<u>2,695,887</u>	<u>2,933,401</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6160.113 Supervisors and Coordinators				70,875	70,875				69,139
8.100.5.6160.115 Ancillary Professional	684,086	685,956	-1,870	998,684	983,217		1,037,091	1,034,673	1,090,322
8.100.5.6160.163 Nurses	108,959		11,879	106,383	106,163	15,467	111,209	111,615	116,748
8.100.5.6160.199 Personal Leave Reimbursement		97,080				220			
Total Salaries	<u>5,200</u> 1,118,341	<u>3,786</u> 1,122,920	<u>1,414</u> -4,579	<u>4,000</u> 1,179,942	<u>3,619</u> 1,163,874	<u>381</u> -16,068	<u>4,000</u> 1,226,245	<u>4,000</u> 1,215,638	<u>3,850</u> 1,280,059
8.100.5.6160.210 PERSI	124,359	124,559	200	131,327	129,116	2,211	136,359	135,179	142,342
8.100.5.6160.220 Social Security Tax			- 627	86,608	85,539				94,085
8.100.5.6160.230 Life Insurance	82,197	82,824	-			1,069	90,129	89,229	
8.100.5.6160.240 Medical Insurance	1,713,878	1,483,190	-150,688	1,422,983	1,458,862	135,879	1,477,916	2,380,665	1,743,794
8.100.5.6160.250 Employee Assistance Plan			-3,312						
8.100.5.6160.260 Dental Insurance	590	613		570	605	-35	567	609	609
8.100.5.6160.270 Worker's Compensation Insurance	8,830	8,579	251	8,533	8,247	286	8,552	9,188	9,224
8.100.5.6160.280 Retirement Sick Leave Benefits	6,690	7,679	-	8,252	8,169	83	8,792	8,753	9,212
8.100.5.6160.290 Vision Insurance	14,092	13,864	228			92	15,450		
Total Fringe Benefits	<u>1,632</u> 383,000	<u>1,571</u> 387,462	<u>61</u> -4,462	<u>1,576</u> 396,501	<u>1,504</u> 393,695	<u>72</u> 2,806	<u>1,528</u> 411,857	<u>1,642</u> 421,582	<u>1,761</u> 450,904
Total Ancillary Service Program	<u>1,501,341</u>	<u>1,510,383</u>	<u>9,042</u>	<u>1,576,443</u>	<u>1,557,569</u>	<u>18,874</u>	<u>1,638,102</u>	<u>1,637,220</u>	<u>1,730,963</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6210.112 Directors	171,594	174,359		176,314	175,311		181,602	181,830	188,740
8.100.5.6210.113 Supervisors and Coordinators	220,531	225,906	-2,765	225,183	210,751	1,003	231,519	234,025	243,386
8.100.5.6210.134 Curriculum Development Stipends	124,464	64,230	-56,234	155,911	105,887	14,432	103,850	155,880	163,234
8.100.5.6210.151 Clerical Personnel	115,957	116,247	290	117,936	122,362	50,024	121,474	124,595	131,722
8.100.5.6210.152 Instructional Assistants	95,382	94,462	-	120,045	86,002	34,043	120,311	116,769	145,973
8.100.5.6210.199 Personal Leave Reimbursement	1,960	3,275	-1,315	2,310	3,202	-892	2,010	2,010	3,410
Total Salaries	<u>729,888</u>	<u>678,480</u>	<u>51,408</u>	<u>797,699</u>	<u>703,516</u>	<u>-94,183</u>	<u>760,766</u>	<u>815,109</u>	<u>876,465</u>
8.100.5.6210.210 PERSI	81,346	70,675	10,671	89,089	74,878	14,211	84,597	90,642	97,464
8.100.5.6210.220 Social Security Tax	53,936	49,806	4,130	59,050	52,073	6,977	55,917	59,835	64,417
8.100.5.6210.230 Life Insurance	1,458	1,307	151	1,458	1,441	14	1,458	1,680	1,680
8.100.5.6210.240 Medical Insurance	51,017	46,582	4,435	55,347	55,118	229	56,265	69,345	69,345
8.100.5.6210.250 Employee Assistance Plan	221	196	25	221	219	2	221	264	264
8.100.5.6210.270 Worker's Compensation Insurance	3,219	2,937	282	3,245	3,230	15	3,330	4,105	4,105
8.100.5.6210.280 Retirement Sick Leave Benefits	4,367	4,526	-	5,837	4,933	904	5,457	5,834	5,834
8.100.5.6210.290 Vision Insurance	9,204	7,867	1,337	9,960	8,335	1,625	9,586	10,265	10,265
Total Fringe Benefits	<u>205,364</u>	<u>184,437</u>	<u>20,927</u>	<u>225,803</u>	<u>198,827</u>	<u>26,976</u>	<u>217,427</u>	<u>242,705</u>	<u>242,705</u>
8.100.5.6210.310 Professional and Technical Services	117,300	43,994	73,306	120,000	119,236	764	290,217	290,217	290,217
8.100.5.6210.317 Health Services (Contracted)	0	1,811	0	0	0	0	120,000	120,000	120,000
8.100.5.6210.318 Testing Program	8,786	6,975	1,811	7,230	1,863	5,367	7,130	7,130	7,130
8.100.5.6210.320 ISAT Remediation	60,891	21,090	39,802	22,848	1,938	20,910	23,276	23,276	23,276
8.100.5.6210.396 Inservice Training	166,861	68,483	98,378	267,680	126,941	140,739	518,187	242,905	242,905
Total Purchased Services	<u>353,838</u>	<u>135,378</u>	<u>218,460</u>	<u>417,658</u>	<u>259,627</u>	<u>158,031</u>	<u>958,810</u>	<u>863,328</u>	<u>863,328</u>
8.100.5.6210.410 General Supplies	6,000	3,901	2,099	6,000	3,458	2,542	6,000	6,000	6,000
8.100.5.6210.413 Curriculum Development Supplies	2,000	1,954	46	2,000	1,763	237	2,500	2,500	2,500
8.100.5.6210.416 Printing	77,786	69,102	8,684	0	224	-224	0	0	0
8.100.5.6210.430 Library Books	64,738	60,669	4,069	0	0	0	0	0	0
8.100.5.6210.440 Textbooks	181,049	178,189	2,860	0	0	0	0	0	0
Total Supplies and Materials	<u>331,573</u>	<u>313,814</u>	<u>17,759</u>	<u>8,000</u>	<u>5,445</u>	<u>2,555</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>
Total Instructional Improvement Program	<u>1,620,663</u>	<u>1,312,108</u>	<u>308,555</u>	<u>1,446,160</u>	<u>1,167,415</u>	<u>278,745</u>	<u>1,945,503</u>	<u>1,929,642</u>	<u>2,270,430</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM**

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6220.117 Media Specialists	139,016	139,023		152,745	152,745		157,828	157,238	163,694
8.100.5.6220.133 Stipends and Extra Days - Regular									
8.100.5.6220.151 Clerical Personnel	159,037	289,097	1,300 ⁷ 60	159,900	295,317	1,900	159,830	130,043	310,993
8.100.5.6220.199 Personal Leave Reimbursement		0			0	- 817			0
Total Salaries	3,250 432,803	1,160 429,280	2,090	3,000 451,745	1,238 449,299	1,763	3,000	3,000	1,350 476,037
			3,523			2,446	478,958	482,681	
8.100.5.6220.210 PERSI			467	50,280	50,863				52,935
8.100.5.6220.220 Social Security Tax	48,128	48,595	-	33,157	33,420	- 583	53,260	53,675	34,990
8.100.5.6220.230 Life Insurance	31,812	31,429				- 263	35,202	35,429	
8.100.5.6220.240 Medical Insurance	1,699 222	1,687 494	383	1,480 095	1,669 82	21	1,699 96	2,802 87	1,780 880
8.100.5.6220.250 Employee Assistance Plan			928			- 887			
8.100.5.6220.260 Dental Insurance	614	605	- 20	625	627		622	648	622
8.100.5.6220.270 Worker's Compensation Insurance	9,066	9,086	9 345	9,153	9,082		9,383	9,774	9,429
8.100.5.6220.280 Retirement Sick Leave Benefits	2,597	2,942	-	3,165	3,149	71	3,435	3,466	3,428
8.100.5.6220.290 Vision Insurance	5,455	5,409		5,603	5,660	16	6,036	6,090	5,999
			46			- 57			
Total Fringe Benefits	1,677 243,461	1,674 242,921	3	1,677 254,445	1,666 256,119	- 1,674	1,677	1,747	1,800 290,573
			540				266,901	274,618	
8.100.5.6220.430 Library Books	78,158	77,779		77,565	77,515		77,565	77,511	77,511
Total Supplies and Materials	78,158	77,779	379	77,565	77,515	50	77,565	77,511	77,511
			379			50			
Total Educational Media Services Program	<u>754,422</u>	<u>749,980</u>	<u>4,442</u>	<u>783,755</u>	<u>782,933</u>	<u>822</u>	823,424	834,810	844,121

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6230.154 Maintenance Personnel	412,954	422,301	-9,347	417,782	432,423	-14,641	428,059	424,587	378,785
8.100.5.6230.199 Personal Leave Reimbursement									
Total Salaries	440,834	422,601	580 -8,767	450,432	450,673	400,241	650	650	375,060
							428,709	425,237	
8.100.5.6230.210 PERSI			528	46,571	47,274		47,672	47,286	42,152
8.100.5.6230.220 Social Security Tax	46,018	46,546	-	30,713	32,607	-7,894	31,510	47,286	27,861
8.100.5.6230.230 Life Insurance	30,417	31,865	-1,448				31,510	31,213	
8.100.5.6230.240 Medical Insurance	1,233	1,303	-70	1,233	1,220	13	1,233	1,233	59,560
8.100.5.6230.250 Employee Assistance Plan	64,482	62,293	2,189			-96	70,294	70,294	
8.100.5.6230.260 Dental Insurance						472			
8.100.5.6230.270 Worker's Compensation Insurance	277	244	33	286	267	19	285	285	207
8.100.5.6230.280 Retirement Sick Leave Benefits	4,155	4,024	131	429,800	426,736	3,064	4,301	4,301	324,032
8.100.5.6230.290 Vision Insurance	22,476	25,365	-2,889			24	27,034	26,815	
	5,214	5,181	33	5,188	5,262	-74	5,402	5,358	4,776
Total Fringe Benefits	768,040	772,562	26 -2,522	768,293	761,477	6,816	768	768	600,228
							188,499	187,553	
8.100.5.6230.310 Professional and Technical Services				40,000	40,000		40,000		40,000
8.100.5.6230.361 Computer Service Expenses	1,029,900	1,027,313	2,587	369,145	369,145		478,280	407,080	466,400
8.100.5.6230.381 In-District Travel Allowance			187			0			
8.100.5.6230.396 Inservice Training	8,000	7,284	716	8,000	5,048	2,952	8,000	8,000	8,000
	15,500	13,235	2,265				12,500	12,500	
Total Purchased Services	727,500	724,308	3,192	429,645	426,667	2,978	538,780	538,780	526,900
8.100.5.6230.410 General Supplies									
8.100.5.6230.481 Equipment Repair (Non-Contracted)	2,000	2,000		2,500	2,472	28	2,500	2,500	2,500
	21,000	20,335	665				15,500	15,500	
Total Supplies and Materials	23,000	22,335	665	0	0	0	18,000		18,000
				2,500	2,472	28		18,000	
Total Instruction-Related Technology Program	<u>1,339,374</u>	<u>1,346,806</u>	<u>7,432</u>	<u>1,032,870</u>	<u>1,047,289</u>	<u>-14,419</u>	<u>1,173,988</u>	<u>1,169,570</u>	<u>1,087,188</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6310.310 Professional and Technical Services	10,000	12,216	-2,216						
8.100.5.6310.319 Consultants	1,500	727	773	1,500	0	1,500	1,500	1,500	1,500
8.100.5.6310.391 Professional Dues and Fees	17,300	31,295	13,995	16,900	0	16,805	17,300	17,300	17,300
Total Purchased Services	<u>28,800</u>	<u>44,238</u>	<u>-15,438</u>	<u>18,800</u>	<u>495</u>	<u>-18,305</u>	<u>18,800</u>	<u>18,800</u>	<u>21,800</u>
8.100.5.6310.410 General Supplies	7,000	4,341	2,659	7,000	495	2,369	7,000	7,000	7,000
Total Supplies and Materials	<u>7,000</u>	<u>4,341</u>	<u>2,659</u>	<u>7,000</u>	<u>4,631</u>	<u>2,369</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
8.100.5.6310.730 Judgments	7,000	4,341	2,659	7,000	4,631	2,369	7,000	7,000	7,000
Total Insurance and Judgment	<u>2,000</u>	<u>0</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>
Total Board Of Education Program	<u>2,000</u> <u>37,800</u>	<u>0</u> <u>48,579</u>	<u>2,000</u> <u>-10,779</u>	<u>2,000</u> <u>27,800</u>	<u>0</u> <u>5,126</u>	<u>2,000</u> <u>-22,674</u>	<u>2,000</u> <u>27,800</u>	<u>2,000</u> <u>27,800</u>	<u>2,000</u> <u>30,800</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6320.111 Superintendent and Assistant Superintendent	125,910	155,866	-29,956	122,070	127,030	-4,960	130,174	130,335	135,288
8.100.5.6320.151 Clerical Personnel	317,110	320,179	-3,069	323,725	336,509	-12,784	331,713	333,235	345,773
8.100.5.6320.199 Personal Leave Reimbursement									
Total Salaries	<u>1,980</u> 445,000	<u>1,020</u> 477,065	<u>960</u> -20,065	<u>2,000</u> 447,795	<u>1,790</u> 465,329	<u>210</u> -17,534	<u>2,300</u> 464,187	<u>2,300</u> 465,870	<u>2,175</u> 483,236
8.100.5.6320.210 PERSI			-96	49,841	51,027	-1,186			53,737
8.100.5.6320.220 Social Security Tax	49,484	49,580		32,885	34,459	-1,574	51,618	51,805	35,518
8.100.5.6320.230 Life Insurance	32,707	35,063	-2,356				34,119	34,190	
8.100.5.6320.240 Medical Insurance	1,008	1,233	-	1,008	1,248	-240	1,008	1,008	1,008
8.100.5.6320.250 Employee Assistance Plan	47,127	52,614	-5,487				51,532	51,532	
8.100.5.6320.260 Dental Insurance	208	202	6	208	206	2	208	208	220
8.100.5.6320.270 Worker's Compensation Insurance	3,023	3,027	-4	3,050	3,036	14	3,128	3,128	3,330
8.100.5.6320.280 Retirement Sick Leave Benefits	2,662	3,234	-568	3,131	3,269	-138	3,328	3,328	3,479
8.100.5.6320.290 Vision Insurance	5,614	5,518	96	5,554	5,680	-126	5,848	5,858	6,089
8.100.5.6320.296 Other Employee Benefits	559	559	-	559	556	3	559	559	6,000
8.100.5.6320.297 COBRA Fees	13,588	10,092	3,496			13,000	12,000	12,000	
Total Fringe Benefits	<u>2,000</u> 157,980	<u>2,460</u> 163,581	<u>-</u> -5,601	<u>2,000</u> 160,598	<u>0</u> 160,197	<u>1,040</u> 5,401	<u>2,000</u> 165,348	<u>2,000</u> 165,616	<u>2,000</u> 181,167
8.100.5.6320.310 Professional and Technical Services				26,300	23,974	2,326	26,300	26,300	26,500
8.100.5.6320.311 Legal Services	26,300	25,636	664	35,000	22,633	12,367	30,000	26,300	30,000
8.100.5.6320.313 Publishing and Advertising	35,000	43,928	-8,928	19,850	15,979	3,871	20,850	30,000	21,950
8.100.5.6320.319 Consultants	17,350	13,746	3,604					20,850	
8.100.5.6320.325 Repair and Maintenance (Contracted)	4,000	2,400	1,600	4,000	368	3,632	500	500	500
8.100.5.6320.352 Postage	5,600	5,141	459	5,600	5,124	476	18,600	18,600	50,000
8.100.5.6320.381 In-District Travel Allowance	50,000	47,829	2,171				50,000	50,000	
8.100.5.6320.382 Out-District Travel Allowance	5,800	5,898	-98	6,550	3,529	3,021	6,550	6,550	6,550
8.100.5.6320.391 Professional Dues and Fees	2,500	2,247	253	2,600	389	2,211	6,200	6,200	6,500
8.100.5.6320.396 Inservice Training	1,500	6,442	-4,942	6,500	6,649	-149	1,500	1,500	3,000
Total Purchased Services	<u>1,300</u> 149,350	<u>1,760</u> 155,026	<u>-</u> -5,676	<u>1,660</u> 153,060	<u>1,704</u> 170,576	<u>916</u> -22,484	<u>1,660</u> 162,160	<u>1,660</u> 162,160	<u>2,100</u> 165,700

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6320.410 General Supplies	16,300	10,299	6,001	16,200	9,057	7,143	16,200	16,200	12,500
8.100.5.6320.493 Professional Books and Journals									
Total Supplies and Materials	<u>506,800</u>	<u>340,638</u>	<u>160</u>	<u>706,900</u>	<u>697</u>	<u>3</u>	<u>706,900</u>	<u>700</u>	<u>708,200</u>
8.100.5.6320.712 Liability Insurance	196,800	199,823	6,162	208,000	9,754	7,146	208,000	16,900	206,341
Total Insurance and Judgment	<u>196,800</u>	<u>199,823</u>	<u>-3,023</u>	<u>208,000</u>	<u>196,243</u>	<u>11,757</u>	<u>208,000</u>	<u>208,000</u>	<u>206,341</u>
Total Central Administration Program	<u>965,930</u>	<u>1,006,133</u>	<u>-40,203</u>	<u>986,353</u>	<u>957,098</u>	<u>-29,255</u>	<u>1,016,595</u>	<u>1,018,546</u>	<u>1,049,644</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6410.114 Principals and Assistant Principals	2,191,650	2,214,817	-23,167	2,227,295	2,228,845	-1,550	2,383,440	2,303,025	2,415,526
8.100.5.6410.151 Clerical Personnel	690,746	702,892	-12,146	698,857	707,982	-9,125	725,715	738,600	755,624
8.100.5.6410.181 Clerical Substitutes			11,529	12,500			12,500	12,500	12,500
8.100.5.6410.199 Personal Leave Reimbursement	15,000	3,471		17,000	3,499,663	9,001	12,500	12,500	15,325
Total Salaries	<u>20,850</u>	<u>13,570</u>	<u>7,280</u>	<u>2,955,652</u>	<u>2,954,688</u>	<u>2,638</u>	<u>17,000</u>	<u>17,000</u>	<u>3,198,975</u>
	2,918,246	2,934,750	-16,504				3,138,655	3,071,125	
8.100.5.6410.210 PERSI	322,842	332,528		327,571	334,719	964	347,627	340,120	354,337
8.100.5.6410.220 Social Security Tax	214,491	215,449	-9,686	216,948	217,236	958	230,691	225,424	235,125
8.100.5.6410.230 Life Insurance			-	10,199		-288			10,199
8.100.5.6410.240 Medical Insurance	10,499	10,015	1,484	376,009	362,496	573	10,199	10,499	446,700
8.100.5.6410.250 Employee Assistance Plan	359,293	344,710	184,583			13,513	396,098	396,098	
8.100.5.6410.260 Dental Insurance	1,513	1,488	25	1,556	1,540	16	1,555	1,555	1,555
8.100.5.6410.270 Worker's Compensation Insurance	22,666	22,555	111	22,881	22,858	23	23,457	23,457	23,034
8.100.5.6410.280 Retirement Sick Leave Benefits	17,451	19,877	-2,426	20,661	20,727	223	22,505	22,025	40,150
8.100.5.6410.290 Vision Insurance	36,582	37,013	-	36,498	37,257	-66	39,390	38,547	
Total Fringe Benefits	<u>4,481</u>	<u>4,131</u>	<u>60</u>	<u>4,209</u>	<u>4,138</u>	<u>71</u>	<u>4,191</u>	<u>4,191</u>	<u>4,500</u>
	989,228	987,767	1,461	1,016,532	1,010,397	6,135	1,075,713	1,061,616	1,139,173
8.100.5.6410.382 Out-District Travel Allowance								2,000	2,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
8.100.5.6410.410 General Supplies	0	0	0	20,709	19,792	0	20,709	20,292	20,492
Total Supplies and Materials	<u>18,138</u>	<u>16,975</u>	<u>1,163</u>	<u>20,709</u>	<u>19,792</u>	<u>917</u>	<u>20,709</u>	<u>20,292</u>	<u>20,492</u>
	18,138	16,975	1,163	20,709	19,792	917	20,709	20,292	
Total School Administration Program	<u>3,925,612</u>	<u>3,939,492</u>	<u>-13,880</u>	<u>3,992,893</u>	<u>3,984,877</u>	<u>917</u>	<u>4,235,077</u>	<u>4,155,033</u>	<u>4,360,640</u>
						8,016			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6510.151 Clerical Personnel	306,856	306,419		315,178	317,852	-2,674	324,633	322,559	325,407
8.100.5.6510.199 Personal Leave Reimbursement			437						
Total Salaries	<u>306,856</u>	<u>306,419</u>	<u>437</u>	<u>315,178</u>	<u>317,852</u>	<u>-2,674</u>	<u>324,633</u>	<u>322,559</u>	<u>325,407</u>
8.100.5.6510.210 PERSI			894						
8.100.5.6510.220 Social Security Tax	34,274	34,847	-	23,228	23,145	- 941	36,233	36,001	23,995
8.100.5.6510.230 Life Insurance	22,654	22,340	314				23,949	23,765	
8.100.5.6510.240 Medical Insurance		1,124	-		1,416	- 337			
8.100.5.6510.250 Employee Assistance Plan	41,179	39,255	1,924				44,892	47,129	54,907
8.100.5.6510.260 Dental Insurance		177			182				
8.100.5.6510.270 Worker's Compensation Insurance	183	2,662	6	183	2,679	1	182	182	191
8.100.5.6510.280 Retirement Sick Leave Benefits	2,654	2,062	- 8	2,679	2,238	0	2,747	2,883	2,898
8.100.5.6510.290 Vision Insurance	1,844	2,062	- 8	2,207	2,238	0	2,335	2,319	2,319
Total Fringe Benefits	<u>3,884</u>	<u>3,879</u>	<u>5</u>	<u>3,920</u>	<u>4,025</u>	<u>- 105</u>	<u>4,107</u>	<u>4,078</u>	<u>4,078</u>
8.100.5.6510.309 Bank Service Charges						-1,678			15,000
8.100.5.6510.310 Professional and Technical Services				50,000	60,804	-4	4,000	4,000	50,000
8.100.5.6510.312 Audit Services	50,000	54,071	-4,071	38,000	41,045	-3,045	50,000	50,000	40,000
8.100.5.6510.313 Publishing and Advertising	35,500	36,433	-				38,000	38,000	
8.100.5.6510.381 In-District Travel Allowance	7,000	3,447	3,553	7,500	3,630	3,870	6,000	6,000	6,000
8.100.5.6510.382 Out-District Travel Allowance									
Total Purchased Services	<u>350</u>	<u>217</u>	<u>133</u>	<u>350</u>	<u>237</u>	<u>113</u>	<u>350</u>	<u>350</u>	<u>350</u>
8.100.5.6510.410 General Supplies	500,400	492,268	8,132	500,400	499,892	508	500,900	550	510,900
Total Supplies and Materials	<u>9,000</u>	<u>8,047</u>	<u>953</u>	<u>9,000</u>	<u>7,418</u>	<u>1,582</u>	<u>9,000</u>	<u>9,900</u>	<u>9,000</u>
8.100.5.6510.715 Surety Insurance	9,000	8,047	953	9,000	7,418	1,582	9,000	9,000	9,000
Total Insurance and Judgment	<u>800</u>	<u>0</u>	<u>800</u>	<u>0</u>	<u>790</u>	<u>- 90</u>	<u>0</u>	<u>0</u>	<u>790</u>
Total Business Administration Program	<u>800</u>	<u>0</u>	<u>800</u>	<u>0</u>	<u>790</u>	<u>- 90</u>	<u>0</u>	<u>0</u>	<u>790</u>
	<u>519,406</u>	<u>506,513</u>	<u>12,893</u>	<u>508,696</u>	<u>542,087</u>	<u>-33,391</u>	<u>549,456</u>	<u>549,558</u>	<u>574,274</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6550.156 Warehouse Personnel				57,904	60,695	-2,791		82,811	77,057
8.100.5.6550.199 Personal Leave Reimbursement	60,297	55,095	5,202				66,460		
Total Salaries	400,697	400,495	0	57,904	400,095	-3,191	400,860	400,211	425,482
			5,202						
8.100.5.6550.210 PERSI									
8.100.5.6550.220 Social Security Tax	6,749	6,300	449	6,445	6,905	-460	7,434	9,253	8,616
8.100.5.6550.230 Life Insurance	4,461	4,258	203	4,250	4,663	-413	4,914	6,107	5,695
8.100.5.6550.240 Medical Insurance	224,720	224,722	0	224,280	233,040	-14	224,781	336	336,335
8.100.5.6550.250 Employee Assistance Plan			-2			-760	12,781	19,171	
8.100.5.6550.260 Dental Insurance									
8.100.5.6550.270 Worker's Compensation Insurance	52	50	2	52	55		52	78	78
8.100.5.6550.280 Retirement Sick Leave Benefits	756	757	-1	763	809	-46	782	1,173	1,179
8.100.5.6550.280 Retirement Sick Leave Benefits	3,297	3,334	-37	3,570	3,766	-196	4,216	5,247	4,912
8.100.5.6550.290 Vision Insurance	765	701	64	723	769	-46	842	1,048	976
Total Fringe Benefits	240,164	240,488	0	240,447	308,391	-1,944	340,385	210	245,352
			676					42,623	
8.100.5.6550.325 Repair and Maintenance (Contracted)			-1,621			-1,150			
Total Purchased Services	4,500	6,121	-1,621	5,500	6,650	-1,150	6,000	6,000	6,000
	4,500	6,121	-1,621	5,500	6,650		6,000	6,000	6,000
8.100.5.6550.410 General Supplies									
8.100.5.6550.419 Warehouse Supplies	5,000	4,530	470	5,000	4,630	368	6,000	6,000	6,000
8.100.5.6550.421 Motor Fuel	3,500	9,647	-6,147	2,000	12,308	10,308	7,500	7,500	7,500
Total Supplies and Materials	4,000	3,086	914	4,000	1,778	2,222	4,000	4,000	4,000
	12,500	17,262	-4,762	11,000	-3,899	14,899	17,500	4,000	17,500
Total Central Service Program	105,861	106,366		102,851	94,238			17,500	145,334
			-305			8,613	121,745	149,334	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6560.151 Clerical Personnel	147,340	146,157		144,710	148,377	-3,667	149,535	147,632	154,988
8.100.5.6560.199 Personal Leave Reimbursement			1,183						
Total Salaries	640,990	640,807	0 1,183	640,360	650,027	0 3,667	750 150,285	750 148,382	150,688 178,313
8.100.5.6560.210 PERSI	16,456	15,871		16,178	16,653	-475	16,711		17,313
8.100.5.6560.220 Social Security Tax	10,877	10,436	585	10,670	10,863	-475	11,046	16,500	11,443
8.100.5.6560.230 Life Insurance			441			112		10,891	
8.100.5.6560.240 Medical Insurance	336	448	-	336	448	-5,443	336		336
8.100.5.6560.250 Employee Assistance Plan	17,581	22,018	-4,437				19,171	19,171	336
8.100.5.6560.260 Dental Insurance									
8.100.5.6560.270 Worker's Compensation Insurance	78	76	2	78	78	0	78	78	78
8.100.5.6560.280 Retirement Sick Leave Benefits	1,133	1,135	-2	1,144	1,144	0	1,173	1,173	1,179
8.100.5.6560.280 Retirement Sick Leave Benefits		981	-92	1,017	1,050	-33	1,077	1,064	1,121
8.100.5.6560.290 Vision Insurance	889	1,849		1,802	1,853	-51	1,893	1,869	1,962
Total Fringe Benefits	240,427	250,024	-3,597 0	240,855	250,161	0 3,306	250,695	210	250,992 255,992
8.100.5.6560.310 Professional and Technical Services				25,500	25,000			51,292	
8.100.5.6560.325 Repair and Maintenance (Contracted)	500	500		61,700	59,992	500	1,000	1,000	1,000
8.100.5.6560.382 Out-District Travel Allowance	58,955	59,059	-1,004			1,708	61,700	61,700	61,700
Total Purchased Services	1,450 60,905	400 458	951	1,450 88,650	85 024	1,418	1,450 64,150	1,450	1,450 64,150
8.100.5.6560.410 General Supplies			447			3,626		64,150	
Total Supplies and Materials	7,700	5,646	2,054	7,700	5,218	2,482	7,700	7,700	7,700
Total Administrative Technology Service Program	<u>7,700</u>	<u>5,646</u>	<u>2,054</u>	<u>7,700</u>	<u>5,218</u>	<u>2,482</u>	<u>7,700</u>	<u>7,700</u>	<u>7,700</u>
	266,022	265,935		291,565	295,431	-3,866	273,830	271,524	283,530

87

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM**

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6610.113 Supervisors and Coordinators			226	68,816	68,837		70,880	71,502	74,219
8.100.5.6610.151 Clerical Personnel	66,440	66,666	-			-21			
8.100.5.6610.153 Custodians	1,019,518	1,017,368	2,150	1,030,174	1,039,712	9,538	1,074,214	1,062,005	1,175,914
8.100.5.6610.183 Substitute Custodians	0	0	0	80,000	103,124	23,124	0	0	80,000
8.100.5.6610.199 Personal Leave Reimbursement	80,000	88,989	-8,989				80,000	80,000	
Total Salaries	<u>1,172,258</u>	<u>1,174,332</u>	<u>4,990</u>	<u>1,193,490</u>	<u>1,203,363</u>	<u>3,660</u>	<u>1,230,094</u>	<u>1,218,507</u>	<u>1,267,933</u>
8.100.5.6610.210 PERSI	121,460	132,105	-10,645	123,927	136,496	-12,569	127,890	126,602	132,098
8.100.5.6610.220 Social Security Tax				87,605	95,258	-7,653			93,194
8.100.5.6610.230 Life Insurance	86,161	92,398	-6,237				90,412	89,439	
8.100.5.6610.240 Medical Insurance	565,930	546,470	11,460	464,996	495,828	30,832	590,561	584,477	609,245
8.100.5.6610.250 Employee Assistance Plan			2	1,111		10,768			
8.100.5.6610.260 Dental Insurance	1,109	1,077	32	16,422	16,135	287	1,180	1,140	146,108
8.100.5.6610.270 Worker's Compensation Insurance	16,621	16,261	360	73,568	73,970	-402	17,801	17,202	80,289
8.100.5.6610.280 Retirement Sick Leave Benefits	63,664	69,925	-6,261	13,808	15,203	-1,395	77,570	76,839	14,968
8.100.5.6610.290 Vision Insurance	13,762	14,761	-				14,491	14,345	
Total Fringe Benefits	<u>3,077</u>	<u>2,999</u>	<u>78</u>	<u>3,033</u>	<u>2,955</u>	<u>78</u>	<u>3,180</u>	<u>3,073</u>	<u>3,075</u>
	<u>588,835</u>	<u>581,046</u>	<u>78,211</u>	<u>588,808</u>	<u>599,701</u>	<u>-10,893</u>	<u>628,700</u>	<u>614,861</u>	<u>650,747</u>
8.100.5.6610.310 Professional and Technical Services	685,500	665,388	20,112	725,000	714,414	10,586	725,000	725,000	725,000
8.100.5.6610.331 Electricity Utilities	1,015,300	792,655	222,645	1,048,900	829,941	218,959	1,048,900	1,044,900	1,024,100
8.100.5.6610.332 Gas Utilities	253,100	186,190	66,910	289,992	196,620	93,372	283,900	287,900	270,900
8.100.5.6610.336 Water	574,800	537,051	37,749	646,830	547,386	99,444	651,350	651,350	662,400
8.100.5.6610.337 Land Fill Fee			811						
8.100.5.6610.351 Telephone - Voice	3,000	2,189	811	3,000	1,627	1,373	3,000	3,000	3,000
8.100.5.6610.353 Telephone - Repair	65,000	63,296	1,704				42,000	42,000	
8.100.5.6610.354 Telephone / Cable - Data	4,000	4,000	0	3,000	3,000	0	3,000	3,000	3,000
8.100.5.6610.355 Telephone - Cellular	75,000						60,000	60,000	
8.100.5.6610.381 In-District Travel Allowance	2,000	1,845	155	2,000	469	1,531	2,400	2,400	2,400
Total Purchased Services	<u>2,608,200</u>	<u>2,272,728</u>	<u>405,472</u>	<u>2,809,222</u>	<u>2,392,476</u>	<u>416,746</u>	<u>2,820,050</u>	<u>2,800,050</u>	<u>2,791,300</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6610.410 General Supplies									
8.100.5.6610.418 Custodial Supplies	2,000	3,284	3,435	2,392	239,110	5,982	5,000	5,000	5,000
8.100.5.6610.481 Equipment Repair (Non-Contracted)					464				
Total Supplies and Materials	<u>2,000</u>	<u>1,995</u>	<u>-13,692</u>	<u>2,000</u>	<u>1,650</u>	<u>350,578</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	220,300	233,992		238,645	241,223		241,300	241,300	241,300
8.100.5.6610.711 Property Insurance	<u>173,864</u>	<u>173,864</u>		<u>175,000</u>	<u>189,224</u>	<u>-14,224</u>	<u>175,000</u>	<u>175,000</u>	<u>182,292</u>
Total Insurance and Judgment	<u>173,864</u>	<u>173,864</u>	<u>0</u>	<u>175,000</u>	<u>189,224</u>	<u>-14,224</u>			<u>182,292</u>
							175,000	175,000	
Total Building Operation Services Program	<u>4,813,457</u>	<u>4,435,962</u>	<u>377,495</u>	<u>5,005,165</u>	<u>4,625,986</u>	<u>379,179</u>	<u>5,095,144</u>	<u>5,069,718</u>	<u>5,133,572</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6630.418 Custodial Supplies			648			-1,802			
Total Supplies and Materials	3,600	4,248	-	648	3,600	5,402	-1,802	3,600	3,600
	3,600	4,248	-		3,600	5,402		3,600	3,600
Total Maintenance - Non-Student Occupied Program	<u>3,600</u>	<u>4,248</u>	<u>- 648</u>		<u>3,600</u>	<u>5,402</u>	<u>-1,802</u>	<u>3,600</u>	<u>3,600</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6640.151 Clerical Personnel				77,369	78,988	-1,619			83,167
8.100.5.6640.154 Maintenance Personnel	75,698 679,135	75,426 626,375	2,272 52,760	671,769	662,266	9,503	794,386 800,753	800,753	695,196
8.100.5.6640.199 Personal Leave Reimbursement			110			9,503			
Total Salaries	780,533 780,533	800,611 800,611	20,078 52,922	749,838 749,838	860,114 860,114	-160 -160	700 700	700	700,063
8.100.5.6640.210 PERSI				83,457	83,487				86,632
8.100.5.6640.220 Social Security Tax	84,015	78,635	5,380	55,035	55,800	-765	88,482	86,914	57,261
8.100.5.6640.230 Life Insurance	55,532	53,971	1,561				58,484	57,375	
8.100.5.6640.240 Medical Insurance	154,825 154,825	125,334	-29,491	138,148 138,148	136,396 136,396	1,752	216,979 216,979	216,979	216,979
8.100.5.6640.250 Employee Assistance Plan			9,491			1,552			
8.100.5.6640.260 Dental Insurance	580	529	51	581	573	8	596	596	570
8.100.5.6640.270 Worker's Compensation Insurance	8,689	8,050	639	8,689	8,494	1,955	8,992	8,992	8,494
8.100.5.6640.280 Retirement Sick Leave Benefits	41,033	45,596	-4,563				50,177	49,288	
8.100.5.6640.290 Vision Insurance	9,520	8,752	768	9,306	9,344	-38	10,026	9,848	9,816
Total Fringe Benefits	1,606 338,378	1,486 324,165	120 120,213	1,584 345,443	1,556 340,336	28 28	1,606 367,920	1,606 364,176	380,220
8.100.5.6640.325 Repair and Maintenance (Contracted)			356	57,000	54,092	2,908			65,000
8.100.5.6640.328 Building Repairs (Contracted)	60,000	60,356	-356	45,000	44,631	369	65,000	65,000	45,000
8.100.5.6640.396 Inservice Training	40,000	33,596	6,404				45,000	45,000	
Total Purchased Services	6,000 106,000	3,212 97,164	2,788 2,788	6,000 108,000	4,489 103,212	1,511 1,511	6,000 116,000	6,000 116,000	116,000
8.100.5.6640.410 General Supplies			8,836			4,788			10,000
8.100.5.6640.421 Motor Fuel	9,400	9,521	-11,090	9,400	9,387	13	9,400	9,400	55,000
8.100.5.6640.428 Repairs Parts and Supplies	63,250	52,160	11,090	63,250	52,160	11,090	55,000	55,000	40,000
8.100.5.6640.471 Building Repairs (Non-Contracted)	33,000	37,135	-4,135	40,000	40,603	-603	40,000	40,000	150,000
8.100.5.6640.481 Equipment Repair (Non-Contracted)	150,000 20,000	155,239 22,325	-5,239 -2,325	150,000 28,000	155,875 27,216	-5,875 784	40,000 25,000	150,000 25,000	25,000
Total Supplies and Materials	20,000 275,650	22,325 276,380	-2,325 730	28,000 290,650	27,216 269,471	784 21,179	25,000 279,400	25,000 279,400	280,000
Total General Maintenance Services Program	<u>1,475,561</u>	<u>1,400,320</u>	<u>75,241</u>	<u>1,493,931</u>	<u>1,455,133</u>	<u>38,798</u>	<u>1,559,019</u>	<u>1,541,206</u>	1,555,283

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6650.155 Grounds Personnel	103,779	102,498		112,844	115,299	-2,455	144,116	136,390	149,417
8.100.5.6650.199 Personal Leave Reimbursement		110	1,281						
Total Salaries	103,779	102,608	490	112,844	102,608	320,135	400	400	149,517
			1,771				144,516	136,790	
8.100.5.6650.210 PERSI	11,607	11,601		12,604	13,053			15,211	16,626
8.100.5.6650.220 Social Security Tax			-51			-449	16,070		10,989
8.100.5.6650.230 Life Insurance	7,672	7,723	6	8,312	8,639	-327	10,622	10,040	
8.100.5.6650.240 Medical Insurance		535	25	50,699	50,682	0	560		64,670
8.100.5.6650.250 Employee Assistance Plan	29,301	27,931	1,370			18	31,952	38,342	
8.100.5.6650.260 Dental Insurance		120	10	130	130	1	130	156	156
8.100.5.6650.270 Worker's Compensation Insurance	1,889	1,808	81	1,907	1,907		1,955	2,346	2,357
8.100.5.6650.280 Retirement Sick Leave Benefits	5,669	6,184	-515	6,983	7,129	-146		8,626	9,479
8.100.5.6650.290 Vision Insurance	1,316	1,291	25	1,404	1,453	-49	1,821	1,724	1,884
Total Fringe Benefits	348,493	378,526	16	342,948	349,902	0	372,572	419	480,283
			967			-954		77,536	
8.100.5.6650.325 Repair and Maintenance (Contracted)	10,000	6,574	3,426	10,000	10,680		10,000	10,000	10,000
Total Purchased Services	10,000			10,000	10,680	-680	10,000		10,000
		6,574	3,426			-680		10,000	
8.100.5.6650.410 General Supplies	22,000	20,992	1,008	22,000	21,749		22,000	22,000	22,000
Total Supplies and Materials	22,000	20,992	1,008	22,000	21,749	251	22,000		22,000
			1,008			251		22,000	
Total Ground Maintenance Services Program	<u>194,872</u>	<u>187,700</u>	<u>7,172</u>	<u>208,192</u>	<u>211,709</u>	<u>-3,517</u>	249,088	246,326	268,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6670.152 Instructional Assistants				78,812	78,466				85,869
8.100.5.6670.199 Personal Leave Reimbursement	77,512	75,124	2,388			346	82,553	83,077	
Total Salaries	<u>300,812</u>	<u>270,344</u>	<u>80</u>	<u>600,412</u>	<u>570,006</u>	<u>60</u>	<u>600,153</u>	<u>600</u>	<u>600,469</u>
			2,468			406		83,677	
8.100.5.6670.210 PERSI									
8.100.5.6670.220 Social Security Tax	8,652	8,529	123	8,839	8,940	- 101	9,247	9,305	9,616
8.100.5.6670.230 Life Insurance	5,719	5,592	127	5,829	5,863	-34		6,142	6,355
8.100.5.6670.240 Medical Insurance	785	730	55	785	750	35	785	772	785
8.100.5.6670.250 Employee Assistance Plan	41,034	38,495	2,539	42,979	43,028	-49	44,733	38,342	52,115
8.100.5.6670.260 Dental Insurance	182	166	16	182	176	6	181	156	181
8.100.5.6670.270 Worker's Compensation Insurance	2,644	2,476	168	2,670	2,638	32	2,737	2,346	2,750
8.100.5.6670.280 Retirement Sick Leave Benefits	466	- 887	1,353	555	583	-28	596	596	622
8.100.5.6670.290 Vision Insurance	981	949	32	985	995	-10	1,048	1,048	1,090
Total Fringe Benefits	<u>489,952</u>	<u>451,504</u>	<u>35</u>	<u>489,313</u>	<u>483,481</u>	<u>6</u>	<u>489,928</u>	<u>419</u>	<u>525,039</u>
			4,448			- 168		59,026	
8.100.5.6670.386 Crossing Guards Support	38,500	31,473	7,027	38,500	44,495	-5,995	38,500	38,500	38,500
8.100.5.6670.387 Resource Officer Support	29,000	20,000	9,000	29,000	20,333	8,667	69,000	69,000	69,000
Total Purchased Services	<u>67,500</u>	<u>51,473</u>	<u>16,027</u>	<u>67,500</u>	<u>64,828</u>	<u>2,672</u>	<u>107,500</u>	<u>107,500</u>	<u>107,500</u>
Total Security Services Program	<u>206,264</u>	<u>183,322</u>	<u>22,942</u>	<u>210,225</u>	<u>207,315</u>	<u>2,910</u>	<u>256,581</u>	<u>250,203</u>	<u>268,008</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6810.113 Supervisors and Coordinators	152,296	152,566	270	157,784	157,691		162,518	162,634	168,814
8.100.5.6810.151 Clerical Personnel			-	57,527	59,356	1,829			58,415
8.100.5.6810.157 Bus Drivers	59,594	58,070	1,723	963,543	978,580	-15,037	58,266	58,704	1,072,722
8.100.5.6810.158 Mechanics	149,395	144,807	-9,393	154,224	149,947		159,091	161,895	163,737
8.100.5.6810.162 Bus Attendants			4,588	93,561	93,324	4,277	104,343	100,496	106,224
8.100.5.6810.187 Substitute and Trainee Bus Drivers	84,069	78,334	5,735	178,000	149,943	28,057	221,809	221,809	186,840
8.100.5.6810.199 Personal Leave Reimbursement	177,361	154,806	22,555						
Total Salaries	<u>9,942,342</u>	<u>3,307,769</u>	<u>6,635,573</u>	<u>8,000,612,639</u>	<u>4,167,593,008</u>	<u>3,833,19,631</u>	<u>8,000,1,706,928</u>	<u>8,000,1,741,978</u>	<u>4,445,1,761,197</u>
8.100.5.6810.210 PERSI	175,957	170,301		178,596	176,032		189,811	193,708	195,845
8.100.5.6810.220 Social Security Tax	116,302	113,431	5,656	118,368	118,045	2,564	125,459	127,862	129,449
8.100.5.6810.230 Life Insurance			2,878			933			
8.100.5.6810.240 Medical Insurance	3,721,620	4,781,230	- 610	3,897,109	4,880,176	325,030	3,665,434	3,809,238	3,065,558
8.100.5.6810.250 Employee Assistance Plan			- 107			933			
8.100.5.6810.260 Dental Insurance	764,446	871,271	- 1,825	795,746	824,738	- 29	772,651	759,455	719,979
8.100.5.6810.270 Worker's Compensation Insurance			- 7,771	89,811	74,502	- 992			92,639
8.100.5.6810.280 Retirement Sick Leave Benefits	80,224	87,995	- 7,771	19,897	19,611	15,309	89,272	91,105	22,191
8.100.5.6810.290 Vision Insurance	19,937	19,061	876				21,508	21,949	
8.100.5.6810.295 Physicals	2,116	2,416	- 300			286			
Total Fringe Benefits	<u>14,961,603,048</u>	<u>13,543,603,735</u>	<u>1,418,687</u>	<u>2,147,629,230</u>	<u>2,411,609,037</u>	<u>2,983,20,193</u>	<u>8,462,643,115</u>	<u>8,462,648,193</u>	<u>2,406,679,795</u>
8.100.5.6810.310 Professional and Technical Services	11,000	11,121	121	11,000		11,000	11,000	11,000	11,000
8.100.5.6810.313 Publishing and Advertising			-						
8.100.5.6810.325 Repair and Maintenance (Contracted)				21,600	0	21,600			21,600
8.100.5.6810.331 Electricity Utilities	21,600	18,007	2,893	15,353	8,321	13,365	21,600	21,600	15,353
8.100.5.6810.345 Transportation Services (Contracted)	15,353	18,201	- 2,848		48,060	2,707	15,353	15,353	
8.100.5.6810.346 Software			500	500		500	500	500	500
8.100.5.6810.382 Out-District Travel Allowance	3,900	3,900		6,700	7,000	- 300	7,000	7,000	7,275
8.100.5.6810.396 Inservice Training	2,964	4,229	- 1,265	2,964	4,130		4,264	4,264	4,264
Total Purchased Services	<u>3,300,38,617</u>	<u>2,506,627</u>	<u>3,030,1,990</u>	<u>3,300,62,217</u>	<u>37,746</u>	<u>3,300,24,471</u>	<u>3,300,63,017</u>	<u>3,300,63,017</u>	<u>3,300,63,292</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6810.420 Transportation Supplies									
8.100.5.6810.421 Motor Fuel	441,500	580,856	1,046 160,644	360,000	427,942	77,458	300,000	700,000	300,000
8.100.5.6810.425 Laundry									
8.100.5.6810.428 Repairs Parts and Supplies	118,400	112,375	201	118,400	123,251	9,851	118,400	118,400	118,400
8.100.5.6810.429 Tires			6,025		0			920	
8.100.5.6810.481 Equipment Repair (Non-Contracted)	25,030	23,100	1,930	25,030	23,734		25,030	25,030	25,030
Total Supplies and Materials	<u>1,600</u>	<u>422,234</u>	<u>1,600</u>	<u>1,600</u>	<u>339,184</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
	593,681	6,234	171,447	512,950	339,184	173,766	482,950	482,950	472,950
8.100.5.6810.550 Equipment									
Total Capital Objects	<u>2,000</u>	<u>1,431</u>	<u>569</u>	<u>2,000</u>	<u>1,656</u>	<u>344</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	2,000	1,431	569	2,000	1,656	344	2,000	2,000	2,000
8.100.5.6810.714 Transportation Insurance									
Total Insurance and Judgment	<u>1,019</u>	<u>0</u>	<u>1,019</u>	<u>1,019</u>	<u>0</u>	<u>1,019</u>	<u>1,019</u>	<u>1,019</u>	<u>1,019</u>
	1,019	0	1,019	1,019	0	1,019	1,019	1,019	1,019
Total Pupil To School Transportation Program	<u>2,830,707</u>	<u>2,604,796</u>	<u>205,911</u>	<u>2,820,055</u>	<u>2,580,630</u>	<u>239,425</u>	<u>2,899,029</u>	<u>2,939,157</u>	<u>2,980,253</u>
	2,830,707	2,604,796	205,911	2,820,055	2,580,630	239,425	2,899,029	2,939,157	2,980,253

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6840.313 Publishing and Advertising									
8.100.5.6840.381 In-District Travel Allowance	800	0	800		118		800	800	800
8.100.5.6840.382 Out-District Travel Allowance	1,000	84	916	1,000	0	882	1,000	1,000	1,000
Total Purchased Services	4,000	3,545	455	4,000	4,689	- 689	4,000	4,000	4,000
	5,800	3,630	2,170	5,000	4,807	193	5,800	5,800	5,800
8.100.5.6840.420 Transportation Supplies			14,950		1,119	193			
8.100.5.6840.421 Motor Fuel	16,000	1,050	-93	1,000			1,000	1,000	1,000
8.100.5.6840.428 Repairs Parts and Supplies	1,200	1,293	501	1,200	765	435	1,200	1,200	1,200
Total Supplies and Materials	3,900	4,401	- 14,356	3,900	4,560	- 660	3,900	3,900	3,900
	21,100	6,744		6,100	6,444	- 344	6,100	6,100	6,100
8.100.5.6840.550 Equipment									
Total Capital Objects	1,100	973	127	1,100	1,230	- 130	1,100	1,100	1,100
	1,100	973	127	1,100	1,230	- 130	1,100	1,100	1,100
8.100.5.6840.714 Transportation Insurance	28,284	28,284		28,284	29,182	- 898	28,284	28,284	29,655
Total Insurance and Judgment	28,284	28,284	0	28,284	29,182	- 898	28,284	28,284	29,655
						- 898		28,284	
Total Non-reimbursable Transportation Program	56,284	39,631	16,653	40,484	41,663	-1,179	41,284	41,284	42,655

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6910.310 Professional and Technical Services	10,000	9,277		10,000	10,039		10,000	10,000	10,000
Total Purchased Services	10,000	9,277	723	10,000	10,039	-39	10,000	10,000	10,000
Total Other Support Services Program	10,000	9,277	723	10,000	10,039	-39	10,000	10,000	10,000
		9,277	723			-39		10,000	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted 2014-2015	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.7100.690 Other Debt Services			15,000						
Total Debt Retirement	15,000 15,000	0	15,000	5,000	0	5,000	0	0	0
Total Child Nutrition Program	15,000	0	15,000	5,000	0	5,000	0	0	0
Total Current Expenditures	66,269,884	64,844,110	1,425,774	67,100,297	65,861,368	1,238,929	71,411,390	70,484,529	73,894,933

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.9200.810 Transfers to Other Funds	105,500	121,276	-15,776	110,500	117,160	-6,660	115,500	110,000	110,000
Total Transfers or Reserves	105,500	121,276	-15,776	110,500	117,160	-6,660	115,500	110,000	110,000
Total Fund Transfer Program	105,500	121,276	-15,776	110,500	117,160	-6,660	115,500	110,000	110,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	<u>Adjusted 2014-2015</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.9500.850 Contingency Reserve	651,636	N/A	N/A	674,253	N/A	N/A	705,343	706,304	742,977
8.100.5.9500.852 Unappropriated Fund Balance	2,624,123	N/A	N/A	2,697,012	N/A	N/A	2,821,372	2,825,218	2,975,242
8.100.5.9500.854 Inventory / Prepaid Expenses	400,000	N/A	N/A	300,000	N/A	N/A	300,000	300,000	300,000
8.100.5.9500.855 Appropriated Fund Balance	109,829	N/A	N/A	1,366,769	N/A	N/A	946,198	2,680,812	3,090,193
8.100.5.9500.858 Reserves From Staff Reductions		N/A	N/A		N/A	N/A			184,350
8.100.3.3200.000 Actual Year-End Fund Balance	N/A	5,215,540	N/A	N/A	7,052,097	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>3,785,588</u>	<u>5,215,540</u>	<u>1,429,952</u>	<u>5,038,034</u>	<u>7,052,097</u>	<u>2,014,063</u>	<u>4,772,913</u>	<u>6,512,334</u>	<u>7,292,762</u>
Total Contingency Reserve Program	<u>3,785,588</u>	<u>5,215,540</u>	<u>1,429,952</u>	<u>5,038,034</u>	<u>7,052,097</u>	<u>2,014,063</u>	<u>4,772,913</u>	<u>6,512,334</u>	<u>7,292,762</u>
TOTAL GENERAL FUND	<u><u>70,160,972</u></u>	<u><u>70,180,927</u></u>	<u><u>-19,955</u></u>	<u><u>72,248,831</u></u>	<u><u>73,030,625</u></u>	<u><u>- 781,794</u></u>	<u><u>76,299,803</u></u>	<u><u>77,106,863</u></u>	<u><u>81,297,695</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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
2017-2018 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
2017-2018 ANNUAL BUDGET**

**FEDERAL FOREST FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.220.4.4459.900 Federal Forest	3,423	33,305	29,882	29,883	30,324		29,000	29,000	25,000
TOTAL FEDERAL FUNDING	<u>3,423</u>	<u>33,305</u>	<u>29,882</u>	<u>29,883</u>	<u>30,324</u>	441	<u>29,000</u>	<u>29,000</u>	<u>25,000</u>
TOTAL CURRENT REVENUES	<u>3,423</u>	<u>33,305</u>	<u>29,882</u>	<u>29,883</u>	<u>30,324</u>	441	<u>29,000</u>	<u>29,000</u>	<u>25,000</u>
8.220.4.7000.000 Estimated Beginning Balance	115,079	115,079		118,502	148,384	29,882	148,385	178,708	207,700
TOTAL FEDERAL FOREST FUND	<u><u>118,502</u></u>	<u><u>148,384</u></u>	<u><u>29,882</u></u>	<u><u>148,385</u></u>	<u><u>178,708</u></u>	<u><u>30,324</u></u>	<u><u>177,385</u></u>	<u><u>207,708</u></u>	<u><u>232,700</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**FEDERAL FOREST FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.220.5.5120.550 Equipment	118,502		118,502	148,385		148,385	177,385	207,708	232,700
Total Capital Objects	118,502	0	118,502	148,385	0	148,385	177,385	207,708	232,700
Total Elementary Program	118,502	0	118,502	148,385	0	148,385	177,385	207,708	232,700
Total Current Expenditures	118,502	0	118,502	148,385	0	148,385	177,385	207,708	232,700
		0			0				

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	4-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.220.3.3200.000 Actual Year-End Fund Balance	N/A	148,384	N/A	N/A	178,708	N/A	N/A	N/A	N/A
Total Transfers or Reserves		148,384	148,384		178,708	178,708			
Total Contingency Reserve Program	<u>0</u>	<u>148,384</u>	<u>148,384</u>	<u>0</u>	<u>178,708</u>	<u>178,708</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<u>0</u> <u>118,502</u>	<u>148,384</u>	<u>-29,882</u>	<u>0</u> <u>148,385</u>	<u>178,708</u>	<u>-30,323</u>	<u>0</u> 177,385	<u>0</u> 207,708	<u>0</u> <u>232,700</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 241

DRIVER EDUCATION FUND

DESCRIPTION

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

SPECIAL NOTES

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.241.4.4193.300 Student Fees	38,475	32,940	-5,536	38,475	34,085	-4,390	43,750	43,750	40,950
TOTAL LOCAL FUNDING	<u>38,475</u>	<u>32,940</u>	<u>-5,536</u>	<u>38,475</u>	<u>34,085</u>	<u>-4,390</u>	<u>43,750</u>	<u>43,750</u>	40,950
								43,750	
8.241.4.4321.100 State Reimbursement	35,625	25,938	-9,688	35,625	29,813	-5,813	31,250	31,250	28,390
TOTAL STATE FUNDING	<u>35,625</u>	<u>25,938</u>	<u>-9,688</u>	<u>35,625</u>	<u>29,813</u>	<u>-5,813</u>	<u>31,250</u>	<u>31,250</u>	28,390
								31,250	
8.241.4.4600.000 Interfund Transfers					4,000	4,000			
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0</u>	0
	0	0	0	0	4,000	4,000	0	0	0
TOTAL CURRENT REVENUES	<u>74,100</u>	<u>58,877</u>	<u>-15,223</u>	<u>74,100</u>	<u>67,898</u>	<u>-6,203</u>	<u>75,000</u>	<u>75,000</u>	69,340
								75,000	
8.241.4.7000.000 Estimated Beginning Balance		6,356	6,356		5,605	5,605			
TOTAL DRIVER EDUCATION FUND	<u>74,100</u>	<u>65,233</u>	<u>8,867</u>	<u>74,100</u>	<u>73,503</u>	<u>-597</u>	<u>75,000</u>	<u>75,000</u>	69,340
								0	
								75,000	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.241.5.5420.113 Supervisors and Coordinators			-71						
8.241.5.5420.116 Teachers	6,290	6,361		6,338	6,409	-71	6,714	6,714	6,714
8.241.5.5420.151 Clerical Personnel	39,386	32,425	6,961	39,386	42,496	-3,110	39,386	39,386	39,386
Total Salaries	<u>2,621</u>	<u>3,097</u>	-	<u>2,602</u>	<u>2,902</u>	-300	<u>2,763</u>	<u>2,763</u>	<u>2,903</u>
	48,297	41,883	6,414	48,341	51,997	-3,656	48,863	48,863	43,819
8.241.5.5420.210 PERSI									
8.241.5.5420.220 Social Security Tax	5,370	1,867	3,503	5,375	3,981	1,394	5,434	5,434	4,873
8.241.5.5420.230 Life Insurance	3,550	3,180	370	3,553	3,918	-365	3,591	3,591	3,220
8.241.5.5420.240 Medical Insurance									
8.241.5.5420.250 Employee Assistance Plan	33	35	-2	33	33	0	33	33	36
8.241.5.5420.260 Dental Insurance	1,188	1,285	-97	1,340	1,254	86	1,416	1,416	1,580
8.241.5.5420.270 Worker's Compensation Insurance	6	5	1	6	5	1	6	6	6
8.241.5.5420.280 Retirement Sick Leave Benefits	76	80	-4	80	75	5	80	80	84
8.241.5.5420.290 Vision Insurance	290	274	16	289	364	-75	341	341	316
	608	208	400	609	443	166	616	616	553
Total Fringe Benefits	<u>14,135</u>	<u>15</u>	-1	<u>14,299</u>	<u>10,087</u>	0	<u>14,531</u>	<u>14,531</u>	<u>10,684</u>
		6,947	4,188			1,212			
8.241.5.5420.322 Vehicle Lease or Rental									
Total Purchased Services	<u>1,910</u>	<u>419</u>	<u>1,491</u>	<u>1,410</u>	<u>1,459</u>	<u>-49</u>	<u>1,910</u>	<u>1,910</u>	<u>980</u>
	1,910	419	1,491	1,410	1,459	-49	1,910	1,910	980
8.241.5.5420.410 General Supplies									
8.241.5.5420.412 Health Services Supplies	466	0	466	466	96	370	466	466	466
8.241.5.5420.421 Motor Fuel	900	933	-33	400	1,720	-1,320	1,154	1,154	1,154
8.241.5.5420.428 Repairs Parts and Supplies	5,400	3,158	2,242	5,192	2,822	2,370	3,650	3,650	3,582
Total Supplies and Materials	<u>1,707</u>	<u>3,884</u>	<u>-2,177</u>	<u>3,007</u>	<u>2,215</u>	<u>792</u>	<u>3,007</u>	<u>3,007</u>	<u>3,700</u>
	8,473	7,975	498	9,065	6,852	2,213	8,277	8,277	8,902
8.241.5.5420.550 Equipment									
Total Capital Objects	<u>466</u>	<u>0</u>	<u>466</u>	<u>166</u>	<u>23</u>	<u>143</u>	<u>600</u>	<u>600</u>	<u>1,996</u>
	466	0	466	166	23	143	600	600	1,996
8.241.5.5420.720 Other Insurance	466	0	466	166	23	143	600	600	1,175
Total Insurance and Judgment	<u>2,035</u>	<u>1,121</u>	<u>914</u>	<u>2,035</u>	<u>1,155</u>	<u>880</u>	<u>2,035</u>	<u>2,035</u>	<u>1,175</u>
	2,035	1,121	914	2,035	1,155	880	2,035	2,035	1,175
Total Community Education Program	<u>72,316</u>	<u>58,345</u>	<u>13,971</u>	<u>72,316</u>	<u>71,573</u>	<u>743</u>	<u>73,216</u>	<u>73,216</u>	<u>67,556</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.241.5.6320.393 Indirect Costs									
Total Purchased Services	1,784	1,284	500	1,784	1,562	222	1,784	1,784	1,784
Total Central Administration Program	1,784	1,284	500	1,784	1,562	222	1,784	1,784	1,784
Total Current Expenditures	74,100	59,628	14,472	74,100	73,135	965	75,000	75,000	69,340

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.241.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A		N/A	N/A	N/A	N/A
Total Transfers or Reserves		5,605			368				
Total Contingency Reserve Program	0	5,605	5,605	0	368	368	0	0	0
		5,605	5,605		368	368			
TOTAL DRIVER EDUCATION FUND	<u>0</u> <u>74,100</u>	<u>5,605</u> <u>65,233</u>	<u>5,605</u> <u>8,867</u>	<u>0</u> <u>74,100</u>	<u>368</u> <u>73,503</u>	<u>368</u> <u>597</u>	<u>0</u> <u>75,000</u>	<u>0</u> <u>75,000</u>	<u>0</u> <u>69,340</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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
2017-2018 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.4.4192.200 Start / Reader Grants	20,584		-20,205	47,742	19,565	-28,178	45,834	45,834	26,210
8.242.4.4199.900 Other Local Revenue		379		21,868	19,718	-2,150	45,834	45,834	18,714
8.242.4.4199.910 Fees For SES Tutoring	2,212	1,325	-887				1,790	26,045	
TOTAL LOCAL FUNDING	<u>10,143</u> <u>32,939</u>	<u>0</u> <u>1,703</u>	<u>-31,236</u>	<u>69,610</u> <u>0</u>	<u>39,282</u> <u>0</u>	<u>-30,328</u> <u>0</u>	<u>47,624</u> <u>0</u>	<u>71,879</u>	<u>44,924</u>
8.242.4.4319.900 Experimental Grants Revenue				35,274	30,548	-4,726			27,380
8.242.4.4320.000 Restorative Justice Grant	36,900	37,182	282	11,050	10,967		30,624	30,624	
8.242.4.4329.900 Commission of the Arts Grant	13,000	13,000				-8,130		9,392	
TOTAL STATE FUNDING	<u>3,900</u> <u>32,900</u>	<u>870</u> <u>51,053</u>	<u>-20,130</u> <u>1,847</u>	<u>1,130</u> <u>47,454</u>	<u>41,515</u> <u>0</u>	<u>-5,939</u>	<u>0</u> <u>68,254</u>	<u>35,630</u> <u>75,646</u>	<u>27,380</u>
TOTAL CURRENT REVENUES	<u>85,839</u>	<u>52,756</u>	<u>-33,083</u>	<u>117,064</u>	<u>80,797</u>	<u>-36,267</u>	<u>78,878</u>	<u>147,525</u>	<u>72,304</u>
TOTAL SPECIAL GRANTS FUND	<u>85,839</u>	<u>52,756</u>	<u>-33,083</u>	<u>117,064</u>	<u>80,797</u>	<u>-36,267</u>	<u>78,878</u>	<u>147,525</u>	<u>72,304</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM**

<u>Account Elements and Object Description</u>	<u>-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted 2014</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.5110.319 Consultants	1,500	1,500		1,500		1,500	1,500	1,500	1,500
Total Purchased Services	1,500	1,500	0	1,500	0	1,500	1,500	1,500	1,500
8.242.5.5110.450 Food - School Lunch	24,138	27,559	-3,421	32,949	31,478	1,471	31,420	31,420	25,176
Total Supplies and Materials	24,138	27,559	-3,421	32,949	31,478	1,471	31,420	31,420	25,176
Total Kindergarten Program	25,638	29,059	-3,421	34,449	31,478	2,971	32,920	32,920	26,676

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.5120.152 Instructional Assistants				10,142					
Total Salaries	8,440		8,440	10,142		10,142	8,470	8,470	8,470
	8,440	0	8,440		0	10,142	8,470	8,470	8,470
8.242.5.5120.210 PERSI		0			0			8,470	8,470
8.242.5.5120.220 Social Security Tax	934	0	934	0	0	0	942	942	942
8.242.5.5120.270 Worker's Compensation Insurance	617	0	617	0	0	0	623	623	623
8.242.5.5120.280 Retirement Sick Leave Benefits	46	0	46	0	0	0	59	59	61
Total Fringe Benefits	106	0	106	0	0	0	107	107	107
	1,703		1,703				1,731	1,731	1,733
8.242.5.5120.410 General Supplies		0		0	0	0			
Total Supplies and Materials	2,199	1,325	874	3,874	1,216	2,658	873	37,900	0
	2,199	1,325	874	3,874	1,216	2,658	873	37,900	0
8.242.5.5120.550 Equipment				14,506	14,492				2,558
Total Capital Objects	13	0	13	14,506	14,492	14	68	2,558	2,558
	13	0	13	14,506	14,492	14	68	2,558	2,558
Total Elementary Program	13,355	0	13,030	28,522	15,708	14	68,142	2,558	12,761
		1,325				12,814		50,659	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.5150.382 Out-District Travel Allowance	0	0	0	0	0	0	0	750	750
8.242.5.5150.396 Inservice Training	0	0	0	0	0	0	0	2,737	150,900
Total Purchased Services	0	0	0	0	0	0	0		
8.242.5.5150.410 General Supplies	0	0	0	0	0	0	0	3,487	256
Total Supplies and Materials	0	0	0	3,988	3,987	1	849	2,100	256
8.242.5.5150.550 Equipment	0	0	0	3,988	3,987	1	849	2,100	15,000
Total Capital Objects	0	0	0	0	0	0	0	15,000	15,000
Total Secondary Program	0	0	0	0	0	0	0	15,000	16,156
	0	0	0	3,988	3,987	1	849	20,587	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.5220.410 General Supplies	1,356	1,017	339	2,734	1,630	1,104	1,014	1,014	1,014
Total Supplies and Materials	1,356	1,017	339	2,734	1,630	1,104	1,014	1,014	1,014
Total Preschool Handicapped Program	1,356	1,017	339	2,734	1,630	1,104	1,014	1,014	1,014

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.6110.306 Training or Incentive Grants	3,000	870	2,130	630	0	630	630	630	0
Total Purchased Services	3,000	870	2,130	630	0	630	630	630	0
Total Attendance, Guidance And Health Program	3,000	870	2,130	630	0	630	630	630	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.6210.186 Substitute Teachers	13,911								
Total Salaries	13,911	6,523	7,388	1,725	1,725				
		6,523	7,388	1,725	1,725	0	0	0	0
8.242.5.6210.270 Worker's Compensation Insurance									
Total Fringe Benefits	0	0	0	3	2	1	0	0	0
8.242.5.6210.392 Student Activity Support	0	0	19,866	19,866					
8.242.5.6210.396 Inservice Training	19,228	- 638			1,672	18,194	19,619	19,619	14,993
Total Purchased Services	4,641	4,641	19,866	640	640	18,199	19,619	0	14,993
	23,869			2,312				19,619	
8.242.5.6210.410 General Supplies		4,003	644	18,084	17,672		11,655	19,619	
Total Supplies and Materials	5,100	5,744	- 644	18,084	17,672	412	11,655	12,557	0
	5,100	5,744	-			412		12,557	
Total Instructional Improvement Program	42,880	16,270	26,610	40,323	21,712	18,611	31,274	32,176	14,993

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.6320.393 Indirect Costs			-29						
Total Purchased Services	610	639	-29	1,003	919	84	1,049	1,049	704
Total Central Administration Program	610	639	-29	1,003	919	84	1,049	1,049	704
	610	639		1,003	919	84	1,049	1,049	704

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SPECIAL GRANTS FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.6910.197 Inservice Training		3,000	-3,000	4,500	4,500			7,025	
Total Salaries	0	3,000	-3,000	4,500	4,500	0	0	7,025	0
8.242.5.6910.210 PERSI	0		316			0	0		0
8.242.5.6910.220 Social Security Tax	0	316	- 225	489	466	23	0	795	0
8.242.5.6910.270 Worker's Compensation Insurance	0	225	-	333	330	3	0	537	0
8.242.5.6910.280 Retirement Sick Leave Benefits	0	0	-35	39	9	48	0	44	0
Total Fringe Benefits	0	35	576	54	52	2	0	89	0
Total Other Support Services Program	0	576	-	915	839	76	0	1,465	0
Total Current Expenditures	85,839	3,576	3,576	5,415	5,339	76	0	8,490	0
		32,756	33,083			36,290	78,878	147,525	72,304

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET
SPECIAL GRANTS FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.9200.810 Transfers to Other Funds									
Total Transfers or Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23</u>	<u>-23</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Transfer Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23</u>	<u>-23</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SPECIAL GRANTS FUND	<u>0</u> <u>85,839</u>	<u>0</u> <u>32,756</u>	<u>0</u> <u>33,083</u>	<u>0</u> <u>117,064</u>	<u>23</u> <u>80,797</u>	<u>-23</u> <u>36,267</u>	<u>0</u> <u>78,878</u>	<u>0</u> <u>147,523</u>	<u>0</u> <u>72,304</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 243

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND

DESCRIPTION

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

SPECIAL NOTES

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.243.4.4324.400 Professional Technical Revenue	522,767	342,463	- 180,304	1,396,594	423,748	- 972,846	1,392,685	1,410,772	1,444,491
TOTAL STATE FUNDING	<u>522,767</u>	<u>342,463</u>	<u>- 180,304</u>	<u>1,396,594</u>	<u>423,748</u>	<u>- 972,846</u>	<u>1,392,685</u>	<u>1,410,772</u>	<u>1,444,491</u>
TOTAL CURRENT REVENUES	<u>522,767</u>	<u>342,463</u>	<u>- 180,304</u>	<u>1,396,594</u>	<u>423,748</u>	<u>- 972,846</u>	<u>1,392,685</u>	<u>1,410,772</u>	<u>1,444,491</u>
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u>522,767</u>	<u>342,463</u>	<u>- 180,304</u>	<u>1,396,594</u>	<u>423,748</u>	<u>- 972,846</u>	<u>1,392,685</u>	<u>1,410,772</u>	<u>1,444,491</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.243.5.5190.116 Teachers				183,965	20,140	163,825			32,362
8.243.5.5190.133 Stipends and Extra Days - Regular			-99	10,702			15,000	40,810	
8.243.5.5190.186 Substitute Teachers	10,693	10,092	10,726	30,958	9,807	895	6,685	6,685	6,685
Total Salaries	<u>13,651</u>	<u>2,925</u>		<u>30,958</u>	<u>4,170</u>	<u>26,789</u>	<u>4,000</u>	<u>14,000</u>	<u>6,685</u>
	24,344	13,717	10,627	225,625	34,116	191,509	25,685		53,252
8.243.5.5190.210 PERSI			-19				2,411	61,495	
8.243.5.5190.220 Social Security Tax	1,200	1,219		4,989	3,414	1,576		5,360	4,365
8.243.5.5190.230 Life Insurance	1,015	785	230	4,075	2,254	1,821	1,887	3,863	3,914
8.243.5.5190.240 Medical Insurance				100	14	86	0	0	0
8.243.5.5190.250 Employee Assistance Plan	0	0	0	1,000	804	196	0	0	0
8.243.5.5190.260 Dental Insurance	0	0	0	100	3	97	0	0	0
8.243.5.5190.270 Worker's Compensation Insurance	0	0	0	100	48	52	0	0	0
8.243.5.5190.280 Retirement Sick Leave Benefits	0	2,851	-2,069	4,357	3,503	854	180	10,061	384
8.243.5.5190.290 Vision Insurance	82								
	136	136	0	649	380	269	273	600	495
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>-2,557</u>	<u>10,470</u>	<u>10,428</u>	<u>91</u>	<u>0</u>	<u>0</u>	<u>0</u>
	2,433	4,990		23,287	23,287	5,042	4,751	20,184	9,158
8.243.5.5190.319 Consultants	19,836	19,836					14,221	11,630	3,600
8.243.5.5190.381 In-District Travel Allowance				5,000	5,000	0	1,500		73,105
8.243.5.5190.382 Out-District Travel Allowance	6,300	300	6,000	4,462	4,411	0	54,366	40,460	0
8.243.5.5190.391 Professional Dues and Fees	14,000	48,697	6,400			51			
Total Purchased Services	<u>95,447</u>	<u>68,833</u>	<u>26,614</u>	<u>68,749</u>	<u>68,698</u>	<u>0</u>	<u>70,087</u>	<u>0</u>	<u>76,705</u>
8.243.5.5190.410 General Supplies	215,413	129,708	85,705	559,533	137,824	421,709	949,941	52,090	911,590
Total Supplies and Materials	<u>215,413</u>	<u>129,708</u>	<u>85,705</u>	<u>559,533</u>	<u>137,824</u>	<u>421,709</u>	<u>949,941</u>	<u>933,301</u>	<u>911,590</u>
8.243.5.5190.550 Equipment			50,000	438,119	80,709	357,410	258,232	259,713	269,004
Total Capital Objects	<u>84,263</u>	<u>34,263</u>	<u>50,000</u>	<u>438,119</u>	<u>80,709</u>	<u>357,410</u>	<u>258,232</u>	<u>259,713</u>	<u>269,004</u>
8.243.5.5190.712 Liability Insurance			12,000						
Total Insurance and Judgment	<u>12,000</u>	<u>0</u>	<u>12,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Vocational-Technical Program	<u>433,900</u>	<u>261,510</u>	<u>182,390</u>	<u>1,307,496</u>	<u>301,775</u>	<u>905,721</u>	<u>1,308,696</u>	<u>1,326,783</u>	<u>1,309,709</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.243.5.6210.113 Supervisors and Coordinators			174	67,873	69,474	-1,601	69,742	69,742	78,300
8.243.5.6210.151 Clerical Personnel	67,873	68,047	-						14,564
8.243.5.6210.199 Personal Leave Reimbursement			650						
Total Salaries	<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>0</u>
	<u>67,873</u>	<u>68,047</u>	<u>824</u>	<u>67,873</u>	<u>69,474</u>	<u>-1,601</u>	<u>69,742</u>	<u>69,742</u>	<u>92,864</u>
	<u>0</u>	<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>-0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.243.5.6210.210 PERSI			-88					69,742	10,327
8.243.5.6210.220 Social Security Tax	7,684	7,772		7,547	7,984	-437	7,755	7,755	
8.243.5.6210.230 Life Insurance	5,193	5,199	-38	4,989	5,348	-359	5,126	5,126	6,825
8.243.5.6210.240 Medical Insurance	224	262	980	224	224	0	0	0	30,850
8.243.5.6210.250 Employee Assistance Plan	6,151	7,131	-	6,705	6,432	273	0	0	
8.243.5.6210.260 Dental Insurance			-60	26	26	0	0	0	39
8.243.5.6210.270 Worker's Compensation Insurance	25	441	-52	400	381	19	0	0	623
8.243.5.6210.280 Retirement Sick Leave Benefits	381	458		405	495	-90	487	487	670
8.243.5.6210.290 Vision Insurance	406	865	-9	855	889	-34	879	879	1,171
Total Fringe Benefits	<u>74,994</u>	<u>82,239</u>	<u>-1,245</u>	<u>74,225</u>	<u>70,849</u>	<u>-4,624</u>	<u>14,247</u>	<u>14,247</u>	<u>31,918</u>
8.243.5.6210.410 General Supplies			-16						
Total Supplies and Materials	<u>0</u>	<u>16</u>	<u>-16</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>88,867</u>	<u>16</u>	<u>2,086</u>	<u>89,098</u>	<u>91,973</u>	<u>2,875</u>	<u>83,989</u>	<u>83,989</u>	<u>104,782</u>
Total Current Expenditures	<u>522,767</u>	<u>342,463</u>	<u>180,304</u>	<u>1,396,594</u>	<u>423,748</u>	<u>972,846</u>	<u>1,392,685</u>	<u>1,410,772</u>	<u>1,444,491</u>
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u>522,767</u>	<u>342,463</u>	<u>180,304</u>	<u>1,396,594</u>	<u>423,748</u>	<u>972,846</u>	<u>1,392,685</u>	<u>1,410,772</u>	<u>1,444,491</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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
2017-2018 ANNUAL BUDGET
STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.245.4.4319.900 Other State Support	492,905	493,156		699,210	615,777	-83,433	774,275	774,275	1,179,245
TOTAL STATE FUNDING	<u>492,905</u>	<u>493,156</u>	<u>251</u>	<u>699,210</u>	<u>615,777</u>	<u>-83,433</u>	774,275	774,275	1,179,245
			251						
TOTAL CURRENT REVENUES	<u>492,905</u>	<u>493,156</u>	<u>251</u>	<u>699,210</u>	<u>615,777</u>	<u>-83,433</u>	774,275	774,275	1,179,245
8.245.4.7000.000 Estimated Beginning Balance					77,675	77,675			
TOTAL STATE TECHNOLOGY FUND	<u>492,905</u>	<u>8,487</u>	<u>8,487</u>	<u>699,210</u>	<u>693,453</u>	<u>-5,757</u>	774,275	774,275	1,179,245
	0	501,643	8,738	0			0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM**

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.245.5.6230.154 Maintenance Personnel			43,499	56,251	54,017		59,182	59,182	179,577
8.245.5.6230.199 Personal Leave Reimbursement	99,920	56,421				2,234			
Total Salaries	100,020	56,421	43,599	56,251	54,017	0	59,182	59,182	179,617
						2,234		59,182	
8.245.5.6230.210 PERSI	11,122				6,111				19,973
8.245.5.6230.220 Social Security Tax		6,352	4,770	6,255		144	6,581	6,581	13,202
8.245.5.6230.230 Life Insurance	7,351	4,293	3,058	4,134	4,078	56	4,350	4,350	
8.245.5.6230.240 Medical Insurance		190	20,905	22,410	16,844	55	22,410	22,410	72,400
8.245.5.6230.250 Employee Assistance Plan	21,372	9,467				1,366	14,150	14,150	
8.245.5.6230.260 Dental Insurance		38	53	52	49	3	52	52	156
8.245.5.6230.270 Worker's Compensation Insurance	1,322	757	565	800	707	93	800	800	24,985
8.245.5.6230.280 Retirement Sick Leave Benefits	5,432	3,418	2,014	3,054	3,346	-292	3,649	3,649	
8.245.5.6230.290 Vision Insurance	1,260	707	553	709	680	29	746	746	2,264
Total Fringe Benefits	248,586	128,361	120,225	128,785	129,114	18	130,692	140	480,040
						1,671		30,692	
8.245.5.6230.361 Computer Service Expenses				101,325	92,453		149,901	149,901	149,901
Total Purchased Services	0	0	0	101,325	92,453	8,872	149,901	149,901	149,901
						8,872			
8.245.5.6230.552 Technology Equipment	344,299	342,186	2,113	512,849	511,726		534,500	534,500	751,687
Total Capital Objects	344,299	342,186	2,113	512,849	511,726	1,123	534,500	534,500	751,687
						1,123			
Total Instruction-Related Technology Program	492,905	423,968	68,937	699,210	685,311	13,899	774,275	774,275	1,179,245
Total Current Expenditures	492,905	423,968	68,937	699,210	685,311	13,899	774,275	774,275	1,179,245

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET
STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted 2014 2015	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.245.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A		N/A	N/A	N/A	N/A
Total Transfers or Reserves		<u>77,675</u>	<u>77,675</u>		<u>8,142</u>				
Total Contingency Reserve Program	<u>0</u>	<u>77,675</u>	<u>77,675</u>	<u>0</u>	<u>8,142</u>	<u>8,142</u>	<u>0</u>	<u>0</u>	<u>0</u> <u>0</u>
TOTAL STATE TECHNOLOGY FUND	<u>0</u> <u>492,905</u>	<u>501,643</u>	<u>8,738</u>	<u>0</u> <u>699,210</u>	<u>693,453</u>	<u>5,757</u>	<u>0</u> <u>774,275</u>	<u>0</u> <u>774,275</u>	<u>1,179,245</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 246

SUBSTANCE ABUSE PREVENTION FUND

DESCRIPTION

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.246.4.4329.900 Substance Abuse Prevention	81,545	54,678	-26,867	180,400	185,609	5,209	190,910	190,910	177,800
TOTAL STATE FUNDING	<u>81,545</u>	<u>54,678</u>	<u>-26,867</u>	<u>180,400</u>	<u>185,609</u>	<u>5,209</u>	<u>190,910</u>	<u>190,910</u>	177,800
TOTAL CURRENT REVENUES	<u>81,545</u>	<u>54,678</u>	<u>-26,867</u>	<u>180,400</u>	<u>185,609</u>	<u>5,209</u>	<u>190,910</u>	<u>190,910</u>	177,800
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u><u>81,545</u></u>	<u><u>54,678</u></u>	<u><u>-26,867</u></u>	<u><u>180,400</u></u>	<u><u>185,609</u></u>	<u><u>5,209</u></u>	<u><u>190,910</u></u>	<u><u>190,910</u></u>	177,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.246.5.5120.152 Instructional Assistants					100				0
Total Salaries	5,550	442	5,108	0	- 100	100	0	0	0
8.246.5.5120.210 PERSI	5,550	442	5,108 491	0	-11	100 11	0	0	
8.246.5.5120.220 Social Security Tax	0	491	- 491	0	-8	8	0	0	0
8.246.5.5120.270 Worker's Compensation Insurance	426	4,546	-4,120 -40	0	-8	8	0	0	0
8.246.5.5120.280 Retirement Sick Leave Benefits	33	73	-40	0	-69	-69	0	0	0
Total Fringe Benefits	0	55	-55	0	-1	1	0	0	0
Total Elementary Program	459	5,165	-4,706	0	49	-49	0	0	0
	<u>6,009</u>	<u>5,607</u>	<u>402</u>	<u>0</u>	<u>-51</u>	<u>51</u>	<u>0</u>	<u>0</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.246.5.6160.115 Ancillary Professional				61,667	52,249				
8.246.5.6160.199 Personal Leave Reimbursement						9,418			
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,667</u>	<u>52,699</u>	<u>- 450</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>			<u>8,968</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.246.5.6160.210 PERSI	0	0	0				0	0	
8.246.5.6160.220 Social Security Tax	0	0	0	6,860	4,976	1,884	0	0	0
8.246.5.6160.230 Life Insurance	0	0	0	4,536	3,889	647	0	0	0
8.246.5.6160.240 Medical Insurance	0	0	0	135	135	0	0	0	0
8.246.5.6160.250 Employee Assistance Plan	0	0	0	7,658	7,670	-12	0	0	0
8.246.5.6160.260 Dental Insurance	0	0	0				0	0	0
8.246.5.6160.270 Worker's Compensation Insurance	0	0	0	31	31	0	0	0	0
8.246.5.6160.280 Retirement Sick Leave Benefits	0	0	0	458	458	0	0	0	0
8.246.5.6160.290 Vision Insurance	0	0	0	368	200	168	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>777</u>	<u>649</u>	<u>128</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,907</u>	<u>78,078</u>	<u>14</u>	<u>0</u>	<u>0</u>	<u>0</u>
						<u>2,829</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ancillary Service Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>82,574</u>	<u>70,777</u>	<u>11,797</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0				0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.246.5.6210.116 Teachers				25,000	13,428	11,572			25,000
8.246.5.6210.152 Instructional Assistants				17,000			20,700	20,700	
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,000</u>	<u>50,978</u>	<u>16,450</u>	<u>4,800</u>	<u>4,800</u>	<u>25,000</u>
	<u>0</u>	<u>0</u>	<u>0</u>			<u>28,022</u>	<u>25,500</u>	<u>25,500</u>	
8.246.5.6210.210 PERSI	0	0	0						
8.246.5.6210.220 Social Security Tax				4,670	1,498	3,172	2,836	2,836	2,780
8.246.5.6210.270 Worker's Compensation Insurance	0	0	0	3,088	1,034	2,054	1,874	1,874	1,838
8.246.5.6210.280 Retirement Sick Leave Benefits	0	0	0	250	76	174	179	179	180
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>529</u>	<u>167</u>	<u>362</u>	<u>321</u>	<u>321</u>	<u>315,113</u>
	<u>0</u>	<u>0</u>	<u>0</u>			<u>5,761</u>			
8.246.5.6210.310 Professional and Technical Services	0	0	0				5,210	5,210	120,000
8.246.5.6210.396 Inservice Training			13,922	12,803			120,000	120,000	10,000
Total Purchased Services	<u>50,000</u>	<u>36,078</u>	<u>0</u>	<u>0</u>	<u>9,900</u>	<u>3,903</u>	<u>12,950</u>	<u>12,950</u>	<u>130,000</u>
	<u>50,000</u>	<u>36,078</u>	<u>13,922</u>	<u>12,803</u>		<u>3,503</u>	<u>132,950</u>	<u>132,950</u>	
8.246.5.6210.410 General Supplies			9,165	34,486	9,300	3,503			17,687
Total Supplies and Materials	<u>21,545</u>	<u>12,380</u>	<u>9,165</u>	<u>34,486</u>	<u>28,032</u>	<u>6,454</u>	<u>27,250</u>	<u>27,250</u>	<u>17,687</u>
	<u>21,545</u>	<u>12,380</u>	<u>9,165</u>			<u>6,454</u>	<u>27,250</u>	<u>27,250</u>	
8.246.5.6210.550 Equipment			3,378						
Total Capital Objects	<u>3,991</u>	<u>613</u>	<u>3,378</u>						0
	<u>3,991</u>	<u>613</u>	<u>3,378</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>75,536</u>	<u>49,071</u>	<u>26,465</u>	<u>97,826</u>	<u>64,086</u>	<u>43,740</u>	<u>190,910</u>	<u>190,910</u>	<u>107,800</u>
Total Current Expenditures	<u>81,545</u>	<u>54,678</u>	<u>26,867</u>	<u>180,400</u>	<u>124,812</u>	<u>55,588</u>	<u>190,910</u>	<u>190,910</u>	<u>177,800</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.246.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A	60,797	N/A	N/A	N/A	N/A
Total Transfers or Reserves		0			60,797				
Total Contingency Reserve Program	0	0	0	0	60,797	60,797	0	0	0 0
TOTAL SUBSTANCE ABUSE PREVENTION FUND	81,545	0	0	180,400	185,609	-5,209	0	0	177,800
	81,545	34,678	26,867	180,400	185,609	-5,209	190,910	190,910	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 251

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND

DESCRIPTION

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

SPECIAL NOTES

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.4.4451.100 ESSA Title I Revenue	2,688,281	2,669,063	-19,218	2,591,393	2,560,955	-30,438	2,381,843	3,232,519	2,464,661
TOTAL FEDERAL FUNDING	<u>2,688,281</u>	<u>2,669,063</u>	<u>-19,218</u>	<u>2,591,393</u>	<u>2,560,955</u>	<u>-30,438</u>	<u>2,381,843</u>	<u>3,232,519</u>	<u>2,464,661</u>
TOTAL CURRENT REVENUES	<u>2,688,281</u>	<u>2,669,063</u>	<u>-19,218</u>	<u>2,591,393</u>	<u>2,560,955</u>	<u>-30,438</u>	<u>2,381,843</u>	<u>3,232,519</u>	<u>2,464,661</u>
8.251.4.7000.000 Estimated Beginning Balance	534,847		- 534,847	605,855		- 605,855	357,276		372,227
TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND	<u>3,223,128</u>	<u>2,669,063</u>	<u>- 554,065</u>	<u>3,197,248</u>	<u>2,560,955</u>	<u>- 636,293</u>	<u>2,739,119</u>	<u>3,232,519</u>	<u>2,836,888</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.251.5.5120.116 Teachers	859,886	898,406	-38,520	962,510	961,758		950,965	950,965	973,966
8.251.5.5120.152 Instructional Assistants	315,235	324,253		356,451	281,732	74,719	286,276	286,276	270,792
8.251.5.5120.199 Personal Leave Reimbursement			-9,018			-4,551			10,000
Total Salaries	<u>1,183,509</u>	<u>1,227,100</u>	<u>-43,591</u>	<u>1,318,961</u>	<u>1,248,042</u>	<u>-70,919</u>	<u>1,247,241</u>	<u>1,247,241</u>	1,254,758
8.251.5.5120.210 PERSI	131,654	116,410	15,244	147,677	120,030	27,647	138,693	138,693	139,529
8.251.5.5120.220 Social Security Tax				97,610	92,613	4,997			92,225
8.251.5.5120.230 Life Insurance	87,061	90,531	-3,470				91,672	91,672	
8.251.5.5120.240 Medical Insurance	460,215	427,596	32,419	457,407	440,283	17,124	567,568	537,668	498,389
8.251.5.5120.250 Employee Assistance Plan									
8.251.5.5120.260 Dental Insurance	1,107	1,012	95	1,051	1,007	48	1,336	1,336	95,517
8.251.5.5120.270 Worker's Compensation Insurance	16,086	15,285	801			610	20,612	20,612	
8.251.5.5120.280 Retirement Sick Leave Benefits	7,095	8,301	-1,298	9,297	8,739	567	8,718	8,718	94,610
8.251.5.5120.290 Vision Insurance	14,913		1,902			3,373	15,715	15,715	
Total Fringe Benefits	<u>2,974,677</u>	<u>2,803,479,563</u>	<u>171,114</u>	<u>2,816,552,493</u>	<u>2,746,497,928</u>	<u>70,54,565</u>	<u>3,599</u>	<u>3,599</u>	2,804,575,776
8.251.5.5120.310 Professional and Technical Services							650,689	650,689	
8.251.5.5120.381 In-District Travel Allowance	41,715	43,193	-1,478						
8.251.5.5120.396 Inservice Training	1,500	1,039	461	1,900	1,086	814	1,900	1,900	1,900
Total Purchased Services	<u>43,215</u>	<u>44,232</u>	<u>-1,017</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
8.251.5.5120.410 General Supplies	334,861	46,138	288,723	1,500	1,086	414	1,500	13,414	1,500
8.251.5.5120.415 One-Time Supplies			956	386,509	70,530	315,979	222,489	409,841	311,506
Total Supplies and Materials	<u>6,281</u>	<u>7,237</u>	<u>-</u>	<u>6,281</u>	<u>3,079</u>	<u>3,202</u>	<u>5,954</u>	<u>5,954</u>	5,954
8.251.5.5120.550 Equipment	184,538			130,134	75,884		228,443	415,795	110,474
Total Capital Objects	<u>184,538</u>	<u>82,054</u>	<u>-102,484</u>	<u>130,134</u>	<u>75,884</u>	<u>-54,250</u>	<u>51,134</u>	<u>133,385</u>	110,474
Total Elementary Program	<u>2,278,081</u>	<u>1,886,325</u>	<u>391,756</u>	<u>2,395,878</u>	<u>1,896,550</u>	<u>499,328</u>	<u>2,179,007</u>	<u>2,460,524</u>	2,259,968

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.251.5.5150.116 Teachers				49,541	49,800				55,106
8.251.5.5150.199 Personal Leave Reimbursement	47,706	42,496	5,210			- 259	52,001	52,001	
Total Salaries	658,356	372,870	276	49,541	205,025	- 225	52,001	0	55,106
			5,486			- 484		52,001	
8.251.5.5150.210 PERSI									
8.251.5.5150.220 Social Security Tax	5,377	4,853	524	5,581	5,999	- 418	5,783	5,783	6,128
8.251.5.5150.230 Life Insurance	3,554	3,217	337	3,689	3,990	- 301 -9	3,822	3,822	4,050
8.251.5.5150.240 Medical Insurance	168	159	9	168	17,255		168	168	16,850
8.251.5.5150.250 Employee Assistance Plan	9,159	8,644	515	9,573		- 682 -4	10,612	10,612	
8.251.5.5150.260 Dental Insurance	39	36	3	39	43		39	39	39
8.251.5.5150.270 Worker's Compensation Insurance	567	540	27	572	604	-32	600	600	622
8.251.5.5150.280 Retirement Sick Leave Benefits	290	295	-5	352	370	-18	363	363	397
8.251.5.5150.290 Vision Insurance	609	540	69	632	668	-36 -6	655	655	694
Total Fringe Benefits	105,868	99,384	6	105,711	22,217	-1,506	105,147	105	24,072
			1,484					22,147	
8.251.5.5150.310 Professional and Technical Services	12,172	12,172		12,172	15,875	-3,703	16,000		14,000
Total Purchased Services	12,172	12,172	0	12,172	15,875	-3,703	16,000	16,000	14,000
								16,000	
8.251.5.5150.550 Equipment			0						
Total Capital Objects	8,500		8,500	8,500	7,995	505	0	9,000	0
		0							
Total Secondary Program	88,896	0	88,896	90,924	96,111	-5,187	90,148	9,000	93,178
		73,426	15,470					99,148	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.5.5170.152 Instructional Assistants				6,112		6,112	6,112	6,112	0
Total Salaries	<u>5,840</u>	<u>5,053</u>	<u>787</u>	<u>6,112</u>	<u>0</u>	<u>6,112</u>	<u>6,112</u>	<u>6,112</u>	0
8.251.5.5170.210 PERSI	5,840	5,053	787		0				
8.251.5.5170.220 Social Security Tax	0	0	0	680	0	680	680	680	0
8.251.5.5170.270 Worker's Compensation Insurance	447	387	60	449	0	449	449	449	0
8.251.5.5170.280 Retirement Sick Leave Benefits	34	34	0	43	0	43	43	43	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>77</u>	<u>0</u>	<u>77</u>	<u>77</u>	<u>77</u>	0
Total Alternate School Program	<u>481</u>	<u>421</u>	<u>60</u>	<u>1,249</u>	<u>0</u>	<u>1,249</u>	<u>1,249</u>	<u>1,249</u>	0
	<u>6,321</u>	<u>5,474</u>	<u>847</u>	<u>7,361</u>	<u>0</u>	<u>7,361</u>	<u>7,361</u>	<u>7,361</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.5.6110.135 Other Special Programs	43,643	35,959	7,684	49,003	42,183	6,820		56,675	
Total Salaries	<u>43,643</u>	<u>35,959</u>	<u>7,684</u>	<u>49,003</u>	<u>42,183</u>	<u>6,820</u>	<u>0</u>	<u>56,675</u>	<u>0</u>
8.251.5.6110.210 PERSI							0	56,675	0
8.251.5.6110.220 Social Security Tax	4,853	4,070	783	5,546	4,775	771	0	6,133	0
8.251.5.6110.230 Life Insurance	3,208	2,692	516	3,713	3,194	519	0	4,144	0
8.251.5.6110.240 Medical Insurance	101	73	28	98	90	8	0	156	0
8.251.5.6110.250 Employee Assistance Plan	5,496	4,055	1,441	5,574	5,160	414	0	9,478	0
8.251.5.6110.260 Dental Insurance							0		0
8.251.5.6110.270 Worker's Compensation Insurance	23	16	7	23	21	2	0	36	0
8.251.5.6110.280 Retirement Sick Leave Benefits	340	245	95	336	305	31	0	562	0
8.251.5.6110.280 Retirement Sick Leave Benefits	262	241	21	261	289	-28	0	336	0
8.251.5.6110.290 Vision Insurance	550	453	97	617	531	86	0	683	0
Total Fringe Benefits	<u>14,896</u>	<u>11,891</u>	<u>3,005</u>	<u>16,229</u>	<u>14,417</u>	<u>1,812</u>	<u>0</u>	<u>21,625</u>	<u>0</u>
Total Attendance, Guidance And Health Program	<u>58,539</u>	<u>47,849</u>	<u>10,690</u>	<u>65,232</u>	<u>56,600</u>	<u>8,632</u>	<u>0</u>	<u>78,300</u>	<u>0</u>
							0		0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.251.5.6160.152 Instructional Assistants	11,774	11,774		30,689	29,558		32,103	32,103	32,455
Total Salaries	11,774	11,774	0	30,689	29,558	1,131	32,103	32,103	32,455
8.251.5.6160.210 PERSI			0			1,131		32,103	
8.251.5.6160.220 Social Security Tax	1,333	1,333		3,413	3,346	67	3,570	3,570	3,609
8.251.5.6160.230 Life Insurance	901	901	0	2,256	2,261	5	2,360	2,360	2,385
8.251.5.6160.240 Medical Insurance	62	47	15	0	84	-84	7,075	7,075	120
8.251.5.6160.250 Employee Assistance Plan	0	0	0	0	4,824	-4,824			7,900
8.251.5.6160.260 Dental Insurance	0	0	0	0	20	-20	26	26	26
8.251.5.6160.270 Worker's Compensation Insurance	0	0	0	0	286	-286	400	400	415
8.251.5.6160.280 Retirement Sick Leave Benefits	0	0	0	0	207	8	224	224	234
8.251.5.6160.290 Vision Insurance	69	82		215	207	8	224	224	234
	149	148	1	387	372	15	404	404	409
Total Fringe Benefits	0	0	0	0	1,453	-1,453	10,241	70	15,173
	2,514	2,510		6,271				14,241	
Total Ancillary Service Program	14,288		4	36,960	41,011	-4,051	46,344		47,628
		14,284						46,344	
			4						

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.251.5.6210.113 Supervisors and Coordinators			115	74,506	74,074		75,926	75,926	78,300
8.251.5.6210.116 Teachers	72,206	72,091		144,170	100,536	43,634	60,139	60,139	
8.251.5.6210.151 Clerical Personnel	169,986	133,381	34,605	29,068	29,628	- 560	29,736	29,736	30,729
8.251.5.6210.186 Substitute Teachers	28,549	28,256	293	35,000	18,895	16,105	30,000	30,000	30,000
8.251.5.6210.197 Inservice Training	35,000	21,903	13,098	10,000			8,000	8,000	
8.251.5.6210.199 Personal Leave Reimbursement	10,000	7,564	2,436		3,558	6,442	1,250	1,250	8,000
Total Salaries	916,651	469,683	450,968	299,654	255,245	356	205,051	205,051	1,250
8.251.5.6210.210 PERSI				28,762	22,818				13,153
8.251.5.6210.220 Social Security Tax	31,319	27,566	3,753	21,582	14,524	5,944	19,466	19,466	10,899
8.251.5.6210.230 Life Insurance	22,171	17,284	4,887			7,058	15,072	15,072	
8.251.5.6210.240 Medical Insurance			135	75,228	58,754	197	533	533	36,800
8.251.5.6210.250 Employee Assistance Plan	33,706	31,734	1,972			6,474	26,602	26,602	
8.251.5.6210.260 Dental Insurance			32	144	98	46	98	98	52
8.251.5.6210.270 Worker's Compensation Insurance	2,086	1,717	369	2,104	1,434	670	1,504	1,504	830
8.251.5.6210.280 Retirement Sick Leave Benefits	1,809	1,657	152	2,055	1,461	594	1,434	1,434	1,070
8.251.5.6210.290 Vision Insurance	3,549	3,068	481	3,259	2,613	646	2,207	2,207	1,491
Total Fringe Benefits	386,901	84,044	115,857	386,251	272,508	21,743	267,179	263	169,805
8.251.5.6210.381 In-District Travel Allowance								67,179	
8.251.5.6210.382 Out-District Travel Allowance			200	200	70	130	200	200	200
8.251.5.6210.396 Inservice Training	236,019	190,723	45,296	189,976	72,810	16,966	45,000	163,241	145,000
Total Purchased Services	236,019	190,788	45,231	91,476	72,880	18,596	45,200	0	145,200
8.251.5.6210.410 General Supplies			1,290					163,441	
Total Supplies and Materials	2,000	710	1,290	2,000	310	1,690	2,000	2,000	2,000
Total Instructional Improvement Program	650,571	541,226	109,345	481,381	372,943	108,438	319,430	437,671	339,284

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted 2014</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.5.6320.393 Indirect Costs	74,273	55,689	18,584	73,672	55,469		70,000	70,000	70,000
Total Purchased Services	<u>74,273</u>	<u>55,689</u>	18,584	<u>73,672</u>	<u>55,469</u>	18,203	<u>70,000</u>	70,000	70,000
Total Central Administration Program	<u>74,273</u>	55,689	18,584	<u>73,672</u>	<u>55,469</u>	18,203	<u>70,000</u>	<u>70,000</u>	70,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.5.6810.345 Transportation Services (Contracted)	<u>10,000</u>	<u>8,133</u>	<u>1,867</u>	<u>15,000</u>	<u>13,644</u>	<u>1,356</u>			
Total Purchased Services	<u>10,000</u>	<u>8,133</u>	<u>1,867</u>	<u>15,000</u>	<u>13,644</u>	<u>1,356</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Pupil To School Transportation Program	<u>10,000</u>	<u>8,133</u>	<u>1,867</u>	<u>15,000</u>	<u>13,644</u>	<u>1,356</u>	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.251.5.7200.116 Teachers									
Total Salaries	10,000 10,000	6,776	3,224	5,000	3,560	1,440	2,500	4,850	2,500
8.251.5.7200.210 PERSI	1,112	6,776	3,224	5,000	3,560	1,440	2,500	4,850	2,500
8.251.5.7200.220 Social Security Tax		732	380	556	393	163	278	545	278
8.251.5.7200.270 Worker's Compensation Insurance	735	500	235	368	259	109	184	364	184
8.251.5.7200.280 Retirement Sick Leave Benefits	60 126	47	13	35	25	10	17	32	18
Total Fringe Benefits	60 126	81	45	63	44	19	32 511	62	32
8.251.5.7200.383 Parent Activities Travel	2,033	1,360	673	1,022 24,818	720,346	302		1,003	512,818
Total Purchased Services	30,126 30,126	28,521 28,521	1,605	24,818	24,346	472	23,818	27,318	23,818
Total Parent Activities Program	42,159	36,657	5,502	30,840	28,627	472	26,829	27,318	26,830
Total Current Expenditures	<u>3,223,128</u>	<u>2,669,063</u>	<u>554,065</u>	<u>3,197,248</u>	<u>2,560,955</u>	<u>636,293</u>	<u>2,739,119</u>	<u>3,232,519</u>	<u>2,836,888</u>
TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND	<u>3,223,128</u>	<u>2,669,063</u>	<u>554,065</u>	<u>3,197,248</u>	<u>2,560,955</u>	<u>636,293</u>	<u>2,739,119</u>	<u>3,232,519</u>	<u>2,836,888</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 257, 258

IDEA PART B - SCHOOL-AGE AND PRESCHOOL FUNDS

DESCRIPTION

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

SPECIAL NOTES

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.257.4.4430.000 Title VI-B - Restricted	2,567,627	2,547,409	-20,218	2,466,879	2,683,127	216,248	3,379,105	3,462,451	3,379,105
TOTAL FEDERAL FUNDING	<u>2,567,627</u>	<u>2,547,409</u>	<u>-20,218</u>	<u>2,466,879</u>	<u>2,683,127</u>	<u>216,248</u>	<u>3,379,105</u>	<u>3,462,451</u>	<u>3,379,105</u>
TOTAL CURRENT REVENUES	<u>2,567,627</u>	<u>2,547,409</u>	<u>-20,218</u>	<u>2,466,879</u>	<u>2,683,127</u>	<u>216,248</u>	<u>3,379,105</u>	<u>3,462,451</u>	<u>3,379,105</u>
8.257.4.7000.000 Estimated Beginning Balance	875,995		- 875,995	1,205,194		-1,205,194			
TOTAL IDEA PART B - SCHOOL-AGE FUND	<u>3,443,622</u>	<u>2,547,409</u>	<u>- 896,213</u>	<u>3,672,073</u>	<u>2,683,127</u>	<u>- 988,946</u>	<u>3,379,105</u>	<u>3,462,451</u>	<u>3,379,105</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.257.5.5210.116 Teachers		26,138	26,413	22,454	30,231	-7,777			166,637
8.257.5.5210.152 Instructional Assistants	57,561 170	1,084,337	39,833	1,128,078	1,122,806	5,272	23,937	23,937 20	1,179,707
8.257.5.5210.182 Substitute Instructional Assistants						5,272			
8.257.5.5210.199 Personal Leave Reimbursement	71,872	70,028	1,844		1,843	-4,206			
Total Salaries	<u>10,500</u>	<u>4,941</u>	<u>5,559</u>	<u>0</u>	<u>4,206</u>	<u>-8,555</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,259,093	1,185,445	73,648	1,150,532	1,159,087	-8,555	1,236,457	1,236,457	1,346,344
8.257.5.5210.210 PERSI	132,020	122,983		127,939	127,917		137,494	137,494	149,713
8.257.5.5210.220 Social Security Tax			9,037	84,564	85,357				98,956
8.257.5.5210.230 Life Insurance	87,260	81,816	5,444			-2793	90,879	90,879	10,560
8.257.5.5210.240 Medical Insurance	19,403 15	9,467 78	9,936 537	9,939 392	9,549 94	370 398	10,031 608,536	10,031 608,536	695,200
8.257.5.5210.250 Employee Assistance Plan					2,211				
8.257.5.5210.260 Dental Insurance	2,413	2,126	287	38,400	32,863		2,320	2,320	2,320
8.257.5.5210.270 Worker's Compensation Insurance	35,061	32,142	2,919			90,375	34,990	34,990	34,990
8.257.5.5210.280 Retirement Sick Leave Benefits	7,100	7,633	-	6,869 497	8,120 11		8,643	8,643	8,643
8.257.5.5210.290 Vision Insurance	14,959	13,694	1,265			186	15,580	15,580	15,580
Total Fringe Benefits	<u>6,822</u>	<u>5,901</u>	<u>921</u>	<u>6,505</u>	<u>6,018</u>	<u>487</u>	<u>6,251</u>	<u>6,251</u>	<u>6,600</u>
	847,352	787,533	59,819	881,386	841,440	39,946	914,724	914,724	1,026,501
8.257.5.5210.310 Professional and Technical Services	147,096			70,000	14,275				60,000
Total Purchased Services	147,096	15,083	132,013	70,000	14,275	55,725	60,000	60,000	60,000
8.257.5.5210.410 General Supplies	372,451	126,099	246,352	698,810	187,605	511,205	383,872	60,000 467,218	435,995
Total Supplies and Materials	372,451	126,099	246,352	698,810	187,605	511,205	383,872	467,218	435,995
8.257.5.5210.550 Equipment	186,636			290,000	22,337	267,663	280,000	280,000	200,000
Total Capital Objects	186,636	25,961	160,675	290,000	22,337	267,663	280,000	280,000	200,000
Total Special Education Program	<u>2,812,628</u>	<u>2,140,121</u>	<u>672,507</u>	<u>3,090,728</u>	<u>2,224,745</u>	<u>865,983</u>	<u>2,875,053</u>	<u>2,958,399</u>	<u>3,068,840</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.257.5.6160.115 Ancillary Professional				32,596	45,468	-12,872			53,330
8.257.5.6160.199 Personal Leave Reimbursement	24,129	31,268	-7,139				48,997	48,997	
Total Salaries	730,879	49,316	701	32,596	45,524	-12,928	48,997	48,997	53,330
			-6,437				0	48,997	
8.257.5.6160.210 PERSI			779			-1,528			
8.257.5.6160.220 Social Security Tax	2,766	3,545	-63	3,625	5,153		5,448	5,448	5,930
8.257.5.6160.230 Life Insurance	1,828	1,891		2,396	3,105	-709	3,601	3,601	3,920
8.257.5.6160.240 Medical Insurance						-5,346			
8.257.5.6160.250 Employee Assistance Plan	73	701	-1,240	701	126	-5,346	701	701	1,520
8.257.5.6160.250 Employee Assistance Plan	3,861	5,101	-1,240	4,191	8,537		4,250	4,250	
8.257.5.6160.260 Dental Insurance						-17			
8.257.5.6160.260 Dental Insurance	17	32		16	33	-17	16	16	33
8.257.5.6160.270 Worker's Compensation Insurance	246	238	8	250	429	-179	244	244	536
8.257.5.6160.280 Retirement Sick Leave Benefits	148	215	-82	195	411	-124	342	342	385
8.257.5.6160.290 Vision Insurance	313	395			574	-163	617	617	672
Total Fringe Benefits	48	44,530	-4	46,200	73,348	-27,148	44,632	44	91,935
	9,300		-2,230						
8.257.5.6160.310 Professional and Technical Services	432,134	278,177	153,957	390,549	302,271	88,278	305,423	305,423	100,000
8.257.5.6160.381 In-District Travel Allowance			21,742	40,000	19,713				40,000
Total Purchased Services	40,813	19,071	-21,742	40,000	19,713	-20,287	40,000	40,000	140,000
	472,947	297,248	-175,699	430,549	321,984	108,565	345,423	345,423	
Total Ancillary Service Program	<u>507,126</u>	<u>340,094</u>	<u>167,032</u>	<u>474,345</u>	<u>385,857</u>	<u>-88,488</u>	<u>409,052</u>	<u>409,052</u>	<u>215,265</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted 2014</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.257.5.6210.396 Inservice Training	<u>68,878</u>	<u>12,916</u>	<u>55,962</u>	<u>50,000</u>	<u>15,248</u>	<u>34,752</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Total Purchased Services	<u>68,878</u>	<u>12,916</u>	<u>55,962</u>	<u>50,000</u>	<u>15,248</u>	<u>34,752</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Total Instructional Improvement Program	<u>68,878</u>	<u>12,916</u>	<u>55,962</u>	<u>50,000</u>	<u>15,248</u>	<u>34,752</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

IDEA PART B - SCHOOL-AGE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted 2014-2015	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.257.5.6320.393 Indirect Costs				57,000	57,277	- 277	55,000	55,000	55,000
Total Purchased Services	54,990 54,990	54,278 54,278	712	57,000	57,277	- 277	55,000	55,000	55,000
Total Central Administration Program	54,990	54,278	712	57,000	57,277	- 277	55,000	55,000	55,000
Total Current Expenditures	<u>3,443,622</u>	<u>2,547,409</u>	<u>896,213</u>	<u>3,672,073</u>	<u>2,683,127</u>	<u>988,946</u>	<u>3,379,105</u>	<u>3,462,451</u>	<u>3,379,105</u>
TOTAL IDEA PART B - SCHOOL-AGE FUND	<u>3,443,622</u>	<u>2,547,409</u>	<u>896,213</u>	<u>3,672,073</u>	<u>2,683,127</u>	<u>988,946</u>	<u>3,379,105</u>	<u>3,462,451</u>	<u>3,379,105</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

IDEA PART B - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.258.4.4430.000 Title VI-B Preschool	169,783	79,050	-90,733	221,462	117,825	- 103,637	173,140	226,696	173,140
TOTAL FEDERAL FUNDING	<u>169,783</u>	<u>79,050</u>	<u>-90,733</u>	<u>221,462</u>	<u>117,825</u>	<u>- 103,637</u>	<u>173,140</u>	<u>226,696</u>	<u>173,140</u>
TOTAL CURRENT REVENUES	<u>169,783</u>	<u>79,050</u>	<u>-90,733</u>	<u>221,462</u>	<u>117,825</u>	<u>- 103,637</u>	<u>173,140</u>	<u>226,696</u>	<u>173,140</u>
TOTAL IDEA PART B - PRESCHOOL FUND	<u><u>169,783</u></u>	<u><u>79,050</u></u>	<u><u>-90,733</u></u>	<u><u>221,462</u></u>	<u><u>117,825</u></u>	<u><u>- 103,637</u></u>	<u><u>173,140</u></u>	<u><u>226,696</u></u>	<u><u>173,140</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

IDEA PART B - PRESCHOOL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.258.5.5220.152 Instructional Assistants				40,166	63,798	-23,632			64,536
8.258.5.5220.199 Personal Leave Reimbursement	46,163	41,404	4,759				55,451	55,451	
Total Salaries	406,563	280,684	120	40,166	260,058	-23,892	55,451	55,451	64,536
			4,879					55,451	
8.258.5.5220.210 PERSI						-2,785			
8.258.5.5220.220 Social Security Tax	5,177	4,718	459	4,466	7,251	-1,694	6,166	6,166	7,176
8.258.5.5220.230 Life Insurance	3,422	3,045	377	2,952	4,646	- 115	4,076	4,076	4,743
8.258.5.5220.240 Medical Insurance	336	304	32	336	451,697	-5,582	448	448	540,550
8.258.5.5220.250 Employee Assistance Plan	17,820	16,730	1,091				27,197	27,197	117
8.258.5.5220.260 Dental Insurance									
8.258.5.5220.270 Worker's Compensation Insurance	78	67	100	78	106	-28	104	104	1,868
8.258.5.5220.280 Retirement Sick Leave Benefits	1,133	1,033		1,200	1,536	- 336	1,564	1,564	
8.258.5.5220.280 Retirement Sick Leave Benefits	278	284	-6	240	446	- 206	388	388	465
8.258.5.5220.290 Vision Insurance	587	525	62	506	807	- 301	699	699	813
Total Fringe Benefits	220,051	180,894	31	230,113	281,222	-11,109	270,921	279	38,610
			2,157					40,921	
8.258.5.5220.310 Professional and Technical Services				15,000					
Total Purchased Services	5,000	106	4,895	15,000	0	-15,000	0	0	0
	5,000		4,895						
8.258.5.5220.410 General Supplies	72,594	106	66,218	99,183	0	-92,089	43,268	96,824	31,494
Total Supplies and Materials	72,594	6,376	66,218	99,183	7,094	-92,089	43,268		31,494
		6,376			7,094			96,824	
8.258.5.5220.550 Equipment				32,000					22,000
Total Capital Objects	10,668	2,159	8,509	32,000	2,978	-29,022	30,000	30,000	22,000
	10,668		8,509						
Total Preschool Handicapped Program	163,876	2,159	8,509	216,462	115,352	101,110	169,640	30,000	169,640
		77,219	86,657				223,196		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

IDEA PART B - PRESCHOOL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.258.5.6210.382 Out-District Travel Allowance									
8.258.5.6210.396 Inservice Training	1,500	0	1,500						0
Total Purchased Services	<u>1,750</u>	<u>175</u>	<u>1,575</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>500</u>	<u>0</u>	<u>500</u>
	3,250	175	3,075	2,000	0	2,000	500	500	
Total Instructional Improvement Program	<u>3,250</u>	<u>175</u>	<u>3,075</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>500</u>	<u>500</u>	<u>500</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**IDEA PART B - PRESCHOOL FUND
CENTRAL ADMINISTRATION PROGRAM**

Account Elements and Object Description	<u>-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted 2014</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.258.5.6320.393 Indirect Costs									
Total Purchased Services	<u>2,657</u>	<u>1,655</u>	<u>1,002</u>	<u>3,000</u>	<u>2,472</u>	<u>528</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	<u>2,657</u>	<u>1,655</u>	<u>1,002</u>	<u>3,000</u>	<u>2,472</u>	<u>528</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total Central Administration Program	<u>2,657</u>	<u>1,655</u>	<u>1,002</u>	<u>3,000</u>	<u>2,472</u>	<u>528</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total Current Expenditures	<u>169,783</u>	<u>79,050</u>	<u>90,733</u>	<u>221,462</u>	<u>117,825</u>	<u>103,637</u>	<u>173,140</u>	<u>226,696</u>	<u>173,140</u>
TOTAL IDEA PART B - PRESCHOOL FUND	<u>169,783</u>	<u>79,050</u>	<u>90,733</u>	<u>221,462</u>	<u>117,825</u>	<u>103,637</u>	<u>173,140</u>	<u>226,696</u>	<u>173,140</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 263

PERKINS IV - PROFESSIONAL-TECHNICAL FUND

DESCRIPTION

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

SPECIAL NOTES

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.263.4.4453.300 Carl Perkins Grant	152,038	152,038		152,038	157,552		157,538	156,068	156,068
TOTAL FEDERAL FUNDING	<u>152,038</u>	<u>152,038</u>	<u>0</u>	<u>152,038</u>	<u>157,552</u>	<u>5,514</u>	157,538	156,068	156,068
			0						
8.263.4.4600.000 Interfund Transfers						-5,500			
TOTAL OTHER FUNDING SOURCES	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>5,500</u>	<u>0</u>	<u>-5,500</u>	<u>5,500</u>	<u>0</u>	0
	5,500	5,500	0	5,500	0		5,500	0	0
TOTAL CURRENT REVENUES	<u>157,538</u>	<u>157,538</u>	<u>0</u>	<u>157,538</u>	<u>157,552</u>	<u>14</u>	163,038	156,068	156,068
			0			14			
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND	<u><u>157,538</u></u>	<u><u>157,538</u></u>	<u><u>0</u></u>	<u><u>157,538</u></u>	<u><u>157,552</u></u>	<u><u>14</u></u>	163,038	156,068	156,068

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.263.5.5190.116 Teachers									
Total Salaries	4,177	1,258	2,919	2,571	2,571			6,063	
	4,177	1,258	2,919	2,571	2,571	0	0	6,063	0
8.263.5.5190.210 PERSI						0	0	6,063	0
8.263.5.5190.220 Social Security Tax	138	142	-4	291	291	0	0	687	0
8.263.5.5190.270 Worker's Compensation Insurance	91	94	-3	195	194	1	0	464	0
8.263.5.5190.280 Retirement Sick Leave Benefits	52	68		9	7	-16	0	44	0
Total Fringe Benefits	53	16	37	33	32	1	0	77	0
8.263.5.5190.310 Professional and Technical Services	334	319	15	540,469	540,469	-14	42,729	1,272	42,314
8.263.5.5190.381 In-District Travel Allowance	23,132	23,132						34,979	
8.263.5.5190.382 Out-District Travel Allowance			0	4,000	4,000	0	4,000		16,500
Total Purchased Services	210,26	240,61	-29,35	20,180	20,180	0	20,180	17,803	0
	44,658	47,592	-2,934	64,649	64,649	0	66,909	52,782	58,814
8.263.5.5190.410 General Supplies	108,369	108,369		89,808	89,808	0	90,629	95,951	97,254
Total Supplies and Materials	108,369	108,369	0	89,808	89,808	0	90,629	95,951	97,254
Total Vocational-Technical Program	157,538	157,538	0	157,538	157,552	0	157,538	156,068	156,068
			0			-14			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.263.5.6410.410 General Supplies							5,500		<u>0</u>
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	5,500	<u>0</u>	<u>0</u>
Total School Administration Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	5,500	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>0</u> <u>157,538</u>	<u>0</u> <u>157,538</u>	<u>0</u>	<u>0</u> <u>157,538</u>	<u>0</u> <u>157,552</u>	<u>0</u>	5,500 163,038	<u>0</u> <u>156,068</u>	<u>156,068</u>
			0			-14			
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND	<u>157,538</u>	<u>157,538</u>	<u>0</u>	<u>157,538</u>	<u>157,552</u>	<u>-14</u>	163,038	156,068	<u>156,068</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 270

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND

DESCRIPTION

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.270.4.4459.900 Title III LEP Revenue								11,511	11,511
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	11,511	11,511
	0	0	0	0	0	0	0		
TOTAL CURRENT REVENUES								11,511	11,511
	0	0	0	0	0	0	0		
TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	11,511	11,511

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.270.5.5120.410 General Supplies									
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,135</u>	<u>5,135</u>
Total Elementary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,135</u>	<u>5,135</u>
	0	0	0	0	0	0	0	5,135	5,135

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.270.5.6210.381 In-District Travel Allowance									400
8.270.5.6210.396 Inservice Training	0	0	0	0	0	0	0	400	5,976
Total Purchased Services	0	0	0	0	0	0	0	5,976	5,976
Total Instructional Improvement Program	0	0	0	0	0	0	0	6,376	6,376
Total Current Expenditures	0	0	0	0	0	0	0	11,511	11,511
TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND	0	0	0	0	0	0	0	11,511	11,511

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 271

TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND

DESCRIPTION

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.271.4.4459.900 Title II-A Revenue	515,110	527,334	12,224	571,349	516,189	-55,160	505,541	563,033	509,632
TOTAL FEDERAL FUNDING	<u>515,110</u>	<u>527,334</u>	<u>12,224</u>	<u>571,349</u>	<u>516,189</u>	<u>-55,160</u>	505,541	563,033	509,632
TOTAL CURRENT REVENUES	<u>515,110</u>	<u>527,334</u>	<u>12,224</u>	<u>571,349</u>	<u>516,189</u>	<u>-55,160</u>	505,541	563,033	509,632
8.271.4.7000.000 Estimated Beginning Balance			-70,928				128,161		
TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND	<u><u>70,928</u></u> <u>586,038</u>	<u><u>527,334</u></u>	<u><u>-58,704</u></u>	<u><u>571,349</u></u>	<u><u>516,189</u></u>	<u><u>-55,160</u></u>	<u><u>633,702</u></u>	<u><u>563,033</u></u>	509,632

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.271.5.5120.116 Teachers	255,197	241,870	13,327	255,197	209,355	45,842	255,197	255,197	255,197
8.271.5.5120.151 Clerical Personnel				29,808	31,535	1,727			32,607
8.271.5.5120.199 Personal Leave Reimbursement	30,315	30,206	109,556				31,373	31,373	
Total Salaries	<u>285,512</u>	<u>272,632</u>	<u>12,880</u>	<u>285,005</u>	<u>240,890</u>	<u>128</u>	<u>752</u>	<u>752</u>	<u>288,556</u>
	0					44,243	287,322	287,322	
8.271.5.5120.210 PERSI				31,777	27,241				32,088
8.271.5.5120.220 Social Security Tax	31,749	30,788	961	21,003	18,088	4,536	31,951	31,951	21,209
8.271.5.5120.230 Life Insurance	20,985	20,297	688-42			2,915	21,118	21,118	
8.271.5.5120.240 Medical Insurance				320,176	385,271	-65	320,235	320,235	358,542
8.271.5.5120.250 Employee Assistance Plan	18,196	18,129	67			-95 -2	20,235	20,235	
8.271.5.5120.260 Dental Insurance									
8.271.5.5120.270 Worker's Compensation Insurance	1,772	1,086	5 113	1,744	1,720		1,744	1,744	1,237
8.271.5.5120.280 Retirement Sick Leave Benefits	1,707	1,820	-40	1,706	1,689	24	2,008	2,008	2,080
8.271.5.5120.290 Vision Insurance	3,597	3,428	169	3,600	3,043	557	3,619	3,619	3,635
Total Fringe Benefits	<u>208,979</u>	<u>199,195</u>	<u>9</u>	<u>79,011</u>	<u>202,116</u>	<u>9</u>	<u>200,669</u>	<u>200</u>	<u>248,449</u>
			1,784			7,895			
8.271.5.5120.396 Inservice Training	208,559	167,156	41,403	192,593	192,448		254,084	80,669 183,415	125,000
Total Purchased Services	<u>208,559</u>	<u>167,156</u>	<u>41,403</u>	<u>192,593</u>	<u>192,448</u>	<u>145</u>	<u>254,084</u>	<u>183,415</u>	<u>125,000</u>
						145	254,084	183,415	
Total Elementary Program	<u>572,050</u>	<u>515,982</u>	<u>56,068</u>	<u>557,361</u>	<u>505,078</u>	<u>52,283</u>	<u>622,075</u>	<u>551,406</u>	<u>498,005</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

Account Elements and Object Description	4-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	<u>Adjusted</u> 201	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.271.5.6320.393 Indirect Costs	13,988	11,352		13,988	11,111		11,627	11,627	11,627
Total Purchased Services	<u>13,988</u>	<u>11,352</u>	<u>2,636</u>	<u>13,988</u>	<u>11,111</u>	<u>2,877</u>	<u>11,627</u>	<u>11,627</u>	11,627
			<u>2,636</u>			<u>2,877</u>			
Total Central Administration Program	<u>13,988</u>	<u>11,352</u>	<u>2,636</u>	<u>13,988</u>	<u>11,111</u>	<u>2,877</u>	<u>11,627</u>	<u>11,627</u>	11,627
Total Current Expenditures	<u>586,038</u>	<u>527,334</u>	<u>58,704</u>	<u>571,349</u>	<u>516,189</u>	<u>55,160</u>	633,702	563,033	509,632
TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND	<u><u>586,038</u></u>	<u><u>527,334</u></u>	<u><u>58,704</u></u>	<u><u>571,349</u></u>	<u><u>516,189</u></u>	<u><u>55,160</u></u>	<u><u>633,702</u></u>	<u><u>563,033</u></u>	509,632

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 273

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

DESCRIPTION

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.273.4.4459.900 21st Century Schools Revenue	277,900	277,555		271,200	269,709	-1,491	256,500	256,300	291,050
TOTAL FEDERAL FUNDING	<u>277,900</u>	<u>277,555</u>	<u>- 345</u>	<u>271,200</u>	<u>269,709</u>	<u>-1,491</u>	256,500	256,300	291,050
TOTAL CURRENT REVENUES	<u>277,900</u>	<u>277,555</u>	<u>- 345</u>	<u>271,200</u>	<u>269,709</u>	<u>-1,491</u>	256,500	256,300	291,050
TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND	<u>277,900</u>	<u>277,555</u>	<u>- 345</u>	<u>271,200</u>	<u>269,709</u>	<u>-1,491</u>	256,500	256,300	291,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.273.5.6210.136 Other Special Programs	184,750	185,759	-1,009	199,109	196,850	2,259	188,808	193,015	200,920
Total Salaries	184,750	185,759	-1,009	199,109	196,850	2,259	188,808	193,015	200,920
8.273.5.6210.210 PERSI						-3,759			
8.273.5.6210.220 Social Security Tax	4,848	4,758	90	2,652	6,908	4,256	4,060	4,420	3,467
8.273.5.6210.230 Life Insurance	14,037	14,152	-115	112	112	-356	13,878	14,067	14,767
8.273.5.6210.240 Medical Insurance		107	5			0			120
8.273.5.6210.250 Employee Assistance Plan	5,940	5,917	23	6,704	6,532	172	6,800	6,800	7,900
8.273.5.6210.260 Dental Insurance		29	-3	26	26	0	26	26	13
8.273.5.6210.270 Worker's Compensation Insurance	26	347	-317	400	382	18	390	390	416
8.273.5.6210.280 Retirement Sick Leave Benefits	1,100	1,278	-178	1,190	1,380	-190	1,320	1,320	1,448
8.273.5.6210.290 Vision Insurance	551	530	21	224	745	-521	450	491	390
Total Fringe Benefits	77,061	79,199	-5138	76,314	90,944	-14,630	77,106	70	28,564
8.273.5.6210.310 Professional and Technical Services								27,691	13,246
8.273.5.6210.381 In-District Travel Allowance	12,793	12,792	1	5,232	4,961	262	2,009	7,027	8,430
8.273.5.6210.382 Out-District Travel Allowance	18,094	18,093	1	13,392	13,961	-569	11,247	8,920	8,430
Total Purchased Services	9,580	9,575	5	4,146	4,093	53	8,250	4,756	4,817
8.273.5.6210.410 General Supplies	13,672	13,163	509	24,760	22,714	2,046	21,497	20,703	26,493
Total Supplies and Materials	13,672	13,163	509	12,455	11,844	611	11,196	8,148	9,700
8.273.5.6210.550 Equipment			509					8,148	9,700
Total Capital Objects	5,394	5,343	51	2,500	1,615	885	2,500	1,350	19,225
Total Instructional Improvement Program	5,394	5,343	51	2,500	1,615	885	2,500	1,350	284,902
	271,344	271,924	-580	265,138	263,967	1,171	251,107	250,907	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.273.5.6320.393 Indirect Costs									
Total Purchased Services	6,556	5,631	925	6,062	5,742	320	5,393	5,393	6,148
	6,556	5,631	925	6,062	5,742	320	5,393	5,393	6,148
Total Central Administration Program	6,556	5,631	925	6,062	5,742	320	5,393	5,393	6,148
Total Current Expenditures	277,900	277,555	345	271,200	269,709	1,491	256,500	256,300	291,050
TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND	<u>277,900</u>	<u>277,555</u>	<u>345</u>	<u>271,200</u>	<u>269,709</u>	<u>1,491</u>	256,500	256,300	291,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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
2017-2018 ANNUAL BUDGET**

**HEAD START FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.4.4430.000 Head Start Revenue	1,250,210	1,249,920		1,250,210	1,250,204	-6	1,250,210	1,272,714	1,266,743
TOTAL FEDERAL FUNDING	<u>1,250,210</u>	<u>1,249,920</u>	<u>- 290</u>	<u>1,250,210</u>	<u>1,250,204</u>	<u>-6</u>	<u>1,250,210</u>	<u>1,272,714</u>	<u>1,266,743</u>
8.274.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>203</u>	<u>203</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>0</u>	<u>203</u>	<u>203</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,250,210</u>	<u>1,250,123</u>	<u>-87</u>	<u>1,250,210</u>	<u>1,250,204</u>	<u>-6</u>	<u>1,250,210</u>	<u>1,272,714</u>	<u>1,266,743</u>
TOTAL HEAD START FUND	<u><u>1,250,210</u></u>	<u><u>1,250,123</u></u>	<u><u>-87</u></u>	<u><u>1,250,210</u></u>	<u><u>1,250,204</u></u>	<u><u>-6</u></u>	<u><u>1,250,210</u></u>	<u><u>1,272,714</u></u>	<u><u>1,266,743</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.274.5.5110.116 Teachers	373,079	359,177	13,902	377,526	338,897		371,326	393,830	403,691
8.274.5.5110.152 Instructional Assistants	318,583	291,315	27,268	332,258	333,200	38,629	335,708	334,424	318,567
8.274.5.5110.186 Substitute Teachers				10,000	18,585	- 8,585	2,116		
8.274.5.5110.199 Personal Leave Reimbursement	12,000	8,843	3,157					3,400	8,000
Total Salaries	<u>4,300,707,962</u>	<u>3,660,662,995</u>	<u>640,967</u>	<u>4,500,724,284</u>	<u>3,413,694,095</u>	<u>1,088</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
						<u>30,189</u>	<u>713,650</u>	<u>736,154</u>	
8.274.5.5110.210 PERSI				79,428	75,353				80,815
8.274.5.5110.220 Social Security Tax	77,390	73,620	3,770	53,235	48,014	4,075	79,122	79,122	54,005
8.274.5.5110.230 Life Insurance	52,035	46,008	6,027			5,221	52,454	52,454	
8.274.5.5110.240 Medical Insurance	1,681	1,691	14,092	103,928	188,999	14,929	109,662	110,762	103,620
8.274.5.5110.250 Employee Assistance Plan	91,593	77,501	-14						
8.274.5.5110.260 Dental Insurance	390	404		403	459	-56	402	402	332
8.274.5.5110.270 Worker's Compensation Insurance	5,666	4,885	781	6,200	5,292	908	6,200	6,200	5,312
8.274.5.5110.280 Retirement Sick Leave Benefits	4,234	4,530	-	4,325	4,869	-544	4,989	4,989	5,298
8.274.5.5110.290 Vision Insurance	8,769	8,194	575	9,000	8,456	544	8,966	8,966	9,158
Total Fringe Benefits	<u>1,047,242,805</u>	<u>927,756</u>	<u>124,049</u>	<u>1,139,259,395</u>	<u>969,121</u>	<u>170</u>	<u>1,082</u>	<u>1,082</u>	<u>280,536</u>
						<u>25,274</u>	<u>264,614</u>	<u>264,614</u>	
8.274.5.5110.325 Repair and Maintenance (Contracted)		47,032	-47,032		27,733	-27,733			
8.274.5.5110.381 In-District Travel Allowance									
8.274.5.5110.382 Out-District Travel Allowance	3,700	2,194	1,505	1,900	1,663	-1,669	1,900	1,900	1,900
Total Purchased Services	<u>3,467</u>	<u>48,816</u>	<u>3,878</u>	<u>2,000</u>	<u>3,969</u>	<u>-29,865</u>	<u>3,239</u>	<u>3,029</u>	<u>2,658</u>
8.274.5.5110.410 General Supplies	7,167	102,507	-58,776	3,500	56,088	-25,136	4,739	4,529	4,158
8.274.5.5110.416 Printing	43,731		-49	30,952			9,889	14,386	28,626
8.274.5.5110.450 Food - School Lunch	3,000	3,049		3,000	2,663	337	3,400	1,393	1,600
Total Supplies and Materials	<u>1,080,47,811</u>	<u>105,081</u>	<u>58,270</u>	<u>60,552</u>	<u>59,340</u>	<u>-24,788</u>	<u>49,739</u>	<u>727</u>	<u>70,926</u>
8.274.5.5110.554 Equipment Replacement			13,074					16,506	
Total Capital Objects	<u>13,074</u>	<u>0</u>	<u>13,074</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,523</u>	<u>12,885</u>	<u>0</u>
8.274.5.5110.718 Pupil Insurance		0		0	0	0		12,885	0
8.274.5.5110.720 Other Insurance	1,200	541	659	1,200	541	659	560	560	0
Total Insurance and Judgment	<u>800</u>	<u>300</u>	<u>500</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>300</u>	<u>510</u>	<u>569</u>
Total Kindergarten Program	<u>2,000</u>	<u>841</u>	<u>1,159</u>	<u>1,800</u>	<u>541</u>	<u>1,259</u>	<u>860</u>	<u>1,070</u>	<u>569</u>
	<u>1,020,819</u>	<u>1,036,489</u>	<u>-15,670</u>	<u>1,023,531</u>	<u>1,021,462</u>	<u>2,069</u>	<u>1,012,125</u>	<u>1,035,758</u>	<u>1,028,947</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6110.301 Contracted Dental Services									280
8.274.5.6110.317 Health Services (Contracted)	1,000	158	843	200	130	70	200	200	
Total Purchased Services	<u>3,605</u>	<u>1,672</u>	<u>1,933</u>	<u>1,194</u>	<u>1,475</u>	<u>- 281</u>	<u>2,200</u>	<u>1,348</u>	<u>2,200</u>
	4,605	1,830	2,775	1,394	1,605	- 211	2,400	1,548	2,480
Total Attendance, Guidance And Health Program	<u>4,605</u>	<u>1,830</u>	<u>2,775</u>	<u>1,394</u>	<u>1,605</u>	<u>- 211</u>	<u>2,400</u>	<u>1,548</u>	<u>2,480</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.274.5.6210.113 Supervisors and Coordinators				54,093	53,961				52,412
8.274.5.6210.151 Clerical Personnel	53,200	52,517	683	62,709	62,162	547	55,310	55,310	60,750
8.274.5.6210.199 Personal Leave Reimbursement	61,054	61,380	-				63,805	63,805	
Total Salaries	176,224	174,287	580	116,802	116,123	65	119,115	119,115	124,082
8.274.5.6210.210 PERSI			938	13,083	13,301	218			12,685
8.274.5.6210.220 Social Security Tax	12,813	12,994	- 310				13,340	13,340	
8.274.5.6210.230 Life Insurance	8,468	8,778	- -94	8,647	8,962	315	8,817	8,817	8,385
8.274.5.6210.240 Medical Insurance		542	411	408	560	152	448	448	442,804
8.274.5.6210.250 Employee Assistance Plan	18,318	17,907					21,225	21,225	
8.274.5.6210.260 Dental Insurance		74	5	78	78	0	78	78	72
8.274.5.6210.270 Worker's Compensation Insurance	1,134	1,110	- 24	1,200	1,144	- 56	1,200	1,200	1,146
8.274.5.6210.280 Retirement Sick Leave Benefits		772		702	820	118	839	839	823
8.274.5.6210.290 Vision Insurance	689	1,446		1,483	1,480	- 3	1,512	1,512	1,437
Total Fringe Benefits	246,609	248,826	- 6	245,977	249,759	3,782	247,669	210	247,001
8.274.5.6210.319 Consultants						218		47,669	10,000
8.274.5.6210.382 Out-District Travel Allowance	5,500	4,590	910	5,500	7,643	2,143	8,200	8,200	
8.274.5.6210.390 Volunteer Reimbursement	1,086	905	181	1,086	442	644	357	357	603
8.274.5.6210.391 Professional Dues and Fees	2,000	1,722	278	1,500	1,321	179	1,750	1,750	2,700
8.274.5.6210.396 Inservice Training	2,856	2,900	- 44	2,950	7,769	4,819	2,950	3,979	8,000
Total Purchased Services	2,575	1,665	910	3,575	3,653	- 78	6,177	5,148	5,215
8.274.5.6210.410 General Supplies	14,017	11,783	2,234	14,611	20,828	6,217	19,434	19,434	26,518
Total Supplies and Materials	2,490	384	2,106	600	823	- 223	720	720	1,325
Total Instructional Improvement Program	2,490	384	2,106	600	823	- 223	720	720	1,325
	<u>175,340</u>	<u>170,279</u>	<u>5,061</u>	<u>178,840</u>	<u>184,318</u>	<u>-5,478</u>	<u>187,788</u>	<u>187,788</u>	188,926

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6320.393 Indirect Costs	26,913	26,293		28,755	26,338		28,755	28,755	29,273
Total Purchased Services	26,913	26,293	620	28,755	26,338	2,417	28,755	28,755	29,273
			620			2,417		28,755	
Total Central Administration Program	26,913	26,293		28,755	26,338		28,755	28,755	29,273
		620				2,417		28,755	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6610.351 Telephone - Voice									
Total Purchased Services	900	870	30	600	989	- 389	706	706	980
	900	870	30	600	989	- 389	706	706	980
Total Building Operation Services Program	900	870	30	600	989	- 389	706	706	980

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6640.540 Remodeling									
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>365</u>	<u>365</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total General Maintenance Services Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>365</u>	<u>365</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	365	365	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6810.345 Transportation Services (Contracted)									
Total Purchased Services	2,000	1,105	895	750	905	- 155	3,105	3,105	910
	2,000	1,105	895	750	905	- 155	3,105	3,105	910
Total Pupil To School Transportation Program	2,000	1,105	895	750	905	- 155	3,105	3,105	910

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6830.327 Maintenance of Leased Vehicles	1,000	190	810	500	318	182	250	250	210
Total Purchased Services	1,000	190	810	500	318	182	250	250	210
Total General Transportation Program	1,000	190	810	500	318	182	250	250	210

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.274.5.7200.383 Parent Activities Travel									
8.274.5.7200.390 Volunteer Reimbursement	2,359	986	1,373	840	1,546	- 706	1,270	1,270	966
8.274.5.7200.396 Inservice Training	450	136	314	200	67	134	186	186	100
8.274.5.7200.399 Purchased Duty Lunches	200 11,000	0 136	200 314	200 200	0 67	200 134	169 186	169 186	100 100
Total Purchased Services	<u>14,009</u>	<u>8,906</u>	<u>2,294</u>	<u>12,240</u>	<u>8,976</u>	<u>2,224</u>	<u>9,400</u>	<u>9,123</u>	<u>9,400</u> 10,566
		9,828	4,181			1,852		10,748	
8.274.5.7200.410 General Supplies	<u>4,624</u>	<u>3,239</u>	<u>1,385</u>	<u>3,235</u>	<u>3,515</u>	<u>- 280</u>	<u>4,056</u>	<u>4,056</u>	<u>4,451</u>
Total Supplies and Materials	<u>4,624</u>	<u>3,239</u>	<u>1,385</u>	<u>3,235</u>	<u>3,515</u>	<u>- 280</u>	<u>4,056</u>	<u>4,056</u>	<u>4,451</u>
Total Parent Activities Program	<u>18,633</u>	<u>13,067</u>	<u>5,566</u>	<u>15,475</u>	<u>13,903</u>	<u>1,572</u>	<u>15,081</u>	<u>14,804</u>	<u>15,017</u>
Total Current Expenditures	<u>1,250,210</u>	<u>1,250,123</u>		<u>1,250,210</u>	<u>1,250,204</u>		<u>1,250,210</u>	<u>1,272,714</u>	<u>1,266,743</u>
			87			6			
TOTAL HEAD START FUND	<u><u>1,250,210</u></u>	<u><u>1,250,123</u></u>		<u><u>1,250,210</u></u>	<u><u>1,250,204</u></u>		<u><u>1,250,210</u></u>	<u><u>1,272,714</u></u>	<u><u>1,266,743</u></u>
			87			6			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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
2017-2018 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.276.4.4430.000 Head Start Training Grant	21,178	21,180		21,178	21,178		21,178	21,178	21,178
TOTAL FEDERAL FUNDING	<u>21,178</u>	<u>21,180</u>	<u>2</u>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	21,178
			2			0		21,178	
TOTAL CURRENT REVENUES	<u>21,178</u>	<u>21,180</u>	<u>2</u>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	21,178
			2			0		21,178	
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>21,178</u>	<u>21,180</u>	<u>2</u>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	21,178
			2			0		21,178	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.276.5.5110.382 Out-District Travel Allowance			593	10,045			11,920	11,920	
8.276.5.5110.396 Inservice Training	12,819	13,412	-	10,646	8,792	1,854			8,792
	<u>7,903</u>	<u>7,323</u>					<u>8,771</u>		
Total Purchased Services	<u>20,722</u>	<u>20,735</u>	581 -13	<u>20,691</u>	<u>20,725</u>		<u>20,691</u>	<u>8,771</u>	20,691
						-34		20,691	
Total Kindergarten Program	<u>20,722</u>	<u>20,735</u>	-13	<u>20,691</u>	<u>20,725</u>	-34	<u>20,691</u>	<u>20,691</u>	20,691
						-34		20,691	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.276.5.6320.393 Indirect Costs			11						
Total Purchased Services	456	445	11	487	453	34	487	487	487
Total Central Administration Program	456	445	11	487	453	34	487	487	487
Total Current Expenditures	21,178	21,180	-2	21,178	21,178		21,178	21,178	21,178
						0			
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>21,178</u>	<u>21,180</u>	<u>-2</u>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 278

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES (TANF)

DESCRIPTION

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.4.4430.000 Head Start CDA Revenue	<u>93,504</u>	<u>92,379</u>	<u>-1,125</u>	<u>93,504</u>	<u>93,504</u>		<u>93,504</u>	<u>93,504</u>	<u>145,264</u>
TOTAL FEDERAL FUNDING	<u>93,504</u>	<u>92,379</u>	<u>-1,125</u>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>145,264</u>
						0		93,504	
8.278.4.4600.000 Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>58</u>	<u>58</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>58</u>	<u>58</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	58	58	0	0	0
TOTAL CURRENT REVENUES	<u>93,504</u>	<u>92,379</u>	<u>-1,125</u>	<u>93,504</u>	<u>93,562</u>		<u>93,504</u>	<u>93,504</u>	<u>145,264</u>
						58		93,504	
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u>93,504</u>	<u>92,379</u>	<u>-1,125</u>	<u>93,504</u>	<u>93,562</u>	<u>58</u>	<u>93,504</u>	<u>93,504</u>	<u>145,264</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.278.5.5110.116 Teachers				27,346	31,627	-4,281			46,247
8.278.5.5110.152 Instructional Assistants	28,444	31,316	-2,872	19,382	21,286	-1,904	26,233	26,233	40,551
8.278.5.5110.186 Substitute Teachers	24,890	20,725	4,165				19,388	19,388	
8.278.5.5110.199 Personal Leave Reimbursement	1,000	2,045	-1,045	2,000	2,373	- 373	2,000	2,000	1,000
Total Salaries	324,659	268,354	58	369,093	350,596	56,503	367,986	365	380,118
8.278.5.5110.210 PERSI			305				5,114	47,986 5,114	
8.278.5.5110.220 Social Security Tax	5,967	5,932	35 -73	5,237	6,001	- 764			9,688
8.278.5.5110.230 Life Insurance	4,018	4,091		3,609 ¹¹²	3,965	- 356	3,527	3,527	6,550
8.278.5.5110.240 Medical Insurance	168	98	70		122	-10	56	56	20 272
8.278.5.5110.250 Employee Assistance Plan	9,159	5,639	3,520	6,704	7,306	- 602	3,538	3,538	
8.278.5.5110.260 Dental Insurance	39	35	4	26	42	-16	13	13	44
8.278.5.5110.270 Worker's Compensation Insurance	567	334	233 -40	400	413	-13	200	200	697
8.278.5.5110.280 Retirement Sick Leave Benefits	327	367		293	390	-97	336	336	641
8.278.5.5110.290 Vision Insurance	676	660	16	594	668	-74 -2	580	580	1,098
Total Fringe Benefits	103,026	16,960	300	17,049	18,983	-1,934	33,399	35	120,317
8.278.5.5110.381 In-District Travel Allowance			4,066					13,399	
8.278.5.5110.382 Out-District Travel Allowance	168	90	78	193	104	89	150	150	150
Total Purchased Services	297	298	-1	350	484	-134	450	450	200
8.278.5.5110.410 General Supplies	465	388	77	543	588	-45	600	600	350
8.278.5.5110.416 Printing	2,997	9,571	-6,574	3,652	3,822	- 170	5,071	5,071	1,525
8.278.5.5110.450 Food - School Lunch	300	298	2	400	142	258	675	624	400
Total Supplies and Materials	120	76	44	120	51	69	100	100	60
8.278.5.5110.718 Pupil Insurance	3,417	9,945	-6,528	4,172	4,015	157	5,846	5,795	1,985
8.278.5.5110.720 Other Insurance	95	54	41	95	54	41	95	95	95
Total Insurance and Judgment	0	0	0	0	0	0	0	51	51
Total Kindergarten Program	979,662	54	41	970,952	579,236	41 -8,284	97,926	146	122,916
		81,701	2,039					67,926	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.6110.317 Health Services (Contracted)									
Total Purchased Services	200	138	62	150	130	20	200	200	150
Total Attendance, Guidance And Health Program	200	138	62	150	130	20	200	200	150
	200	138	62	150	130	20	200	200	150

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.278.5.6210.113 Supervisors and Coordinators				1,000	1,496	- 496	1,000	1,000	4,446
8.278.5.6210.151 Clerical Personnel	978	977	1	1,125	1,939	- 814	12,560	12,560	5,153
Total Salaries	3,268	1,555	1,713	11,125	3,436	7,689	13,560	13,560	9,599
8.278.5.6210.210 PERSI	4,246	2,532	1,714						
8.278.5.6210.220 Social Security Tax	472	288	184	1,237	388	849	1,285	1,285	1,067
8.278.5.6210.270 Worker's Compensation Insurance	312	194		818	262	556	850	850	706
8.278.5.6210.280 Retirement Sick Leave Benefits	26	17	9	66	15	51	81	81	69
Total Fringe Benefits	53	32	21	141	43	98	146	146	121
8.278.5.6210.319 Consultants	863	530	333	2,262	708	1,554	2,362	2,362	1,963
8.278.5.6210.390 Volunteer Reimbursement	500	529		800	630	170	1,000	1,000	250
8.278.5.6210.391 Professional Dues and Fees	200 ^{3,110}	167	33 ⁻¹⁰	200 ¹¹⁰	135	65	200 ¹¹⁰	200 ^{3,110}	150
8.278.5.6210.396 Inservice Training		3,120			3,607	- 497			4,700
Total Purchased Services	475	42	433	475	386	89	775	775	350
8.278.5.6210.410 General Supplies	4,285	3,857	428	4,585	4,757	- 172	5,085	5,085	5,450
Total Supplies and Materials	50	13	37	50	77	-27	50	50	50
Total Instructional Improvement Program	50	13	37	50	77	-27	50	50	50
	9,444	6,932	2,512	18,022	8,978	9,044	21,057	21,057	17,062

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.6320.393 Indirect Costs	2,013	1,943	70	2,151	1,972	179	2,151	2,151	3,341
Total Purchased Services	2,013	1,943	70	2,151	1,972	179	2,151	2,151	3,341
Total Central Administration Program	2,013	1,943	70	2,151	1,972	179	2,151	2,151	3,341

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.6610.351 Telephone - Voice									
Total Purchased Services	<u>84</u>	<u>86</u>	<u>-2</u>	<u>84</u>	<u>98</u>	<u>-14</u>	<u>64</u>	<u>64</u>	<u>100</u>
Total Building Operation Services Program	<u>84</u>	<u>86</u>	<u>-2</u> <u>-2</u>	<u>84</u>	<u>98</u>	<u>-14</u>	<u>64</u>	<u>64</u>	<u>100</u>
	84	86		84	98	-14	64	64	100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.6640.540 Remodeling									
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>973</u>	<u>- 973</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total General Maintenance Services Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>973</u>	<u>- 973</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	973	- 973	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.6810.345 Transportation Services (Contracted)									
Total Purchased Services	195	130	65	195	0	195	195	195	195
Total Pupil To School Transportation Program	195	130	65	195	0	195	195	195	195
	195	130	65	195	0	195	195	195	195

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.278.5.7200.383 Parent Activities Travel									
8.278.5.7200.390 Volunteer Reimbursement	469	469	0	350	857	- 507	525	525	200
8.278.5.7200.396 Inservice Training	50	14	37	50	7	43	34	34	50
8.278.5.7200.399 Purchased Duty Lunches	50	0	50	50	50	0	50	50	50
Total Purchased Services	<u>837</u>	<u>827</u>	<u>10</u>	<u>1,000</u>	<u>1,032</u>	<u>-32</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
8.278.5.7200.410 General Supplies	1,406	1,310	96	1,450	1,896	- 446	1,609	1,609	1,300
Total Supplies and Materials	<u>500</u>	<u>138</u>	<u>362</u>	<u>500</u>	<u>279</u>	<u>221</u>	<u>302</u>	<u>302</u>	<u>200</u>
Total Parent Activities Program	<u>500</u>	<u>138</u>	<u>362</u>	<u>500</u>	<u>279</u>	<u>221</u>	<u>302</u>	<u>302,911</u>	<u>200</u>
	<u>1,906</u>	<u>1,448</u>	<u>458</u>	<u>1,950</u>	<u>2,175</u>	<u>- 225</u>	<u>1,911</u>	<u>302,911</u>	<u>1,500</u>
Total Current Expenditures	<u>93,504</u>	<u>92,379</u>	<u>1,125</u>	<u>93,504</u>	<u>93,562</u>	<u>-58</u>	<u>93,504</u>	<u>93,504</u>	<u>145,264</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u>93,504</u>	<u>92,379</u>	<u>1,125</u>	<u>93,504</u>	<u>93,562</u>	<u>-58</u>	<u>93,504</u>	<u>93,504</u>	<u>145,264</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 290

CHILD NUTRITION FUND

DESCRIPTION

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**CHILD NUTRITION FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.290.4.4150.000 Food Service Investments						-1,277			
8.290.4.4161.100 Food Service Sales to Students	908,206	746,431	-161,775	260,000	823,511	-75,489	200,000	200,000	839,932
8.290.4.4161.110 Food Service Breakfast Sales				70,000	79,532				75,000
8.290.4.4162.200 Adult Lunch Sales	71,748	78,504	6,756	17,000	18,244	9,532	75,000	75,000	15,000
8.290.4.4162.205 Ala Carte Lunch Sales	17,000	18,890	1,890				15,000	15,000	
8.290.4.4162.210 Adult Breakfast Sales	227,000	210,619	-16,381	202,000	196,592	-5,408	199,000	195,000	190,000
8.290.4.4169.940 Catering Sales			-373	10,000		11			
8.290.4.4199.900 District-Reimbursed Bad Debt	14,000	27,809	5,932	0	9,033	-9,033	10,000	10,000	8,000
TOTAL LOCAL FUNDING	<u>1,241,354</u>	<u>1,351,982</u>	<u>110,628</u>	<u>1,213,500</u>	<u>1,129,147</u>	<u>-84,353</u>	<u>1,197,000</u>	<u>1,197,000</u>	<u>1,127,932</u>
8.290.4.4455.500 Child Nutrition Federal Reimbursement	2,336,290	2,381,907	45,617	2,500,000	2,341,857	-158,143	2,475,000	2,475,000	2,200,000
8.290.4.4455.510 School Breakfast Federal Reimbursement	575,000	629,120	54,120	605,000	640,284	35,284	600,000	600,000	575,000
8.290.4.4455.520 Kindergarten Milk Reimbursement									
8.290.4.4455.530 USDA Commodity Value	255,000	147,965	-1,058	160,000	287,776	-124	265,000	265,000	290,000
8.290.4.4455.550 Summer Feeding Reimbursement	330,000	339,939	-7,035	375,000	321,629	-53,371	400,000	400,000	400,000
8.290.4.4455.560 After School Snack Revenues			9,939	20,000	13,581	-6,419			12,000
8.290.4.4455.570 Fruit and Vegetable Reimbursement	20,000	15,515	-4,485	48,800	49,377				55,000
TOTAL FEDERAL FUNDING	<u>3,537,846</u>	<u>3,627,984</u>	<u>90,138</u>	<u>3,814,800</u>	<u>3,655,379</u>	<u>-159,421</u>	<u>3,795,800</u>	<u>3,795,800</u>	<u>3,532,600</u>
8.290.4.4600.000 Interfund Transfers	100,000	115,570	15,570	105,000	113,103	8,103	110,000	110,000	110,000
TOTAL OTHER FUNDING SOURCES	<u>100,000</u>	<u>115,570</u>	<u>15,570</u>	<u>105,000</u>	<u>113,103</u>	<u>8,103</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
TOTAL CURRENT REVENUES	<u>4,879,200</u>	<u>5,095,536</u>	<u>216,336</u>	<u>5,133,300</u>	<u>4,897,629</u>	<u>-235,671</u>	<u>5,102,800</u>	<u>5,102,800</u>	<u>4,770,532</u>
8.290.4.7000.000 Estimated Beginning Balance	750,000	236,362	-513,638	450,000	390,075	-59,925	502,000	502,000	610,000
TOTAL CHILD NUTRITION FUND	<u>5,629,200</u>	<u>5,331,899</u>	<u>-297,301</u>	<u>5,583,300</u>	<u>5,287,704</u>	<u>-295,596</u>	<u>5,604,800</u>	<u>5,604,800</u>	<u>5,380,532</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.290.5.7100.159 Food Preparation	1,459,418	1,459,436	-18	1,398,077	1,452,098	-54,021	1,395,433	1,395,433	1,412,123
8.290.5.7100.188 Substitute Food Service			27,098	90,000	56,128		100,000	100,000	80,000
8.290.5.7100.199 Personal Leave Reimbursement	90,000	62,902		12,125		33,872			
Total Salaries	<u>1,561,288</u>	<u>1,528,943</u>	<u>5,265</u>	<u>1,500,202</u>	<u>1,516,296</u>	<u>-16,094</u>	<u>1,507,558</u>	<u>1,507,558</u>	1,492,123
8.290.5.7100.210 PERSI	166,711	166,788	-77	156,814	164,543	-7,729	156,520	156,520	157,028
8.290.5.7100.220 Social Security Tax	116,874	114,807		110,265	112,683	-2,418	110,805	110,805	109,671
8.290.5.7100.230 Life Insurance			2,067						
8.290.5.7100.240 Medical Insurance	410,870	403,843	132	380,484	406,801	-655	375,012	375,012	340,950
8.290.5.7100.250 Employee Assistance Plan			7,027			24,483			
8.290.5.7100.260 Dental Insurance	923	937		834,750	934,838	-40	868	868	72,658
8.290.5.7100.270 Worker's Compensation Insurance	13,410	12,191	1,219	81,446	94,111	9,126	13,400	13,400	94,570
8.290.5.7100.280 Retirement Sick Leave Benefits	93,449	93,079	370	17,769	18,342		92,956	92,956	17,793
8.290.5.7100.290 Vision Insurance	18,620	18,572	48			-573	17,735	17,735	
Total Fringe Benefits	<u>2,609,915</u>	<u>2,244,616</u>	<u>365,136</u>	<u>2,527,617</u>	<u>2,329,616</u>	<u>198</u>	<u>2,340</u>	<u>2,340</u>	2,288,409
8.290.5.7100.308 Credit Card Transaction Fees		-2,349			531		-635,391	635,391	
8.290.5.7100.309 Bank Service Charges	1,000		3,348		-	1,034			500
8.290.5.7100.310 Professional and Technical Services	2,000	2,642	-	500	3,361	1,361	500	500	4,200
8.290.5.7100.381 In-District Travel Allowance	43,000	38,740	4,260	43,000	38,361	4,639	40,800	40,800	42,000
8.290.5.7100.396 Inservice Training	8,000	6,969	1,031	8,000	7,121	879	7,000	7,000	7,000
Total Purchased Services	<u>3,262,262</u>	<u>3,623,544</u>	<u>2,910,908</u>	<u>3,000,565</u>	<u>2,921,187</u>	<u>2,737</u>	<u>4,000</u>	<u>4,000</u>	3,000,570,000
						7,313		59,300	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM**

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.290.5.7100.410 General Supplies	175,000	145,710	29,290	165,000	78,806		150,000	150,000	140,000
8.290.5.7100.411 Supplies - Tray Cost				130,000	125,186	86,194	125,000	125,000	120,000
8.290.5.7100.421 Motor Fuel	55,000	51,426	3,574	10,000		4,814			
8.290.5.7100.425 Laundry	10,000	6,854	3,146	25,000	4,263	5,575	8,000	8,000	6,000
8.290.5.7100.428 Repairs Parts and Supplies	25,000	24,854	146	35,000	20,005	1,965	25,000	25,000	20,000
8.290.5.7100.450 Food - School Lunch	2,481,556	2,357,620	123,936	2,448,800	2,310,538	138,262	2,305,000	2,305,000	2,355,000
8.290.5.7100.451 Catering Costs						-1,870			
Total Supplies and Materials	<u>2,799,556</u>	<u>2,634,362</u>	<u>165,194</u>	<u>2,815,300</u>	<u>2,565,364</u>	<u>249,936</u>	<u>2,844,500</u>	<u>2,844,500</u>	<u>2,667,000</u>
8.290.5.7100.540 Remodeling									
8.290.5.7100.550 Equipment	150,079	95,013	55,066	150,096	12,167	137,929	100,553	110,553	100,000
8.290.5.7100.580 Depreciation		20,072	-20,072		16,408	-16,408			
Total Capital Objects	<u>150,079</u>	<u>115,385</u>	<u>67,794</u>	<u>150,096</u>	<u>28,575</u>	<u>164,921</u>	<u>100,553</u>	<u>110,553</u>	<u>100,000</u>
Total Child Nutrition Program	<u>5,229,200</u>	<u>4,941,824</u>	<u>287,376</u>	<u>5,183,300</u>	<u>4,775,710</u>	<u>407,590</u>	<u>5,246,302</u>	<u>5,246,302</u>	<u>5,030,532</u>
Total Current Expenditures	<u>5,229,200</u>	<u>4,941,824</u>	<u>287,376</u>	<u>5,183,300</u>	<u>4,775,710</u>	<u>407,590</u>	<u>5,246,302</u>	<u>5,246,302</u>	<u>5,030,532</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.290.5.9500.850 Contingency Reserve	400,000	N/A	N/A	400,000	N/A	N/A	358,498	358,498	350,000
8.290.3.3200.000 Actual Year-End Fund Balance	N/A	390,075	N/A	N/A	511,994	N/A	N/A	N/A	N/A
Total Transfers or Reserves	400,000	390,075	-9,925	400,000	511,994	111,994	358,498	358,498	350,000
Total Contingency Reserve Program	400,000	390,075	9,925	400,000	511,994	111,994	358,498	358,498	350,000
TOTAL CHILD NUTRITION FUND	<u>5,629,200</u>	<u>5,331,899</u>	<u>297,301</u>	<u>5,583,300</u>	<u>5,287,704</u>	<u>295,596</u>	<u>5,604,800</u>	<u>5,604,800</u>	<u>5,380,532</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 310

BOND INTEREST AND REDEMPTION FUND

DESCRIPTION

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

SPECIAL NOTES

On March 4, 1997, patrons voted 75% in favor of issuing general obligation bonds for construction of a new high school, and for major renovations of Pocatello High School's heating, ventilation, mechanical, and electrical systems. Bond payments will be for twenty years, beginning in February 1998. During Fiscal Year 2004, the District refunded a portion of the General Obligation Bonds resulting in approximately \$600,000 in interest savings over the life of the bonds. In June of 2014, the District refunded the remaining portion of callable bonds resulting in approximately \$245,000 of interest savings over the last two years of the bond. The final payment for this bond was made on August 15, 2016.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**BOND INTEREST AND REDEMPTION FUND
REVENUES**

<u>Account Elements and Description</u>	<u>Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted 2014-2015</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.310.4.4125.500 School Bond Levy	1,748,780	1,912,143	163,363	1,750,000	1,913,882	163,882			
8.310.4.4150.000 Investment Earnings									
TOTAL LOCAL FUNDING	<u>1,750,780</u>	<u>1,914,653</u>	<u>163,873</u>	<u>1,751,000</u>	<u>1,920,148</u>	<u>169,148</u>	<u>0</u> <u>50</u>	<u>0</u> <u>50</u>	<u>4,000</u>
TOTAL CURRENT REVENUES	<u>1,750,780</u>	<u>1,914,653</u>	<u>163,873</u>	<u>1,751,000</u>	<u>1,920,148</u>	<u>169,148</u>	<u>50</u>	<u>50</u>	<u>4,000</u>
8.310.4.7000.000 Estimated Beginning Balance	3,028,518	3,047,587	19,069	2,637,450	2,802,701	165,251	2,400,000	2,400,000	505,000
TOTAL BOND INTEREST AND REDEMPTION FUND	<u><u>4,779,298</u></u>	<u><u>4,962,241</u></u>	<u><u>182,943</u></u>	<u><u>4,388,450</u></u>	<u><u>4,722,848</u></u>	<u><u>334,398</u></u>	<u><u>2,400,050</u></u>	<u><u>2,400,050</u></u>	<u><u>509,000</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.310.5.9110.610 Bond Principal	2,040,000	2,040,000	—	2,081,000	2,081,000	—	2,190,000	2,134,000	—
Total Debt Retirement	2,040,000	2,040,000	0	2,081,000	2,081,000	0	2,190,000	2,134,000	0
Total Debt Service Program	<u>2,040,000</u>	<u>2,040,000</u>	<u>0</u>	<u>2,081,000</u>	<u>2,081,000</u>	<u>0</u>	<u>2,190,000</u>	<u>2,134,000</u>	<u>0</u>
			0			0			0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.310.5.9120.620 Bond Interest	119,918	119,540		83,489	83,468		55,750	27,980	
Total Debt Retirement	119,918	119,540	378	83,489	83,468	21	55,750		0
8.310.5.9120.850 Contingency Reserve	2,619,380		2,619,380	2,223,961		2,223,961	154,300	27,980 238,070	509,000
Total Transfers or Reserves	2,619,380	0	-2,619,380	2,223,961	0	-2,223,961	154,300	238,070	509,000
Total Debt Service Interest Program	<u>2,739,298</u>	<u>109,540</u>	<u>2,619,758</u>	<u>2,307,450</u>	<u>83,468</u>	<u>2,223,982</u>	210,050	266,050	509,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>	
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
8.310.3.3200.000 Actual Year-End Fund Balance	N/A	2,802,701	N/A	N/A	2,558,380	N/A	N/A	N/A	N/A	
Total Transfers or Reserves		<u>2,802,701</u>	<u>2,802,701</u>		<u>2,558,380</u>	<u>2,558,380</u>				
Total Contingency Reserve Program	<u>0</u>	<u>2,802,701</u>	<u>2,802,701</u>	<u>0</u>	<u>2,558,380</u>	<u>2,558,380</u>	<u>0</u>	<u>0</u>	<u>0 0</u>	
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>4,779,298</u>	<u>4,962,241</u>	<u>- 182,943</u>	<u>4,388,450</u>	<u>4,722,848</u>	<u>- 334,398</u>	<u>2,400,050</u>	<u>2,400,050</u>	<u>509,000</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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
2017-2018 ANNUAL BUDGET**

**PLANT FACILITIES FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.4.4121.100 School Plant Facility Levy	4,554,711	4,587,635	32,924	4,782,447	4,868,901	86,454	5,021,569	5,021,569	5,272,647
8.420.4.4150.000 Investment Earnings									1,000
TOTAL LOCAL FUNDING	<u>4,554,711</u>	<u>4,587,635</u>	<u>32,924</u>	<u>4,782,447</u>	<u>4,868,901</u>	<u>86,454</u>	<u>5,021,569</u>	<u>5,021,569</u>	5,273,647
8.420.4.4311.110 State Lottery Revenues				719,200	734,677	15,477	736,000	736,000	754,000
8.420.4.4312.200 Bus Depreciation	245,000	263,097	18,097	233,310	292,029	58,719	256,000	256,000	260,735
8.420.4.4370.000 State Facility Maintenance Revenue	475,000	541,929	66,929	80,800	26,681	(54,119)	27,000	27,000	26,000
TOTAL STATE FUNDING	<u>720,000</u>	<u>805,026</u>	<u>85,026</u>	<u>1,033,310</u>	<u>1,053,387</u>	<u>20,077</u>	<u>1,019,000</u>	<u>1,019,000</u>	1,040,735
8.420.4.4532.200 Sale of Fixed Assets					11,288				
TOTAL FEDERAL FUNDING	<u>3,000</u>	<u>5,809</u>	<u>2,809</u>	<u>4,000</u>	<u>11,288</u>	<u>7,288</u>	<u>4,000</u>	<u>4,000</u>	5,000
TOTAL CURRENT REVENUES	<u>3,000</u>	<u>5,809</u>	<u>2,809</u>	<u>4,000</u>	<u>11,288</u>	<u>7,288</u>	<u>4,000</u>	<u>4,000</u>	5,000
8.420.4.7000.000 Estimated Beginning Balance	2,800,000	2,713,821	-86,179	3,400,000	3,110,902	-289,098	4,100,000	4,100,000	6,500,000
TOTAL PLANT FACILITIES FUND	<u>8,077,711</u>	<u>8,112,314</u>	<u>34,603</u>	<u>9,220,257</u>	<u>9,044,527</u>	<u>-175,730</u>	<u>10,145,069</u>	<u>10,145,069</u>	12,819,382

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	4-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.420.5.5120.550 Equipment	56,911	62,062		54,516	35,776				54,233
8.420.5.5120.552 Technology Equipment	486,396	486,396	-5,151	23,400	18,529	18,740	50,233	50,233	23,000
8.420.5.5120.554 Equipment Replacement						4,871	23,400	23,400	
Total Capital Objects	<u>5,000</u> 548,307	<u>5,000</u> 548,458	<u>5,000</u> 151	<u>5,000</u> 82,916	<u>5,000</u> 54,305	<u>5,000</u> 28,611	<u>5,000</u> 78,633	<u>5,000</u> 78,633	<u>5,000</u> 82,233
Total Elementary Program	<u>548,307</u>	<u>548,458</u>	<u>- 151</u>	<u>82,916</u>	<u>54,305</u>	<u>28,611</u>	<u>78,633</u>	<u>78,633</u>	<u>82,233</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.5150.550 Equipment	132,840	124,709		129,875	125,537		126,011	125,272	128,800
8.420.5.5150.552 Technology Equipment			8,131	462,600	462,600	4,338	482,600	482,600	473,000
8.420.5.5150.554 Equipment Replacement	44,480	44,480							
Total Capital Objects	<u>5,000</u> 182,320	<u>4,900</u> 169,289	<u>4,900</u> 13,031	<u>5,000</u> 597,475	<u>5,000</u> 588,337	<u>4,800</u> 9,138	<u>5,000</u> 613,611	<u>5,000</u> 612,872	<u>5,000</u> 606,800
Total Secondary Program	<u>182,320</u>	<u>169,289</u>	<u>13,031</u>	<u>597,475</u>	<u>588,337</u>	<u>9,138</u>	<u>613,611</u>	<u>612,872</u>	606,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.5170.550 Equipment									
Total Capital Objects	<u>1,580</u>	<u>1,451</u>	<u>129</u>	<u>1,664</u>	<u>674</u>	<u>990</u>	<u>1,664</u>	<u>1,696</u>	<u>1,696</u>
Total Alternate School Program	<u>1,580</u>	<u>1,451</u>	<u>129</u>	<u>1,664</u>	<u>674</u>	<u>990</u>	<u>1,664</u>	<u>1,696</u>	<u>1,696</u>
	<u>1,580</u>	<u>1,451</u>	<u>129</u>	<u>1,664</u>	<u>674</u>	<u>990</u>	<u>1,664</u>	<u>1,696</u>	<u>1,696</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.5320.550 Equipment			12,733	19,592	19,312		18,000	18,707	17,109
Total Capital Objects	21,174 21,174	8,441	12,733	19,592	19,312	280	18,000	18,707	17,109
Total School Activity Program	21,174	8,441	12,733	19,592	19,312	280	18,000	18,707	17,109
		8,441				280		18,707	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6210.550 Equipment									
Total Capital Objects	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>984</u>	<u>16</u>	<u>950</u>	<u>950</u>	<u>1,000</u>
Total Instructional Improvement Program	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>984</u>	<u>16</u>	<u>950</u>	<u>950</u>	<u>1,000</u>
	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>984</u>	<u>16</u>	<u>950</u>	<u>950</u>	<u>1,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6230.550 Equipment	123,000	121,969		100,000	97,677		100,000	100,000	100,000
8.420.5.6230.554 Equipment Replacement	478,150	478,314	1,03164	146,000	142,703	2,323	146,000	146,000	175,000
Total Capital Objects	<u>601,150</u>	<u>600,283</u>	<u>-</u>	<u>246,000</u>	<u>240,379</u>	<u>3,297</u>			275,000
			867			5,621	246,000	246,000	
Total Instruction-Related Technology Program	<u>601,150</u>	<u>600,283</u>	<u>867</u>	<u>246,000</u>	<u>240,379</u>	<u>5,621</u>	246,000	246,000	275,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6310.550 Equipment									
Total Capital Objects	500	0	500	500	490	10	500	500	500
Total Board Of Education Program	500	0	500	500	490	10	500	500	500
	500	0	500	500	490	10	500	500	500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6320.550 Equipment		3,014	-3,014	500	750	- 250	500	500	500
Total Capital Objects	0	3,014	-3,014	500	750	- 250	500	500	500
Total Central Administration Program	0	3,014	-3,014	500	750	- 250	500	500	500
	0			500	750	- 250	500	500	500

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6510.550 Equipment									
Total Capital Objects	<u>1,000</u>	<u>262</u>	<u>738</u>	<u>2,000</u>	<u>1,528</u>	<u>472</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total Business Administration Program	<u>1,000</u>	<u>262</u>	<u>738</u>	<u>2,000</u>	<u>1,528</u>	<u>472</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET
PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6550.550 Equipment									
Total Capital Objects	<u>7,465</u>	<u>4,581</u>	<u>2,884</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Central Service Program	<u>7,465</u>	<u>4,581</u>	<u>2,884</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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6560.550 Equipment	2,500	0	2,500	2,500	0	2,500	2,500	2,500	2,500
Total Capital Objects	2,500	0	2,500	2,500	0	2,500	2,500	2,500	2,500
Total Administrative Technology Service Program	2,500	0	2,500	2,500	0	2,500	2,500	2,500	2,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>4-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u> 201	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6610.550 Equipment	29,211			32,300	24,534				30,300
8.420.5.6610.551 Vehicle Purchases	166,841	232,351	5,927	117,800	56,701	7,766	452,000	452,000	275,300
8.420.5.6610.552 Technology Equipment			-2,510	42,490	42,490	61,099			25,947
Total Capital Objects	14,000	14,000		192,590	123,726	0	59,456	59,456	331,547
	210,052	206,635	0	192,590	123,726	68,864	230,756	230,756	
			3,417						
Total Building Operation Services Program	<u>210,052</u>	<u>206,635</u>	<u>3,417</u>	<u>192,590</u>	<u>123,726</u>	<u>68,864</u>	<u>230,756</u>	<u>230,756</u>	331,547

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6630.325 Repair and Maintenance (Contracted)							237,200	237,200	
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	237,200	237,200	<u>0</u>
8.420.5.6630.520 Site Improvement Expenses	0	0	0	0	0	0	604,388	604,388	2,320,564
8.420.5.6630.540 Remodeling	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	93,478	93,478	27,500
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	697,866	697,866	2,348,064
Total Maintenance - Non-Student Occupied Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	935,066	935,066	2,348,064
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted 2014 2015	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.420.5.6640.325 Repair and Maintenance (Contracted)	1,042,660	1,013,300	29,360	1,082,270	1,177,586	-95,316	1,252,590	1,252,590	1,546,790
Total Purchased Services	1,042,660	1,013,300	29,360	1,082,270	1,177,586	-95,316	1,252,590	1,252,590	1,546,790
8.420.5.6640.520 Site Improvement Expenses	798,808	837,750	-38,942	193,059	129,298		1,161,024	1,161,024	1,082,899
8.420.5.6640.540 Remodeling	1,090,381	1,076,746	13,635	2,243,773	1,644,052	63,761	0	0	0
8.420.5.6640.550 Equipment	23,330	16,838	6,492	23,330	12,639	10,691	23,330	23,330	23,330
Total Capital Objects	1,912,519	1,931,334	-18,815	2,460,162	1,785,990	674,172	1,184,354	1,184,354	1,106,229
Total General Maintenance Services Program	<u>2,955,179</u>	<u>2,944,633</u>	<u>-10,546</u>	<u>3,542,432</u>	<u>2,963,576</u>	<u>578,856</u>	<u>2,436,944</u>	<u>2,436,944</u>	<u>2,653,019</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET**

**PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6650.550 Equipment	<u>15,640</u>	<u>15,339</u>	<u>301</u>	<u>15,640</u>	<u>15,009</u>	<u>631</u>	<u>15,640</u>	<u>15,640</u>	<u>15,640</u>
Total Capital Objects	<u>15,640</u>	<u>15,339</u>	<u>301</u>	<u>15,640</u>	<u>15,009</u>	<u>631</u>	<u>15,640</u>	<u>15,640</u>	<u>15,640</u>
Total Ground Maintenance Services Program	<u>15,640</u>	<u>15,339</u>	<u>301</u>	<u>15,640</u>	<u>15,009</u>	<u>631</u>	<u>15,640</u>	<u>15,640</u>	<u>15,640</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6810.560 Buses	554,404	357,210	197,194	444,870	442,750	2,120	458,215	458,215	543,000
Total Capital Objects	554,404	357,210	197,194	444,870	442,750	2,120	458,215	458,215	543,000
Total Pupil To School Transportation Program	<u>554,404</u>	<u>357,210</u>	<u>197,194</u>	<u>444,870</u>	<u>442,750</u>	<u>2,120</u>	458,215	458,215	543,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6840.550 Equipment	<u>15,872</u>	<u>14,251</u>	<u>1,621</u>	<u>7,450</u>	<u>7,311</u>		<u>6,560</u>	<u>6,560</u>	<u>6,512</u>
Total Capital Objects	<u>15,872</u>	<u>14,251</u>	<u>1,621</u>	<u>7,450</u>	<u>7,311</u>	139	<u>6,560</u>	<u>6,560</u>	<u>6,512</u>
Total Non-reimbursable Transportation Program	<u>15,872</u>	<u>14,251</u>	<u>1,621</u>	<u>7,450</u>	<u>7,311</u>	139	<u>6,560</u>	<u>6,560</u>	<u>6,512</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.8100.310 Professional and Technical Services		1,300	-1,300						
Total Purchased Services	<u>0</u>	<u>1,300</u>	<u>-1,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.420.5.8100.510 Site Purchases	235,000	125,266	99,734	0	0	0	0	0	0
Total Capital Objects	<u>225,000</u>	<u>125,266</u>	<u>99,734</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Asset Acquisition Program	<u>225,000</u>	<u>126,566</u>	<u>98,434</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>5,343,143</u>	<u>5,001,412</u>	<u>341,731</u>	<u>5,157,129</u>	<u>4,459,131</u>	<u>697,998</u>	<u>5,048,039</u>	<u>5,048,039</u>	<u>6,887,620</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.420.5.9500.851 Future Building Reserve	2,734,568	N/A	N/A	4,063,128	N/A	N/A	5,097,030	5,097,030	5,931,762
8.420.3.3200.000 Actual Year-End Fund Balance	N/A	3,110,902	N/A	N/A	4,585,396	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>2,734,568</u>	<u>3,110,902</u>	<u>376,334</u>	<u>4,063,128</u>	<u>4,585,396</u>	<u>522,268</u>	<u>5,097,030</u>	<u>5,097,030</u>	<u>5,931,762</u>
Total Contingency Reserve Program	<u>2,734,568</u>	<u>3,110,902</u>	<u>376,334</u>	<u>4,063,128</u>	<u>4,585,396</u>	<u>522,268</u>	<u>5,097,030</u>	<u>5,097,030</u>	<u>5,931,762</u>
TOTAL PLANT FACILITIES FUND	<u><u>8,077,711</u></u>	<u><u>8,112,314</u></u>	<u><u>-34,603</u></u>	<u><u>9,220,257</u></u>	<u><u>9,044,527</u></u>	<u><u>175,730</u></u>	<u><u>10,145,069</u></u>	<u><u>10,145,069</u></u>	<u><u>12,819,382</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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
2017-2018 ANNUAL BUDGET**

**PRINT SHOP FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.610.4.4199.900 Fees / Printing Charges	98,112	95,535	-2,577	98,500	81,315	-17,185			95,000
8.610.4.4199.910 Copier Click Charges		18,670	8,470	15,000		-7,979	95,000	95,000	
8.610.4.4199.990 Overhead Revenue	10,200 11,000	17,041 17,041	6,041 6,041	11,000	7,025 16,641	5,641 -19,523	8,000	8,000	8,000
TOTAL LOCAL FUNDING	<u>119,312</u>	<u>131,246</u>	<u>11,934</u>	<u>124,500</u>	<u>104,977</u>	<u>-19,523</u>	17,000	17,000	120,000
							120,000	120,000	
TOTAL CURRENT REVENUES	<u>119,312</u>	<u>131,246</u>	<u>11,934</u>	<u>124,500</u>	<u>104,977</u>	<u>-19,523</u>	120,000	120,000	120,000
8.610.4.7000.000 Estimated Beginning Balance	75,000	99,715	24,713	63,000	139,177	76,177	145,000	145,000	160,000
TOTAL PRINT SHOP FUND	<u>194,312</u>	<u>230,961</u>	<u>36,649</u>	<u>187,500</u>	<u>244,154</u>	<u>56,654</u>	265,000	265,000	280,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.610.5.6550.161 Printer				21,653	22,665	-1,012			22,669
8.610.5.6550.199 Personal Leave Reimbursement	21,797	21,719			113		22,558	22,558	
Total Salaries	<u>21,797</u>	<u>21,825</u>	-28	<u>21,823</u>	<u>22,778</u>	58	<u>22,558</u>	<u>0</u>	<u>20,869</u>
	0					-955	0	22,558	
8.610.5.6550.210 PERSI			-39						
8.610.5.6550.220 Social Security Tax	2,424	2,463	-31	2,427	2,601	-174	2,508	2,508	2,543
8.610.5.6550.230 Life Insurance	1,602	1,633		1,603	1,727	-124	1,658	1,658	1,681
8.610.5.6550.240 Medical Insurance		70			70	0		70	
8.610.5.6550.250 Employee Assistance Plan	3,712	0	3,712	4,191	3,518	673	4,422	4,422	4,938
8.610.5.6550.260 Dental Insurance		16	0	16	16	0	16	16	16
8.610.5.6550.270 Worker's Compensation Insurance	236	237	-1	250	238	12	250	250	259
8.610.5.6550.280 Retirement Sick Leave Benefits	1,184	1,306		1,185	1,420	-235	1,391	1,391	1,450
8.610.5.6550.290 Vision Insurance	275	274	1	275	289	-14	284	284	289
Total Fringe Benefits	<u>46</u>	<u>44</u>	<u>2</u>	<u>40,063</u>	<u>44</u>	<u>2</u>	<u>40,643</u>	<u>44</u>	<u>47,298</u>
8.610.5.6550.310 Professional and Technical Services	9,565	6,042	3,523	55,115	9,923	140	55,115	10,643	55,115
8.610.5.6550.313 Publishing and Advertising	55,115	42,483	12,632		36,204	18,911		55,115	
8.610.5.6550.325 Repair and Maintenance (Contracted)	2,500	450	2,050	2,000	299	1,701	2,000	2,000	2,000
Total Purchased Services	<u>1,000</u>	<u>268,191</u>	<u>742,424</u>	<u>1,000</u>	<u>621,124</u>	<u>379</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	58,615			58,115		-20,991	58,115	58,115	58,115
8.610.5.6550.410 General Supplies				24,822	19,089				28,000
Total Supplies and Materials	<u>25,335</u>	<u>20,725</u>	<u>4,610</u>	<u>24,822</u>	<u>19,089</u>	<u>5,733</u>	<u>24,822</u>	<u>24,822</u>	<u>28,000</u>
	25,335	20,725	4,610	24,822	19,089	5,733	24,822	24,822	28,000
8.610.5.6550.550 Equipment								24,822	11,000
Total Capital Objects	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>2,000</u>	<u>1,895</u>	<u>105</u>	<u>2,000</u>	<u>2,000</u>	<u>11,000</u>
	4,000	0	4,000	2,000	1,895	105	2,000	2,000	11,000
Total Central Service Program	<u>119,312</u>	<u>0</u>	<u>27,528</u>	<u>116,823</u>	<u>90,809</u>	<u>26,014</u>	<u>118,138</u>	<u>118,138</u>	<u>131,282</u>
	91,784			116,823	90,809	26,014	118,138	118,138	131,282
Total Current Expenditures	<u>119,312</u>	<u>91,784</u>	<u>27,528</u>	<u>116,823</u>	<u>90,809</u>	<u>26,014</u>	<u>118,138</u>	<u>118,138</u>	<u>131,282</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted 2014	2015 Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.610.5.9500.850 Contingency Reserve		N/A	N/A	70,677	N/A	N/A	146,862	146,862	148,718
8.610.3.3200.000 Actual Year-End Fund Balance	75,000	N/A	N/A	N/A	153,345	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>75,000</u>	<u>139,177</u>	<u>64,177</u>	<u>70,677</u>	<u>153,345</u>				<u>148,718</u>
Total Contingency Reserve Program	<u>75,000</u>	<u>139,177</u>	<u>64,177</u>	<u>70,677</u>	<u>153,345</u>	<u>82,668</u>	<u>146,862</u>	<u>146,862</u>	<u>148,718</u>
TOTAL PRINT SHOP FUND	<u><u>194,312</u></u>	<u><u>230,961</u></u>	<u><u>-36,649</u></u>	<u><u>187,500</u></u>	<u><u>244,154</u></u>	<u><u>-56,654</u></u>	<u><u>265,000</u></u>	<u><u>265,000</u></u>	<u><u>280,000</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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
2017-2018 ANNUAL BUDGET**

**VEBA TRUST FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.710.4.4150.000 Earnings on Investment									
8.710.4.4192.200 Contributions from Wellness Programs	250	642	392	250	105,000	105,000	250	250	1,500
TOTAL LOCAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106,143</u>	<u>105,893</u>	<u>0</u>	<u>0</u>	<u>0</u>
	250	642	392	250			250	250	1,500
TOTAL CURRENT REVENUES					<u>106,143</u>	<u>105,893</u>			<u>1,500</u>
	250	642	392	250			250	250	
8.710.4.7000.000 Estimated Beginning Balance	478,627	478,625	-2	403,650	403,867		314,100	314,100	415,950
TOTAL VEBA TRUST FUND	<u>478,877</u>	<u>479,267</u>		<u>403,900</u>	<u>510,010</u>	<u>106,110</u>	<u>314,350</u>	<u>314,350</u>	<u>417,450</u>
			390						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2014-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.710.5.6320.391 Professional Dues and Fees									
Total Purchased Services	760	400	360	400	396	4	400	400	0
Total Central Administration Program	760	400	360	400	396	4	400	400	0
	760	400	360	400	396	4	400	400	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	<u>-2015 Budget</u>			<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>		<u>2017-2018 Budget</u>
	<u>Adjusted 2014</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.710.5.6910.296 Other Employee Benefits	75,000	75,000		90,000	90,000		125,000	125,000	
Total Fringe Benefits	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>	125,000	125,000	<u>0</u>
Total Other Support Services Program	<u>75,000</u>	75,000	<u>0</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>	125,000	125,000	<u>0</u>
Total Current Expenditures	<u>75,760</u>	75,400	<u>0</u>	<u>90,400</u>	<u>90,396</u>	<u>0</u>	125,400	125,400	<u>0</u>
			360			4			0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2014-2015 Budget			2015-2016 Budget			2016-2017 Budget		2017-2018 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.710.5.9500.852 Unappropriated Fund Balance	403,117	N/A	N/A	313,500	N/A	N/A	188,950	188,950	417,450
8.710.3.3200.000 Actual Year-End Fund Balance	N/A	403,867	N/A	N/A	419,614	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>403,117</u>	<u>403,867</u>		<u>313,500</u>	<u>419,614</u>	<u>106,114</u>			<u>417,450</u>
Total Contingency Reserve Program	<u>403,117</u>	<u>403,867</u>	750	<u>313,500</u>	<u>419,614</u>	<u>106,114</u>	<u>188,950</u>	<u>188,950</u>	<u>417,450</u>
			750				188,950	188,950	
TOTAL VEBA TRUST FUND	<u><u>478,877</u></u>	<u><u>479,267</u></u>	<u><u>390</u></u>	<u><u>403,900</u></u>	<u><u>510,010</u></u>	<u><u>- 106,110</u></u>	<u><u>314,350</u></u>	<u><u>314,350</u></u>	<u><u>417,450</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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:

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

- 6510 BUSINESS ADMINISTRATION PROGRAM** Programs related to fiscal operations including budgeting, receiving and disbursing, purchasing, financial and property accounting, payroll, internal auditing, data processing, and management of funds.
- 6550 CENTRAL SERVICES PROGRAM** Programs for receiving, disbursing, and accounting for materials, supplies, and equipment which are purchased, stored, and inventoried at the District Warehouse.
- 6560 ADMINISTRATIVE TECHNOLOGY SERVICES PROGRAM** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems and processing data for administrative and managerial purposes.
- 6610 BUILDING OPERATION SERVICES PROGRAM** Daily upkeep of all school buildings in the District including salaries, utilities, supplies, insurance, and other building care costs.
- 6630 MAINTENANCE - BUILDINGS AND EQUIPMENT (NON-STUDENT-OCCUPIED BUILDINGS) PROGRAM.** Activities associated with the physical maintenance of buildings and equipment in the school district for non-student occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment. Also included are expenditures to student occupied buildings that are not allowed in 664- Maintenance - Buildings and Equipment (Student-Occupied Buildings ONLY).
- 6640 MAINTENANCE - BUILDINGS AND EQUIPMENT (STUDENT-OCCUPIED BUILDINGS ONLY) PROGRAM.** Activities associated with the physical maintenance of buildings and equipment in student-occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment for the school programs that are in compliance with Idaho Code 33-1019.
- 6650 GROUND MAINTENANCE SERVICES PROGRAM** Maintenance of all sites including snow removal, landscaping, and other general grounds work.
- 6670 SECURITY SERVICES PROGRAM** Maintaining order and control in schools and on school property in addition to protecting school district property.
- 6810 PUPIL TO SCHOOL TRANSPORTATION PROGRAM** Transporting students to and from school, between schools for instructional purposes, approved field trips, and athletic extra-curricular activities. Allowable and non-allowable costs for reimbursement under the School Support Program are defined in the State Transportation Manual.
- 6820 PUPIL ACTIVITY TRANSPORTATION PROGRAM** The program established to provide student transportation services to approved school athletic or activity events. (Such programs are not eligible for state transportation assistance.)
- 6830 GENERAL TRANSPORTATION PROGRAM** The program to provide maintenance services for vehicles used in the general administration and operation of the school district.
- 6840 NON-REIMBURSED TRANSPORTATION PROGRAM** This function includes transportation expenses which are not reimbursed for consideration for state reimbursement.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

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

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

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

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

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

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

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

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

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

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

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

9120 DEBT SERVICE INTEREST PROGRAM

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 ANNUAL BUDGET

OBJECTS OF EXPENDITURES

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

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

The eight major areas are listed and defined as follows:

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2017-2018 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.