

***Pocatello
Chubbuck
School District 25***

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

Whatever It Takes!

*Annual Budget
2014 - 2015*

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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BUDGET FORMAT

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

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

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

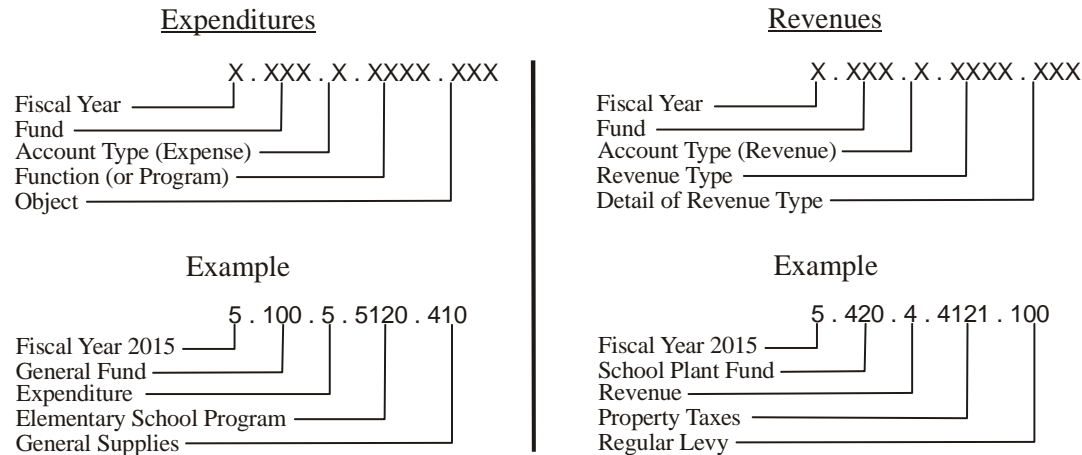
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2011-2012” and “2012-2013” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2013-2014” as the Adjusted Budget is as of May 23, 2014.

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
2014-2015 ANNUAL BUDGET

BOARD OF TRUSTEES 2013-2014

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

BUDGET DEVELOPMENT STAFF

Education Service Center

Shelley Allen, Public Information Officer
Bob Devine, Director of Secondary Education
C.B. Giles, Business Services Coordinator
Brian Glenn, Energy Education Manager
Randy Gwynn, Maintenance Coordinator
Jan Harwood, Title I Coordinator
Kent Hobbs, School Safety Interventionist
Douglas Howell, Director of Human Resources
Jeff Jolley, Technology Coordinator
Craig Leiby, Transportation Coordinator
Patti Mortensen, Director of Elementary Education
Bart Reed, Director of Business Operations
Pam Sanford, Director of Special Services
Carl Smart, Director of Employee Services
Mary M. Vagner, Superintendent
Chuck Wegner, Director of Curriculum
Tom Wilson, Food Service Coordinator
Sherry Young, Director of Head Start

Principals

Sheryl Brockett - Century High
Dian Swanson - Highland High
Don Cotant - Pocatello High
Brad Wallace - New Horizon Center
Susan Pettit - Alameda Middle School
Patrick Vereecken - Franklin Middle School
Christine Stevens - Hawthorne Middle School
Tonya Wilkes - Irving Middle School
A.J. Watson - Chubbuck Elementary
Tina Orme - Edahow Elementary
Betsy Goeltz - Ellis Elementary
Deanne Dye - Gate City Elementary
Steve Morton - Greenacres Elementary
Lori Craney - Indian Hills Elementary
Heidi Kessler - Jefferson Elementary
Evelyn Robinson - Lewis and Clark Elementary
Amy Myers - Lincoln Early Childhood Center
Pauline Alessi - Syringa Elementary
Janice Nelson - Tendoy Elementary
James Denton - Tyhee Elementary
Cory Taylor - Washington Elementary
Brenda Scheer- Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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2014-2015 BUDGET CALENDAR

July 16, 2013 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 18, 2014 Development of financial parameters and review of allotments. Review budget procedures.
- February 18, 2014 Regular Board Meeting – Discussion of Balancing the 2014-15 District Budget.
- March 18, 2014 Regular Board Meeting – Discussion of Balancing the 2014-15 District Budget.
- April 4, 2014 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for the 2014-15 Fiscal Year.
- April 15, 2014 Regular Board Meeting – Discussion of Balancing the 2014-15 District Budget.
- April 30, 2014 Final day to notify Bannock County of the date of the Budget Hearing.
- May 13, 2014 Board Work Session to Present Balanced Budget Options and Seek Board Direction
- May 20, 2014 Regular Board Meeting – Present Balanced 2014-15 District Budget and Set Budget Hearing. Take Action on Insurance Plan and Carriers.
- May 30, 2014 Advertisement prepared and submitted to the Idaho State Journal.
- June 6, 2014 Post and Publish Budget Hearing and Budget Summaries.
- June 17, 2014 Regular Board Meeting - Public Hearing and Adoption of 2014-2015 budget.
- July 15, 2014 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2011-2012 Budget*</u>			<u>2012-2013 Budget*</u>			<u>2013-2014 Budget*</u>		<u>2014-2015 Budget*</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
100 General Fund	69,474,295	69,897,7909	-423,495	69,921,598	69,957,224	-35,626	68,602,166	69,646,183	70,774,785
220 Federal Forest Fund	133,563	168,390	-34,827	35,000	106,531	-71,531	114,827	114,827	150,079
241 Driver Education Fund	67,340	89,894	-22,554	76,603	84,432	-7,829	69,420	88,114	74,100
242 Special Grants Fund	81,806	33,741	48,065	97,816	45,561	52,255	60,047		63,946
243 State Professional-Technical Education Fund	606,213	368,564	237,649	579,069	317,989	261,080		91,396	353,801
245 State Technology Fund				486,099	459,261	26,838	329,550	319,805	492,905
246 Substance Abuse Prevention Fund	24,856	18,779					336,850	534,942	77,890
250 Title I-A ARRA Fund	048,164	048,163	6,077	6,077	6,077				
251 Title I-A, ESEA - Improving Basic Programs Fund	3,144,123	2,783,012	361,111	3,085,745	2,656,062	429,683	2,708,090	3,160,218	2,993,088
256 Title VI-B School-Age ARRA Fund	60,513	60,513	1	0	0	0	0	0	0
257 Title VI-B, IDEA - School-Age Fund	3,601,791	2,527,792	1,073,999	3,259,878	2,529,067	730,811	3,599,024	3,634,786	3,489,203
258 Title VI-B, IDEA - Preschool Fund	174,558	149,469	25,089	193,834	193,786	0	0	0	120,702
259 Title VI-B Preschool ARRA Fund						20,048	148,035	120,764	
263 Perkins IV - Professional Technical Fund	5,160,033	5,159,890	1	163,232	162,127				170,792
271 Title II-A, ESEA - Improving Teacher Quality Fund	1,039,490	773,840	265,650	898,965	793,483	1,005	150,500	170,792	582,810
273 Title IV-A, ESEA - Drug-Free Schools Fund	328,532	327,452	1,080	462,654	464,564	65,482	579,327	605,300	279,700
274 Head Start Fund	1,226,844	1,225,876	1,080	1,234,166	1,234,166	1,910	430,929	444,649	1,250,210
276 Head Start Training Fund	21,050	21,051	968	21,178	21,178		21,178		21,178
278 Head Start T.A.N.F. Fund	93,504	93,728	-224	93,504	91,174	0	93,504	21,178	93,504
290 Child Nutrition Fund	5,307,350	6,244,403	-937,053	5,411,824	6,329,529	-917,705	6,047,541	6,340,541	5,607,644
310 Bond Interest and Redemption Fund	4,535,680	4,748,185	-212,505	4,791,507	4,948,793	-157,286	4,938,710	4,938,710	4,779,298
420 Plant Facilities Fund	6,146,530	6,215,298	-68,768	5,838,257	5,281,970	556,287	6,014,820	6,206,483	8,077,711
610 Print Shop Fund	113,656	162,214	-48,558	113,973	178,433	-64,460	113,696	113,696	194,312
710 VEBA Trust Fund	830,689	829,109	1,580	654,937	654,507				478,877
Total of All Funds	<u>97,226,031</u>	<u>96,952,602</u>	<u>273,429</u>	<u>97,325,916</u>	<u>96,435,914</u>	<u>890,002</u>	<u>96,072,610</u>	<u>98,057,284</u>	<u>100,126,535</u>

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2012 THROUGH FY 2015

LEVIES:	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>Estimated 2014-2015</u>
Supplemental Levy ¹	\$7,500,000	\$7,500,000	\$8,500,000	\$8,500,000
Emergency Levy	0	0	441,354	0
Tort Levy	193,923	196,000	200,784	209,000
63-1305 Judgment Levy ²	0	0	486	2,415
School Plant Facilities Levy ³	3,934,530	4,131,257	4,337,820	4,554,711
School Construction Bond Levy ⁴	<u>2,274,866</u>	<u>2,330,637</u>	<u>2,552,250</u>	<u>1,748,780</u>
TOTAL LEVIES	<u>\$13,903,319</u>	<u>\$14,157,894</u>	<u>\$16,032,694</u>	<u>\$15,014,906</u>
PROPERTY VALUES:	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
Actual September Taxable Property Value	\$3,397,374,447	\$3,347,328,702	3,616,981,457	
Total Calculated Levy Rate ⁶	0.003898239	0.004010234	0.004485625	

¹Approved March 8, 2011 for FY 2012 and FY 2013; approved March 12, 2013 for FY 2014 and FY 2015.

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

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

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

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

⁶The Total Calculated Levy Rate is calculated by dividing the Total Certified Levy amount by the Actual September Taxable Property Value. However, each year there are "Special Remittances" from the state that reduce the Total Levy Amount. These "Special Remittances" are excluded from the Certification Request submitted to the Bannock County Commissioners each year. This amount, referred to as Revenue in Lieu of Taxes, was \$10,172 in FY 2012, \$11,263 in FY 2013 and \$14,515 in FY 2014. Because school district were to be held harmless from the impact of the \$100,000 Personal Property Tax Exemption enacted by the 2013 Legislative session, the Revenue if Lieu of Taxes amount will jump significantly beginning in FY 2015. Initial estimates from the State Tax Commission indicate that this amount will exceed \$220,000 for FY 2015.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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 17, 2014 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, 2014, to June 30, 2015, 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 6, 2014, according to Section 33-402, IDAHO CODE:

1. On the main door of the Administration Office; 3115 Pole Line Road; Pocatello, Idaho.
2. On the bulletin board at the Bannock County Courthouse; 624 East Center; Pocatello, Idaho.
3. On the bulletin board at the City of Pocatello Office; 911 N 7th Ave; Pocatello, Idaho
4. On the bulletin board at the Marshall Public Library; 113 S Garfield; Pocatello, Idaho
5. On the bulletin board at the Portneuf District Library; 5210 Stuart Ave; Chubbuck, Idaho

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

Paul Vitale
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SUMMARY STATEMENT - 2014-2015 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2011-12	Actual 2012-13	Adjusted Budget 2013-14	Proposed Budget 2014-15	Actual 2011-12	Actual 2012-13	Adjusted Budget 2013-14	Proposed Budget 2014-15
<u>REVENUES</u>								
Beginning Balance	8,314,130	7,947,375	5,439,006	5,171,718	6,787,893	5,785,958	6,622,907	8,628,388
Local Tax Revenue	7,424,769	7,747,036	9,142,624	8,711,415	6,155,665	6,415,702	6,890,070	6,303,491
Other Local Revenue	905,895	812,521	1,061,791	796,500	1,456,195	1,342,050	1,685,407	1,432,271
State Revenue	51,050,424	52,272,291	53,137,762	55,333,152	728,026	1,059,359	1,263,241	1,713,287
Federal Revenue	2,202,572	1,178,001	865,000	762,000	11,820,189	11,717,833	11,841,976	11,165,813
Sale of Fixed Assets	0	0	0	0	1,489	9,908	2,000	3,000
Transfers	0	0	0	0	105,356	147,878	105,500	105,500
TOTALS	<u>69,897,790</u>	<u>69,957,224</u>	<u>69,646,183</u>	<u>70,774,785</u>	<u>27,054,813</u>	<u>26,478,688</u>	<u>28,411,101</u>	<u>29,351,750</u>
<u>EXPENDITURES</u>								
Salaries	41,686,270	43,082,382	41,798,376	42,733,344	6,037,348	6,189,354	6,107,442	5,980,229
Fringe Benefits	13,519,005	14,508,342	14,842,788	15,347,679	2,434,037	2,700,090	3,026,832	2,708,097
Purchased Services	3,878,711	4,294,989	4,589,866	5,289,895	2,371,482	3,495,526	2,868,608	2,751,871
Supplies and Materials	2,031,701	2,037,111	2,494,902	3,177,681	3,006,255	3,127,172	3,955,958	3,840,324
Capital Objects	363,045	38,220	339,388	22,765	5,178,875	2,357,178	4,507,012	5,663,116
Debt Retirement	0	0	15,000	15,000	2,232,700	2,238,625	2,233,900	214,500
Insurance and Judgments	366,327	409,296	394,145	402,767	8,156	2,955	10,830	16,130
Transfers and Other Requirements	105,356	147,878	105,500	105,500	0	0	0	0
Contingency Reserve	0	0	631,195	656,031	0	0	0	0
Unappropriated Fund Balance	5,140,192	3,602,817	2,524,779	2,624,123	5,785,960	6,367,788	5,700,519	8,177,483
Appropriated Fund Balance	2,465,403	1,510,029	1,510,244	0	0	0	0	0
Designated Reserves	341,780	326,160	400,000	400,000	0	0	0	0
TOTALS	<u>69,897,790</u>	<u>69,957,224</u>	<u>69,646,183</u>	<u>70,774,785</u>	<u>27,054,813</u>	<u>26,478,688</u>	<u>28,411,101</u>	<u>29,351,750</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.d25.k12.id.us/PDF/B_office/annual_budget_2015.pdf

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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 71.4% percent of the planned total expenditures in 2013-2014. 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
2014-2015 ANNUAL BUDGET

GENERAL FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.4.4112.200 Taxes - Supplemental Levy	7,500,000	7,232,537	-267,463	7,500,000	7,547,229	47,229	8,500,000	8,500,000	8,500,000
4.100.4.4113.300 Taxes - Emergency Levy								441,354	
4.100.4.4114.400 Taxes - Tort Levy	193,923	189,902	2,930	196,000	195,850	2,458	200,784	200,784	209,000
4.100.4.4119.900 Taxes - Judgment	0		-4,621	0		1,350	0	200,784	0
4.100.4.4130.000 Penalty on Delinquent Taxes		108,459		100,000	134,419	34,419	100,000	100,000	110,500
4.100.4.4140.010 Montessori Tuition	95,000	0	130,459	95,000	21,357	-13,644	486	486	21,000
4.100.4.4140.020 Summer School Tuition	40,000	36,039	-3,962	12,000		-2,638	21,000	21,000	20,000
4.100.4.4140.040 Strings Program Revenues	13,000	3,903	-9,097	10,000	9,362	-2,291	7,000	7,000	
4.100.4.4140.050 IDLA Tuition	10,000			10,000	7,710	-6,550	8,000	8,000	7,500
4.100.4.4150.000 Earnings on Investment	7,500	6,775	-725	7,500	9,350	-16,650	4,000	4,000	4,000
4.100.4.4174.410 Music Instrument Maintenance	50,000	39,928	-10,072				40,000	40,000	40,000
4.100.4.4179.900 Participation Fee Revenue	300,000	258,881	-41,119	300,000	340,787	40,787	250,000	250,000	400,000
4.100.4.4191.100 Rentals			31,381	20,000	18,776	-1,224			20,000
4.100.4.4193.300 Transportation	20,000	19,834	-166	20,000			20,000	20,000	255,000
4.100.4.4199.900 Other Local Revenue	200,000	373,182	173,182	275,000	286,931	11,931	325,000	292,000	255,000
4.100.4.4199.955 Premium Differential	22,000	46,095	24,095	25,000	20,477	-4,523	222,000	222,000	20,000
TOTAL LOCAL FUNDING	<u>8,379,423</u>	<u>8,330,663</u>	<u>-48,760</u>	<u>8,483,500</u>	<u>8,559,557</u>	<u>76,057</u>	<u>9,700,770</u>	<u>10,204,415</u>	<u>9,507,915</u>
4.100.4.4311.100 Basic School Support	42,638,968	42,859,421	220,453	42,566,250	42,395,715	-170,535	43,981,905	43,724,012	45,615,558
4.100.4.4312.200 Transportation Support	1,644,048	1,567,854	-76,194	1,850,000	1,639,159	-210,841	1,750,000	1,750,000	1,750,000
4.100.4.4314.400 Exceptional Child Contracts		105,395		80,000	40,525	-39,475			80,000
4.100.4.4318.800 State Benefit Apportionment	80,000	5,620,859	5,540,859	5,595,744	5,583,394	-12,350	85,000	85,000	6,167,315
4.100.4.4319.900 Other State Support	726,472	799,555	73,083	2,482,321	2,525,181	42,860	555,955	480,515	1,648,779
4.100.4.4329.900 Other State Revenue			73,083	64,908	79,363	14,455		1,035,750	65,000
4.100.4.4380.000 Revenue In Lieu of Property Taxes	64,908	63,554	-1,354				64,908		
TOTAL STATE FUNDING	<u>50,775,255</u>	<u>51,050,424</u>	<u>275,169</u>	<u>52,645,723</u>	<u>52,272,291</u>	<u>-373,432</u>	<u>52,554,196</u>	<u>53,639,762</u>	<u>55,333,152</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.4.4420.000 Federal Forest									47,000
4.100.4.4450.000 Indirect Costs	200,000	189,947	-10,053	195,000	189,815	-5,185	190,000	190,000	190,000
4.100.4.4459.900 Medicaid Revenue	1,805,487	2,012,625	207,138	650,000	988,186	338,186	675,000	695,000	525,000
TOTAL FEDERAL FUNDING	<u>2,005,487</u>	<u>2,202,572</u>	<u>197,085</u>	<u>845,000</u>	<u>1,178,001</u>	<u>333,001</u>	865,000	865,000	<u>762,000</u>
4.100.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<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>
TOTAL CURRENT REVENUES	<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>
4.100.4.7000.000 Estimated Beginning Balance	8,314,130	8,314,130		7,947,375	7,947,375		5,482,200	5,439,006	5,171,718
TOTAL GENERAL FUND	<u><u>69,474,295</u></u>	<u><u>69,897,790</u></u>	<u><u>423,495</u></u>	<u><u>69,921,598</u></u>	<u><u>69,957,224</u></u>	<u><u>35,626</u></u>	<u><u>68,602,166</u></u>	<u><u>69,646,183</u></u>	<u><u>70,774,785</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

Taxes - Supplemental

Taxes - Tort Levy

Taxes - Emergency

Taxes - Judgments

Penalty On Delinquent Taxes

Tuition

Earnings On Investments

Rentals

Local Fees

Other Local Sources

DESCRIPTION

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

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

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

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

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

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

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

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

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

STATE SOURCES

DESCRIPTION

Base Support Program

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

Transportation Support

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

Exceptional Child Support

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

State Paid Benefits And Other State Support

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

State Paid Revenue in Lieu of Taxes

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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
2014-2015 ANNUAL BUDGET

ESTIMATE OF M & O STATE SUPPORT REVENUE
FOR 2014-2015

1. Entitlement (Number of Support Units = 585 x \$22,401.15 - State Distribution Factor)	\$13,104,673
2. Salary Apportionment (Number of Support Units = 591)	<u>32,510,885</u>
3. BASE SUPPORT	<u>\$45,615,558</u>
4. Benefit Apportionment	6,167,315
5. Exceptional Child Support	85,000
6. Transportation Support	1,800,000
7. Content and Curriculum	165,200
8. Math and Science Teachers	186,300
9. Leadership Premium	671,809
10. Professional Development	274,155
11. ISAT Remediation	160,000
12. Idaho Reading Initiative / Limited English Proficiency / Gifted and Talented	125,000
13. TOTAL STATE M&O SUPPORT	<u>\$55,250,337</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	Actual Enrollment										Projected Enrollment				
	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
K	937	931	1,015	954	1,019	996	1,150	1,043	1,008	1,049	1,025	1,000	1,025	1,000	1,000
1	944	951	921	1,004	946	1,014	1,006	1,109	1,002	1,001	1,044	1,004	979	1,004	979
2	899	947	918	912	983	927	1,014	975	1,051	1,000	967	1,020	981	957	981
3	865	883	918	893	921	965	918	996	954	1,025	984	947	999	961	937
4	859	866	861	900	870	911	956	899	963	930	1,000	959	923	974	937
5	832	849	843	854	900	858	928	932	886	929	901	978	938	903	953
6	804	842	807	848	872	900	841	899	940	896	926	900	977	937	902
7	884	820	830	854	882	896	903	860	890	913	881	917	891	968	928
8	877	853	812	831	863	881	912	904	858	889	922	882	918	892	869
9	1,008	957	936	898	940	976	975	986	992	961	964	1,018	974	1,014	985
10	996	995	935	928	899	917	950	963	969	1,001	945	958	1,011	968	1,007
11	924	924	931	913	880	872	908	931	940	939	977	922	934	986	944
12	865	889	867	878	932	884	893	902	916	934	930	971	916	928	980
K	937	931	1,015	954	1,019	996	1,150	1,043	1,008	1,049	1,025	1,000	1,025	1,000	1,000
1-3	2,708	2,781	2,757	2,809	2,850	2,906	2,938	3,080	3,007	3,026	2,995	2,971	2,959	2,922	2,897
4-6	2,495	2,557	2,511	2,602	2,642	2,669	2,725	2,730	2,789	2,755	2,827	2,837	2,838	2,814	2,792
Total Elementary	6,140	6,269	6,283	6,365	6,511	6,571	6,813	6,853	6,804	6,830	6,847	6,808	6,822	6,736	6,689
7-8	1,761	1,673	1,642	1,685	1,745	1,777	1,815	1,764	1,748	1,802	1,803	1,799	1,809	1,860	1,897
9-12	3,793	3,765	3,669	3,617	3,651	3,649	3,726	3,782	3,817	3,835	3,816	3,869	3,835	3,896	3,916
Total Secondary	5,554	5,438	5,311	5,302	5,396	5,426	5,541	5,546	5,565	5,637	5,619	5,668	5,644	5,756	5,813
Total	11,694	11,707	11,594	11,667	11,907	11,997	12,354	12,399	12,369	12,467	12,466	12,476	12,466	12,492	12,502

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

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2015

<u>Function Number and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5110 Kindergarten Program									
5120 Elementary Program	18,420,559	18,588,019	138,940	18,700,301	18,620,030	6,000	18,612,471	18,586,777	19,229,316
5150 Secondary Program	15,455,112	15,496,408	-41,296	15,569,384	15,470,923	82,271	16,336,796	15,689,047	17,053,908
5170 Alternate School Program	990,163	976,489	13,674	1,072,324	1,057,949	98,461	1,097,214	1,012,517	997,301
5190 Vocational-Technical Program						14,375			
5210 Special Education Program	4,350,263	4,436,379	2,500	4,650,342	4,871,018	-1,490	4,853,748	5,155,876	5,053,329
5220 Preschool Handicapped Program	172,920	171,450	1,470	174,925	186,714	-11,789	223,838	221,037	224,487
5240 Gifted And Talented Program	135,677	134,169	1,508	140,150	138,516	1,634	145,535	145,535	147,345
5310 Interscholastic Program	300,000	341,139	-41,139	366,000	321,087	44,913	366,000	366,000	366,000
5320 School Activity Program	682,526	672,083	10,443	682,688	664,950	17,738	737,339	738,139	763,276
5410 Summer School Program	71,905	99,014	-27,109	79,681	61,064	18,617	80,290	80,290	80,417
5420 Community Education Program	17,899	10,080	7,819	17,904		10,021	18,043	18,043	14,439
Total Instruction	40,653,924	40,631,170	22,754	41,509,199	41,400,144	109,055	42,471,274	42,013,261	43,929,818

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

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2015

<u>Function Number and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<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	2,207,440	2,205,099		2,238,512	2,213,722		2,266,273	2,185,113	2,235,807
6160 Ancillary Service Program	1,415,562	1,461,127	2,341	1,477,907	1,485,559	24,790	1,564,692	1,503,293	1,551,071
6210 Instructional Improvement Program	998,860	937,691	-61,169	958,857	989,974	-31,117	913,922	1,504,447	1,709,125
6220 Educational Media Services Program	783,611	779,712		798,384	802,897	-4,513			754,378
6230 Instruction-Related Technology Program	1,182,546	1,141,975	3,899	940,027	878,001	62,026	830,347	784,656	1,292,159
6310 Board Of Education Program	28,100	35,990		28,100	31,620		28,100		28,100
6320 Central Administration Program	963,823	923,193	-7,890	971,187	913,795	57,392		27,100	966,910
6410 School Administration Program	3,835,312	3,856,777	-21,465	3,732,577	3,713,005	19,572	927,814	935,972	4,020,423
6510 Business Administration Program	494,656	489,448		501,425	489,952	11,473	3,894,187	3,956,612	520,414
6550 Central Service Program	123,579	113,111	5,209	124,457	118,567	5,890	506,536	509,903	104,694
6560 Administrative Technology Service Program	258,247	258,263	-16	258,465	255,898	2,567	111,315	114,234	266,221
6610 Building Operation Services Program	4,570,954	4,287,202	283,752	4,598,515	4,577,812	20,703	264,950	268,561	4,781,234
6630 Maintenance - Non-Student Occupied Program							4,546,060	4,878,112	
6640 General Maintenance Services Program	1,369,682	1,498,739	913	1,369,857	1,372,972	405	1,369,041	1,400,427	1,369,707
6650 Ground Maintenance Services Program	209,004	197,516	2,943	193,874	193,332	18,885		202,011	204,443
6670 Security Services Program						542	198,985		208,067
6810 Pupil To School Transportation Program	2,443,386	2,684,655	-241,269	2,796,817	2,689,438	107,379	203,346	193,192	2,847,676
6820 Pupil Activity Transportation Program	69,336	43,000	26,336	67,896	28,171	39,725	2,847,296	2,846,557	
6840 Non-reimbursable Transportation Program	42,650	40,464		40,200	37,904		41,729		56,284
6910 Other Support Services Program	424,911	319,239	2,186	2,083,686	2,074,384	2,296	10,000	41,729	10,000
7100 Child Nutrition Program			105,672			9,302		10,000	15,000
Total Support Services	21,405,259	21,203,887	281,372	23,306,343	22,900,198	336,145	21,665,688	22,461,204	23,059,313
Total Current Expenditures	62,149,183	61,845,057	304,126	64,815,542	64,370,342	445,200	64,126,962	64,474,465	66,989,131

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

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2015

<u>Function Number and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<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	107,900	105,357		137,599	147,878	-10,279			105,500
9500 Contingency Reserve Program	7,217,212	7,947,375	^{2,543} -730,163	4,968,457	5,439,006	-470,549	^{105,500} 4,369,704	^{105,500} 5,066,218	3,680,154
Total Transfers or Reserves	<u>7,325,112</u>	<u>8,052,732</u>	<u>-727,620</u>	<u>5,106,056</u>	<u>5,586,884</u>	<u>-480,828</u>	<u>4,475,204</u>	<u>5,171,718</u>	<u>3,785,654</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>69,474,295</u>	<u>69,897,790</u>	<u>-423,495</u>	<u>69,921,598</u>	<u>69,957,224</u>	<u>-35,626</u>	<u>68,602,166</u>	<u>69,646,183</u>	<u>70,774,785</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2015

Object Number and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
111 Superintendent and Assistant Superintendent	124,663	126,211		125,063	124,404		124,663	124,663	125,910
112 Directors	190,180	190,417	-1,548	195,380	190,752	4,628	179,456	179,456	171,594
113 Supervisors and Coordinators	477,862	476,294	1,568	502,000	526,362	-24,362	500,667	494,357	507,341
114 Principals and Assistant Principals	2,105,408	2,105,408		2,120,495	2,118,495	2,000	2,184,855	2,225,229	2,262,558
115 Ancillary Professional	1,005,928	1,004,316	1,612	1,017,434	1,010,659	6,775	1,069,299	1,020,260	1,053,580
116 Teachers	27,490,092	27,458,866	31,226	27,570,594	27,524,142	46,452	28,162,906	27,275,671	27,963,202
117 Media Specialists	152,131	152,131		159,254	157,776		159,923	135,843	139,016
118 Counselors	1,248,182	1,218,418	29,764	1,233,160	1,194,527	38,633	1,280,829	1,220,520	1,250,018
131 Saturday School Teachers									
132 Teachers Lunch Duty	5,900,000	3,519,906	1,490,094	5,000,000	3,331,625	1,769	5,000,000	5,000	5,000,000
133 Stipends and Extra Days - Regular	75,993	62,342	13,651	63,940	62,830	18,375	46,146	20,000	48,128
134 Curriculum Development Stipends					3,211			46,146	136,962
135 Other Special Programs	6,000,661	2,638,002	3,665	6,000,000	54,153	2,789	4,000,000	236,444	65,000
137 District Early Retirement Grants	40,000	36,000	7,159			10,847		65,000	
138 State-Paid Salary			4,000	1,725,177	1,725,277	6,000			558,306
151 Clerical Personnel	2,275,421	2,319,666	-44,245	2,274,959	2,301,812	-26,853	2,297,585	2,306,152	2,318,932
152 Instructional Assistants	1,382,400	1,334,176	48,224	1,380,701	1,336,064	44,637	1,355,649	1,386,714	1,437,386
153 Custodians	1,109,878	1,110,807	-929	1,083,576	1,112,885	-29,309	1,010,772	1,029,046	1,029,862
154 Maintenance Personnel	1,171,677	1,162,317	9,360	1,171,035	1,161,317	9,718	1,097,175	1,082,297	1,068,418
155 Grounds Personnel	122,631	118,509	4,122	107,129	108,623	-1,494	108,167	110,348	111,427
156 Warehouse Personnel	78,947	74,372	4,575	76,139	72,464	3,675	65,782	68,026	59,366
157 Bus Drivers	854,881	935,848	-80,967	926,646	927,633	-987	963,627	963,349	938,496
158 Mechanics	156,466	148,455	8,011	147,034	141,584	5,450	145,375	148,615	150,062
162 Bus Attendants	69,673	66,280	3,393	65,939	64,537	1,402	71,063	66,275	83,036
163 Nurses		32,035	3,203	33,276	33,755	-479	34,795	66,275	35,036
164 Social Workers	44,236	44,236		46,436	45,836	600	44,236	34,584	44,678
165 Music Accompanists	46,000	40,765	5,235	46,000	49,549	-3,549	46,000	44,236	46,000
181 Clerical Substitutes								46,000	15,000
182 Substitute Instructional Assistants	9,900,000	8,353,076	1,546,924	9,900,000	9,226,215	673,785	9,500,000	9,500	32,000
183 Substitute Custodians	80,000	82,052	-2,052	80,000	50,496	29,504	80,000	32,000	80,000
186 Substitute Teachers	549,500	657,204	-107,704	549,500	603,190	-53,690	549,000	80,000	605,595
187 Substitute and Trainee Bus Drivers	236,542	237,502	-960	240,171	200,828	39,343	210,800	585,670	187,361

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2015

Object Number and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
194 Furlough Day Reduction	311,536	232,505	79,031						0
199 Personal Leave Reimbursement	137,868	106,954	30,914	135,743	112,442	23,301	140,732	140,732	184,074
100 SALARIES	<u>41,722,256</u>	<u>41,686,269</u>	<u>35,987</u>	<u>43,256,781</u>	<u>43,082,382</u>	<u>174,399</u>	<u>42,065,002</u>	<u>41,798,376</u>	<u>42,733,344</u>
210 PERSI	4,173,285	4,186,595	-13,310	4,342,182	4,354,363	-12,181	4,603,072	4,572,042	4,670,472
220 Social Security Tax	3,065,702	3,060,244	5,458	3,184,039	3,176,558	7,481	3,091,777	3,075,885	3,140,898
230 Life Insurance	114,293	114,152	141	114,415	115,765	-1,350	113,017	112,778	113,527
240 Medical Insurance	4,929,730	4,835,858	93,872	5,527,318	5,460,916	66,402	5,671,545	5,674,586	5,955,058
250 Employee Assistance Plan				25,562	23,428	2,134	24,380		25,260
260 Dental Insurance	322,625	318,602	4,023	342,209	338,754	3,455	348,299	24,313	367,013
270 Worker's Compensation Insurance	379,035	389,119	-10,084	437,489	412,789	24,700	419,049	347,153	447,835
280 Retirement Sick Leave Benefits	515,498	513,483	2,015	535,779	528,647	7,132	521,575	421,768	529,211
290 Vision Insurance	71,430	71,093	337	71,452	71,324	128	67,724	517,893	67,856
295 Physicals	12,054	15,243	-3,189	13,374	12,446	928	13,374	67,408	14,961
296 Other Employee Benefits	13,588	12,634	954	13,588	11,232	2,356	13,588	13,374	13,588
297 COBRA Fees			1,020					13,588	
200 FRINGE BENEFITS	<u>3,000</u> <u>13,600,240</u>	<u>1,980</u> <u>13,519,004</u>	<u>954</u> <u>1,020</u> <u>81,236</u>	<u>3,000</u> <u>14,610,407</u>	<u>2,120</u> <u>14,508,343</u>	<u>880,064</u>	<u>2,000</u> <u>14,889,400</u>	<u>2,000</u> <u>14,842,788</u>	<u>2,000</u> <u>15,347,679</u>
310 Professional and Technical Services	780,455	875,388	-94,933	938,686	1,006,588	-67,902	949,063	949,063	957,800
311 Legal Services	55,000	28,402	26,598	55,000	24,099	30,901	35,000		35,000
312 Audit Services	37,400	33,017	4,383	37,400	34,456	2,944	35,500	35,000	35,500
313 Publishing and Advertising	27,575	16,453	11,122	27,875	19,598	8,277	23,275	35,500	27,650
317 Health Services (Contracted)	147,637	147,636	1	115,000	348,733	-233,733	190,000	22,800	252,300
318 Testing Program	34,786	30,005	4,781	41,786	34,370	7,416		252,291	
319 Consultants	15,200	12,855	2,345	16,800	12,247	4,553	8,786	8,786	8,786
320 ISAT Remediation	47,000	44,184	2,816	56,119	33,174	22,945	83,873	15,500	60,891
321 Facility Rentals	25,748	16,650	9,098	23,000	25,459	-2,459	21,500	83,873	35,500
325 Repair and Maintenance (Contracted)	184,742	176,824	7,918	174,842	159,513	15,329		21,500	152,655
328 Building Repairs (Contracted)	42,300	41,439	861	41,500	33,542	7,958	178,048	178,048	40,000
331 Electricity Utilities	714,253	720,651	-6,398	712,053	811,975	-99,922	40,000	40,000	1,030,653

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2015**

Object Number and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
332 Gas Utilities	384,600	218,888	165,712	367,800	214,823	152,977	351,800	360,800	293,100
336 Water	545,900	441,702	104,198	550,600	551,066		609,800	609,800	574,800
337 Land Fill Fee						-466			
345 Transportation Services (Contracted)	3,000	1,844	1,156	3,000	1,554	1,446	3,000	3,000	3,000
351 Telephone - Voice	500,000	61,203	500	500,000	62,302	500	500,000	500	500,000
352 Postage	65,000	64,064	3,797	60,000	53,741	2,698	50,000	65,000	50,000
353 Telephone - Repair			936			6,259		50,000	
354 Telephone / Cable - Data	463,120	375,678	64,558	489,000	196,591	-96,591	360,000	3,500	479,000
355 Telephone - Cellular								65,000	
361 Computer Service Expenses	262,860	251,524	98,064	254,870	254,719	3,003	2,500	2,500	302,900
371 Tuition						151	394,940	394,940	67,000
381 In-District Travel Allowance	750,020	528,653	1,575	750,020	528,993	2,275	625,070	6,250	24,650
382 Out-District Travel Allowance	12,510	15,185	8,267	14,150	12,402	18,027	15,850	28,570	11,464
384 Administrative Staff Development			-2,675			1,748		17,450	
385 Student Activity Travel	300,000	341,139	97,139	366,000	321,087	44,913	366,000	366,000	366,000
386 Crossing Guards Support							32,500		38,500
387 Resource Officer Support							29,000	32,500	29,000
391 Professional Dues and Fees	23,300	35,346	-12,046	23,300	0	0	22,100	29,000	22,100
392 Student Activity Support	23,500	29,611	-6,111	33,500	7,902	15,460		22,100	
396 Inservice Training	16,976			18,339	14,078	4,298	22,755		304,046
399 Purchased Duty Lunches	12,000	7,740	9,236	10,000		4,261	0	13,342	0
300 PURCHASED SERVICES	<u>4,045,282</u>	<u>3,415,711</u>	<u>8,585,571</u>	<u>4,245,640</u>	<u>4,294,989</u>	<u>-49,349</u>	<u>8,000</u>	<u>8,000,866</u>	<u>5,000,895</u>
410 General Supplies	654,234	560,660	93,575	624,220	566,210	58,010	651,014	643,513	610,909
413 Curriculum Development Supplies			-779			-2			
416 Printing	7,528	8,307		2,500	2,502		2,000	2,000	2,000
417 Testing Supplies	31,237		30,962	22,805			22,796	48,125	45,456
418 Custodial Supplies	211,350	215,377	-27	211,400	212,122	22,593	211,400	211,400	214,900
419 Warehouse Supplies						-722			
420 Transportation Supplies		-5,587	5,587		259	-259	3,000	3,000	3,000
421 Motor Fuel	331,950	484,040	-152,490	309,950	458,955	220	6,000	6,000	509,950
						50,995	509,950	509,950	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2015

Object Number and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
423 Grease and Lubricants	13,200	15,030	-1,830	12,550	14,143	-1,593	12,300	12,300	12,300
425 Laundry									
428 Re pairs Parts and Supplies	105,300	106,359	1,059	147,200	144,376	2,824	120,300	140,300	120,900
429 Tires	19,000	25,785	6,785	24,030	25,983	1,953	25,030	25,030	25,030
430 Library Books	79,906	80,216	310	78,164	78,043	(121)	80,376	213,426	103,489
440 Textbooks	363,373	363,061	(312)	461,250	380,150	(81,100)	506,266	566,242	1,268,642
471 Buildin g Repairs (Non-Contracted)	150,000	149,947	(53)	150,000	127,238	(22,762)	150,000	150,000	150,000
481 E quipment Repair (Non-Contracted)	35,000	30,573	(4,427)	23,195	20,995	(2,200)	39,100	39,100	39,100
493 Professional Books and Journals									
400 SUPPLIES AND MATERIALS	2,009,290	2,033,701	24,411	2,274,876	2,037,111	(237,765)	2,300,252	2,400,902	3,177,681
550 E quipment	395,338	363,045	(32,293)	39,318	38,220	(1,098)	19,300	339,388	22,765
500 CAPITAL OBJECTS	395,338	363,045	(32,293)	39,318	38,220	(1,098)	19,300	339,388	22,765
690 Other Debt Services								15,000	15,000
600 DEBT RETIREMENT	0	0	0	0	0	0	0	15,000	15,000
711 Pro perty Insurance	163,083	162,519	(564)	164,000	179,239	15,239	181,335	181,335	173,864
712 Liability Insurance	180,425	174,734	(5,691)	191,251	179,726	(11,525)	181,295	181,295	196,800
714 Transportation Insurance	30,502	28,307	(2,195)	30,502	27,865	(2,637)	28,748	28,748	29,303
715 Suret y Insurance									
730 Judgments	767	767	0	767	767,000	(19,700)	767	767	800
700 INSURANCE AND JUDGMENT	2,000	366,327	2,000	388,520	409,297	-20,777	2,000	2,000	2,000
810 Transfers to Other Funds	107,900	105,357	(2,543)	137,599	147,878	10,279	105,500	105,500	105,500
850 Contin gency Reserve	609,563	N/A	N/A	610,093	N/A	N/A	631,195	631,195	656,031
852 Una ppropriated Fund Balance	2,438,255	N/A	N/A	2,448,335	N/A	N/A	2,524,779	2,524,779	2,624,123
854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	400,000	400,000	400,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2015

<u>Object Number and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
855 Appropriated Fund Balance	2,220,455	N/A	N/A	1,510,029	N/A	N/A	813,730	1,510,244	
858 Reserves From Staff Reductions	1,548,939	N/A	N/A		N/A	N/A			
899 Actual Year-End Fund Balance	N/A	7,947,375	N/A	0	5,439,006	N/A	0	0	0
800 TRANSFERS OR RESERVES	7,325,112	8,052,732	-727,620	5,106,056	5,586,884	-480,828	4,475,204	5,171,718	3,785,654
TOTAL EXPENDITURES, TRANSFER AND RESERVES	69,474,295	69,897,790	-423,495	69,921,598	69,957,224	-35,626	68,602,166	69,646,183	70,774,785

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

EXPENDITURES BY FUNCTION (PROGRAM) WITH OBJECT TOTALS

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

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

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

All expenditures under the "Other Funds" tab are reported using this format.

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.5110.381 In-District Travel Allowance	6,000	5,940		6,000		6,000			
Total Purchased Services	6,000	5,940	60	6,000	0	6,000	0	0	0
Total Kindergarten Program	6,000	5,940	60	6,000	0	6,000	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5120.116 Teachers	12,352,048	12,303,670	48,378	12,339,613	12,343,103	-3,490	12,206,679	11,983,135	12,278,308
4.100.5.5120.135 Other Special Programs				65,000	54,153	10,847	65,000	64,000	65,000
4.100.5.5120.138 State-Paid Salary	75,161	68,002	7,159						223,322
4.100.5.5120.152 Instructional Assistants	730,948	717,284	13,664	737,362	733,709	3,653	748,840	766,844	789,066
4.100.5.5120.165 Music Accompanists	0	0	0	0	0	0	0	0	
4.100.5.5120.182 Substitute Instructional Assistants	1,000	225,92	775	1,000	263	738	1,000	1,000	1,000
4.100.5.5120.186 Substitute Teachers	20,000	17,977	2,023	288,000	346,194	-58,194	15,000	15,000	288,000
4.100.5.5120.199 Personal Leave Reimbursement	35,000	35,871	-871	37,000	36,788	212	37,000	37,000	68,240
Total Salaries	13,502,157	13,430,191	71,966	13,487,975	13,523,400	-35,425	13,361,519	13,298,327	13,727,936
4.100.5.5120.210 PERSI	1,338,138	1,346,623	-8,485	1,346,042	1,350,702	-4,660	1,452,107	1,445,365	1,492,846
4.100.5.5120.220 Social Security Tax	992,635	981,576	11,059	994,028	986,230	7,798	982,073	977,857	1,009,000
4.100.5.5120.230 Life Insurance		35,311		35,585	35,752	167			35,183
4.100.5.5120.240 Medical Insurance	1,631,579	1,614,895	16,684	1,818,096	1,822,339	-4,243	1,804,632	1,840,345	1,951,679
4.100.5.5120.250 Employee Assistance Plan									
4.100.5.5120.260 Dental Insurance	105,090	103,837	1,253	110,948	71,128	473	71,071	71,857	81,687
4.100.5.5120.270 Worker's Compensation Insurance	0	0	0	74,319	71,742	2,577			82,369
4.100.5.5120.280 Retirement Sick Leave Benefits	70,478	70,979	-501	166,068	163,752	2,316	74,826	76,543	169,155
4.100.5.5120.290 Vision Insurance	163,302	168,699	-5,397	23,165	23,233	-68	164,539	168,543	21,924
Total Fringe Benefits	23,268	22,996	272	4,576,595	4,572,850	-3,745	4,652,569	4,680,513	4,888,905
4.100.5.5120.381 In-District Travel Allowance									
4.100.5.5120.382 Out-District Travel Allowance	5,700	5,019	681	5,700	3,818	1,882	5,200	5,200	3,000
4.100.5.5120.384 Administrative Staff Development		3,430		5,000	2,718	2,282	5,000	5,000	
4.100.5.5120.392 Student Activity Support	1,000			32,500	29,202	3,298			0
Total Purchased Services	22,500	28,872	-6,372	43,200	35,738	7,462	10,200	10,200	3,000
4.100.5.5120.410 General Supplies	32,411	37,144	-4,733	0	0	0	0	0	0
4.100.5.5120.417 Testing Supplies	248,247	225,014	23,233	226,026	203,637	22,389	238,687	244,716	227,556
4.100.5.5120.440 Textbooks	31,237	250,172	-218,935	22,805	268,203	-245,398	22,796	231,960	45,456
Total Supplies and Materials	529,656	475,461	54,195	578,331	472,052	106,279	571,983	578,012	593,840
4.100.5.5120.550 Equipment				16,200	15,990	210	16,200	19,725	15,635
Total Capital Objects	500	307	193	16,200	15,990	210	16,200	19,725	15,635
Total Elementary Program	18,426,959	18,288,019	138,940	18,702,301	18,620,030	82,271	18,612,471	18,586,777	19,229,316

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5150.116 Teachers	10,976,375	10,982,526	-6,151	10,913,325	10,880,101	33,224	11,485,264	10,821,303	11,260,003
4.100.5.5150.131 Saturday School Teachers									
4.100.5.5150.132 Teachers Lunch Duty	5,000	3,510	1,490	5,000	3,236	1,769	5,000	5,000	5,000
4.100.5.5150.133 Stipends and Extra Days - Regular	50,000	34,906	11,487	25,000	12,146	18,375	20,000	20,000	12,628
4.100.5.5150.138 State-Paid Salary	25,000	13,513				12,854	12,146	14,548	223,322
4.100.5.5150.152 Instructional Assistants				68,787	63,243				
4.100.5.5150.165 Music Accompanists	67,010	68,078	-1,098	45,000	49,286	5,944	0		45,000
4.100.5.5150.186 Substitute Teachers	450,000	405,411	44,589	260,000	255,881	4,119	450,000	450,070	317,595
4.100.5.5150.199 Personal Leave Reimbursement				32,300	29,140		260,000	290,000	32,000
Total Salaries	<u>11,463,885</u>	<u>11,534,678</u>	<u>-70,793</u>	<u>11,399,412</u>	<u>11,324,655</u>	<u>-74,757</u>	<u>11,859,410</u>	<u>11,374,467</u>	11,915,548
4.100.5.5150.210 PERSI	1,142,796	1,156,665	-13,869	1,136,220	1,150,503	-14,283	1,289,854	1,232,136	1,289,692
4.100.5.5150.220 Social Security Tax	842,596	846,976	-4,380	837,857	835,267	2,590	871,667	836,561	875,793
4.100.5.5150.230 Life Insurance				27,739	27,801	-62			27,516
4.100.5.5150.240 Medical Insurance	2,284,823	2,278,925	5,898	1,437,695	1,437,393	302	1,461,478	1,411,488	1,547,922
4.100.5.5150.250 Employee Assistance Plan						302			
4.100.5.5150.260 Dental Insurance				65,486	66,666	-1,180	6,262	6,048	6,262
4.100.5.5150.270 Worker's Compensation Insurance	81,994	80,880	1,114	62,809	62,702	107	89,460	86,342	71,494
4.100.5.5150.280 Retirement Sick Leave Benefits	59,446	61,560	-2,114	140,350	139,630	720	66,412	63,938	146,134
4.100.5.5150.290 Vision Insurance			844	18,058	18,095	-37			17,146
Total Fringe Benefits	<u>3,598,324</u>	<u>3,608,725</u>	<u>-10,401</u>	<u>3,753,772</u>	<u>3,764,287</u>	<u>-10,515</u>	<u>3,976,532</u>	<u>3,820,858</u>	4,074,820
4.100.5.5150.319 Consultants			-50						10,000
4.100.5.5150.321 Facility Rentals	6,700	6,750	-50	8,000	9,210	-1,210	10,000	10,000	17,000
4.100.5.5150.325 Repair and Maintenance (Contracted)	17,000	15,894	1,106				17,000	17,000	
4.100.5.5150.371 Tuition	2,000	0	2,000	2,000	193	1,807	2,000	2,000	2,000
4.100.5.5150.381 In-District Travel Allowance				10,400					
4.100.5.5150.399 Purchased Duty Lunches	10,000	5,030	5,970	10,000	3,962	7,038	5,000	5,000	5,000
Total Purchased Services	<u>48,100</u>	<u>31,089</u>	<u>17,011</u>	<u>47,700</u>	<u>17,133</u>	<u>30,567</u>	<u>42,400</u>	<u>8,000</u>	99,000
4.100.5.5150.410 General Supplies	232,202	209,626	22,576	236,137	233,720	2,417	263,288	250,562	238,441
4.100.5.5150.440 Textbooks	112,601	112,289	312	131,150	111,347	19,803	195,166	195,166	722,069
Total Supplies and Materials	<u>344,803</u>	<u>321,915</u>	<u>32,888</u>	<u>367,287</u>	<u>345,068</u>	<u>22,220</u>	<u>458,454</u>	<u>445,728</u>	960,510
4.100.5.5150.550 Equipment				1,213	1,212	1		5,594	4,030
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,213</u>	<u>1,212</u>	<u>1</u>	<u>0</u>	<u>5,594</u>	4,030
Total Secondary Program	<u>15,465,112</u>	<u>15,496,408</u>	<u>-31,296</u>	<u>15,569,384</u>	<u>15,470,923</u>	<u>98,461</u>	<u>16,306,796</u>	<u>15,689,047</u>	17,053,908

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5170.116 Teachers	678,780	681,268		751,784	748,583		771,279	705,268	719,489
4.100.5.5170.152 Instructional Assistants		38,112	-2,488	31,880	26,084	3,201			
4.100.5.5170.199 Personal Leave Reimbursement	42,507		4,395			5,796	21,526	21,526	1,500
Total Salaries	<u>3,500,787</u>	<u>2,978,722,357</u>	523	<u>3,500,787,164</u>	<u>3,250,777,917</u>	250	3,500	3,500	<u>3,600,724,589</u>
			2,430			9,247	796,305	730,294	
4.100.5.5170.210 PERSI				80,291	77,906				80,574
4.100.5.5170.220 Social Security Tax	73,929	71,970	1,959	57,856	56,664	2,385	88,549	81,209	53,257
4.100.5.5170.230 Life Insurance	53,271	52,535	736		2,116	1,192	58,528	53,676	
4.100.5.5170.240 Medical Insurance	2,073	2,063	10	1,849	95,801	-26,724	1,027,799	1,894	1,674,29
4.100.5.5170.250 Employee Assistance Plan	94,260	88,206	6,054					99,392	
4.100.5.5170.260 Dental Insurance				473	450	23	441	425	374
4.100.5.5170.270 Worker's Compensation Insurance	6,098	5,960	138	5,765	6,239	-474	6,300	6,080	5,440
4.100.5.5170.280 Retirement Sick Leave Benefits	3,782	3,794	-12	4,337	4,224	113	4,459	4,090	4,348
4.100.5.5170.290 Vision Insurance	9,133	8,725	408	9,918	9,444	474	10,034	9,202	9,130
Total Fringe Benefits	<u>1,350,243,896</u>	<u>1,282,234,335</u>	68	<u>1,204,256,070</u>	<u>1,304,254,148</u>	-100	1,225	1,181	<u>1,006,243,672</u>
			9,561			1,922	274,296	257,149	
4.100.5.5170.310 Professional and Technical Services									10,000
4.100.5.5170.371 Tuition				6,763	6,763		6,763	6,763	
4.100.5.5170.392 Student Activity Support	7,500	5,925	1,975	7,500	5,225	2,975	6,250	6,250	7,000
Total Purchased Services	<u>1,000</u>	<u>940</u>	60	<u>1,000</u>	<u>11,988</u>	1,000	<u>13,013</u>	<u>0</u>	<u>17,000</u>
			1,635			3,275		13,013	
4.100.5.5170.410 General Supplies	8,500	6,865	1,635						10,940
4.100.5.5170.430 Library Books	11,769	11,785	-16	12,537	12,620		12,400	10,938	
Total Supplies and Materials	<u>12,980</u>	<u>11,147,12,932</u>	64	<u>1,290,13,827</u>	<u>1,276,13,896</u>	14	<u>1,200,13,600</u>	<u>1,123</u>	<u>1,100,12,040</u>
						-69		12,061	
Total Alternate School Program	<u>990,163</u>	<u>976,489</u>	48	<u>1,072,324</u>	<u>1,057,949</u>	-69	<u>1,097,214</u>	<u>1,012,517</u>	<u>997,301</u>
			13,674			14,375			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.5190.410 General Supplies	2,500		2,500	1,500		1,490			
Total Supplies and Materials	2,500	0	2,500	1,500	10	1,490	0	0	0
Total Vocational-Technical Program	2,500	0	2,500	1,500	10	1,490	0	0	0
	2,500	0		1,500	10		0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5210.116 Teachers	2,652,463	2,629,366	23,097	2,733,314	2,722,757	10,557	2,786,131	2,854,841	2,785,432
4.100.5.5210.138 State-Paid Salary								142,347	111,662
4.100.5.5210.152 Instructional Assistants	420,000	405,606	14,394	426,931	397,176	29,755	411,651	432,446	446,189
4.100.5.5210.182 Substitute Instructional Assistants	0	0	0	0	0	0	0	0	17,000
4.100.5.5210.186 Substitute Teachers	19,000	20,684	-1,684		1,114	5,975	17,000	17,000	
4.100.5.5210.199 Personal Leave Reimbursement	1,500	846	654	1,500		386	1,000	1,000	19,205
	18,912	7,970	10,942	18,000	7,190	10,810	18,000	18,000	0
Total Salaries	<u>3,111,075</u>	<u>3,064,472</u>	<u>46,603</u>	<u>3,198,745</u>	<u>3,141,262</u>	<u>57,483</u>	<u>3,233,782</u>	<u>3,465,634</u>	<u>3,379,488</u>
4.100.5.5210.210 PERSI	315,238	316,121	-883	324,181	323,228		357,596	383,662	373,909
4.100.5.5210.220 Social Security Tax	228,663	222,497	6,166	235,107	229,560	953	237,684	255,153	248,393
4.100.5.5210.230 Life Insurance				10,592	10,134	5,547			10,592
4.100.5.5210.240 Medical Insurance	10,384	10,098	186	530,705	496,997	458	10,483	10,816	568,548
4.100.5.5210.250 Employee Assistance Plan	49,894	451,673	8,221			35,708	548,001	10,816	
4.100.5.5210.260 Dental Insurance				2,424	2,173	247	2,357	2,432	2,457
4.100.5.5210.270 Worker's Compensation Insurance	30,034	29,667	0	33,022	31,634	1,388	33,670	34,717	20,277
4.100.5.5210.280 Retirement Sick Leave Benefits	16,240	17,362	-1,122	17,625	18,210	-585	18,109	20,746	42,367
4.100.5.5210.290 Vision Insurance	38,941	38,336	605	40,046	39,281	765	40,519	43,441	
			114						
Total Fringe Benefits	<u>1,664,188</u>	<u>1,092,233</u>	<u>13,955</u>	<u>1,200,597</u>	<u>1,157,829</u>	<u>42,768</u>	<u>1,254,966</u>	<u>1,323,242</u>	<u>1,308,841</u>
4.100.5.5210.310 Professional and Technical Services	125,000	229,871	-104,871	247,000	338,380	-91,380	240,000	240,000	240,000
4.100.5.5210.317 Health Services (Contracted)				50,000	233,564	-183,564	125,000	125,000	125,000
	50,000	50,000							
Total Purchased Services	<u>175,000</u>	<u>279,871</u>	<u>-104,871</u>	<u>297,000</u>	<u>571,944</u>	<u>-274,944</u>	<u>365,000</u>	<u>365,000</u>	<u>365,000</u>
4.100.5.5210.410 General Supplies									
Total Supplies and Materials	<u>0</u>	<u>-198</u>	<u>198</u>	<u>0</u>	<u>-17</u>	<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Special Education Program	<u>4,302,263</u>	<u>4,436,379</u>	<u>-134,116</u>	<u>4,606,342</u>	<u>4,871,018</u>	<u>-174,676</u>	<u>4,803,748</u>	<u>5,165,876</u>	<u>5,063,329</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5220.116 Teachers	97,908	97,908		98,607	110,049	-11,442	132,661	130,232	131,961
4.100.5.5220.152 Instructional Assistants	26,735	26,735	0	26,735	24,605		25,969	25,969	26,229
4.100.5.5220.199 Personal Leave Reimbursement			0			2,130			
Total Salaries	125,428	125,218	210	125,092	128,434	-3,342	750	750	159,162
4.100.5.5220.210 PERSI		13,011	210	12,861	14,096	-1,235	159,380	156,951	17,699
4.100.5.5220.220 Social Security Tax	12,794		-49		10,032		17,723	17,453	11,698
4.100.5.5220.230 Life Insurance	9,219	9,268		9,268		-764	11,715	11,336	
4.100.5.5220.240 Medical Insurance		448	30	42,178	43,310	-10	560	560	30,039
4.100.5.5220.250 Employee Assistance Plan	21,054	19,557	1,497	42,178	43,310	-132	29,284	29,406	
4.100.5.5220.260 Dental Insurance				104	99	-116			
4.100.5.5220.270 Worker's Compensation Insurance	1,401	1,401	0	1,398	1,514	5	126	126	130
4.100.5.5220.280 Retirement Sick Leave Benefits		660	0		736	-41	1,800	1,800	1,889
4.100.5.5220.290 Vision Insurance	655	1,578	-5	695	1,720	-41	892	878	955
Total Fringe Benefits	340,492	340,232	3	242,833	316,280	-24,447	360,458	350	360,325
Total Preschool Handicapped Program	<u>172,920</u>	<u>171,450</u>	<u>1,470</u>	<u>174,925</u>	<u>186,714</u>	<u>-11,789</u>	223,838	221,057	224,487

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5240.116 Teachers	100,106			102,739	102,739		106,304	106,304	107,367
4.100.5.5240.199 Personal Leave Reimbursement		99,976							
			130			0			
Total Salaries	100,951	<u>99,976</u>	845	102,584	<u>102,934</u>	650	845	845	106,212
			975			650	107,149	<u>107,149</u>	
4.100.5.5240.210 PERSI			-91	10,565	10,695	650	11,915	11,915	12,033
4.100.5.5240.220 Social Security Tax	10,297	10,388	-11			-130			
4.100.5.5240.230 Life Insurance	7,420	7,431		7,613	7,642	-29	7,875	7,875	7,953
4.100.5.5240.240 Medical Insurance	224	224	0	224,640	<u>224,640</u>	0	224,762	<u>224,762</u>	224,212
4.100.5.5240.250 Employee Assistance Plan	10,430	10,430	0			0			
4.100.5.5240.260 Dental Insurance			0			0			
4.100.5.5240.270 Worker's Compensation Insurance	0	0	0	52	50	2	50	50	52
4.100.5.5240.280 Retirement Sick Leave Benefits	660	659	1	699	699	0	720	720	756
4.100.5.5240.280 Retirement Sick Leave Benefits	527	526	1	571	559	12	600	600	649
4.100.5.5240.290 Vision Insurance	1,272	1,260	12	1,306	1,297	9	1,350	1,350	1,364
Total Fringe Benefits	<u>140,976</u>	<u>140,064</u>	0	<u>140,816</u>	<u>140,952</u>	0	<u>140,636</u>	140	140,383
			-88			-136		34,636	
4.100.5.5240.381 In-District Travel Allowance		116							
Total Purchased Services	<u>400</u>	<u>116</u>	285	<u>400</u>	<u>0</u>	400	<u>400</u>	<u>400</u>	400
4.100.5.5240.410 General Supplies	400		285	400	0	400	400	400	400
4.100.5.5240.440 Textbooks	2,750	2,414	336	2,750	2,029	721	2,750	2,750	2,750
Total Supplies and Materials	<u>600</u>	<u>600</u>	0	<u>600</u>	<u>600</u>	0	<u>600</u>	<u>600</u>	600
	3,350	3,014	336	3,350	2,629	721	3,350	3,350	3,350
Total Gifted And Talented Program	<u>135,677</u>	<u>134,169</u>	<u>1,508</u>	<u>140,150</u>	<u>138,516</u>	<u>1,634</u>	145,535	<u>145,535</u>	147,345

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.5310.385 Student Activity Travel	300,000	341,139	-41,139	366,000	321,087	44,913	366,000	366,000	366,000
Total Purchased Services	300,000	341,139	-41,139	366,000	321,087	44,913	366,000	366,000	366,000
Total Interscholastic Program	<u>300,000</u>	<u>341,139</u>	<u>-41,139</u>	<u>366,000</u>	<u>321,087</u>	44,913	366,000	366,000	366,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5320.116 Teachers	561,212	576,507	-15,295	561,212	569,454	-8,242	604,588	604,588	613,642
Total Salaries	561,212	576,507	-15,295	561,212	569,454	-8,242	604,588	604,588	613,642
4.100.5.5320.210 PERSI			17,641	57,244	39,124	18,120	67,230	67,230	68,237
4.100.5.5320.220 Social Security Tax	57,244	39,603		41,249	42,138	18,120	44,437	44,437	45,103
4.100.5.5320.270 Worker's Compensation Insurance	41,249	42,674	-1,425			-889			
4.100.5.5320.280 Retirement Sick Leave Benefits	2,930	2,989		3,092	3,078		3,386	3,386	3,682
Total Fringe Benefits	7,071	4,803	2,268	7,071	4,745	2,326	7,618	7,618	7,732
	108,494	90,068	18,426	108,656	89,086	19,570	122,671	122,671	124,754
4.100.5.5320.321 Facility Rentals									18,500
4.100.5.5320.391 Professional Dues and Fees	6,000	756	5,244	6,000	4,256	1,744	4,500	4,500	
Total Purchased Services	4,500	3,212	1,289	4,500	1,386	3,114	3,300	3,300	3,300
	10,500	3,967	6,533	10,500	5,642	4,858	7,800	7,800	21,800
4.100.5.5320.410 General Supplies							7,800	7,800	
Total Supplies and Materials	2,320	1,541	779	2,320	768	1,552	2,280	3,080	3,080
Total School Activity Program	2,320	1,541	779	2,320	768	1,552	2,280	3,080	3,080
	682,526	672,083	10,443	682,688	664,950	17,738	737,339	738,139	763,276

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5410.116 Teachers	52,000	74,920	-22,920	55,000	40,204	14,796	55,000	55,000	55,000
4.100.5.5410.151 Clerical Personnel				10,500	11,166		10,500	10,500	11,000
Total Salaries	7,99,000	8,714 83,634	-1,714 -24,634	65,500	51,370	-666 -14,130	65,500		66,000
4.100.5.5410.210 PERSI			-635					65,500	
4.100.5.5410.220 Social Security Tax	6,018	6,653		6,681	4,448	2,233	7,284	7,284	7,339
4.100.5.5410.270 Worker's Compensation Insurance	4,336	6,203	-1,867	4,814	3,802	1,012	4,814	4,814	4,850
4.100.5.5410.280 Retirement Sick Leave Benefits	308	438	-63	361	284	77	367	367	396
Total Fringe Benefits	743,405	806,100	-2,695	825,681	539	286	825,290	825	838,417
4.100.5.5410.410 General Supplies					9,072	3,609		13,290	
Total Supplies and Materials	1,500	1,280	220	1,500	622	878	1,500	1,500	1,000
Total Summer School Program	1,500 71,905	1,280	220 -27,109	1,500 79,681	622 61,064	878 -18,617	1,500 80,290	1,500	80,417
		99,014						80,290	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5420.116 Teachers				15,000			15,000		12,000
Total Salaries	<u>15,000</u>	<u>9,175</u>	<u>5,825</u>	<u>15,000</u>	<u>7,152</u>	<u>7,848</u>	<u>15,000</u>	<u>15,000</u>	<u>12,000</u>
		9,175	5,825		7,152	7,848		15,000	
4.100.5.5420.210 PERSI				1,530			1,668		1,334
4.100.5.5420.220 Social Security Tax	1,530	145	1,385	1,530	134	1,396	1,668	1,668	
4.100.5.5420.270 Worker's Compensation Insurance	1,102	695	407	1,102	541	561	1,102	1,102	882
4.100.5.5420.280 Retirement Sick Leave Benefits				83	38	45	84	84	72
Total Fringe Benefits	<u>189</u>	<u>18</u>	<u>171</u>	<u>189</u>	<u>16</u>	<u>173</u>	<u>189</u>	<u>189</u>	<u>151</u>
	2,899		1,994	2,904		2,174	3,043	3,043	2,439
Total Community Education Program	<u>17,899</u>	<u>905</u>	<u>7,819</u>	<u>17,904</u>	<u>730</u>	<u>10,021</u>	<u>18,043</u>	<u>18,043</u>	<u>14,439</u>
		10,080	7,819		7,883	10,021		18,043	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6110.118 Counselors	1,248,182	1,218,418	29,764	1,233,160	1,194,527	38,633	1,280,829	1,220,520	1,250,018
4.100.5.6110.133 Stipends and Extra Days - Regular	42,123	40,401	1,722	36,412	42,002	5,590	34,900	34,000	34,000
4.100.5.6110.151 Clerical Personnel	314,255	324,057	-9,802	312,159	334,227	-22,068	297,401	340,031	297,465
4.100.5.6110.164 Social Workers	44,236	44,236		46,436	45,836		44,236	44,236	44,678
4.100.5.6110.199 Personal Leave Reimbursement			-728			600			
Total Salaries	<u>1,632,096</u>	<u>1,631,141</u>	<u>20,955</u>	<u>1,631,467</u>	<u>1,619,793</u>	<u>10,674</u>	<u>1,659,766</u>	<u>1,594,087</u>	<u>1,630,961</u>
4.100.5.6110.210 PERSI	168,515	169,003	-488	166,410	168,297	-1,887	184,566	177,263	181,363
4.100.5.6110.220 Social Security Tax	121,429	119,669		119,913	118,165		121,993	117,165	119,876
4.100.5.6110.230 Life Insurance			1,760			1,748			
4.100.5.6110.240 Medical Insurance	4,968,056	4,941,369	26,687	4,254,829	4,227,245	27,584	4,308,881	4,382,379	4,352,444
4.100.5.6110.250 Employee Assistance Plan			1,487			584			
4.100.5.6110.260 Dental Insurance			-28	1,020,919	968,949	52,970			1,010,770
4.100.5.6110.270 Worker's Compensation Insurance	12,975	13,003	0			52	992,160	979,139	
4.100.5.6110.280 Retirement Sick Leave Benefits	8,627	8,571	56	8,289,956	8,204,009	85,947	9,294	8,926	9,286,550
4.100.5.6110.290 Vision Insurance	20,821	20,495	326			147	20,912	20,085	
Total Fringe Benefits	<u>2,871,702</u>	<u>2,891,532</u>	<u>3,084</u>	<u>2,906,560</u>	<u>2,913,223</u>	<u>6,663</u>	<u>2,753</u>	<u>2,716</u>	<u>2,712</u>
4.100.5.6110.310 Professional and Technical Services			-28,249	29,000	19,576	9,424	589,459	573,843	
4.100.5.6110.321 Facility Rentals		28,249							
4.100.5.6110.381 In-District Travel Allowance	2,948		2,948				0	0	0
Total Purchased Services	<u>600</u>	<u>28,293</u>	<u>27,693</u>	<u>600</u>	<u>19,591</u>	<u>18,991</u>	<u>600</u>	<u>600</u>	<u>600</u>
4.100.5.6110.410 General Supplies	3,348			16,448	14,114	2,334	600	600	600,583
Total Supplies and Materials	<u>16,294</u>	<u>13,047</u>	<u>3,247</u>	<u>16,448</u>	<u>14,114</u>	<u>2,334</u>	<u>16,448</u>	<u>16,583</u>	<u>16,583</u>
Total Attendance, Guidance And Health Program	<u>2,207,440</u>	<u>2,205,099</u>	<u>2,341</u>	<u>2,238,512</u>	<u>2,213,722</u>	<u>24,790</u>	<u>2,266,273</u>	<u>2,185,113</u>	<u>2,235,807</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6160.113 Supervisors and Coordinators		71,894		72,823	72,823				68,096
4.100.5.6160.115 Ancillary Professional	1,009,428	1,004,316		1,017,434	1,010,659		1,067,499	1,020,260	1,053,580
4.100.5.6160.163 Nurses			1,310	33,276	33,755	6,975			35,036
4.100.5.6160.199 Personal Leave Reimbursement		32,035				-479	34,795	34,584	
Total Salaries	<u>1,083,510</u>	<u>1,111,040</u>	<u>-27,530</u>	<u>1,129,133</u>	<u>1,120,064</u>	<u>9,069</u>	<u>1,183,458</u>	<u>1,127,007</u>	<u>1,161,912</u>
4.100.5.6160.210 PERSI	110,518	113,133		111,777	114,048	-2,271	131,601	125,324	129,204
4.100.5.6160.220 Social Security Tax			-2,615	80,545	81,760	-1,215			85,400
4.100.5.6160.230 Life Insurance	79,638	82,060	-2,422				86,984	82,835	
4.100.5.6160.240 Medical Insurance	1,508,75	1,259,763	-12,288	1,244,402	1,252,483	-8,081	1,285,590	1,247,632	1,297,433
4.100.5.6160.250 Employee Assistance Plan									
4.100.5.6160.260 Dental Insurance			-327	554	589	-35	551	576	595
4.100.5.6160.270 Worker's Compensation Insurance	7,044	7,971	0	7,469	7,584	-115	7,875	8,230	8,642
4.100.5.6160.280 Retirement Sick Leave Benefits	5,656	5,848	-66	6,088	6,083	-48	6,027	6,312	6,471
4.100.5.6160.290 Vision Insurance	13,653	13,719	-74			-21	14,911	14,203	
Total Fringe Benefits	<u>1,560</u>	<u>1,634</u>	<u>-18,035</u>	<u>1,560</u>	<u>1,584</u>	<u>-24</u>	<u>1,531</u>	<u>1,598</u>	<u>1,598</u>
	332,052	350,087		348,774	365,495	-16,721	381,234	376,286	389,159
Total Ancillary Service Program	<u>1,415,562</u>	<u>1,461,127</u>	<u>-45,565</u>	<u>1,477,907</u>	<u>1,485,559</u>	<u>-7,652</u>	<u>1,564,692</u>	<u>1,503,293</u>	<u>1,551,071</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6210.112 Directors	190,180	190,417	-237	195,380	190,752		179,456	179,456	171,594
4.100.5.6210.113 Supervisors and Coordinators	209,161	203,614		212,046	236,112	4,266	211,246	211,246	220,531
4.100.5.6210.116 Teachers			5,547						
4.100.5.6210.134 Curriculum Development Stipends	4,200	3,550			3,211			236,444	136,962
4.100.5.6210.151 Clerical Personnel	110,240	113,886	3,665	110,859	107,430	2,989	112,163	113,392	116,929
4.100.5.6210.152 Instructional Assistants			-2,646						
4.100.5.6210.199 Personal Leave Reimbursement	95,000	77,732	17,268	89,006	91,247	3,429	67,213	62,912	95,382
Total Salaries	<u>2,070</u> 617,851	<u>1,523</u> 593,057	<u>547,794</u>	<u>1,940</u> 615,231	<u>1,627</u> 630,379	<u>315,148</u>	<u>2,100</u> 576,178	<u>2,100</u> 805,550	<u>1,960</u> 743,358
4.100.5.6210.210 PERSI				58,675	60,587	-1,912			82,660
4.100.5.6210.220 Social Security Tax	61,489	58,791	2,698	42,280	45,485	-3,205	64,072	90,043	54,637
4.100.5.6210.230 Life Insurance	44,316	43,082	1,234				42,348	59,904	
4.100.5.6210.240 Medical Insurance	1,890	1,417	473	1,493	1,784	-30	1,458	1,458	1,458
4.100.5.6210.250 Employee Assistance Plan	57,252	42,033	15,219	48,227	47,884	343	49,844	50,089	50,089
4.100.5.6210.260 Dental Insurance				225	184		214	214	221
4.100.5.6210.270 Worker's Compensation Insurance	3,849	2,998	1,051	3,027	3,039	41	3,066	3,066	3,219
4.100.5.6210.280 Retirement Sick Leave Benefits	3,143	3,095	48	3,169	3,423	-254	3,225	4,549	4,461
4.100.5.6210.290 Vision Insurance	7,584		465	7,244	7,336	-92	7,262	10,147	9,367
Total Fringe Benefits	<u>180,375</u>	<u>158,976</u>	<u>21,399</u>	<u>164,971</u>	<u>169,099</u>	<u>-5,128</u>	<u>596</u> 172,085	<u>596</u> 220,066	<u>206,636</u>
4.100.5.6210.310 Professional and Technical Services									
4.100.5.6210.317 Health Services (Contracted)	2,000		2,000	2,000	157,168	155,168		127,291	127,300
4.100.5.6210.318 Testing Program	97,637	97,636		41,786	34,370	7,416	65,000	0	0
4.100.5.6210.320 ISAT Remediation	34,786	30,005	4,781	56,119	33,174	22,945	8,786	8,786	8,786
4.100.5.6210.396 Inservice Training	47,000	44,184	2,816		-190		83,873	83,873	83,873
Total Purchased Services	<u>176,899</u>	<u>172,317</u>	<u>9,582</u>	<u>164,905</u>	<u>182,748</u>	<u>-17,843</u>	<u>157,659</u>	<u>328,537</u>	<u>477,923</u>
4.100.5.6210.410 General Supplies	11,207			11,250					
4.100.5.6210.413 Curriculum Development Supplies		5,033	6,177		4,247	7,003	6,000	6,000	6,000
4.100.5.6210.416 Printing	7,528	8,307		2,500	2,502		2,000	2,000	2,000
4.100.5.6210.430 Library Books								48,125	48,125
4.100.5.6210.440 Textbooks	0	0	0	0	0	0	0	34,193	34,193
Total Supplies and Materials	<u>18,735</u>	<u>13,341</u>	<u>5,394</u>	<u>13,750</u>	<u>6,748</u>	<u>7,002</u>	<u>8,000</u>	<u>150,294</u>	<u>280,208</u>
Total Instructional Improvement Program	<u>998,860</u>	<u>937,691</u>	<u>61,169</u>	<u>958,857</u>	<u>989,974</u>	<u>-31,117</u>	<u>913,922</u>	<u>1,504,447</u>	<u>1,709,125</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6220.113 Supervisors and Coordinators									0
4.100.5.6220.117 Media Specialists	4,600,31	4,520,131		4,600,254	4,500,976		159,923	135,843	139,016
4.100.5.6220.133 Stipends and Extra Days - Regular			0			1,978,555	0	0	
4.100.5.6220.151 Clerical Personnel	8,947,950	8,942,838	442,288	8,942,835	8,942,351	-2,516	302,962	294,186	189,065
4.100.5.6220.199 Personal Leave Reimbursement							0	0	
Total Salaries	<u>3,000</u> 462,351	<u>1,218</u> 460,415	1,783	<u>3,000</u> 463,417	<u>1,525</u> 469,135	1,475 -5,718	3,000	3,000	<u>3,250</u> 432,831
			1,936				465,885	433,029	
4.100.5.6220.210 PERSI				46,802	47,768				48,131
4.100.5.6220.220 Social Security Tax	47,155	46,846	309,117	34,066	34,057	-966	51,806	48,154	31,814
4.100.5.6220.230 Life Insurance	33,981	32,864					34,242	31,827	
4.100.5.6220.240 Medical Insurance	4,699,906	4,427,718	15	4,699,109	4,699,202	9	2,862,684	2,499,950	2,499,982
4.100.5.6220.250 Employee Assistance Plan			788			1,907			
4.100.5.6220.260 Dental Insurance				622	517	105	631	606	624
4.100.5.6220.270 Worker's Compensation Insurance	7,916	7,921	0 -11	8,386	8,371	15	9,000	8,637	9,066
4.100.5.6220.280 Retirement Sick Leave Benefits	2,412	2,423	-5	2,555	2,547	15	2,608	2,425	2,597
4.100.5.6220.290 Vision Insurance	5,822	5,682	140 -16	5,786	5,827	8 -41	5,870	5,457	5,455
Total Fringe Benefits	<u>1,757</u> 215,239	<u>1,773</u> 212,903	2,336	<u>1,751</u> 230,767	<u>1,751</u> 229,728	0	1,750	1,678	<u>1,677</u> 243,436
						1,039	254,393	242,624	
4.100.5.6220.325 Repair and Maintenance (Contracted)				22,326	22,326				0
Total Purchased Services	<u>22,326</u> 22,326	<u>22,326</u> 22,326	0	22,326	22,326	0	25,893	25,893	0
								25,893	
4.100.5.6220.410 General Supplies			0			0			
4.100.5.6220.430 Library Books	5,000	4,999	-373	5,000,874	4,949,667	-60	5,000	5,000,110	78,111
Total Supplies and Materials	<u>78,695</u> 83,695	<u>79,068</u> 84,068	1 -373	81,874	81,707	107	79,176	83,110	<u>0</u> 78,111
						167			
Total Educational Media Services Program	<u>783,611</u>	<u>779,712</u>	<u>3,899</u>	<u>798,384</u>	<u>802,897</u>	<u>-4,513</u>	<u>830,347</u>	<u>784,656</u>	<u>754,378</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6230.154 Maintenance Personnel	478,565	470,067		462,813	423,386	39,427	398,499	399,217	382,967
4.100.5.6230.199 Personal Leave Reimbursement			8,498						
Total Salaries	478,565	470,067	135	462,813	423,386	220	1,160	1,160	388,847
			8,633			39,647	399,659	400,377	
4.100.5.6230.210 PERSI				47,289	42,406				42,684
4.100.5.6230.220 Social Security Tax	48,895	48,481	414	34,076	31,884	4,883	44,442	43,495	28,213
4.100.5.6230.230 Life Insurance	35,233	35,238	-76			2,192	29,375	29,455	
4.100.5.6230.240 Medical Insurance	1,429	1,505	-76	1,345	1,334	11,809	1,233	1,177	1,405
4.100.5.6230.250 Employee Assistance Plan	59,415	56,057	3,358	63,228	59,419	13,111	64,020	61,753	59,672
4.100.5.6230.260 Dental Insurance									
4.100.5.6230.270 Worker's Compensation Insurance	0	3,999	0	285	174		277	265	247
4.100.5.6230.280 Retirement Sick Leave Benefits	4,207	20,980	-3,047	4,207	17,869	2,714	3,960	3,777	3,584
4.100.5.6230.280 Retirement Sick Leave Benefits	17,933	20,980	-3,047				19,783	19,415	
4.100.5.6230.290 Vision Insurance	6,040	5,878	162	5,841	5,257	103	5,036	4,929	4,836
Total Fringe Benefits	74,083	173,049	20	87,905	79,410	86	770	733	68,812
			1,034			22,495	168,896	164,999	
4.100.5.6230.310 Professional and Technical Services									10,000
4.100.5.6230.361 Computer Service Expenses	1,000	4,961	35	8,000	8,047	-42	9,000	8,000	702,500
4.100.5.6230.381 In-District Travel Allowance			24,112			151			
4.100.5.6230.396 Inservice Training	5,400	6,512		7,000	6,796	204	8,000	8,000	8,000
Total Purchased Services	3,300	3,225	75-753	5,039	5,486	-447	12,500	12,500	733,000
	126,560	127,313		274,909	275,043		421,440	421,440	
4.100.5.6230.410 General Supplies			118			-134			
4.100.5.6230.481 Equipment Repair (Non-Contracted)	800	682		1,600	1,590	10	2,000	2,000	2,000
Total Supplies and Materials	10,000	9,560	440	1,195	1,187	8	15,500	15,500	17,500
	10,800	10,242					17,500		
4.100.5.6230.550 Equipment	391,738	360,640	558	2,795	2,777	18		17,500	
Total Capital Objects	391,738	360,640	31,098	18,805	18,805	0		310,969	0
							0		
Total Instruction-Related Technology Program	<u>1,182,546</u>	<u>1,141,975</u>	<u>40,571</u>	<u>940,027</u>	<u>878,001</u>	<u>0</u>	<u>1,007,495</u>	<u>1,315,285</u>	<u>1,202,159</u>
						62,026			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6310.319 Consultants		1,100		1,500	325	1,175	1,500	1,500	1,500
4.100.5.6310.382 Out-District Travel Allowance	1,500		400						
4.100.5.6310.391 Professional Dues and Fees	17,300	31,152	-13,852	17,300	4,908	-12,792	17,800	17,800	0
Total Purchased Services	<u>18,800</u>	<u>32,602</u>	<u>-13,802</u>	<u>18,800</u>	<u>4,833</u>	<u>-13,967</u>	<u>18,800</u>	<u>18,800</u>	<u>18,800</u>
4.100.5.6310.410 General Supplies					4,833			18,800	
4.100.5.6310.493 Professional Books and Journals	7,000	3,219	3,781	7,000	4,902	2,098	7,000	6,000	7,000
Total Supplies and Materials	<u>300</u>	<u>170</u>	<u>130</u>	<u>300</u>	<u>185</u>	<u>115</u>	<u>300</u>	<u>300</u>	<u>300</u>
4.100.5.6310.730 Judgments	7,300	3,389		7,300	5,087	2,213	7,300	6,300	7,300
Total Insurance and Judgment	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>21,700</u>	<u>-19,700</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Board Of Education Program	<u>28,100</u>	<u>0</u>	<u>2,000</u>	<u>28,100</u>	<u>31,620</u>	<u>-3,520</u>	<u>28,100</u>	<u>2,000</u>	<u>28,100</u>
		35,990	7,890					<u>27,100</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6320.111 Superintendent and Assistant Superintend		126,211		125,063	124,404		124,663	124,663	125,910
4.100.5.6320.151 Clerical Personnel	307,013	317,025	-10,012	304,426	311,310	6,884	305,906	311,514	315,848
4.100.5.6320.199 Personal Leave Reimbursement									
Total Salaries	<u>433,586</u>	<u>445,040</u>	<u>10,654</u>	<u>431,289</u>	<u>437,414</u>	<u>10,125</u>	<u>432,229</u>	<u>437,837</u>	<u>443,738</u>
4.100.5.6320.210 PERSI			-918	43,991	44,500				49,343
4.100.5.6320.220 Social Security Tax	44,226	45,144		31,699	31,302	-509	48,065	48,689	32,614
4.100.5.6320.230 Life Insurance	31,869	31,673	196				31,768	32,180	
4.100.5.6320.240 Medical Insurance	1,008	1,184	176	1,008	1,024	16	1,008	1,008	1,008
4.100.5.6320.250 Employee Assistance Plan	37,835	42,278	-4,443				46,621	47,049	
4.100.5.6320.260 Dental Insurance				208	166	42	201	201	208
4.100.5.6320.270 Worker's Compensation Insurance	2,640	2,015	625	2,795	2,744	51	2,880	2,880	3,023
4.100.5.6320.280 Retirement Sick Leave Benefits	2,255	2,341	-86	2,384	2,399	-15	2,422	2,445	2,662
4.100.5.6320.290 Vision Insurance	5,457	5,463	-6	5,439	5,383	56	5,447	5,510	5,590
4.100.5.6320.295 Physicals	584	602	-18	584	578	6	560	560	559
4.100.5.6320.296 Other Employee Benefits			-60	13,588	11,232	2,356			13,588
4.100.5.6320.297 COBRA Fees	13,088	12,034	954	0	0		13,088	13,088	0
Total Fringe Benefits	<u>3,000</u>	<u>1,980</u>	<u>1,020</u>	<u>3,000</u>	<u>2,120</u>	<u>880</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	<u>142,462</u>	<u>145,974</u>	<u>-3,512</u>	<u>147,399</u>	<u>148,563</u>	<u>880</u>	<u>154,560</u>	<u>156,110</u>	<u>157,722</u>
4.100.5.6320.310 Professional and Technical Services				24,423	21,571				26,300
4.100.5.6320.311 Legal Services	25,300	24,529	771	55,000	24,099	2,852	24,800	24,800	35,000
4.100.5.6320.313 Publishing and Advertising	55,000	28,402	26,598	19,075	16,361	30,901	35,000	35,000	19,850
4.100.5.6320.319 Consultants	20,175	12,653	7,522				15,475	15,000	
4.100.5.6320.325 Repair and Maintenance (Contracted)	7,000	2,475	4,525	7,000	2,691	4,309	4,000	4,000	4,000
4.100.5.6320.352 Postage	4,600	4,476	124	6,000	6,374	374	5,600	5,600	5,600
4.100.5.6320.381 In-District Travel Allowance	65,000	64,064	936				50,000	50,000	
4.100.5.6320.382 Out-District Travel Allowance	6,300	4,635	1,665	6,800	6,007	793	6,800	6,800	5,800
4.100.5.6320.391 Professional Dues and Fees	1,000	1,000		1,000	1,000		1,000	1,000	2,500
4.100.5.6320.396 Inservice Training	1,500	982	518	1,500	1,946	-446	1,500	1,500	1,500
Total Purchased Services	<u>180,775</u>	<u>240,466</u>	<u>60,309</u>	<u>181,998</u>	<u>184,414</u>	<u>184</u>	<u>955</u>	<u>955</u>	<u>1,300</u>
	<u>963,823</u>	<u>923,193</u>	<u>40,630</u>	<u>971,187</u>	<u>913,795</u>	<u>57,392</u>	<u>927,814</u>	<u>935,972</u>	<u>966,910</u>
4.100.5.6320.410 General Supplies	20,075	13,626	6,449	18,750	13,621		14,100	15,575	16,300
4.100.5.6320.493 Professional Books and Journals						5,129			
Total Supplies and Materials	<u>500,575</u>	<u>353,979</u>	<u>147</u>	<u>500,250</u>	<u>33,678</u>	<u>443</u>	<u>500,600</u>	<u>500</u>	<u>500,800</u>
4.100.5.6320.712 Liability Insurance	180,425	174,734	5,691	191,251	179,726	11,525	181,295	181,295	196,800
Total Insurance and Judgment	<u>180,425</u>	<u>174,734</u>	<u>5,691</u>	<u>191,251</u>	<u>179,726</u>	<u>11,525</u>	<u>181,295</u>	<u>181,295</u>	<u>196,800</u>
Total Central Administration Program	<u>963,823</u>	<u>923,193</u>	<u>40,630</u>	<u>971,187</u>	<u>913,795</u>	<u>57,392</u>	<u>927,814</u>	<u>935,972</u>	<u>966,910</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6410.114 Principals and Assistant Principals	2,105,408	2,105,408		2,120,495	2,118,495		2,184,855	2,225,229	2,262,558
4.100.5.6410.151 Clerical Personnel	677,219	680,305		669,445	669,469	2,000	694,443	701,889	697,741
4.100.5.6410.181 Clerical Substitutes			-3,086						15,000
4.100.5.6410.199 Personal Leave Reimbursement	9,000	8,353		9,000	9,706	-706	9,500	9,500	20,850
	<u>13,800</u>	<u>14,520</u>	<u>647</u>	<u>19,000</u>	<u>19,648</u>	<u>-706</u>	<u>13,000</u>	<u>13,000</u>	
Total Salaries	2,805,427	2,808,586	-3,159	2,811,940	2,813,718	-1,778	2,901,798	2,949,618	2,996,149
4.100.5.6410.210 PERSI	285,236	291,928		285,900	291,171	-5,271	321,623	326,940	331,504
4.100.5.6410.220 Social Security Tax	206,199	207,494	-6,692	206,677	206,930		213,283	216,797	220,218
4.100.5.6410.230 Life Insurance			-1,295			-253			10,199
4.100.5.6410.240 Medical Insurance	285,893	267,452	25,441	285,132	297,840	375	348,157	352,873	359,238
4.100.5.6410.250 Employee Assistance Plan						24,192			
4.100.5.6410.260 Dental Insurance				1,504	1,269	244	1,500	1,513	1,500
4.100.5.6410.270 Worker's Compensation Insurance	19,068	18,074	0	15,495	15,283	527	21,420	21,597	17,977
4.100.5.6410.280 Retirement Sick Leave Benefits	14,638	14,738	-99	35,317	35,341	212	16,250	16,522	37,562
4.100.5.6410.290 Vision Insurance	35,235	35,334				-24	36,443	37,046	
	<u>4,219</u>	<u>4,202</u>	<u>17</u>	<u>4,230</u>	<u>4,131</u>	<u>99</u>	<u>4,165</u>	<u>4,198</u>	<u>4,191</u>
Total Fringe Benefits	4,660,306	4,849,488	1,081,182	4,901,385	4,881,285	-20,100	4,972,928	4,987,685	4,987,685
4.100.5.6410.319 Consultants									
4.100.5.6410.361 Computer Service Expenses	150,000	182,913	-2,530	0	0	0	0	0	0
	<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>
Total Purchased Services	150,000	184,843	-34,843	0	0	0	0	0	0
4.100.5.6410.410 General Supplies	19,579	13,860	5,719	19,252	18,002	0	19,461	18,709	19,159
Total Supplies and Materials	19,579	13,860	5,719	19,252	18,002	1,250	19,461	18,709	19,159
			<u>5,719</u>			<u>1,250</u>		<u>18,709</u>	
Total School Administration Program	3,835,312	3,856,777	-21,465	3,732,577	3,713,005	-19,572	3,894,187	3,956,012	4,020,423

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6510.151 Clerical Personnel	295,114	299,960	-4,846	295,480	295,608		297,128	299,571	307,694
4.100.5.6510.199 Personal Leave Reimbursement						-128			1,400
Total Salaries	295,114	300,824	-5,710	295,480	295,608	70	297,128	299,571	309,094
4.100.5.6510.210 PERSI			-275	30,230	30,876	-58	298,028	300,471	34,370
4.100.5.6510.220 Social Security Tax	30,198	30,473	-114	21,784	21,617	-646	33,141	33,412	22,718
4.100.5.6510.230 Life Insurance	21,761	21,875	-289			167	21,905	22,084	
4.100.5.6510.240 Medical Insurance		1,076		787,015	1,324,440	-337	787	787	787,168
4.100.5.6510.250 Employee Assistance Plan	32,736	30,664	2,072			2,875	40,886	41,315	
4.100.5.6510.260 Dental Insurance				182	148	35	177	177	183
4.100.5.6510.270 Worker's Compensation Insurance	2,318	2,096	0 -31	2,454	2,439	35	2,529	2,529	2,654
4.100.5.6510.280 Retirement Sick Leave Benefits	1,541	1,572	22	1,632	1,610	15	1,669	1,683	1,854
4.100.5.6510.290 Vision Insurance	3,730	3,733	-3 -11	3,731	3,736	22 -5	3,755	3,786	3,895
Total Fringe Benefits	593,584	592,212	1,372	593,328	593,202	0	492	492	498,120
4.100.5.6510.310 Professional and Technical Services				50,000	50,004	-4	105,341	106,265	50,000
4.100.5.6510.312 Audit Services	50,000	50,004		37,400	34,456		50,000	50,000	35,500
4.100.5.6510.313 Publishing and Advertising	37,400	33,017	4,383			2,944	35,500	35,500	
4.100.5.6510.381 In-District Travel Allowance	6,500	2,962	3,538	8,000	3,237	4,763	7,000	7,000	7,000
4.100.5.6510.382 Out-District Travel Allowance	300	342	-234	300	0	300	350	350	350
Total Purchased Services	290,450	484,809	7,641	250,950	508,202	-255	550,400	550,400	550,400
4.100.5.6510.410 General Supplies				10,000		7,748		93,400	
Total Supplies and Materials	9,791	8,835	957	10,000	8,342	1,658	9,000	9,000	9,000
4.100.5.6510.715 Surety Insurance	9,791	8,835	957		8,342	1,658	9,000	9,000	9,000
Total Insurance and Judgment	767	767	0	767	767	0	767	767	800
Total Business Administration Program	494,656	489,448	0	501,425	489,952	0,473	767	767	800,414
			5,209				506,536	509,903	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6550.156 Warehouse Personnel				76,139	72,464		65,782	68,026	59,366
4.100.5.6550.199 Personal Leave Reimbursement	78,947	74,372	4,575			3,675			
Total Salaries	<u>400,347</u>	<u>270,592</u>	180	<u>400,539</u>	<u>400,864</u>	0	<u>400,202</u>	420	<u>400,766</u>
			4,755			3,675		68,446	
4.100.5.6550.210 PERSI								7,611	
4.100.5.6550.220 Social Security Tax	8,094	7,768	326	7,807	7,300	507	7,362		6,645
4.100.5.6550.230 Life Insurance	5,831	5,719	112	5,625	5,579	46	4,866	5,031	4,392
4.100.5.6550.240 Medical Insurance			20	35,807	35,251	556	24,640	11,762	24,720
4.100.5.6550.250 Employee Assistance Plan	13,336	13,145	191			4			
4.100.5.6550.260 Dental Insurance			835			556 -11			
4.100.5.6550.270 Worker's Compensation Insurance	0	0	0	52	63		50	50	52
4.100.5.6550.280 Retirement Sick Leave Benefits	990	955	35	1,048	1,027	21	720	720	756
4.100.5.6550.290 Vision Insurance	2,784	3,361	577	3,760	3,526	234	3,277	3,388	3,246
Total Fringe Benefits	<u>239,232</u>	<u>232,425</u>	0	<u>239,618</u>	<u>246,179</u>	6,561	<u>129,113</u>	140	<u>129,928</u>
			807			1,439		29,788	
4.100.5.6550.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>3,500</u>	<u>3,125</u>	375	<u>3,500</u>	<u>2,918</u>	582	<u>4,000</u>	<u>4,000</u>	<u>4,500</u>
4.100.5.6550.410 General Supplies	3,500	3,125	375	3,500	2,918	582	4,000	4,000	4,500
4.100.5.6550.419 Warehouse Supplies	4,500	5,387	887	4,800	4,669	131	5,000	5,000	5,000
4.100.5.6550.421 Motor Fuel			5,583		259	-259	3,000	3,000	3,500
Total Supplies and Materials	<u>3,000</u>	<u>3,322</u>	322	<u>4,000</u>	<u>3,679</u>	321	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
			4,531			193		12,000	
Total Central Service Program	<u>7,500</u>	<u>2,969</u>	4,531	<u>8,800</u>	<u>8,607</u>	193	<u>111,315</u>	<u>114,234</u>	<u>104,694</u>
			10,468			5,890			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6560.151 Clerical Personnel	145,078	145,036		144,972	145,255		146,072	148,921	147,507
4.100.5.6560.199 Personal Leave Reimbursement			42			-283			
Total Salaries	846,928	1,400,826	60	846,822	1,650,905	200	850 146,922	850 149,771	1,680,157 1,680,157
4.100.5.6560.210 PERSI			102,306	14,874	15,177	-83			16,475
4.100.5.6560.220 Social Security Tax	14,885	15,191		10,717	10,119	-303	16,338	16,656	10,890
4.100.5.6560.230 Life Insurance	10,725	10,196	529-95			598112	10,798		
4.100.5.6560.240 Medical Insurance			-215	356,807	448,238		336		356,581
4.100.5.6560.250 Employee Assistance Plan	13,980	14,195				-431	17,460	17,644	
4.100.5.6560.260 Dental Insurance									
4.100.5.6560.270 Worker's Compensation Insurance	0	0	0	78	63	15	76	76	78
4.100.5.6560.280 Retirement Sick Leave Benefits	989	981	8	1,048	1,040	8	1,080	1,080	1,133
4.100.5.6560.280 Retirement Sick Leave Benefits	761	763	-2	810	792	18	823	839	889
4.100.5.6560.290 Vision Insurance	1,839	1,840	-1	1,838	1,839	-1	1,852	1,887	1,867
Total Fringe Benefits	249,734	245,823	-6 -89	249,727	249,935	0	249,973	210	249,459
4.100.5.6560.310 Professional and Technical Services						-208		49,735	
4.100.5.6560.325 Repair and Maintenance (Contracted)	1,450	1,450		500,216	464,279	36	500	500	500,955
4.100.5.6560.382 Out-District Travel Allowance	58,716	58,716	0			-63	58,955	58,955	
Total Purchased Services	860,985	760,890	95	1,500 59,216	1,812 59,555	-312	1,900 61,355	1,900	1,450 60,905
4.100.5.6560.410 General Supplies			95-125			-339		61,355	
Total Supplies and Materials	7,600	7,725	-125	7,700	4,503	3,197	7,700	7,700	7,700
Total Administrative Technology Service Program	258,247	258,263	-16	258,465	255,898	2,567	264,950 268,561	268,561 268,561	266,221

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6610.113 Supervisors and Coordinators				62,993	63,239				66,440
4.100.5.6610.153 Custodians	1,109,878	1,110,807	-4,029	1,083,576	1,112,885	-29,309	1,010,772	1,029,046	1,029,862
4.100.5.6610.183 Substitute Custodians				80,000	50,496	29,504	80,000	80,000	80,000
4.100.5.6610.199 Personal Leave Reimbursement	80,000	82,052	-2,052						
Total Salaries	<u>1,230,740</u>	<u>1,243,245</u>	<u>500</u>	<u>1,228,869</u>	<u>1,228,270</u>	<u>650</u>	<u>1,189,592</u>	<u>1,181,128</u>	<u>1,182,602</u>
4.100.5.6610.210 PERSI	117,988	125,455	-7,467	117,185	133,512	16,327	120,385	122,446	122,610
4.100.5.6610.220 Social Security Tax				90,322	102,001	-11,679			86,921
4.100.5.6610.230 Life Insurance	90,900	95,501	-4,601				85,450	86,813	
4.100.5.6610.240 Medical Insurance	534,565	517,482	13,083	559,971	545,779	7,792	430,620	447,010	548,211
4.100.5.6610.250 Employee Assistance Plan									
4.100.5.6610.260 Dental Insurance				147,817	140,362	7,792	1,033	1,058	146,645
4.100.5.6610.270 Worker's Compensation Insurance	15,879	15,601	278	60,363	63,002	-2,639	14,760		64,215
4.100.5.6610.280 Retirement Sick Leave Benefits	48,901	55,348	-6,447	14,476	16,277	-1,801	57,548	58,466	13,892
4.100.5.6610.290 Vision Insurance	14,579	15,388	-62	3,511			13,640	13,874	
Total Fringe Benefits	<u>351,841</u>	<u>357,829</u>	<u>-6,288</u>	<u>563,026</u>	<u>587,243</u>	<u>-24,217</u>	<u>2,870</u>	<u>2,933</u>	<u>3,077</u>
4.100.5.6610.310 Professional and Technical Services	550,000	522,493	27,507	550,000	543,438	6,562	600,000	600,000	600,000
4.100.5.6610.331 Electricity Utilities	697,800	705,898	-8,098	695,600	796,149	-100,549	744,900	735,900	1,015,300
4.100.5.6610.332 Gas Utilities	384,600	218,888	165,712	367,800	214,823	152,977	351,800	360,800	293,100
4.100.5.6610.336 Water	545,900	441,702	104,198	550,600	551,066	-466	609,800	609,800	574,800
4.100.5.6610.337 Land Fill Fee						-466			
4.100.5.6610.351 Telephone - Voice	3,000	1,844	1,156	3,000	1,623	1,446	3,000	3,000	3,000
4.100.5.6610.353 Telephone - Repair	65,000	61,203	3,797			2,698	65,000	65,000	
4.100.5.6610.354 Telephone / Cable - Data	4,000	3,754	646	4,000	1,904	2,096	3,500	3,500	4,000
4.100.5.6610.355 Telephone - Cellular						96	65,000	65,000	
4.100.5.6610.381 In-District Travel Allowance	3,500	2,515	985	5,000	1,997	3,003	2,500	2,500	2,000
Total Purchased Services	<u>2,410,740</u>	<u>2,568,136</u>	<u>-258,604</u>	<u>2,424,820</u>	<u>2,570,421</u>	<u>-223,549</u>	<u>2,416,320</u>	<u>2,416,320</u>	<u>2,601,700</u>
4.100.5.6610.410 General Supplies			15,309						
4.100.5.6610.418 Custodial Supplies	19,800	208,690	-940	207,750	208,927	4,698	207,800	207,800	211,900
4.100.5.6610.481 Equipment Repair (Non-Contracted)	2,000	1,992	8	2,000		1,590	2,000	2,000	2,000
Total Supplies and Materials	<u>229,550</u>	<u>215,174</u>	<u>14,376</u>	<u>217,800</u>	<u>212,640</u>	<u>5,160</u>	<u>216,800</u>	<u>216,800</u>	<u>220,300</u>
4.100.5.6610.711 Property Insurance	163,083	162,519	564	164,000	179,239	-15,239	181,335	181,335	173,864
Total Insurance and Judgment	<u>163,083</u>	<u>162,519</u>	<u>564</u>	<u>164,000</u>	<u>179,239</u>	<u>-15,239</u>	<u>181,335</u>	<u>181,335</u>	<u>173,864</u>
Total Building Operation Services Program	<u>4,570,954</u>	<u>4,287,202</u>	<u>564</u>	<u>4,598,515</u>	<u>4,577,812</u>	<u>-20,703</u>	<u>4,546,060</u>	<u>4,578,112</u>	<u>4,781,234</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.6630.418 Custodial Supplies	3,600	2,687	913	3,600	3,195	405	3,600	3,600	3,600
Total Supplies and Materials	3,600	2,687	913	3,600	3,195	405	3,600	3,600	3,600
Total Maintenance - Non-Student Occupied Program	3,600	2,687	913	3,600	3,195	405	3,600	3,600	3,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6640.151 Clerical Personnel		78,513	-5,929	73,512	74,872	-1,360			75,915
4.100.5.6640.154 Maintenance Personnel	74,584	692,250		708,222	737,931	-29,709	740,887	689,080	685,451
4.100.5.6640.199 Personal Leave Reimbursement			862						
Total Salaries	707,196	760,024	240 -4,828	780,434	880,383	100,949	700 772,764	700 758,686	700,066
4.100.5.6640.210 PERSI				79,808	83,629	-3,821			84,741
4.100.5.6640.220 Social Security Tax	78,254	78,103		57,510	61,606	-4,096	85,931	84,366	56,013
4.100.5.6640.230 Life Insurance	56,381	58,142	-1,761				56,799	55,764	
4.100.5.6640.240 Medical Insurance	1,077,880	2,510		1,260,456	1,284,891	-152	2,338,860	1,299,986	1,577,984
4.100.5.6640.250 Employee Assistance Plan		97,359	9,821			3,566			
4.100.5.6640.260 Dental Insurance				622	500	122			598
4.100.5.6640.270 Worker's Compensation Insurance	7,979	7,956	0	838,434	836,927	256	8,280	7,915	846,380
4.100.5.6640.280 Retirement Sick Leave Benefits	31,871	31,524	223		10,130	2,107	38,253	37,546	
4.100.5.6640.290 Vision Insurance	9,665	9,464	347	9,866		-264	9,737	9,557	9,602
Total Fringe Benefits	1,678 295,186	1,686 286,144	-8 9,042	1,751 325,523	1,708 327,764	43,241	1,610 337,627	1,537 329,091	1,606 339,991
4.100.5.6640.325 Repair and Maintenance (Contracted)				62,000	50,244	11,756			60,000
4.100.5.6640.328 Building Repairs (Contracted)	64,000	60,273	3,727	40,000	32,129		60,000	60,000	40,000
4.100.5.6640.396 Inservice Training	40,000	39,978				7,871	40,000	40,000	
Total Purchased Services	9,000 113,000	3,231 103,482	5,769 9,518	9,000 111,000	7,420 89,793	1,580 21,207	6,000 106,000	6,000 106,000	6,000 106,000
4.100.5.6640.410 General Supplies									
4.100.5.6640.421 Motor Fuel	9,300	8,428		965,250	800,997	1,581	9,400	9,400	960,250
4.100.5.6640.428 Repairs Parts and Supplies	55,000	62,934	-7,934	30,000	26,931	2,853	63,250	63,250	33,000
4.100.5.6640.471 Building Repairs (Non-Contracted)	30,000	34,759	-4,759	150,000	127,238	3,069	30,000	30,000	150,000
4.100.5.6640.481 Equipment Repair (Non-Contracted)	150,000	149,947		20,000	19,398	22,763	150,000	150,000	20,000
Total Supplies and Materials	20,000 264,300	19,021 275,089	53 970,789	272,900	242,032	602 30,868	20,000 272,650	20,000 272,650	275,650
Total General Maintenance Services Program	1,439,682	1,436,739	2,943	1,491,857	1,472,972	18,885	1,489,041	1,466,427	1,483,707

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6650.155 Grounds Personnel	122,631	118,509		107,129	108,623	-1,494	108,167	110,348	111,427
4.100.5.6650.199 Personal Leave Reimbursement			4,123			-110			
Total Salaries	<u>120,781</u>	<u>118,789</u>	3,992	<u>107,279</u>	<u>108,883</u>	-1,604	<u>150</u>	<u>110,498</u>	<u>110,027</u>
4.100.5.6650.210 PERSI		11,881		10,942	11,306		108,317		12,458
4.100.5.6650.220 Social Security Tax	12,523		642			-364	12,045	12,288	
4.100.5.6650.230 Life Insurance	9,024	8,992	32	7,885	8,245	-360	7,961	8,122	8,234
4.100.5.6650.240 Medical Insurance		527			560				560
4.100.5.6650.250 Employee Assistance Plan	23,300	21,922	1,378	560 345	560 297	0	29,100	29,406	29,301
4.100.5.6650.260 Dental Insurance						48			
4.100.5.6650.270 Worker's Compensation Insurance	0	1,993	0	130	105	25	126	126	130
4.100.5.6650.280 Retirement Sick Leave Benefits	1,650	5,337	57 -79	1,747	1,735	12	1,800	1,800	1,889
4.100.5.6650.280 Retirement Sick Leave Benefits	5,258	5,337		5,269	5,258		5,361	5,469	6,083
4.100.5.6650.290 Vision Insurance	1,543	1,441	102	1,352	1,371	-19	1,365	1,392	1,412
Total Fringe Benefits	<u>364,223</u>	<u>362,059</u>	0	<u>364,595</u>	<u>365,243</u>	0	<u>350,668</u>	<u>350</u>	<u>340,416</u>
4.100.5.6650.325 Repair and Maintenance (Contracted)			2,164	10,000		-648		59,513	10,000
Total Purchased Services	<u>10,000</u>	<u>6,650</u>	<u>3,350</u>	<u>10,000</u>	<u>6,688</u>	<u>3,312</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
4.100.5.6650.410 General Supplies		6,650	3,350		6,688	3,312		10,000	22,000
Total Supplies and Materials	<u>22,000</u>	<u>20,019</u>	<u>1,981</u>	<u>22,000</u>	<u>22,519</u>	<u>-519</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
Total Ground Maintenance Services Program	<u>209,004</u>	<u>197,516</u>	<u>11,488</u>	<u>193,874</u>	<u>193,332</u>	<u>542</u>	<u>198,985</u>	<u>202,011</u>	<u>204,443</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6670.152 Instructional Assistants							80,450	77,017	79,020
4.100.5.6670.199 Personal Leave Reimbursement	0	0	0	0	0	0			
Total Salaries	0	0	0	0	0	0	300,750	300	300,320
4.100.5.6670.210 PERSI	0	0	0	0	0	0		77,317	
4.100.5.6670.220 Social Security Tax	0	0	0	0	0	0	8,979	8,597	8,820
4.100.5.6670.230 Life Insurance	0	0	0	0	0	0	5,935	5,683	5,830
4.100.5.6670.240 Medical Insurance	0	0	0	0	0	0	785		785,021
4.100.5.6670.250 Employee Assistance Plan	0	0	0	0	0	0	40,740	35,287	
4.100.5.6670.260 Dental Insurance	0	0	0	0	0	0			
4.100.5.6670.270 Worker's Compensation Insurance	0	0	0	0	0	0	176	151	182
4.100.5.6670.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	2,520	2,159	2,644
4.100.5.6670.290 Vision Insurance	0	0	0	0	0	0	453	433	476
Total Fringe Benefits	0	0	0	0	0	0	1,018	974	1,000
	0	0	0	0	0	0	400,096	419	400,247
4.100.5.6670.386 Crossing Guards Support	0	0	0	0	0	0		54,375	38,500
4.100.5.6670.387 Resource Officer Support	0	0	0	0	0	0	32,500	32,500	29,000
Total Purchased Services	0	0	0	0	0	0	29,000	29,000	67,500
	0	0	0	0	0	0	61,500		
Total Security Services Program	0	0	0	0	0	0		61,500	208,067
	0	0	0	0	0	0	203,346	193,192	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6810.113 Supervisors and Coordinators	148,245	148,200		150,138	150,188		150,137	150,766	152,274
4.100.5.6810.151 Clerical Personnel				58,971	55,324	-50			59,768
4.100.5.6810.157 Bus Drivers	585,881	565,530	-20,351	926,646	927,633	3,647	576,227	596,349	938,496
4.100.5.6810.158 Mechanics	153,466	148,301		144,034	141,562	-987	145,375	148,615	150,062
4.100.5.6810.162 Bus Attendants			5,165	65,939	64,537	-2,472			83,036
4.100.5.6810.187 Substitute and Trainee Bus Drivers	69,673	66,280	-3,393	208,171	185,845	-1,402	71,063	66,250	187,361
4.100.5.6810.199 Personal Leave Reimbursement	204,342	237,502	33,160			22,326	210,800		
Total Salaries	<u>1,489,983</u>	<u>1,596,091</u>	<u>-106,108</u>	<u>1,562,507</u>	<u>1,528,312</u>	<u>5,386</u>	<u>1,607,821</u>	<u>1,586,644</u>	<u>1,580,939</u>
4.100.5.6810.210 PERSI	151,978	138,718	13,260	162,435	152,859		178,790	178,837	175,801
4.100.5.6810.220 Social Security Tax	109,514	117,148		117,050	112,594	9,576	118,175	118,206	116,199
4.100.5.6810.230 Life Insurance			-7,634			4,456			
4.100.5.6810.240 Medical Insurance	319,517	440,982	121,465	428,996	506,647	77,651	387,586	388,922	495,730
4.100.5.6810.250 Employee Assistance Plan			5,535			3,349			
4.100.5.6810.260 Dental Insurance		11,161	-517	85,335	82,873	37	81,462	81,440	83,617
4.100.5.6810.270 Worker's Compensation Insurance	10,044	0	0	90,427	70,076	-538			80,153
4.100.5.6810.280 Retirement Sick Leave Benefits	74,802	72,498	2,304	20,065	18,867	20,351	82,321	82,342	19,920
4.100.5.6810.290 Vision Insurance	18,765	19,309	-237			1,198	20,259	20,259	
4.100.5.6810.295 Physicals	2,357	2,594	-237	2,575	2,744	-143	2,261	2,221	2,361
Total Fringe Benefits	<u>12,054</u>	<u>15,183</u>	<u>-3,129</u>	<u>609,388</u>	<u>570,959</u>	<u>928</u>	<u>13,374</u>	<u>13,374</u>	<u>622,651</u>
	534,576	526,099	8,477			-38,429	619,553	618,391	
4.100.5.6810.310 Professional and Technical Services	11,705			11,000	10,774		11,000	11,000	11,000
4.100.5.6810.325 Repair and Maintenance (Contracted)		10,138	1,567	11,000	13,682	2,682	11,600	11,600	11,600
4.100.5.6810.328 Building Repairs (Contracted)	19,000	21,258	-2,258			-114			
4.100.5.6810.331 Electricity Utilities	2,100	1,461	639	13,953	14,491				15,353
4.100.5.6810.345 Transportation Services (Contracted)	15,353	14,178	1,175			-138	15,053	15,053	0
4.100.5.6810.381 In-District Travel Allowance	500	0	500	500	0	500	500	500	500
4.100.5.6810.382 Out-District Travel Allowance	1,000	454	547	1,000	398	602			
4.100.5.6810.396 Inservice Training	2,230	3,490	-1,260	2,400	1,844	556	2,400	4,000	2,064
Total Purchased Services	<u>3,300</u>	<u>54,152</u>	<u>2,759</u>	<u>3,300</u>	<u>54,149</u>	<u>2,754</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
	55,188	54,152	3,668	45,853	44,149	1,704	44,153	45,753	44,717

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6810.420 Transportation Supplies			-438						
4.100.5.6810.421 Motor Fuel	5,000	5,043	-144,612	5,000	5,058	37,592	5,000	5,000	5,000
4.100.5.6810.423 Grease and Lubricants				11,800	13,845	2,045	12,300	12,300	12,300
4.100.5.6810.425 Laundry	12,300	14,472	-2,172				12,300	12,300	
4.100.5.6810.428 Repairs Parts and Supplies	920	786	134	920	1,065	813	920	1,064	1,000
4.100.5.6810.429 Tires	64,400	61,279	3,121	23,030	25,983	-2,953	86,400	920	25,030
4.100.5.6810.481 Equipment Repair (Non-Contracted)	18,000	25,723	-7,723				25,030	25,030	
Total Supplies and Materials	<u>3,000</u> 360,620	<u>3,000</u> 509,311	<u>3,000</u> -148,691	<u>576,050</u>	<u>545,249</u>	<u>30,801</u>	1,600	1,600	<u>1,600</u> 596,350
4.100.5.6810.550 Equipment							572,750	592,750	
Total Capital Objects	<u>2,000</u>	<u>1,674</u>	<u>326</u>	<u>2,000</u>	<u>791</u>	<u>1,209</u>	2,000	2,000	<u>2,000</u>
4.100.5.6810.714 Transportation Insurance	2,000	1,674	326	2,000	791	1,209	2,000	2,000	2,000
Total Insurance and Judgment	<u>1,019</u>	<u>-40 -40</u>	<u>1,059</u>	<u>1,019</u>	<u>-22</u>	<u>1,041</u>	1,019	1,019	<u>1,019</u>
Total Pupil To School Transportation Program	<u>1,019</u> 2,443,386	<u>1,059</u> 2,684,655	<u>1,059</u> -241,269	<u>2,796,817</u>	<u>2,689,438</u>	<u>107,379</u>	1,019	1,019	<u>1,019</u> 2,847,676

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
PUPIL ACTIVITY TRANSPORTATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6820.158 Mechanics									
4.100.5.6820.187 Substitute and Trainee Bus Drivers	3,000	154	2,846	3,000	14,983	2,978	0	0	0
	32,000		32,000	32,000	22	17,017	0	0	0
Total Salaries	<u>35,000</u>	<u>0</u>	<u>34,846</u>	<u>35,000</u>	<u>15,005</u>	<u>19,995</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
4.100.5.6820.210 PERSI		154	-17,247				0	0	
4.100.5.6820.220 Social Security Tax	3,570	20,817		3,570	1,217	2,353	0	0	
4.100.5.6820.230 Life Insurance	2,572	1,569	1,003	2,572	896	1,676	0	0	0
4.100.5.6820.240 Medical Insurance							0	0	0
4.100.5.6820.260 Dental Insurance	0	33	-1,554	0	2105	-2,105	0	0	0
4.100.5.6820.270 Worker's Compensation Insurance	0			0			0	0	0
4.100.5.6820.280 Retirement Sick Leave Benefits	1,978	1,042	736	1,988	62	1,323	0	0	0
4.100.5.6820.290 Vision Insurance	441	258	183	441	41	400	0	0	0
Total Fringe Benefits	<u>0</u>	<u>25,393</u>	<u>-17,032</u>	<u>0</u>	<u>14</u>	<u>-14</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
4.100.5.6820.325 Repair and Maintenance (Contracted)	8,361			8,571	4,021	4,550	0	0	
4.100.5.6820.328 Building Repairs (Contracted)			600	600		600	0	0	
4.100.5.6820.331 Electricity Utilities	600	0	200	200	0	200	0	0	0
	200		200	200	0	200	0	0	0
Total Purchased Services	<u>1,100</u>	<u>575</u>	<u>525</u>	<u>1,100</u>	<u>334</u>	<u>766</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
4.100.5.6820.421 Motor Fuel	1,900	575	1,325	1,900	334	1,566	0	0	
4.100.5.6820.423 Grease and Lubricants	15,000	15,474	-474	18,500	8,489	10,011	0	0	
4.100.5.6820.425 Laundry	900	558	342	750	298	452	0	0	0
4.100.5.6820.428 Repairs Parts and Supplies							0	0	0
4.100.5.6820.429 Tires	92	30	62	92	2	90	0	0	0
	7,000	715	6,285	7,000	2	2,000	0	0	0
Total Supplies and Materials	<u>1,000</u>	<u>66,839</u>	<u>938</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
	23,992	66,839	7,153	22,342	0	13,553	0	0	0
4.100.5.6820.714 Transportation Insurance					8,789		0	0	0
Total Insurance and Judgment	<u>83</u>	<u>40</u>	<u>43</u>	<u>83</u>	<u>22</u>	<u>61</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Pupil Activity Transportation Program	<u>89,336</u>	<u>40</u>	<u>43</u>	<u>87,896</u>	<u>28,171</u>	<u>61</u>	<u>0</u>	<u>0</u>	<u>0</u>
	43,000	26,336		39,725			0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6840.313 Publishing and Advertising									
4.100.5.6840.381 In-District Travel Allowance	900	839	61	800	0	800	800	800	800
4.100.5.6840.382 Out-District Travel Allowance			-707				1,000	1,000	1,000
	<u>5,000</u>	<u>5,007</u>	<u>0</u>	<u>4,000</u>	<u>4,522</u>	<u>-522</u>	<u>5,000</u>	<u>5,000</u>	<u>4,000</u>
Total Purchased Services			-646						
	<u>5,900</u>	<u>6,546</u>		<u>4,800</u>	<u>4,522</u>	<u>278</u>	<u>6,800</u>	<u>6,800</u>	<u>5,800</u>
4.100.5.6840.420 Transportation Supplies			-82						<u>16,000</u>
4.100.5.6840.421 Motor Fuel	800	882		800	521	279	1,000	1,000	
4.100.5.6840.428 Repairs Parts and Supplies	1,550	698	852	1,200	782	418	1,200	1,200	1,200
	<u>3,900</u>	<u>3,606</u>	<u>294</u>	<u>2,900</u>	<u>2,793</u>	<u>107</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>
Total Supplies and Materials			1,064						<u>21,100</u>
	<u>6,250</u>	<u>5,186</u>		<u>4,900</u>	<u>4,096</u>	<u>804</u>	<u>6,100</u>	<u>6,100</u>	
4.100.5.6840.550 Equipment									
	<u>1,100</u>	<u>425</u>	<u>675</u>	<u>1,100</u>	<u>1,421</u>	<u>-321</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
Total Capital Objects									
	<u>1,100</u>	<u>425</u>	<u>675</u>	<u>1,100</u>	<u>1,421</u>	<u>-321</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
4.100.5.6840.714 Transportation Insurance	29,400	28,307	1,093	29,400	27,865	1,535	27,729	27,729	28,284
	<u>29,400</u>	<u>28,307</u>	<u>1,093</u>	<u>29,400</u>	<u>27,865</u>	<u>1,535</u>	<u>27,729</u>	<u>27,729</u>	<u>28,284</u>
Total Insurance and Judgment									
	<u>42,650</u>	<u>40,464</u>	<u>2,186</u>	<u>40,200</u>	<u>37,904</u>	<u>2,296</u>	<u>41,729</u>	<u>41,729</u>	<u>56,284</u>
Total Non-reimbursable Transportation Program									

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6910.137 District Early Retirement Grants	40,000	36,000	4,000	1,610,000	1,725,277	6,000			
4.100.5.6910.138 State-Paid Salary				1,223,177	1,725,277	6,000	0	0	0
4.100.5.6910.194 Furlough Day Reduction	311,536	232,505	79,031		0	-100	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>				<u>0</u>	<u>0</u>	<u>0</u>
Total Salaries	<u>351,536</u>	<u>268,505</u>	<u>83,031</u>	<u>1,731,177</u>	<u>1,725,277</u>	<u>5,900</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.100.5.6910.210 PERSI				178,872	178,872		0	0	0
4.100.5.6910.220 Social Security Tax	31,777	23,685	8,092	132,424	132,442		0	0	0
4.100.5.6910.270 Worker's Compensation Insurance	25,838	19,167	6,671			0	0	0	0
4.100.5.6910.280 Retirement Sick Leave Benefits	1,835	1,322	513	9,521,692	8,275,692	-18	0	0	0
	<u>3,925</u>	<u>2,871</u>	<u>1,054</u>	<u>21,692</u>	<u>21,692</u>	<u>769</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fringe Benefits	<u>63,375</u>	<u>47,046</u>	<u>16,329</u>	<u>342,509</u>	<u>341,759</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.100.5.6910.310 Professional and Technical Services				10,000		750			
	<u>10,000</u>	<u>3,688</u>	<u>6,312</u>	<u>10,000</u>	<u>7,348</u>	<u>2,652</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Purchased Services	<u>10,000</u>	<u>3,688</u>	<u>6,312</u>	<u>10,000</u>	<u>7,348</u>	<u>2,652</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Other Support Services Program	<u>424,911</u>	<u>319,239</u>	<u>105,672</u>	<u>2,083,686</u>	<u>2,074,384</u>	<u>9,302</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.7100.690 Other Debt Services								15,000	15,000
Total Debt Retirement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	15,000	15,000
Total Child Nutrition Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	15,000	15,000
Total Current Expenditures	<u>62,149,183</u>	<u>61,845,057</u>	<u>304,126</u>	<u>64,815,542</u>	<u>64,370,342</u>	<u>445,200</u>	<u>64,126,962</u>	<u>64,474,465</u>	66,989,131

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.9200.810 Transfers to Other Funds	107,900	105,357	2,543	137,599	147,878	-10,279	105,500	105,500	105,500
Total Transfers or Reserves	107,900	105,357	2,543	137,599	147,878	-10,279	105,500	105,500	105,500
Total Fund Transfer Program	107,900	105,357	2,543	137,599	147,878	-10,279	105,500	105,500	105,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.9500.850 Contingency Reserve	609,563	N/A	N/A	610,093	N/A	N/A	631,195	631,195	656,031
4.100.5.9500.852 Unappropriated Fund Balance	2,438,255	N/A	N/A	2,448,335	N/A	N/A	2,524,779	2,524,779	2,624,123
4.100.5.9500.854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	400,000	400,000	400,000
4.100.5.9500.855 Appropriated Fund Balance	2,220,455	N/A	N/A	1,510,029	N/A	N/A	813,730	1,510,244	
4.100.5.9500.858 Reserves From Staff Reductions	1,548,939	N/A	N/A		N/A	N/A			
4.100.3.3200.000 Actual Year-End Fund Balance	N/A	7,947,375	N/A	N/A	5,439,006	N/A	N/A	N/A	0 N/A
Total Transfers or Reserves	<u>7,217,212</u>	<u>7,947,375</u>	<u>730,163</u>	<u>4,968,457</u>	<u>5,439,006</u>	<u>470,549</u>	<u>4,369,704</u>	<u>5,066,218</u>	<u>3,680,154</u>
Total Contingency Reserve Program	<u>7,217,212</u>	<u>7,947,375</u>	<u>730,163</u>	<u>4,968,457</u>	<u>5,439,006</u>	<u>470,549</u>	<u>4,369,704</u>	<u>5,066,218</u>	<u>3,680,154</u>
TOTAL GENERAL FUND	<u><u>69,474,295</u></u>	<u><u>69,897,790</u></u>	<u><u>-423,495</u></u>	<u><u>69,921,598</u></u>	<u><u>69,957,224</u></u>	<u><u>-35,626</u></u>	<u><u>68,602,166</u></u>	<u><u>69,646,183</u></u>	<u><u>70,774,785</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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
2014-2015 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
2014-2015 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.220.4.4459.900 Federal Forest	37,394	34,827	-2,567	35,000	35,366		35,000	35,000	35,000
TOTAL FEDERAL FUNDING	<u>37,394</u>	<u>34,827</u>	<u>-2,567</u>	<u>35,000</u>	<u>35,366</u>	366	<u>35,000</u>	<u>35,000</u>	35,000
						366		35,000	
TOTAL CURRENT REVENUES	<u>37,394</u>	<u>34,827</u>	<u>-2,567</u>	<u>35,000</u>	<u>35,366</u>		<u>35,000</u>	<u>35,000</u>	35,000
						366		35,000	
4.220.4.7000.000 Estimated Beginning Balance		133,562	37,393		71,165	71,165	79,827	79,827	115,079
TOTAL FEDERAL FOREST FUND	<u>96,169</u>	<u>168,390</u>	<u>34,827</u>	<u>35,000</u>	<u>106,531</u>	<u>71,531</u>	<u>114,827</u>	<u>114,827</u>	150,079

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.220.5.5120.550 Equipment	133,563	97,225	36,338	35,000	26,337	8,663	114,827	114,827	150,079
Total Capital Objects	133,563	97,225	36,338	35,000	26,337	8,663	114,827	114,827	150,079
Total Elementary Program	133,563	97,225	36,338	35,000	26,337	8,663	114,827	114,827	150,079
Total Current Expenditures	133,563	97,225	36,338	35,000	26,337	8,663	114,827	114,827	150,079

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	1-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.220.3.3200.000 Actual Year-End Fund Balance	N/A	<u>71,165</u>	N/A	N/A	80,194	N/A	N/A	N/A	N/A
Total Transfers or Reserves		<u>71,165</u>	<u>71,165</u>		80,194	<u>80,194</u>			
Total Contingency Reserve Program	<u>0</u>	<u>71,165</u>	<u>71,165</u>	<u>0</u>	80,194	<u>80,194</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<u>0</u> <u>133,563</u>	<u>168,390</u>	<u>-34,827</u>	<u>0</u> <u>35,000</u>	<u>106,531</u>	<u>-71,531</u>	<u>0</u> <u>114,827</u>	<u>0</u> <u>114,827</u>	<u>0</u> <u>150,079</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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 220 students each year, averaging 100 in the summer program and 120 between the two school year programs that are held in the Fall and Spring. The District operates two of its own vehicles and leases the rest from local automobile dealerships. Approximately 6 instructors are employed during the year. The state reimburses Districts up to \$125 per student. In order for the Driver Education program to break even, the district charges \$135 per student to supplement the state reimbursement.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.241.4.4193.300 Student Fees	34,965	36,650	1,685	35,775	32,675	-3,100	36,045	36,045	38,475
TOTAL LOCAL FUNDING	<u>34,965</u>	<u>36,650</u>	<u>1,685</u>	<u>35,775</u>	<u>32,675</u>	<u>-3,100</u>	<u>36,045</u>	<u>36,045</u>	38,475
4.241.4.4321.100 State Reimbursement	32,375	35,128	2,753	40,828	33,688	-7,141	33,375	33,375	35,625
TOTAL STATE FUNDING	<u>32,375</u>	<u>35,128</u>	<u>2,753</u>	<u>40,828</u>	<u>33,688</u>	<u>-7,141</u>	<u>33,375</u>	<u>33,375</u>	35,625
TOTAL CURRENT REVENUES	<u>67,340</u>	<u>71,778</u>	<u>4,438</u>	<u>76,603</u>	<u>66,363</u>	<u>-10,241</u>	<u>69,420</u>	<u>69,420</u>	74,100
4.241.4.7000.000 Estimated Beginning Balance		18,115	18,115		18,069	18,069		18,694	
TOTAL DRIVER EDUCATION FUND	<u>67,340</u>	<u>89,894</u>	<u>22,554</u>	<u>76,603</u>	<u>84,432</u>	<u>7,829</u>	<u>69,420</u>	<u>88,114</u>	74,100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.241.5.5420.113 Supervisors and Coordinators			-32				6,264	6,264	6,264
4.241.5.5420.116 Teachers	6,336	6,168		6,348	6,265	-80	34,398	34,398	34,398
4.241.5.5420.151 Clerical Personnel		38,893	-5,775			2,762			
Total Salaries	<u>2,498</u>	<u>2,710</u>	<u>-212</u>	<u>2,585</u>	<u>2,785</u>	<u>-200</u>	<u>2,567</u>	<u>2,567</u>	<u>2,567</u>
	41,752	47,771	-6,019	43,168	40,686	2,482	43,229	43,229	43,229
4.241.5.5420.210 PERSI									
4.241.5.5420.220 Social Security Tax	4,259	1,877	2,382	4,404	1,834	2,570	4,807	4,807	5,370
4.241.5.5420.230 Life Insurance	3,069	3,633	564	3,173	3,089	-84	3,177	3,177	3,550
4.241.5.5420.240 Medical Insurance		31	-6			-1			
4.241.5.5420.250 Employee Assistance Plan	1,070	973	97	1,148	1,149	-4	1,188	1,188	1,188
4.241.5.5420.260 Dental Insurance		0	0		4			6	6
4.241.5.5420.270 Worker's Compensation Insurance	66	61	5	70	70	0	72	72	76
4.241.5.5420.280 Retirement Sick Leave Benefits	218	208	10	225	261	-36	239	239	290
4.241.5.5420.290 Vision Insurance	525	228	297	544	222	322	544	544	608
Total Fringe Benefits	<u>18</u>	<u>14</u>	<u>4</u>	<u>14</u>	<u>14</u>	<u>0</u>	<u>10,082</u>	<u>14</u>	<u>11,135</u>
4.241.5.5420.322 Vehicle Lease or Rental	9,250	7,026	2,224	9,601	6,677	2,924		10,082	
Total Purchased Services	<u>5,390</u>	<u>5,392</u>	<u>-2</u>	<u>5,283</u>	<u>3,950</u>	<u>1,333</u>	<u>5,273</u>	<u>5,273</u>	<u>1,910</u>
	5,390	5,392	-2	5,283	3,950	1,333	5,273	5,273	1,910
4.241.5.5420.410 General Supplies			-2						
4.241.5.5420.412 Health Services Supplies	466	258	208	466	180	286	466	466	466
4.241.5.5420.421 Motor Fuel	700	1,796	-1,096	700	839	-139	700	700	900
4.241.5.5420.428 Repairs Parts and Supplies	4,390	4,916	-526	4,290	3,892	398	4,278	4,278	5,400
Total Supplies and Materials	<u>1,107</u>	<u>0</u>	<u>1,107</u>	<u>1,107</u>	<u>17</u>	<u>1,090</u>	<u>1,107</u>	<u>1,107</u>	<u>1,707</u>
	6,663	6,969	-306	6,563	4,928	1,635	6,551	6,551	8,473
4.241.5.5420.550 Equipment									
Total Capital Objects	<u>466</u>	<u>1,512</u>	<u>-1,046</u>	<u>8,169</u>	<u>7,708</u>	<u>461</u>	<u>466</u>	<u>19,160</u>	<u>466</u>
	466	1,512	-1,046	8,169	7,708	461	466	19,160	466
4.241.5.5420.720 Other Insurance	466			2,035	451	1,584	2,035	2,035	2,035
Total Insurance and Judgment	<u>2,035</u>	<u>1,304</u>	<u>731</u>	<u>2,035</u>	<u>451</u>	<u>1,584</u>	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>
	2,035	1,304	731	2,035	451	1,584	2,035	2,035	2,035
Total Community Education Program	<u>65,556</u>	<u>69,975</u>	<u>4,419</u>	<u>74,819</u>	<u>64,399</u>	<u>10,420</u>	<u>67,636</u>	<u>86,330</u>	<u>72,316</u>
	65,556	69,975	4,419	74,819	64,399	10,420	67,636	86,330	72,316

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.241.5.6320.393 Indirect Costs			-65						
Total Purchased Services	1,784	1,849	-65	1,784	1,338	446	1,784	1,784	1,784
Total Central Administration Program	1,784	1,849	-65	1,784	1,338	446	1,784	1,784	1,784
Total Current Expenditures	67,340	71,823	-4,483	76,603	65,737	10,866	69,420	88,114	74,100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget	
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted	
4.241.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A	18,694	N/A	N/A	N/A	N/A	
Total Transfers or Reserves		<u>18,071</u>	<u>18,071</u>		<u>18,694</u>					
Total Contingency Reserve Program	<u>0</u>	<u>18,071</u>	<u>18,071</u>	<u>0</u>	<u>18,694</u>	<u>18,694</u>	<u>0</u>	<u>0</u>	<u>0 0</u>	
TOTAL DRIVER EDUCATION FUND	<u>67,340</u>	<u>89,894</u>	<u>-22,554</u>	<u>76,603</u>	<u>84,432</u>	<u>-7,829</u>	<u>69,420</u>	<u>88,114</u>	<u>74,100</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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
2014-2015 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.242.4.4192.200 Start / Reader Grants			-26,038	27,354		-19,378	20,095	20,389	20,225
4.242.4.4199.900 Other Local Revenue	30,393	4,355			7,976	-1,094			
4.242.4.4199.910 Fees For SES Tutoring	5,124	4,543	-581,143	140,143	31	-10,143	655	8,093	50,155
	<u>10,143</u>			<u>140,143</u>	<u>31</u>		<u>10,103</u>	<u>10,143</u>	
TOTAL LOCAL FUNDING	<u>45,660</u>	<u>0</u>	<u>-36,762</u>	<u>38,622</u>	<u>0</u>	<u>-30,615</u>	<u>30,853</u>	<u>38,625</u>	30,880
		8,898			8,007				
4.242.4.4319.900 Experimental Grants Revenue			-10,302	58,194	37,555	-20,639			32,884
4.242.4.4329.900 Commission of the Arts Grant	33,496	23,194				-1,000	28,194	51,771	
	<u>1,500</u>	<u>500</u>	<u>-1,000</u>	<u>1,000</u>			<u>1,000</u>	<u>1,000</u>	
TOTAL STATE FUNDING	<u>34,996</u>	<u>23,694</u>	<u>-11,302</u>	<u>59,194</u>	<u>37,555</u>	<u>-21,639</u>	<u>29,194</u>	<u>52,771</u>	38,066
4.242.4.4459.900 Team Nutrition Grant			-1						
TOTAL FEDERAL FUNDING	<u>1,150</u>	<u>1,149</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
	<u>1,150</u>	<u>1,149</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
4.242.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
TOTAL CURRENT REVENUES	<u>81,806</u>	<u>33,741</u>	<u>-48,065</u>	<u>97,816</u>	<u>45,561</u>	<u>-52,255</u>	<u>60,047</u>	<u>91,396</u>	63,946
TOTAL SPECIAL GRANTS FUND	<u>81,806</u>	<u>33,741</u>	<u>-48,065</u>	<u>97,816</u>	<u>45,561</u>	<u>-52,255</u>	<u>60,047</u>	<u>91,396</u>	63,946

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.242.5.5110.301 Contracted Dental Services	1,054	1,053							
4.242.5.5110.319 Consultants	1,500	1,500	1	1,500	1,500	0	1,900	1,500	1,500
Total Purchased Services	<u>2,554</u>	<u>2,553</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,900</u>	<u>1,500</u>	<u>1,500</u>
4.242.5.5110.410 General Supplies	2,554	2,553	1	1,500	1,500	0	1,500	1,500	1,500
4.242.5.5110.450 Food - School Lunch	500	500		21,084	22,502	-1,418			
Total Supplies and Materials	<u>21,996</u>	<u>21,084</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,084</u>	<u>27,637</u>	<u>0</u>
	22,496	21,584	912	21,084	22,502	-1,418	21,084	27,637	19,290
Total Kindergarten Program	<u>25,050</u>	<u>24,137</u>	<u>912</u>	<u>22,584</u>	<u>24,002</u>	<u>-1,418</u>	<u>22,584</u>	<u>29,137</u>	<u>20,790</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.242.5.5120.152 Instructional Assistants	8,465		8,465	8,465		8,465	8,400	8,440	8,440
Total Salaries	8,465	0	8,465	8,465	0	8,465	8,400	8,440	8,440
4.242.5.5120.210 PERSI		0			0			8,440	
4.242.5.5120.220 Social Security Tax	880	0	880	880	0	880	934	934	939
4.242.5.5120.270 Worker's Compensation Insurance	647	0	647	647	0	647	617	617	620
4.242.5.5120.280 Retirement Sick Leave Benefits	44	0	44	44	0	44	46	46	50
Total Fringe Benefits	107	0	107	107	0	107	106	106	106
4.242.5.5120.396 Inservice Training	1,678	0	1,678	1,678	0	1,678	1,703	1,703	1,715
Total Purchased Services	500	500	0	0	0	0	0	0	0
4.242.5.5120.410 General Supplies	500	500	0	0	0	0	0	0	0
Total Supplies and Materials	0	0	0	544	108	436	0	936	500
4.242.5.5120.550 Equipment	0	0	0	544	108	436	0	936	500
Total Capital Objects	0	0	0	0	0	0	0	6,500	0
Total Elementary Program	00,643	0	0	00,687	0	0	00,103	6,500	00,655
		500	10,143		108	10,579		17,579	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.5150.410 General Supplies	2,150	1,150	1,000	1,000		1,000	1,000	1,000	
Total Supplies and Materials	2,150	1,150	1,000	1,000	0	1,000	1,000	1,000	182
Total Secondary Program	2,150	1,150	1,000	1,000	0	1,000	1,000	1,000	182
					0				

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.5170.410 General Supplies	4,424	4,424		581	0	581	655	657	0
Total Supplies and Materials	4,424	4,424	0	581	0	581	655	657	0
Total Alternate School Program	4,424	4,424	0	581	0	581	655	657	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.5220.410 General Supplies	2,179	1,688	491	1,807	1,524	283	1,000	1,294	1,000
Total Supplies and Materials	2,179	1,688	491	1,807	1,524	283	1,000	1,294	1,000
Total Preschool Handicapped Program	2,179	1,688	491	1,807	1,524	283	1,000	1,294	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SPECIAL GRANTS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.6110.318 Testing Program	5,757		5,757	5,757	5,757				
Total Purchased Services	5,757	0	5,757	5,757	5,757	0	0	0	0
Total Attendance, Guidance And Health Program	5,757	0	5,757	5,757	5,757	0	0	0	0
		0				0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.242.5.6210.116 Teachers									
4.242.5.6210.186 Substitute Teachers	5,505		5,505	3,030	2,525	505		2,050	
Total Salaries	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>3,160</u>	<u>2,973</u>	<u>188</u>	<u>0</u>	<u>10,500</u>	<u>8,897</u>
	7,505	0	7,505	6,190	5,498	693	0	12,550	8,897
4.242.5.6210.210 PERSI		0					0		
4.242.5.6210.220 Social Security Tax	573	0	573	313	238	75	0	233	0
4.242.5.6210.270 Worker's Compensation Insurance	422	0	422	232	168	64	0	157	0
4.242.5.6210.280 Retirement Sick Leave Benefits	30	0	30	17	13	4	0	12	0
Total Fringe Benefits	<u>70</u>	<u>0</u>	<u>70</u>	<u>38</u>	<u>29</u>	<u>9</u>	<u>0</u>	<u>26</u>	<u>0</u>
	1,095	0	1,095	600,790	448	152	0	428	19,225
4.242.5.6210.392 Student Activity Support		0	19,790				19,095	19,095	
4.242.5.6210.396 Inservice Training	20,861	1,071			695	19,095			
Total Purchased Services	<u>20,861</u>	<u>0</u>	<u>19,790</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>2,587</u>
		1,071		24,790		24,095	24,095	24,095	21,812
4.242.5.6210.410 General Supplies				23,210	695	16,254			
Total Supplies and Materials	<u>1,400</u>	<u>0</u>	<u>1,400</u>	<u>23,210</u>	<u>6,956</u>	<u>16,254</u>	<u>0</u>	<u>4,046</u>	<u>0</u>
	1,400	0	1,400		6,956	16,254			
Total Instructional Improvement Program	<u>30,861</u>	<u>0</u>	<u>29,790</u>	<u>54,790</u>	<u>13,597</u>	<u>41,193</u>	<u>04,095</u>	<u>40,464</u>	<u>60,709</u>
		1,071						41,119	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.242.5.6320.393 Indirect Costs			-29						
Total Purchased Services	742	771	-29	610	574	36	610	610	610
Total Central Administration Program	742	771	-29	610	574	36	610	610	610
Total Current Expenditures	81,806	33,741	48,065	97,816	45,561	52,255	60,047	91,396	63,946
TOTAL SPECIAL GRANTS FUND	81,806	33,741	48,065	97,816	45,561	52,255	60,047	91,396	63,946

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 243

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES

Account Elements and Description	1-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.243.4.4324.400 Professional Technical Revenue	606,213	368,564	-237,649	579,069	310,028	-269,041	329,550	319,805	353,801
TOTAL STATE FUNDING	<u>606,213</u>	<u>368,564</u>	<u>-237,649</u>	<u>579,069</u>	<u>310,028</u>	<u>-269,041</u>	329,550	319,805	<u>353,801</u>
4.243.4.4600.000 Interfund Transfers					7,961	7,961			
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,961</u>	<u>7,961</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>606,213</u>	<u>368,564</u>	<u>-237,649</u>	<u>579,069</u>	<u>317,989</u>	<u>-261,080</u>	329,550	319,805	<u>353,801</u>
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u><u>606,213</u></u>	<u><u>368,564</u></u>	<u><u>-237,649</u></u>	<u><u>579,069</u></u>	<u><u>317,989</u></u>	<u><u>-261,080</u></u>	<u>329,550</u>	<u>319,805</u>	<u><u>353,801</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.243.5.5190.116 Teachers		6,992	-6,992		24,449				
4.243.5.5190.133 Stipends and Extra Days - Regular	220,106	22,805	-699	62,259	0	37,810	220,199	120,250	9,981
4.243.5.5190.186 Substitute Teachers									
Total Salaries	<u>8,000</u> 30,106	<u>735,572</u>	<u>7,225</u> -466	<u>5,000</u> 67,259	<u>954,423</u>	<u>4,026</u> -41,836	<u>22,199</u> 6	<u>3,000</u> 15,250	<u>3,000</u> 12,781
4.243.5.5190.210 PERSI			-25						
4.243.5.5190.220 Social Security Tax	2,433	2,458		3,290	2,915	375	2,469	1,343	1,088
4.243.5.5190.270 Worker's Compensation Insurance	2,392	2,270	122	2,739	2,149	590	1,632	871	939
4.243.5.5190.280 Retirement Sick Leave Benefits		100	-63	206	3,225		122	64	76
Total Fringe Benefits	<u>163</u> 295	<u>100</u> 298	<u>63</u> -3	<u>206</u> 406	<u>354</u>	<u>52,002</u>	<u>122</u> 280	<u>64</u> 155	<u>76</u> 123
4.243.5.5190.319 Consultants	5,283	5,125	158	6,641	8,643		4,503	2,433	2,226
4.243.5.5190.381 In-District Travel Allowance	34,220	20,421	13,799	41,118	21,621	19,497	23,026	14,506	19,836
4.243.5.5190.382 Out-District Travel Allowance	1,700	626	1,074	3,800	3,540	3,000	3,600	3,300	6,400
4.243.5.5190.391 Professional Dues and Fees	44,931	34,107	10,824	48,432	300	4,892	52,729	53,031	48,972
Total Purchased Services	<u>1,000</u> 81,851	<u>55,154</u>	<u>1,000</u> 26,697	<u>2,000</u> 94,850	<u>65,461</u>	<u>2,000</u> -29,389	<u>2,000</u> 81,355	<u>2,000</u>	<u>4,000</u> 79,108
4.243.5.5190.410 General Supplies	280,045	119,947	160,098	189,645	93,483	96,162	99,611	72,837 111,641	100,571
Total Supplies and Materials	<u>280,045</u>	<u>119,947</u>	<u>160,098</u>	<u>189,645</u>	<u>93,483</u>	<u>96,162</u>	<u>99,611</u>	<u>111,641</u>	<u>100,571</u>
4.243.5.5190.550 Equipment			30,832	83,147	32,009	51,138			66,253
Total Capital Objects	<u>74,718</u> 74,718	<u>43,886</u> 43,886	<u>30,832</u>	<u>83,147</u>	<u>32,009</u>	<u>51,138</u>	<u>34,784</u> 34,784	<u>30,814</u>	<u>66,253</u>
4.243.5.5190.712 Liability Insurance								30,814	12,000
Total Insurance and Judgment	<u>6,000</u>	<u>4,702</u>	<u>1,298</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>12,000</u>
Total Vocational-Technical Program	<u>6,000</u> 478,003	<u>4,702</u> 259,387	<u>1,298</u> 218,616	<u>6,000</u> 447,542	<u>205,019</u>	<u>6,000</u> 222,523	<u>6,000</u> 248,452	<u>6,000</u> 238,975	<u>272,939</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.243.5.6210.113 Supervisors and Coordinators	75,201	72,096	3,105	75,156	59,753	15,403	67,201	67,201	67,201
4.243.5.6210.151 Clerical Personnel		11,991	11,991	27,329					
4.243.5.6210.199 Personal Leave Reimbursement	25,166		-553		9,292	18,037			
Total Salaries	<u>100,367</u>	<u>84,640</u>	<u>15,727</u>	<u>102,485</u>	<u>69,695</u>	<u>-650</u>	<u>67,201</u>	<u>67,201</u>	<u>67,201</u>
4.243.5.6210.210 PERSI				10,454				67,201	
4.243.5.6210.220 Social Security Tax	10,428	8,848	1,580		8,020	2,434	7,473	7,473	7,473
4.243.5.6210.230 Life Insurance	7,678	6,310	1,368	7,533	5,823	1,710	4,939	4,939	4,939
4.243.5.6210.240 Medical Insurance		256		267	178	89			
4.243.5.6210.250 Employee Assistance Plan	7,236	7,160	76	8,078	7,200	878	0	0	0
4.243.5.6210.260 Dental Insurance							0	0	0
4.243.5.6210.270 Worker's Compensation Insurance	0	0	0	0	27	-27	0	0	0
4.243.5.6210.280 Retirement Sick Leave Benefits	458	453	5	485	435	50	0	0	0
4.243.5.6210.290 Vision Insurance	522	334	188	565	527	38	370	370	402
	1,265	1,070	195	1,291	972	319	847	847	847
Total Fringe Benefits	<u>107,843</u>	<u>106,536</u>	<u>-4</u>	<u>108,774</u>	<u>93,274</u>	<u>9</u>	<u>13,629</u>	<u>13,629</u>	<u>13,661</u>
4.243.5.6210.381 In-District Travel Allowance			3,307			5,500			
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>268</u>	<u>0</u>	<u>268</u>	<u>268</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>108,210</u>	<u>109,177</u>	<u>0</u>	<u>131,527</u>	<u>92,970</u>	<u>268</u>	<u>268</u>	<u>80,830</u>	<u>80,862</u>
			<u>19,033</u>			<u>38,557</u>			
Total Current Expenditures	<u>606,213</u>	<u>368,564</u>	<u>237,649</u>	<u>579,069</u>	<u>317,989</u>	<u>261,080</u>	<u>329,550</u>	<u>319,805</u>	<u>353,801</u>
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u><u>606,213</u></u>	<u><u>368,564</u></u>	<u><u>237,649</u></u>	<u><u>579,069</u></u>	<u><u>317,989</u></u>	<u><u>261,080</u></u>	<u><u>329,550</u></u>	<u><u>319,805</u></u>	<u><u>353,801</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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
2014-2015 ANNUAL BUDGET

STATE TECHNOLOGY FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.245.4.4319.900 Other State Support				455,000	428,162	-26,838	336,850	412,290	492,905
TOTAL STATE FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>455,000</u>	<u>428,162</u>	<u>-26,838</u>	336,850	412,290	492,905
	0	0	0						
4.245.4.4600.000 Interfund Transfers				31,099	31,099				
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,099</u>	<u>31,099</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
	0	0	0			0	0	0	0
TOTAL CURRENT REVENUES				<u>486,099</u>	<u>459,261</u>	<u>-26,838</u>	336,850	412,290	492,905
	0	0	0						
4.245.4.7000.000 Estimated Beginning Balance								122,652	
TOTAL STATE TECHNOLOGY FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>486,099</u>	<u>459,261</u>	<u>-26,838</u>	336,850	534,942	492,905
	0	0	0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

STATE TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.245.5.5120.410 General Supplies									
Total Supplies and Materials	0	0	0	0	0	0	0	0	2,099
Total Elementary Program	0	0	0	0	0	0	0	0	2,099
	0	0	0	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.245.5.6230.154 Maintenance Personnel				55,454	53,929				99,920
4.245.5.6230.199 Personal Leave Reimbursement						1,525		56,984	
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,454</u>	<u>53,929</u>	<u>-40</u>	<u>0</u>	<u>56,984</u>	<u>100,020</u>
						1,485		56,984	11,122
4.245.5.6230.210 PERSI	0	0	0				0		
4.245.5.6230.220 Social Security Tax				5,656	5,600	56		6,451	
4.245.5.6230.230 Life Insurance	0	0	0	4,076	4,123	-47	0	4,359	7,351
4.245.5.6230.240 Medical Insurance	0	0	0	224,640	224,004	0	0	225	325,372
4.245.5.6230.250 Employee Assistance Plan	0	0	0			636	0	5,461	
4.245.5.6230.260 Dental Insurance	0	0	0			-24	0	51	91
4.245.5.6230.270 Worker's Compensation Insurance	0	0	0	52	76		0	720	1,322
4.245.5.6230.280 Retirement Sick Leave Benefits	0	0	0	699	694	5	0	331	5,432
4.245.5.6230.290 Vision Insurance	0	0	0	2,724		213	0	718	1,260
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>699</u>	<u>679</u>	<u>-20</u>	<u>0</u>	<u>140</u>	<u>248,586</u>
				125,916	125,057	0	0	18,456	248,586
4.245.5.6230.552 Technology Equipment	0	0	0	404,729	257,583	147,146	336,850	459,502	342,200
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>404,729</u>	<u>257,583</u>	<u>147,146</u>	<u>336,850</u>	<u>459,502</u>	<u>342,200</u>
Total Instruction-Related Technology Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>486,099</u>	<u>336,609</u>	<u>149,490</u>	<u>336,850</u>	<u>534,942</u>	<u>490,806</u>
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>486,099</u>	<u>336,609</u>	<u>149,490</u>	<u>336,850</u>	<u>534,942</u>	<u>492,905</u>
	0	0	0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.245.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A	122,652	N/A	N/A	N/A	N/A
Total Transfers or Reserves		0			122,652	122,652			
Total Contingency Reserve Program	0	0	0	0	122,652	122,652	0	0	0
TOTAL STATE TECHNOLOGY FUND	0	0	0	0	486,099	459,261	0	0	0
						26,828	236,850	531,942	
	0	0	0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUND 246

SUBSTANCE ABUSE PREVENTION FUND

DESCRIPTION

This program consists of several curricular and non-curricular components aimed at: 1) reducing the use of drugs, alcohol and tobacco products among our student population; 2) implementing and enhancing student assistance programs (SAPs) in grades K-12 which help provide a disciplined and safe learning environment in all district schools; 3) providing healthy alternative activities for students; and 4) provide professional development opportunities for the faculty, staff and community members.

SPECIAL NOTES

The 1995 Legislature appropriated money from the Tobacco Tax Fund to be given to local districts to complement and further enhance their federal Drug-Free Schools and Communities funds. The goal is to provide a safe and disciplined school environment and to help educate students so they can make wise choices regarding the use of drugs, alcohol and tobacco products.

This is the first fiscal year since Fiscal Year 2010 in which the State of Idaho has distributed funds for this program. Because of the State's financial situation during that period of time, the dollars that would have normally been directed to this fund were diverted by the state to the General Fund, increasing the amount of funding available for on-going district expenses. The Budget does include funds in Fiscal Years 2012 and 2013, however, these were carry over funds from the previous fiscal years.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.246.4.4329.900 Substance Abuse Prevention	24,856	18,779	-6,077	<u>6,077</u>	<u>6,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>77,890</u>
TOTAL STATE FUNDING	<u>24,856</u>	<u>18,779</u>	<u>-6,077</u>	<u>6,077</u>	<u>6,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>77,890</u>
TOTAL CURRENT REVENUES	<u>24,856</u>	<u>18,779</u>	<u>-6,077</u>	<u>6,077</u>	<u>6,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>77,890</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u>24,856</u>	<u>18,779</u>	<u>-6,077</u>	<u>6,077</u>	<u>6,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>77,890</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.246.5.5150.396 Inservice Training	<u>19,856</u>	<u>16,613</u>	<u>3,243</u>	<u>0</u>	<u>35</u>	<u>-35</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Purchased Services	<u>19,856</u>	<u>16,613</u>	<u>3,243</u>	<u>0</u>	<u>35</u>	<u>-35</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.246.5.5150.410 General Supplies	<u>5,000</u>	<u>2,166</u>	<u>2,834</u>	<u>6,077</u>	<u>6,041</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Supplies and Materials	<u>5,000</u>	<u>2,166</u>	<u>2,834</u>	<u>6,077</u>	<u>6,041</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Secondary Program	<u>24,856</u>	<u>18,779</u>	<u>6,077</u>	<u>6,077</u>	<u>6,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.246.5.6210.396 Inservice Training									50,000
Total Purchased Services	0	0	0	0	0	0	0	0	50,000
4.246.5.6210.410 General Supplies	0	0	0	0	0	0	0	0	17,890
Total Supplies and Materials	0	0	0	0	0	0	0	0	17,890
4.246.5.6210.550 Equipment	0	0	0	0	0	0	0	0	10,000
Total Capital Objects	0	0	0	0	0	0	0	0	10,000
Total Instructional Improvement Program	0	0	0	0	0	0	0	0	77,890
Total Current Expenditures	24,856	0	0	0	0	0	0	0	77,890
		18,779	6,077	6,077	6,077	0	0	0	
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u>24,856</u>	<u>18,779</u>	<u>6,077</u>	<u>6,077</u>	<u>6,077</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>77,890</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 250, 251

TITLE I-A, ARRA FUND

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND

DESCRIPTION

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

SPECIAL NOTES

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

The ARRA (American Recovery and Reinvestment Act of 2009) Fund was created to track anticipated "stimulus" funding during the 2010 and 2011 fiscal years. The district has not received additional funds beyond that time period and all funds had to be expended by the end of Fiscal Year 2012.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

TITLE I-A ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.4.4451.100 ESEA Title I Revenue (ARRA)	<u>48,164</u>	<u>48,163</u>	<u>-1</u>						
TOTAL FEDERAL FUNDING	<u>48,164</u>	<u>48,163</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>48,164</u>	<u>48,163</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE I-A ARRA FUND	<u>48,164</u>	<u>48,163</u>	<u>-1</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

TITLE I-A ARRA FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.250.5.5120.210 PERSI									
4.250.5.5120.220 Social Security Tax									
4.250.5.5120.230 Life Insurance	0	0	0	0	0	0	0	0	0
4.250.5.5120.240 Medical Insurance	0	-43	43	0	0	0	0	0	0
4.250.5.5120.260 Dental Insurance	0	106	-106	0	0	0	0	0	0
4.250.5.5120.280 Retirement Sick Leave Benefits	0	5,790	-5,790	0	0	0	0	0	0
4.250.5.5120.290 Vision Insurance	0	369	-369	0	0	0	0	0	0
	<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>
Total Fringe Benefits	0	98	-98	0	0	0	0	0	0
	<u>0</u>	<u>98</u>	<u>-98</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.250.5.5120.410 General Supplies		6,320	-6,320						
	<u>0</u>	<u>6,320</u>	<u>-6,320</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Supplies and Materials	27,689	15,726	11,963	0	0	0	0	0	0
	<u>27,689</u>	<u>15,726</u>	<u>11,963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.250.5.5120.550 Equipment									
	<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>
Total Capital Objects	475	471	4	0	0	0	0	0	0
	<u>475</u>	<u>471</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Elementary Program	475	471	4	0	0	0	0	0	0
	<u>28,164</u>	<u>471</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>22,518</u>	<u>5,646</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
				0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

TITLE I-A ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.250.5.6210.210 PERSI									
4.250.5.6210.220 Social Security Tax									
4.250.5.6210.230 Life Insurance	0	0	0	0	0	0	0	0	0
4.250.5.6210.240 Medical Insurance	0	-101	101	0	0	0	0	0	0
4.250.5.6210.260 Dental Insurance	0	-164	164	0	0	0	0	0	0
4.250.5.6210.270 Worker's Compensation Insurance	0	-10	10	0	0	0	0	0	0
4.250.5.6210.280 Retirement Sick Leave Benefits	0	3	-3	0	0	0	0	0	0
4.250.5.6210.290 Vision Insurance	0	-3	3	0	0	0	0	0	0
	<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>
Total Fringe Benefits	<u>0</u>	<u>-278</u>	<u>278</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.250.5.6210.396 Inservice Training	0			0			0		0
	<u>20,000</u>	<u>25,923</u>	<u>-5,923</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Purchased Services	<u>20,000</u>	<u>25,923</u>	<u>-5,923</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>20,000</u>	<u>25,646</u>	<u>5,646</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>48,164</u>	<u>48,163</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE I-A ARRA FUND	<u>48,164</u>	<u>48,163</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.4.4451.100 ESEA Title I Revenue	<u>3,144,123</u>	<u>2,783,012</u>	<u>-361,111</u>	<u>3,085,745</u>	<u>2,656,062</u>	<u>-429,683</u>	<u>2,452,386</u>	<u>2,808,433</u>	<u>2,649,732</u>
TOTAL FEDERAL FUNDING	<u>3,144,123</u>	<u>2,783,012</u>	<u>-361,111</u>	<u>3,085,745</u>	<u>2,656,062</u>	<u>-429,683</u>	<u>2,452,386</u>	<u>2,808,433</u>	<u>2,649,732</u>
TOTAL CURRENT REVENUES	<u>3,144,123</u>	<u>2,783,012</u>	<u>-361,111</u>	<u>3,085,745</u>	<u>2,656,062</u>	<u>-429,683</u>	<u>2,452,386</u>	<u>2,808,433</u>	<u>2,649,732</u>
4.251.4.7000.000 Estimated Beginning Balance							255,704	341,785	343,356
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u><u>3,144,123</u></u>	<u><u>2,783,012</u></u>	<u><u>-361,111</u></u>	<u><u>3,085,745</u></u>	<u><u>2,656,062</u></u>	<u><u>-429,683</u></u>	<u><u>2,708,090</u></u>	<u><u>3,150,218</u></u>	<u><u>2,993,088</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.5120.116 Teachers	1,007,065	1,033,529	-26,464	1,043,981	1,006,879	37,102	928,543	928,543	835,714
4.251.5.5120.152 Instructional Assistants	313,046	297,438	15,608	308,268	293,705	14,563	300,709	300,709	315,235
4.251.5.5120.199 Personal Leave Reimbursement			-611						
Total Salaries	<u>1,324,535</u>	<u>1,336,002</u>	<u>-11,467</u>	<u>1,356,673</u>	<u>1,305,910</u>	<u>-50,763</u>	<u>1,238,652</u>	<u>1,238,652</u>	<u>1,159,337</u>
4.251.5.5120.210 PERSI	135,103	125,810		138,380	122,625	15,755	103,254	137,738	128,918
4.251.5.5120.220 Social Security Tax			9,293	99,716	95,573	4,143		91,041	85,212
4.251.5.5120.230 Life Insurance	97,353	97,864						91,041	
4.251.5.5120.240 Medical Insurance	266,343	237,804	-1,397	276,982	258,434	18,048	0	276,418	467,015
4.251.5.5120.250 Employee Assistance Plan						-1,163	0		
4.251.5.5120.260 Dental Insurance			-138	16,410	14,620	1,790	0	1,162	140,086
4.251.5.5120.270 Worker's Compensation Insurance	15,843	15,081	0	0			0	16,590	
4.251.5.5120.280 Retirement Sick Leave Benefits	6,914	4,389	2,525	747,094	942,871	-21,045	0	6,937	645,608
4.251.5.5120.290 Vision Insurance	16,689	15,257	1,432			2,223	0	15,607	
Total Fringe Benefits	<u>4,399,507</u>	<u>3,602,967</u>	<u>797,540</u>	<u>3,426,746</u>	<u>3,510,389</u>	<u>-84,358</u>	<u>103,254</u>	<u>3,226</u>	<u>2,974,520,647</u>
4.251.5.5120.310 Professional and Technical Services			-17,230	266,744	57,202	209,542		548,483	41,715
4.251.5.5120.381 In-District Travel Allowance	52,040	69,270	-127				55,065	55,065	
4.251.5.5120.396 Inservice Training	1,500	1,627	110	1,500	1,181	319	1,500	1,500	1,500
Total Purchased Services	<u>540,050</u>	<u>400,297</u>	<u>-17,247</u>	<u>268,244</u>	<u>58,383</u>	<u>209,861</u>	<u>56,565</u>	<u>0</u>	<u>43,215</u>
4.251.5.5120.410 General Supplies	135,629		95,815	92,258	40,935		305,186	56,565	304,522
4.251.5.5120.415 One-Time Supplies		39,814			6,110	51,323		340,153	
Total Supplies and Materials	<u>6,058</u>	<u>1,784</u>	<u>4,274</u>	<u>6,000</u>	<u>47,045</u>	<u>-110</u>	<u>6,200</u>	<u>6,200</u>	<u>6,281</u>
4.251.5.5120.550 Equipment	213,365	186,297	27,068	93,470	73,566	19,904	184,696	346,353	180,497
Total Capital Objects	<u>213,365</u>	<u>186,297</u>	<u>27,068</u>	<u>93,470</u>	<u>73,566</u>	<u>19,904</u>	<u>184,696</u>	<u>77,670</u>	<u>180,497</u>
Total Elementary Program	<u>2,271,144</u>	<u>2,141,161</u>	<u>129,983</u>	<u>2,381,391</u>	<u>2,013,293</u>	<u>368,098</u>	<u>1,894,553</u>	<u>2,267,723</u>	<u>2,214,499</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.5150.116 Teachers	49,875	45,923	3,952	46,412	47,133		47,603	47,603	47,706
4.251.5.5150.186 Substitute Teachers						-721			
4.251.5.5150.199 Personal Leave Reimbursement	803	75	728	0	0	0	0	0	0
Total Salaries	<u>50,678</u>	<u>46,518</u>	<u>4,160</u>	<u>46,672</u>	<u>47,458</u>	<u>-65</u>	<u>48,091</u>	<u>488</u>	<u>680,356</u>
4.251.5.5150.210 PERSI						-786		48,091	
4.251.5.5150.220 Social Security Tax	5,087	4,826	261	4,761	4,931	-170	5,293	5,347	5,377
4.251.5.5150.230 Life Insurance	3,725	3,427	298	3,430	3,631	-201		3,535	3,554
4.251.5.5150.240 Medical Insurance	127	168		168	168	0	0	168	168
4.251.5.5150.250 Employee Assistance Plan	8,022	9,476	-1,454	8,847	8,576	271	0	8,822	9,159
4.251.5.5150.260 Dental Insurance						-38	0	38	39
4.251.5.5150.270 Worker's Compensation Insurance	0	0	0	0	38	-38	0	38	567
4.251.5.5150.280 Retirement Sick Leave Benefits	494	494	0	524	524	0	0	540	290
4.251.5.5150.290 Vision Insurance	264	149		257	354	-97	0	270	609
Total Fringe Benefits	<u>13,484</u>	<u>10,234</u>	<u>28,750</u>	<u>10,684</u>	<u>10,928</u>	<u>2,244</u>	<u>0</u>	<u>105</u>	<u>105,868</u>
4.251.5.5150.310 Professional and Technical Services				15,568	11,146		5,293	19,431	12,172
Total Purchased Services	<u>15,568</u>	<u>15,568</u>	<u>0</u>	<u>15,568</u>	<u>11,146</u>	<u>4,422</u>	<u>12,000</u>	<u>12,000</u>	<u>12,172</u>
Total Secondary Program	<u>84,730</u>	<u>0</u>	<u>0</u>	<u>80,924</u>	<u>79,532</u>	<u>1,392</u>	<u>65,384</u>	<u>79,522</u>	<u>80,396</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.5.5170.152 Instructional Assistants	5,827	545	5,282	5,827	0	5,827	0	0	0
Total Salaries	5,827	545	5,282	5,827	0	5,827	0	0	0
4.251.5.5170.210 PERSI					0		0	0	
4.251.5.5170.220 Social Security Tax	594	0	594	594	0	594	0	0	0
4.251.5.5170.270 Worker's Compensation Insurance	428	42	386	428	0	428	0	0	0
4.251.5.5170.280 Retirement Sick Leave Benefits	30	0	30	32	3	29	0	0	0
Total Fringe Benefits	73	0	73	73	0	73	0	0	0
Total Alternate School Program	1,125	42	1,083	1,127	3	1,124	0	0	0
	<u>6,952</u>	<u>587</u>	<u>6,365</u>	<u>6,954</u>	<u>3</u>	<u>6,951</u>	<u>0</u>	<u>0</u>	<u>0</u>
					3		0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.6110.135 Other Special Programs								46,998	43,643
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	46,998	43,643
4.251.5.6110.210 PERSI	0	0	0	0	0	0	0		
4.251.5.6110.220 Social Security Tax	0	0	0	0	0	0	0	5,455	4,853
4.251.5.6110.230 Life Insurance	0	0	0	0	0	0	0	3,730	3,208
4.251.5.6110.240 Medical Insurance	0	0	0	0	0	0	0	100	101
4.251.5.6110.250 Employee Assistance Plan	0	0	0	0	0	0	0	5,200	5,496
4.251.5.6110.260 Dental Insurance	0	0	0	0	0	0	0	25	23
4.251.5.6110.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	350	340
4.251.5.6110.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	325	262
4.251.5.6110.290 Vision Insurance	0	0	0	0	0	0	0	620	550
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	95	63,896
Total Attendance, Guidance And Health Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	15,900	58,539
	0	0	0	0	0	0	0	62,898	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.5.6160.152 Instructional Assistants									0
Total Salaries	500	0	500	656	0	656	0	0	0
4.251.5.6160.210 PERSI	500	0	500	656	0	656	0	0	
4.251.5.6160.220 Social Security Tax	52	42	10	67	0	67	0	0	0
4.251.5.6160.270 Worker's Compensation Insurance	39	3	36	48	0	48	0	0	0
4.251.5.6160.280 Retirement Sick Leave Benefits	3	0	3	4	0	4	0	0	0
Total Fringe Benefits	6	0	6	8	0	8	0	0	0
Total Ancillary Service Program	100	46	54	127	0	127	0	0	0
	600	46	554	783	0	783	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.6210.113 Supervisors and Coordinators		60,767		60,767	60,767				72,206
4.251.5.6210.116 Teachers	60,767	192,335	37,106	192,340	210,269	-17,929	71,491	71,491	169,986
4.251.5.6210.151 Clerical Personnel			0	27,863	27,689	0			28,549
4.251.5.6210.186 Substitute Teachers	27,091	27,319		20,000	19,163	174	27,684	27,684	20,000
4.251.5.6210.197 Inservice Training	30,000	21,675	8,325	10,000		838	20,000	20,000	10,000
4.251.5.6210.199 Personal Leave Reimbursement	15,000	8,952	6,048		4,777	5,223	10,000	10,000	
Total Salaries	<u>362,299</u>	<u>310,259</u>	<u>51,040</u>	<u>300,670</u>	<u>326,201</u>	<u>-16,531</u>	<u>1,982</u>	<u>1,982</u>	<u>300,651</u>
4.251.5.6210.210 PERSI				29,750	31,609	-1,859	341,979	341,979	31,319
4.251.5.6210.220 Social Security Tax	33,894	29,949	3,945	21,437	21,487		7,950	35,803	22,171
4.251.5.6210.230 Life Insurance	24,423	20,499	3,924					23,666	
4.251.5.6210.240 Medical Insurance				698,672	796,441	-98,769	0		731,706
4.251.5.6210.250 Employee Assistance Plan	34,067	31,686	2,381				0	37,639	
4.251.5.6210.260 Dental Insurance					152	-152	0		
4.251.5.6210.270 Worker's Compensation Insurance	2,099	1,966	333	1,876	2,180	-304	0	161	2,086
4.251.5.6210.280 Retirement Sick Leave Benefits	1,734	986	748	1,608	2,209	-601	0	1,803	1,809
4.251.5.6210.290 Vision Insurance	4,187	3,628	559	3,675	3,829	-154	0	4,057	3,549
Total Fringe Benefits	<u>184,598</u>	<u>185,597</u>	<u>18,001</u>	<u>392,108</u>	<u>456,160</u>	<u>-12,052</u>	<u>0</u>	<u>448</u>	<u>386,901</u>
4.251.5.6210.381 In-District Travel Allowance							7,950	106,710	
4.251.5.6210.382 Out-District Travel Allowance			500	500	0	500	200	200	200
4.251.5.6210.396 Inservice Training	11,800	0	1,500	1,500	35,527	1,500	1,500	11,660	118,670
Total Purchased Services	<u>185,874</u>	<u>44,962</u>	<u>-140,912</u>	<u>82,000</u>	<u>35,527</u>	<u>-46,473</u>	<u>301,700</u>	<u>167,716</u>	<u>118,670</u>
4.251.5.6210.410 General Supplies									
Total Supplies and Materials	<u>2,000</u>	<u>68</u>	<u>1,932</u>	<u>2,000</u>	<u>130</u>	<u>1,870</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Instructional Improvement Program	<u>651,771</u>	<u>488,886</u>	<u>205,885</u>	<u>486,778</u>	<u>462,018</u>	<u>-24,760</u>	<u>653,629</u>	<u>618,405</u>	<u>518,222</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.5.6320.393 Indirect Costs	72,469	68,258	4,211	72,469	68,279	4,190	70,000	75,067	74,273
Total Purchased Services	72,469	68,258	4,211	72,469	68,279	4,190	70,000	75,067	74,273
Total Central Administration Program	72,469	68,258	4,211	72,469	68,279	4,190	70,000	75,067	74,273

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.5.6810.345 Transportation Services (Contracted)								10,000	10,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	10,000	10,000
Total Pupil To School Transportation Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	10,000
	0	0	0	0	0	0	0	10,000	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.7200.116 Teachers	15,000	11,473	3,527	25,000	8,224	16,776		10,000	10,000
Total Salaries	<u>15,000</u>	<u>11,473</u>	<u>3,527</u>	<u>25,000</u>	<u>8,224</u>	<u>16,776</u>	<u>0</u>	<u>10,000</u>	10,000
4.251.5.7200.210 PERSI					8,224	16,776		10,000	1,112
4.251.5.7200.220 Social Security Tax	2,550	1,192	1,358	2,550	854	1,696	0	1,132	
4.251.5.7200.270 Worker's Compensation Insurance	1,838	839	999	1,838	595	1,243	0	765	735
4.251.5.7200.280 Retirement Sick Leave Benefits	130	36	94	138	69	69 ²¹¹	0	56	60
Total Fringe Benefits	<u>315</u>	<u>145</u>	<u>170</u>	<u>315</u>	<u>104</u>	<u>3,218</u>	<u>0</u>	<u>126</u>	126
4.251.5.7200.383 Parent Activities Travel	4,833	2,212	2,621	4,841	1,623	3,218		2,079	2,033
Total Purchased Services	36,624	32,068	4,556	26,605	23,091	3,515	24,524	24,524	25,126
Total Parent Activities Program	<u>56,457</u>	<u>45,753</u>	<u>10,704</u>	<u>56,446</u>	<u>32,937</u>	<u>23,509</u>	<u>24,524</u>	<u>36,603</u>	37,159
Total Current Expenditures	<u>3,144,123</u>	<u>2,783,012</u>	<u>361,111</u>	<u>3,085,745</u>	<u>2,656,062</u>	<u>429,683</u>	<u>2,708,090</u>	<u>3,150,218</u>	2,993,088
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u><u>3,144,123</u></u>	<u><u>2,783,012</u></u>	<u><u>361,111</u></u>	<u><u>3,085,745</u></u>	<u><u>2,656,062</u></u>	<u><u>429,683</u></u>	<u><u>2,708,090</u></u>	<u><u>3,150,218</u></u>	<u><u>2,993,088</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 256, 257, 258, 259

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

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

DESCRIPTION

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

SPECIAL NOTES

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

The ARRA (American Recovery and Reinvestment Act of 2009) Fund was created to track anticipated "stimulus" funding during the 2010 and 2011 fiscal years. The district has not received additional funds beyond that time period and all funds had to be expended by the end of Fiscal Year 2012.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.256.4.4430.000 Title VI-B - Restricted (ARRA)	60,513	60,513							
TOTAL FEDERAL FUNDING	<u>60,513</u>	<u>60,513</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>60,513</u>	<u>60,513</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u><u>60,513</u></u>	<u><u>60,513</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.256.5.5210.116 Teachers		1,664							
4.256.5.5210.152 Instructional Assistants	1,664	1,664		0	0	0	0	0	0
Total Salaries	<u>1,379</u>	<u>1,379</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> 0
4.256.5.5210.210 PERSI	3,043	3,043	0	0	0	0	0	0	
4.256.5.5210.220 Social Security Tax	278	278	0	0	0	0	0	0	
4.256.5.5210.270 Worker's Compensation Insurance	230	231	-1	0	0	0	0	0	0
4.256.5.5210.280 Retirement Sick Leave Benefits	16	16	0	0	0	0	0	0	0
Total Fringe Benefits	<u>34</u>	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> 0
4.256.5.5210.310 Professional and Technical Services	558	558	0	0	0	0	0	0	0
Total Purchased Services	<u>358</u>	<u>358</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> 0
4.256.5.5210.410 General Supplies	358	358	0	0	0	0	0	0	0
Total Supplies and Materials	<u>47,066</u>	<u>47,311</u>	<u>-245</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> 0
4.256.5.5210.550 Equipment	9,488	9,488	0	0	0	0	0	0	0
Total Capital Objects	<u>9,488</u>	<u>9,488</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> 0
Total Special Education Program	<u>60,513</u>	<u>60,759</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> 0
			<u>-246</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.256.5.6160.381 In-District Travel Allowance									
Total Purchased Services	<u>0</u>	<u>-246</u> <u>246</u>	<u>246</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ancillary Service Program	<u>0</u>		<u>246</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>0</u> <u>60,513</u>	<u>-246</u> <u>60,513</u>	<u>246</u> <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u><u>60,513</u></u>	<u><u>60,513</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.257.4.4430.000 Title VI-B - Restricted	3,601,791	2,527,792	-1,073,999	2,546,240	2,529,067	-17,173	2,399,024	2,434,786	2,519,155
TOTAL FEDERAL FUNDING	<u>3,601,791</u>	<u>2,527,792</u>	<u>-1,073,999</u>	<u>2,546,240</u>	<u>2,529,067</u>	<u>-17,173</u>	<u>2,399,024</u>	<u>2,434,786</u>	<u>2,519,155</u>
TOTAL CURRENT REVENUES	<u>3,601,791</u>	<u>2,527,792</u>	<u>-1,073,999</u>	<u>2,546,240</u>	<u>2,529,067</u>	<u>-17,173</u>	<u>2,399,024</u>	<u>2,434,786</u>	<u>2,519,155</u>
4.257.4.7000.000 Estimated Beginning Balance				713,638		-713,638	1,200,000	1,200,000	970,048
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>3,601,791</u>	<u>2,527,792</u>	<u>-1,073,999</u>	<u>3,259,878</u>	<u>2,529,067</u>	<u>-730,811</u>	<u>3,599,024</u>	<u>3,634,786</u>	<u>3,489,203</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.257.5.5120.152 Instructional Assistants			-963						0
Total Salaries	<u>0</u>	<u>963</u>	<u>-963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
4.257.5.5120.210 PERSI	0	963		0	0	0	0	0	
4.257.5.5120.220 Social Security Tax	0	0	-8	0	0	0	0	0	
4.257.5.5120.230 Life Insurance	0	0	0	0	0	0	0	0	0
4.257.5.5120.240 Medical Insurance	0	0	8	0	0	0	0	0	0
4.257.5.5120.260 Dental Insurance	0	2	-2	0	0	0	0	0	0
4.257.5.5120.260 Dental Insurance	0	-887	887	0	0	0	0	0	0
4.257.5.5120.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	0
4.257.5.5120.280 Retirement Sick Leave Benefits	0	5	-5	0	0	0	0	0	0
4.257.5.5120.290 Vision Insurance	0	0	0	0	0	0	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
	<u>0</u>	<u>1-887</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Elementary Program	<u>0</u>		<u>887</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
	<u>0</u>	<u>76</u>	<u>-76</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.257.5.5210.116 Teachers	181,966			79,596	76,302				52,551
4.257.5.5210.152 Instructional Assistants	1,598,259	1,058,853	109,461	1,199,212	1,085,835	319,478	810,268	810,268	1,124,170
4.257.5.5210.182 Substitute Instructional Assistants			539,406	85,000	69,442				53,481
4.257.5.5210.199 Personal Leave Reimbursement	68,508	80,324	-11,816	10,180		15,558	77,580	77,558	10,500
Total Salaries	<u>1,858,508</u>	<u>1,214,972</u>	<u>643,536</u>	<u>1,373,988</u>	<u>1,234,654</u>	<u>139,334</u>	<u>1,278,795</u>	<u>1,278,795</u>	<u>1,240,702</u>
4.257.5.5210.210 PERSI	138,665	113,068	25,597	131,477	117,403		133,577	133,577	132,020
4.257.5.5210.220 Social Security Tax	142,178		58,239	94,740	86,287	14,074			87,260
4.257.5.5210.230 Life Insurance		83,939		10,682		8,453	88,291	88,291	10,402
4.257.5.5210.240 Medical Insurance	10,453	8,816	1,637	562,103	474,571	1,337	938,473	10,470	551,315
4.257.5.5210.250 Employee Assistance Plan	486,401	412,090	74,311			87,732			
4.257.5.5210.260 Dental Insurance				33,303	129,926		2,350	2,350	2,350
4.257.5.5210.270 Worker's Compensation Insurance	300,733	260,873	4,960	0		3,974	32,635	32,635	32,635
4.257.5.5210.280 Retirement Sick Leave Benefits	10,257	3,769	6,488	7,103	8,510		6,620	6,620	7,103
4.257.5.5210.290 Vision Insurance	24,759					1,931	15,136	15,136	15,136
Total Fringe Benefits	<u>6,804</u>	<u>5,897</u>	<u>907</u>	<u>6,953</u>	<u>6,097</u>	<u>856</u>	<u>6,618</u>	<u>6,618</u>	<u>6,822</u>
4.257.5.5210.310 Professional and Technical Services	850,250	667,653	182,597	862,602	747,444	115,158	834,170	834,170	834,170
4.257.5.5210.317 Health Services (Contracted)	16,872	7,900	9,872	200,000	16,981	183,019	350,000	350,000	315,000
Total Purchased Services	<u>191,872</u>	<u>182,000</u>	<u>9,872</u>	<u>200,000</u>	<u>16,981</u>	<u>183,019</u>	<u>350,000</u>	<u>350,000</u>	<u>315,000</u>
4.257.5.5210.410 General Supplies	146,000		67,179	217,286	161,069	56,217	400,000	435,762	367,183
Total Supplies and Materials	<u>146,000</u>	<u>78,821</u>	<u>67,179</u>	<u>217,286</u>	<u>161,069</u>	<u>56,217</u>	<u>400,000</u>	<u>435,762</u>	<u>367,183</u>
4.257.5.5210.550 Equipment	32,650	23,299	9,351	84,741	15,673	69,068	223,483	223,483	280,689
Total Capital Objects	<u>32,650</u>	<u>23,299</u>	<u>9,351</u>	<u>84,741</u>	<u>15,673</u>	<u>69,068</u>	<u>223,483</u>	<u>223,483</u>	<u>280,689</u>
Total Special Education Program	<u>3,079,280</u>	<u>2,166,745</u>	<u>912,535</u>	<u>2,738,617</u>	<u>2,175,821</u>	<u>562,796</u>	<u>3,086,448</u>	<u>3,122,210</u>	<u>3,050,926</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.257.5.6160.115 Ancillary Professional	80,189	31,226	48,963	95,689	42,183	53,506	34,408	34,408	24,129
4.257.5.6160.199 Personal Leave Reimbursement									
Total Salaries	4,136 84,325	63,291 31,226	4,071 53,034	95,689 95,689	43,248 42,183	-65 53,441	34,408 34,408	0 34,408	750,879 24,129
4.257.5.6160.210 PERSI									
4.257.5.6160.220 Social Security Tax	4,960	3,065	1,895	9,760	4,415	5,345	3,826	3,826	2,766
4.257.5.6160.230 Life Insurance	6,198	2,248	3,950	7,033	3,064	3,969	2,529	2,529	1,828
4.257.5.6160.240 Medical Insurance									
4.257.5.6160.250 Employee Assistance Plan	129 5,997	70 4,325	59 1,672	257 630	89 5,797	208 9,833	5,643	5,643	73 3,861
4.257.5.6160.260 Dental Insurance									
4.257.5.6160.270 Worker's Compensation Insurance	0 379	0 206	0 117	0 926	35 277	-35 649	25 342	25 342	17 246
4.257.5.6160.280 Retirement Sick Leave Benefits	441		324	527	276	251	190	190	148
4.257.5.6160.290 Vision Insurance	1,062	372	690	1,206	536	671	434	434	313
Total Fringe Benefits	10,250 84	40,448 40,448	38 8,802	195,572 195,572	54,545 54,545	135 -21,027	69,168 69	69 13,168	48 9,300
4.257.5.6160.310 Professional and Technical Services	270,410	223,507	46,903	225,000	198,392	26,608	300,000	300,000	264,230
4.257.5.6160.381 In-District Travel Allowance			16,759	40,000	18,167	21,833	40,000	40,000	16,000
Total Purchased Services	35,000 305,410	18,241 241,748	63,662 63,662	265,000 265,000	216,559 216,559	-48,441 -48,441	40,000 340,000	40,000 340,000	280,230 280,230
Total Ancillary Service Program	<u>408,985</u>	<u>283,486</u>	<u>125,499</u>	<u>396,261</u>	<u>273,352</u>	<u>122,909</u>	387,576 387,576	387,576 387,576	<u>314,409</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.257.5.6210.396 Inservice Training	52,712	24,981	27,731	65,000	20,986	44,014	65,000	65,000	68,878
Total Purchased Services	52,712	24,981	27,731	65,000	20,986	44,014	65,000	65,000	68,878
Total Instructional Improvement Program	52,712	24,981	27,731	65,000	20,986	44,014	65,000	65,000	68,878

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.257.5.6320.393 Indirect Costs	60,814	52,504		60,000	58,908		60,000	60,000	54,990
Total Purchased Services	60,814	52,504	8,310	60,000	58,908	1,092	60,000	60,000	54,990
			8,310			1,092		60,000	
Total Central Administration Program	60,814	52,504	8,310	60,000	58,908	1,092	60,000	60,000	54,990
Total Current Expenditures	<u>3,601,791</u>	<u>2,527,792</u>	<u>1,073,999</u>	<u>3,259,878</u>	<u>2,529,067</u>	<u>730,811</u>	<u>3,599,024</u>	<u>3,634,786</u>	<u>3,489,203</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>3,601,791</u>	<u>2,527,792</u>	<u>1,073,999</u>	<u>3,259,878</u>	<u>2,529,067</u>	<u>730,811</u>	<u>3,599,024</u>	<u>3,634,786</u>	<u>3,489,203</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.258.4.4430.000 Title VI-B Preschool	174,558	149,469	-25,089	173,834	153,786	-20,048	148,035	120,764	120,702
TOTAL FEDERAL FUNDING	<u>174,558</u>	<u>149,469</u>	<u>-25,089</u>	<u>173,834</u>	<u>153,786</u>	<u>-20,048</u>	148,035	120,764	120,702
TOTAL CURRENT REVENUES	<u>174,558</u>	<u>149,469</u>	<u>-25,089</u>	<u>173,834</u>	<u>153,786</u>	<u>-20,048</u>	148,035	120,764	120,702
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	<u><u>174,558</u></u>	<u><u>149,469</u></u>	<u><u>-25,089</u></u>	<u><u>173,834</u></u>	<u><u>153,786</u></u>	<u><u>-20,048</u></u>	148,035	120,764	120,702

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.258.5.5220.152 Instructional Assistants	46,600	47,290	-690	42,673	41,010		40,029	66,750	46,163
4.258.5.5220.199 Personal Leave Reimbursement						1,663			
Total Salaries	460,000	280,570	120,570	440,113	240,250	200	400,429	400	400,563
						1,863		67,150	
4.258.5.5220.210 PERSI			-83			112			
4.258.5.5220.220 Social Security Tax	4,794	4,877		4,398	4,286		4,495	7,467	5,177
4.258.5.5220.230 Life Insurance	3,454	3,411		3,168	2,982		2,971	4,935	3,422
4.258.5.5220.240 Medical Insurance			43			186			
4.258.5.5220.250 Employee Assistance Plan	336	336	0	336	259	37	346	346	336
4.258.5.5220.260 Dental Insurance	15,646	15,646	0	15,694	15,520	274	17,820	17,820	15,820
4.258.5.5220.270 Worker's Compensation Insurance			0			-59			
4.258.5.5220.280 Retirement Sick Leave Benefits	0	0	0	1,048	932	116	78	78	78
4.258.5.5220.280 Retirement Sick Leave Benefits	989	989	0	989	932		1,080	1,080	1,133
4.258.5.5220.290 Vision Insurance	245	153	92	237	318	-81	223	370	278
4.258.5.5220.290 Vision Insurance	592	591	1	544	520	24	509	846	587
Total Fringe Benefits	226,275	210,221	0	219,644	185,109	24	219,741	219	200,511
						2,535		33,161	
4.258.5.5220.310 Professional and Technical Services			15,298	10,000					
4.258.5.5220.313 Publishing and Advertising	16,386	1,088			4,239	5,761	7,000	7,000	1,000
Total Purchased Services	16,386	0	15,298	500,500	0	500	0	0	0
	0	1,088			4,239	6,261	7,000	7,000	1,000
4.258.5.5220.410 General Supplies									
Total Supplies and Materials	12,342	3,656	8,686	9,498	6,504	2,994	2,500	7,641	27,513
	12,342								
		3,656	8,686	9,498	6,504	2,994	2,500	7,641	10,668
4.258.5.5220.550 Equipment									
Total Capital Objects	2,450	1,370	1,080	3,000	1,304	1,696	1,000	1,000	10,668
	2,450	1,370	1,080	3,000	1,304	1,696	1,000	1,000	10,668
Total Preschool Handicapped Program	104,453	79,904	24,549	93,755	78,406	15,349	78,670	115,952	114,795

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.258.5.6160.115 Ancillary Professional	51,040	50,331		50,331	54,541	-4,210	50,331		
4.258.5.6160.199 Personal Leave Reimbursement			709					0	0
Total Salaries	<u>51,040</u>	<u>50,331</u>	709	<u>50,331</u>	<u>54,541</u>	-4,210	<u>50,331</u>	<u>0</u>	<u>0</u>
4.258.5.6160.210 PERSI			919					50	0
4.258.5.6160.220 Social Security Tax	5,227	5,230	-3	5,157	5,667	-510	5,603		0
4.258.5.6160.230 Life Insurance	3,769	3,584	182	3,719	3,837	-118	3,707	6	0
4.258.5.6160.240 Medical Insurance			0			0		4	0
4.258.5.6160.250 Employee Assistance Plan	5,215	5,215	0	5,898	5,820	78	5,940	0	0
4.258.5.6160.260 Dental Insurance			0			-25		0	0
4.258.5.6160.270 Worker's Compensation Insurance	0	0	0	0	25		26	0	0
4.258.5.6160.280 Retirement Sick Leave Benefits	330	330	0	349	349	0	360	0	0
4.258.5.6160.290 Vision Insurance	267	163	104	278	399	-121	278	0	0
Total Fringe Benefits	<u>646</u>	<u>634</u>	12	<u>637</u>	<u>687</u>	-50	<u>635</u>	<u>1</u>	<u>0</u>
	75,636	73,340	0	75,220	79,966	0	75,734	1	0
4.258.5.6160.310 Professional and Technical Services			296			-746		12	0
Total Purchased Services	<u>0</u>	<u>0</u>	296	<u>7,000</u>	<u>0</u>	7,000	<u>500</u>	<u>500</u>	<u>0</u>
Total Ancillary Service Program	<u>66,886</u>	<u>0</u>	0	<u>73,779</u>	<u>61,506</u>	12,273	<u>500</u>	<u>500</u>	<u>0</u>
		65,671	1,215					562	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.258.5.6210.382 Out-District Travel Allowance				2,000		2,000			1,500
4.258.5.6210.396 Inservice Training	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>700</u>	<u>500</u>	<u>500</u>	<u>1,750</u>
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>300</u>	<u>2,700</u>	<u>750</u>	<u>750</u>	<u>3,250</u>
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>300</u>	<u>2,700</u>	<u>1,250</u>	<u>1,250</u>	<u>3,250</u>
	0	0	0	3,000	300	2,700	1,250	1,250	3,250

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	1-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.258.5.6320.393 Indirect Costs			-675						
Total Purchased Services	3,219	3,894	-675	3,300	3,574	-274	500	3,000	2,657
Total Central Administration Program	3,219	3,894	-675	3,300	3,574	-274	500	3,000	2,657
Total Current Expenditures	174,558	149,469	25,089	173,834	153,786	20,048	148,035	120,764	120,702
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	<u>174,558</u>	<u>149,469</u>	<u>25,089</u>	<u>173,834</u>	<u>153,786</u>	<u>20,048</u>	<u>148,035</u>	<u>120,764</u>	<u>120,702</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.259.4.4430.000 Title VI-B Preschool (ARRA)			-1						
TOTAL FEDERAL FUNDING	5,451	5,450	-1	0	0	0	0	0	0
	<u>5,451</u>	<u>5,450</u>		0	0	0	0	0	0
TOTAL CURRENT REVENUES			-1						
	<u>5,451</u>	<u>5,450</u>		0	0	0	0	0	0
TOTAL TITLE VI-B PRESCHOOL ARRA FUND			-1						
	<u><u>5,451</u></u>	<u><u>5,450</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.259.5.5220.116 Teachers									0
Total Salaries	4,549	4,456	93	0	0	0	0	0	0
4.259.5.5220.210 PERSI	4,549	4,456	93 -56	0	0	0	0	0	
4.259.5.5220.220 Social Security Tax	473	529	-27	0	0	0	0	0	
4.259.5.5220.270 Worker's Compensation Insurance	348	375		0	0	0	0	0	0
4.259.5.5220.280 Retirement Sick Leave Benefits	24	27	-3	0	0	0	0	0	0
Total Fringe Benefits	57	64	-7 -92	0	0	0	0	0	0
Total Preschool Handicapped Program	902	994		0	0	0	0	0	0
Total Current Expenditures	5,451	5,450	1	0	0	0	0	0	0
TOTAL TITLE VI-B PRESCHOOL ARRA FUND	<u>5,451</u>	<u>5,450</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 263

PERKINS IV - PROFESSIONAL-TECHNICAL FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
REVENUES

Account Elements and Description	1-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.263.4.4453.300 Carl Perkins Grant	154,533	154,390		157,732	156,627	-1,105	145,000	165,292	165,292
TOTAL FEDERAL FUNDING	<u>154,533</u>	<u>154,390</u>	-143	<u>157,732</u>	<u>156,627</u>	-1,105	145,000	165,292	<u>165,292</u>
			-143						
4.263.4.4600.000 Interfund Transfers	5,500	5,500		5,500	5,500		5,500	5,500	5,500
TOTAL OTHER FUNDING SOURCES	<u>5,500</u>	<u>5,500</u>	0	<u>5,500</u>	<u>5,500</u>	0	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
			0			0			
TOTAL CURRENT REVENUES	<u>160,033</u>	<u>159,890</u>		<u>163,232</u>	<u>162,127</u>	-1,105	150,500	170,792	<u>170,792</u>
			-143						
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	<u><u>160,033</u></u>	<u><u>159,890</u></u>	<u><u>-143</u></u>	<u><u>163,232</u></u>	<u><u>162,127</u></u>	<u><u>-1,105</u></u>	<u>150,500</u>	<u>170,792</u>	<u><u>170,792</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.263.5.5190.116 Teachers								10,492	
4.263.5.5190.152 Instructional Assistants				74,659	74,053	0	0		0
4.263.5.5190.199 Personal Leave Reimbursement	720,600	720,276	324	0	0	606	0	0	0
Total Salaries	<u>560,160</u>	<u>300,576</u>	260	<u>74,659</u>	<u>74,073</u>	-20	<u>0</u>	<u>10,492</u>	<u>0</u>
4.263.5.5190.210 PERSI			584			586	0		0
4.263.5.5190.220 Social Security Tax	7,736	7,541	195	7,615	6,376	1,239	0	844	0
4.263.5.5190.230 Life Insurance	5,574	5,501	73	5,487	4,637	850	0	589	0
4.263.5.5190.240 Medical Insurance	287	388	-101	303	318	15	0	0	0
4.263.5.5190.250 Employee Assistance Plan	17,017	18,078	-1,061	392	318	74	0	0	0
4.263.5.5190.260 Dental Insurance			-54			-63	0	0	0
4.263.5.5190.270 Worker's Compensation Insurance	1,088	1,042	0	1,024	992	231	0	0	0
4.263.5.5190.280 Retirement Sick Leave Benefits		221	133		495	-84	0	0	0
4.263.5.5190.290 Vision Insurance	354	914	42	941	773	168	0	37	0
Total Fringe Benefits	<u>33,323</u>	<u>258,039</u>	58,716	<u>256,694</u>	<u>105,365</u>	60	<u>0</u>	<u>83</u>	<u>0</u>
						6,329		1,553	
4.263.5.5190.310 Professional and Technical Services	11,000	11,000		11,232	11,232		12,500	27,439	39,484
4.263.5.5190.381 In-District Travel Allowance			0			0		5,100	26,000
4.263.5.5190.382 Out-District Travel Allowance	600	579	21	1,000	986	14	0	26,000	0
Total Purchased Services	<u>4,190</u>	<u>2,837</u>	1,263	<u>2,000</u>	<u>2,000</u>	0	<u>0</u>	<u>26,000</u>	<u>0</u>
			1,284			0			
4.263.5.5190.410 General Supplies	12,460	12,458		11,986	14,386	2,400	43,000	58,539	105,308
Total Supplies and Materials	<u>12,460</u>	<u>12,458</u>	2	<u>11,986</u>	<u>14,386</u>	-2,400	<u>43,000</u>	<u>100,208</u>	<u>105,308</u>
4.263.5.5190.550 Equipment			2					100,208	
Total Capital Objects	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0</u>	0	<u>95,000</u>	<u>0</u>	<u>0</u>
			0			0		95,000	0
Total Vocational-Technical Program	<u>134,643</u>	<u>103,489</u>	0	<u>107,571</u>	<u>103,042</u>	0	<u>150,500</u>	<u>0</u>	<u>100,792</u>
			1,154			4,529		170,792	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.263.5.6210.135 Other Special Programs	12,586	11,991		12,775	15,474	-2,699			0
Total Salaries	12,586	11,991	595	12,775	15,474	-2,699	0	0	0
4.263.5.6210.210 PERSI			595						
4.263.5.6210.220 Social Security Tax	1,284	1,246		1,303	1,608	-305	0	0	
4.263.5.6210.230 Life Insurance	925	876	38 -10	939	1,150	-211	0	0	0
4.263.5.6210.240 Medical Insurance	32	42	-118	38	54	-16	0	0	0
4.263.5.6210.250 Employee Assistance Plan	1,886	2,004		1,967	2,749	-782	0	0	0
4.263.5.6210.260 Dental Insurance				0 ¹¹⁸	15	-15	0	0	0
4.263.5.6210.270 Worker's Compensation Insurance	0	0	0	0	166	-48	0	0	0
4.263.5.6210.280 Retirement Sick Leave Benefits	121	127	-6		100	-30	0	0	0
4.263.5.6210.290 Vision Insurance	61	46	15	70	195	-34	0	0	0
Total Fringe Benefits	159	151	8	161	195	-34	0	0	0
	34	29	5 -18	25	35	-10	0	0	0
Total Instructional Improvement Program	4,502	4,520		4,621	6,071	-1,450	0	0	0
	17,088			17,396	21,545	-4,149	0	0	0
		16,512	576				0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.263.5.6410.410 General Supplies									
Total Supplies and Materials	302	302	0	0	0	0	0	0	0
Total School Administration Program	302	302	0	0	0	0	0	0	0
	302	302	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.263.5.6910.152 Instructional Assistants	5,601	6,963	-1,362	5,726	5,396	330			
Total Salaries	5,601	6,963	-1,362	5,726	5,396	330	0	0	0
4.263.5.6910.210 PERSI			-141			330	0	0	0
4.263.5.6910.220 Social Security Tax	582	723	-81	584	561	23	0	0	0
4.263.5.6910.230 Life Insurance	428	509		421	393	28	0	0	0
4.263.5.6910.240 Medical Insurance	25	24	11	25	19	6	0	0	0
4.263.5.6910.250 Employee Assistance Plan	1,174	1,163	1	1,310	989	321	0	0	0
4.263.5.6910.260 Dental Insurance							0	0	0
4.263.5.6910.270 Worker's Compensation Insurance	0	0	0	0	3		0	0	0
4.263.5.6910.280 Retirement Sick Leave Benefits	74	74	0	79	60	19	0	0	0
4.263.5.6910.290 Vision Insurance	29	27	2	32	39		0	0	0
Total Fringe Benefits	71	88		72	68	4	0	0	0
Total Other Support Services Program	16	17	-1,226	16	13	3	0	0	0
Total Current Expenditures	2,399	2,625		2,539	2,145	394	0	0	0
	8,000	9,587	1,587	8,265	7,540	725	0	0	0
	160,033	159,890		163,232	162,127	1,105	150,500	170,792	170,792
			143						
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	<u>160,033</u>	<u>159,890</u>	<u>143</u>	<u>163,232</u>	<u>162,127</u>	<u>1,105</u>	<u>150,500</u>	<u>170,792</u>	<u>170,792</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 271

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND

DESCRIPTION

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.271.4.4459.900 Title II-A Revenue	1,039,490	773,840	-265,650	818,965	753,483	-65,482	529,327	537,541	515,050
TOTAL FEDERAL FUNDING	<u>1,039,490</u>	<u>773,840</u>	<u>-265,650</u>	<u>818,965</u>	<u>753,483</u>	<u>-65,482</u>	529,327	537,541	<u>515,050</u>
TOTAL CURRENT REVENUES	<u>1,039,490</u>	<u>773,840</u>	<u>-265,650</u>	<u>818,965</u>	<u>753,483</u>	<u>-65,482</u>	529,327	537,541	<u>515,050</u>
4.271.4.7000.000 Estimated Beginning Balance							50,000	67,759	67,760
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u>1,039,490</u>	<u>773,840</u>	<u>-265,650</u>	<u>818,965</u>	<u>753,483</u>	<u>-65,482</u>	579,327	605,300	<u>582,810</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.271.5.5120.116 Teachers	455,884	316,020	139,864	376,191	326,658	49,533	267,745	267,745	255,197
4.271.5.5120.151 Clerical Personnel				29,839	29,381				30,315
4.271.5.5120.199 Personal Leave Reimbursement	31,181	29,504	1,677				29,398	29,398	
Total Salaries	<u>1,565,530</u>	<u>1,460,040</u>	<u>1,049,142,590</u>	<u>1,565,407,595</u>	<u>1,380,639</u>	<u>965,50,956</u>	<u>1,565,298,708</u>	<u>1,565,298,708</u>	<u>285,512</u>
4.271.5.5120.210 PERSI			14,192	43,615	36,955				31,749
4.271.5.5120.220 Social Security Tax	49,840	35,648	10,764	31,428	26,236	6,660	33,216	33,216	20,985
4.271.5.5120.230 Life Insurance	35,914	25,150				5,192	21,955	21,955	
4.271.5.5120.240 Medical Insurance		28,419		38,042	48,537	-56	345	345	38,196
4.271.5.5120.250 Employee Assistance Plan	14,602		3,183			-495	17,701	17,701	
4.271.5.5120.260 Dental Insurance									
4.271.5.5120.270 Worker's Compensation Insurance	0	0	0	80	74	6	77	77	77
4.271.5.5120.280 Retirement Sick Leave Benefits	923	690	233	1,083	1,081		1,073	1,073	1,126
4.271.5.5120.280 Retirement Sick Leave Benefits	2,551	1,044	1,507	2,356	2,685	-329	1,646	1,646	1,707
4.271.5.5120.290 Vision Insurance	6,157	4,323	1,834	5,388	4,482	906	3,764	3,764	3,597
Total Fringe Benefits	<u>104,505</u>	<u>155,718</u>	<u>49,787</u>	<u>105,565</u>	<u>206,679</u>	<u>11,886</u>	<u>218,995</u>	<u>218</u>	<u>208,979</u>
4.271.5.5120.396 Inservice Training	425,788	328,738	97,050	295,525	288,394		187,344	79,995 213,317	205,331
Total Purchased Services	<u>425,788</u>	<u>328,738</u>	<u>97,050</u>	<u>295,525</u>	<u>288,394</u>	<u>7,131</u>	<u>187,344</u>	<u>213,317</u>	<u>205,331</u>
Total Elementary Program	<u>1,024,923</u>	<u>753,495</u>	<u>271,428</u>	<u>805,685</u>	<u>735,712</u>	<u>69,973</u>	<u>566,047</u>	<u>592,020</u>	<u>568,822</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.271.5.6320.393 Indirect Costs	14,567	20,344	-5,777	13,280	17,770	-4,490	13,280	13,280	13,988
Total Purchased Services	14,567	20,344	-5,777	13,280	17,770	-4,490	13,280		13,988
Total Central Administration Program	14,567	20,344	-5,777	13,280	17,770	-4,490	13,280	13,280	13,988
Total Current Expenditures	<u>1,039,490</u>	<u>773,840</u>	<u>265,650</u>	<u>818,965</u>	<u>753,483</u>	<u>65,482</u>	579,327	605,300	582,810
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u>1,039,490</u>	<u>773,840</u>	<u>265,650</u>	<u>818,965</u>	<u>753,483</u>	<u>65,482</u>	579,327	605,300	582,810

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUND 273

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

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Description	1-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.273.4.4459.900 We Care Drug Revenue	328,532	327,452	-1,080	462,654	464,440	1,786	430,929	444,649	279,700
TOTAL FEDERAL FUNDING	<u>328,532</u>	<u>327,452</u>	<u>-1,080</u>	<u>462,654</u>	<u>464,440</u>	<u>1,786</u>	430,929	444,649	<u>279,700</u>
4.273.4.4600.000 Interfund Transfers					124	124			
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>124</u>	<u>124</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>328,532</u>	<u>327,452</u>	<u>-1,080</u>	<u>462,654</u>	<u>464,564</u>	<u>1,910</u>	430,929	444,649	<u>279,700</u>
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u><u>328,532</u></u>	<u><u>327,452</u></u>	<u><u>-1,080</u></u>	<u><u>462,654</u></u>	<u><u>464,564</u></u>	<u><u>1,910</u></u>	430,929	444,649	<u><u>279,700</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.273.5.6210.136 Other Special Programs	210,730	192,782	17,948	255,962	266,402	-10,440	272,308	257,206	188,774
4.273.5.6210.199 Personal Leave Reimbursement			-80						
Total Salaries	<u>210,730</u>	<u>192,862</u>	<u>17,868</u>	<u>255,962</u>	<u>266,462</u>	<u>-10,500</u>	<u>272,308</u>	<u>257,206</u>	<u>188,774</u>
4.273.5.6210.210 PERSI			-373			-1,507			
4.273.5.6210.220 Social Security Tax	2,324	2,697		4,287	5,032		4,800	4,800	5,387
4.273.5.6210.230 Life Insurance	15,391	14,726	665			-295	20,015	20,015	112
4.273.5.6210.240 Medical Insurance			-1	15,441	22,908	-9,467	23,868	23,868	
4.273.5.6210.250 Employee Assistance Plan	5,214	5,230							5,940
4.273.5.6210.260 Dental Insurance				-89	42	-131	51	51	26
4.273.5.6210.270 Worker's Compensation Insurance	0	0	0	727	737	-10	720	720	378
4.273.5.6210.280 Retirement Sick Leave Benefits	1,185	649	536	1,529	1,819	-290	1,501	1,501	1,128
4.273.5.6210.290 Vision Insurance	280	327		525	719	-194	543	543	610
Total Fringe Benefits	<u>72,908</u>	<u>71,145</u>	<u>0</u>	<u>17,908</u>	<u>15,892</u>	<u>-3,984</u>	<u>17,876</u>	<u>147</u>	<u>24,523</u>
4.273.5.6210.310 Professional and Technical Services		17,119	763	29,644	29,643			39,876	
4.273.5.6210.381 In-District Travel Allowance	13,540		-3,579	23,613	23,613		17,366	28,166	7,000
4.273.5.6210.382 Out-District Travel Allowance	19,750	15,200	4,550			1	23,000	23,000	
Total Purchased Services	<u>13,000</u>	<u>8,756</u>	<u>4,244</u>	<u>9,766</u>	<u>9,767</u>	<u>0</u>	<u>15,400</u>	<u>16,480</u>	<u>7,355</u>
	46,290	41,075	5,215	63,023	63,024	-1	55,766		36,855
4.273.5.6210.410 General Supplies				18,207	18,291			67,646	
Total Supplies and Materials	<u>14,967</u>	<u>14,438</u>	<u>529</u>	<u>18,207</u>	<u>18,291</u>	<u>-84</u>	<u>28,519</u>	<u>28,519</u>	<u>16,785</u>
	14,967	14,438					28,519		
4.273.5.6210.550 Equipment			520	78,395	65,736	-84		28,519	
Total Capital Objects	<u>23,633</u>	<u>47,574</u>	<u>-23,941</u>	<u>78,395</u>	<u>65,736</u>	<u>-12,659</u>	<u>23,560</u>	<u>40,502</u>	<u>3,207</u>
	23,633	47,574	-23,941	78,395	65,736	-12,659	23,560		
Total Instructional Improvement Program	<u>320,528</u>	<u>320,094</u>	<u>434</u>	<u>453,495</u>	<u>455,405</u>	<u>-1,910</u>	<u>420,029</u>	<u>453,749</u>	<u>273,144</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.273.5.6320.393 Indirect Costs	8,004	7,358	646	9,159	9,159	0	10,900	10,900	6,556
Total Purchased Services	8,004	7,358	646	9,159	9,159	0	10,900	10,900	6,556
Total Central Administration Program	8,004	7,358	646	9,159	9,159	0	10,900	10,900	6,556
Total Current Expenditures	328,532	327,452	1,080	462,654	464,564	-1,910	430,929	444,649	279,700
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	328,532	327,452	1,080	462,654	464,564	-1,910	430,929	444,649	279,700

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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
2014-2015 ANNUAL BUDGET

HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.274.4.4430.000 Head Start Revenue	1,226,844	1,225,676	-1,168	1,234,166	1,234,166		1,234,166	1,234,166	1,250,210
TOTAL FEDERAL FUNDING	<u>1,226,844</u>	<u>1,225,676</u>	<u>-1,168</u>	<u>1,234,166</u>	<u>1,234,166</u>	<u>0</u>	<u>1,234,166</u>	<u>1,234,166</u>	<u>1,250,210</u>
						0			
4.274.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>201</u>	<u>201</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	201	201	0	0	0	0	0	0
TOTAL CURRENT REVENUES	<u>1,226,844</u>	<u>1,225,876</u>	<u>-968</u>	<u>1,234,166</u>	<u>1,234,166</u>		<u>1,234,166</u>	<u>1,234,166</u>	<u>1,250,210</u>
						0			
TOTAL HEAD START FUND	<u><u>1,226,844</u></u>	<u><u>1,225,876</u></u>	<u><u>-968</u></u>	<u><u>1,234,166</u></u>	<u><u>1,234,166</u></u>	<u><u>0</u></u>	<u><u>1,234,166</u></u>	<u><u>1,234,166</u></u>	<u><u>1,250,210</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.274.5.5110.116 Teachers	385,436	385,434		355,017	340,464		351,124	351,124	373,079
4.274.5.5110.152 Instructional Assistants	288,476	290,739		294,816	291,324	14,553	292,033	292,033	318,583
4.274.5.5110.186 Substitute Teachers			-2263	13,922	13,922	3,492			12,000
4.274.5.5110.199 Personal Leave Reimbursement	9,440	9,696	-256				12,000	12,000	
	<u>4,155</u>	<u>4,458</u>	<u>-303</u>	<u>4,300</u>	<u>4,198</u>	<u>0</u>	<u>4,300</u>	<u>4,300</u>	<u>4,300</u>
Total Salaries	687,507	690,327	-2,820	668,055	649,907	18,148	659,457	659,457	707,962
4.274.5.5110.210 PERSI				71,253	65,059				77,390
4.274.5.5110.220 Social Security Tax	70,018	69,631	387	52,226	45,086	6,194	71,997	71,997	52,035
4.274.5.5110.230 Life Insurance	49,173	48,554	619			7,140	48,470	48,470	
4.274.5.5110.240 Medical Insurance	1,829	1,731	98	19,719	18,401	-12	1,848	1,848	19,593
4.274.5.5110.250 Employee Assistance Plan	70,801	70,737	64			8,018	95,040	95,040	
4.274.5.5110.260 Dental Insurance					432	-432	415	415	390
4.274.5.5110.270 Worker's Compensation Insurance	4,942	4,848	94	5,916	5,050	866	5,760	5,760	5,666
4.274.5.5110.280 Retirement Sick Leave Benefits	3,634	2,347	1,287	3,916	4,795	-879	3,634	3,634	4,234
4.274.5.5110.290 Vision Insurance	8,493	8,444	49	8,802	7,890	912	8,158	8,158	8,769
	<u>1,096</u>	<u>1,031</u>	<u>65</u>	<u>1,131</u>	<u>1,088</u>	<u>43</u>	<u>1,168</u>	<u>1,168</u>	<u>1,047</u>
Total Fringe Benefits	209,986	207,123	2,863	235,900	214,550	21,350	236,490	236,490	242,805
4.274.5.5110.325 Repair and Maintenance (Contracted)					29,358	-29,358			
4.274.5.5110.381 In-District Travel Allowance	10,500	10,500							
4.274.5.5110.382 Out-District Travel Allowance	3,606	3,590	16	3,900	2,481	1,419	3,900	3,900	3,900
	<u>3,749</u>	<u>3,749</u>	<u>0</u>	<u>3,753</u>	<u>3,760</u>	<u>-7</u>	<u>3,943</u>	<u>3,943</u>	<u>3,467</u>
Total Purchased Services	17,855	17,839	16	3,753	37,600	-30,147	3,943	3,943	3,467
4.274.5.5110.410 General Supplies			16	7,453			7,643	7,643	7,167
4.274.5.5110.416 Printing	42,966	42,578	388	52,005	54,919	-2,914	39,368	38,668	43,731
4.274.5.5110.450 Food - School Lunch	3,600	3,886	-286	4,425	4,757	-332	3,300	3,300	3,000
	<u>46,977</u>	<u>46,874</u>	<u>103</u>	<u>1,215</u>	<u>1,213</u>	<u>2</u>	<u>1,215</u>	<u>1,215</u>	<u>1,080</u>
Total Supplies and Materials	46,977	46,874	103	57,645	60,889	-3,244	43,883	43,183	47,811
4.274.5.5110.554 Equipment Replacement			103						13,074
Total Capital Objects	0	0	0	0	0	0	0	0	13,074
4.274.5.5110.718 Pupil Insurance	0	0	0	0	0	0	0	0	1,200
4.274.5.5110.720 Other Insurance	613	612	1	1,882	1,882	0	1,200	1,200	1,200
	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>482</u>	<u>532</u>	<u>-50</u>	<u>1,500</u>	<u>1,500</u>	<u>800</u>
Total Insurance and Judgment	2,113	2,112	1	482	532	-50	2,700	2,700	2,000
Total Kindergarten Program	964,438	964,275	1	971,417	965,360	6,057	950,173	949,473	1,020,819

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.274.5.6110.301 Contracted Dental Services							1,000	1,000	1,000
4.274.5.6110.317 Health Services (Contracted)	<u>322</u>	<u>321</u>	<u>1</u>	<u>343</u>	<u>343</u>	<u>0</u>	<u>2,200</u>	<u>2,200</u>	<u>3,605</u>
Total Purchased Services	<u>2,027</u>	<u>2,025</u>	<u>2</u>	<u>2,982</u>	<u>2,981</u>	<u>1</u>			
	<u>2,349</u>	<u>2,346</u>	<u>3</u>	<u>3,325</u>	<u>3,324</u>	<u>1</u>	<u>3,200</u>	<u>3,200</u>	<u>4,605</u>
Total Attendance, Guidance And Health Program	<u>2,349</u>	<u>2,346</u>	<u>3</u>	<u>3,325</u>	<u>3,324</u>	<u>1</u>	<u>3,200</u>	<u>3,200</u>	<u>4,605</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.274.5.6210.113 Supervisors and Coordinators		52,517		52,895	52,517		52,517	52,517	53,200
4.274.5.6210.151 Clerical Personnel		22,422	-237	54,905	50,625	378	54,788	54,788	61,054
4.274.5.6210.199 Personal Leave Reimbursement			0			4,280			
Total Salaries	836,789	870,026	0 -237	108,710	104,052	0 4,658	970	970	1,7224
4.274.5.6210.210 PERSI			-208		10,893	-3,078	108,275	108,275	12,813
4.274.5.6210.220 Social Security Tax	7,731	7,939	-175	7,815		-2,316	12,040	12,040	
4.274.5.6210.230 Life Insurance	5,570	5,745	-78	5,631	7,947		7,958	7,958	8,468
4.274.5.6210.240 Medical Insurance	253	331		336	52,682	-19,886	462	462	48,318
4.274.5.6210.250 Employee Assistance Plan	10,696	10,401	295				17,820	17,820	
4.274.5.6210.260 Dental Insurance						-65			78
4.274.5.6210.270 Worker's Compensation Insurance	0	0	0	0	1,003	-305	1,080	1,080	1,134
4.274.5.6210.280 Retirement Sick Leave Benefits	660	657	3	698		-274			
4.274.5.6210.280 Retirement Sick Leave Benefits	395	268	127	422	696	311	596	596	689
4.274.5.6210.290 Vision Insurance	956	958	-2	965		-346	1,364	1,364	1,451
Total Fringe Benefits	184,445	127,447	37	127,809	210,339	-14,530	249,617	219	240,609
4.274.5.6210.319 Consultants			-2					41,617	
4.274.5.6210.382 Out-District Travel Allowance	5,500	5,490	10	5,480	5,480		5,500	5,500	5,500
4.274.5.6210.390 Volunteer Reimbursement	2,000	2,000	0	3,747	3,747	0	3,478	3,478	1,086
4.274.5.6210.391 Professional Dues and Fees	1,306	1,306	0	1,860	1,860	0	2,000	2,000	2,000
4.274.5.6210.396 Inservice Training	2,949	2,948	0	2,044	2,044	0	1,900	2,600	2,856
Total Purchased Services	3,385	3,385	1	3,760	4,283	0	3,675	3,675	2,575
	15,140	15,129	0 11	16,891	17,414	-523	16,553		14,017
4.274.5.6210.410 General Supplies						-523		17,253	
Total Supplies and Materials	509	509	0	1,690	1,690	0	1,200	1,200	2,490
	509	509	0	1,690	1,690	0	1,200	1,200	2,490
Total Instructional Improvement Program	117,883	118,111	0	155,100	162,495	0 7,395	167,645	168,345	175,340
			-228						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.274.5.6320.393 Indirect Costs	32,215	31,952		28,926	27,591		28,926	28,926	26,913
Total Purchased Services	<u>32,215</u>	<u>31,952</u>	263	<u>28,926</u>	<u>27,591</u>	1,335	<u>28,926</u>	<u>28,926</u>	26,913
Total Central Administration Program	<u>32,215</u>	31,952	263	<u>28,926</u>	<u>27,591</u>	1,335	<u>28,926</u>	28,926	26,913

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.274.5.6610.351 Telephone - Voice									
Total Purchased Services	640	628	12	609	609	0	640	640	900
Total Building Operation Services Program	640	628	12	609	609	0	640	640	900
	640	628	12	609	609	0	640	640	900

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.274.5.6810.345 Transportation Services (Contracted)	91,330	91,330		58,734	58,733		62,457	62,457	<u>2,000</u>
Total Purchased Services	91,330	91,330	0	58,734	58,733	1	62,457	62,457	<u>2,000</u>
Total Pupil To School Transportation Program	91,330	91,330	0	58,734	58,733	1	62,457	62,457	<u>2,000</u>
			0			1		62,457	<u>2,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.274.5.6830.327 Maintenance of Leased Vehicles							1,000	1,000	1,000
Total Purchased Services	60	60	0	122	121	1	1,000	1,000	1,000
Total General Transportation Program	60	60	0	122	121	1	1,000	1,000	1,000
	60	60	0	122	121	1	1,000	1,000	1,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET**

**HEAD START FUND
PARENT ACTIVITIES PROGRAM**

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.274.5.7200.383 Parent Activities Travel				1,000	1,000		3,680	3,680	2,359
4.274.5.7200.390 Volunteer Reimbursement	2,861	2,861				0			
4.274.5.7200.396 Inservice Training	248	247	0	450	450	0	450	450	450
4.274.5.7200.399 Purchased Duty Lunches	602	402	200	200	199	1	200	200	200,000
Total Purchased Services	<u>9,086</u>	<u>9,085</u>	<u>1</u>	<u>11,925</u>	<u>11,925</u>	<u>1</u>	<u>16,750</u>	<u>16,750</u>	<u>14,009</u>
		12,596					15,080		
4.274.5.7200.410 General Supplies			201			0		15,080	
Total Supplies and Materials	<u>5,132</u>	<u>4,579</u>	<u>553</u>	<u>4,008</u>	<u>4,007</u>	<u>1</u>	<u>5,045</u>	<u>5,045</u>	<u>4,624</u>
Total Parent Activities Program	<u>5,132</u>	<u>4,579</u>	<u>553</u>	<u>4,008</u>	<u>4,007</u>	<u>1</u>	<u>5,045</u>	<u>5,045</u>	<u>4,624</u>
	<u>17,929</u>	<u>17,174</u>	<u>755</u>	<u>15,933</u>	<u>15,932</u>	<u>1</u>	<u>20,125</u>	<u>20,125</u>	<u>18,633</u>
Total Current Expenditures	<u>1,226,844</u>	<u>1,225,876</u>	<u>968</u>	<u>1,234,166</u>	<u>1,234,166</u>	<u>1</u>	<u>1,234,166</u>	<u>1,234,166</u>	<u>1,250,210</u>
			968			0			
TOTAL HEAD START FUND	<u><u>1,226,844</u></u>	<u><u>1,225,876</u></u>	<u><u>968</u></u>	<u><u>1,234,166</u></u>	<u><u>1,234,166</u></u>	<u><u>0</u></u>	<u><u>1,234,166</u></u>	<u><u>1,234,166</u></u>	<u><u>1,250,210</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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
2014-2015 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.276.4.4430.000 Head Start Training Grant	21,050	21,051		21,178	21,178		21,178	21,178	21,178
TOTAL FEDERAL FUNDING	<u>21,050</u>	<u>21,051</u>	<u>1</u>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
			1			0		21,178	
TOTAL CURRENT REVENUES	<u>21,050</u>	<u>21,051</u>	<u>1</u>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
			1			0		21,178	
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u><u>21,050</u></u>	<u><u>21,051</u></u>	<u><u>1</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>	<u><u>0</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.276.5.5110.382 Out-District Travel Allowance	10,047	10,047	-19	10,257	10,257		11,983	11,983	12,819
4.276.5.5110.396 Inservice Training	10,431	10,450	0	10,425	10,436	-11			
Total Purchased Services	<u>20,478</u>	<u>20,497</u>	<u>-19</u>	<u>20,682</u>	<u>20,693</u>	<u>-11</u>	8,699 <u>20,682</u>	<u>8,699</u>	7,903 <u>20,722</u>
Total Kindergarten Program	<u>20,478</u>	20,497	<u>-19</u>	<u>20,682</u>	<u>20,693</u>	<u>-11</u>	<u>20,682</u>	<u>20,682</u>	<u>20,722</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.276.5.6320.393 Indirect Costs						11			
Total Purchased Services	572	553	19	496	485	11	496	496	456
Total Central Administration Program	572	553	19	496	485	11	496	496	456
Total Current Expenditures	21,050	21,051	-1	21,178	21,178		21,178	21,178	21,178
						0			
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>21,050</u>	<u>21,051</u>	<u>-1</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
2014-2015 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 278

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES (TANF)

DESCRIPTION

Funds provided through the Department of Health and Welfare Budget contracted to the Idaho Head Start Association and contracted to the District. Provides funding for 17 additional four-year-old children and families to participate in the Head Start Program. Funds are of one year duration and must be renewed yearly depending upon availability.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.4.4430.000 Head Start CDA Revenue	93,504	93,504		93,504	91,174	-2,330	93,504	93,504	93,504
TOTAL FEDERAL FUNDING	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>91,174</u>	<u>-2,330</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
			0					93,504	
4.278.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>224</u>	<u>224</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	224	224	0	0	0	0	0	0
TOTAL CURRENT REVENUES	<u>93,504</u>	<u>93,728</u>	<u>224</u>	<u>93,504</u>	<u>91,174</u>	<u>-2,330</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
								93,504	
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u><u>93,504</u></u>	<u><u>93,728</u></u>	<u><u>224</u></u>	<u><u>93,504</u></u>	<u><u>91,174</u></u>	<u><u>-2,330</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.5.5110.116 Teachers	27,300	27,021		26,838	27,826		26,847	26,847	28,444
4.278.5.5110.152 Instructional Assistants	18,246	20,170	279	20,030	18,516	-988	21,773	21,773	24,890
4.278.5.5110.186 Substitute Teachers			-1,924			1,514			
4.278.5.5110.199 Personal Leave Reimbursement	700	802	-30	1,000	486	514	1,000	1,000	1,000
Total Salaries	<u>346,611</u>	<u>348,388</u>	<u>-1,777</u>	<u>448,313</u>	<u>260,088</u>	<u>185</u>	<u>360,980</u>	<u>360</u>	<u>346,659</u>
						1,225		49,980	
4.278.5.5110.210 PERSI			-174						
4.278.5.5110.220 Social Security Tax	4,770	4,944	-109	4,915	4,842		5,859	5,859	5,967
4.278.5.5110.230 Life Insurance	3,566	3,675		3,696	3,395	73	3,946	3,946	4,018
4.278.5.5110.240 Medical Insurance			-78			301			
4.278.5.5110.250 Employee Assistance Plan	5,216	5,294	0	5,820	5,636	2	5,940	5,940	9,159
4.278.5.5110.260 Dental Insurance						184			
4.278.5.5110.270 Worker's Compensation Insurance	0	0	0	38	35	3	26	26	39
4.278.5.5110.280 Retirement Sick Leave Benefits	330	335	-5	350	340	10	360	360	567
4.278.5.5110.280 Retirement Sick Leave Benefits	226	151	75	266	251	15	296	296	327
4.278.5.5110.290 Vision Insurance	445	600		596	587	9	665	665	676
Total Fringe Benefits	<u>74,739</u>	<u>76,187</u>	<u>-2,448</u>	<u>72,865</u>	<u>71,267</u>	<u>1</u>	<u>72,280</u>	<u>72</u>	<u>105,026</u>
						598		17,280	
4.278.5.5110.381 In-District Travel Allowance									
4.278.5.5110.382 Out-District Travel Allowance	220	200	20	210	125	85	190	190	190
Total Purchased Services	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>275</u>
4.278.5.5110.410 General Supplies	520	500	20	510	425	85	440	440	465
4.278.5.5110.416 Printing	2,412	3,093	-105	2,716	4,989		2,000	2,000	2,997
4.278.5.5110.450 Food - School Lunch	200	305		300	507	-207	300	300	300
Total Supplies and Materials	<u>125</u>	<u>48</u>	<u>77</u>	<u>135</u>	<u>136</u>	<u>-2,482</u>	<u>135</u>	<u>135</u>	<u>120</u>
4.278.5.5110.718 Pupil Insurance	2,737	3,447		3,151	5,633		2,435	2,435	3,417
Total Insurance and Judgment	<u>255</u>	<u>38</u>	<u>217</u>	<u>91</u>	<u>90</u>	<u>1</u>	<u>95</u>	<u>95</u>	<u>95</u>
Total Kindergarten Program	<u>255,862</u>	<u>38</u>	<u>217</u>	<u>97,930</u>	<u>98,502</u>	<u>1</u>	<u>97,230</u>	<u>95</u>	<u>97,662</u>
		<u>67,560</u>	<u>-2,698</u>			<u>-572</u>		<u>70,230</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.5.6110.317 Health Services (Contracted)									
Total Purchased Services	200	200	0	200	200	0	175	175	200
Total Attendance, Guidance And Health Program	200	200	0	200	200	0	175	175	200
	200	200	0	200	200	0	175	175	200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.5.6210.113 Supervisors and Coordinators		1,955		1,955	1,466		1,222	1,222	978
4.278.5.6210.151 Clerical Personnel	1,955	1,841	0	1,550	1,985	489	2,520	2,520	3,268
Total Salaries	<u>3,797</u>	<u>3,796</u>	<u>1</u>	<u>3,505</u>	<u>3,452</u>	<u>53</u>	<u>3,742</u>	<u>3,742</u>	<u>4,246</u>
4.278.5.6210.210 PERSI			1						
4.278.5.6210.220 Social Security Tax	394	395	-1	364	360	4	416	416	472
4.278.5.6210.270 Worker's Compensation Insurance	291	288	11	269	262	7	275	275	312
4.278.5.6210.280 Retirement Sick Leave Benefits	19		8	20	20	0	21	21	26
Total Fringe Benefits	<u>48</u>	<u>48</u>	<u>0</u>	<u>45</u>	<u>43</u>	<u>2</u>	<u>47</u>	<u>47</u>	<u>53 863</u>
4.278.5.6210.319 Consultants	752	743	9	698	685	13	759	759	
4.278.5.6210.390 Volunteer Reimbursement	800	800	0	600	600	0	500	500	500
4.278.5.6210.391 Professional Dues and Fees	155	155		155	148	7	150	150	200
4.278.5.6210.396 Inservice Training	3,050	4,621	-1,571	3,400	3,276	124	3,000	3,000	110
Total Purchased Services	<u>200</u>	<u>200</u>	<u>0</u>	<u>350</u>	<u>350</u>	<u>0</u>	<u>275</u>	<u>275</u>	<u>475</u>
4.278.5.6210.410 General Supplies	4,205	5,776	-1,571	4,505	4,375	130	3,925	3,925	4,285
Total Supplies and Materials	<u>25</u>	<u>25</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>50</u>
Total Instructional Improvement Program	<u>8,779</u>	<u>10,340</u>	<u>1,561</u>	<u>8,758</u>	<u>8,561</u>	<u>197</u>	<u>8,476</u>	<u>8,476</u>	<u>9,444</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.5.6320.393 Indirect Costs	2,458	2,464		2,281	2,137		2,192	2,192	2,013
Total Purchased Services	2,458	2,464	-6	2,281	2,137	144	2,192	2,192	2,013
Total Central Administration Program	2,458	2,464	-6	2,281	2,137	144	2,192	2,192	2,013

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.5.6610.351 Telephone - Voice									
Total Purchased Services	<u>70</u>	<u>62</u>	<u>8</u>	<u>70</u>	<u>60</u>	<u>10</u>	<u>70</u>	<u>70</u>	<u>84</u>
Total Building Operation Services Program	<u>70</u>	<u>62</u>	<u>8</u>	<u>70</u>	<u>60</u>	<u>10</u>	<u>70</u>	<u>70</u>	<u>84</u>
	70	62	8	70	60	10	70	70	84

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.5.6810.345 Transportation Services (Contracted)	15,000	10,958		12,500			10,661	10,661	
Total Purchased Services	15,000	10,958	4,042	12,500	9,933	2,567	10,661	10,661	195
			4,042		9,933	2,567		10,661	195
Total Pupil To School Transportation Program	15,000	10,958	4,042	12,500	9,933	2,567	10,661	10,661	195

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.5.7200.383 Parent Activities Travel									
4.278.5.7200.390 Volunteer Reimbursement	100	100	0	100	100	0	100	100	306
4.278.5.7200.396 Inservice Training	25	23	2	50	50	0	50	50	50
4.278.5.7200.399 Purchased Duty Lunches	<u>255</u>	<u>255</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>50</u>
Total Purchased Services	1,200	1,210	0	1,215	1,215	0	1,200	1,200	1,000
4.278.5.7200.410 General Supplies	1,580	1,588	-8	1,465	1,465	0	1,400	1,400	1,406
Total Supplies and Materials	555	555	0	300	315	-15	300	300	500
Total Parent Activities Program	555	555	0	300	315	-15	300	300	500
	<u>2,135</u>	<u>2,143</u>		<u>1,765</u>	<u>1,780</u>	<u>-15</u>	<u>1,700</u>	<u>1,700</u>	<u>1,906</u>
Total Current Expenditures	93,504	<u>93,728</u>	<u>-224</u>	93,504	91,174	<u>-2,330</u>	93,504	<u>93,504</u>	<u>93,504</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u>93,504</u>	<u><u>93,728</u></u>	<u><u>-224</u></u>	<u>93,504</u>	<u>91,174</u>	<u><u>-2,330</u></u>	<u>93,504</u>	<u><u>93,504</u></u>	<u>93,504</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 290

CHILD NUTRITION FUND

DESCRIPTION

The Child Nutrition Program is designed to provide one-fourth (for breakfast) and one-third (for lunch) of the daily nutritional requirements for school children. The program operates as a nonprofit, self-supporting service. Program funds are received from the sale of lunch meals, breakfast meals, á la carte items and catering. Reimbursements are received for student lunch and breakfast meals from the United States Department of Agriculture. Reimbursements are also received from the United States Department of Agriculture for meals served to children through the Summer Food Program and the After-School Snack Program. The secondary schools have full service kitchens on location. The elementary schools and Lincoln Early Childhood Center all receive daily deliveries from Central Kitchen, but prepare all meals on site. The Montessori Program is located at Tyhee Elementary and GATE Way is located near Highland High School, with those schools taking care of meal preparation for those programs. The K-1 Program at Idaho State University campus is serviced from Central Kitchen.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.290.4.4150.000 Food Service Investments									
4.290.4.4161.100 Food Service Sales to Students	1,500,000	829,214	-670,786	1,500,000	2,360,705	-860,295	1,300,000	1,300,000	300,206
4.290.4.4161.110 Food Service Breakfast Sales	120,000		-35,375	120,000	78,952	-41,049	120,000	120,000	71,748
4.290.4.4162.200 Adult Lunch Sales		84,625	-27,183	39,000	16,832	-22,169			17,000
4.290.4.4162.205 Ala Carte Lunch Sales	42,250	15,067		320,000	317,655	-2,345	252,041	25,000	227,000
4.290.4.4162.210 Adult Breakfast Sales	520,300	323,712					520,341	320,341	
4.290.4.4162.220 Kindergarten Snack Fees	1,450		5,212			-876			400
4.290.4.4169.940 Catering Sales		54	-1,396	900	24	-300	500	500	14,000
	500	153	-347	300	22,582	9,082	13,500	13,500	0
TOTAL LOCAL FUNDING	<u>1,512,200</u>	<u>1,271,160</u>	<u>-241,040</u>	<u>1,507,200</u>	<u>1,175,448</u>	<u>-331,752</u>	<u>1,492,541</u>	<u>1,492,541</u>	<u>1,241,354</u>
4.290.4.4455.500 Child Nutrition Federal Reimbursement	1,879,000	2,247,627	368,627	2,050,000	2,260,500	210,500	2,460,000	2,460,000	2,336,290
4.290.4.4455.510 School Breakfast Federal Reimbursement	574,200	598,286		574,000	589,214	15,214	600,000	600,000	575,000
4.290.4.4455.520 Kindergarten Milk Reimbursement			24,086						
4.290.4.4455.530 USDA Commodity Value	255,000	239,465	-15,535	255,000	257,163	-450	255,000	255,000	255,000
4.290.4.4455.550 Summer Feeding Reimbursement	469,300	359,438	-109,862	475,550	320,277	-155,273	425,000	425,000	330,000
4.290.4.4455.560 After School Snack Revenues				14,250	21,898	7,648			20,000
	14,700	14,527	173			7,648	15,000	15,000	
TOTAL FEDERAL FUNDING	<u>3,192,750</u>	<u>3,449,732</u>	<u>256,982</u>	<u>3,369,250</u>	<u>3,449,052</u>	<u>-79,802</u>	<u>3,755,000</u>	<u>3,755,000</u>	<u>3,516,290</u>
4.290.4.4600.000 Interfund Transfers	102,400			101,000	103,194		100,000	100,000	100,000
		99,432	-2,968			2,194			
TOTAL OTHER FUNDING SOURCES	<u>102,400</u>	<u>99,432</u>	<u>-2,968</u>	<u>101,000</u>	<u>103,194</u>	<u>2,194</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
TOTAL CURRENT REVENUES	<u>4,807,350</u>	<u>4,820,325</u>	<u>12,975</u>	<u>4,977,450</u>	<u>4,727,695</u>	<u>-249,755</u>	<u>5,347,541</u>	<u>5,347,541</u>	<u>4,857,644</u>
4.290.4.7000.000 Estimated Beginning Balance	500,000	1,424,080	924,080	434,374	1,601,834	1,167,460	700,000	700,000	750,000
TOTAL CHILD NUTRITION FUND	<u>5,307,350</u>	<u>6,244,403</u>	<u>937,053</u>	<u>5,411,824</u>	<u>6,329,529</u>	<u>917,705</u>	<u>6,047,541</u>	<u>6,047,541</u>	<u>5,607,644</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.290.5.7100.159 Food Preparation	1,208,623	1,261,881	-53,258	1,209,427	1,305,973	-96,546	1,324,756	1,324,756	1,379,418
4.290.5.7100.188 Substitute Food Service			10,434	85,000	77,583				90,000
4.290.5.7100.199 Personal Leave Reimbursement	85,000	74,566		14,000		7,417	90,000	90,000	11,870
Total Salaries	<u>1,307,623</u>	<u>1,345,262</u>	<u>-37,639</u>	<u>1,308,427</u>	<u>1,392,636</u>	<u>-84,209</u>	<u>1,428,456</u>	<u>1,428,456</u>	1,481,288
4.290.5.7100.210 PERSI	124,708	133,680		124,790	135,087	-10,297	148,836	148,836	154,711
4.290.5.7100.220 Social Security Tax	96,111		-8,972	96,170	103,158	-6,988	104,992	104,992	108,874
4.290.5.7100.230 Life Insurance		99,746	-3,635				11,333	11,333	
4.290.5.7100.240 Medical Insurance	2,935,148	4,727,132	-1,402,016	4,293,062	4,952,812	-226,192,500	582,862	582,862	347,870
4.290.5.7100.250 Employee Assistance Plan									
4.290.5.7100.260 Dental Insurance	11,407			12,975	8,533	-863	2,543	2,543	93,410
4.290.5.7100.270 Worker's Compensation Insurance	0	10,667	0	0	86,231	1,419,000	35,325	35,325	80,449
4.290.5.7100.280 Retirement Sick Leave Benefits	56,006	41,778	-821	15,415	16,589	-1,174	70,166	70,166	17,531
4.290.5.7100.290 Vision Insurance	15,405	16,226					16,865	16,865	
Total Fringe Benefits	<u>346,878</u>	<u>2,618,480</u>	<u>550,703</u>	<u>2,736,392</u>	<u>2,377,556</u>	<u>358,687</u>	<u>7,163</u>	<u>7,163</u>	2,609,356
4.290.5.7100.308 Credit Card Transaction Fees		-1,810			-2,441		-980,085	980,085	-1,000
4.290.5.7100.309 Bank Service Charges	1,000		2,810	1,000		3,441	2,000	2,000	
4.290.5.7100.310 Professional and Technical Services	3,000	3,232	30,932	3,000	1,092,888	1,008	3,000	3,000	249,000
4.290.5.7100.381 In-District Travel Allowance	47,000	16,068				712	45,000	45,000	
4.290.5.7100.396 Inservice Training	7,000	6,847	153	7,000	6,679	321	8,000	8,000	8,000
Total Purchased Services	<u>3,500</u>	<u>242,580</u>	<u>3,258</u>	<u>3,500</u>	<u>50,468</u>	<u>3,550</u>	<u>4,000</u>	<u>4,000</u>	3,000
4.290.5.7100.410 General Supplies	129,000	118,922	10,078	140,000	116,009	9,032	125,000	62,000	175,000
4.290.5.7100.411 Supplies - Tray Cost	127,000	131,386		130,000	113,762	23,991	130,000	200,000	130,000
4.290.5.7100.421 Motor Fuel			-4,386	12,000		16,238			10,000
4.290.5.7100.425 Laundry	10,000	8,244	1,756	24,000	9,460	2,539	13,000	13,000	25,000
4.290.5.7100.428 Repairs Parts and Supplies	25,000	20,182	4,818	35,000	19,262	4,928	24,000	24,000	35,000
4.290.5.7100.450 Food - School Lunch	2,185,109	2,240,843	1,05,734	2,250,500	2,367,155	-116,655	2,400,000	2,400,000	2,400,000
4.290.5.7100.451 Catering Costs			1,411						
Total Supplies and Materials	<u>4,000</u>	<u>2,589</u>	<u>-40,998</u>	<u>2,850</u>	<u>2,676</u>	<u>-153,047</u>	<u>2,500</u>	<u>2,500</u>	1,500
	<u>2,515,109</u>	<u>2,556,107</u>		<u>2,594,350</u>	<u>2,647,397</u>		<u>2,729,500</u>	<u>2,804,500</u>	2,776,500

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET**

**CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM**

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.290.5.7100.540 Remodeling	500,240	212,269	5,000	200,155	112,040	367,715	230,000	236,000	360,000
4.290.5.7100.550 Equipment		0	285,971		23,379	790			
4.290.5.7100.580 Depreciation		24,177	-24,177			-23,379			
Total Capital Objects	<u>503,240</u>	<u>236,446</u>	<u>-266,794</u>	<u>495,155</u>	<u>150,029</u>	<u>345,126</u>	<u>422,500</u>	<u>347,500</u>	<u>301,500</u>
Total Child Nutrition Program	<u>4,882,350</u>	<u>4,642,569</u>	<u>239,781</u>	<u>4,986,824</u>	<u>4,798,609</u>	<u>188,215</u>	<u>5,622,541</u>	<u>5,622,541</u>	<u>5,207,644</u>
Total Current Expenditures	<u>4,882,350</u>	<u>4,642,569</u>	<u>239,781</u>	<u>4,986,824</u>	<u>4,798,609</u>	<u>188,215</u>	<u>5,622,541</u>	<u>5,622,541</u>	<u>5,207,644</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.290.5.9500.850 Contingency Reserve	425,000	N/A	N/A	425,000	N/A	N/A	425,000	425,000	400,000
4.290.3.3200.000 Actual Year-End Fund Balance	N/A	1,601,834	N/A	N/A	1,530,920	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>425,000</u>	<u>1,601,834</u>	<u>1,176,834</u>	<u>425,000</u>	<u>1,530,920</u>	<u>1,105,920</u>	<u>425,000</u>	<u>425,000</u>	400,000
Total Contingency Reserve Program	<u>425,000</u>	<u>1,601,834</u>	<u>1,176,834</u>	<u>425,000</u>	<u>1,530,920</u>	<u>1,105,920</u>	425,000	425,000	400,000
TOTAL CHILD NUTRITION FUND	<u><u>5,307,350</u></u>	<u><u>6,244,403</u></u>	<u><u>-937,053</u></u>	<u><u>5,411,824</u></u>	<u><u>6,329,529</u></u>	<u><u>-917,705</u></u>	<u><u>6,047,541</u></u>	<u><u>6,047,541</u></u>	<u><u>5,607,644</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 310

BOND INTEREST AND REDEMPTION FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.310.4.4125.500 School Bond Levy	2,274,866	2,332,201	57,335	2,330,637	2,430,997	100,360	2,552,250	2,552,250	1,748,780
4.310.4.4150.000 Investment Earnings					2,311				
TOTAL LOCAL FUNDING	<u>2,277,366</u>	<u>2,334,481</u>	<u>-57,115</u>	<u>2,333,137</u>	<u>2,433,308</u>	<u>100,171</u>	<u>2,552,250</u>	<u>2,552,250</u>	<u>1,750,780</u>
TOTAL CURRENT REVENUES	<u>2,277,366</u>	<u>2,334,481</u>	<u>57,115</u>	<u>2,333,137</u>	<u>2,433,308</u>	<u>100,171</u>	<u>2,552,250</u>	<u>2,552,250</u>	<u>1,750,780</u>
4.310.4.7000.000 Estimated Beginning Balance	2,258,314	2,413,704	155,390	2,458,370	2,515,485	57,115	2,383,460	2,383,460	3,028,518
TOTAL BOND INTEREST AND REDEMPTION FUND	<u><u>4,535,680</u></u>	<u><u>4,748,185</u></u>	<u><u>212,505</u></u>	<u><u>4,791,507</u></u>	<u><u>4,948,793</u></u>	<u><u>157,286</u></u>	<u><u>4,938,710</u></u>	<u><u>4,938,710</u></u>	<u><u>4,779,298</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.310.5.9110.610 Bond Principal	1,710,000	1,710,000		2,038,750	1,795,000	243,750	1,880,000	1,880,000	
Total Debt Retirement	1,710,000	1,710,000	0	2,038,750	1,795,000	243,750	1,880,000	1,880,000	0
Total Debt Service Program	1,710,000	1,710,000	0	2,038,750	1,795,000	243,750	1,880,000	1,880,000	0
			0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.310.5.9120.620 Bond Interest	521,700	522,700	-1,000	443,275	443,625		353,900	353,900	214,500
Total Debt Retirement	521,700	522,700	-1,000	443,275	443,625	-350			214,500
4.310.5.9120.850 Contingency Reserve	2,303,980		2,303,980	2,309,482		2,309,482	353,900	353,900	4,564,798
Total Transfers or Reserves	2,303,980	0	-2,303,980	2,309,482	0	-2,309,482	2,704,810	2,704,810	4,564,798
Total Debt Service Interest Program	<u>2,825,680</u>	<u>502,700</u>	<u>2,302,980</u>	<u>2,752,757</u>	<u>403,625</u>	<u>2,309,132</u>	<u>3,058,710</u>	<u>3,058,710</u>	<u>4,779,298</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget	
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted	
4.310.3.3200.000 Actual Year-End Fund Balance	N/A	2,515,485	N/A	N/A	2,710,168	N/A	N/A	N/A	N/A	
Total Transfers or Reserves		2,515,485	2,515,485		2,710,168	2,710,168				
Total Contingency Reserve Program	0	2,515,485	2,515,485	0	2,710,168	2,710,168	0	0	0 0	
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>4,535,680</u>	<u>4,748,185</u>	<u>-212,505</u>	<u>4,791,507</u>	<u>4,948,793</u>	<u>-157,286</u>	<u>4,938,710</u>	<u>4,938,710</u>	<u>4,779,298</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.4.4121.100 School Plant Facility Levy	3,934,530	3,823,464	-111,066	4,131,257	3,984,705	-146,552	4,337,820	4,337,820	4,554,711
4.420.4.4150.000 Investment Earnings									
4.420.4.4199.900 Other Local Revenue	<u>0</u>	<u>31</u>	<u>31</u>	<u>0</u>	<u>27</u>	<u>27</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LOCAL FUNDING	<u>3,934,530</u>	<u>3,823,495</u>	<u>-111,035</u>	<u>4,131,257</u>	<u>3,984,732</u>	<u>-146,525</u>	<u>4,337,820</u>	<u>4,337,820</u>	<u>4,554,711</u>
4.420.4.4311.110 State Lottery Revenues							230,000		
4.420.4.4312.200 Bus Depreciation	250,000	281,861	31,861	275,000	243,851	-31,149	215,000	215,000	245,000
4.420.4.4370.000 State Facility Maintenance Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>290,000</u>	<u>475,000</u>
TOTAL STATE FUNDING	<u>250,000</u>	<u>281,861</u>	<u>31,861</u>	<u>275,000</u>	<u>243,851</u>	<u>-31,149</u>	<u>445,000</u>	<u>445,000</u>	<u>720,000</u>
4.420.4.4420.000 Grants and Program Reimbursements	160,000	164,169		165,000	173,432			191,663	
4.420.4.4532.200 Sale of Fixed Assets	<u>2,000</u>	<u>1,489</u>	<u>4,169</u>	<u>2,000</u>	<u>9,908</u>	<u>8,432</u>	<u>2,000</u>	<u>2,000</u>	<u>3,000</u>
TOTAL FEDERAL FUNDING	<u>162,000</u>	<u>165,658</u>	<u>3,658</u>	<u>167,000</u>	<u>183,341</u>	<u>16,341</u>	<u>2,000</u>	<u>193,663</u>	<u>3,000</u>
TOTAL CURRENT REVENUES	<u>4,346,530</u>	<u>4,271,014</u>	<u>-75,516</u>	<u>4,573,257</u>	<u>4,412,423</u>	<u>-160,834</u>	<u>4,784,820</u>	<u>4,976,483</u>	<u>5,277,711</u>
4.420.4.7000.000 Estimated Beginning Balance	1,800,000	1,944,284	144,284	1,265,000	869,547	-395,453	1,230,000	1,230,000	2,800,000
TOTAL PLANT FACILITIES FUND	<u>6,146,530</u>	<u>6,215,298</u>	<u>68,768</u>	<u>5,838,257</u>	<u>5,281,970</u>	<u>-556,287</u>	<u>6,014,820</u>	<u>6,206,483</u>	<u>8,077,711</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.5120.550 Equipment			-11,584	62,888	52,933		57,911	57,911	56,911
4.420.5.5120.552 Technology Equipment	68,025	79,917				9,955			486,396
4.420.5.5120.554 Equipment Replacement									
Total Capital Objects	<u>5,000</u>	<u>220,637</u>	<u>4,805</u>	<u>5,000</u>	<u>0</u>	<u>4,980</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	213,858	220,637	-6,779	67,888	62,553	14,335	62,911	62,911	548,307
Total Elementary Program	<u>213,858</u>	<u>220,637</u>	<u>-6,779</u>	<u>67,888</u>	<u>53,553</u>	<u>-14,335</u>	<u>62,911</u>	<u>62,911</u>	<u>548,307</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.5150.550 Equipment	123,432	116,992		120,429	186,655	-66,226	127,892	127,693	133,020
4.420.5.5150.552 Technology Equipment			6,440	100,130	100,190		248,395	248,395	44,480
4.420.5.5150.554 Equipment Replacement	<u>5,000</u>	<u>0</u>	<u>4,959</u>	<u>5,000</u>	<u>0</u>	<u>-60</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Capital Objects	<u>128,432</u>	<u>117,433</u>	<u>10,999</u>	<u>225,559</u>	<u>287,465</u>	<u>-61,906</u>	<u>381,287</u>	<u>381,088</u>	<u>182,500</u>
Total Secondary Program	<u>128,432</u>	<u>117,433</u>	<u>10,999</u>	<u>225,559</u>	<u>287,465</u>	<u>-61,906</u>	<u>381,287</u>	<u>381,088</u>	<u>182,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.5170.550 Equipment									
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,762</u>	<u>1,688</u>	<u>74</u>	<u>1,400</u>	<u>1,599</u>	<u>1,400</u>
Total Alternate School Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,762</u>	<u>1,688</u>	<u>74</u>	<u>1,400</u>	<u>1,599</u>	<u>1,400</u>
	0	0	0	1,762	1,688	74	1,400	1,599	1,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.5210.550 Equipment	9,036	5,726	3,310	2,996	1,492	1,504	1,000	1,000	0
Total Capital Objects	9,036	5,726	3,310	2,996	1,492	1,504	1,000	1,000	0
Total Special Education Program	<u>9,036</u>	<u>5,726</u>	<u>3,310</u>	<u>2,996</u>	<u>1,492</u>	<u>1,504</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.5320.550 Equipment	20,763	14,003	6,761	20,717	20,546		22,717	22,717	21,174
Total Capital Objects	20,763	14,003	6,761	20,717	20,546	171	22,717	22,717	21,174
Total School Activity Program	20,763	14,003	6,761	20,717	20,546	171	22,717	22,717	21,174

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6210.550 Equipment	1,000	941	59	2,000	1,896	104	1,000	1,000	1,000
Total Capital Objects	1,000	941	59	2,000	1,896	104	1,000	1,000	1,000
Total Instructional Improvement Program	1,000	941	59	2,000	1,896	104	1,000	1,000	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6220.550 Equipment									
Total Capital Objects	219	0	219	0	0	0	0	0	0
Total Educational Media Services Program	219	0	219	0	0	0	0	0	0
	219	0	219	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.6230.550 Equipment	101,450	101,136		90,000	89,682				120,000
4.420.5.6230.554 Equipment Replacement			314	115,100	114,942	318	96,000	96,000	478,150
Total Capital Objects	<u>159,475</u>	<u>159,161</u>	<u>0</u>	<u>205,100</u>	<u>204,624</u>	<u>158</u>	454,770	454,770	598,150
			314			476			
Total Instruction-Related Technology Program	<u>159,475</u>	<u>159,161</u>	<u>314</u>	<u>205,100</u>	<u>204,624</u>	<u>476</u>	454,770	454,770	598,150

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6310.550 Equipment	1,000	950	50	1,100	1,013	87	500	500	500
Total Capital Objects	1,000	950	50	1,100	1,013	87	500	500	500
Total Board Of Education Program	1,000	950	50	1,100	1,013	87	500	500	500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6320.550 Equipment									
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	402	402	<u>0</u>
Total Central Administration Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>402</u>	<u>402</u>	<u>0</u>
	0	0	0	0	0	0	402	402	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6510.550 Equipment	1,000	852	148	1,000	296	704	1,000	1,000	1,000
Total Capital Objects	1,000	852	148	1,000	296	704	1,000	1,000	1,000
Total Business Administration Program	1,000	852	148	1,000	296	704	1,000	1,000	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6550.550 Equipment									<u>7,465</u>
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>974</u>	<u>914</u>	<u>60</u>	<u>0</u>	<u>0</u>	<u>7,465</u>
Total Central Service Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>974</u>	<u>914</u>	<u>60</u>	<u>0</u>	<u>0</u>	<u>7,465</u>
	0	0	0	974	914	60	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6560.550 Equipment	2,500		2,500	2,500	1,442	1,058	2,500	2,500	2,500
Total Capital Objects	2,500	0	2,500	2,500	1,442	1,058	2,500	2,500	2,500
Total Administrative Technology Service Program	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>1,442</u>	<u>1,058</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.6610.550 Equipment	25,000	18,116		33,300	16,386		29,000	29,000	29,211
4.420.5.6610.551 Vehicle Purchases			6,884	31,800	15,900	16,914	130,800	130,800	166,841
4.420.5.6610.552 Technology Equipment	6,100	5,863	237	15,000	15,000	15,900			17,000
	14,400	14,395					47,500	47,500	
Total Capital Objects	45,500	38,373	5	80,100	47,286	32,814	207,300	207,300	213,052
			7,127						
Total Building Operation Services Program	45,500			80,100	47,286	32,814	207,300	207,300	213,052
		38,373	7,127						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.6640.325 Repair and Maintenance (Contracted)	815,200	814,445		2,626,097	2,201,733	424,364	929,300	929,300	1,042,660
Total Purchased Services	815,200	814,445	755	2,626,097	2,201,733	424,364	929,300	929,300	1,042,660
4.420.5.6640.520 Site Improvement Expenses			755	85,143	48,234		929,300	929,300	
4.420.5.6640.540 Remodeling	16,453	26,803	10,351	880,162	803,479	36,909	351,278	351,278	798,808
4.420.5.6640.550 Equipment	23,566	19,241	4,325	23,330	23,836	76,683	1,300,785	1,300,785	1,090,381
Total Capital Objects	246,339	219,409	26,930	988,635	875,549	113,086	23,330	23,330	23,330
Total General Maintenance Services Program	1,061,539	1,033,854	27,685	3,614,732	3,077,282	537,450	1,675,393	1,675,393	2,955,179

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6650.550 Equipment	<u>15,860</u>	<u>11,710</u>	<u>4,150</u>	<u>15,640</u>	<u>6,144</u>	<u>9,496</u>	<u>15,640</u>	<u>15,640</u>	<u>15,640</u>
Total Capital Objects	<u>15,860</u>	<u>11,710</u>	<u>4,150</u>	<u>15,640</u>	<u>6,144</u>	<u>9,496</u>	<u>15,640</u>	<u>15,640</u>	<u>15,640</u>
Total Ground Maintenance Services Program	<u>15,860</u>	<u>11,710</u>	<u>4,150</u>	<u>15,640</u>	<u>6,144</u>	<u>9,496</u>	<u>15,640</u>	<u>15,640</u>	<u>15,640</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6810.560 Buses	172,474	172,724	-250	172,724	172,724		352,356	352,356	554,404
Total Capital Objects	172,474	172,724	-250	172,724	172,724	0			554,404
Total Pupil To School Transportation Program	172,474	172,724	-250	172,724	172,724	0	352,356	352,356	554,404
						0	352,356	352,356	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6840.550 Equipment	5,650	1,137	4,513	2,276	2,154	122	5,878	5,878	15,872
Total Capital Objects	5,650	1,137	4,513	2,276	2,154	122	5,878	5,878	15,872
Total Non-reimbursable Transportation Program	5,650	1,137	4,513	2,276	2,154	122	5,878	5,878	15,872

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.8100.310 Professional and Technical Services									0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>900</u>	<u>-900</u>	<u>0</u>	<u>0</u>	0
4.420.5.8100.510 Site Purchases	0	0	0	0	900	-900	0	0	225,000
4.420.5.8100.530 New Buildings and Additions	3,000,000	3,568,251	-568,251	0	48,446	-48,446	0	0	225,000
Total Capital Objects	<u>3,000,000</u>	<u>3,568,251</u>	<u>-568,251</u>	<u>0</u>	<u>48,446</u>	<u>-48,446</u>	<u>0</u>	<u>0</u>	225,000
Total Capital Asset Acquisition Program	<u>3,000,000</u>	<u>3,568,251</u>	<u>-568,251</u>	<u>0</u>	<u>49,346</u>	<u>-49,346</u>	<u>0</u>	<u>0</u>	225,000
Total Current Expenditures	<u>4,838,306</u>	<u>5,345,752</u>	<u>-507,446</u>	<u>4,417,068</u>	<u>3,929,866</u>	<u>487,202</u>	<u>4,115,354</u>	<u>4,115,354</u>	5,343,143

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.9500.851 Future Building Reserve	1,308,224	N/A	N/A	1,421,189	N/A	N/A	1,899,466	2,091,129	2,734,568
4.420.3.3200.000 Actual Year-End Fund Balance	N/A	869,546	N/A	N/A	1,352,104	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>1,308,224</u>	<u>869,546</u>	<u>-438,678</u>	<u>1,421,189</u>	<u>1,352,104</u>	<u>-69,085</u>	<u>1,899,466</u>	<u>2,091,129</u>	<u>2,734,568</u>
Total Contingency Reserve Program	<u>1,308,224</u>	<u>869,546</u>	<u>-438,678</u>	<u>1,421,189</u>	<u>1,352,104</u>	<u>-69,085</u>	<u>1,899,466</u>	<u>2,091,129</u>	<u>2,734,568</u>
TOTAL PLANT FACILITIES FUND	<u><u>6,146,530</u></u>	<u><u>6,215,298</u></u>	<u><u>-68,768</u></u>	<u><u>5,838,257</u></u>	<u><u>5,281,970</u></u>	<u><u>556,287</u></u>	<u><u>6,014,820</u></u>	<u><u>6,206,483</u></u>	<u><u>8,077,711</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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
2014-2015 ANNUAL BUDGET

PRINT SHOP FUND
REVENUES

Account Elements and Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.610.4.4199.900 Fees / Printing Charges		104,904	12,248	92,656	96,817		92,500	92,500	98,112
4.610.4.4199.910 Copier Click Charges	92,656			10,317		4,167	10,000	10,196	10,200
4.610.4.4199.990 Overhead Revenue	<u>10,000</u>	14,189	4,189	<u>11,000</u>	<u>8,508</u>	<u>2,492</u>	<u>10,000</u>	<u>11,000</u>	11,000
TOTAL LOCAL FUNDING	<u>113,656</u>	<u>135,603</u>	<u>21,947</u>	<u>113,973</u>	<u>122,034</u>	<u>8,061</u>	<u>113,696</u>	<u>113,696</u>	119,312
TOTAL CURRENT REVENUES	<u>113,656</u>	<u>135,603</u>	<u>21,947</u>	<u>113,973</u>	<u>122,034</u>	<u>8,061</u>	<u>113,696</u>	<u>113,696</u>	119,312
4.610.4.7000.000 Estimated Beginning Balance		26,611	26,611		56,399				75,000
TOTAL PRINT SHOP FUND	<u>113,656</u>	<u>162,214</u>	<u>48,558</u>	<u>113,973</u>	<u>178,433</u>	<u>64,460</u>	<u>113,696</u>	<u>113,696</u>	194,312

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.610.5.6550.161 Printer	21,384	21,642	-258	21,562	21,371		21,349	21,349	21,797
4.610.5.6550.199 Personal Leave Reimbursement			-69			191			
Total Salaries	<u>21,384</u>	<u>21,711</u>	<u>-327</u>	<u>21,562</u>	<u>21,421</u>	<u>-50</u>	<u>21,349</u>	<u>21,349</u>	<u>21,797</u>
4.610.5.6550.210 PERSI			-67			141		21,349	
4.610.5.6550.220 Social Security Tax	2,181	2,248	-52	2,199	2,223	-24	2,374	2,374	2,424
4.610.5.6550.230 Life Insurance	1,572	1,624	-15	1,585	1,606	-21	1,569	1,569	1,602
4.610.5.6550.240 Medical Insurance		68			70				70
4.610.5.6550.250 Employee Assistance Plan	3,495		3,495	3,584		3,984	3,712	3,712	3,712
4.610.5.6550.260 Dental Insurance		0			0	-13			
4.610.5.6550.270 Worker's Compensation Insurance	0	0	0	0	13	-13	16	16	16
4.610.5.6550.280 Retirement Sick Leave Benefits	214	204	10	216	217		225	225	236
4.610.5.6550.280 Retirement Sick Leave Benefits	916	698	218	924	1,309	-385	1,049	1,049	1,184
4.610.5.6550.290 Vision Insurance	269	273	-4	272	269	3	269	269	275
Total Fringe Benefits	<u>57</u>	<u>47</u>	<u>10</u>	<u>46</u>	<u>46</u>	<u>0</u>	<u>46</u>	<u>46</u>	<u>46</u>
4.610.5.6550.310 Professional and Technical Services	8,757	5,160	3,597	8,896	5,754	3,142	9,332	9,332	9,565
4.610.5.6550.313 Publishing and Advertising	55,115	54,804	311	55,115	49,947	5,168	55,115	55,115	55,115
4.610.5.6550.325 Repair and Maintenance (Contracted)	3,000	1,906	1,095	3,000	2,708	292	2,500	2,500	2,500
Total Purchased Services	<u>46,757</u>	<u>37,091</u>	<u>9,666</u>	<u>46,811</u>	<u>38,336</u>	<u>8,475</u>	<u>46,932</u>	<u>46,932</u>	<u>46,932</u>
4.610.5.6550.410 General Supplies	25,000	21,852	3,148	25,000	24,223	777	25,000	25,000	25,335
Total Supplies and Materials	<u>25,000</u>	<u>21,852</u>	<u>3,148</u>	<u>25,000</u>	<u>24,223</u>	<u>777</u>	<u>25,000</u>	<u>25,000</u>	<u>25,335</u>
4.610.5.6550.550 Equipment			3,148			777		25,000	
Total Capital Objects	<u>0</u>	<u>0</u>	<u>3,148</u>	<u>0</u>	<u>0</u>	<u>777</u>	<u>0</u>	<u>25,000</u>	<u>4,000</u>
Total Central Service Program	<u>103,656</u>	<u>105,814</u>	<u>2,158</u>	<u>103,973</u>	<u>104,234</u>	<u>361</u>	<u>103,696</u>	<u>103,696</u>	<u>103,696</u>
Total Current Expenditures	<u>113,656</u>	<u>105,814</u>	<u>7,842</u>	<u>113,973</u>	<u>104,234</u>	<u>9,739</u>	<u>113,696</u>	<u>113,696</u>	<u>119,312</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 ANNUAL BUDGET

PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.610.5.9500.850 Contingency Reserve		N/A	N/A		N/A	N/A			75,000
4.610.3.3200.000 Actual Year-End Fund Balance	N/A	56,400	N/A	N/A	74,199	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>56,400</u>	<u>56,400</u>	<u>0</u>	<u>74,199</u>	<u>-74,199</u>	<u>0</u>	<u>0</u>	75,000
Total Contingency Reserve Program	<u>0</u>	<u>56,400</u>	<u>56,400</u>	<u>0</u>	<u>74,199</u>	<u>74,199</u>	<u>0</u>	<u>0</u>	75,000
TOTAL PRINT SHOP FUND	<u><u>0</u></u>	<u><u>162,214</u></u>	<u><u>-48,558</u></u>	<u><u>0</u></u>	<u><u>178,433</u></u>	<u><u>-64,460</u></u>	<u><u>0</u></u>	<u><u>113,696</u></u>	<u><u>194,312</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2014-2015 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
2014-2015 ANNUAL BUDGET

VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.710.4.4150.000 Earnings on Investment	3,000	1,572	-1,428	1,500	1,048	-452	1,500	1,500	250
TOTAL LOCAL FUNDING	<u>3,000</u>	<u>1,572</u>	<u>-1,428</u>	<u>1,500</u>	<u>1,048</u>	<u>-452</u>	<u>1,500</u>	<u>1,500</u>	<u>250</u>
TOTAL CURRENT REVENUES	<u>3,000</u>	<u>1,572</u>	<u>-1,428</u>	<u>1,500</u>	<u>1,048</u>	<u>-452</u>	<u>1,500</u>	<u>1,500</u>	<u>250</u>
4.710.4.7000.000 Estimated Beginning Balance	827,689	827,537		653,437	653,459		478,730	478,730	478,627
TOTAL VEBA TRUST FUND	<u>830,689</u>	<u>829,109</u>	<u>-152</u>	<u>654,937</u>	<u>654,507</u>	<u>22</u>	<u>480,230</u>	<u>480,230</u>	<u>478,877</u>
			<u>-1,580</u>			<u>-430</u>			

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VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.710.5.6320.391 Professional Dues and Fees									
Total Purchased Services	750	650	100	650	650	0	650	650	760
Total Central Administration Program	750	650	100	650	650	0	650	650	760
	750	650	100	650	650	0	650	650	760

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VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>			<u>2013-2014 Budget</u>		<u>2014-2015 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.710.5.6910.296 Other Employee Benefits	175,000	175,000		175,000	175,000				75,000
Total Fringe Benefits	175,000	175,000	0	175,000	175,000	0	0	0	75,000
Total Other Support Services Program	175,000	175,000	0	175,000	175,000	0	0	0	75,000
Total Current Expenditures	175,750	175,650	0	175,650	175,650	0	0	0	75,760
			100			0	650	650	

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VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2011-2012 Budget			2012-2013 Budget			2013-2014 Budget		2014-2015 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.710.5.9500.852 Unappropriated Fund Balance	654,939	N/A	N/A	479,287	N/A	N/A	479,580	479,580	403,117
4.710.3.3200.000 Actual Year-End Fund Balance	N/A	653,459	N/A	N/A	478,857	N/A	N/A	N/A	N/A
Total Transfers or Reserves	654,939	653,459	-1,480	479,287	478,857		479,580	479,580	403,117
Total Contingency Reserve Program	654,939	653,459	1,480	479,287	478,857	-430	479,580	479,580	403,117
						-430			
TOTAL VEBA TRUST FUND	830,689	829,109	1,580	654,937	654,507		480,230	480,230	478,877
						430			

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EXPENDITURES

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

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

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

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- 5210 SPECIAL EDUCATION PROGRAM** The instructional activities and services of teachers and instructional assistants (Ancillary Personnel) who work to meet the needs of exceptional students. (Examples: Classroom teachers, instructional assistants, supplies, and equipment for the resource rooms and gifted and talented classrooms.)
- 5220 PRESCHOOL HANDICAPPED PROGRAM** Provides needed remedial services to three to four year old handicapped children. Services are offered either by contracting with other agencies or through district operated programs.
- 5240 GIFTED AND TALENTED PROGRAM** Programs to serve students identified as being gifted and talented in grades four through six.
- 5310 INTERSCHOLASTIC COMPETITION PROGRAM** Extra-curricular programs and activities which normally supplement the institutional curriculum program, which involves student participation in competitive interscholastic events scheduled and sponsored by the school.
- 5320 SCHOOL ACTIVITY PROGRAM** School sponsored activities which are an adjunct to the instructional curriculum and include student financed and managed activities.
- 5410 SUMMER SCHOOL PROGRAM** Programs of instruction offered during the months of June, July, and August which are not part of the required State Educational Support Program.
- 5420 COMMUNITY EDUCATION PROGRAM** Instruction designed to serve students and community members which are not part of the regular school program or required by the State Educational Support Program.
- 6000 SUPPORT SERVICES** Services and programs classified in this function include administrative, technical, and logistical support to facilitate and enhance instruction, management, and operation of the School District.
- The following is a description of expenditures that are part of the Support Services Function.**
- 6110 ATTENDANCE, GUIDANCE, AND HEALTH PROGRAM** Activities, services, and programs designed to assist students and parents in the areas of school attendance, counseling/guidance, and health needs.
- 6160 ANCILLARY SERVICE PROGRAM** The personnel, activities, and services designed to assist exceptional students and staff members who work with the Exceptional Child Program. Ancillary personnel included in this program are: Directors, Supervisors, Consulting Teachers, Psychologists, Social Workers, and other state approved personnel.

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- 6210 INSTRUCTIONAL IMPROVEMENT PROGRAM** Programs for assisting instructional staff in planning, developing, training, and evaluating learning experiences for students.
- 6220 EDUCATIONAL MEDIA SERVICES PROGRAM** Programs concerned with teaching and use of resources, including hardware and content materials available in the District Media Center and school libraries.
- 6230 INSTRUCTIONAL RELATED TECHNOLOGY PROGRAM** This encompasses all technology activities and services for the purpose of supporting instruction.
- 6310 BOARD OF EDUCATION PROGRAM** Programs or activities of the elected Board of Trustees which are designed to assist members in performing duties directed by law or established by board policy.
- 6320 CENTRAL ADMINISTRATION PROGRAM** Programs providing general administration and executive leadership for implementation of school policy, supervision, and management.
- 6410 SCHOOL ADMINISTRATION PROGRAM** Activities required to direct and manage the operation of the individual schools. Principals, Vice Principals, Secretaries, and Clerks are charged with responsibility for a school's administration.
- 6510 BUSINESS ADMINISTRATION PROGRAM** Programs related to fiscal operations including budgeting, receiving and disbursing, purchasing, financial and property accounting, payroll, internal auditing, data processing, and management of funds.
- 6550 CENTRAL SERVICES PROGRAM** Programs for receiving, disbursing, and accounting for materials, supplies, and equipment which are purchased, stored, and inventoried at the District Warehouse.
- 6560 ADMINISTRATIVE TECHNOLOGY SERVICES PROGRAM** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems and processing data for administrative and managerial purposes.
- 6610 BUILDING OPERATION SERVICES PROGRAM** Daily upkeep of all school buildings in the District including salaries, utilities, supplies, insurance, and other building care costs.
- 6630 MAINTENANCE - BUILDINGS AND EQUIPMENT (NON-STUDENT-OCCUPIED BUILDINGS) PROGRAM.** Activities associated with the physical maintenance of buildings and equipment in the school district for non-student occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment. Also included are expenditures to student occupied buildings that are not allowed in 664- Maintenance - Buildings and Equipment (Student-Occupied Buildings ONLY).
- 6640 MAINTENANCE - BUILDINGS AND EQUIPMENT (STUDENT-OCCUPIED BUILDINGS ONLY) PROGRAM.** Activities associated with the physical maintenance of buildings and equipment in student-occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment for the school programs that are in compliance with Idaho Code 33-1019.
- 6650 GROUND MAINTENANCE SERVICES PROGRAM** Maintenance of all sites including snow removal, landscaping, and other general grounds work.

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- 6670 SECURITY SERVICES PROGRAM** Maintaining order and control in schools and on school property in addition to protecting school district property.
- 6810 PUPIL TO SCHOOL TRANSPORTATION PROGRAM** Transporting students to and from school, between schools for instructional purposes, approved field trips, and athletic extra-curricular activities. Allowable and non-allowable costs for reimbursement under the School Support Program are defined in the State Transportation Manual.
- 6820 PUPIL ACTIVITY TRANSPORTATION PROGRAM** The program established to provide student transportation services to approved school athletic or activity events. (Such programs are not eligible for state transportation assistance.)
- 6830 GENERAL TRANSPORTATION PROGRAM** The program to provide maintenance services for vehicles used in the general administration and operation of the school district.
- 6840 NON-REIMBURSED TRANSPORTATION PROGRAM** This function includes transportation expenses which are not reimbursed for consideration for state reimbursement.
- 6910 OTHER SUPPORT SERVICES PROGRAM** Services and programs of a support service nature which may not be adequately included in the above programs.
- 7000 NON-INSTRUCTIONAL** This classification of activities and programs are concerned with providing non-instructional services to students, staff, and the community.

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

- 7100 CHILD NUTRITION PROGRAM** Provides food to students and staff in the school.
- 7200 COMMUNITY SERVICES PROGRAM** Services and activities of personnel to provide non-instructional types of programs for the school community as a whole or some segment of the community.
- 8000 FACILITY ACQUISITION** Activities concerned with the acquisition of a coordinated group of fixed assets, land, buildings, machinery, and equipment constituting the complete facility within the School District.

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

- 8100 CAPITAL ASSET ACQUISITION PROGRAM** Planning and acquiring land and buildings, building remodeling, building construction, additions to buildings, and improving school sites.
- 9000 DEBT SERVICE TRANSFERS AND RESERVES** To provide for transactions and activities often necessary for budgeting or accounting

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control.

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

- 9100 DEBT SERVICE PROGRAM** Servicing debt (principal and interest) of the School District.
- 9120 DEBT SERVICE INTEREST PROGRAM**
- 9200 FUND TRANSFER PROGRAM** The transactions which withdraw money from one fund and place it in another fund without recourse. Interfund loans and interfund receivables are not included here, but are handled through the Balance Sheet Accounts.
- 9500 CONTINGENCY RESERVE PROGRAM** Reserve limited to five percent of the total General Fund budget, allowing the Board of Trustees to appropriate funds, by resolution, and for necessary contingencies.

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OBJECTS OF EXPENDITURE

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

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

The eight major areas are listed and defined as follows:

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

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REVENUES

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

CODE

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

