

**THINK LEARN BE**  
**MORE**  
**TOGETHER**

**POCATELLO/CHUBBUCK  
SCHOOL DISTRICT 25**

---

# **Annual Budget**

## **2018 - 2019**



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**BUDGET FORMAT**

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

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

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

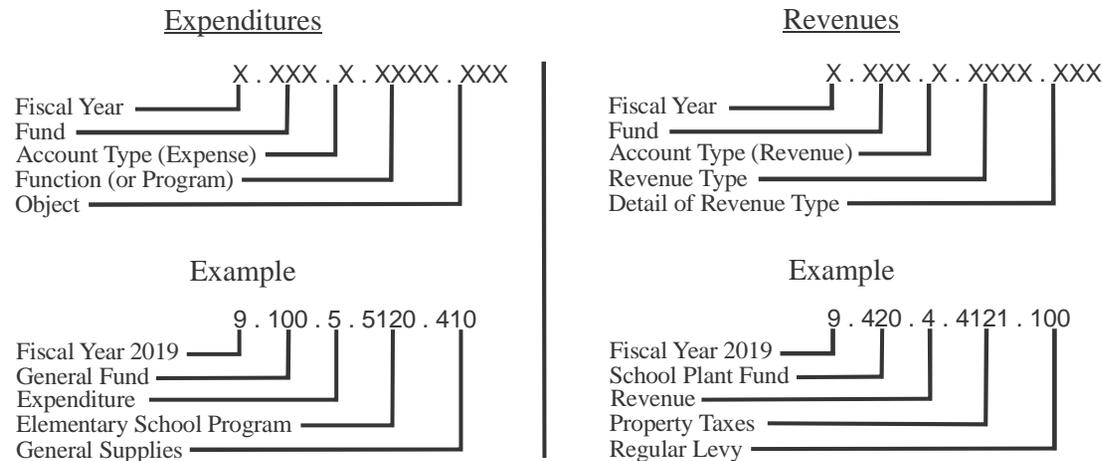
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

**SPECIAL NOTE:** The actual amounts listed under “2015-2016” and “2016-2017” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2017-2018” as the Adjusted Budget is as of May 11, 2018.

**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**  
**2018-2019 ANNUAL BUDGET**

**BOARD OF TRUSTEES 2017-2018**

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

**BUDGET DEVELOPMENT STAFF**

Education Service Center

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

Principals

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**2018-2019 BUDGET CALENDAR**

July 18, 2017 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 26, 2018 Development of financial parameters and review of allotments. Review budget procedures.

March 13, 2018 Regular Board Meeting – Discussion of Balancing the 2018-19 District Budget.

April 6, 2018 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for General Fund.

April 17, 2018 Regular Board Meeting – Discussion of Balancing the 2018-19 District Budget.

April 20, 2018 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for Special Funds.

April 30, 2018 Final day to notify Bannock County of the date of the Budget Hearing.

May 8, 2018 Board Work Session to Present Balanced Budget Options and Seek Board Direction

May 15, 2018 Regular Board Meeting – Present Balanced 2018-19 District Budget and Set Budget Hearing.

June 1, 2018 Advertisement prepared and submitted to the Idaho State Journal.

June 8, 2018 Post and Publish Budget Hearing and Budget Summaries.

June 19, 2018 Regular Board Meeting - Public Hearing and Adoption of 2018-2019 budget. Take Action on Insurance Plans and Carriers.

July 17, 2018 Annual Meeting of the Board of Trustees.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**BUDGET SUMMARY**

<u>Fund Number and Description</u>	<u>2015-2016 Budget*</u>			<u>2016-2017 Budget*</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<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	72,248,831	73,030,625	- 781,794	77,106,863	78,472,733	-1,365,870	81,297,695	83,418,949	<b>87,319,629</b>
220 Federal Forest Fund	148,385	178,708	-30,323	207,708	182,557				<b>190,250</b>
241 Driver Education Fund	74,100	73,503		75,000	64,163	25,151	232,700	186,407	<b>67,920</b>
242 Special Grants Fund	117,064	80,797	36,267	159,302	97,822	10,837	69,340	69,340	<b>63,175</b>
243 State Professional-Technical Education Fund	1,396,594	423,748	972,846	1,410,772	450,749	960,023	72,304	106,457	<b>1,540,856</b>
245 State Technology Fund	699,210	693,453		774,275	827,339	-53,064	1,444,491	1,720,607	<b>1,599,836</b>
246 Substance Abuse Prevention Fund	180,400	185,609	5,757	210,955	217,533	-6,578	1,179,245	1,720,607	<b>186,301</b>
251 Title I-A, ESSA - Improving Basic Programs Fund	3,197,248	2,560,955	636,293	3,232,519	2,343,631	888,888	177,800	177,800	<b>2,846,711</b>
257 IDEA Part B - School-Age Fund	3,672,073	2,683,127	988,946	3,462,451	2,607,402	855,049	2,838,888	3,379,105	<b>3,379,105</b>
258 IDEA Part B - Pre-School Fund	221,462	117,825	103,637	226,696	123,581	103,115	3,379,105	3,379,105	<b>173,140</b>
261 Title IV-A, ESSA - Student Support Fund							173,140	173,140	<b>42,225</b>
263 Perkins IV - Professional Technical Act Fund	157,538	157,552	-14	156,068	156,068			42,225	<b>186,927</b>
270 Title III-A, ESSA - English Language Acquisition	0	0	0	0	0	0	156,068	186,927	<b>15,011</b>
271 Title II-A, ESEA - Effective Instruction Fund	571,349	516,189	55,160	563,033	843,812	3,203	0	13,203	<b>665,499</b>
273 Title IV-B, ESEA - 21st Century Fund	271,200	289,709	0	256,300	240,658	84,921	509,632	557,800	<b>278,950</b>
274 Head Start Fund	1,250,210	1,250,204	1,491	1,272,714	1,272,714	15,642	291,050	293,018	<b>1,285,441</b>
276 Head Start Training Fund	21,178	21,178		21,178	21,166		1,266,743	2,285,841	<b>21,178</b>
278 Head Start T.A.N.F. Fund	93,504	93,562	6	93,504	93,504	0	21,178	21,178	<b>145,264</b>
290 Child Nutrition Fund	5,583,300	5,287,704	295,596	5,604,800	5,485,803	118,997	145,264	145,264	<b>5,691,732</b>
310 Bond Interest and Redemption Fund	4,388,450	4,722,848	- 334,398	2,400,050	2,687,081	- 287,031	5,380,532	5,380,532	<b>552,000</b>
420 Plant Facilities Fund	9,220,257	9,044,527	175,730	10,145,069	10,795,373	- 650,304	509,000	509,000	<b>12,659,464</b>
610 Print Shop Fund	187,500	244,154	-56,654	265,000	273,651	-8,651	12,819,382	12,849,902	<b>319,500</b>
710 VEBA Trust Fund	403,900	510,010	- 106,110	314,350	541,800	- 227,450	280,000	280,000	<b>535,250</b>
<b>Total of All Funds</b>	<b>104,103,753</b>	<b>102,145,987</b>	<b>1,957,766</b>	<b>107,970,118</b>	<b>107,441,746</b>	<b>528,372</b>	<b>112,670,518</b>	<b>116,528,653</b>	<b>119,765,364</b>

\* Includes actual Ending Fund Balances.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2016 THROUGH FY 2019**

<b>LEVIES:</b>	<b><u>2015-2016</u></b>	<b><u>2016-2017</u></b>	<b><u>2017-2018</u></b>	<b><u>Estimated 2018-2019</u></b>
Supplemental Levy <sup>1</sup>	\$9,250,000	\$9,250,000	\$9,250,000	\$9,250,000
Emergency Levy	0	0	0	0
Tort Levy	215,300	215,300	210,015	220,516
63-1305 Judgment Levy <sup>2</sup>	0	0	0	0
School Plant Facilities Levy <sup>3</sup>	4,782,447	5,021,569	5,272,647	5,536,279
School Construction Bond Levy <sup>4</sup>	<u>1,750,000</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL LEVIES</b>	<b><u>\$15,997,747</u></b>	<b><u>\$14,486,869</u></b>	<b><u>\$14,732,662</u></b>	<b><u>\$15,006,795</u></b>
<b>PROPERTY VALUES:</b>	<b><u>2015-2016</u></b>	<b><u>0 2016-2017</u></b>	<b><u>0 2017-2018</u></b>	<b><u>0 2018-2019</u></b>
Actual September Taxable Property Value <sup>5</sup>	\$3,591,015,075	\$3,616,228,327	\$3,735,475,545	Not Available
Total Calculated Levy Rate	0.004422426	0.003942644	0.003882583	Not Available
<b>PROPERTY TAX REPLACEMENT <sup>6</sup></b>	<b>\$229,369</b>	<b>\$229,369</b>	<b>\$229,369</b>	<b>\$229,369</b>

<sup>1</sup>Approved March 10, 2015 for FY 2016 and FY 2017; approved March 14, 2017 for FY 2018 and FY 2019.

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

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

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

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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 19, 2018 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, 2018, to June 30, 2019, 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 8, 2018, according to Section 33-402, Idaho Code:

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

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

Jacob Gertsch  
Clerk of Board of Trustees

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**SUMMARY STATEMENT - 2018-2019 SCHOOL BUDGET**  
**ALL FUNDS**

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2015-16	Actual 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19	Actual 2015-16	Actual 2016-17	Adjusted Budget 2017-18	Proposed Budget 2018-19
<b><u>REVENUES</u></b>								
Beginning Balance	5,215,540	7,052,097	9,192,842	10,193,000	7,078,386	8,591,089	8,373,508	8,238,650
Local Tax Revenue	9,367,839	9,449,379	9,460,015	9,470,516	6,782,782	5,245,378	5,272,647	5,536,279
Other Local Revenue	832,075	887,563	875,000	1,027,500	1,419,949	1,469,239	1,368,255	1,378,847
State Revenue	56,706,008	60,155,244	63,306,092	65,988,613	2,349,849	2,602,227	4,198,454	4,141,926
Federal Revenue	909,140	928,449	585,000	640,000	11,355,948	10,941,098	13,781,840	13,025,033
Sale of Fixed Assets	0	0	0	0	11,288	6,994	5,000	5,000
Transfers	23	0	0	0	117,160	112,989	110,000	120,000
<b>TOTALS</b>	<b><u>73,030,625</u></b>	<b><u>78,472,732</u></b>	<b><u>83,418,949</u></b>	<b><u>87,319,629</u></b>	<b><u>29,115,362</u></b>	<b><u>28,969,014</u></b>	<b><u>33,109,704</u></b>	<b><u>32,445,735</u></b>
<b><u>EXPENDITURES</u></b>								
Salaries	42,618,804	43,898,358	46,128,549	47,916,173	6,002,382	6,055,149	6,394,558	6,473,672
Fringe Benefits	15,513,718	16,186,386	17,456,089	18,685,048	2,729,842	2,836,178	3,053,733	3,185,765
Purchased Services	4,713,176	5,073,002	6,074,441	6,821,839	2,457,577	2,005,500	3,333,958	1,987,910
Supplies and Materials	2,569,148	3,564,549	3,570,867	4,499,209	3,251,465	3,201,058	5,287,024	4,618,771
Capital Objects	31,083	18,296	132,524	113,100	4,031,111	4,756,058	7,882,347	11,622,823
Debt Retirement	0	0	0	0	2,164,468	2,161,980	0	0
Insurance and Judgments	415,439	416,310	422,097	445,174	1,750	2,301	2,450	2,158
Transfers and Other Requirements	117,160	112,989	110,000	120,000	23	0	0	0
Contingency Reserve	678,150	714,206	740,113	771,266	0	0	0	0
Unappropriated Fund Balance	2,712,603	2,856,825	2,974,526	3,085,065	8,476,744	7,950,790	7,155,634	4,554,636
Appropriated Fund Balance	3,119,526	5,256,940	5,325,393	4,562,755	0	0	0	0
Designated Reserves	541,818	374,871	484,350	300,000	0	0	0	0
<b>TOTALS</b>	<b><u>73,030,625</u></b>	<b><u>78,472,732</u></b>	<b><u>83,418,949</u></b>	<b><u>87,319,629</u></b>	<b><u>29,115,362</u></b>	<b><u>28,969,014</u></b>	<b><u>33,109,704</u></b>	<b><u>32,445,735</u></b>

A detailed copy of the Budget is available at the district's Administrative Offices or online at:

[http://www.sd25.us/PDF/B\\_office/annual\\_budget\\_2019.pdf](http://www.sd25.us/PDF/B_office/annual_budget_2019.pdf)

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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 72.9% percent of the entire 2018-2019 budget. Other funds are restricted to either specific items or special purposes. The General Fund and Special Funds comprise a complete school district financial plan.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**GENERAL FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.4.4112.200 Taxes - Supplemental Levy	9,250,000	9,362,392	112,392	9,250,000	9,444,521	194,521	9,250,000	9,250,000	<b>9,250,000</b>
9.100.4.4113.300 Taxes - Emergency Levy									
9.100.4.4114.400 Taxes - Tort Levy	215,300	2,284	-213,016	215,300	3,354	-211,946	210,015	210,015	<b>220,516</b>
9.100.4.4119.900 Taxes - Judgment	0	2,999	2,999	0	1,487	1,487	0	0	<b>0</b>
9.100.4.4130.000 Penalty on Delinquent Taxes	110,000	107,641	-2,359	110,000	106,400	-3,600	110,000	110,000	<b>100,000</b>
9.100.4.4140.010 Montessori Tuition	0	0	0	18,000	16,540	-1,460	0	0	<b>24,000</b>
9.100.4.4140.020 Summer School Tuition	17,500	19,450	1,950	10,000			18,000	18,000	
9.100.4.4140.040 Strings Program Revenues	15,000	9,780	-5,220		6,704		10,000	10,000	<b>6,500</b>
9.100.4.4140.050 IDLA Tuition	7,500	5,775	-1,725	6,500	5,708	-793	6,000	6,000	<b>6,500</b>
9.100.4.4150.000 Earnings on Investment	3,000	4,300	1,300	4,000	5,927	1,927	3,000	3,000	<b>3,000</b>
9.100.4.4174.410 Music Instrument Maintenance	28,000	73,213	45,213						
9.100.4.4179.900 Participation Fee Revenue	25,000	28,340	5,017	275,000	247,831	-27,169	280,000	280,000	<b>280,000</b>
9.100.4.4191.100 Rentals				15,000		-8,417			<b>12,500</b>
9.100.4.4193.300 Transportation	15,000	16,821	1,821	180,000	175,237	-4,763	780,000	780,000	<b>180,000</b>
9.100.4.4199.900 Other Local Revenue	20,000	38,287	18,287	25,000	26,393	1,393	25,000	25,000	<b>30,000</b>
9.100.4.4199.955 Premium Differential				60,000	86,573	26,573			<b>80,000</b>
<b>TOTAL LOCAL FUNDING</b>	<u>10,165,800</u>	<u>10,199,914</u>	<u>34,114</u>	<u>10,218,800</u>	<u>10,336,942</u>	<u>118,142</u>	<u>10,335,015</u>	<u>10,335,015</u>	<b><u>10,498,016</u></b>
9.100.4.4311.100 Basic School Support	46,803,629	46,918,930	115,301	49,175,309	49,478,220	302,911	52,155,130	52,107,752	<b>54,416,471</b>
9.100.4.4312.200 Transportation Support	1,800,000	1,730,882	-69,118	1,775,000	1,723,224	-51,776	1,875,000	1,875,000	<b>1,750,000</b>
9.100.4.4314.400 Exceptional Child Contracts				65,000	70,196	5,196			<b>70,000</b>
9.100.4.4318.800 State Benefit Apportionment	75,000	62,264	-12,736	6,535,450	6,504,049	-31,401	65,000	65,000	<b>7,247,049</b>
9.100.4.4318.800 State Benefit Apportionment	6,238,965	6,247,027	8,062	2,133,075	2,284,243	151,168	6,915,334	6,891,124	<b>7,247,049</b>
9.100.4.4319.900 Other State Support	1,571,689	1,587,976	16,287		86,358	86,358	2,367,216	2,367,216	<b>2,505,093</b>
9.100.4.4329.900 Other State Revenue		149,974	149,974						
9.100.4.4380.000 Revenue In Lieu of Property Taxes	76,270		73,704						
<b>TOTAL STATE FUNDING</b>	<u>56,895,457</u>	<u>56,895,457</u>	<u>0</u>	<u>59,895,457</u>	<u>60,155,244</u>	<u>462,460</u>	<u>63,377,680</u>	<u>63,306,092</u>	<b><u>65,988,613</u></b>
9.100.4.4420.000 E-Rate Reimbursement					66,756	66,756			<b>30,000</b>
9.100.4.4450.000 Indirect Costs	185,000	49,248	-135,752	150,000	141,247	-8,753	10,000	10,000	<b>60,000</b>
9.100.4.4459.900 Medicaid Revenue	500,000	696,577	196,577	545,000	720,445	175,445	75,000	75,000	<b>550,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>685,000</u>	<u>909,140</u>	<u>224,140</u>	<u>695,000</u>	<u>928,449</u>	<u>233,449</u>	<u>585,000</u>	<u>585,000</u>	<b><u>640,000</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**GENERAL FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.4.4600.000 Interfund Transfers									
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>0</u>	<u>23</u>	<u>23</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CURRENT REVENUES</b>	<u>0</u>	<u>23</u>	<u>23</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>67,425,307</u>	<u>67,815,085</u>	<u>389,778</u>	<u>70,606,584</u>	<u>71,420,635</u>	<u>814,051</u>	<u>74,297,695</u>	<u>74,226,107</u>	<u>77,126,629</u>
9.100.4.7000.000 Estimated Beginning Balance	4,823,524	5,215,540	392,016	6,500,279	7,052,097	551,818	7,000,000	9,192,842	<b>10,193,000</b>
<b>TOTAL GENERAL FUND</b>	<u><u>72,248,831</u></u>	<u><u>73,030,625</u></u>	<u><u>781,794</u></u>	<u><u>77,106,863</u></u>	<u><u>78,472,732</u></u>	<u><u>1,365,869</u></u>	<u><u>81,297,695</u></u>	<u><u>83,418,949</u></u>	<u><u>87,319,629</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**GENERAL FUND**  
**DESCRIPTION OF REVENUE ITEMS**

**LOCAL SOURCES**

Taxes - Supplemental

**DESCRIPTION**

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

Taxes - Tort Levy

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

Taxes - Emergency

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

Taxes - Judgments

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

Penalty On Delinquent Taxes

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

Tuition

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

Earnings On Investments

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

Rentals

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

Local Fees

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

Other Local Sources

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**GENERAL FUND**  
**DESCRIPTION OF REVENUE ITEMS**

**STATE SOURCES**

**DESCRIPTION**

Base Support Program

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

Transportation Support

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

Exceptional Child Support

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

State Paid Benefits And Other State Support

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

State Paid Revenue in Lieu of Taxes

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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**  
**2018-2019 ANNUAL BUDGET**

**Estimate of General Fund State Support Revenue**  
**For 2018-2019**

1. Entitlement (Number of Support Units = 590 x \$27,481 - State Distribution Factor)	\$16,213,790
2. Salary Apportionment (Number of Support Units = 596)	38,202,681 <del>—</del>
<b><u>3. Base Support</u></b>	<b><u>\$54,416,471</u></b>
4. Benefit Apportionment	7,247,049
5. Exceptional Child Support	70,000
6. Transportation Support	2,031,000
7. Literacy Proficiency	437,500
8. Math and Science Teachers	210,900
9. Leadership Premium	677,538
10. Professional Development	581,150
11. ISAT Remediation	165,000
12. Limited English Proficiency	21,000
13. Gifted and Talented (Professional Development)	23,720
14. Content and Curriculum	30,800
15. College and Career Advisors	<hr/>
<b><u>16. Total State General Fund Support</u></b>	<b><u>357,485</u></b> <b><u>\$66,269,613</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Grade	Actual Enrollment										Projected Enrollment				
	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
K	1,019	996	1,150	1,043	1,008	1,049			901	887	900	925	925	925	925
1	946	1,014	1,006	1,109	1,002	1,001	927	919	891	915	875	896	921	921	921
2	983	927	1,014	975	1,051	1,000	952	980	906	914	916	869	890	914	914
3	921	965	918	996	954	1,025	987	934	972	898	896	906	859	880	904
4	870	911	956	899	963	930	1,011	949	942	955	892	884	894	847	868
5	900	858	928	932	886	929	921	992	953	939	951	888	880	890	843
6	872	900	841	899	940	896	936	918	969	949	936	943	880	872	882
7	882	896	903	860	890	913	881	918	917	997	954	941	948	885	877
8	863	881	912	904	858	889	924	886	934	919	1,005	962	949	956	892
9	940	976	975	986	992	961	992	1,049			1,035	1,137	1,088	1,074	1,082
10	899	917	950	963	969	1,001	940	983	997	1,063	1,044	1,034	1,135	1,086	1,072
11	880	872	908	931	940	939	975	923	1,044	1,007	969	1,014	1,004	1,102	1,054
12	932	884	893	902	916	934	915	933	921	967	984	960	1,005	995	1,092
K	1,019	996	1,150	1,043	1,008	1,049	927	913	901	887	900	925	925	925	925
1-3	2,850	2,906	2,938	3,080	3,007	3,026	2,948	2,841	2,769	2,727	2,687	2,671	2,670	2,715	2,739
4-6	2,642	2,669	2,725	2,730	2,789	2,755	2,868	2,859	2,864	2,843	2,779	2,715	2,654	2,609	2,593
Total Elementary	6,511	6,571	6,813	6,853	6,804	6,830	6,743	6,613	6,534	6,457	6,366	6,311	6,249	6,249	6,257
7-8	1,745	1,777	1,815	1,764	1,748	1,802	1,805	1,804	1,851	1,916	1,959	1,903	1,897	1,841	1,769
9-12	3,651	3,649	3,726	3,782	3,817	3,835	3,822	3,888	3,923	4,039	4,032	4,145	4,232	4,257	4,300
Total Secondary	5,396	5,426	5,541	5,546	5,565	5,637	5,627	5,692	5,774	5,955	5,991	6,048	6,129	6,098	6,069
Total	11,907	11,997	12,354	12,399	12,369	12,467	12,370	12,305	12,308	12,412	12,357	12,359	12,378	12,347	12,326

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2016 THROUGH FISCAL YEAR 2019**

<u>Function Number and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5120 Elementary Program	19,155,604	19,072,965	82,639	20,321,872	20,249,384		20,818,340	20,677,328	<b>21,489,826</b>
5150 Secondary Program	17,242,982	16,955,754	287,228	17,687,686	17,696,211	72,488 -8,525	19,216,516	19,123,880	<b>20,893,570</b>
5170 Alternate School Program	882,461	892,573	-10,112	1,170,631	1,156,180		1,247,409	1,231,321	<b>1,324,211</b>
5210 Special Education Program	5,080,676	5,299,235	- 218,559	5,021,842	5,115,291	14,451 -93,449	5,268,879	5,142,169	<b>5,525,563</b>
5220 Preschool Handicapped Program	268,994	263,827		276,245	229,349				<b>258,596</b>
5240 Gifted And Talented Program	151,541	151,151	5,167	182,710	158,635	46,896	246,554	246,803	<b>236,874</b>
5310 Interscholastic Program	385,000	374,745	300,255	385,000	342,973	24,075	185,922	191,233	<b>377,782</b>
5320 School Activity Program	782,715	749,552	33,163	797,957	761,967	42,027	372,782	379,782	<b>825,157</b>
5410 Summer School Program	83,012	104,798	-21,786	85,915	141,599	35,990 -55,684	836,257 115,325	843,351 115,325	<b>142,286</b>
5420 Community Education Program	14,451			14,453			14,453		<b>14,439</b>
<b>Total Instruction</b>	<u>44,047,436</u>	<u>43,874,129</u>	<u>173,307</u>	<u>45,944,311</u>	<u>45,857,354</u>	<u>86,957</u>	<u>48,322,437</u>	<u>47,965,645</u>	<b><u>51,088,304</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2016 THROUGH FISCAL YEAR 2019**

<u>Function Number and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<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	2,476,823	2,415,299	61,524	2,695,887	2,651,410	44,477	2,933,401	2,940,357	<b>3,110,796</b>
6160 Ancillary Service Program	1,576,443	1,557,569	18,874	1,637,220	1,632,248	4,972	1,730,963	1,741,316	<b>1,812,383</b>
6210 Instructional Improvement Program	1,446,160	1,167,415	278,745	1,929,642	1,539,691	389,951	2,270,430	2,270,003	<b>2,612,296</b>
6220 Educational Media Services Program	783,755	782,933	822	834,810	794,886	39,924	844,121	851,165	<b>937,741</b>
6230 Instruction-Related Technology Program	1,032,870	1,047,289	822,419	1,169,570	1,163,171	6,399	1,087,188	1,100,327	<b>1,275,249</b>
6310 Board Of Education Program	27,800		22,674	27,800	21,372	6,428	30,800		<b>30,800</b>
6320 Central Administration Program	986,353	547,098	29,255	1,018,546	969,814	48,732	1,049,644	1,099,711	<b>1,096,172</b>
6410 School Administration Program	3,992,893	3,984,877	8,016	4,155,033	4,142,267	12,766	4,360,640	4,386,829	<b>4,699,032</b>
6510 Business Administration Program	538,696	542,087	-3,391	549,358	559,941	-10,583			<b>603,461</b>
6550 Central Service Program	102,851	94,238	8,613	149,334	144,167	5,167	574,274	581,599	<b>152,826</b>
6560 Administrative Technology Service Program	291,565	295,431	-3,866	271,524	274,672	-3,148	145,334	149,132	<b>293,646</b>
6610 Building Operation Services Program	5,005,165	4,625,986	379,179	5,069,718	4,573,207	496,511	283,530	286,074	<b>5,342,184</b>
6630 Maintenance - Non-Student Occupied Program			-1,802			-1,174	5,133,572	5,123,894	
6640 General Maintenance Services Program	1,460,931	1,449,133	38,798	1,549,206	1,533,573	15,633	1,560,283	1,600,271	<b>1,660,180</b>
6650 Ground Maintenance Services Program	208,192	211,709	-3,517	246,326	241,006	5,320	268,800	269,522	<b>317,605</b>
6670 Security Services Program	210,225	207,315	2,910	250,203	262,492	-12,289	268,008	272,819	<b>284,016</b>
6810 Pupil To School Transportation Program	2,820,055	2,580,630	239,425	2,939,157	2,750,612	188,545	2,980,253	3,082,648	<b>3,099,347</b>
6840 Non-reimbursable Transportation Program	40,484	41,663	-1,179	41,284	40,244	1,040	42,655		<b>43,905</b>
6910 Other Support Services Program	10,000	10,039	-39	10,000		10,000	10,000	41,855	<b>10,000</b>
7100 Child Nutrition Program					0			10,000	
<b>Total Support Services</b>	<u>23,052,861</u>	<u>21,987,239</u>	<u>1,065,622</u>	<u>24,540,218</u>	<u>23,289,547</u>	<u>1,240,671</u>	<u>25,572,496</u>	<u>25,818,922</u>	<u>27,382,239</u>
<b>Total Current Expenditures</b>	<u>67,100,297</u>	<u>65,861,368</u>	<u>1,238,929</u>	<u>70,484,529</u>	<u>69,156,901</u>	<u>1,327,628</u>	<u>73,894,933</u>	<u>73,784,567</u>	<u>78,480,543</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2016 THROUGH FISCAL YEAR 2019**

<u>Function Number and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<b><u>2018-2019 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
9200 Fund Transfer Program	110,500	117,160		110,000	112,989	-2,989	110,000	110,000	<b>120,000</b>
9500 Contingency Reserve Program	5,038,034	7,052,097	-6,660 -2,014,063	6,512,334	9,202,843	-2,690,509	7,292,762	9,524,382	<b>8,719,086</b>
<b>Total Transfers or Reserves</b>	<u>5,148,534</u>	<u>7,169,257</u>	<u>-2,020,723</u>	<u>6,622,334</u>	<u>9,315,832</u>	<u>-2,693,498</u>	<u>7,402,762</u>	<u>9,634,382</u>	<b><u>8,839,086</u></b>
<b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b>	<u><u>72,248,831</u></u>	<u><u>73,030,625</u></u>	<u><u>- 781,794</u></u>	<u><u>77,106,863</u></u>	<u><u>78,472,733</u></u>	<u><u>-1,365,870</u></u>	<u><u>81,297,695</u></u>	<u><u>83,418,949</u></u>	<b><u><u>87,319,629</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2016 THROUGH FISCAL YEAR 2019**

<u>Object Number and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
111 Superintendent and Assistant Superintendent	122,070	127,030	-4,960	130,335	135,727	-5,392	135,288	135,550	<b>140,430</b>
112 Directors	176,314	175,311	1,003	181,830	182,740	-910	188,740	189,110	<b>195,918</b>
113 Supervisors and Coordinators	522,658	508,155	14,503	533,911	525,912	7,999	555,558	557,322	<b>576,767</b>
114 Principals and Assistant Principals	2,227,295	2,228,845	-1,550	2,303,025	2,295,573	7,452	2,415,526	2,440,759	<b>2,619,853</b>
115 Ancillary Professional	998,684	983,217	15,467	1,034,273	1,028,951	5,322	1,090,322	1,072,722	<b>1,124,134</b>
116 Teachers	27,798,399	27,853,363	-54,964	28,264,881	28,217,215	47,666	30,105,833	29,679,203	<b>30,830,476</b>
117 Media Specialists	152,745	152,745	0	157,238	157,238	0	163,694	166,748	<b>174,921</b>
118 Counselors	1,380,459	1,323,594	56,865	1,439,668	1,436,239	3,429	1,526,252	1,505,665	<b>1,620,497</b>
131 Saturday School Teachers	5,000	3,348	1,652	5,000	2,407	2,593	5,000	5,000	<b>5,000</b>
132 Teachers Lunch Duty	49,975	45,265	4,710	47,284	45,152	2,132	45,784	15,000	<b>39,131</b>
133 Stipends and Extra Days - Regular	155,911	105,887	50,024	155,880	113,843	42,037	163,234	164,557	<b>165,698</b>
134 Curriculum Development Stipends	65,000	45,180	19,820	213,050	201,293	11,757	168,150	236,804	<b>214,236</b>
135 Other Special Programs	567,800	542,425	25,375	569,502	555,652	13,850	562,500	562,500	<b>563,030</b>
138 State-Paid Salary	2,370,634	2,439,870	-69,236	2,499,615	2,510,190	-10,575	2,558,459	2,578,408	<b>2,661,593</b>
151 Clerical Personnel	1,498,784	1,413,738	85,046	1,491,533	1,477,211	14,322	1,574,734	1,538,250	<b>1,594,649</b>
152 Instructional Assistants	1,039,174	1,029,712	9,462	1,062,005	1,084,410	-22,405	1,110,514	1,102,574	<b>1,155,844</b>
153 Custodians	1,089,551	1,094,690	-5,139	1,125,340	1,133,545	-8,205	1,073,981	1,117,644	<b>1,142,576</b>
154 Maintenance Personnel	112,844	115,299	-2,455	136,390	134,626	1,764	149,417	150,479	<b>176,283</b>
155 Grounds Personnel	57,904	60,695	-2,791	82,811	84,311	-1,500	77,057	77,057	<b>85,625</b>
156 Warehouse Personnel	963,543	978,580	-15,037	1,028,440	1,082,791	-54,351	1,072,722	80,327	<b>1,145,040</b>
157 Bus Drivers	154,224	149,947	4,277	161,895	154,994	6,901	163,737	167,677	<b>171,046</b>
158 Mechanics	93,561	93,324	237	100,496	106,559	-6,063	106,224	109,592	<b>113,279</b>
162 Bus Attendants	106,383	106,163	220	111,615	112,046	-431	116,748	137,913	<b>131,997</b>
163 Nurses	47,923	49,790	-1,867	63,581	64,145	-564	65,997	72,648	<b>74,101</b>
164 Social Workers	46,000	60,910	-14,910	47,000	58,715	-11,715	47,000	63,100	<b>62,779</b>
165 Music Accompanists	12,500	12,500	0	12,500	19,850	-7,350	12,500	12,500	<b>14,500</b>
181 Clerical Substitutes	32,000	34,999	2,999	15,064	17,557	-2,493	32,000	32,000	<b>32,000</b>
182 Substitute Instructional Assistants	80,000	103,124	23,124	80,000	65,785	14,215	80,000	80,000	<b>80,000</b>
183 Substitute Custodians									

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY  
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2019**

Object Number and Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
186 Substitute Teachers	612,400	497,458	114,942	610,000	610,058		617,000	680,000	<b>675,000</b>
187 Substitute and Trainee Bus Drivers	178,000	149,943	28,057	221,809	127,924		186,840	165,000	<b>176,120</b>
199 Personal Leave Reimbursement	125,885	129,834	-3,949	126,355	134,977	93,885 -8,622	138,760	138,760	<b>138,650</b>
<b>100 SALARIES</b>	<b>42,858,620</b>	<b>42,618,803</b>	<b>239,817</b>	<b>44,027,326</b>	<b>43,898,358</b>	<b>128,968</b>	<b>46,324,571</b>	<b>46,128,549</b>	<b>47,916,173</b>
210 PERSI	4,686,593	4,695,749	-9,156	4,801,594	4,805,497	-3,903	5,068,836	5,041,863	<b>5,239,147</b>
220 Social Security Tax	3,146,448	3,144,823	1,625	3,227,387	3,229,662	-2,275	3,404,857	3,390,158	<b>3,521,833</b>
230 Life Insurance	113,366	114,608	-1,242	113,684	115,517	-1,833	113,277	114,891	<b>108,544</b>
240 Medical Insurance	6,119,676	6,061,278	58,398	6,487,047	6,485,429	1,618	7,216,430	7,301,987	<b>8,216,445</b>
250 Employee Assistance Plan	25,046	25,209	-163	25,209	25,404	-195	25,126	25,490	<b>26,642</b>
260 Dental Insurance	369,956	368,223	1,733	380,366	380,894	-528	380,818	386,095	<b>491,862</b>
270 Worker's Compensation Insurance	516,865	500,532	16,333	542,447	523,683	18,764	562,496	527,252	<b>593,644</b>
280 Retirement Sick Leave Benefits	522,240	522,879	-639	544,126	535,161	8,965	574,357	571,269	<b>68,919</b>
290 Vision Insurance	68,264	67,479	785	67,951	67,595	356	72,699	68,727	<b>16,357</b>
295 Physicals	14,961	11,978	2,983	8,462	12,000	-3,538	14,357	14,357	<b>12,000</b>
296 Other Employee Benefits	13,000	13,000	0	12,000	5,544	6,456	12,000	12,000	<b>2,000</b>
297 COBRA Fees	2,000	0	2,000	2,000	5,544	6,456	2,000	2,000	<b>2,000</b>
<b>200 FRINGE BENEFITS</b>	<b>15,598,415</b>	<b>15,599,718</b>	<b>84,697</b>	<b>16,212,273</b>	<b>16,186,386</b>	<b>25,887</b>	<b>17,447,253</b>	<b>17,436,089</b>	<b>18,685,048</b>
309 Bank Service Charges	5,000	6,678	-1,678	4,000	12,722	-8,722	15,000	15,000	<b>15,000</b>
310 Professional and Technical Services	1,072,800	1,111,832	-39,032	1,338,517	1,389,983	-51,466	1,338,717	1,338,717	<b>1,378,800</b>
311 Legal Services	35,000	22,633	12,367	30,000	14,596	15,404	30,000	30,000	<b>30,000</b>
312 Audit Services	38,000	41,045	-3,045	38,000	38,515	-515	40,000	40,000	<b>41,000</b>
313 Publishing and Advertising	28,150	19,929	8,221	27,650	14,255	13,395	28,750	40,000	<b>29,800</b>
317 Health Services (Contracted)	360,000	480,792	-120,792	360,000	439,741	-79,741	360,000	27,950	<b>500,000</b>
318 Testing Program	7,130	1,863	5,267	7,130	810	6,320	3,000	3,000	<b>3,000</b>
319 Consultants	15,900	10,780	4,720	10,250	9,842	408	10,250	10,250	<b>11,700</b>
320 ISAT Remediation	22,848	11,587	11,261	23,276	9,030	14,246	23,000	23,000	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2016 THROUGH FISCAL YEAR 2019**

<u>Object Number and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
321 Facility Rentals	25,500	31,037		25,500	26,139		25,500		<b>66,000</b>
325 Repair and Maintenance (Contracted)	163,400	146,826	-5,537	184,900	157,444	-639	184,900	28,320	<b>184,400</b>
328 Building Repairs (Contracted)	45,000	44,631		45,000	37,936	27,456	45,000	184,900	<b>45,000</b>
331 Electricity Utilities	1,064,253	848,001	216,252	1,060,253	808,782	251,471	1,039,453	1,039,453	<b>1,039,453</b>
332 Gas Utilities	289,992	196,620	93,372	287,900	184,416	103,484	270,900	270,900	<b>270,900</b>
336 Water	646,830	547,386	99,444	651,350	531,981	119,369	662,400	662,400	<b>662,400</b>
337 Land Fill Fee									
345 Transportation Services (Contracted)	3,000	1,659	1,341	3,000	1,699	1,301	3,000	3,000	<b>3,000</b>
346 Software	500		500	500	637	-137	500	500	<b>500</b>
351 Telephone - Voice	630,000	740,276	-12,276	740,000	725,236	-275	740,000	7,275	<b>940,000</b>
352 Postage	45,000	51,124		50,000	50,270	16,764	50,000	40,000	<b>51,000</b>
353 Telephone - Repair			-6,124			-270		50,000	
354 Telephone / Cable - Data	300,000	340,910		300,000	340,200		300,000	3,000	<b>340,000</b>
355 Telephone - Cellular			3,990			7,800		60,000	
361 Computer Service Expenses	369,945	369,145	1,531	478,280	477,936	875	2,400	2,400	<b>619,100</b>
371 Tuition	102,000	32,969	69,031	37,000	76,224	34,224	466,400	466,400	<b>77,000</b>
381 In-District Travel Allowance	24,650	11,432	13,218	26,650	14,785	11,865	37,000	37,000	<b>32,000</b>
382 Out-District Travel Allowance	16,033	12,600		20,964	20,076		46,150	46,650	<b>20,814</b>
385 Student Activity Travel	385,000	374,745	3,433	385,000	342,550	42,450	19,264	19,264	<b>377,782</b>
386 Crossing Guards Support	38,500	44,495		38,500	37,268	888	372,782	379,782	<b>45,500</b>
387 Resource Officer Support	29,000	20,333	-5,995	69,000	80,868	14,868	38,500	45,500	<b>69,000</b>
391 Professional Dues and Fees	30,300	13,567	8,667	25,300	29,997	-4,697	69,000	69,000	<b>34,300</b>
396 Inservice Training	291,140	144,654	146,486	529,095	171,700	357,395	29,800	29,800	<b>1,079,681</b>
399 Purchased Duty Lunches			360				730,980	730,980	
<b>300 PURCHASED SERVICES</b>	<u>5,000</u>	<u>5,360</u>	<u>547,195</u>	<u>5,000</u>	<u>3,561</u>	<u>1,439</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	5,260,371	4,713,176		5,876,415	5,073,002	803,413	6,059,921	6,074,441	<b>6,821,839</b>
409 Supplies - Fee Replacement				97,137	90,944		97,137		<b>73,869</b>
410 General Supplies	592,257	538,761	53,496	846,945	732,498	114,447	875,846	71,921	<b>1,138,669</b>
413 Curriculum Development Supplies	2,000	1,763	237	2,500	2,724	-224	33,743	819,503	<b>30,800</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY  
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2019**

Object Number and Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
415 One-Time Supplies	26,000	25,881	119		35,109	-35,109	48,690		48,690
416 Printing			224	0				48,690	
417 Testing Supplies	56,416	224	-55,856	0	0	0	1,000	1,000	1,000
418 Custodial Supplies	233,850	246,512	-10,662	237,900	238,303	502	237,900	237,900	242,900
419 Warehouse Supplies			12,308			4,597			
420 Transportation Supplies	2,000	-10,308		7,500	5,808	1,692	7,500	7,500	5,500
421 Motor Fuel	8,000	52,876	2,625	8,000	54,922	2,087	8,000	8,000	8,000
425 Laundry	428,450		201,574	390,200		140,278	380,200	380,200	379,000
428 Re pairs Parts and Supplies	162,300	168,414	9,114	162,300	161,930	374	162,300	177,300	162,300
429 Tires	25,030	23,734	0	25,030	22,899	370	25,030	177,300	25,030
430 Library Books	78,755	78,705	1,296	78,735	78,631	2,131	78,735	25,030	128,751
440 Textbooks	1,131,902	1,079,215	52,687	1,880,996	1,744,686	136,310	1,479,190	1,479,190	2,038,480
471 Builidin g Repairs (Non-Contracted)	150,000	155,875	-5,875	150,000	159,439	-9,439	150,000	150,000	165,000
481 E quipment Repair (Non-Contracted)	31,600	28,865	2,735	44,100	39,285	4,815	44,100	44,900	49,100
493 Professional Books and Journals									
<b>400 SUPPLIES AND MATERIALS</b>	<u>2,930,180</u>	<u>2,567,148</u>	<u>363,032</u>	<u>3,938,963</u>	<u>3,546,549</u>	<u>392,414</u>	<u>3,630,991</u>	<u>3,570,867</u>	<u>4,499,209</u>
550 E quipment	33,408	31,083		20,249	18,296		10,100		113,100
<b>500 CAPITAL OBJECTS</b>	<u>33,408</u>		<u>2,325</u>	<u>20,249</u>	<u>18,296</u>	<u>1,953</u>	<u>10,100</u>	<u>132,524</u>	<u>113,100</u>
		<u>31,083</u>	<u>2,325</u>			<u>1,953</u>		<u>132,524</u>	
690 Other Debt Services	5,000		5,000						
<b>600 DEBT RETIREMENT</b>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	5,000	0	5,000	0	0	0	0	0	0
711 PRO perty Insurance	175,000	189,224	-14,224	175,000	188,664	-13,664	182,292	182,292	198,210
712 Liability Insurance	208,000	196,243	11,757	208,000	197,674	10,326	206,341	206,341	212,550
714 Transportation Insurance	29,303	29,182		29,303	29,182		30,674	30,674	31,624
715 Suret y Insurance			121,790			121,790			
	0	790	-	0	790	-790	790	790	790

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2016 THROUGH FISCAL YEAR 2019**

<u>Object Number and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
730 Judgments									
<b>700 INSURANCE AND JUDGMENT</b>	<u>2,000</u> <u>414,303</u>	<u>416,439</u>	<u>2,000</u> <u>1,136</u>	<u>2,000</u> <u>414,303</u>	<u>416,310</u>	<u>2,000</u> <u>-2,007</u>	<u>2,000</u> <u>422,097</u>	<u>2,000</u> <u>422,097</u>	<u>2,000</u> <u>445,174</u>
810 Transfers to Other Funds	110,500	117,160		110,000	112,989	-2,989	110,000	110,000	<b>120,000</b>
850 Contin gency Reserve	674,253	N/A	-6,660 N/A	706,304	N/A	N/A	742,977	740,113	<b>771,266</b>
852 Una ppropriated Fund Balance	2,697,012	N/A	N/A	2,825,218	N/A	N/A	2,975,242	2,974,526	<b>3,085,065</b>
854 Inventory / Prepaid Expenses	300,000	N/A	N/A	300,000	N/A	N/A	300,000	300,000	<b>300,000</b>
855 Appropriated Fund Balance	1,366,769	N/A	N/A	2,680,812	N/A	N/A	3,090,193	3,325,393	<b>4,562,755</b>
858 Reserves From Staff Reductions		N/A	N/A		N/A	N/A	184,350	184,350	
899 Actual Year-End Fund Balance	0 N/A	7,052,097	N/A	0 N/A	9,202,843	N/A	N/A	N/A	0 N/A
<b>800 TRANSFERS OR RESERVES</b>	<u>5,148,534</u>	<u>7,169,257</u>	<u>-2,020,723</u>	<u>6,622,334</u>	<u>9,315,832</u>	<u>-2,693,498</u>	<u>7,402,762</u>	<u>9,634,382</u>	<u>8,839,086</u>
<b>TOTAL EXPENDITURES, TRANSFER AND RESERVES</b>	<u>72,248,831</u>	<u>73,030,625</u>	<u>- 781,794</u>	<u>77,106,863</u>	<u>78,472,733</u>	<u>-1,365,870</u>	<u>81,297,695</u>	<u>83,418,949</u>	<u>87,319,629</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**Expenditures by Function (Program) with Object Totals**

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

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

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.5120.116 Teachers	11,924,853	11,929,712		12,105,697	12,131,501	-25,804	12,983,983	12,751,982	<b>13,147,899</b>
9.100.5.5120.135 Other Special Programs			-4,859	213,050	201,293	11,757	168,150	236,804	<b>214,236</b>
9.100.5.5120.138 State-Paid Salary	65,900	45,180	-19,820	227,801	226,800		252,200	252,200	<b>252,400</b>
9.100.5.5120.152 Instructional Assistants	803,103	785,924	17,179	818,829	804,564	1,001	841,861	835,166	<b>864,066</b>
9.100.5.5120.165 Music Accompanists						14,265			
9.100.5.5120.182 Substitute Instructional Assistants	1,000			1,000	10,506	1,000	1,000	1,000	<b>1,000</b>
9.100.5.5120.186 Substitute Teachers	15,000	15,757	757	298,000	332,910	34,910	15,000	15,000	<b>373,000</b>
9.100.5.5120.199 Personal Leave Reimbursement	300,000	323,055	23,055	31,700	44,280	12,580			<b>45,390</b>
<b>Total Salaries</b>	<u>31,660</u>	<u>41,542</u>	<u>-9,882</u>	<u>13,711,077</u>	<u>13,751,854</u>	<u>-40,777</u>	<u>44,365</u>	<u>44,365</u>	<b>14,912,991</b>
9.100.5.5120.210 PERSI	1,451,822	1,459,712	-7,890	1,475,233	1,494,098	-18,865	1,589,217	1,570,309	<b>1,615,175</b>
9.100.5.5120.220 Social Security Tax	981,218	979,187	2,031	1,001,781	1,005,836	-4,055	1,074,315	1,068,082	<b>1,096,102</b>
9.100.5.5120.230 Life Insurance			2,031	34,009	34,285				<b>33,806</b>
9.100.5.5120.240 Medical Insurance	3,425	34,502	-30,859	2,038,953	2,041,271	-2,318	2,303,394	2,305,332	<b>2,668,929</b>
9.100.5.5120.250 Employee Assistance Plan			-68						
9.100.5.5120.260 Dental Insurance	7,908	7,677	231	7,871	7,923	-52	8,019	8,047	<b>8,254</b>
9.100.5.5120.270 Worker's Compensation Insurance			272	98,709	99,187	-478	105,240		<b>89,477</b>
9.100.5.5120.280 Retirement Sick Leave Benefits	93,448	93,976	-528	167,252	166,302	950	180,077	98,753	<b>183,015</b>
9.100.5.5120.290 Vision Insurance	101,965	162,571	-60,606	21,188	21,105	83			<b>22,386</b>
<b>Total Fringe Benefits</b>	<u>21,590</u>	<u>21,443</u>	<u>147</u>	<u>4,963,610</u>	<u>4,989,513</u>	<u>-85,903</u>	<u>23,204</u>	<u>21,669</u>	<b>5,843,466</b>
9.100.5.5120.381 In-District Travel Allowance				2,250	1,483	767	2,250	2,750	<b>2,750</b>
9.100.5.5120.382 Out-District Travel Allowance	2,250	1,655	595				2,500	2,500	<b>2,500</b>
9.100.5.5120.396 Inservice Training	4,469	3,061	1,408	2,500	2,912	-412		2,500	<b>2,500</b>
<b>Total Purchased Services</b>	<u>6,719</u>	<u>4,716</u>	<u>2,003</u>	<u>64,080</u>	<u>61,227</u>	<u>1,605</u>	<u>52,330</u>	<u>52,330</u>	<b>27,580</b>
9.100.5.5120.409 Supplies - Fee Replacement	0	0	0	23,268	18,607	2,853		57,580	
9.100.5.5120.410 General Supplies	208,805	195,459	13,346	412,753	378,855	4,661	23,268	370,006	<b>355,599</b>
9.100.5.5120.415 One-Time Supplies	0	0	0			33,898	352,349	0	<b>13,690</b>
9.100.5.5120.417 Testing Supplies	8,000	7,177	823		7,250		13,690	13,690	
9.100.5.5120.440 Textbooks	56,416	66,422	-9,856	1,143,433	1,048,958	94,475	1,000	1,000	<b>1,000</b>
<b>Total Supplies and Materials</b>	<u>673,812</u>	<u>660,422</u>	<u>13,390</u>	<u>1,582,454</u>	<u>1,446,167</u>	<u>136,287</u>	<u>705,007</u>	<u>699,196</u>	<b>705,789</b>
9.100.5.5120.550 Equipment	22,313	20,242	2,071	651	622	29		4,143	
<b>Total Capital Objects</b>	<u>22,313</u>	<u>20,242</u>	<u>2,071</u>	<u>651</u>	<u>622</u>	<u>29</u>	<u>0</u>	<u>4,143</u>	<b>0</b>
<b>Total Elementary Program</b>	<u>19,155,604</u>	<u>19,072,965</u>	<u>82,639</u>	<u>20,321,872</u>	<u>20,249,384</u>	<u>72,488</u>	<u>20,808,340</u>	<u>20,677,328</u>	<b>21,489,826</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.5150.116 Teachers	11,538,586	11,482,099	56,487	11,635,153	11,569,075	66,078	12,375,122	12,225,494	12,863,051
9.100.5.5150.131 Saturday School Teachers					2,403	66,078			
9.100.5.5150.132 Teachers Lunch Duty	5,000	3,348	1,652	5,000	0,726	2,597	5,000	5,000	5,000
9.100.5.5150.133 Stipends and Extra Days - Regular	15,000	17,923	-2,923	12,628	2 1,482		15,000	15,000	
9.100.5.5150.138 State-Paid Salary	12,628	12,625	3	227,801	1 3,952	1,161	12,628	12,628	12,628
9.100.5.5150.165 Music Accompanists		213,675	13,445		24 8,715	-12,715			61,779
9.100.5.5150.186 Substitute Teachers	45,000	60,835	-15,835	46,000	5 7,148		45,000	63,000	302,000
9.100.5.5150.199 Personal Leave Reimbursement	312,400	174,402	137,998	312,000	27 5,960	34,852	307,000	307,000	36,000
	25,000	35,044	-10,044	25,000	3	-10,960	37,400	37,400	
<b>Total Salaries</b>	<u>12,180,734</u>	<u>11,999,951</u>	<u>-180,783</u>	<u>12,278,582</u>	<u>12,219,460</u>	<u>-59,122</u>	<u>13,019,750</u>	<u>12,886,222</u>	<u>13,512,047</u>
9.100.5.5150.210 PERSI	1,320,935	1,337,035	-16,100	1,330,683	1,347,932	-17,249	1,413,658	1,398,810	1,468,957
9.100.5.5150.220 Social Security Tax	894,125	890,320	3,805	901,336	90 5,441	-4,105	956,952	945,859	993,135
9.100.5.5150.230 Life Insurance			3,805	27,628	7,725				26,054
9.100.5.5150.240 Medical Insurance	28,355	28,008	348	1,676,023	2 1,703,362	-27,339	27,404	28,008	2,056,809
9.100.5.5150.250 Employee Assistance Plan	1,845,957	1,620,595	225,362		6,405		1,820,302	1,850,130	
9.100.5.5150.260 Dental Insurance	6,527	6,546	-19	6,389	9 6,691	-16	6,337	6,454	6,691
9.100.5.5150.270 Worker's Compensation Insurance	96,484	95,221	1,263	88,045	8 8,642	-319	96,059	97,827	81,073
9.100.5.5150.280 Retirement Sick Leave Benefits	85,474	84,900	574	150,779	8 9,470	-597	93,742	87,654	166,445
9.100.5.5150.290 Vision Insurance	17,821	17,374	447	17,216	14 7,253	1,309	16,018	17,584	17,250
	17,821	17,374	447	17,216	1	1,309	18,338	17,390	
<b>Total Fringe Benefits</b>	<u>4,212,135</u>	<u>4,228,857</u>	<u>446,722</u>	<u>4,294,471</u>	<u>4,342,921</u>	<u>-48,450</u>	<u>4,592,973</u>	<u>4,590,527</u>	<u>4,913,433</u>
9.100.5.5150.319 Consultants		10,411	411		9,348	-1,098			10,000
9.100.5.5150.321 Facility Rentals	10,000		-	8,250	1,482	-4,482	8,250	8,250	22,000
9.100.5.5150.325 Repair and Maintenance (Contracted)	17,000	24,575	-7,575	2 17,000			17,000	17,000	
9.100.5.5150.371 Tuition	2,000	1,990	66	2,000	0,914	1,086	2,000	2,000	2,000
9.100.5.5150.381 In-District Travel Allowance	95,000	28,219	66,781	7 95,000			30,000	30,000	2,000
9.100.5.5150.396 Inservice Training	5,000	668	4,332	2,000	381	1,619	1,500	1,500	1,500
9.100.5.5150.399 Purchased Duty Lunches	5,000	5,060	-60	1,000	320	680	1,000	1,000	1,000
	5,000	5,060	-60	5,000	1,439	680	5,000	5,000	5,000
<b>Total Purchased Services</b>	<u>134,000</u>	<u>71,224</u>	<u>62,776</u>	<u>65,250</u>	<u>6,025</u>	<u>-40,775</u>	<u>64,750</u>	<u>5,000</u>	<u>111,500</u>
					-10		64,750		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**GENERAL FUND  
SECONDARY PROGRAM**

Account Elements and Object Description	Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted 2015-2016	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.5150.409 Supplies - Fee Replacement				71,921	70,675				<b>71,921</b>
9.100.5.5150.410 General Supplies	232,628	221,871	10,757	231,001	214,646	1,246	<del>71,921</del> 168,032	<del>71,921</del> 71,921	<b>472,889</b>
9.100.5.5150.415 One-Time Supplies	0	0	0		27,859	16,355			<b>35,000</b>
9.100.5.5150.440 Textbooks	<del>18,000</del> 457,490	<del>18,704</del> 407,192	-50,298	734,963	703,143	-27,859	<del>35,000</del> 1,164,090	<del>35,000</del> 1,164,090	<b>1,701,780</b>
<b>Total Supplies and Materials</b>	<u>708,118</u>	<u>647,768</u>	<u>60,350</u>	<u>1,037,885</u>	<u>1,016,324</u>	<u>-31,820</u>	<u>1,539,043</u>	<u>1,519,652</u>	<b><u>2,281,590</u></b>
9.100.5.5150.550 Equipment				11,498	11,482				<b>75,000</b>
<b>Total Capital Objects</b>	<u>7,995</u>	<u>7,955</u>	<u>40</u>	<u>11,498</u>	<u>11,482</u>	<u>16</u>	<u>0</u>	<u>62,729</u>	<b><u>75,000</u></b>
<b>Total Secondary Program</b>	<u>7,995</u> <u>17,242,982</u>	<u>7,955</u> <u>16,955,754</u>	<u>40</u> <u>287,228</u>	<u>17,687,686</u>	<u>17,696,211</u>	<u>16</u> <u>-8,525</u>	<u>19,216,516</u>	<u>19,123,880</u>	<b><u>20,893,570</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.5170.116 Teachers	634,888	646,251	-11,363	840,018	830,355		890,009	880,336	<b>929,981</b>
9.100.5.5170.152 Instructional Assistants						9,663			
9.100.5.5170.199 Personal Leave Reimbursement	2,000		2,000	2,000		2,000	2,000	2,000	<b>2,000</b>
<b>Total Salaries</b>	<u>638,888</u>	<u>649,424</u>	<u>-10,536</u>	<u>844,018</u>	<u>832,755</u>	<u>-11,263</u>	<u>3,375</u>	<u>3,375</u>	<u>3,000</u>
							<del>895,384</del>	<del>885,711</del>	<del>934,981</del>
9.100.5.5170.210 PERSI				93,854	94,575				<b>103,970</b>
9.100.5.5170.220 Social Security Tax	71,107	73,573	-2,466	61,951	59,851	- 721	99,566	98,490	<b>68,721</b>
9.100.5.5170.230 Life Insurance	46,895	46,930	135			2,100	65,811	65,012	
9.100.5.5170.240 Medical Insurance	1,345	1,480	- 633	112,188	113,259	- 1,071	120,365	112,999	<b>147,362</b>
9.100.5.5170.250 Employee Assistance Plan	76,627	77,260	- -14						
9.100.5.5170.260 Dental Insurance		324		428	443	-15	441	428	<b>459</b>
9.100.5.5170.270 Worker's Compensation Insurance	4,576	4,559	17 -84	6,451	6,483	-32	6,679	6,483	<b>6,679</b>
9.100.5.5170.280 Retirement Sick Leave Benefits	4,466	4,550	266	6,051	5,915	105	6,446	6,024	<b>5,419</b>
9.100.5.5170.290 Vision Insurance	7,923	8,189	-			107 11			
<b>Total Fringe Benefits</b>	<u>844,094</u>	<u>847,711</u>	<u>-3,617</u>	<u>1,152</u>	<u>1,141</u>		<u>1,275</u>	<u>1,152</u>	<u>1,187</u>
				<del>294,558</del>	<del>294,217</del>		<del>319,970</del>	<del>313,197</del>	<del>341,762</del>
9.100.5.5170.310 Professional and Technical Services				10,000		341			<b>10,000</b>
9.100.5.5170.371 Tuition	10,000	9,769	231		9,769		10,000	10,000	
<b>Total Purchased Services</b>	<u>7,990</u>	<u>4,750</u>	<u>2,250</u>	<u>7,000</u>	<u>5,310</u>	<u>1,690</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
	<del>17,000</del>	<del>14,519</del>	<del>2,481</del>	<del>17,000</del>	<del>15,079</del>	<del>1,921</del>	<del>17,000</del>	<del>17,000</del>	<del>17,000</del>
9.100.5.5170.409 Supplies - Fee Replacement									
9.100.5.5170.410 General Supplies	11,289			1,948	1,625	286	1,948		<b>1,948</b>
9.100.5.5170.430 Library Books	0	9,929	1,960			631		140	<b>140</b>
<b>Total Supplies and Materials</b>	<u>1,124</u>	<u>1,190</u>	<u>0</u>	<u>1,224</u>	<u>1,215</u>	<u>9</u>	<u>1,224</u>	<u>1,288</u>	<u>2,512</u>
	<del>12,479</del>	<del>10,919</del>	<del>1,560</del>	<del>15,055</del>	<del>14,130</del>	<del>9</del>	<del>15,055</del>	<del>1,288</del>	<del>30,468</del>
<b>Total Alternate School Program</b>	<u>882,461</u>	<u>892,573</u>	<u>-10,112</u>	<u>1,170,631</u>	<u>1,156,180</u>	<u>14,451</u>	<u>1,247,409</u>	<u>1,231,321</u>	<u>1,324,211</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.5210.116 Teachers	2,725,864	2,816,745	-90,881	2,687,648	2,693,175	-5,527	2,832,770	2,788,480	<b>2,873,307</b>
9.100.5.5210.138 State-Paid Salary	113,560		28,010	113,900	84,900				<b>88,850</b>
9.100.5.5210.152 Instructional Assistants	467,780	85,550 439,793	27,987	443,306	440,633	29,000	88,700 470,203	88,700 442,185	<b>472,319</b>
9.100.5.5210.182 Substitute Instructional Assistants						2,679 2,679			<b>17,000</b>
9.100.5.5210.199 Personal Leave Reimbursement	17,000	13,173	3,827	15,000	7,051		17,000 11,275	17,000 11,275	<b>10,000</b>
<b>Total Salaries</b>	<u>3,339,204</u>	<u>3,365,822</u>	<u>-26,618</u>	<u>3,259,918</u>	<u>3,235,479</u>	<u>-24,439</u>	<u>3,419,948</u>	<u>3,347,640</u>	<b><u>3,461,476</u></b>
9.100.5.5210.210 PERSI	369,760	378,160		362,496	360,360		378,408	370,367	<b>383,026</b>
9.100.5.5210.220 Social Security Tax	245,100	246,731	-8,400	239,279	236,147	2,136	251,367	245,728	<b>254,418</b>
9.100.5.5210.230 Life Insurance			-1,631 -81	10,536	10,161	3,132			
9.100.5.5210.240 Medical Insurance	199,046	10,617 584,851		624,412	601,547	375 22,865	10,256 681,217	9,760 6430	<b>959,608</b>
9.100.5.5210.250 Employee Assistance Plan			6,795 33						
9.100.5.5210.260 Dental Insurance	2,420	2,453	244	2,369 51	2,365 594		2,371	2,256	<b>2,443 555</b>
9.100.5.5210.270 Worker's Compensation Insurance	35,848	36,092	-	23,375	25,141	715 1,766	35,948	34,180	<b>20,769</b>
9.100.5.5210.280 Retirement Sick Leave Benefits	23,343	25,664	-2,321 894	41,074	40,111		24,623	22,775	<b>43,401</b>
9.100.5.5210.290 Vision Insurance	41,198	42,092	-			963	42,878	41,967	
<b>Total Fringe Benefits</b>	<u>1,326,472</u>	<u>1,333,246</u>	<u>-6,774</u>	<u>1,346,924</u>	<u>1,317,746</u>	<u>-29,178</u>	<u>1,433,931</u>	<u>1,379,529</u>	<b><u>1,509,087</u></b>
9.100.5.5210.310 Professional and Technical Services	175,000	238,632	-63,632	175,000	232,870	-57,870	175,000	175,000	<b>175,000</b>
9.100.5.5210.317 Health Services (Contracted)	240,000	361,556	-121,556	240,000	329,207	-89,207	240,000	240,000	<b>380,000</b>
<b>Total Purchased Services</b>	<u>415,000</u>	<u>600,187</u>	<u>-185,187</u>	<u>415,000</u>	<u>562,076</u>	<u>-147,076</u>	<u>415,000</u>	<u>415,000</u>	<b><u>555,000</u></b>
9.100.5.5210.410 General Supplies									
<b>Total Supplies and Materials</b>	<u>0</u>	<u>-20</u>	<u>20</u>	<u>0</u>	<u>-10</u>	<u>10</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Special Education Program</b>	<u>5,080,676</u>	<u>5,299,235</u>	<u>-218,559</u>	<u>5,001,842</u>	<u>5,113,291</u>	<u>-111,449</u>	<u>5,268,879</u>	<u>5,142,169</u>	<b><u>5,505,563</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.5220.116 Teachers	160,990	160,990		164,635	132,821	31,814	141,596	142,064	<b>147,267</b>
9.100.5.5220.152 Instructional Assistants				27,552	27,612				<b>29,762</b>
9.100.5.5220.199 Personal Leave Reimbursement	27,044	23,553	3,491			-60	28,828	28,724	
<b>Total Salaries</b>	<del>1,000</del> 189,034	<del>788</del> 188,331	213	<del>1,000</del> 193,187	<del>800</del> 800,233	200	850	850	<b>800,829</b>
			3,703			31,954	<del>171,274</del>	171,638	
9.100.5.5220.210 PERSI				21,482	18,252				<b>19,775</b>
9.100.5.5220.220 Social Security Tax	21,044	20,980		14,180	11,649	3,230	19,046	19,087	<b>13,071</b>
9.100.5.5220.230 Life Insurance	13,884	13,186	64			2,531	12,588	12,597	
9.100.5.5220.240 Medical Insurance				<del>672</del> 39,978	<del>649</del> 52,107	130	<del>560</del>	<del>560</del>	<b>52,635</b>
9.100.5.5220.250 Employee Assistance Plan	37,822	37,196	23			7,871	37,225	37,151	
9.100.5.5220.260 Dental Insurance			626			-22			
9.100.5.5220.270 Worker's Compensation Insurance	155	177		156	126	30	130	130	<b>135</b>
9.100.5.5220.280 Retirement Sick Leave Benefits	2,288	2,240	48	2,346	1,899	447	1,965	1,965	<b>1,965</b>
9.100.5.5220.280 Retirement Sick Leave Benefits	1,322	1,299	23	1,387	1,161	226	1,233	1,167	<b>1,068</b>
9.100.5.5220.290 Vision Insurance	2,351	2,335	16	2,438	2,032	406	2,158	2,158	<b>2,241</b>
			-12						
<b>Total Fringe Benefits</b>	<del>472</del> 472,960	<del>478</del> 478,496	1,464	<del>419</del> 419,058	<del>369</del> 369,116	70	<del>375</del> 375,280	350	<b>380,767</b>
			1,464			14,942		75,165	
<b>Total Preschool Handicapped Program</b>	<u>268,994</u>	<u>263,827</u>	<u>5,167</u>	<u>276,245</u>	<u>229,349</u>	<u>46,896</u>	<u>246,554</u>	<u>246,803</u>	<b><u>258,596</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.5240.116 Teachers	110,310	111,130	820	116,690	116,690		118,586	123,080	<b>127,313</b>
9.100.5.5240.199 Personal Leave Reimbursement			-			0			
<b>Total Salaries</b>	<b>110,310</b>	<b>111,130</b>	<b>820</b>	<b>116,690</b>	<b>116,690</b>	<b>0</b>	<b>118,586</b>	<b>123,080</b>	<b>127,313</b>
9.100.5.5240.210 PERSI			263	13,070	13,227	685		123,605	<b>14,215</b>
9.100.5.5240.220 Social Security Tax	12,372	12,635	- 172			- 157	13,245	13,744	
9.100.5.5240.230 Life Insurance	8,159	8,331	-	8,627	8,747	- 120	8,755	9,073	<b>9,397</b>
9.100.5.5240.240 Medical Insurance			101	22,599	22,745		22,400	22,400	<b>16,654</b>
9.100.5.5240.250 Employee Assistance Plan	12,764	12,865	- 0			- 046	14,890	14,860	
9.100.5.5240.260 Dental Insurance		52	0	52	52	0 -4	52	52	<b>54</b>
9.100.5.5240.270 Worker's Compensation Insurance	763	763	0	782	786	0 11	786	786	<b>786</b>
9.100.5.5240.280 Retirement Sick Leave Benefits	783	782	-27	850	839		858	841	<b>767</b>
9.100.5.5240.290 Vision Insurance	1,379	1,406	1	1,481	1,472		1,501	1,558	<b>1,611</b>
<b>Total Fringe Benefits</b>	<b>146,636</b>	<b>150,198</b>	<b>0 562</b>	<b>130,825</b>	<b>130,233</b>	<b>0 -408</b>	<b>150,461</b>	<b>140</b>	<b>140,835</b>
9.100.5.5240.381 In-District Travel Allowance			-					41,278	
9.100.5.5240.396 Inservice Training	400	166	234	400	122	278	400	400	<b>55,601</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>0</b>	<b>22,878</b>	<b>23,000</b>	<b>22,600</b>	<b>56,001</b>
9.100.5.5240.410 General Supplies	400	166	234		122			23,000	
9.100.5.5240.440 Textbooks	2,750	1,569	1,181	2,750	1,844	906	2,750	2,750	<b>8,000</b>
<b>Total Supplies and Materials</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>600</b>	<b>586</b>	<b>14</b>	<b>600</b>	<b>600</b>	<b>1,200</b>
<b>Total Gifted And Talented Program</b>	<b>3,350</b>	<b>2,169</b>	<b>1,181</b>	<b>3,350</b>	<b>2,430</b>	<b>920</b>	<b>3,350</b>	<b>3,350</b>	<b>9,200</b>
	<b>151,541</b>	<b>151,151</b>	<b>390</b>	<b>182,710</b>	<b>158,635</b>	<b>24,075</b>	<b>185,922</b>	<b>191,233</b>	<b>236,874</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5310.385 Student Activity Travel	385,000	374,745	10,255	385,000	342,973	<del>42,027</del>	372,782	379,782	<b>377,782</b>
<b>Total Purchased Services</b>	385,000	374,745	10,255	385,000	342,973	<del>42,027</del>	<del>372,782</del>	<del>379,782</del>	<b>377,782</b>
<b>Total Interscholastic Program</b>	<u>385,000</u>	<u>374,745</u>	<del>10,255</del>	<u>385,000</u>	<u>342,973</u>	<del>42,027</del>	<del>372,782</del>	<del>379,782</del>	<b>377,782</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5320.116 Teachers	635,408	635,716	308	647,540	647,989		679,267	683,267	<b>638,658</b>
<b>Total Salaries</b>	635,408	635,716	308	647,540	647,989	- 449			<b>638,658</b>
9.100.5.5320.210 PERSI			-			- 449	<del>679,267</del>	683,267	<b>71,019</b>
9.100.5.5320.220 Social Security Tax	70,721	42,715	28,006	72,006	43,286	28,720	75,534	75,979	<b>46,941</b>
9.100.5.5320.270 Worker's Compensation Insurance	46,639	47,541	- 902	47,529	48,522	- 993	49,926	50,152	
9.100.5.5320.280 Retirement Sick Leave Benefits	4,442	4,472	- 30	4,643	4,612	31	4,891	4,646	<b>3,832</b>
<b>Total Fringe Benefits</b>	<del>7,879</del> 129,681	<del>4,755</del> 99,483	<del>3,124</del> 30,198	<del>8,159</del> 132,337	<del>4,825</del> 101,244	<del>3,334</del> - 31,093	<del>8,559</del> 138,910	<del>8,609</del> 139,386	<del>8,047</del> 129,839
9.100.5.5320.321 Facility Rentals								11,320	<b>44,000</b>
9.100.5.5320.391 Professional Dues and Fees	8,500	6,461	2,039	8,500	4,656	3,844	8,500		
<b>Total Purchased Services</b>	<del>6,500</del> 15,000	<del>6,423</del> 12,884	<del>72,116</del>	<del>6,500</del> 15,000	<del>6,423</del> 11,079	<del>77</del>	<del>6,500</del> 15,000	6,500	<b>6,500</b>
9.100.5.5320.410 General Supplies						3,921		17,820	
<b>Total Supplies and Materials</b>	2,626	1,469	1,157	3,080	1,654	1,426	3,080	2,878	<b>6,160</b>
<b>Total School Activity Program</b>	2,626	1,469	1,157	3,080	1,654	1,426	3,080	2,878	<b>6,160</b>
	<u>782,715</u>	<u>749,552</u>	<u>33,163</u>	<u>797,957</u>	<u>761,967</u>	<u>35,990</u>	<u>836,257</u>	<u>843,351</u>	<u>825,157</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**GENERAL FUND  
SUMMER SCHOOL PROGRAM**

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.5410.116 Teachers				55,500	91,091	-35,591			<b>91,000</b>
9.100.5.5410.151 Clerical Personnel	55,500	62,296	-6,796	15,000	27,248	-12,248	72,500	72,500	<b>26,000</b>
	<u>12,600</u>	<u>24,319</u>					<u>22,000</u>	<u>22,000</u>	
<b>Total Salaries</b>	<b>68,100</b>	<b>86,615</b>	<b>-18,515</b>	<b>70,500</b>	<b>118,339</b>	<b>-47,839</b>	<b>94,500</b>		<b>117,000</b>
								94,500	<b>13,010</b>
9.100.5.5410.210 PERSI			980		10,349	-2,509			
9.100.5.5410.220 Social Security Tax	7,573	8,553	-	7,840		-3,741	10,508	10,508	
9.100.5.5410.270 Worker's Compensation Insurance	5,005	6,490	-1,485	5,181	8,922		6,946	6,946	<b>8,599</b>
9.100.5.5410.280 Retirement Sick Leave Benefits	476	600	-	506	866	-360	680	680	<b>702</b>
	<u>858</u>	<u>962</u>	<u>-104</u>	<u>884</u>	<u>1,152</u>	<u>-264</u>	<u>1,191</u>	<u>1,191</u>	<u>1,475</u>
<b>Total Fringe Benefits</b>	<b>858</b>	<b>962</b>	<b>-104</b>	<b>884</b>	<b>21,289</b>	<b>-6,874</b>	<b>19,325</b>		<b>23,786</b>
			-2,684					19,325	
9.100.5.5410.410 General Supplies			588						
<b>Total Supplies and Materials</b>	<b>1,000</b>	<b>1,588</b>	<b>-</b>	<b>1,000</b>	<b>1,971</b>	<b>-971</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<u>1,000</u>	<u>1,588</u>	<u>-</u>	<u>1,000</u>	<u>1,971</u>	<u>-971</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
<b>Total Summer School Program</b>	<b>83,012</b>	<b>104,798</b>	<b>-21,786</b>	<b>85,915</b>	<b>141,599</b>	<b>-55,684</b>	<b>115,325</b>	<b>115,325</b>	<b>142,286</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5420.116 Teachers				12,000					<b>12,000</b>
<b>Total Salaries</b>	<u>12,000</u>	<u>8,426</u>	<u>3,574</u>	<u>12,000</u>	<u>4,517</u>	<u>7,483</u>	<u>12,000</u>	<u>12,000</u>	<b>12,000</b>
		8,426	3,574		4,517	7,483		12,000	
9.100.5.5420.210 PERSI				1,334			1,334	1,334	<b>1,334</b>
9.100.5.5420.220 Social Security Tax	1,334	374	960	1,334	169	1,165	1,334	1,334	<b>1,334</b>
9.100.5.5420.270 Worker's Compensation Insurance	882	629	253	882	336	546	882	882	<b>882</b>
9.100.5.5420.280 Retirement Sick Leave Benefits	<u>84</u>	<u>59</u>	<u>25</u>	<u>86</u>	<u>724</u>	<u>- 638</u>	<u>86</u>	<u>86</u>	<b>72</b>
<b>Total Fringe Benefits</b>	<u>151</u>	<u>42</u>	<u>109</u>	<u>151</u>	<u>19</u>	<u>132</u>	<u>151</u>	<u>151</u>	<b>151</b>
<b>Total Community Education Program</b>	<u>2,451</u>	<u>1,104</u>	<u>1,347</u>	<u>2,453</u>	<u>1,247</u>	<u>1,206</u>	<u>2,453</u>	<u>2,453</u>	<b>2,439</b>
	<u>14,451</u>	<u>9,530</u>	<u>4,921</u>	<u>14,453</u>	<u>5,765</u>	<u>8,688</u>	<u>14,453</u>	<u>14,453</u>	<b>14,439</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6110.118 Counselors	1,380,459	1,323,594	56,865	1,439,668	1,436,239		1,526,252	1,505,665	<b>1,620,497</b>
9.100.5.6110.133 Stipends and Extra Days - Regular				33,156	33,670	3,429			<b>31,694</b>
9.100.5.6110.151 Clerical Personnel	352,732	348,459	3,207	358,170	375,687	-17,517	338,560	337,873	<b>387,689</b>
9.100.5.6110.164 Social Workers	47,923	49,790	-1,867	63,581	64,145				<b>74,101</b>
9.100.5.6110.199 Personal Leave Reimbursement			-14			-564	65,997	72,648	
<b>Total Salaries</b>	<u>1,790,761</u>	<u>1,759,297</u>	<u>37,464</u>	<u>1,899,375</u>	<u>1,914,510</u>	<u>-15,135</u>	<u>1,999,150</u>	<u>1,986,005</u>	<u>2,118,831</u>
9.100.5.6110.210 PERSI	199,980	196,408		211,395	212,031		222,306	220,843	<b>235,614</b>
9.100.5.6110.220 Social Security Tax	131,883	127,869	3,572	139,700	138,669	-636	146,938	145,772	<b>155,734</b>
9.100.5.6110.230 Life Insurance			4,014			1,031			
9.100.5.6110.240 Medical Insurance	264,548	259,278	13,270	297,124	285,001	12,123	339,497	338,566	<b>388,614</b>
9.100.5.6110.250 Employee Assistance Plan						-11			
9.100.5.6110.260 Dental Insurance	1,095	1,101	-6	1,752	1,748		1,176	1,266	<b>1,310</b>
9.100.5.6110.270 Worker's Compensation Insurance	16,143	15,767	376	13,530	13,040	145	17,810	19,170	<b>12,713</b>
9.100.5.6110.280 Retirement Sick Leave Benefits	12,560	12,362	198	23,932	23,601	490	14,394	13,506	<b>26,697</b>
9.100.5.6110.290 Vision Insurance	22,280	21,861	419			331	25,190	25,024	
<b>Total Fringe Benefits</b>	<u>2,974,207</u>	<u>2,915,637</u>	<u>39,041</u>	<u>3,131,712</u>	<u>3,063,838</u>	<u>68,874</u>	<u>3,400,773</u>	<u>3,415,797</u>	<u>3,236,844</u>
9.100.5.6110.381 In-District Travel Allowance									<b>10,800</b>
<b>Total Purchased Services</b>	<u>600</u>	<u>17</u>	<u>584</u>	<u>5,600</u>	<u>1,218</u>	<u>4,382</u>	<u>25,600</u>	<u>25,600</u>	<u>10,800</u>
9.100.5.6110.410 General Supplies	600	17	584	5,600	1,218	4,382	127,860	25,600	<b>102,018</b>
<b>Total Supplies and Materials</b>	<u>21,255</u>	<u>18,819</u>	<u>2,436</u>	<u>73,386</u>	<u>32,568</u>	<u>40,818</u>	<u>127,860</u>	<u>69,170</u>	<u>102,018</u>
9.100.5.6110.550 Equipment			2,436				127,860	69,170	<b>35,000</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>4,275</u>	<u>725</u>	<u>7,000</u>	<u>62,552</u>	<u>35,000</u>
<b>Total Attendance, Guidance And Health Program</b>	<u>2,476,823</u>	<u>2,405,299</u>	<u>0</u>	<u>2,695,887</u>	<u>2,651,410</u>	<u>44,477</u>	<u>2,933,401</u>	<u>2,940,357</u>	<u>3,110,796</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6160.113 Supervisors and Coordinators				65,750	60,271				<b>73,673</b>
9.100.5.6160.115 Ancillary Professional	<del>798,584</del>	<del>798,217</del>	15,467	1,034,273	1,028,951	5,479	<del>1,000,322</del>	<del>1,072,722</del>	<b>1,124,134</b>
9.100.5.6160.163 Nurses	106,383	106,163	0	111,615	112,046	5,322	116,748	137,913	<b>131,997</b>
9.100.5.6160.199 Personal Leave Reimbursement			220			- 431			
<b>Total Salaries</b>	<u>4,000</u> 1,179,942	<u>3,619</u> 1,163,874	<u>381,068</u>	<u>4,000</u> 1,215,638	<u>4,190</u> 1,205,458	<u>- 190</u> -10,180	<u>3,850</u> 1,280,059	<u>3,850</u> 1,284,749	<u>4,200</u> <b>1,334,004</b>
9.100.5.6160.210 PERSI	131,327	129,116	2,211	135,179	136,016		142,342	142,864	<b>148,341</b>
9.100.5.6160.220 Social Security Tax				89,229	87,759	- 837			<b>98,050</b>
9.100.5.6160.230 Life Insurance	86,608	85,539	1,069			1,470	94,085	94,301	
9.100.5.6160.240 Medical Insurance	<del>1,629,883</del>	<del>1,488,862</del>	1,279,35	<del>1,581,965</del>	<del>1,646,889</del>	180,924	<del>1,743,794</del>	<del>2,824,812</del>	<b>1,954,256</b>
9.100.5.6160.250 Employee Assistance Plan									
9.100.5.6160.260 Dental Insurance	570	605		609	641	-32	609	635	<b>627,118</b>
9.100.5.6160.270 Worker's Compensation Insurance	8,533	8,247	286	9,188	9,519	- 331	9,224	9,508	
9.100.5.6160.280 Retirement Sick Leave Benefits	8,252	8,160	92	8,153	8,614	64	9,217	8,739	<b>840,808</b>
9.100.5.6160.290 Vision Insurance	14,632	14,371	261		1,611	171	16,129	16,188	
<b>Total Fringe Benefits</b>	<u>1,576</u> 396,501	<u>1,504</u> 393,695	<u>72</u> 2,806	<u>1,642</u> 421,582	<u>426,790</u>	<u>31,208</u>	<u>1,761</u> 450,904	<u>1,696</u> 456,567	<u>1,621</u> <b>478,379</b>
<b>Total Ancillary Service Program</b>	<u>1,576,443</u>	<u>1,557,569</u>	<u>18,874</u>	<u>1,637,220</u>	<u>1,632,248</u>	<u>4,972</u>	<u>1,730,963</u>	<u>1,741,316</u>	<u><b>1,812,383</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6210.112 Directors	176,314	175,311		181,830	182,740		188,740	189,110	<b>195,918</b>
9.100.5.6210.113 Supervisors and Coordinators	225,183	210,751	144,432	234,025	231,022	- 910	243,386	243,835	<b>252,073</b>
9.100.5.6210.134 Curriculum Development Stipends	155,911	105,887	50,024	155,880	113,843	3,003	163,234	164,557	<b>165,698</b>
9.100.5.6210.151 Clerical Personnel	117,936	122,362		124,595	127,374	42,037	131,722	129,620	<b>132,962</b>
9.100.5.6210.152 Instructional Assistants	120,045		-4,426	116,769	124,023	-7,254	145,973	145,973	<b>137,928</b>
9.100.5.6210.199 Personal Leave Reimbursement		86,002	892			-1,246			
<b>Total Salaries</b>	<u>2,310,797</u>	<u>3,202,703</u>	<u>94,183</u>	<u>2,010,815</u>	<u>3,256,782</u>	<u>32,852</u>	<u>3,410,876</u>	<u>3,410,876</u>	<u>3,710,888</u>
9.100.5.6210.210 PERSI			14,211	90,642	83,098				<b>98,778</b>
9.100.5.6210.220 Social Security Tax	89,089	74,878		59,835	57,228	7,544	97,464	97,469	<b>65,288</b>
9.100.5.6210.230 Life Insurance	59,050	52,073	6,977			2,607	64,417	64,332	
9.100.5.6210.240 Medical Insurance	1,458	1,511	14	1,689	1,612	140	1,995	1,995	<b>1,711</b>
9.100.5.6210.250 Employee Assistance Plan	53,347		229			9,233	99,055	98,942	
9.100.5.6210.260 Dental Insurance	221	219	2	264	239	25	346	346	<b>230</b>
9.100.5.6210.270 Worker's Compensation Insurance	3,245	3,230	15	4,105	3,583	522	5,227	5,227	<b>3,341</b>
9.100.5.6210.280 Retirement Sick Leave Benefits	5,837	4,933	904	5,834	5,604	230	6,308	6,052	<b>5,431</b>
9.100.5.6210.290 Vision Insurance	9,960	8,335	1,625		9,247	1,018			
<b>Total Fringe Benefits</b>	<u>396,803</u>	<u>598,827</u>	<u>23,976</u>	<u>745,705</u>	<u>684,284</u>	<u>101</u>	<u>998,286</u>	<u>998,286</u>	<u>595,577</u>
9.100.5.6210.310 Professional and Technical Services				290,217	315,599	-25,382	290,217	290,217	<b>330,000</b>
9.100.5.6210.317 Health Services (Contracted)	120,000	119,236		120,000	110,534		120,000	120,000	<b>120,000</b>
9.100.5.6210.318 Testing Program	0	0	0			9,466			
9.100.5.6210.320 ISAT Remediation	7,130	1,863	5,267	7,130	810	6,320	3,000	3,000	<b>3,000</b>
9.100.5.6210.396 Inservice Training	228,880	126,941	140,739	422,705	94,996	328,309	23,000	23,000	<b>977,250</b>
<b>Total Purchased Services</b>	<u>417,658</u>	<u>259,627</u>	<u>158,031</u>	<u>863,328</u>	<u>530,369</u>	<u>332,959</u>	<u>1,067,367</u>	<u>1,067,367</u>	<u>1,430,250</u>
9.100.5.6210.410 General Supplies									
9.100.5.6210.413 Curriculum Development Supplies	6,000	3,458	2,542	6,000	3,057	2,943	6,000	6,000	<b>6,000</b>
9.100.5.6210.416 Printing	2,000	1,763	237	2,500	2,724	- 224	33,743	33,743	<b>33,743</b>
<b>Total Supplies and Materials</b>	<u>8,000</u>	<u>5,445</u>	<u>2,555</u>	<u>8,500</u>	<u>5,781</u>	<u>2,719</u>	<u>39,743</u>	<u>39,743</u>	<u>39,743</u>
<b>Total Instructional Improvement Program</b>	<u>1,446,160</u>	<u>1,167,415</u>	<u>278,745</u>	<u>1,929,642</u>	<u>1,539,691</u>	<u>389,951</u>	<u>2,270,430</u>	<u>2,270,003</u>	<u>2,612,296</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6220.117 Media Specialists	152,745	152,745		157,238	157,238		163,694	166,748	<b>174,921</b>
9.100.5.6220.133 Stipends and Extra Days - Regular									
9.100.5.6220.151 Clerical Personnel	<del>294,900</del>	295,317	1,908	<del>320,943</del>	298,627	1,900	310,993	309,919	<b>320,243</b>
9.100.5.6220.199 Personal Leave Reimbursement		0	-		0	22,316	0	0	<b>0</b>
<b>Total Salaries</b>	<del>3,000</del> 451,745	<del>1,238</del> 449,299	1,763	<del>3,000</del> 482,681	<del>1,220</del> 457,085	1,780	1,350	1,350	<b>1,275</b> <del>496,439</del>
			2,446			-25,596	-476,037	478,017	
9.100.5.6220.210 PERSI			583	53,675	51,744				<b>55,203</b>
9.100.5.6220.220 Social Security Tax	50,280	50,863	- 263	35,429	34,096	1,931	52,935	53,321	<b>36,489</b>
9.100.5.6220.230 Life Insurance	33,157	33,420	-			1,333	34,990	35,197	
9.100.5.6220.240 Medical Insurance	<del>448,095</del>	<del>448,982</del>	21	<del>480,987</del>	<del>451,273</del>	144	<del>270,680</del>	<del>278,926</del>	<b>459,851</b>
9.100.5.6220.250 Employee Assistance Plan			887			9,714			
9.100.5.6220.260 Dental Insurance	625	627	-2	648	612	36	622	622	<b>648</b>
9.100.5.6220.270 Worker's Compensation Insurance	9,153	9,082	71	9,774	9,310	464	9,429	9,429	<b>9,429</b>
9.100.5.6220.280 Retirement Sick Leave Benefits	3,165	3,149	16	3,466	3,278	188	3,428	3,262	<b>2,980</b>
9.100.5.6220.290 Vision Insurance	5,603	5,660	11	6,090	5,759	331	5,999	6,042	<b>6,255</b>
<b>Total Fringe Benefits</b>	<del>1,677</del> 254,445	<del>1,666</del> 256,119	-1,674	<del>1,747</del> 274,618	<del>1,656</del> 260,385	91	1,800	1,677	<b>1,677</b> <del>315,063</del>
						-14,233	-290,573	290,566	
9.100.5.6220.430 Library Books	<del>77,565</del>	<del>77,515</del>		77,511	77,416		77,511		<b>126,239</b>
<b>Total Supplies and Materials</b>	<del>77,565</del> 77,565	<del>77,515</del> 77,515	50	77,511	77,416	95	77,511	82,582	<b>126,239</b>
								82,582	
<b>Total Educational Media Services Program</b>	<u>783,755</u>	<u>782,933</u>	50	<u>834,810</u>	<u>794,886</u>	95	<del>844,121</del>	<del>851,165</del>	<b>937,741</b>
			822			-39,924			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6230.154 Maintenance Personnel	417,782	432,423	-14,641	424,587	422,861		378,785	390,356	<b>403,638</b>
9.100.5.6230.199 Personal Leave Reimbursement						1,726			
<b>Total Salaries</b>	<del>418,432</del>	<del>432,673</del>	<del>400,241</del>	<del>426,237</del>	<del>424,041</del>	470	275	275	<del>403,788</del>
						2,196	<del>379,060</del>	390,631	
9.100.5.6230.210 PERSI			703	47,286	47,801				<b>44,902</b>
9.100.5.6230.220 Social Security Tax	46,571	47,274	-	31,213	32,107	- 515	42,152	43,439	<b>29,678</b>
9.100.5.6230.230 Life Insurance	30,713	32,607	-1,894			- 894	27,861	28,672	
9.100.5.6230.240 Medical Insurance	1,233	1,329	-96	1,733	1,345				<b>66,617</b>
9.100.5.6230.250 Employee Assistance Plan	67,539	67,067	472	70,294	68,597	1,697	59,560	59,442	
9.100.5.6230.260 Dental Insurance						-1			
9.100.5.6230.270 Worker's Compensation Insurance	286	267	19	285	286		207	207	<b>216</b>
9.100.5.6230.280 Retirement Sick Leave Benefits	4,195	4,171	24	4,201	4,297	9	3,143	3,143	<del>32,814</del>
9.100.5.6230.280 Retirement Sick Leave Benefits	25,800	26,736	-74			218	24,032	23,516	
9.100.5.6230.290 Vision Insurance	5,188	5,262		5,358	5,321	37	4,776	4,921	<b>5,088</b>
<b>Total Fringe Benefits</b>	<del>188,293</del>	<del>185,477</del>	<del>-3,184</del>	<del>188,553</del>	<del>186,112</del>	2	600	559	<del>55,861</del>
						441	<del>163,228</del>	164,796	
9.100.5.6230.310 Professional and Technical Services	40,000	40,000		40,000	39,308				<b>40,000</b>
9.100.5.6230.361 Computer Service Expenses	369,145	369,145	0	478,280	477,936	692	466,400	466,400	<b>619,100</b>
9.100.5.6230.381 In-District Travel Allowance						344			
9.100.5.6230.396 Inservice Training	8,000	5,042	2,958	8,000	5,469	2,540	8,000	8,000	<del>8,000</del>
	<del>12,500</del>	<del>12,480</del>				-5	<del>12,500</del>	12,500	
<b>Total Purchased Services</b>	<del>429,645</del>	<del>426,667</del>	<del>20</del>	<del>538,780</del>	<del>535,209</del>	<del>3,571</del>	<del>526,900</del>	526,900	<b>679,600</b>
9.100.5.6230.410 General Supplies									
9.100.5.6230.481 Equipment Repair (Non-Contracted)	2,500	2,472	28	2,500	2,310	190	2,500	2,500	<del>2,500</del>
							<del>15,500</del>	15,500	
<b>Total Supplies and Materials</b>	<del>0</del>	<del>0</del>	<del>0</del>	<del>18,000</del>	<del>17,810</del>	<del>0</del>	<del>18,000</del>	18,000	<b>18,000</b>
	2,500	2,472	28			190		18,000	
<b>Total Instruction-Related Technology Program</b>	<u>1,032,870</u>	<u>1,047,289</u>	<u>-14,419</u>	<u>1,169,570</u>	<u>1,163,171</u>	<u>6,399</u>	<u>1,087,188</u>	<u>1,100,327</u>	<b>1,275,249</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted 2015</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6310.319 Consultants									
9.100.5.6310.391 Professional Dues and Fees	1,500	0	1,500	1,500	16,068	1,500	1,500	1,500	<b>1,500</b>
<b>Total Purchased Services</b>	<del>17,300</del> 18,800	495	18,305	18,800	16,068	1,232	<del>20,300</del> 21,800	20,300	<b>21,800</b>
9.100.5.6310.410 General Supplies		495				2,732		21,800	
<b>Total Supplies and Materials</b>	7,000	4,631	2,369	7,000	5,304	1,696	7,000	7,000	<b>7,000</b>
9.100.5.6310.730 Judgments	7,000	4,631	2,369	7,000	5,304	1,696	7,000	7,000	<b>7,000</b>
<b>Total Insurance and Judgment</b>	2,000	0	2,000	2,000	0	2,000	2,000	2,000	<b>2,000</b>
<b>Total Board Of Education Program</b>	2,000	0	2,000	2,000	0	2,000	2,000	2,000	<b>2,000</b>
	<u>27,800</u>	<u>0</u>	<u>22,674</u>	<u>27,800</u>	<u>0</u>	<u>6,428</u>	<u>30,800</u>	<u>30,800</u>	<b><u>30,800</u></b>
		5,126							

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6320.111 Superintendent and Assistant Superintendent	122,070	127,030		130,335	135,727	-5,392	135,288	135,550	<b>140,430</b>
9.100.5.6320.151 Clerical Personnel	323,725	336,509	-4,960	333,235	336,065	-2,830	345,773	354,040	<b>362,495</b>
9.100.5.6320.199 Personal Leave Reimbursement									
<b>Total Salaries</b>	<u>2,000</u> 447,795	<u>1,790</u> 465,329	<u>210,534</u>	<u>2,300</u> 465,870	<u>2,170</u> 473,962	<u>130,092</u>	<u>2,175</u> 483,236	<u>2,175</u> 491,765	<u>2,225</u> <b>505,150</b>
9.100.5.6320.210 PERSI				51,805	52,215				<b>56,173</b>
9.100.5.6320.220 Social Security Tax	49,841	51,027	-1,186	34,190	34,267	-410	53,737	54,684	<b>37,129</b>
9.100.5.6320.230 Life Insurance	32,885	34,459	-1,574				35,518	36,091	
9.100.5.6320.240 Medical Insurance	1,008	1,224	-	1,008	1,333	-77	1,062	1,008	<b>99,572</b>
9.100.5.6320.250 Employee Assistance Plan	49,362	54,780	-5,418				63,096	59,456	
9.100.5.6320.260 Dental Insurance		206		208	208	-2	220	208	<b>229</b>
9.100.5.6320.270 Worker's Compensation Insurance	3,050	3,036	14	3,128	3,130	0	3,330	3,144	<b>3,330</b>
9.100.5.6320.280 Retirement Sick Leave Benefits	3,131	3,269	-126	3,328	3,419	-91	3,479	3,352	<b>3,032</b>
9.100.5.6320.290 Vision Insurance	5,554	5,680	-	5,858	5,812	46	6,089	6,193	<b>6,365</b>
9.100.5.6320.296 Other Employee Benefits		556	13,000	55,000	559	6,456	636	569	<b>53,000</b>
9.100.5.6320.297 COBRA Fees	<u>55,000</u>		<u>3</u>	<u>55,000</u>	5,544		<u>12,000</u>	<u>12,000</u>	
<b>Total Fringe Benefits</b>	<u>2,000</u> 160,598	<u>0</u> 158,197	<u>1,040</u>	<u>2,000</u> 165,616	<u>164,606</u>	<u>2,000</u>	<u>2,000</u> 181,167	<u>2,000</u> 178,705	<u>2,000</u> <b>192,422</b>
9.100.5.6320.310 Professional and Technical Services			5,401	26,300	21,875	1,010			<b>26,800</b>
9.100.5.6320.311 Legal Services	26,300	23,974	2,326	30,000	14,596	4,425	26,500	26,500	<b>30,000</b>
9.100.5.6320.313 Publishing and Advertising	35,000	22,633	12,367	20,850		15,404	30,000	30,000	<b>22,700</b>
9.100.5.6320.319 Consultants	19,850	15,979	3,871		9,981	10,869	21,950	21,950	
9.100.5.6320.325 Repair and Maintenance (Contracted)	4,000	368	3,632	500	49,028		500		<b>48,600</b>
9.100.5.6320.352 Postage	5,600	5,187	414	50,000	50,270	8,572	18,600	18,600	<b>51,000</b>
9.100.5.6320.381 In-District Travel Allowance	45,000	51,124	-6,124			-270	50,000	50,000	
9.100.5.6320.382 Out-District Travel Allowance	6,550	3,529	3,021	6,550	3,743	2,807	6,550	6,550	<b>6,550</b>
9.100.5.6320.391 Professional Dues and Fees	2,600	389	149	6,200	3,358	2,842	6,500	4,500	<b>5,500</b>
9.100.5.6320.396 Inservice Training	6,500	6,649	-	1,500	7,506		3,000	3,000	<b>7,500</b>
<b>Total Purchased Services</b>	<u>1,660</u> 155,060	<u>130,576</u>	<u>92,484</u>	<u>1,660</u> 162,160	<u>192,847</u>	<u>665</u> -39,313	<u>2,100</u> -165,700	<u>2,100</u> 163,700	<u>1,700</u> <b>170,550</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6320.410 General Supplies	16,200	9,057	7,143	16,200	10,308	5,892	12,500	14,000	<b>14,300</b>
9.100.5.6320.493 Professional Books and Journals									
<b>Total Supplies and Materials</b>	<del>706,900</del>	697	3	<del>706,900</del>	416,724	284	<del>708,200</del>	1,200	<b>15,500</b>
		9,754	7,146			6,176		15,200	
9.100.5.6320.712 Liability Insurance	208,000	196,243	11,757	208,000	197,674	10,326	206,341	206,341	<b>212,550</b>
<b>Total Insurance and Judgment</b>	208,000	196,243	11,757	208,000	197,674	10,326			<b>212,550</b>
						10,326	<del>206,341</del>	206,341	
<b>Total Central Administration Program</b>	<u>986,353</u>	<u>957,098</u>	<u>29,255</u>	<u>1,018,546</u>	<u>969,814</u>	<u>48,732</u>	<u>1,049,644</u>	<u>1,055,711</u>	<b><u>1,096,172</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6410.114 Principals and Assistant Principals	2,227,295	2,228,845		2,303,025	2,295,573		2,415,526	2,440,759	<b>2,619,853</b>
9.100.5.6410.151 Clerical Personnel	698,857	707,982	-1,550	738,600	730,809	7,452	755,624	747,083	<b>768,290</b>
9.100.5.6410.181 Clerical Substitutes			-9,125	12,500	19,850	7,791,350			<b>14,500</b>
9.100.5.6410.199 Personal Leave Reimbursement	12,500	3,499	9,001	17,000	18,000	-1,000	12,500	12,500	<b>16,450</b>
<b>Total Salaries</b>	<u>17,000</u>	<u>14,363</u>	<u>2,638</u>	<u>3,071,125</u>	<u>3,064,231</u>		<u>15,325</u>	<u>15,325</u>	<u><b>3,419,093</b></u>
	2,955,652	2,954,688				6,894	3,198,975	3,215,667	
9.100.5.6410.210 PERSI	327,571	334,719	964	340,120	346,377	-6,257	354,337	356,192	<b>378,591</b>
9.100.5.6410.220 Social Security Tax	216,948	217,236	-7,148	225,424	224,681		235,125	236,032	<b>251,303</b>
9.100.5.6410.230 Life Insurance			-	10,199	10,328	743			
9.100.5.6410.240 Medical Insurance	10,199	9,626	573	396,098	385,988	10,110	10,199	10,423	<b>9,000</b>
9.100.5.6410.250 Employee Assistance Plan						-6	446,700	453,245	<b>9,956</b>
9.100.5.6410.260 Dental Insurance	1,556	1,540	16	1,555	1,561		1,555	1,581	<b>1,581</b>
9.100.5.6410.270 Worker's Compensation Insurance	22,881	22,658	223	22,025	21,920	97	23,573	23,965	<b>20,515</b>
9.100.5.6410.280 Retirement Sick Leave Benefits	20,661	20,727	759	38,547	38,555	105	23,034	21,879	<b>42,897</b>
9.100.5.6410.290 Vision Insurance	36,498	37,257	-				40,150	40,359	
<b>Total Fringe Benefits</b>	<u>4,209</u>	<u>4,138</u>	<u>71</u>	<u>4,191</u>	<u>4,166</u>	<u>25</u>	<u>4,500</u>	<u>4,253</u>	<u><b>4,261</b></u>
	1,016,532	1,010,397	6,135	1,061,616	1,056,935	4,681	1,139,173	1,147,929	<b>1,240,944</b>
9.100.5.6410.382 Out-District Travel Allowance				2,000	1,975	25	2,000	2,000	<b>2,000</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>1,975</u>	<u>25</u>	<u>2,000</u>	<u>2,000</u>	<u><b>2,000</b></u>
9.100.5.6410.410 General Supplies			0	2,000	1,975	25	2,000	2,000	<b>2,000</b>
	<u>20,709</u>	<u>19,792</u>	<u>917</u>	<u>20,292</u>	<u>19,126</u>	<u>1,166</u>	<u>20,492</u>	<u>21,233</u>	<u><b>36,995</b></u>
<b>Total Supplies and Materials</b>	<u>20,709</u>	<u>19,792</u>	<u>917</u>	<u>20,292</u>	<u>19,126</u>	<u>1,166</u>	<u>20,492</u>	<u>21,233</u>	<u><b>36,995</b></u>
<b>Total School Administration Program</b>	<u>3,992,893</u>	<u>3,984,877</u>	<u>8,016</u>	<u>4,155,033</u>	<u>4,142,267</u>	<u>12,766</u>	<u>4,360,640</u>	<u>4,386,829</u>	<u><b>4,699,032</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6510.151 Clerical Personnel	315,178	317,852		322,559	328,475	-5,916	325,407	331,740	<b>342,823</b>
9.100.5.6510.199 Personal Leave Reimbursement			-2,674						
<b>Total Salaries</b>	<del>1,270</del> 316,448	<del>328,779</del> 317,852	343 -2,331	<del>1,200</del> 323,759	<del>1,196</del> 329,671	<del>4</del> -5,912	<del>1,040</del> 326,447	1,040 332,780	<del>1,620</del> <b>342,443</b>
9.100.5.6510.210 PERSI			941	36,001	36,690				<b>38,302</b>
9.100.5.6510.220 Social Security Tax	35,220	36,161	-	23,765	23,787	- 689	36,301	37,005	<b>25,316</b>
9.100.5.6510.230 Life Insurance	23,228	23,145					23,995	24,427	
9.100.5.6510.240 Medical Insurance		1,124	-83		1,476	-338			<b>77,413</b>
9.100.5.6510.250 Employee Assistance Plan	<del>787</del> 43,133	43,162	-29	<del>827</del> 4,078	4,084	-6	<del>54,907</del> 4,192	54,798	
9.100.5.6510.260 Dental Insurance	183	182	1	182	188		191	191	<b>199</b>
9.100.5.6510.270 Worker's Compensation Insurance	2,679	2,679	-31	2,883	2,831		2,898	2,898	<b>2,898</b>
9.100.5.6510.280 Retirement Sick Leave Benefits	2,207	2,238	105	2,319	2,349	-30	2,351	2,271	<b>2,067</b>
9.100.5.6510.290 Vision Insurance	3,920	4,025	-	4,078	4,084			4,192	<b>4,341</b>
<b>Total Fringe Benefits</b>	<del>11,848</del> 49,184	<del>12,208</del> 49,208	0 -1,360	<del>11,699</del> 51,699	<del>12,208</del> 50,208	10,509	553 -126,137	520 127,129	<del>13,828</del> <b>135,828</b>
9.100.5.6510.309 Bank Service Charges					12,722	-8,722			<b>15,000</b>
9.100.5.6510.310 Professional and Technical Services	5,000	6,678	-1,678	<del>4,000</del> 45,000	45,837		15,000	15,000	<b>50,000</b>
9.100.5.6510.312 Audit Services	50,000	50,004		38,000	38,515	4,163	50,000	50,000	<b>41,000</b>
9.100.5.6510.313 Publishing and Advertising	38,000	41,045	-3,045			- 515	40,000	40,000	
9.100.5.6510.381 In-District Travel Allowance	7,500	3,630	3,870	6,000	4,274	1,726	6,000	6,000	<b>6,300</b>
9.100.5.6510.382 Out-District Travel Allowance	350	237		350	527	- 177	350	350	<b>500</b>
<b>Total Purchased Services</b>	<del>10,400</del> 100,400	<del>10,892</del> 109,892	25,142	<del>5,900</del> 58,900	<del>10,434</del> 108,434	-3,534	<del>10,900</del> 100,900	<del>10,900</del> 110,900	<del>10,400</del> <b>110,400</b>
9.100.5.6510.410 General Supplies									
<b>Total Supplies and Materials</b>	9,000	7,418	1,582	9,000	7,839	1,161	9,000	9,000	<b>9,000</b>
9.100.5.6510.715 Surety Insurance	9,000	7,418	790	9,000	7,839	- 790	9,000	9,000	<b>9,000</b>
<b>Total Insurance and Judgment</b>	0	790	790	0	790	- 790	790	790	<b>790</b>
<b>Total Business Administration Program</b>	<del>508,696</del> 508,696	<del>542,087</del> 542,087	- 3,391	<del>509,358</del> 509,358	<del>539,941</del> 539,941	-10,583	<del>574,274</del> 574,274	<del>581,599</del> 581,599	<del>790</del> <b>603,461</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**GENERAL FUND  
CENTRAL SERVICE PROGRAM**

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6550.156 Warehouse Personnel				82,811	84,311	-1,500			<b>85,625</b>
9.100.5.6550.199 Personal Leave Reimbursement	57,904	60,695	-2,791				77,057	80,327	
<b>Total Salaries</b>	<u>57,904</u>	<u>60,095</u>	<u>-</u>	<u>80,211</u>	<u>84,071</u>	<u>-1,660</u>	<u>475,482</u>	<u>425</u>	<u><b>560,185</b></u>
			-3,191					80,752	
9.100.5.6550.210 PERSI			460						
9.100.5.6550.220 Social Security Tax	6,445	6,905	- 413	9,253	9,343	-90	8,616	8,979	<b>9,584</b>
9.100.5.6550.230 Life Insurance	4,250	4,663	- -14	6,107	6,356	- 249	5,695	5,927	<b>6,334</b>
9.100.5.6550.240 Medical Insurance	224	238	760	356	367	-11	336	336	<b>346</b>
9.100.5.6550.250 Employee Assistance Plan	12,280	13,040	-	19,171	20,777	-1,606	22,335	22,291	<b>24,981</b>
9.100.5.6550.260 Dental Insurance			-46						
9.100.5.6550.270 Worker's Compensation Insurance	52	55	-3	78	85	-7	78	78	<b>81</b>
9.100.5.6550.280 Retirement Sick Leave Benefits	763	809	-196	1,173	1,243	-70	1,179	1,179	<b>1,179</b>
9.100.5.6550.280 Retirement Sick Leave Benefits	3,570	3,766	- -46	5,247	5,661	- 414	4,912	4,863	<b>4,870</b>
9.100.5.6550.290 Vision Insurance	723	769		1,048	1,040		976	1,017	<b>1,086</b>
<b>Total Fringe Benefits</b>	<u>20,447</u>	<u>23,391</u>	<u>-8</u>	<u>24,623</u>	<u>25,084</u>	<u>-12,461</u>	<u>24,352</u>	<u>210</u>	<u><b>24,641</b></u>
			-1,944					44,880	
9.100.5.6550.325 Repair and Maintenance (Contracted)									
<b>Total Purchased Services</b>	<u>5,500</u>	<u>6,650</u>	<u>-1,150</u>	<u>6,000</u>	<u>1,777</u>	<u>4,223</u>	<u>6,000</u>	<u>6,000</u>	<u><b>3,500</b></u>
			-1,150						
9.100.5.6550.410 General Supplies	5,500	6,650		6,000	1,777	4,223	6,000	6,000	<b>3,500</b>
9.100.5.6550.419 Warehouse Supplies	5,000	4,630	368	6,000	4,886	1,114	6,000	6,000	<b>6,000</b>
9.100.5.6550.421 Motor Fuel	2,000	308	1,692	7,500	5,808	1,692	7,500	7,500	<b>5,500</b>
<b>Total Supplies and Materials</b>	<u>4,000</u>	<u>1,778</u>	<u>2,222</u>	<u>4,000</u>	<u>1,741</u>	<u>2,259</u>	<u>4,000</u>	<u>4,000</u>	<u><b>3,000</b></u>
	11,000		14,899	17,500	12,434		17,500		14,500
		-3,899				5,066		17,500	
<b>Total Central Service Program</b>	<u>102,851</u>	<u></u>	<u></u>	<u>149,334</u>	<u>144,167</u>	<u></u>	<u>145,334</u>	<u>149,132</u>	<u><b>152,826</b></u>
		94,238	8,613			5,167			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**GENERAL FUND  
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM**

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6560.151 Clerical Personnel	144,710	148,377		147,632	148,996	-1,364	154,988	157,215	<b>161,278</b>
9.100.5.6560.199 Personal Leave Reimbursement			-3,667						
<b>Total Salaries</b>	<del>144,710</del> 165,360	<del>148,377</del> 169,027	<del>-3,667</del> -3,667	<del>147,632</del> 149,382	<del>148,996</del> 180,796	<del>-1,364</del> -50,414	<del>154,988</del> 700	<del>157,215</del> 700	<del>161,278</del> <b>180,078</b>
9.100.5.6560.210 PERSI			475	16,500	16,581				<b>18,023</b>
9.100.5.6560.220 Social Security Tax	16,178	16,653	- 193	10,891	10,913	-81	17,313	17,569	<b>11,913</b>
9.100.5.6560.230 Life Insurance	10,670	10,863	- 112				11,443	11,991	
9.100.5.6560.240 Medical Insurance			-	336	359	-22			
9.100.5.6560.250 Employee Assistance Plan	18,420	23,863	-5,443	19,171	24,559	-5,388	22,335	22,291	<b>34,981</b>
9.100.5.6560.260 Dental Insurance									
9.100.5.6560.270 Worker's Compensation Insurance	1,784	1,784	0	1,773	1,725	48	1,779	1,779	<b>1,179</b>
9.100.5.6560.280 Retirement Sick Leave Benefits	1,017	1,050	0	1,064	1,066		1,121	1,074	<b>973</b>
9.100.5.6560.290 Vision Insurance	1,802	1,853		1,869	1,846		1,962	1,990	<b>2,042</b>
<b>Total Fringe Benefits</b>	<del>249,855</del> 249,855	<del>256,161</del> 256,161	<del>-6,306</del> -6,306	<del>250,292</del> 250,292	<del>261,801</del> 261,801	<del>5,509</del> 5,509	<del>255,992</del> 255,992	210	<del>259,718</del> <b>259,718</b>
9.100.5.6560.310 Professional and Technical Services								56,309	
9.100.5.6560.325 Repair and Maintenance (Contracted)	25,500	25,000		1,000	60,080	1,000	1,000	1,000	<b>1,000</b>
9.100.5.6560.382 Out-District Travel Allowance	61,700	59,992	500	61,700	0	1,620	61,700	61,700	<b>61,700</b>
<b>Total Purchased Services</b>	<del>1,450</del> 88,650	<del>1,450</del> 85,024	<del>1,418</del> 1,418	<del>1,450</del> 64,150	<del>360,442</del> 360,442	<del>1,088</del> 1,088	<del>1,450</del> 64,150	1,450	<del>1,450</del> <b>64,150</b>
9.100.5.6560.410 General Supplies			3,626			3,708		64,150	
<b>Total Supplies and Materials</b>	<del>7,700</del> 7,700	<del>5,218</del> 5,218	<del>2,482</del> 2,482	<del>7,700</del> 7,700	<del>7,633</del> 7,633	<del>67</del> 67	<del>7,700</del> 7,700	7,700	<del>7,700</del> <b>7,700</b>
<b>Total Administrative Technology Service Program</b>	<del>291,565</del> 291,565	<del>295,431</del> 295,431	<del>3,866</del> 3,866	<del>271,524</del> 271,524	<del>274,672</del> 274,672	<del>-3,148</del> -3,148	<del>283,530</del> 283,530	286,074	<del>293,646</del> <b>293,646</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6610.113 Supervisors and Coordinators			-21	71,502	71,491	11			<b>76,419</b>
9.100.5.6610.151 Clerical Personnel	68,816	68,837				-1,680	74,219	72,044	
9.100.5.6610.153 Custodians	1,039,174	1,029,712	150	1,062,005	1,068,410	-22,405	1,117,914	1,102,674	<b>1,309,844</b>
9.100.5.6610.183 Substitute Custodians	500	103,124	25,124	80,000	65,785				<b>80,000</b>
9.100.5.6610.199 Personal Leave Reimbursement	80,000					14,215	80,000	80,000	
<b>Total Salaries</b>	<u>5,000</u> 1,199,490	<u>1,340</u> 1,203,363	<u>3,660</u> -9,873	<u>5,000</u> 1,218,507	<u>1,287,352</u>	<u>4,013</u> -5,845	<u>1,450</u> 1,267,933	<u>1,450</u> 1,257,818	<u>1,450</u> <b>1,316,713</b>
9.100.5.6610.210 PERSI	123,927	136,496	-12,569	126,602	137,059	-10,457	132,098	130,974	<b>137,523</b>
9.100.5.6610.220 Social Security Tax				89,439	94,404	-4,965			<b>96,778</b>
9.100.5.6610.230 Life Insurance	87,605	95,258	-7,653				93,194	92,325	
9.100.5.6610.240 Medical Insurance	403,896	455,828	10,768	501,177	506,348	-17	409,245	431,970	<b>485,849</b>
9.100.5.6610.250 Employee Assistance Plan	1,111					3,629			
9.100.5.6610.260 Dental Insurance		1,097		117,202	117,060	14	1,063	1,089	<b>1,340</b>
9.100.5.6610.270 Worker's Compensation Insurance	16,422	16,135	14	76,839	74,568	142	16,108	16,501	<b>74,243</b>
9.100.5.6610.280 Retirement Sick Leave Benefits	73,568	73,970	-	14,345	15,295	2,271	80,289	75,633	<b>15,583</b>
9.100.5.6610.290 Vision Insurance	13,808	15,203	-1,395			-950	14,968	14,840	
<b>Total Fringe Benefits</b>	<u>3,033</u> 588,808	<u>2,955</u> 599,701	<u>-18,893</u>	<u>3,073</u> 614,861	<u>3,044</u> 625,165	<u>-19,304</u>	<u>3,075</u> 650,747	<u>2,933</u> 651,184	<u>3,213</u> <b>734,661</b>
9.100.5.6610.310 Professional and Technical Services	725,000	714,414	10,586	725,000	714,444		725,000	725,000	<b>725,000</b>
9.100.5.6610.331 Electricity Utilities	1,048,900	829,941	218,959	1,044,900	791,363	253,537	1,024,100	1,024,100	<b>1,024,100</b>
9.100.5.6610.332 Gas Utilities	289,992	196,620	93,372	287,900	184,416	103,484	270,900	270,900	<b>270,900</b>
9.100.5.6610.336 Water	646,830	547,386	99,444	651,350	531,981	119,369	662,400	662,400	<b>662,400</b>
9.100.5.6610.337 Land Fill Fee									
9.100.5.6610.351 Telephone - Voice	3,000	1,659	1,341	3,000	1,692	1,301	3,000	3,000	<b>3,000</b>
9.100.5.6610.353 Telephone - Repair	30,000	42,276				16,764	40,000	40,000	
9.100.5.6610.354 Telephone / Cable - Data	3,000	3,000		3,000	3,000		3,000	3,000	<b>3,000</b>
9.100.5.6610.355 Telephone - Cellular	60,000	56,710	3,290			7,800	60,000	60,000	
9.100.5.6610.381 In-District Travel Allowance	2,000	469	1,531	2,400	1,525	875	2,400	2,400	<b>2,400</b>
<b>Total Purchased Services</b>	<u>2,800,222</u>	<u>2,392,476</u>	<u>500</u> 416,746	<u>2,800,050</u>	<u>2,307,389</u>	<u>512,661</u>	<u>2,700,300</u>	<u>2,500,300</u>	<u>2,800,300</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6610.410 General Supplies					-2,085				<b>45,000</b>
9.100.5.6610.418 Custodial Supplies	<del>630,250</del>	239,110	5,932	<del>500,000</del>	228,529	7,085	<del>500,000</del>	<del>500,000</del>	<b>239,300</b>
9.100.5.6610.481 Equipment Repair (Non-Contracted)			-8,860			5,771			
<b>Total Supplies and Materials</b>	<u>2,000</u>	<u>1,650</u>	<u>350</u>	<u>2,000</u>	<u>1,193</u>	<u>807</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	<del>238,645</del>	<del>241,223</del>	<del>-2,578</del>	<del>241,300</del>	<del>227,637</del>	<del>-13,663</del>	<del>241,300</del>	<del>241,300</del>	<del>286,300</del>
9.100.5.6610.711 Property Insurance	175,000	189,224	-14,224	175,000	188,664	-13,664	182,292	182,292	<b>198,210</b>
<b>Total Insurance and Judgment</b>	<u>175,000</u>	<u>189,224</u>	<u>-14,224</u>	<u>175,000</u>	<u>188,664</u>	<u>-13,664</u>			<u>198,210</u>
							<del>182,292</del>	<del>182,292</del>	
<b>Total Building Operation Services Program</b>	<u>5,005,165</u>	<u>4,625,986</u>	<u>379,179</u>	<u>5,069,718</u>	<u>4,573,207</u>	<u>496,511</u>	<u>5,133,572</u>	<u>5,123,894</u>	<u>5,342,184</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<b><u>2018-2019 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
9.100.5.6630.418 Custodial Supplies	<u>3,600</u>	<u>5,402</u>	<u>-1,802</u>	<u>3,600</u>	<u>4,774</u>	<u>-1,174</u>	<u>3,600</u>	<u>3,600</u>	<u><b>3,600</b></u>
<b>Total Supplies and Materials</b>	<u>3,600</u>	<u>5,402</u>	<u>-1,802</u>	<u>3,600</u>	<u>4,774</u>	<u>-1,174</u>	<u>3,600</u>	<u>3,600</u>	<u><b>3,600</b></u>
<b>Total Maintenance - Non-Student Occupied Program</b>	<u><b>3,600</b></u>	<u><b>5,402</b></u>	<u><b>-1,802</b></u>	<u><b>3,600</b></u>	<u><b>4,774</b></u>	<u><b>-1,174</b></u>	<u><b>3,600</b></u>	<u><b>3,600</b></u>	<u><b>3,600</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6640.151 Clerical Personnel				80,177	80,301				<b>94,598</b>
9.100.5.6640.154 Maintenance Personnel	77,269	78,988	-1,619	700,753	710,685	-9,932	805,196	927,188	<b>738,938</b>
9.100.5.6640.199 Personal Leave Reimbursement			9,506						
<b>Total Salaries</b>	<u>740,838</u>	<u>760,114</u>	-	<u>780,630</u>	<u>790,546</u>	<u>10,916</u>	<u>700</u>	<u>700</u>	<u><b>800,236</b></u>
			7,724				779,063	821,159	
9.100.5.6640.210 PERSI			-30	86,914	88,933	-2,019			<b>92,767</b>
9.100.5.6640.220 Social Security Tax	83,457	83,487	765	57,375	59,077	-1,702	86,632	91,313	<b>61,316</b>
9.100.5.6640.230 Life Insurance	55,035	55,800	- 311				57,261	60,273	
9.100.5.6640.240 Medical Insurance	158,148	156,596	-	147,979	150,881	-2,902	166,790	178,926	<b>194,525</b>
9.100.5.6640.250 Employee Assistance Plan			1,552			-3			
9.100.5.6640.260 Dental Insurance	581	573	8	596	599		570	622	<b>621</b>
9.100.5.6640.270 Worker's Compensation Insurance	8,580	8,494	86	8,288	9,701	-45	8,643	9,429	<b>9,435</b>
9.100.5.6640.280 Retirement Sick Leave Benefits	46,230	41,655	4,575			4,119	49,392	49,436	<b>10,512</b>
9.100.5.6640.290 Vision Insurance	9,306	9,344		9,848	9,967	-6	9,816	10,347	
<b>Total Fringe Benefits</b>	<u>1,584</u>	<u>1,556</u>	<u>28</u>	<u>1,606</u>	<u>1,612</u>	<u>-3,949</u>	<u>1,650</u>	<u>1,676</u>	<u><b>1,606</b></u>
	345,443	340,336	5,107	364,176	368,125		380,220	404,112	<b>416,944</b>
9.100.5.6640.325 Repair and Maintenance (Contracted)				65,000	55,898				<b>65,000</b>
9.100.5.6640.328 Building Repairs (Contracted)	57,000	54,092	2,908	45,000	37,936	9,102	65,000	65,000	<b>45,000</b>
9.100.5.6640.396 Inservice Training	45,000	44,631	369			7,064	45,000	45,000	
<b>Total Purchased Services</b>	<u>6,000</u>	<u>4,489</u>	<u>3,691</u>	<u>6,000</u>	<u>4,880</u>	<u>1,120</u>	<u>6,000</u>	<u>6,000</u>	<u><b>6,000</b></u>
	108,000	103,212	4,788	116,000	98,714	17,286	116,000	116,000	<b>116,000</b>
9.100.5.6640.410 General Supplies									<b>10,000</b>
9.100.5.6640.421 Motor Fuel	9,400	9,387	13	9,400	9,521	-121	10,000	10,000	<b>55,000</b>
9.100.5.6640.428 Repairs Parts and Supplies	63,250	36,390	26,860	40,000	45,887	-5,887	55,000	55,000	<b>40,000</b>
9.100.5.6640.471 Building Repairs (Non-Contracted)	40,000	40,603	-603	150,000	159,439	-9,439	40,000	40,000	<b>165,000</b>
9.100.5.6640.481 Equipment Repair (Non-Contracted)	150,000	155,875	-5,875	25,000	22,592	2,408	25,000	25,000	<b>30,000</b>
<b>Total Supplies and Materials</b>	<u>28,000</u>	<u>27,216</u>	<u>784</u>	<u>279,400</u>	<u>275,189</u>	<u>4,211</u>	<u>280,000</u>	<u>280,000</u>	<u><b>300,000</b></u>
	290,650	269,471	21,179						
<b>Total General Maintenance Services Program</b>	<u>1,493,931</u>	<u>1,455,133</u>	<u>38,798</u>	<u>1,541,206</u>	<u>1,533,573</u>	<u>7,633</u>	<u>1,555,283</u>	<u>1,621,271</u>	<u><b>1,667,180</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6650.155 Grounds Personnel	112,844	115,299		136,390	134,626		149,417	150,479	<b>176,283</b>
9.100.5.6650.199 Personal Leave Reimbursement			-2,455			1,764			
<b>Total Salaries</b>	<del>112,844</del>	<del>115,299</del>	<del>320</del>	<del>136,390</del>	<del>134,626</del>	<del>80</del>	<del>149,417</del>	<del>150,479</del>	<del>176,283</del>
			-2,135			1,844			
9.100.5.6650.210 PERSI			449	15,211	15,642				<b>19,614</b>
9.100.5.6650.220 Social Security Tax	12,604	13,053	- 327	10,040	10,070	- 431	16,626	16,746	<b>12,964</b>
9.100.5.6650.230 Life Insurance	8,312	8,639	-			-30	10,989	11,052	
9.100.5.6650.240 Medical Insurance	<del>560</del>	<del>560</del>	0	<del>672</del>	<del>670</del>	<del>32</del>	<del>472</del>	<del>472</del>	<del>58,290</del>
9.100.5.6650.250 Employee Assistance Plan	30,699	30,682	18			1,051	44,670	44,581	
9.100.5.6650.260 Dental Insurance	130	130	1	156	148	8	156	156	<b>189</b>
9.100.5.6650.270 Worker's Compensation Insurance	1,907	1,907	146	2,346	2,235	111	2,357	2,357	<b>2,750</b>
9.100.5.6650.280 Retirement Sick Leave Benefits	6,983	7,129	- 0 -49	8,626	8,405	221	9,479	9,065	<b>9,966</b>
9.100.5.6650.290 Vision Insurance	1,404	1,453		1,724	1,741	-17	1,884	1,897	<b>2,222</b>
<b>Total Fringe Benefits</b>	<del>36,948</del>	<del>36,902</del>	<del>0</del>	<del>47,536</del>	<del>39,569</del>	<del>20</del>	<del>45,283</del>	<del>419</del>	<del>48,222</del>
			954			967		86,943	
9.100.5.6650.325 Repair and Maintenance (Contracted)	<del>10,000</del>	<del>10,680</del>	680	10,000					<b>12,000</b>
<b>Total Purchased Services</b>	<del>10,000</del>	<del>10,680</del>	<del>-</del>	<del>10,000</del>	<del>7,703</del>	<del>2,297</del>	<del>10,000</del>	<del>10,000</del>	<del>12,000</del>
			680						
9.100.5.6650.410 General Supplies	<del>22,000</del>	<del>21,749</del>		22,000	<del>21,787</del>			10,000	<b>22,000</b>
<b>Total Supplies and Materials</b>	<del>22,000</del>	<del>21,749</del>	251	22,000	21,787	213	<del>22,000</del>	22,000	<b>22,000</b>
			251			213		22,000	
<b>Total Ground Maintenance Services Program</b>	<u>208,192</u>	<u>211,709</u>	<u>3,517</u>	<u>246,326</u>	<u>241,006</u>	<u>5,320</u>	<u>268,800</u>	<u>269,522</u>	<b>317,605</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**GENERAL FUND  
SECURITY SERVICES PROGRAM**

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6670.152 Instructional Assistants				83,077	80,380				<b>88,574</b>
9.100.5.6670.199 Personal Leave Reimbursement	78,812	78,466	346			2,697	85,869	84,202	
<b>Total Salaries</b>	<del>600,412</del>	<del>579,006</del>	60	<del>680,677</del>	<del>200,580</del>	400	<del>680,469</del>	600	<del>480,974</del>
			406			3,097		84,802	
9.100.5.6670.210 PERSI			101						
9.100.5.6670.220 Social Security Tax	8,839	8,940	-34	9,305	8,604	701	9,616	9,430	<b>9,893</b>
9.100.5.6670.230 Life Insurance	5,829	5,863		6,142	5,337	805	6,355	6,224	<b>6,539</b>
9.100.5.6670.240 Medical Insurance	<del>785</del>	<del>775</del>	10	<del>672</del>	<del>757</del>	<del>85</del>	<del>785</del>	<del>785</del>	<del>788</del>
9.100.5.6670.250 Employee Assistance Plan	42,979	43,028	-49	342	183	841	115	52,012	<b>58,290</b>
9.100.5.6670.260 Dental Insurance	182	176	6	156	174	-18	181	181	<b>189</b>
9.100.5.6670.270 Worker's Compensation Insurance	2,670	2,638	32	2,346	2,646	-300	2,750	2,750	<b>2,750</b>
9.100.5.6670.280 Retirement Sick Leave Benefits	555	583	-10	596	589	7	622	577	<b>533</b>
9.100.5.6670.290 Vision Insurance	985	995		1,048	1,015	33	1,090	1,069	<b>1,121</b>
<b>Total Fringe Benefits</b>	<del>489,313</del>	<del>488,481</del>	6	<del>490,026</del>	<del>471,776</del>	<del>52,750</del>	<del>525,039</del>	489	<del>480,542</del>
			-					73,517	
9.100.5.6670.386 Crossing Guards Support	38,500	44,495	-5,995	38,500	37,268		38,500	45,500	<b>45,500</b>
9.100.5.6670.387 Resource Officer Support	<del>29,000</del>	<del>20,333</del>	8,667	69,000	80,868	14,368	69,000	69,000	<b>69,000</b>
<b>Total Purchased Services</b>	<del>67,500</del>	<del>64,828</del>	2,672	107,500	118,136	-10,636	<del>107,500</del>	114,500	<b>114,500</b>
<b>Total Security Services Program</b>	<u>210,225</u>	<u>207,315</u>	<u>2,910</u>	<u>250,203</u>	<u>262,492</u>	<u>-12,289</u>	<del>268,008</del>	<del>272,819</del>	<b>284,016</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6810.113 Supervisors and Coordinators	157,784	157,691		162,634	163,128		168,814	171,179	<b>174,602</b>
9.100.5.6810.151 Clerical Personnel				58,704	54,929	- 494			<b>62,215</b>
9.100.5.6810.157 Bus Drivers	596,343	597,580	-1,237	1,028,440	1,082,791	54,351	1,072,722	1,126,415	<b>1,145,040</b>
9.100.5.6810.158 Mechanics	154,224	149,947		161,895	154,994		163,737	167,677	<b>171,046</b>
9.100.5.6810.162 Bus Attendants			4,277	100,496	106,559	6,063	106,224	109,592	<b>113,279</b>
9.100.5.6810.187 Substitute and Trainee Bus Drivers	93,561	93,324		221,809	127,924		186,840	165,000	<b>176,120</b>
9.100.5.6810.199 Personal Leave Reimbursement	178,000	149,943	28,057			93,885			
<b>Total Salaries</b>	<u>8,000</u> 1,612,639	<u>4,167</u> 1,593,008	<u>3,833</u> 19,631	<u>8,000</u> 1,741,978	<u>3,249</u> 1,693,574	<u>4,751</u> 48,404	<u>4,445</u> 1,761,197	<u>4,445</u> 1,805,305	<u>4,445</u> <b>1,846,747</b>
9.100.5.6810.210 PERSI	178,596	176,032		193,708	181,114		195,845	202,418	<b>205,358</b>
9.100.5.6810.220 Social Security Tax	118,368	118,045	2,564	127,862	125,459	12,594	129,449	133,611	<b>135,736</b>
9.100.5.6810.230 Life Insurance			323			2,409			
9.100.5.6810.240 Medical Insurance	3,897,109	4,807,176	-1,030	3,609,238	4,708,212	-15,974	3,057,058	4,057,427	<b>3,394,822</b>
9.100.5.6810.250 Employee Assistance Plan			933-29						
9.100.5.6810.260 Dental Insurance	795,746	824,738	992	750,455	904,253	-14,798	724,979	863,083	<b>778,315</b>
9.100.5.6810.270 Worker's Compensation Insurance	89,811	74,502	-15,309	91,105	76,321	14,784	92,639	81,204	<b>73,315</b>
9.100.5.6810.280 Retirement Sick Leave Benefits		19,611		21,949	20,830	1,119	22,191	22,936	<b>23,269</b>
9.100.5.6810.290 Vision Insurance	19,897		286,155				22,191	22,936	<b>2,011</b>
9.100.5.6810.295 Physicals	2,170	41,978	-	2,046	2,270	-3,338	2,096	2,326	<b>16,357</b>
<b>Total Fringe Benefits</b>	<u>14,961</u> 629,230	<u>41,978</u> 609,037	<u>2,983</u> 20,193	<u>8,462</u> 648,193	<u>640,181</u>	<u>8,012</u>	<u>679,795</u>	<u>722,282</u>	<u>711,305</u>
9.100.5.6810.310 Professional and Technical Services	11,000		11,000	11,000	10,282		11,000	11,000	<b>11,000</b>
9.100.5.6810.313 Publishing and Advertising						718			
9.100.5.6810.325 Repair and Maintenance (Contracted)	21,000	0	43,365	21,600	21,938		21,600	21,600	<b>21,600</b>
9.100.5.6810.331 Electricity Utilities	15,353	8,235	-2,707	15,353	17,420	-2,067	15,353	15,353	<b>15,353</b>
9.100.5.6810.345 Transportation Services (Contracted)		18,060							
9.100.5.6810.346 Software	500		500,300	500	637	- 137	500	500	<b>500</b>
9.100.5.6810.382 Out-District Travel Allowance	6,700	7,000	-	7,000	7,275	-27,869	7,275	7,275	<b>9,309</b>
9.100.5.6810.396 Inservice Training	2,964	4,130	-1,166	4,264	6,133		4,264	4,264	<b>4,264</b>
<b>Total Purchased Services</b>	<u>3,300</u> 62,217	<u>37,746</u>	<u>3,300</u> 24,471	<u>3,300</u> 63,017	<u>84,564</u>	<u>2,420</u> -1,547	<u>3,300</u> 63,292	<u>3,300</u> 63,292	<u>3,300</u> <b>65,326</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6810.420 Transportation Supplies									
9.100.5.6810.421 Motor Fuel	<del>300,000</del>	487,942	2,744	<del>300,000</del>	509,741	189,259	<del>300,000</del>	<del>300,000</del>	<del>300,000</del>
9.100.5.6810.425 Laundry			172,058						
9.100.5.6810.428 Repairs Parts and Supplies	<del>118,400</del>	123,251	920	<del>118,400</del>	142,690	374	<del>118,400</del>	133,400	<del>118,400</del>
9.100.5.6810.429 Tires	<del>920</del>	0	-4,851	<del>920</del>	546,690	5,710	<del>920</del>	920	<del>920</del>
9.100.5.6810.481 Equipment Repair (Non-Contracted)	25,030	23,734	1,296	25,030	22,899	2,131	25,030	25,030	25,030
<b>Total Supplies and Materials</b>	<del>1,600</del>	339,184	1,600	<del>1,600</del>	350,977	1,600	1,600	2,400	<del>1,600</del>
	512,950	0	173,766	482,950	0	131,973	472,950	488,750	472,950
9.100.5.6810.550 Equipment									
<b>Total Capital Objects</b>	2,000	1,656	344	2,000	1,315	685	2,000	2,000	2,000
9.100.5.6810.714 Transportation Insurance	2,000	1,656	344	2,000	1,315	685	2,000	2,000	2,000
<b>Total Insurance and Judgment</b>	1,019	0	1,019	1,019	0	1,019	1,019	1,019	1,019
	1,019	0	1,019	1,019	0	1,019	1,019	1,019	1,019
<b>Total Pupil To School Transportation Program</b>	<u>2,820,055</u>	<u>2,580,630</u>	<u>239,425</u>	<u>2,939,157</u>	<u>2,760,612</u>	<u>188,545</u>	<u>2,980,253</u>	<u>3,082,648</u>	<u>3,099,347</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.6840.313 Publishing and Advertising									
9.100.5.6840.381 In-District Travel Allowance		118		800	0	800	800		800
9.100.5.6840.382 Out-District Travel Allowance	1,000	0	882,689	1,000	326	674,248	1,000	1,000	1,000
<b>Total Purchased Services</b>	<u>4,000</u>	<u>4,689</u>	<u>-</u>	<u>4,000</u>	<u>5,248</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>4,500</u>
9.100.5.6840.420 Transportation Supplies	5,000	4,807	193,119	5,800	5,574	226	5,800	5,000	6,300
9.100.5.6840.421 Motor Fuel	1,000	1,119	-	1,000	812	188	1,000	1,000	1,000
9.100.5.6840.428 Repairs Parts and Supplies	1,200	765	435,660	1,200	722	478	1,200	1,200	1,000
<b>Total Supplies and Materials</b>	<u>3,900</u>	<u>4,560</u>	<u>-</u>	<u>3,900</u>	<u>3,352</u>	<u>548</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>
9.100.5.6840.550 Equipment	6,100	6,444	-	6,100	4,886	1,214	6,100	6,100	5,900
<b>Total Capital Objects</b>	<u>1,100</u>	<u>1,230</u>	<u>-</u>	<u>1,100</u>	<u>601</u>	<u>499</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
9.100.5.6840.714 Transportation Insurance	1,100	1,230	-	1,100	601	499	1,100	1,100	1,100
<b>Total Insurance and Judgment</b>	<u>28,284</u>	<u>29,182</u>	<u>-</u>	<u>28,284</u>	<u>601,182</u>	<u>499</u>	<u>29,655</u>	<u>29,655</u>	<u>30,605</u>
<b>Total Non-reimbursable Transportation Program</b>	<u>40,484</u>	<u>41,663</u>	<u>1,179</u>	<u>41,284</u>	<u>40,244</u>	<u>1,040</u>	<u>42,655</u>	<u>41,855</u>	<u>43,905</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted 2015</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6910.310 Professional and Technical Services				10,000		<del>10,000</del>	<del>10,000</del>	10,000	<b>10,000</b>
<b>Total Purchased Services</b>	<del>10,000</del> 10,000	<del>10,039</del> 10,039	<del>-39</del> -39	10,000	0	<del>10,000</del>	10,000	10,000	<b>10,000</b>
<b>Total Other Support Services Program</b>	10,000	<del>10,039</del>	<del>-39</del>	10,000	0	<del>10,000</del>	10,000	10,000	<b>10,000</b>
					0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**GENERAL FUND  
CHILD NUTRITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.7100.690 Other Debt Services									
<b>Total Debt Retirement</b>	5,000	0	5,000	0	0	0	0	0	0
<b>Total Child Nutrition Program</b>	5,000	0	5,000	0	0	0	0	0	0
<b>Total Current Expenditures</b>	67,100,297	65,861,368	1,238,929	70,484,529	69,156,901	1,327,628	73,894,933	73,784,567	78,480,543

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.9200.810 Transfers to Other Funds	110,500	117,160	<del>-6,660</del>	110,000	112,989	-2,989	110,000	110,000	<b>120,000</b>
<b>Total Transfers or Reserves</b>	110,500	117,160	<del>-6,660</del>	110,000	112,989	-2,989	110,000	110,000	<b>120,000</b>
<b>Total Fund Transfer Program</b>	110,500	117,160	<del>6,660</del>	110,000	112,989	-2,989	110,000	110,000	<b>120,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted 2015-2016	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.100.5.9500.850 Contingency Reserve	674,253	N/A	N/A	706,304	N/A	N/A	742,977	740,113	<b>771,266</b>
9.100.5.9500.852 Unappropriated Fund Balance	2,697,012	N/A	N/A	2,825,218	N/A	N/A	2,975,242	2,974,526	<b>3,085,065</b>
9.100.5.9500.854 Inventory / Prepaid Expenses	300,000	N/A	N/A	300,000	N/A	N/A	300,000	300,000	<b>300,000</b>
9.100.5.9500.855 Appropriated Fund Balance	1,366,769	N/A	N/A	2,680,812	N/A	N/A	3,090,193	5,325,393	<b>4,562,755</b>
9.100.5.9500.858 Reserves From Staff Reductions		N/A	N/A		N/A	N/A	184,350	184,350	
9.100.3.3200.000 Actual Year-End Fund Balance	N/A	7,052,097	N/A	N/A	9,202,843	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>5,038,034</u>	<u>7,052,097</u>	<u>2,014,063</u>	<u>6,512,334</u>	<u>9,202,843</u>	<u>2,690,509</u>	<u>7,292,762</u>	<u>9,524,382</u>	<b><u>8,719,086</u></b>
<b>Total Contingency Reserve Program</b>	<u>5,038,034</u>	<u>7,052,097</u>	<u>2,014,063</u>	<u>6,512,334</u>	<u>9,202,843</u>	<u>2,690,509</u>	<u>7,292,762</u>	<u>9,524,382</u>	<b><u>8,719,086</u></b>
<b>TOTAL GENERAL FUND</b>	<u><u>72,248,831</u></u>	<u><u>73,030,625</u></u>	<u><u>- 781,794</u></u>	<u><u>77,106,863</u></u>	<u><u>78,472,733</u></u>	<u><u>-1,365,870</u></u>	<u><u>81,297,695</u></u>	<u><u>83,418,949</u></u>	<b><u><u>87,319,629</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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**  
**2018-2019 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  
2018-2019 ANNUAL BUDGET**

**FEDERAL FOREST FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.220.4.4459.900 Federal Forest	<del>29,883</del>	<del>30,324</del>		29,000		-25,151	<del>25,000</del>		
<b>TOTAL FEDERAL FUNDING</b>	<u>29,883</u>	<u>30,324</u>	441	<u>29,000</u>	<u>3,849</u>	<u>-25,151</u>	<u>25,000</u>	<u>3,849</u>	<u>3,850</u>
		<del>30,324</del>	<del>441</del>		<u>3,849</u>			<u>3,849</u>	<u>3,850</u>
<b>TOTAL CURRENT REVENUES</b>	<u>29,883</u>	<u>30,324</u>	441	<u>29,000</u>	<u>3,849</u>	<u>-25,151</u>	<u>25,000</u>	<u>3,849</u>	<u>3,850</u>
9.220.4.7000.000 Estimated Beginning Balance	118,502	148,384	29,882	178,708	178,708		207,700	182,558	<b>186,400</b>
<b>TOTAL FEDERAL FOREST FUND</b>	<u>148,385</u>	<u>178,708</u>	<u>30,322</u>	<u>207,708</u>	<u>182,557</u>	<u>-25,151</u>	<u>232,700</u>	<u>186,407</u>	<u>190,250</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.220.5.5120.550 Equipment	148,385		<del>148,385</del>	207,708		207,708	232,700	186,407	<b>190,250</b>
<b>Total Capital Objects</b>	148,385	0	<del>148,385</del>	207,708	0	207,708	<del>232,700</del>	<del>186,407</del>	<b>190,250</b>
<b>Total Elementary Program</b>	<u>148,385</u>	<u>0</u>	<u>148,385</u>	<u>207,708</u>	<u>0</u>	<u>207,708</u>	<del>232,700</del>	<del>186,407</del>	<b>190,250</b>
<b>Total Current Expenditures</b>	<u>148,385</u>	<u>0</u>	<u>148,385</u>	<u>207,708</u>	<u>0</u>	<u>207,708</u>	<del>232,700</del>	<del>186,407</del>	<b>190,250</b>
		0			0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	5-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.220.3.3200.000 Actual Year-End Fund Balance	N/A	178,708	N/A	N/A	182,557	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		178,708	<del>178,708</del>		182,557	182,557			
<b>Total Contingency Reserve Program</b>	0	178,708	178,708	0	182,557	182,557	0	0	0
<b>TOTAL FEDERAL FOREST FUND</b>	<u>0</u> 148,385	<u>178,708</u>	<u>-30,323</u>	<u>0</u> 207,708	<u>182,557</u>	<u><del>25,151</del></u>	<u>0</u> 232,700	<u>0</u> <del>186,407</del>	<u>0</u> <b>190,250</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 241**

**DRIVER EDUCATION FUND**

**DESCRIPTION**

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

**SPECIAL NOTES**

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**DRIVER EDUCATION FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.241.4.4193.300 Student Fees	<del>38,475</del>	<del>34,085</del>	<del>-4,390</del>	43,750	39,420	-4,330	<del>40,950</del>	<del>40,950</del>	<b>39,420</b>
<b>TOTAL LOCAL FUNDING</b>	<u>38,475</u>	<u>34,085</u>	<u>-4,390</u>	<u>43,750</u>	<u>39,420</u>	<u>-4,330</u>	<u>40,950</u>	<u>40,950</u>	<b>39,420</b>
		<del>34,085</del>	<del>4,390</del>					40,950	
9.241.4.4321.100 State Reimbursement	<del>35,625</del>	<del>29,813</del>	<del>-5,813</del>	31,250	24,375	-6,875	<del>28,390</del>	<del>28,390</del>	<b>28,500</b>
<b>TOTAL STATE FUNDING</b>	<u>35,625</u>	<u>29,813</u>	<u>-5,813</u>	<u>31,250</u>	<u>24,375</u>	<u>-6,875</u>	<u>28,390</u>	<u>28,390</u>	<b>28,500</b>
		<del>29,813</del>	<del>5,813</del>					28,390	
9.241.4.4600.000 Interfund Transfers		<del>4,000</del>	<del>4,000</del>						
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>0</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
	0	<del>4,000</del>	<del>4,000</del>	0	0	0	0	0	0
<b>TOTAL CURRENT REVENUES</b>	<u>74,100</u>	<u>67,898</u>	<u>6,203</u>	<u>75,000</u>	<u>63,795</u>	<u>-11,205</u>	<u>69,340</u>	<u>69,340</u>	<b>67,920</b>
								69,340	
9.241.4.7000.000 Estimated Beginning Balance		<del>5,605</del>	<del>5,605</del>						
<b>TOTAL DRIVER EDUCATION FUND</b>	<u>74,100</u>	<u>73,503</u>	<u>-597</u>	<u>75,000</u>	<u>68,163</u>	<u>-6,837</u>	<u>69,340</u>	<u>69,340</u>	<b>67,920</b>
								0	
								69,340	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.241.5.5420.113 Supervisors and Coordinators			247						
9.241.5.5420.116 Teachers	6,353	6,600	- 3,110	6,353	6,600	- 82	6,956	6,956	7,385
9.241.5.5420.151 Clerical Personnel	39,386	42,496	300	39,386	42,496	8,561	33,960	33,960	38,648
<b>Total Salaries</b>	<u>2,903</u>	<u>2,902</u>	-	<u>2,763</u>	<u>3,208</u>	- 445	<u>2,903</u>	<u>2,903</u>	<u>3,073</u>
	48,341	51,997	-3,656	48,863	40,829	8,034	43,819	43,819	40,406
9.241.5.5420.210 PERSI									
9.241.5.5420.220 Social Security Tax	5,375	3,981	1,394	5,434	3,251	2,183	4,873	4,873	4,493
9.241.5.5420.230 Life Insurance	3,553	3,918	-	3,591	3,097	494	3,220	3,220	2,970
9.241.5.5420.240 Medical Insurance									
9.241.5.5420.250 Employee Assistance Plan	33	33	0	33	34		36	36	33
9.241.5.5420.260 Dental Insurance	1,340	1,254	86	1,416	1,364	52	1,580	1,580	1,662
9.241.5.5420.270 Worker's Compensation Insurance	6	5	1	6	5	1	6	6	6
9.241.5.5420.280 Retirement Sick Leave Benefits	80	75	5	80	78	2	84	84	80
9.241.5.5420.290 Vision Insurance	289	364		341	293	48	316	316	245
	609	443	166	616	362	254	553	553	510
<b>Total Fringe Benefits</b>	<u>14,299</u>	<u>10,087</u>	<u>0</u>	<u>14,531</u>	<u>14</u>	<u>0</u>	<u>10,684</u>	<u>16</u>	<u>10,013</u>
			1,212		8,497	3,034		10,684	
9.241.5.5420.322 Vehicle Lease or Rental			-49						800
<b>Total Purchased Services</b>	<u>1,410</u>	<u>1,459</u>	<u>-49</u>	<u>1,910</u>	<u>896</u>	<u>1,014</u>	<u>980</u>	<u>980</u>	<u>800</u>
	1,410	1,459		1,910	896	1,014	980	980	
9.241.5.5420.410 General Supplies									
9.241.5.5420.412 Health Services Supplies	466	96	370	466	98	368	466	466	466
9.241.5.5420.421 Motor Fuel		1,720	-1,320	1,154	776	378	1,154	1,154	1,154
9.241.5.5420.428 Repairs Parts and Supplies	400	2,822	2,370	3,650	2,419	1,231	3,582	3,582	3,582
	5,192	2,215	792	3,007	2,140	867	3,700	3,700	3,700
<b>Total Supplies and Materials</b>	<u>3,007</u>	<u>2,215</u>	<u>792</u>	<u>3,007</u>	<u>2,140</u>	<u>867</u>	<u>3,700</u>	<u>3,700</u>	<u>3,700</u>
	9,065	6,852	2,213	8,277	5,433	2,844	8,902	8,902	8,902
9.241.5.5420.550 Equipment									
<b>Total Capital Objects</b>	<u>166</u>	<u>23</u>	<u>143</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>1,996</u>	<u>1,996</u>	<u>4,777</u>
	166	23	143	600	0	600	1,996	1,996	4,777
9.241.5.5420.720 Other Insurance	166	23	143	600	0	600	1,996	1,996	4,777
<b>Total Insurance and Judgment</b>	<u>2,035</u>	<u>1,155</u>	<u>880</u>	<u>2,035</u>	<u>1,155</u>	<u>880</u>	<u>1,175</u>	<u>1,175</u>	<u>1,238</u>
	2,035	1,155	880	2,035	1,155	880	1,175	1,175	1,238
<b>Total Community Education Program</b>	<u>72,316</u>	<u>71,573</u>	<u>743</u>	<u>73,216</u>	<u>56,810</u>	<u>16,406</u>	<u>67,556</u>	<u>67,556</u>	<u>66,136</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<b><u>2018-2019 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
9.241.5.6320.393 Indirect Costs									
<b>Total Purchased Services</b>	<u>1,784</u>	<u>1,562</u>	<u>222</u>	<u>1,784</u>	<u>1,307</u>	<u>477</u>	<u>1,784</u>	<u>1,784</u>	<b><u>1,784</u></b>
	<u>1,784</u>	<u>1,562</u>	<u>222</u>	<u>1,784</u>	<u>1,307</u>	<u>477</u>	<u>1,784</u>	<u>1,784</u>	<b><u>1,784</u></b>
<b>Total Central Administration Program</b>	<u>1,784</u>	<u>1,562</u>	<u>222</u>	<u>1,784</u>	<u>1,307</u>	<u>477</u>	<u>1,784</u>	<u>1,784</u>	<b><u>1,784</u></b>
<b>Total Current Expenditures</b>	<u>74,100</u>	<u><del>73,135</del></u>	<u>965</u>	<u>75,000</u>	<u>58,117</u>	<u>16,883</u>	<u>69,340</u>	<u>69,340</u>	<b><u>67,920</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<b><u>2018-2019 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
9.241.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A		N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		368			6,046				
<b>Total Contingency Reserve Program</b>	0	368	368	0	6,046	6,046	0	0	<b>0</b>
		368	368		6,046	6,046			
<b>TOTAL DRIVER EDUCATION FUND</b>	<u>0</u> <u>74,100</u>	<u>368</u> <u><del>73,503</del></u>	<u>368</u> <u>597</u>	<u>0</u> <u>75,000</u>	<u>64,163</u>	<u><del>10,837</del></u>	<u>0</u> <u>69,340</u>	<u>0</u> <u><del>69,340</del></u>	<b><u>0</u></b> <b><u>67,920</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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  
2018-2019 ANNUAL BUDGET**

**SPECIAL GRANTS FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.4.4192.200 Start / Reader Grants	47,742	19,565	-28,178	57,611	10,253	-47,358	26,210	26,210	<b>20,395</b>
9.242.4.4199.900 Other Local Revenue	21,868	19,718	-2,150	26,045	11,074	-14,971	18,714	46,663	<b>14,532</b>
9.242.4.4199.910 Fees For SES Tutoring									
<b>TOTAL LOCAL FUNDING</b>	<u>69,610</u>	<u>0</u>	<u>-30,328</u>	<u>83,656</u>	<u>7,591</u>	<u>-75,065</u>	<u>44,924</u>	<u>0</u>	<u>34,927</u>
		<del>39,282</del>			<del>28,917</del>			<del>72,873</del>	
9.242.4.4319.900 Experimental Grants Revenue		30,548	-4,726	30,624	26,714	-3,910	27,380	27,380	<b>27,500</b>
9.242.4.4320.000 Restorative Justice Grant	35,475	10,967	-83			-2,829			
9.242.4.4329.900 Commission of the Arts Grant			-1,130	9,392	6,563	-2			
<b>TOTAL STATE FUNDING</b>	<u>1,470</u>	<u>0</u>	<u>-1,130</u>	<u>38,630</u>	<u>6,563</u>	<u>-2</u>	<u>0</u>	<u>6,900</u>	<u>0</u>
	<del>47,454</del>	<del>41,515</del>	<del>5,939</del>	<del>75,646</del>	<del>68,904</del>	<del>-6,742</del>	<del>27,380</del>	<del>6,900</del>	<del>728,248</del>
								<u>33,580</u>	
<b>TOTAL CURRENT REVENUES</b>	<u>117,064</u>	<u>80,797</u>	<u>-36,267</u>	<u>159,302</u>	<u>97,822</u>	<u>-61,480</u>	<u>72,304</u>	<u>106,453</u>	<u>63,175</u>
<b>TOTAL SPECIAL GRANTS FUND</b>	<u>117,064</u>	<u>80,797</u>	<u>-36,267</u>	<u>159,302</u>	<u>97,822</u>	<u>-61,480</u>	<u>72,304</u>	<u>106,453</u>	<u>63,175</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted 2015</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5110.319 Consultants	1,500		1,500	1,500		1,500	1,500	1,500	<b>1,500</b>
<b>Total Purchased Services</b>		0	1,500		0	1,500			<b>1,500</b>
9.242.5.5110.450 Food - School Lunch	1,500		1,500	1,500		1,500	1,500	1,500	<b>1,500</b>
	<del>32,949</del>	<del>31,478</del>	1,471	<del>31,420</del>	<del>26,363</del>	5,057	<del>25,176</del>	<del>25,176</del>	<del>25,296</del>
<b>Total Supplies and Materials</b>	32,949	31,478	1,471	31,420	26,363	5,057	25,176	25,176	<b>25,296</b>
			1,471			5,057		25,176	
<b>Total Kindergarten Program</b>	34,449			32,920	26,363		26,676	25,176	<b>26,796</b>
		<del>31,478</del>	<del>2,971</del>			<del>6,557</del>		26,676	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5120.152 Instructional Assistants			10,142						
<b>Total Salaries</b>	<del>10,142</del> 10,142		10,142	8,470	6,882	1,588	8,470	8,470	<b>8,470</b>
9.242.5.5120.210 PERSI		0		8,470	6,882	1,588	8,470	8,470	<b>8,470</b>
9.242.5.5120.220 Social Security Tax	0	0	0	942	120	822	942	942	<b>942</b>
9.242.5.5120.270 Worker's Compensation Insurance	0	0	0	623	527	97	623	623	<b>623</b>
9.242.5.5120.280 Retirement Sick Leave Benefits	0	0	0	59	49	10	61	61	<b>51</b>
<b>Total Fringe Benefits</b>	<del>0</del> 0	<del>0</del> 0	<del>0</del> 0	107	13	94	107	107	<b>0</b>
9.242.5.5120.410 General Supplies	0	0	0	1,731	709	1,022	1,733	1,733	<b>1,616</b>
<b>Total Supplies and Materials</b>	<del>3,874</del> 3,874	<del>1,216</del> 1,216	<del>2,658</del> 2,658	37,900	37,898	2	0	5,000	<b>0</b>
9.242.5.5120.550 Equipment	14,506	14,492	14	2,558		2,558	0	5,000	<b>0</b>
<b>Total Capital Objects</b>	<del>14,506</del> 14,506	<del>14,492</del> 14,492	<del>14</del> 14	0	0	0	2,558	7,808	<b>250</b>
<b>Total Elementary Program</b>	<del>28,522</del> 28,522	<del>15,708</del> 15,708	<del>12,814</del> 12,814	50,659	45,489	5,170	2,558 12,761	7,808 23,011	<b>250 10,336</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5150.381 In-District Travel Allowance									
9.242.5.5150.382 Out-District Travel Allowance									
9.242.5.5150.396 Inservice Training	0	0	0	<del>0</del> 750	0	<del>0</del> 750	<del>0</del> 750	300 750	<b>215</b> <b>750</b>
<b>Total Purchased Services</b>	<del>0</del> 0	<del>0</del> 0	<del>0</del> 0	<del>2,737</del> 3,487	<del>2,981</del> 2,581	<del>156</del> 906 -3,493	<del>150</del> 900	<del>150</del> 1,200	<del>150</del> <b>15,115</b>
9.242.5.5150.410 General Supplies	<del>0</del> 3,988	<del>0</del> 3,987	<del>0</del> 1	<del>2,100</del> 2,100	<del>5,593</del> 5,593	<del>-3,493</del> -3,493	<del>256</del> 256	<del>7,721</del> 7,721	<del>7,236</del> <b>7,236</b>
<b>Total Supplies and Materials</b>	<del>3,988</del> 3,988	<del>3,987</del> 3,987	<del>1</del> 1	<del>2,100</del> 15,000	<del>5,593</del> 5,593	<del>-3,493</del> -15,000	<del>256</del> 15,000	<del>7,721</del> 29,234	<del>7,236</del> <b>5,931</b>
9.242.5.5150.550 Equipment	<del>3,988</del> 0	<del>3,987</del> 0	<del>1</del> 0	<del>15,000</del> 15,000	<del>5,593</del> 0	<del>-15,000</del> -15,000	<del>256</del> 15,000	<del>29,234</del> 29,234	<del>5,931</del> <b>5,931</b>
<b>Total Capital Objects</b>	<del>0</del> 0	<del>0</del> 0	<del>0</del> 0	<del>15,000</del> 20,587	<del>0</del> 0	<del>-15,000</del> -12,413	<del>15,000</del> 16,156	<del>29,234</del> 38,155	<del>5,931</del> <b>14,282</b>
<b>Total Secondary Program</b>	<del>3,988</del> 3,988	<del>3,987</del> 3,987	<del>1</del> 1	<del>20,587</del> 20,587	<del>8,174</del> 8,174	<del>12,413</del> 12,413	<del>16,156</del> 16,156	<del>38,155</del> 38,155	<del>14,282</del> <b>14,282</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5220.410 General Supplies					586				
<b>Total Supplies and Materials</b>	2,734	1,630	1,104	1,014	- 586	1,600	1,014	1,014	<b>1,000</b>
	2,734	1,630	1,104	1,014		1,600	1,014	1,014	<b>1,000</b>
<b>Total Preschool Handicapped Program</b>	<b>2,734</b>	<b>1,630</b>	<b>1,104</b>	<b>1,014</b>	<b>- 586</b>	<b>1,600</b>	<b>1,014</b>	<b>1,014</b>	<b>1,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**SUMMER SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5410.135 Other Special Programs									<u>0</u>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	8,421	8,351	70	<u>0</u>	<u>0</u>	<u>0</u>
9.242.5.5410.210 PERSI	0	0	0	8,421	8,351	70	0	0	
9.242.5.5410.220 Social Security Tax	0	0	0	954	945	9	0	0	<u>0</u>
9.242.5.5410.270 Worker's Compensation Insurance	0	0	0	644	634	10	0	0	<u>0</u>
9.242.5.5410.280 Retirement Sick Leave Benefits	0	0	0	52	60	-8	0	0	<u>0</u>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	106	105	1	<u>0</u>	<u>0</u>	<u>0</u>
9.242.5.5410.381 In-District Travel Allowance	0	0	0	1,756	1,745	11	0	0	<u>0</u>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	1,600	208	1,392	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Summer School Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	1,600	208	1,392	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	11,777	10,304	1,473	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0				0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.6110.306 Training or Incentive Grants									
<b>Total Purchased Services</b>	630	0	630	630	630	0	0	1,200	<b>748</b>
<b>Total Attendance, Guidance And Health Program</b>	630	0	630	630	630	0	0	1,200	<b>748</b>
	630	0	630	630	630	0	0	1,200	<b>748</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.6210.186 Substitute Teachers	<u>1,725</u>	<u>1,725</u>	<u>0</u>	<u>0</u>	<u>85</u>	<u>-85</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Salaries</b>	<u>1,725</u>	<u>1,725</u>	<u>0</u>	<u>0</u>	<u>85</u>	<u>-85</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.242.5.6210.270 Worker's Compensation Insurance	<u>3</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fringe Benefits</b>	<u>3</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.242.5.6210.382 Out-District Travel Allowance	<u>3</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.242.5.6210.392 Student Activity Support	<u>19,066</u>	<u>1,072</u>	<u>18,194</u>	<u>19,619</u>	<u>0</u>	<u>19,619</u>	<u>14,993</u>	<u>700</u>	<u>9,909</u>
9.242.5.6210.396 Inservice Training	<u>640</u>	<u>640</u>	<u>0</u>	<u>0</u>	<u>285</u>	<u>19,334</u>	<u>14,993</u>	<u>14,993</u>	<u>9,909</u>
<b>Total Purchased Services</b>	<u>640</u>	<u>640</u>	<u>0</u>	<u>0</u>	<u>285</u>	<u>19,334</u>	<u>14,993</u>	<u>14,993</u>	<u>9,909</u>
9.242.5.6210.410 General Supplies	<u>18,084</u>	<u>17,672</u>	<u>412</u>	<u>12,557</u>	<u>285</u>	<u>12,446</u>	<u>0</u>	<u>15,693</u>	<u>9,309</u>
<b>Total Supplies and Materials</b>	<u>18,084</u>	<u>17,672</u>	<u>412</u>	<u>12,557</u>	<u>111</u>	<u>12,446</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Instructional Improvement Program</b>	<u>40,323</u>	<u>21,712</u>	<u>18,611</u>	<u>32,176</u>	<u>481</u>	<u>31,695</u>	<u>04,993</u>	<u>0</u>	<u>0</u>
					<u>481</u>			<u>15,693</u>	<u>9,309</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.6320.393 Indirect Costs									
<b>Total Purchased Services</b>	<u>1,003</u>	<u>919</u>	<u>84</u>	<u>1,049</u>	<u>601</u>	<u>448</u>	<u>704</u>	<u>704</u>	<b>704</b>
<b>Total Central Administration Program</b>	<u>1,003</u>	<u>919</u>	<u>84</u>	<u>1,049</u>	<u>601</u>	<u>448</u>	<u>704</u>	<u>704</u>	<b>704</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.6910.197 Inservice Training									
<b>Total Salaries</b>	<u>4,500</u>	<u>4,500</u>	<u>0</u>	<u>7,025</u>	<u>5,670</u>	<u>1,355</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.242.5.6910.210 PERSI	4,500	4,500	0	7,025	5,670	1,355	0	0	0
9.242.5.6910.220 Social Security Tax	489	466	23	795	203	592	0	0	0
9.242.5.6910.270 Worker's Compensation Insurance	333	330 -9	3	537	430	107	0	0	0
9.242.5.6910.280 Retirement Sick Leave Benefits	<u>39</u>		<u>48</u>	<u>44</u>	<u>40</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fringe Benefits</b>	<u>54</u>	<u>52</u>	<u>2</u>	<u>89</u>	<u>23</u>	<u>66</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Support Services Program</b>	<u>915</u>	<u>839</u>	<u>76</u>	<u>1,465</u>	<u>697</u>	<u>769</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5,415</u>	<u>5,339</u>	<u>76</u>	<u>8,490</u>	<u>6,367</u>	<u>2,124</u>			
<b>Total Current Expenditures</b>	<u>117,064</u>	<u>80,774</u>	<u>36,290</u>	<u>159,302</u>	<u>97,822</u>	<u>61,480</u>	<u>0</u>	<u>0</u>	<u>0</u>
							<u>72,304</u>	<u>106,453</u>	<u>63,175</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.242.5.9200.810 Transfers to Other Funds			-23						
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>23</u>	<u>-23</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fund Transfer Program</b>	<u>0</u>	<u>23</u>	<u>-23</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL SPECIAL GRANTS FUND</b>	<u>0</u> <u>17,064</u>	<u>23</u> <u>80,797</u>	<u>-23</u> <u>36,267</u>	<u>0</u> <u>159,302</u>	<u>0</u> <u>97,822</u>	<u>0</u> <u>61,480</u>	<u>0</u> <u>72,304</u>	<u>0</u> <u>106,433</u>	<u>0</u> <u>63,175</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 243**

**STATE PROFESSIONAL-TECHNICAL EDUCATION FUND**

**DESCRIPTION**

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

**SPECIAL NOTES**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**STATE PROFESSIONAL-TECHNICAL EDUCATION FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.243.4.4324.400 Professional Technical Revenue	1,396,594	423,748	- 972,846	1,410,772	450,749	- 960,023	1,444,491	1,738,704	<b>1,540,856</b>
<b>TOTAL STATE FUNDING</b>	<u>1,396,594</u>	<u>423,748</u>	<u>- 972,846</u>	<u>1,410,772</u>	<u>450,749</u>	<u>- 960,023</u>	<u>1,444,491</u>	<u>1,738,704</u>	<b><u>1,540,856</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>1,396,594</u>	<u>423,748</u>	<u>- 972,846</u>	<u>1,410,772</u>	<u>450,749</u>	<u>- 960,023</u>	<u>1,444,491</u>	<u>1,738,704</u>	<b><u>1,540,856</u></b>
<b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b>	<u>1,396,594</u>	<u>423,748</u>	<u>- 972,846</u>	<u>1,410,772</u>	<u>450,749</u>	<u>- 960,023</u>	<u>1,444,491</u>	<u>1,738,704</u>	<b><u>1,540,856</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.243.5.5190.116 Teachers	183,965			40,810	35,236				
9.243.5.5190.133 Stipends and Extra Days - Regular		20,140	163,825			5,574	32,362	32,362	
9.243.5.5190.186 Substitute Teachers	10,702	9,807	<del>85,789</del>	<del>61,800</del>	7,430	- 745	6,890	6,890	<b>10,000</b>
<b>Total Salaries</b>	<del>30,958</del> 225,625	<del>4,170</del> 34,116	<del>191,509</del>	<del>61,495</del> 61,495	<del>6,120</del> 48,785	<del>7,880</del> -12,710	<del>14,000</del> 53,252	<del>14,000</del> 53,252	<del>0</del> <b>71,151</b>
9.243.5.5190.210 PERSI								53,252	
9.243.5.5190.220 Social Security Tax	4,989	3,414	1,576	5,360	3,797	1,563	4,365	4,365	<b>6,800</b>
9.243.5.5190.230 Life Insurance	4,075	2,254	1,821	3,863	3,239	624	3,914	3,914	<b>5,230</b>
9.243.5.5190.240 Medical Insurance	100	14	86	0	0	0	0	0	<b>0</b>
9.243.5.5190.250 Employee Assistance Plan	1,000	804	196	0	0	0	0	0	<b>0</b>
9.243.5.5190.260 Dental Insurance	100	3	97	0	0	0	0	0	<b>0</b>
9.243.5.5190.270 Worker's Compensation Insurance	100	48	52	10,361	0	0	0	0	<b>0</b>
9.243.5.5190.280 Retirement Sick Leave Benefits	4,357	3,503	854	0	3,996	6,965	384	384	<b>430</b>
9.243.5.5190.290 Vision Insurance	649	380	269	600	423	177	495	495	<b>771</b>
<b>Total Fringe Benefits</b>	<del>106,470</del> 106,470	<del>10,428</del> 10,428	<del>91</del> 5,042	<del>20,184</del> 20,184	<del>11,054</del> 11,054	<del>0</del> 9,130	<del>0</del> 9,158	<del>0</del> 9,158	<del>0</del> <b>13,231</b>
9.243.5.5190.319 Consultants								340,398	<b>151,235</b>
9.243.5.5190.381 In-District Travel Allowance	23,287	23,287		9,355	9,355		3,600		
9.243.5.5190.382 Out-District Travel Allowance	5,000	5,000	0	40,460	40,447	0			<b>50,000</b>
<b>Total Purchased Services</b>	<del>40,462</del> 68,749	<del>0</del> 68,698	<del>0</del> 51	<del>0</del> 49,815	<del>0</del> 49,802	<del>0</del> 13	<del>730,05</del> 76,705	<del>730,05</del> 413,503	<del>0</del> <b>201,235</b>
9.243.5.5190.410 General Supplies	559,533	137,824	<del>51</del> 421,709	935,576	156,499	<del>779</del> 779,077	911,590	892,558	<b>895,985</b>
<b>Total Supplies and Materials</b>	559,533	137,824	<del>421,709</del>	935,576	156,499	<del>779,077</del>	911,590	892,558	<b>895,985</b>
9.243.5.5190.550 Equipment	438,119	<del>80,709</del>	<del>357,410</del>	259,713	73,713	186,000	269,004	245,451	<b>229,889</b>
<b>Total Capital Objects</b>	438,119	<del>80,709</del>	<del>357,410</del>	259,713	73,713	186,000	<del>269,004</del>	245,451	<b>229,889</b>
<b>Total Vocational-Technical Program</b>	<b>1,307,496</b>	<b>331,775</b>	<b>975,721</b>	<b>1,326,783</b>	<b>339,853</b>	<b>986,930</b>	<b>1,319,709</b>	<b>1,613,922</b>	<b>1,411,491</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.243.5.6210.113 Supervisors and Coordinators				69,742	76,891	-7,149			<b>81,039</b>
9.243.5.6210.151 Clerical Personnel	67,873	69,474	-1,601				78,300	78,300	<b>15,257</b>
9.243.5.6210.199 Personal Leave Reimbursement			650		6,485		14,564	14,564	
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>-0</u>	<u>0</u>	<u>6,485</u>	<u>-800</u>	<u>92,864</u>	<u>92,864</u>	<u><b>96,296</b></u>
	<del>67,873</del>	<del>69,124</del>	<del>-2,251</del>	<del>69,742</del>	<del>80,176</del>	<del>-14,434</del>	<del>0</del>	<del>92,864</del>	<del>96,296</del>
9.243.5.6210.210 PERSI			437			-1,739		92,864	<b>10,709</b>
9.243.5.6210.220 Social Security Tax	7,547	7,984	- 359	7,755	9,494	-1,215	10,327	10,327	
9.243.5.6210.230 Life Insurance	4,989	5,348	-	5,126	6,341		6,825	6,825	<b>7,077</b>
9.243.5.6210.240 Medical Insurance		224	0		250	- 250		11,850	<b>27,465</b>
9.243.5.6210.250 Employee Assistance Plan	224	6,432	273	0	8,378		300	300	
9.243.5.6210.260 Dental Insurance			0	0		-31		39	<b>41</b>
9.243.5.6210.270 Worker's Compensation Insurance	26	381	19 -90	0	483	-483	39	39	<b>607</b>
9.243.5.6210.280 Retirement Sick Leave Benefits	400	495	-34	0	595	-108	623	623	<b>582</b>
9.243.5.6210.290 Vision Insurance	405	889		487	1,057	-178	670	670	<b>1,213</b>
	855			879			1,171	1,171	
<b>Total Fringe Benefits</b>	<u>74,225</u>	<u>70,849</u>	<u>-4,624</u>	<u>14,247</u>	<u>86,716</u>	<u>-85,469</u>	<u>31,918</u>	<u>31,918</u>	<u><b>105,069</b></u>
	<del>74,225</del>	<del>70,849</del>	<del>-4,624</del>	<del>14,247</del>	<del>86,716</del>	<del>-85,469</del>		31,918	
9.243.5.6210.410 General Supplies						-4			
<b>Total Supplies and Materials</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>-4</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
	<del>0</del>	<del>0</del>	<del>0</del>	<del>0</del>	<del>4</del>	<del>-4</del>	<del>0</del>	<del>0</del>	<del>0</del>
<b>Total Instructional Improvement Program</b>	<u>89,098</u>	<u>0</u>	<u>0</u>	<u>83,989</u>	<u>140,896</u>	<u>-26,907</u>	<u>0</u>	<u>0</u>	<u><b>109,365</b></u>
	<del>89,098</del>	<del>91,973</del>	<del>-2,875</del>	<del>83,989</del>	<del>140,896</del>	<del>-26,907</del>	<del>124,782</del>	<del>124,782</del>	<del>109,365</del>
<b>Total Current Expenditures</b>	<u>1,396,594</u>	<u>423,748</u>	<u>972,846</u>	<u>1,410,772</u>	<u>450,749</u>	<u>960,023</u>	<u>1,444,491</u>	<u>1,738,704</u>	<u><b>1,540,856</b></u>
	<del>1,396,594</del>	<del>423,748</del>	<del>972,846</del>	<del>1,410,772</del>	<del>450,749</del>	<del>960,023</del>	<del>1,444,491</del>	<del>1,738,704</del>	<del>1,540,856</del>
<b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b>	<u><u>1,396,594</u></u>	<u><u>423,748</u></u>	<u><u>972,846</u></u>	<u><u>1,410,772</u></u>	<u><u>450,749</u></u>	<u><u>960,023</u></u>	<u><u>1,444,491</u></u>	<u><u>1,738,704</u></u>	<u><u><b>1,540,856</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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**  
**2018-2019 ANNUAL BUDGET**  
**STATE TECHNOLOGY FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.245.4.4319.900 Other State Support	699,210	615,777	-83,433	774,275	819,197		1,179,245	1,179,245	<b>1,299,836</b>
<b>TOTAL STATE FUNDING</b>	<u>699,210</u>	<u>615,777</u>	<u>-83,433</u>	<u>774,275</u>	<u>819,197</u>	<u>44,922</u>	<u>1,179,245</u>	<u>1,179,245</u>	<b>1,299,836</b>
						<u>44,922</u>			
9.245.4.4420.000 E-Rate Reimbursement								541,362	<b>300,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>541,362</u>	<b>300,000</b>
	0	0	0	0	0	0	0		
<b>TOTAL CURRENT REVENUES</b>	<u>699,210</u>	<u>615,777</u>	<u>-83,433</u>	<u>774,275</u>	<u>819,197</u>	<u>44,922</u>	<u>1,179,245</u>	<u>1,720,607</u>	<b>1,599,836</b>
9.245.4.7000.000 Estimated Beginning Balance									<b>0</b>
<b>TOTAL STATE TECHNOLOGY FUND</b>	<u>699,210</u>	<u>77,675</u> <u>693,452</u>	<u>77,675</u> <u>-5,757</u>	<u>774,275</u>	<u>8,142</u> <u>827,339</u>	<u>8,142</u> <u>53,064</u>	<u>1,179,245</u>	<u>1,720,607</u>	<b>1,599,836</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.245.5.6230.154 Maintenance Personnel	56,251	54,017	2,234	59,182	57,761	1,421	179,577	179,577	<b>191,474</b>
9.245.5.6230.199 Personal Leave Reimbursement									
<b>Total Salaries</b>	<u>56,251</u>	<u>54,017</u>	<u>0</u>	<u>59,182</u>	<u>57,801</u>	<u>-40</u>	<u>40</u>	<u>40</u>	<u><b>191,474</b></u>
			<u>2,234</u>			<u>1,381</u>	<del>179,617</del>	<del>179,617</del>	<del>191,474</del>
9.245.5.6230.210 PERSI		6,111							<b>21,292</b>
9.245.5.6230.220 Social Security Tax	6,255		144	6,581	6,581		19,973	19,973	<b>14,073</b>
9.245.5.6230.230 Life Insurance	4,134	4,078	56	4,350	4,416	-66	13,202	13,202	
9.245.5.6230.240 Medical Insurance	224	16,844	55	224	17,800	53	720	720	<b>40,860</b>
9.245.5.6230.250 Employee Assistance Plan	13,410		1,366			1,350	47,400	47,400	<del>64,860</del>
9.245.5.6230.260 Dental Insurance	52	49	3	52	48	4	156	156	<b>162</b>
9.245.5.6230.270 Worker's Compensation Insurance	800	707	93	800	733	67	2,498	2,498	<b>2,498</b>
9.245.5.6230.280 Retirement Sick Leave Benefits	3,054	3,346	-292	3,649	3,545	104			
9.245.5.6230.290 Vision Insurance	709	680	29	746	733	13	2,264	2,264	<b>2,413</b>
<b>Total Fringe Benefits</b>	<u>24,785</u>	<u>22,114</u>	<u>18</u>	<u>30,692</u>	<u>29,157</u>	<u>9</u>	<u>45,040</u>	<u>450</u>	<u><b>42,107</b></u>
			<u>1,671</u>			<u>1,535</u>		98,040	
9.245.5.6230.361 Computer Service Expenses	101,325			149,901	149,901		149,901	149,901	<b>149,901</b>
<b>Total Purchased Services</b>	<u>101,325</u>	<u>92,453</u>	<u>8,872</u>	<u>149,901</u>	<u>149,901</u>	<u>0</u>	<u>149,901</u>	<u>149,901</u>	<u><b>149,901</b></u>
			<u>8,872</u>				<del>149,901</del>	<del>149,901</del>	
9.245.5.6230.552 Technology Equipment	512,849	511,726	1,123	534,500	532,723	1,777	751,687	1,293,049	<b>1,156,354</b>
<b>Total Capital Objects</b>	<u>512,849</u>	<u>511,726</u>	<u>1,123</u>	<u>534,500</u>	<u>532,723</u>	<u>1,777</u>	<u>751,687</u>	<u>1,293,049</u>	<u><b>1,156,354</b></u>
			<u>1,123</u>			<u>1,777</u>	<del>751,687</del>		
<b>Total Instruction-Related Technology Program</b>	<u>699,210</u>	<u>685,311</u>	<u>13,899</u>	<u>774,275</u>	<u>769,582</u>	<u>4,693</u>	<u>1,179,245</u>	<u>1,720,607</u>	<u><b>1,599,836</b></u>
<b>Total Current Expenditures</b>	<u>699,210</u>	<u>685,311</u>	<u>13,899</u>	<u>774,275</u>	<u>769,582</u>	<u>4,693</u>	<u>1,179,245</u>	<u>1,720,607</u>	<u><b>1,599,836</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**  
**STATE TECHNOLOGY FUND**  
**CONTINGENCY RESERVE PROGRAM**

Account Elements and Object Description	Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget	
	Adjusted 2015-2016	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted	
9.245.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A	57,757	N/A	N/A	N/A	N/A	
<b>Total Transfers or Reserves</b>		8,142			57,757					
<b>Total Contingency Reserve Program</b>	0	8,142	8,142	0	57,757	57,757	0	0	0 0	
<b>TOTAL STATE TECHNOLOGY FUND</b>	<u>0</u> 699,210	<u>693,453</u>	<u>8,142</u> -5,757	<u>0</u> 774,275	<u>827,339</u>	<u>-53,064</u>	<u>0</u> 1,179,245	<u>0</u> 1,720,607	<u>1,599,836</u>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 246**

**SUBSTANCE ABUSE PREVENTION FUND**

**DESCRIPTION**

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.4.4329.900 Substance Abuse Prevention	180,400	185,609		210,955	156,736	-54,219	177,800	177,800	<b>186,301</b>
<b>TOTAL STATE FUNDING</b>	<u>180,400</u>	<u>185,609</u>	<u>5,209</u>	<u>210,955</u>	<u>156,736</u>	<u>-54,219</u>	<del>177,800</del>	<del>177,800</del>	<b>186,301</b>
<b>TOTAL CURRENT REVENUES</b>	<u>180,400</u>	<u>185,609</u>	<u>5,209</u>	<u>210,955</u>	<u>156,736</u>	<u>-54,219</u>	<del>177,800</del>	<del>177,800</del>	<b>186,301</b>
9.246.4.7000.000 Estimated Beginning Balance					60,797	60,797			
<b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>	<u>180,400</u>	<u>185,609</u>	<u>0</u>	<u>210,955</u>	<u>217,533</u>	<u>6,578</u>	<del>177,800</del>	<del>177,800</del>	<b>186,301</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.5120.152 Instructional Assistants									<b>0</b>
<b>Total Salaries</b>	<u>0</u>	<u>-100</u> 100	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
9.246.5.5120.210 PERSI	0	-11	100 11	100	100 11	0	0	0	
9.246.5.5120.220 Social Security Tax	0	-8		12		1	0	0	<b>0</b>
9.246.5.5120.270 Worker's Compensation Insurance	0		8 -69	8	8	0	0	0	<b>0</b>
9.246.5.5120.280 Retirement Sick Leave Benefits	<u>0</u>	<u>69</u> -1	<u>8</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>1</u> -49	<u>-49</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Elementary Program</b>	<u>0</u>	<u>49</u>		<u>23</u>	<u>21</u>	<u>2</u>	<u>0</u>	<u>0</u>	<b>0</b>
	0	-51	51	123	121	2	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.246.5.6160.115 Ancillary Professional				34,947	34,947				
9.246.5.6160.199 Personal Leave Reimbursement	61,667	52,249	9,418						
<b>Total Salaries</b>	<u>61,667</u>	<u>52,249</u>	<u>9,418</u>	<u>34,947</u>	<u>34,947</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			8,968						
9.246.5.6160.210 PERSI						0	0	0	
9.246.5.6160.220 Social Security Tax	6,860	4,976	1,884	4,816	4,815	1	0	0	0
9.246.5.6160.230 Life Insurance	4,536	3,889	647	2,686	2,686	0	0	0	0
9.246.5.6160.240 Medical Insurance	135	135	0	95	94	1	0	0	0
9.246.5.6160.250 Employee Assistance Plan	7,658	7,670	0	5,822	5,822	1	0	0	0
9.246.5.6160.260 Dental Insurance	31	31	0	22	22	0	0	0	0
9.246.5.6160.270 Worker's Compensation Insurance	458	458	0	330	330	0	0	0	0
9.246.5.6160.280 Retirement Sick Leave Benefits	368	200	168	301	300	1	0	0	0
9.246.5.6160.290 Vision Insurance	777	649	128	441	441	0	0	0	0
<b>Total Fringe Benefits</b>	<u>30,907</u>	<u>18,078</u>	<u>12,829</u>	<u>13,586</u>	<u>13,583</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Ancillary Service Program</b>	<u>82,574</u>	<u>70,777</u>	<u>11,797</u>	<u>49,533</u>	<u>49,529</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>
						4	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.246.5.6210.116 Teachers			11,572						<b>30,000</b>
9.246.5.6210.152 Instructional Assistants	25,000	13,428	16,450	1,878	1,878		25,000	25,000	
<b>Total Salaries</b>	<del>17,000</del> 42,000	<del>5,978</del> 50,978	28,022	0	0	0	<del>25,000</del> 25,000	0	<del>30,000</del> <b>30,000</b>
9.246.5.6210.210 PERSI				1,878	1,878	0		25,000	
9.246.5.6210.220 Social Security Tax	4,670	1,498	3,172	213	212	1	2,780	2,780	<b>3,336</b>
9.246.5.6210.270 Worker's Compensation Insurance	3,088	1,034	2,054	142	141	1	1,838	1,838	<b>2,205</b>
9.246.5.6210.280 Retirement Sick Leave Benefits	250	76	174	14	14	0	180	180	<b>182</b>
<b>Total Fringe Benefits</b>	529	167	362	24	24	0	<del>315,113</del> 315,113	315,113	<b>378</b>
9.246.5.6210.310 Professional and Technical Services	8,537	2,776	5,761	<del>120,000</del> 120,000	<del>120,000</del> 120,000	2	120,000	120,000	<del>6,101</del> <b>120,000</b>
9.246.5.6210.396 Inservice Training	<del>12,803</del> 12,803	<del>9,900</del> 9,900	<del>3,903</del> 3,903	11,778	<del>9,329</del> 129,329	<del>2,449</del> 2,449	<del>10,000</del> 10,000	10,000	<b>10,000</b>
<b>Total Purchased Services</b>		9,300	3,503	131,778	<del>130,000</del> 130,000	2,449	<del>130,000</del> 130,000	130,000	<b>130,000</b>
9.246.5.6210.410 General Supplies	<del>34,486</del> 34,486	<del>28,032</del> 28,032	6,454	27,250	16,487	10,763	<del>17,687</del> 17,687	17,687	<b>20,200</b>
<b>Total Supplies and Materials</b>		6,454	6,454	27,250	16,487	10,763	<del>17,687</del> 17,687	17,687	<b>20,200</b>
<b>Total Instructional Improvement Program</b>	97,826	<del>54,086</del> 54,086	43,740	161,299	148,085	<del>13,214</del> 13,214	<del>177,800</del> 177,800	177,800	<b>186,301</b>
<b>Total Current Expenditures</b>	180,400	124,812	55,588	210,955	197,735	13,220	<del>177,800</del> 177,800	177,800	<b>186,301</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.246.3.3200.000 Actual Year-End Fund Balance	N/A	<del>60,797</del>	N/A	N/A	19,798	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		<del>60,797</del>	60,797		19,798				
						19,798			
<b>Total Contingency Reserve Program</b>	<u>0</u>	<del>60,797</del>	<del>60,797</del>	<u>0</u>	<u>19,798</u>	<del>19,798</del>	<u>0</u>	<u>0</u>	<u>0</u> <u>0</u>
<b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>	<u>180,400</u>	<u>185,609</u>	<u>5,209</u>	<u>210,955</u>	<u>217,533</u>	<u>-6,578</u>	<u>177,800</u>	<u>177,800</u>	<u>186,301</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 251**

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

**DESCRIPTION**

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

**SPECIAL NOTES**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.4.4451.100 ESSA Title I Revenue	2,591,393	2,560,955	-30,438	3,232,519	2,343,631	- 888,888	2,464,661	3,580,208	<b>2,846,711</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>2,591,393</u>	<u>2,560,955</u>	<u>-30,438</u>	<u>3,232,519</u>	<u>2,343,631</u>	<u>- 888,888</u>	<u>2,464,661</u>	<u>3,580,208</u>	<b><u>2,846,711</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>2,591,393</u>	<u>2,560,955</u>	<u>-30,438</u>	<u>3,232,519</u>	<u>2,343,631</u>	<u>- 888,888</u>	<u>2,464,661</u>	<u>3,580,208</u>	<b><u>2,846,711</u></b>
9.251.4.7000.000 Estimated Beginning Balance	605,855		- 605,855				372,227		
<b>TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND</b>	<u>3,197,248</u>	<u>2,560,955</u>	<u>- 636,293</u>	<u>3,232,519</u>	<u>2,343,631</u>	<u>- 888,888</u>	<u>2,836,888</u>	<u>3,580,208</u>	<b><u>2,846,711</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.251.5.5120.116 Teachers	962,510	961,758		950,965	913,926	37,039	973,966	973,966	<b>960,112</b>
9.251.5.5120.152 Instructional Assistants	356,451	281,732	74,719	286,276	249,469	37,039	270,792	270,792	<b>215,863</b>
9.251.5.5120.199 Personal Leave Reimbursement				10,000		36,807			<b>10,000</b>
<b>Total Salaries</b>	<u>1,318,961</u>	<u>1,243,490</u>	<u>-4,551</u>	<u>1,247,241</u>	<u>1,163,395</u>	<u>-5,617</u>	<u>1,254,758</u>	<u>1,254,758</u>	<b>1,185,975</b>
9.251.5.5120.210 PERSI	147,677	120,030	27,647	138,693	118,962	19,731	139,529	139,529	<b>131,880</b>
9.251.5.5120.220 Social Security Tax				91,672	86,633	5,039	92,225	92,225	<b>87,169</b>
9.251.5.5120.230 Life Insurance	97,610	92,613	4,997						
9.251.5.5120.240 Medical Insurance	<del>452,007</del>	<del>449,283</del>	<del>15,124</del>	<del>567,968</del>	<del>483,711</del>	<del>146,257</del>	<del>498,389</del>	<del>498,389</del>	<b>464,653</b>
9.251.5.5120.250 Employee Assistance Plan									
9.251.5.5120.260 Dental Insurance	1,051	1,003	48	<del>1,236</del>	<del>969</del>	<del>367</del>	969	969	<b>1,183</b>
9.251.5.5120.270 Worker's Compensation Insurance	15,382	14,772	610			5,682	15,517	15,517	
9.251.5.5120.280 Retirement Sick Leave Benefits	9,297	8,730	567	845,915	839,241	322	9,046	9,046	<b>747,543</b>
9.251.5.5120.290 Vision Insurance	16,733	13,360	3,373			2,474	15,810	15,810	
<b>Total Fringe Benefits</b>	<u>2,816,493</u>	<u>2,746,498</u>	<u>50,565</u>	<u>3,599,689</u>	<u>2,625,495</u>	<u>974,484</u>	<u>2,804</u>	<u>2,804</u>	<b>3,067,943</b>
9.251.5.5120.381 In-District Travel Allowance							<del>575,776</del>	<del>575,776</del>	
9.251.5.5120.396 Inservice Training	1,500	1,086	414	<del>1,500</del>	<del>801,073</del>	<del>609</del>	1,500	1,500	<b>1,500</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,414</u>	<u>12,964</u>	<u>-159</u>	<u>0</u>	<u>0</u>	<b>0</b>
9.251.5.5120.410 General Supplies	1,500	1,086	414	409,841	56,708	353,133	1,500	1,500	<b>1,500</b>
9.251.5.5120.415 One-Time Supplies	386,509	70,530	315,979			2,711	311,506	311,506	<b>314,236</b>
<b>Total Supplies and Materials</b>	<u>6,281</u>	<u>3,079</u>	<u>3,202</u>	<u>5,954</u>	<u>3,243</u>	<u>355,844</u>	<u>5,954</u>	<u>5,954</u>	<b>6,691</b>
9.251.5.5120.550 Equipment	392,790	73,609	319,181	415,795	59,951	355,844	<del>317,460</del>	952,809	<b>320,927</b>
<b>Total Capital Objects</b>	<u>130,134</u>	<u>75,884</u>	<u>54,250</u>	<u>133,385</u>	<u>91,055</u>	<u>42,330</u>	<u>110,474</u>	<u>112,314</u>	<b>110,000</b>
<b>Total Elementary Program</b>	<u>2,395,878</u>	<u>1,896,550</u>	<u>499,328</u>	<u>2,460,524</u>	<u>1,829,954</u>	<u>630,570</u>	<u>2,259,968</u>	<u>2,897,157</u>	<b>2,250,345</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.251.5.5150.116 Teachers			259	52,001	53,203	-1,202			<b>56,393</b>
9.251.5.5150.199 Personal Leave Reimbursement	49,541	49,800	- 225				55,106	55,106	
<b>Total Salaries</b>	<u>49,541</u>	<u>25,025</u>	- 484	<u>52,001</u>	<u>28,483</u>	- 1,482	<u>55,106</u>	<u>0</u>	<u><b>350,743</b></u>
	0		-	0			0	55,106	
9.251.5.5150.210 PERSI			418						
9.251.5.5150.220 Social Security Tax	5,581	5,999	- 301	5,783	6,054	- 271	6,128	6,128	<b>6,310</b>
9.251.5.5150.230 Life Insurance	3,689	3,990	-	3,822	4,050	- 228	4,050	4,050	<b>4,171</b>
9.251.5.5150.240 Medical Insurance	168	177	-9	168	168	0	180	11,850	<b>12,465</b>
9.251.5.5150.250 Employee Assistance Plan	9,573	10,255	-9			303		180	
9.251.5.5150.260 Dental Insurance		43	-4	39	39	0	39	39	<b>40</b>
9.251.5.5150.270 Worker's Compensation Insurance	572	604	-18	600	589	0	622	622	<b>608</b>
9.251.5.5150.280 Retirement Sick Leave Benefits	352	370	-36	363	384	-21	397	397	<b>343</b>
9.251.5.5150.290 Vision Insurance	632	668	111	655	674	-19	694	694	<b>715</b>
<b>Total Fringe Benefits</b>	<u>109,711</u>	<u>22,217</u>	-6	<u>105,147</u>	<u>105,372</u>	0	<u>24,072</u>	<u>24,072</u>	<u><b>105,919</b></u>
			-1,506			-225			
9.251.5.5150.310 Professional and Technical Services	<del>12,172</del>	<del>15,875</del>	<del>-3,703</del>	16,000	13,936		<del>14,000</del>	14,000	<b>12,361</b>
<b>Total Purchased Services</b>	<u>12,172</u>	<u>15,875</u>	<u>-3,703</u>	<u>16,000</u>	<u>13,936</u>	<u>2,064</u>	<u>14,000</u>	<u>14,000</u>	<u><b>12,361</b></u>
						2,064		14,000	
9.251.5.5150.550 Equipment				9,000	9,000				
<b>Total Capital Objects</b>	<u>8,500</u>	<u>7,995</u>	<u>505</u>	<u>9,000</u>	<u>9,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>Total Secondary Program</b>	<u>8,500</u>	<u>7,995</u>	<u>505</u>	<u>9,000</u>	<u>9,000</u>	<u>0</u>	<u>93,178</u>	<u>0</u>	<u><b>94,023</b></u>
	<u>90,924</u>	<u>96,111</u>	<u>5,187</u>	<u>99,148</u>	<u>98,790</u>	<u>0</u>	<u>0</u>	<u>93,178</u>	<u><b>94,023</b></u>
						358		93,178	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.5170.152 Instructional Assistants	6,112		6,112	6,112		6,112			<b>0</b>
<b>Total Salaries</b>	6,112	0	6,112	6,112	0	6,112	0	0	<b>0</b>
9.251.5.5170.210 PERSI		0			0		0	0	
9.251.5.5170.220 Social Security Tax	680	0	680	680	0	680	0	0	<b>0</b>
9.251.5.5170.270 Worker's Compensation Insurance	449	0	449	449	0	449	0	0	<b>0</b>
9.251.5.5170.280 Retirement Sick Leave Benefits	43	0	43	43	0	43	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	77	0	77	77	0	77	0	0	<b>0</b>
	1,249		1,249	1,249		1,249			<b>0</b>
<b>Total Alternate School Program</b>		0			0		0	0	<b>0</b>
	7,361		7,361	7,361		7,361			
		0			0		0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.251.5.6110.135 Other Special Programs	<del>49,003</del>	<del>42,183</del>	<del>6,820</del>	56,675	60,788	-4,113			
<b>Total Salaries</b>	49,003	42,183	6,820	56,675	60,788	-4,113	0	71,179	0
			6,820					71,179	
9.251.5.6110.210 PERSI							0		0
9.251.5.6110.220 Social Security Tax	5,546	4,775	771	6,133	6,882	- 749	0	8,671	0
9.251.5.6110.230 Life Insurance	3,713	3,194	519	4,144	4,526	- 382	0	5,861	0
9.251.5.6110.240 Medical Insurance				156	156	0	0	224	0
9.251.5.6110.250 Employee Assistance Plan	<del>5,374</del>	<del>5,160</del>	<del>414</del>	9,478	9,574	-96	0	15,084	0
9.251.5.6110.260 Dental Insurance							0		0
9.251.5.6110.270 Worker's Compensation Insurance	23	21	2	36	36	0	0	52	0
9.251.5.6110.280 Retirement Sick Leave Benefits	336	305	31	562	546	16	0	786	0
9.251.5.6110.280 Retirement Sick Leave Benefits	261	289	-28	336	435	-99	0	550	0
9.251.5.6110.290 Vision Insurance	617	531	86	683	766	-83	0	975	0
<b>Total Fringe Benefits</b>	6,229	5,417	812	9,625	10,022	-1,397	0	140	0
			1,812					32,343	
<b>Total Attendance, Guidance And Health Program</b>	65,232	56,600	8,632	78,300	83,810	-5,510	0	105,522	0
							0		0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.251.5.6160.152 Instructional Assistants	<del>30,689</del>	<del>29,558</del>	<del>1,131</del>	32,103	31,732		<del>32,455</del>	32,455	<b>33,303</b>
<b>Total Salaries</b>	<u>30,689</u>	<u>29,558</u>	<u>1,131</u>	<u>32,103</u>	<u>31,732</u>	<u>371</u>	<u>32,455</u>	<u>32,455</u>	<u><b>33,303</b></u>
9.251.5.6160.210 PERSI						371		32,455	
9.251.5.6160.220 Social Security Tax	3,413	3,346		3,570	3,592	-22	3,609	3,609	<b>3,703</b>
9.251.5.6160.230 Life Insurance	2,256	2,261	67 -84	2,360	2,428	-68 -5	2,385	2,385	<b>2,448</b>
9.251.5.6160.240 Medical Insurance		84					120	120	<b>108</b>
9.251.5.6160.250 Employee Assistance Plan	0	4,824	-4,824 -20	7,075	7,086		7,900	7,900	<b>8,310</b>
9.251.5.6160.260 Dental Insurance	0	20	286	26	26	0 -7	26	26	<b>27</b>
9.251.5.6160.270 Worker's Compensation Insurance	0	286	-	400	407	0 -4	415	415	<b>405</b>
9.251.5.6160.280 Retirement Sick Leave Benefits	0	207	8	224	228		234	234	<b>201</b>
9.251.5.6160.290 Vision Insurance	215	372	15 -52	404	400	4 -3	409	409	<b>420</b>
<b>Total Fringe Benefits</b>	<u>6,271</u>	<u>11,453</u>	<u>-5,182</u>	<u>10,241</u>	<u>11,356</u>	<u>-115</u>	<u>15,173</u>	<u>15,173</u>	<u><b>16,692</b></u>
<b>Total Ancillary Service Program</b>	<u>36,960</u>	<u>41,011</u>	<u>4,051</u>	<u>46,344</u>	<u>46,088</u>	<u>256</u>	<u>47,628</u>	<u>47,628</u>	<u><b>48,995</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.251.5.6210.113 Supervisors and Coordinators				75,926	76,903				<b>81,039</b>
9.251.5.6210.116 Teachers	<del>74,506</del> 744,170	<del>74,074</del> 100,536	<del>432,634</del>	60,139		- 977	78,300	78,300	
9.251.5.6210.151 Clerical Personnel			560	29,736	29,942	60,139			<b>34,668</b>
9.251.5.6210.186 Substitute Teachers	29,068	29,628	-16,105	30,000	<del>18,148</del>	<del>- 20,853</del>	30,029	30,029	<b>30,000</b>
9.251.5.6210.197 Inservice Training	35,000	18,895					30,000	30,000	
9.251.5.6210.199 Personal Leave Reimbursement	10,000	3,558	6,442	8,000	4,121	3,879	8,000	8,000	<b>8,000</b>
<b>Total Salaries</b>	<del>990,654</del> 990,654	<del>255,245</del> 255,245	<del>366,409</del>	<del>1,250</del> 205,051	<del>1,060</del> 130,174	<del>190</del> -74,877	<del>1,250</del> 148,279	1,250	<b>154,957</b>
9.251.5.6210.210 PERSI				19,466	12,626				<b>13,896</b>
9.251.5.6210.220 Social Security Tax	28,762	22,818	5,944	15,072		6,840	13,153	13,153	<b>11,389</b>
9.251.5.6210.230 Life Insurance	21,582	14,524	7,058		7,745	7,327	10,899	10,899	
9.251.5.6210.240 Medical Insurance	<del>731</del>	<del>534</del>	197	<del>53,602</del>	<del>33,715</del>	197	360	360	<b>324,620</b>
9.251.5.6210.250 Employee Assistance Plan	35,228	28,754	6,474			12,887	15,800	15,800	
9.251.5.6210.260 Dental Insurance			46	98	52	46	52	52	<b>54</b>
9.251.5.6210.270 Worker's Compensation Insurance	2,104	1,434	670	1,504	783	721	830	830	<b>810</b>
9.251.5.6210.280 Retirement Sick Leave Benefits	2,055	1,461	594	1,434	814	620	1,070	1,070	<b>938</b>
9.251.5.6210.290 Vision Insurance	3,259	2,613	646	2,207	1,405	802	1,491	1,491	<b>1,575</b>
<b>Total Fringe Benefits</b>	<del>386,251</del> 386,251	<del>272,508</del> 272,508	21,743	<del>262,179</del> 262,179	<del>130,607</del> 130,607	133 -29,572	<del>150,805</del> 150,805	150	<b>480,746</b>
9.251.5.6210.381 In-District Travel Allowance								43,805	
9.251.5.6210.382 Out-District Travel Allowance				200	125	75	200	500	<b>500</b>
9.251.5.6210.396 Inservice Training	<del>1,500</del> 89,776	<del>1,500</del> 72,810	<del>148,966</del>	163,241	33,723	129,518	145,000	147,309	<b>145,000</b>
<b>Total Purchased Services</b>	<del>91,476</del> 91,476	<del>72,810</del> 72,880	18,596	163,441	33,848	129,593	<del>0</del> -145,200	0	<b>145,500</b>
9.251.5.6210.410 General Supplies				2,000		1,833	2,000	2,000	<b>2,000</b>
<b>Total Supplies and Materials</b>	<del>2,000</del> 2,000	<del>310</del> 310	1,690	2,000	167	1,833	2,000	2,000	<b>2,000</b>
<b>Total Instructional Improvement Program</b>	<del>481,381</del> 481,381	<del>372,943</del> 372,943	108,438	<del>437,671</del> 437,671	<del>201,796</del> 201,796	235,875	<del>339,284</del> 341,895	341,895	<b>348,203</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	<u>-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted 2015</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.6320.393 Indirect Costs	<del>73,672</del>	<del>55,469</del>	18,203	70,000	50,131	<del>19,869</del>	<del>70,000</del>	70,000	<b>70,000</b>
<b>Total Purchased Services</b>	<u>73,672</u>	<u>55,469</u>	18,203	<u>70,000</u>	<u>50,131</u>	<del>19,869</del>	<u>70,000</u>	70,000	<b>70,000</b>
<b>Total Central Administration Program</b>	<u>73,672</u>	<del>55,469</del>	<del>18,203</del>	<u>70,000</u>	<u>50,131</u>	<del>19,869</del>	<u>70,000</u>	<u>70,000</u>	<b>70,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.6810.345 Transportation Services (Contracted)	<del>15,000</del>	<del>13,644</del>	<del>1,356</del>						
<b>Total Purchased Services</b>	15,000	13,644	1,356	0	0	0	0	0	<b>0</b>
<b>Total Pupil To School Transportation Program</b>	15,000	<del>13,644</del>	<del>1,356</del>	0	0	0	0	0	<b>0</b>
				0	0	0	0	0	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.251.5.7200.116 Teachers									
<b>Total Salaries</b>	<u>5,000</u>	<u>3,560</u>	<u>1,440</u>	<u>4,850</u>	<u>4,876</u>	<u>-26</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
9.251.5.7200.210 PERSI	5,000	3,560	1,440	4,850	4,876	-26	2,500	2,500	2,500
9.251.5.7200.220 Social Security Tax	556	393	163	545	549	-1	278	278	278
9.251.5.7200.270 Worker's Compensation Insurance	368	259	109	364	365	-3	184	184	184
9.251.5.7200.280 Retirement Sick Leave Benefits	<u>35</u>	<u>25</u>	<u>10</u>	<u>32</u>	<u>35</u>		<u>18</u>	<u>18</u>	<u>15</u>
<b>Total Fringe Benefits</b>	<u>63</u>	<u>44</u>	<u>19</u>	<u>62</u>	<u>61</u>	<u>1</u>	<u>32</u>	<u>32</u>	<u>32</u>
9.251.5.7200.383 Parent Activities Travel	1,022	720	302	<u>1,003</u>	<u>1,010</u>		512	512	<u>502,136</u>
<b>Total Purchased Services</b>	<u>24,818</u>	<u>24,346</u>	<u>472</u>	<u>27,318</u>	<u>27,176</u>		<u>23,818</u>	<u>23,818</u>	<u>32,136</u>
<b>Total Parent Activities Program</b>	<u>30,840</u>	<u>28,627</u>	<u>2,213</u>	<u>33,171</u>	<u>33,061</u>	<u>142</u>	<u>26,830</u>	<u>23,818</u>	<u>35,145</u>
<b>Total Current Expenditures</b>	<u>3,197,248</u>	<u>2,560,955</u>	<u>636,293</u>	<u>3,232,519</u>	<u>2,343,631</u>	<u>888,888</u>	<u>2,836,888</u>	<u>3,580,208</u>	<u>2,846,711</u>
<b>TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND</b>	<u>3,197,248</u>	<u>2,560,955</u>	<u>636,293</u>	<u>3,232,519</u>	<u>2,343,631</u>	<u>888,888</u>	<u>2,836,888</u>	<u>3,580,208</u>	<u>2,846,711</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUNDS 257, 258**

**IDEA PART B - SCHOOL-AGE AND PRESCHOOL FUNDS**

**DESCRIPTION**

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

**SPECIAL NOTES**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.4.4430.000 Title VI-B - Restricted	2,466,879	2,683,127	216,248	3,462,451	2,607,402	- 855,049	3,379,105	3,379,105	<b>3,379,105</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>2,466,879</u>	<u>2,683,127</u>	<u>216,248</u>	<u>3,462,451</u>	<u>2,607,402</u>	<u>- 855,049</u>	<u>3,379,105</u>	<u>3,379,105</u>	<b><u>3,379,105</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>2,466,879</u>	<u>2,683,127</u>	<u>216,248</u>	<u>3,462,451</u>	<u>2,607,402</u>	<u>- 855,049</u>	<u>3,379,105</u>	<u>3,379,105</u>	<b><u>3,379,105</u></b>
9.257.4.7000.000 Estimated Beginning Balance	1,205,194		-1,205,194						
<b>TOTAL IDEA PART B - SCHOOL-AGE FUND</b>	<u>3,672,073</u>	<u>2,683,127</u>	<u>- 988,946</u>	<u>3,462,451</u>	<u>2,607,402</u>	<u>- 855,049</u>	<u>3,379,105</u>	<u>3,379,105</u>	<b><u>3,379,105</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.257.5.5210.116 Teachers		30,231	-7,777	23,937	165,239	- 141,302	166,637	166,637	<b>178,595</b>
9.257.5.5210.152 Instructional Assistants	<del>2,254,778</del>	1,122,806		1,212,520	1,147,497	65,023	1,179,707	1,179,707	<b>1,258,334</b>
9.257.5.5210.182 Substitute Instructional Assistants		1,843	-1,843			-4,640			<b>0</b>
9.257.5.5210.199 Personal Leave Reimbursement	<del>0</del>	<del>4,206</del>	<del>-4,206</del>	<del>0</del>	<del>4,840</del>	<del>0</del>	<del>0</del>	<del>0</del>	<del>0</del>
<b>Total Salaries</b>	<u>1,150,532</u>	<u>1,159,087</u>	<u>-8,555</u>	<u>1,236,457</u>	<u>1,317,376</u>	<u>-80,919</u>	<u>1,346,344</u>	<u>1,346,344</u>	<b>1,436,929</b>
9.257.5.5210.210 PERSI	127,939	127,917		137,494	146,784	-9,290	149,713	149,713	<b>159,787</b>
9.257.5.5210.220 Social Security Tax			22,793	90,879	96,598	-5,719	98,956	98,956	<b>105,615</b>
9.257.5.5210.230 Life Insurance	84,564	85,357		10,031	10,046		10,560	10,560	<b>9,790</b>
9.257.5.5210.240 Medical Insurance	<del>593,892</del>	<del>354,994</del>	<del>238,898</del>	608,536	597,742	10,794	695,200	695,200	<b>747,900</b>
9.257.5.5210.250 Employee Assistance Plan		2,211							<b>2,450</b>
9.257.5.5210.260 Dental Insurance	2,301	32,863	90	234,990	235,982	-56	2,281	2,281	<b>2,450</b>
9.257.5.5210.270 Worker's Compensation Insurance	35,400		2,537			-392	36,520	36,520	<b>36,520</b>
9.257.5.5210.280 Retirement Sick Leave Benefits	6,869	8,129	-1,251	8,613	9,413	-769	9,707	9,707	<b>8,105</b>
9.257.5.5210.290 Vision Insurance	14,497		186	15,580		-812	16,964	16,964	<b>16,964</b>
<b>Total Fringe Benefits</b>	<u>650,538</u>	<u>6,018</u>	<u>487,946</u>	<u>6,251</u>	<u>6,271</u>	<u>-20</u>	<u>6,600</u>	<u>6,600</u>	<b>6,300</b>
9.257.5.5210.310 Professional and Technical Services	<del>70,000</del>	<del>14,275</del>	<del>55,725</del>	60,000	42,504	-17,497	60,000	60,000	<b>60,000</b>
<b>Total Purchased Services</b>	<u>70,000</u>	<u>14,275</u>	<u>55,725</u>	<u>60,000</u>	<u>42,504</u>	<u>-17,497</u>	<u>60,000</u>	<u>60,000</u>	<b>60,000</b>
9.257.5.5210.410 General Supplies	698,810	187,605	511,205	467,218	125,034	342,184	435,995	60,000 435,995	<b>293,588</b>
<b>Total Supplies and Materials</b>	<u>698,810</u>	<u>187,605</u>	<u>511,205</u>	<u>467,218</u>	<u>125,034</u>	<u>342,184</u>	<u>435,995</u>	<u>435,995</u>	<b>293,588</b>
9.257.5.5210.550 Equipment	290,000			280,000	24,055	255,945	200,000	200,000	<b>200,000</b>
<b>Total Capital Objects</b>	<u>290,000</u>	<u>22,337</u>	<u>-267,663</u>	<u>280,000</u>	<u>24,055</u>	<u>255,945</u>	<u>200,000</u>	<u>200,000</u>	<b>200,000</b>
<b>Total Special Education Program</b>	<u>3,090,728</u>	<u>2,224,745</u>	<u>865,983</u>	<u>2,958,399</u>	<u>2,429,972</u>	<u>528,427</u>	<u>3,068,840</u>	<u>3,068,840</u>	<b>3,085,517</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.257.5.6160.115 Ancillary Professional			-12,872	48,997	51,299	-2,302			<b>55,731</b>
9.257.5.6160.199 Personal Leave Reimbursement	32,596	45,468	-56				53,330	53,330	
<b>Total Salaries</b>	<u>32,596</u>	<u>45,524</u>	<u>-12,928</u>	<u>48,997</u>	<u>51,509</u>	<u>-2,512</u>	<u>53,330</u>	<u>53,330</u>	<u><b>55,731</b></u>
	0						0	53,330	
9.257.5.6160.210 PERSI			-1,528						
9.257.5.6160.220 Social Security Tax	3,625	5,153	-1,528	5,448	5,831	-383	5,930	5,930	<b>6,197</b>
9.257.5.6160.230 Life Insurance	2,396	3,105	-709	3,601	3,555	46	3,920	3,920	<b>4,096</b>
9.257.5.6160.240 Medical Insurance		126	-179		1,295	-1,045			
9.257.5.6160.250 Employee Assistance Plan	4,191	8,537	-4,346	4,250			10,207	10,207	<b>14,737</b>
9.257.5.6160.260 Dental Insurance		33	179		37	-21		33	<b>35</b>
9.257.5.6160.270 Worker's Compensation Insurance	16	429	-413	244	507	-263	536	536	<b>523</b>
9.257.5.6160.280 Retirement Sick Leave Benefits	250	319	-69	342	369	-27	385	385	<b>337</b>
9.257.5.6160.290 Vision Insurance	195	574	-379	617	649	-32	672	672	<b>702</b>
<b>Total Fringe Benefits</b>	<u>41,200</u>	<u>18,348</u>	<u>-22,852</u>	<u>44,632</u>	<u>96,484</u>	<u>-51,852</u>	<u>97,935</u>	<u>97,935</u>	<u><b>99,857</b></u>
	46		-7,148					21,935	
9.257.5.6160.310 Professional and Technical Services	390,549	302,271	88,278	305,423		296,576	100,000	100,000	<b>80,000</b>
9.257.5.6160.381 In-District Travel Allowance		19,713	20,287	40,000	8,817				<b>40,000</b>
<b>Total Purchased Services</b>	<u>40,000</u>	<u>19,713</u>	<u>20,287</u>	<u>40,000</u>	<u>8,817</u>	<u>24,491</u>	<u>40,000</u>	<u>40,000</u>	<u><b>120,000</b></u>
	430,549	321,984	108,565	345,423	24,356	321,067	140,000	140,000	
<b>Total Ancillary Service Program</b>	<u>474,345</u>	<u>385,857</u>	<u>88,488</u>	<u>409,052</u>	<u>97,350</u>	<u>311,702</u>	<u>215,265</u>	<u>215,265</u>	<u><b>198,588</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted 2015</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.6210.396 Inservice Training				40,000	22,000	<del>18,000</del>	<del>40,000</del>	40,000	<b>40,000</b>
<b>Total Purchased Services</b>	<del>50,000</del> 50,000	<del>15,248</del> 15,248	34,752	40,000	22,000	<del>18,000</del>	40,000	40,000	<b>40,000</b>
<b>Total Instructional Improvement Program</b>	50,000	<del>15,248</del>	<del>34,752</del>	40,000	22,000	<del>18,000</del>	40,000	40,000	<b>40,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted 2015-2016	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.257.5.6320.393 Indirect Costs			277	55,000	58,081	-3,081	<del>55,000</del>	55,000	<b>55,000</b>
<b>Total Purchased Services</b>	<del>57,000</del> 57,000	<del>57,277</del> 57,277	- 277	55,000	58,081	-3,081	55,000	55,000	<b>55,000</b>
<b>Total Central Administration Program</b>	57,000	<del>57,277</del>	<del>- 277</del>	55,000	58,081	-3,081	55,000	55,000	<b>55,000</b>
<b>Total Current Expenditures</b>	<u>3,672,073</u>	<u>2,683,127</u>	<u>988,946</u>	<u>3,462,451</u>	<u>2,607,402</u>	<u>855,049</u>	<u>3,379,105</u>	<u>3,379,105</u>	<b><u>3,379,105</u></b>
<b>TOTAL IDEA PART B - SCHOOL-AGE FUND</b>	<u>3,672,073</u>	<u>2,683,127</u>	<u>988,946</u>	<u>3,462,451</u>	<u>2,607,402</u>	<u>855,049</u>	<u>3,379,105</u>	<u>3,379,105</u>	<b><u>3,379,105</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.258.4.4430.000 Title VI-B Preschool	221,462	117,825	- 103,637	226,696	123,581	- 103,115	173,140	173,140	<b>173,140</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>221,462</u>	<u>117,825</u>	<u>- 103,637</u>	<u>226,696</u>	<u>123,581</u>	<u>- 103,115</u>	<del>173,140</del>	<del>173,140</del>	<b>173,140</b>
<b>TOTAL CURRENT REVENUES</b>	<u>221,462</u>	<u>117,825</u>	<u>- 103,637</u>	<u>226,696</u>	<u>123,581</u>	<u>- 103,115</u>	<del>173,140</del>	<del>173,140</del>	<b>173,140</b>
<b>TOTAL IDEA PART B - PRE-SCHOOL FUND</b>	<u><u>221,462</u></u>	<u><u>117,825</u></u>	<u><u>- 103,637</u></u>	<u><u>226,696</u></u>	<u><u>123,581</u></u>	<u><u>- 103,115</u></u>	<del><u>173,140</u></del>	<del><u>173,140</u></del>	<b><u>173,140</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.258.5.5220.152 Instructional Assistants			-23,632	55,451	66,026	-10,575			<b>67,741</b>
9.258.5.5220.199 Personal Leave Reimbursement	40,166	63,798	260				64,536	64,536	
<b>Total Salaries</b>	<u>40,166</u>	<u>64,058</u>	<u>-23,892</u>	<u>55,451</u>	<u>66,286</u>	<u>-10,835</u>	<u>64,536</u>	<u>64,536</u>	<u><b>67,741</b></u>
9.258.5.5220.210 PERSI						-1,337		64,536	
9.258.5.5220.220 Social Security Tax	4,466	7,251	-2,785	6,166	7,503		7,176	7,176	<b>7,533</b>
9.258.5.5220.230 Life Insurance	2,952	4,646	-1,694	4,076	4,410	-334	4,743	4,743	<b>4,979</b>
9.258.5.5220.240 Medical Insurance	20,115	451	-	27,197	28,147	-13	540	540	<b>486,395</b>
9.258.5.5220.250 Employee Assistance Plan	336	23,697	-5,582	448	461	-110	35,550	35,550	
9.258.5.5220.260 Dental Insurance		106	336	104					<b>122</b>
9.258.5.5220.270 Worker's Compensation Insurance	1,200	1,536	-206	1,564	1,615	-51	1,868	1,868	<b>1,822</b>
9.258.5.5220.280 Retirement Sick Leave Benefits	240	446	-301	388	477	-89	465	465	<b>410</b>
9.258.5.5220.290 Vision Insurance	506	807	-61	699	835	-136	813	813	<b>854</b>
<b>Total Fringe Benefits</b>	<u>230,113</u>	<u>281,222</u>	<u>-11,109</u>	<u>270,921</u>	<u>287,847</u>	<u>-2,926</u>	<u>358,610</u>	<u>338</u>	<u><b>359,16</b></u>
9.258.5.5220.310 Professional and Technical Services			15,000					51,610	
<b>Total Purchased Services</b>	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
9.258.5.5220.410 General Supplies		0	92,089	86,824	0	90,074	31,494	29,994	<b>23,483</b>
<b>Total Supplies and Materials</b>	<u>99,183</u>	<u>7,094</u>	<u>92,089</u>	<u>96,824</u>	<u>6,750</u>	<u>90,074</u>	<u>31,494</u>	<u>29,994</u>	<u><b>23,483</b></u>
9.258.5.5220.550 Equipment		7,094	29,022	30,000	6,750			29,994	<b>15,000</b>
<b>Total Capital Objects</b>	<u>32,000</u>	<u>2,978</u>	<u>29,022</u>	<u>30,000</u>	<u>3,853</u>	<u>26,147</u>	<u>22,000</u>	<u>22,000</u>	<u><b>15,000</b></u>
<b>Total Preschool Handicapped Program</b>	<u>216,462</u>	<u>115,352</u>	<u>101,110</u>	<u>223,196</u>	<u>120,736</u>	<u>102,460</u>	<u>169,640</u>	<u>168,140</u>	<u><b>160,140</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.258.5.6210.396 Inservice Training									<b>10,000</b>
<b>Total Purchased Services</b>	2,000	0	2,000	500	153	348	500	2,000	<b>10,000</b>
	2,000		2,000	500	153	348	500	2,000	
<b>Total Instructional Improvement Program</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>500</b>	<b>153</b>	<b>348</b>	<b>500</b>	<b>2,000</b>	<b>10,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	5-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.258.5.6320.393 Indirect Costs									
<b>Total Purchased Services</b>	3,000	2,472	528	3,000	2,692	308	3,000	3,000	<b>3,000</b>
	3,000	2,472	528	3,000	2,692	308	3,000	3,000	<b>3,000</b>
<b>Total Central Administration Program</b>	3,000	2,472	528	3,000	2,692	308	3,000	3,000	<b>3,000</b>
<b>Total Current Expenditures</b>	221,462	117,825	103,637	226,696	123,581	103,115	<del>173,140</del>	<del>173,140</del>	<b>173,140</b>
<b>TOTAL IDEA PART B - PRE-SCHOOL FUND</b>	221,462	117,825	103,637	226,696	123,581	103,115	<del>173,140</del>	<del>173,140</del>	<b>173,140</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUNDS 261**

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

**DESCRIPTION**

The Every Student Succeeds Act (ESSA) was signed into law in December 2015. It reauthorized the Elementary and Secondary Education Act of 1965 (ESEA). Newly authorized under subpart 1 of Title IV, Part A of the ESEA is the Student Support and Academic Enrichment (SSAE) program. The SSAE program is intended to improve students' academic achievement by increasing the capacity of school districts to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.261.4.4459.900 Title IV-A ESSA Revenue								<del>42,225</del>	<b>42,225</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<del>42,225</del>	<b>42,225</b>
	0	0	0	0	0	0	0		
<b>TOTAL CURRENT REVENUES</b>								<del>42,225</del>	<b>42,225</b>
	0	0	0	0	0	0	0		
<b>TOTAL TITLE IV-A, ESSA</b>								<del>42,225</del>	<b>42,225</b>
<b>-STUDENT SUPPORT AND</b>								<del>42,225</del>	<b>42,225</b>
<b>ACADEMIC ENRICHMENT FUND</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<b>42,225</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.261.5.6210.396 Inservice Training								5,500	5,500
<b>Total Purchased Services</b>	0	0	0	0	0	0	0	5,500	5,500
9.261.5.6210.410 General Supplies	0	0	0	0	0	0	0	5,500	5,500
<b>Total Supplies and Materials</b>	0	0	0	0	0	0	0	26,000	26,000
9.261.5.6210.550 Equipment	0	0	0	0	0	0	0	26,000	10,725
<b>Total Capital Objects</b>	0	0	0	0	0	0	0	10,725	10,725
<b>Total Instructional Improvement Program</b>	0	0	0	0	0	0	0	10,725	42,225
<b>Total Current Expenditures</b>	0	0	0	0	0	0	0	42,225	42,225
	0	0	0	0	0	0	0	42,225	42,225
<b>TOTAL TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,225</b>	<b>42,225</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 263**

**PERKINS IV - PROFESSIONAL-TECHNICAL FUND**

**DESCRIPTION**

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

**SPECIAL NOTES**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.263.4.4453.300 Carl Perkins Grant	152,038	157,552		156,068	156,068		156,068	186,927	<b>186,927</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>152,038</u>	<u>157,552</u>	<u>5,514</u>	<u>156,068</u>	<u>156,068</u>	<u>0</u>	<del>156,068</del>	<del>186,927</del>	<b>186,927</b>
			<u>5,514</u>			<u>0</u>			
9.263.4.4600.000 Interfund Transfers	5,500		-5,500						
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>5,500</u>	<u>0</u>	<u>-5,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
	5,500	0		0	0	0	0	0	0
<b>TOTAL CURRENT REVENUES</b>	<u>157,538</u>	<u>157,552</u>		<u>156,068</u>	<u>156,068</u>		<del>156,068</del>	<del>186,927</del>	<b>186,927</b>
			14			0			
<b>TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND</b>	<u><u>157,538</u></u>	<u><u>157,552</u></u>	<u><u>14</u></u>	<u><u>156,068</u></u>	<u><u>156,068</u></u>	<u><u>0</u></u>	<del>156,068</del>	<del>186,927</del>	<b>186,927</b>
			14			0			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.263.5.5190.116 Teachers									
<b>Total Salaries</b>	2,571	2,571	0	5,900	5,900	0	0	4,264	0
9.263.5.5190.210 PERSI	2,571	2,571	0	5,900	5,900	0	0	4,264	0
9.263.5.5190.220 Social Security Tax	291	291	0	646	645	1	0	483	0
9.263.5.5190.270 Worker's Compensation Insurance	195 -9	194	1 -16	448	448	1	0	326	0
9.263.5.5190.280 Retirement Sick Leave Benefits		7		-1	15	-16	0	26	0
<b>Total Fringe Benefits</b>	33	32	1 -14	72	72	0	0	54	0
9.263.5.5190.310 Professional and Technical Services	510	524		1,165	1,180	-15	42,314	889	42,314
9.263.5.5190.381 In-District Travel Allowance	40,469	40,469		26,369	26,369			37,161	
9.263.5.5190.382 Out-District Travel Allowance	4,000	4,000	0	17,803	17,803	0			34,500
<b>Total Purchased Services</b>	20,180	20,180	0	0	0	0	16,500	27,059	0
	64,649	64,649	0	44,172	44,172	0	58,814		76,814
9.263.5.5190.410 General Supplies			0	104,831	104,816	0		64,520	110,113
<b>Total Supplies and Materials</b>	89,808	89,808	0	104,831	104,816	15	97,254	117,254	110,113
			0				97,254	117,254	110,113
<b>Total Vocational-Technical Program</b>	157,538	157,552	0 -14	156,068	156,068	15	156,068	186,927	186,927
						0			
<b>Total Current Expenditures</b>	157,538	157,552	-14	156,068	156,068	0	156,068	186,927	186,927
						0			
<b>TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND</b>	157,538	157,552	-14	156,068	156,068	0	156,068	186,927	186,927

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 270**

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

**DESCRIPTION**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.270.4.4459.900 Title III LEP Revenue				11,511		-3,203	11,511		<b>15,011</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,511</u>	<u>8,308</u>	<u>-3,203</u>	<u>11,511</u>	<u>13,203</u>	<b>15,011</b>
	0	0	0		8,308			13,203	
<b>TOTAL CURRENT REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,511</u>	<u>8,308</u>	<u>-3,203</u>	<u>11,511</u>	<u>13,203</u>	<b>15,011</b>
	0	0	0		8,308			13,203	
<b>TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,511</u>	<u>8,308</u>	<u>-3,203</u>	<u>11,511</u>	<u>13,203</u>	<b>15,011</b>
	0	0	0		8,308			13,203	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.270.5.5120.135 Other Special Programs									<b>0</b>
<b>Total Salaries</b>	0	0	0	0	840	- 840	0	0	<b>0</b>
9.270.5.5120.220 Social Security Tax	0	0	0	0	840	- 840	0	0	
9.270.5.5120.270 Worker's Compensation Insurance	0	0	0	0	64	-64	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	0	0	0	0	6	-6	0	0	<b>0</b>
9.270.5.5120.410 General Supplies	0	0	0	0	70	-70	0	0	
<b>Total Supplies and Materials</b>	0	0	0	5,135	1,846	3,289	5,135	5,135	<b>5,135</b>
<b>Total Elementary Program</b>	0	0	0	5,135	1,846	3,289	5,135	5,135	<b>5,135</b>
	0	0	0	5,135	2,756	2,579	5,135	5,135	<b>5,135</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.270.5.6210.381 In-District Travel Allowance				400	400		400		400
9.270.5.6210.396 Inservice Training				<del>5,976</del>	<del>5,952</del>	424	<del>5,976</del>	400	<del>5,976</del>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,976</u>	<u>5,952</u>	<u>424</u>	<u>5,976</u>	<u>400</u>	<u>5,976</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,376</u>	<u>5,552</u>	<u>824</u>	<u>6,376</u>	<u>6,376</u>	<u>6,376</u>
9.270.5.6210.550 Equipment									
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,692</u>	<u>3,500</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,692</u>	<u>3,500</u>
<b>Total Instructional Improvement Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,376</u>	<u>5,552</u>	<u>824</u>	<u>6,376</u>	<u>8,068</u>	<u>9,876</u>
<b>Total Current Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,511</u>	<u>8,308</u>	<u>3,203</u>	<u>11,511</u>	<u>13,203</u>	<u>15,011</u>
	<u>0</u>	<u>0</u>	<u>0</u>						
<b>TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>11,511</u></u>	<u><u>8,308</u></u>	<u><u>3,203</u></u>	<u><u>11,511</u></u>	<u><u>13,203</u></u>	<u><u>15,011</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 271**

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

**DESCRIPTION**

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.271.4.4459.900 Title II-A Revenue	571,349	516,189	-55,160	563,033	478,112	-84,921	509,632	557,800	<b>665,499</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>571,349</u>	<u>516,189</u>	<u>-55,160</u>	<u>563,033</u>	<u>478,112</u>	<u>-84,921</u>	<del>509,632</del>	<del>557,800</del>	<b>665,499</b>
<b>TOTAL CURRENT REVENUES</b>	<u>571,349</u>	<u>516,189</u>	<u>-55,160</u>	<u>563,033</u>	<u>478,112</u>	<u>-84,921</u>	<del>509,632</del>	<del>557,800</del>	<b>665,499</b>
<b>TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND</b>	<u>571,349</u>	<u>516,189</u>	<u>-55,160</u>	<u>563,033</u>	<u>478,112</u>	<u>-84,921</u>	<del>509,632</del>	<del>557,800</del>	<b>665,499</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.271.5.5120.116 Teachers	255,197	209,355	45,842	255,197	193,793	61,404	255,197	255,197	255,197
9.271.5.5120.151 Clerical Personnel				31,373	31,942	61,404			34,526
9.271.5.5120.199 Personal Leave Reimbursement	29,808	31,535	-1,727			- 569	32,607	32,607	
<b>Total Salaries</b>	<del>282,757</del>	<del>241,514</del>	<del>142,243</del>	<del>287,322</del>	<del>276,208</del>	<del>279,114</del>	752	752	<del>1,360</del> 291,083
							<del>288,556</del>	288,556	
9.271.5.5120.210 PERSI				31,951	25,566				32,368
9.271.5.5120.220 Social Security Tax	31,777	27,241	4,536	21,118	16,854	6,385	32,088	32,088	21,395
9.271.5.5120.230 Life Insurance	21,003	18,088	2,915			4,264	21,209	21,209	
9.271.5.5120.240 Medical Insurance			-95	320	368	-48	358	358	309
9.271.5.5120.250 Employee Assistance Plan	19,176	19,271		20	528	1,707	23,542	23,542	767
9.271.5.5120.260 Dental Insurance			-2						
9.271.5.5120.270 Worker's Compensation Insurance	74	76		74	70	5	77	77	77
9.271.5.5120.280 Retirement Sick Leave Benefits	1,744	1,689	24	1,744	1,094	50	1,237	1,237	1,158
9.271.5.5120.290 Vision Insurance	1,706	1,689	17	2,008	1,632	376	2,080	2,080	1,761
	3,600	3,043	557	3,619	2,846	773	3,635	3,635	3,667
<b>Total Fringe Benefits</b>	79,011	202,116	9	200,669	198,158	13,511	224,449	223	200,702
			7,895						
9.271.5.5120.396 Inservice Training	192,593	192,448		183,415	173,997		125,000	84,449 173,168	285,000
<b>Total Purchased Services</b>	192,593	192,448	145	183,415	173,997	9,418			285,000
			145			9,418	<del>125,000</del>	173,168	
<b>Total Elementary Program</b>	557,361	505,078	<del>52,283</del>	551,406	467,363	<del>84,043</del>	<del>498,005</del>	<del>546,173</del>	660,785

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	5-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted 201	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.271.5.6320.393 Indirect Costs		11,111		11,627	10,749		11,627	11,627	
<b>Total Purchased Services</b>	<del>13,988</del>	11,111	2,877	11,627	10,749	878	11,627	11,627	<b>4,714</b>
	13,988		<del>2,877</del>			878			<b>4,714</b>
<b>Total Central Administration Program</b>	<u>13,988</u>	<u>11,111</u>	<u>2,877</u>	<u>11,627</u>	<u>10,749</u>	<u>878</u>	<u>11,627</u>	<u>11,627</u>	<u><b>4,714</b></u>
<b>Total Current Expenditures</b>	<u>571,349</u>	<u>516,189</u>	<u>55,160</u>	<u>563,033</u>	<u>478,112</u>	<u>84,921</u>	<del>509,632</del>	<del>557,800</del>	<u><b>665,499</b></u>
<b>TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND</b>	<u><u>571,349</u></u>	<u><u>516,189</u></u>	<u><u>55,160</u></u>	<u><u>563,033</u></u>	<u><u>478,112</u></u>	<u><u>84,921</u></u>	<u><del>509,632</del></u>	<u><del>557,800</del></u>	<u><u><b>665,499</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 273**

**TITLE IV-B, ESEA - 21<sup>ST</sup> CENTURY COMMUNITY LEARNING CENTERS FUND**

**DESCRIPTION**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.4.4459.900 21st Century Schools Revenue	271,200	269,709	-1,491	256,300	240,658	-15,642	291,050	293,018	<b>278,950</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>271,200</u>	<u>269,709</u>	<u>-1,491</u>	<u>256,300</u>	<u>240,658</u>	<u>-15,642</u>	<del>291,050</del>	<del>293,018</del>	<b>278,950</b>
<b>TOTAL CURRENT REVENUES</b>	<u>271,200</u>	<u>269,709</u>	<u>-1,491</u>	<u>256,300</u>	<u>240,658</u>	<u>-15,642</u>	<del>291,050</del>	<del>293,018</del>	<b>278,950</b>
<b>TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND</b>	<u>271,200</u>	<u>269,709</u>	<u>-1,491</u>	<u>256,300</u>	<u>240,658</u>	<u>-15,642</u>	<del>291,050</del>	<del>293,018</del>	<b>278,950</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.273.5.6210.136 Other Special Programs	199,109	196,850		200,145	186,621	13,524	200,920	206,680	205,253
9.273.5.6210.199 Personal Leave Reimbursement			2,259						
<b>Total Salaries</b>	<u>199,109</u>	<u>196,850</u>	<u>0</u>	<u>200,145</u>	<u>186,681</u>	<u>-60</u>	<u>200,920</u>	<u>206,680</u>	<u>205,253</u>
	<del>0</del>	<del>0</del>	<del>2,259</del>	<del>0</del>	<del>186,681</del>	<del>-13,464</del>	<del>200,920</del>	<del>206,680</del>	<del>0</del>
9.273.5.6210.210 PERSI									
9.273.5.6210.220 Social Security Tax	2,932	6,691	-3,759	5,199	5,053	146	3,434	3,434	3,508
9.273.5.6210.230 Life Insurance	14,657	15,008	-351	15,993	14,266	1,727	14,767	15,540	15,067
9.273.5.6210.240 Medical Insurance					112				
9.273.5.6210.250 Employee Assistance Plan	6,704	6,532	172	124	6,891	-12	120	120	108
9.273.5.6210.260 Dental Insurance				6,800		-91	7,900	7,900	8,310
9.273.5.6210.270 Worker's Compensation Insurance	26	26	0	29	26	3	13	13	28
9.273.5.6210.280 Retirement Sick Leave Benefits	400	382	18	429	393	36	416	416	404
9.273.5.6210.290 Vision Insurance	1,190	1,380	-190	1,490	1,335	155	1,448	1,456	1,241
<b>Total Fringe Benefits</b>	<u>26,314</u>	<u>30,944</u>	<u>-4,630</u>	<u>30,139</u>	<u>28,709</u>	<u>1,430</u>	<u>28,564</u>	<u>29,345</u>	<u>20,152</u>
	<del>26,314</del>	<del>30,944</del>	<del>-4,630</del>	<del>30,139</del>	<del>28,709</del>	<del>1,430</del>	<del>28,564</del>	<del>29,345</del>	<del>12,500</del>
9.273.5.6210.310 Professional and Technical Services							13,246	14,273	12,500
9.273.5.6210.381 In-District Travel Allowance	5,222	4,960	262	7,289	7,009	280	8,430	5,130	4,135
9.273.5.6210.382 Out-District Travel Allowance	15,392	13,661	1,731	3,073	3,145	-72	4,817	4,217	1,806
<b>Total Purchased Services</b>	<u>4,146</u>	<u>4,093</u>	<u>53</u>	<u>3,520</u>	<u>3,447</u>	<u>73</u>	<u>4,817</u>	<u>4,217</u>	<u>1,806</u>
	<del>4,146</del>	<del>4,093</del>	<del>53</del>	<del>3,520</del>	<del>3,447</del>	<del>73</del>	<del>4,817</del>	<del>4,217</del>	<del>1,806</del>
9.273.5.6210.410 General Supplies		11,844	611			282		23,620	12,400
<b>Total Supplies and Materials</b>	<u>12,455</u>	<u>11,844</u>	<u>611</u>	<u>6,321</u>	<u>5,847</u>	<u>474</u>	<u>9,700</u>	<u>10,200</u>	<u>12,400</u>
	<del>12,455</del>	<del>11,844</del>	<del>611</del>	<del>6,321</del>	<del>5,847</del>	<del>474</del>	<del>9,700</del>	<del>10,200</del>	<del>12,400</del>
9.273.5.6210.550 Equipment							9,700	10,200	
<b>Total Capital Objects</b>	<u>2,500</u>	<u>1,615</u>	<u>885</u>	<u>420</u>	<u>419</u>	<u>1</u>	<u>19,225</u>	<u>17,025</u>	<u>7,244</u>
	<del>2,500</del>	<del>1,615</del>	<del>885</del>	<del>420</del>	<del>419</del>	<del>1</del>	<del>19,225</del>	<del>17,025</del>	<del>7,244</del>
<b>Total Instructional Improvement Program</b>	<u>265,138</u>	<u>263,967</u>	<u>1,171</u>	<u>250,907</u>	<u>235,256</u>	<u>15,651</u>	<u>284,902</u>	<u>286,870</u>	<u>272,490</u>
	<del>265,138</del>	<del>263,967</del>	<del>1,171</del>	<del>250,907</del>	<del>235,256</del>	<del>15,651</del>	<del>284,902</del>	<del>286,870</del>	<del>272,490</del>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.273.5.6320.393 Indirect Costs						-8			
<b>Total Purchased Services</b>	6,062	5,742	320	5,393	5,401	-8	6,148	6,148	<b>6,460</b>
	6,062	5,742	320	5,393	5,401		6,148	6,148	<b>6,460</b>
<b>Total Central Administration Program</b>						-8			
	6,062	5,742	320	5,393	5,401		6,148	6,148	<b>6,460</b>
<b>Total Current Expenditures</b>	271,200	269,709	<u>1,491</u>	256,300	240,658	<u>15,642</u>	<del>291,050</del>	<del>293,018</del>	<b>278,950</b>
	271,200	269,709	<u>1,491</u>	256,300	240,658	<u>15,642</u>	<del>291,050</del>	<del>293,018</del>	<b>278,950</b>
<b>TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND</b>	<u>271,200</u>	<u>269,709</u>	<u>1,491</u>	<u>256,300</u>	<u>240,658</u>	<u>15,642</u>	<del>291,050</del>	<del>293,018</del>	<b>278,950</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.4.4430.000 Head Start Revenue	1,250,210	1,250,204	-6	1,272,714	1,272,714		1,266,743	1,285,441	<b>1,285,441</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>1,250,210</b>	<b>1,250,204</b>	<b>-6</b>	<b>1,272,714</b>	<b>1,272,714</b>	<b>0</b>	<b>1,266,743</b>	<b>1,285,441</b>	<b>1,285,441</b>
						0			
<b>TOTAL CURRENT REVENUES</b>	<b>1,250,210</b>	<b>1,250,204</b>	<b>-6</b>	<b>1,272,714</b>	<b>1,272,714</b>		<b>1,266,743</b>	<b>1,285,441</b>	<b>1,285,441</b>
						0			
<b>TOTAL HEAD START FUND</b>	<b>1,250,210</b>	<b>1,250,204</b>	<b>-6</b>	<b>1,272,714</b>	<b>1,272,714</b>		<b>1,266,743</b>	<b>1,285,441</b>	<b>1,285,441</b>
						0			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.274.5.5110.116 Teachers	377,526	338,897	38,629	393,830	395,524	-1,694	403,691	403,691	<b>418,066</b>
9.274.5.5110.152 Instructional Assistants	332,258	333,200	942	334,424	325,808		318,567	318,567	<b>333,497</b>
9.274.5.5110.186 Substitute Teachers			-			8,616			
9.274.5.5110.199 Personal Leave Reimbursement	10,000	18,585	-8,585	3,400	8,127		8,000	10,000	<b>8,000</b>
<b>Total Salaries</b>	<u>4,500,284</u>	<u>3,413,694</u>	<u>1,088,189</u>	<u>4,500,736</u>	<u>3,360,818</u>	<u>1,140</u>	<u>4,500</u>	<u>4,500</u>	<u>3,360,762</u>
						3,336	734,758	736,758	
9.274.5.5110.210 PERSI				79,122	78,959				<b>83,948</b>
9.274.5.5110.220 Social Security Tax	79,428	75,353	4,075	52,454	50,698	163	80,815	80,815	<b>56,075</b>
9.274.5.5110.230 Life Insurance	53,235	48,014	5,221			1,756	54,005	54,158	
9.274.5.5110.240 Medical Insurance	1,037,928	1,710,88,999	14,929	1,097,662	1,689,351	14,311	1,097,920	1,636,200	<b>1,157,836</b>
9.274.5.5110.250 Employee Assistance Plan			-56			48			
9.274.5.5110.260 Dental Insurance	403	459		402	447	-45	332	332	<b>364</b>
9.274.5.5110.270 Worker's Compensation Insurance	6,200	5,292	908	6,200	5,460	740	5,312	5,312	<b>5,450</b>
9.274.5.5110.280 Retirement Sick Leave Benefits	4,325	4,869	-	4,989	5,241	-252	5,298	5,298	<b>4,615</b>
9.274.5.5110.290 Vision Insurance	9,000	8,456	544	8,966	8,789	177	9,158	9,158	<b>9,512</b>
<b>Total Fringe Benefits</b>	<u>1,239,395</u>	<u>2,601,121</u>	<u>1,361,724</u>	<u>1,082,264</u>	<u>2,811,614</u>	<u>101</u>	<u>960</u>	<u>960</u>	<u>2,748,197</u>
						-17,000	258,536	258,689	
9.274.5.5110.325 Repair and Maintenance (Contracted)		27,733	-27,733						
9.274.5.5110.381 In-District Travel Allowance			163						
9.274.5.5110.382 Out-District Travel Allowance	1,500	1,663	-	1,900	1,969	-69	1,900	1,900	<b>1,970</b>
<b>Total Purchased Services</b>	<u>2,000</u>	<u>3,969</u>	<u>-1,969</u>	<u>3,029</u>	<u>715</u>	<u>2,314</u>	<u>2,658</u>	<u>2,658</u>	<u>1,924</u>
		33,365	-29,865						
9.274.5.5110.410 General Supplies	3,500			4,529	2,484	2,045	4,158	4,158	<b>3,694</b>
9.274.5.5110.416 Printing	30,952	56,088	-25,136	14,386	57,345	-42,959	28,626	43,571	<b>17,580</b>
9.274.5.5110.450 Food - School Lunch	3,000	2,663	337	1,393	1,264	129	1,600	1,600	<b>1,504</b>
<b>Total Supplies and Materials</b>	<u>68,452</u>	<u>589,340</u>	<u>-24,788</u>	<u>707,506</u>	<u>559,168</u>	<u>148,662</u>	<u>700,926</u>	<u>700</u>	<u>3,153,399</u>
								45,871	
9.274.5.5110.554 Equipment Replacement				12,885	12,885				
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,885</u>	<u>12,885</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.274.5.5110.718 Pupil Insurance	0	0	0			0	0	0	<b>0</b>
9.274.5.5110.720 Other Insurance	1,200	541	659	560	539	21	0	560	<b>560</b>
<b>Total Insurance and Judgment</b>	<u>600</u>	<u>0</u>	<u>600</u>	<u>510</u>	<u>510</u>	<u>0</u>	<u>569</u>	<u>569</u>	<u>235</u>
	1,800		1,259	1,070	1,048				
<b>Total Kindergarten Program</b>	<u>1,023,531</u>	<u>1,021,462</u>	<u>2,069</u>	<u>1,035,758</u>	<u>1,056,018</u>	<u>-20,260</u>	<u>1,028,947</u>	<u>1,046,605</u>	<u>1,061,008</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6110.301 Contracted Dental Services									<b>105</b>
9.274.5.6110.317 Health Services (Contracted)	200	130	281	200	104,311	96	280	280	
<b>Total Purchased Services</b>	<u>1,194</u>	<u>1,475</u>	<u>- 281</u>	<u>1,348</u>		<u>37</u>	<u>2,200</u>	<u>2,200</u>	<u>1,441</u>
	1,394	1,605	-	1,548	1,415	133	2,480	2,480	<b>1,546</b>
<b>Total Attendance, Guidance And Health Program</b>	<u>1,394</u>	<u>1,605</u>	<u>- 211</u>	<u>1,548</u>	<u>1,415</u>	<u>133</u>	<u>2,480</u>	<u>2,480</u>	<u>1,546</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.274.5.6210.113 Supervisors and Coordinators				55,310	55,580				<b>54,121</b>
9.274.5.6210.151 Clerical Personnel	54,093	53,961	132	63,805	65,783	-2,978	52,412	52,412	<b>65,735</b>
9.274.5.6210.199 Personal Leave Reimbursement	62,709	62,162	547				60,750	60,750	
<b>Total Salaries</b>	<del>177,511</del> <b>176,852</b>	<del>176,085</del> <b>176,908</b>	65	<del>119,115</del> <b>119,965</b>	<del>121,363</del> <b>122,243</b>	-3,278	<del>113,162</del> <b>114,082</b>	<del>113,162</del> <b>114,082</b>	<del>113,162</del> <b>120,736</b>
9.274.5.6210.210 PERSI			744	13,340	13,910				<b>13,426</b>
9.274.5.6210.220 Social Security Tax	13,083	13,301	- 315			- 570	12,685	12,685	
9.274.5.6210.230 Life Insurance	8,647	8,962	- 112	8,817	9,370	- 553	8,385	8,385	<b>8,875</b>
9.274.5.6210.240 Medical Insurance	20,115	560	- 911	48,225	51,561	- 103	44,204	44,204	<b>36,886</b>
9.274.5.6210.250 Employee Assistance Plan	448	19,204				664	21,804	21,804	
9.274.5.6210.260 Dental Insurance									<b>75,116</b>
9.274.5.6210.270 Worker's Compensation Insurance	78	78	0	78	78	0	72	72	
9.274.5.6210.280 Retirement Sick Leave Benefits	1,200	1,144	- 56	1,200	1,176	24	1,146	1,146	
9.274.5.6210.280 Retirement Sick Leave Benefits	702	820		839	874	-35	823	823	<b>730</b>
9.274.5.6210.290 Vision Insurance	1,483	1,480	11	1,512	1,548	-36	1,437	1,437	<b>1,521</b>
<b>Total Fringe Benefits</b>	<del>245,977</del> <b>245,977</b>	<del>245,759</del> <b>245,759</b>	3	<del>240,669</del> <b>240,669</b>	<del>240,278</del> <b>240,278</b>	0	<del>207,001</del> <b>207,001</b>	<del>207,001</del> <b>207</b>	<del>207,001</del> <b>49,218</b>
9.274.5.6210.319 Consultants			218			- 609		47,001	
9.274.5.6210.382 Out-District Travel Allowance	5,500	7,643	-2,143	8,200	8,313	- 113	10,000	10,000	<b>8,500</b>
9.274.5.6210.390 Volunteer Reimbursement	1,086	442	644	357	-65	422	603	732	<b>597</b>
9.274.5.6210.391 Professional Dues and Fees	1,500	1,321	179	1,750	1,501	249	2,700	2,700	<b>1,950</b>
9.274.5.6210.396 Inservice Training	2,950	7,769	-4,819	3,979	8,958	979	8,000	9,040	<b>5,230</b>
<b>Total Purchased Services</b>	<del>3,775</del> <b>14,611</b>	<del>3,653</del> <b>20,828</b>	-6,217	<del>5,148</del> <b>19,434</b>	<del>3,464</del> <b>22,171</b>	1,684	<del>5,215</del> <b>26,518</b>	<del>5,215</del> <b>5,215</b>	<del>3,285</del> <b>19,562</b>
9.274.5.6210.410 General Supplies			223					27,687	
<b>Total Supplies and Materials</b>	<del>600</del> <b>600</b>	<del>823</del> <b>823</b>	- 223	<del>720</del> <b>720</b>	<del>2</del> <b>2</b>	718	<del>1,325</del> <b>1,325</b>	<del>1,325</del> <b>1,325</b>	<del>455</del> <b>455</b>
<b>Total Instructional Improvement Program</b>	<del>178,840</del> <b>178,840</b>	<del>184,318</del> <b>184,318</b>	- 5,478	<del>189,788</del> <b>189,788</b>	<del>192,694</del> <b>192,694</b>	718	<del>188,926</del> <b>188,926</b>	<del>190,095</del> <b>190,095</b>	<del>189,971</del> <b>189,971</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted 2015</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6320.393 Indirect Costs	<del>28,755</del>	<del>26,338</del>		28,755			<del>29,273</del>	29,144	<b>13,860</b>
<b>Total Purchased Services</b>	<u>28,755</u>	<u>26,338</u>	<u>2,417</u>	<u>28,755</u>	<u>9,707</u>	<u>19,048</u>	<u>29,273</u>	<u>29,144</u>	<b>13,860</b>
			<u>2,417</u>		<u>9,707</u>	<u>19,048</u>		<u>29,144</u>	
<b>Total Central Administration Program</b>	<u>28,755</u>	<del>26,338</del>	<del>2,417</del>	<u>28,755</u>	<u>9,707</u>	<u>19,048</u>	<u>29,273</u>	<u>29,144</u>	<b>13,860</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6610.351 Telephone - Voice			389						
<b>Total Purchased Services</b>	600	989	-	706	909	- 203	980	980	<b>910</b>
	600	989	-	706	909	- 203	980	980	<b>910</b>
<b>Total Building Operation Services Program</b>	<b>600</b>	<b>989</b>	<b>- 389</b>	<b>706</b>	<b>909</b>	<b>- 203</b>	<b>980</b>	<b>980</b>	<b>910</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6640.540 Remodeling									
<b>Total Capital Objects</b>	<u>365</u>	<u>365</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total General Maintenance Services Program</b>	<u>365</u>	<u>365</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	365	365	0	0	0	0	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6810.345 Transportation Services (Contracted)			155						
<b>Total Purchased Services</b>	750	905	-	3,105	780	2,325	910	910	<b>1,050</b>
	750	905	-	3,105	780	2,325	910	910	<b>1,050</b>
<b>Total Pupil To School Transportation Program</b>	<b>750</b>	<b>905</b>	<b>- 155</b>	<b>3,105</b>	<b>780</b>	<b>2,325</b>	<b>910</b>	<b>910</b>	<b>1,050</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**HEAD START FUND  
GENERAL TRANSPORTATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6830.327 Maintenance of Leased Vehicles									
<b>Total Purchased Services</b>	500	318	182	250	0	250	210	210	<b>200</b>
<b>Total General Transportation Program</b>	500	318	182	250	0	250	210	210	<b>200</b>
	500	318	182	250	0	250	210	210	<b>200</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.274.5.7200.383 Parent Activities Travel			706						
9.274.5.7200.390 Volunteer Reimbursement	840	1,546	-	1,270	452	818	966	1,247	<b>2,671</b>
9.274.5.7200.396 Inservice Training	200	67	134	186	0	186	100	100	<b>100</b>
9.274.5.7200.399 Purchased Duty Lunches	<del>200</del> 11,000	<del>8,976</del>	<del>2,224</del>	<del>169</del> 9,123	<del>7,943</del>	<del>1,180</del>	<del>100</del> 9,400	<del>100</del> 9,400	<del>25</del> <b>9,000</b>
<b>Total Purchased Services</b>	<u>12,240</u>	<u>10,388</u>	<u>1,852</u>	<u>10,748</u>	<u>8,395</u>	<u>2,353</u>	<u>10,566</u>	<u>10,847</u>	<u><b>11,796</b></u>
9.274.5.7200.410 General Supplies			280						
<b>Total Supplies and Materials</b>	<u>3,235</u>	<u>3,515</u>	<u>-</u>	<u>4,056</u>	<u>2,796</u>	<u>1,260</u>	<u>4,451</u>	<u>4,170</u>	<u><b>5,100</b></u>
<b>Total Parent Activities Program</b>	<u>3,235</u>	<u>3,515</u>	<u>-</u>	<u>4,056</u>	<u>2,796</u>	<u>1,260</u>	<u>4,451</u>	<u>4,170</u>	<u><b>5,100</b></u>
	<u>15,475</u>	<u>13,903</u>	<u>1,572</u>	<u>14,804</u>	<u>11,191</u>	<u>3,613</u>	<u>15,017</u>	<u>15,017</u>	<u><b>16,896</b></u>
<b>Total Current Expenditures</b>	<u>1,250,210</u>	<u>1,250,204</u>		<u>1,272,714</u>	<u>1,272,714</u>		<u>1,266,743</u>	<u>1,285,441</u>	<u><b>1,285,441</b></u>
			6			0			
<b>TOTAL HEAD START FUND</b>	<u><u>1,250,210</u></u>	<u><u>1,250,204</u></u>		<u><u>1,272,714</u></u>	<u><u>1,272,714</u></u>		<u><u>1,266,743</u></u>	<u><u>1,285,441</u></u>	<u><u><b>1,285,441</b></u></u>
			6			0			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted 2015</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.276.4.4430.000 Head Start Training Grant	<del>21,178</del>	<del>21,178</del>		21,178	21,166		<del>21,178</del>	<del>21,178</del>	<b>21,178</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,166</u>	<u>-12</u>	<u>21,178</u>	<u>21,178</u>	<b>21,178</b>
			0			-12		21,178	
<b>TOTAL CURRENT REVENUES</b>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,166</u>	<u>-12</u>	<u>21,178</u>	<u>21,178</u>	<b>21,178</b>
			0			-12		21,178	
<b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,166</u>	<u>-12</u>	<u>21,178</u>	<u>21,178</u>	<b>21,178</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.276.5.5110.382 Out-District Travel Allowance				10,276	10,275				
9.276.5.5110.396 Inservice Training	10,045	8,792	1,246	10,415	10,415		8,879	12,653	<del>2,540</del>
	<del>10,646</del>		<del>-1,281</del>			1			
<b>Total Purchased Services</b>	<u>20,691</u>	<u>20,725</u>	<u>-34</u>	<u>20,691</u>	<u>20,690</u>	<u>0</u>	<u>20,691</u>	<u>8,297</u>	<u>20,950</u>
								20,950	
<b>Total Kindergarten Program</b>	<u>20,691</u>		<u>-34</u>	<u>20,691</u>	<u>20,690</u>	<u>1</u>	<u>20,691</u>		<u>20,950</u>
		<u>20,725</u>						<u>20,950</u>	
						1			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.276.5.6320.393 Indirect Costs						11			
<b>Total Purchased Services</b>	487	453	34	487	476	11	487	228	<b>228</b>
<b>Total Central Administration Program</b>	487	453	34	487	476	11	487	228	<b>228</b>
<b>Total Current Expenditures</b>	487	453	34	487	476		487	228	<b>228</b>
	<u>21,178</u>	<u>21,178</u>		<u>21,178</u>	<u>21,166</u>		<u>21,178</u>	<u>21,178</u>	<b>21,178</b>
			0			12		<del>21,178</del>	
<b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,178</u>	<u>21,166</u>	<u>12</u>	<u>21,178</u>	<u>21,178</u>	<b>21,178</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 278**

**HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES (TANF)**

**DESCRIPTION**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.4.4430.000 Head Start CDA Revenue	93,504	93,504		93,504	93,504		145,264	145,264	<b>145,264</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<del>145,264</del>	<del>145,264</del>	<b>145,264</b>
		0	0			0			
9.278.4.4600.000 Interfund Transfers									
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>0</u>	<u>58</u>	<u>58</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
	0	58	58	0	0	0	0	0	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<u>93,504</u>	<u>93,562</u>	<u>58</u>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<del>145,264</del>	<del>145,264</del>	<b>145,264</b>
		58				0			
<b>TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND</b>	<u><u>93,504</u></u>	<u><u>93,562</u></u>	<u><u>58</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>	<u><u>0</u></u>	<del>145,264</del>	<del>145,264</del>	<b>145,264</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.278.5.5110.116 Teachers				26,233	31,665	-5,432			<b>40,727</b>
9.278.5.5110.152 Instructional Assistants	27,346	31,627	-4,281	19,388	25,355	-5,967	46,247	46,247	<b>26,697</b>
9.278.5.5110.186 Substitute Teachers	19,382	21,286	-1,904				40,551	40,551	
9.278.5.5110.199 Personal Leave Reimbursement	2,000	2,373	-	2,000	1,552	448	1,000	1,000	<b>300</b>
<b>Total Salaries</b>	<u>349,093</u>	<u>350,596</u>	<u>-55</u>	<u>367,986</u>	<u>48,611</u>	<u>305,625</u>	<u>380,118</u>	<u>380,118</u>	<u><b>40,764</b></u>
9.278.5.5110.210 PERSI			764	5,114		-1,086			
9.278.5.5110.220 Social Security Tax	5,237	6,001	- 356		6,200		9,688	9,688	<b>7,502</b>
9.278.5.5110.230 Life Insurance	3,609	3,965	- -10	3,527	4,134	- 607	6,550	6,550	<b>4,980</b>
9.278.5.5110.240 Medical Insurance		122	602	56		-5,869	201		<b>15,132</b>
9.278.5.5110.250 Employee Assistance Plan	6,704	7,306	- -16	3,538	6,407		13,272	13,272	
9.278.5.5110.260 Dental Insurance			-13	13	39	-26	44	44	<b>39</b>
9.278.5.5110.270 Worker's Compensation Insurance	400	413	-97	200	393	- 193	697	697	<b>592,411</b>
9.278.5.5110.280 Retirement Sick Leave Benefits	293	390	-74	336	422	-86	641	641	
9.278.5.5110.290 Vision Insurance	594	668		580	690		1,098	1,098	<b>850</b>
<b>Total Fringe Benefits</b>	<u>74,049</u>	<u>78,983</u>	<u>-2</u>	<u>33,399</u>	<u>78,467</u>	<u>-35,068</u>	<u>126,317</u>	<u>126</u>	<u><b>106,765</b></u>
9.278.5.5110.381 In-District Travel Allowance			-1,934					32,317	
9.278.5.5110.382 Out-District Travel Allowance	193	104	- 89	150	76	74	150	150	<b>150</b>
<b>Total Purchased Services</b>	<u>350</u>	<u>484</u>	<u>-45</u>	<u>450</u>	<u>20</u>	<u>430</u>	<u>200</u>	<u>184</u>	<u><b>200</b></u>
9.278.5.5110.410 General Supplies	543	588	170	600	96	504	350	334	<b>358,192</b>
9.278.5.5110.416 Printing	3,652	3,822	-	5,071	5,475	- 404	1,525	2,551	
9.278.5.5110.450 Food - School Lunch	400	142	258	624	126	498	400	352	<b>50</b>
<b>Total Supplies and Materials</b>	<u>120</u>	<u>51</u>	<u>69</u>	<u>100</u>	<u>43</u>	<u>57</u>	<u>60</u>	<u>60</u>	<u><b>86,302</b></u>
9.278.5.5110.718 Pupil Insurance	4,172	4,015	157	5,795	5,643	152	1,985	2,963	
9.278.5.5110.720 Other Insurance	95	54	41	95	47	48	95	95	<b>95</b>
<b>Total Insurance and Judgment</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51</u>	<u>50</u>	<u>1</u>	<u>51</u>	<u>51</u>	<u><b>30</b></u>
<b>Total Kindergarten Program</b>	<u>970,952</u>	<u>54</u>	<u>41</u>	<u>146</u>	<u>97,915</u>	<u>-14,989</u>	<u>146</u>	<u>146</u>	<u><b>125,306</b></u>
		<u>79,236</u>	<u>8,284</u>				<u>122,916</u>	<u>123,878</u>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6110.317 Health Services (Contracted)									
<b>Total Purchased Services</b>	150	130	20	200	123	77	150	150	<b>150</b>
<b>Total Attendance, Guidance And Health Program</b>	150	130	20	200	123	77	150	150	<b>150</b>
	150	130	20	200	123	77	150	150	<b>150</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.278.5.6210.113 Supervisors and Coordinators			496			-2,336			
9.278.5.6210.151 Clerical Personnel	1,000	1,496	-	<del>1,000</del> 1,960	3,336	11,618	4,446	4,446	<b>4,835</b>
<b>Total Salaries</b>	<u>10,125</u> 11,125	<u>1,939</u>	<u>8,186</u>	<u>13,560</u>	<u>942</u>	<u>9,282</u>	<u>5,153</u>	<u>5,153</u>	<u>5,872</u> <b>10,707</b>
9.278.5.6210.210 PERSI		3,436	7,689		4,278	9,282	9,599	9,599	
9.278.5.6210.220 Social Security Tax	1,237	388	849	1,285	485	800	1,067	1,067	<b>1,191</b>
9.278.5.6210.230 Life Insurance	818	262	556	850	327	523	706	706	<b>787</b>
9.278.5.6210.240 Medical Insurance		0	0	0	0	0	0	0	<b>364</b>
9.278.5.6210.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	<b>2,044</b>
9.278.5.6210.260 Dental Insurance	0	0	0	0	0	0	0	0	<b>6</b>
9.278.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	<b>99</b>
9.278.5.6210.280 Retirement Sick Leave Benefits	0	15	51	81	26	55	69	69	<b>65</b>
9.278.5.6210.290 Vision Insurance	66 141	43	98	146	54	92	121	121	<b>135</b>
<b>Total Fringe Benefits</b>	<u>0</u> 2,262	<u>0</u>	<u>0</u> 1,554	<u>0</u> 2,362	<u>0</u>	<u>0</u> 1,471	<u>0</u> 1,963	<u>0</u> 1,963	<u>17</u> <b>4,380</b>
9.278.5.6210.319 Consultants		708			891				
9.278.5.6210.382 Out-District Travel Allowance	800	630	170	1,000	125	875	250	250	<b>250</b>
9.278.5.6210.390 Volunteer Reimbursement									
9.278.5.6210.391 Professional Dues and Fees	0 200,110	0 135	0 65 497	0 200,110	0 146	0 54	0 150	64 150	<b>40</b> <b>200</b>
9.278.5.6210.396 Inservice Training		3,607			840	2,270	4,700	5,257	<b>5,760</b>
<b>Total Purchased Services</b>	<u>475</u>	<u>386</u>	<u>89 172</u>	<u>775</u>	<u>372</u>	<u>403</u>	<u>350</u>	<u>350</u>	<u>400</u>
9.278.5.6210.410 General Supplies	4,585	4,757	-27	5,085	1,484	3,601	5,450	6,071	<b>6,650</b>
<b>Total Supplies and Materials</b>	<u>50</u>	<u>77</u>	<u>-27</u>	<u>50</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
<b>Total Instructional Improvement Program</b>	<u>50,022</u>	<u>77</u>	<u>9,044</u>	<u>50,057</u>	<u>0</u>	<u>50</u> <u>14,405</u>	<u>50,062</u>	<u>50</u> 17,683	<u>50,787</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6320.393 Indirect Costs	2,151	1,972	179	2,151	2,102	49	3,341	1,566	<b>1,566</b>
<b>Total Purchased Services</b>	2,151	1,972	179	2,151	2,102	49	3,341	1,566	<b>1,566</b>
<b>Total Central Administration Program</b>	<b>2,151</b>	<b>1,972</b>	<b>179</b>	<b>2,151</b>	<b>2,102</b>	<b>49</b>	<b>3,341</b>	<b>1,566</b>	<b>1,566</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6610.351 Telephone - Voice			-14						
<b>Total Purchased Services</b>	<u>84</u>	<u>98</u>	<u>-14</u>	<u>64</u>	<u>90</u>	<u>-26</u>	<u>100</u>	<u>68</u>	<u><b>60</b></u>
<b>Total Building Operation Services Program</b>	<u>84</u>	<u>98</u>	<u>-14</u>	<u>64</u>	<u>90</u>	<u>-26</u>	<u>100</u>	<u>68</u>	<u><b>60</b></u>
	84	98		64	90	-26	100	68	<b>60</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6640.540 Remodeling			973						
<b>Total Capital Objects</b>	0	973	- 973	0	0	0	0	0	0
<b>Total General Maintenance Services Program</b>	0	973	- 973	0	0	0	0	0	0
	0	973		0	0	0	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6810.345 Transportation Services (Contracted)									
<b>Total Purchased Services</b>	195	0	195	195	130	65	195	26	<b>135</b>
<b>Total Pupil To School Transportation Program</b>	195	0	195	195	130	65	195	26	<b>135</b>
	195	0	195	195	130	65	195	26	<b>135</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6830.327 Maintenance of Leased Vehicles									
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25</u>	<u>20</u>
<b>Total General Transportation Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25</u>	<u>20</u>
	0	0	0	0	0	0	0	25	20

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.278.5.7200.383 Parent Activities Travel			507						
9.278.5.7200.390 Volunteer Reimbursement	350	857	-	525	41	485	200	109	200
9.278.5.7200.396 Inservice Training	50	7	43	34	0	34	50	0	20
9.278.5.7200.399 Purchased Duty Lunches	<del>500</del>	<del>1,032</del>	<del>50</del> -32	<del>50</del>	<del>1,070</del>	<del>50</del>	<del>50</del>	<del>0</del>	<del>20</del>
<b>Total Purchased Services</b>			446		<u>1,110</u>	-70		<u>1,959</u>	<b>800</b>
	1,450	1,896	-	1,609		499	1,300	1,668	1,040
9.278.5.7200.410 General Supplies									
<b>Total Supplies and Materials</b>	500	279	221	302	381	-79	200	200	200
<b>Total Parent Activities Program</b>	500	279	221	302	381	-79	200	200	200
	<u>1,950</u>	<u>2,175</u>	<u>- 225</u>	<u>1,911</u>	<u>1,491</u>	<u>420</u>	<u>1,500</u>	<u>1,868</u>	<u>1,240</u>
<b>Total Current Expenditures</b>	93,504	<del>93,562</del>	-58	93,504	93,504		<del>145,264</del>	<del>145,264</del>	<b>145,264</b>
						0			
<b>TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND</b>	<u>93,504</u>	<u><del>93,562</del></u>	<u>-58</u>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u><del>145,264</del></u>	<u><del>145,264</del></u>	<u><b>145,264</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 290**

**CHILD NUTRITION FUND**

**DESCRIPTION**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**CHILD NUTRITION FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.290.4.4150.000 Food Service Investments									
9.290.4.4161.100 Food Service Sales to Students	<del>900,000</del>	<del>824,511</del>	<del>-175,489</del>	<del>200,000</del>	<del>250,643</del>	<del>56,957</del>	<del>200,032</del>	<del>200,032</del>	<del>500,000</del>
9.290.4.4161.110 Food Service Breakfast Sales	70,000	79,532	9,532	75,000	96,853	21,853	75,000	75,000	90,000
9.290.4.4162.200 Adult Lunch Sales	17,000	18,244	1,244	15,000	15,595	595	15,000	15,000	17,000
9.290.4.4162.205 Ala Carte Lunch Sales	<del>202,000</del>	<del>196,592</del>	<del>-5,408</del>	195,000	197,872	2,872	<del>190,000</del>	<del>190,000</del>	<del>210,000</del>
9.290.4.4162.210 Adult Breakfast Sales		11	-5,408						
9.290.4.4169.940 Catering Sales	10,000	9,033	-967	10,000	7,478	-2,522	8,000	8,000	8,000
9.290.4.4199.900 District-Reimbursed Bad Debt	<del>12,000</del>		<del>-12,000</del>	0			8,000	8,000	8,000
<b>TOTAL LOCAL FUNDING</b>	<u>1,213,500</u>	<u>1,129,147</u>	<u>-84,353</u>	<u>1,197,000</u>	<u>1,154,370</u>	<u>-42,630</u>	<u>1,127,932</u>	<u>1,127,932</u>	<u>1,165,000</u>
9.290.4.4455.500 Child Nutrition Federal Reimbursement	2,500,000	2,341,857	-158,143	2,475,000	2,302,107	-172,893	2,200,000	2,200,000	2,286,132
9.290.4.4455.510 School Breakfast Federal Reimbursement	605,000	640,284	35,284	600,000	665,589	65,589	575,000	575,000	600,000
9.290.4.4455.520 Kindergarten Milk Reimbursement									
9.290.4.4455.530 USDA Commodity Value	<del>160,000</del>	<del>287,776</del>	<del>-124</del>	<del>265,000</del>	<del>268,701</del>	<del>-143</del>	290,000	290,000	310,000
9.290.4.4455.550 Summer Feeding Reimbursement	375,000	321,629	-53,371	400,000	303,875	-96,125	400,000	400,000	400,000
9.290.4.4455.560 After School Snack Revenues	20,000	13,581	-6,419		13,171	13,171	12,000	12,000	15,000
9.290.4.4455.570 Fruit and Vegetable Reimbursement	<del>48,800</del>	<del>49,377</del>	<del>577</del>	55,000	38,006	-16,994	55,000	55,000	70,000
<b>TOTAL FEDERAL FUNDING</b>	<u>3,814,800</u>	<u>3,655,379</u>	<u>-159,421</u>	<u>3,795,800</u>	<u>3,592,106</u>	<u>-203,694</u>	<u>3,532,600</u>	<u>3,532,600</u>	<u>3,681,732</u>
9.290.4.4600.000 Interfund Transfers	105,000	113,103	8,103	110,000	112,989	2,989	110,000	110,000	120,000
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>105,000</u>	<u>113,103</u>	<u>8,103</u>	<u>110,000</u>	<u>112,989</u>	<u>2,989</u>	<u>110,000</u>	<u>110,000</u>	<u>120,000</u>
<b>TOTAL CURRENT REVENUES</b>	<u>5,133,300</u>	<u>4,897,629</u>	<u>-235,671</u>	<u>5,102,800</u>	<u>4,859,464</u>	<u>-243,336</u>	<u>4,770,532</u>	<u>4,770,532</u>	<u>4,966,732</u>
9.290.4.7000.000 Estimated Beginning Balance	450,000	390,075	-59,925	502,000	626,339	124,339	610,000	610,000	725,000
<b>TOTAL CHILD NUTRITION FUND</b>	<u>5,583,300</u>	<u>5,287,704</u>	<u>-295,596</u>	<u>5,604,800</u>	<u>5,485,803</u>	<u>-118,997</u>	<u>5,380,532</u>	<u>5,380,532</u>	<u>5,691,732</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.290.5.7100.159 Food Preparation	1,398,077	1,452,098	-54,021	1,415,433	1,455,298	-39,865	1,412,123	1,412,123	1,473,130
9.290.5.7100.188 Substitute Food Service			33,872	100,000	59,923				80,000
9.290.5.7100.199 Personal Leave Reimbursement	90,000	56,128		12,125		40,077	80,000	80,000	
<b>Total Salaries</b>	<u>1,500,202</u>	<u>1,516,296</u>	<u>-16,094</u>	<u>1,527,558</u>	<u>1,521,411</u>	<u>5,935</u>	<u>1,492,123</u>	<u>1,492,123</u>	<u>1,559,320</u>
9.290.5.7100.210 PERSI	156,814	164,543		156,520	162,558	6,147	157,028	157,028	164,500
9.290.5.7100.220 Social Security Tax	110,265	112,683	-7,729	110,805	113,126	-2,321	109,671	109,671	114,610
9.290.5.7100.230 Life Insurance			-2,418			655			
9.290.5.7100.240 Medical Insurance	<del>389,384</del>	<del>400,001</del>	-24,483	<del>377,012</del>	<del>409,303</del>	-566	<del>369,950</del>	<del>369,950</del>	<del>348,145</del>
9.290.5.7100.250 Employee Assistance Plan			-40			33,709			
9.290.5.7100.260 Dental Insurance	894	934		868,400	884,202	-16	791	791	716,948
9.290.5.7100.270 Worker's Compensation Insurance	13,750	12,338	912,665	92,956	95,322	1,296,666	12,658	12,658	88,023
9.290.5.7100.280 Retirement Sick Leave Benefits	81,446		573	17,735	18,193		94,570	94,570	18,639
9.290.5.7100.290 Vision Insurance	17,769	18,342	-			-458	17,793	17,793	
<b>Total Fringe Benefits</b>	<u>2,527,802</u>	<u>2,329,616</u>	<u>198</u>	<u>2,340,635</u>	<u>2,182,092</u>	<u>158</u>	<u>2,288</u>	<u>2,288</u>	<u>2,065,648</u>
9.290.5.7100.308 Credit Card Transaction Fees			1,514			-2,210			
9.290.5.7100.309 Bank Service Charges	500	-531	1,031			2,710			
9.290.5.7100.310 Professional and Technical Services	2,000	3,973	-1,973	7,000	5,320	1,680	500	500	4,800
9.290.5.7100.381 In-District Travel Allowance	43,000	38,361	4,639	40,800	35,219	5,581	4,500	4,500	42,000
9.290.5.7100.396 Inservice Training	8,000	7,121	879	8,000	7,426	574	7,000	7,000	7,000
<b>Total Purchased Services</b>	<u>3,900,500</u>	<u>2,68,187</u>	<u>2,737</u>	<u>4,000,60,300</u>	<u>4,008,54</u>	<u>3,900</u>	<u>3,000</u>	<u>3,000</u>	<u>6,000</u>
9.290.5.7100.410 General Supplies	165,000	78,806	86,194			-14,446		57,000	
9.290.5.7100.411 Supplies - Tray Cost	130,000	125,186		129,000	82,528	46,472	140,000	126,924	140,000
9.290.5.7100.421 Motor Fuel			4,814	125,000	132,403	-7,403	120,000	129,076	120,000
9.290.5.7100.425 Laundry	10,000	4,425	5,575	8,000	4,759	3,241	6,000	6,000	7,000
9.290.5.7100.428 Repairs Parts and Supplies	25,000	23,035	1,965	23,000	24,338	3,241	25,000	25,000	25,000
9.290.5.7100.450 Food - School Lunch	<del>2,448,800</del>	<del>2,310,538</del>	138,262	<del>2,505,000</del>	<del>2,287,227</del>	<del>217,773</del>	<del>2,355,000</del>	<del>2,355,000</del>	<del>2,470,000</del>
9.290.5.7100.451 Catering Costs									
<b>Total Supplies and Materials</b>	<u>1,500</u>	<u>3,370</u>	<u>-1,870</u>	<u>1,500</u>	<u>1,941</u>	<u>-441</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	<u>2,815,300</u>	<u>2,565,364</u>	<u>249,936</u>	<u>2,823,500</u>	<u>2,552,225</u>	<u>271,275</u>	<u>2,667,000</u>	<u>2,667,000</u>	<u>2,788,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted 2015-2016	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.290.5.7100.540 Remodeling									
9.290.5.7100.550 Equipment	150,996		1,500	1,000,553	86,623	1,000,930	1,000,000	1,000,000	1,000,000
9.290.5.7100.580 Depreciation		12,167	179,829		0				
		<u>16,408</u>	<u>-16,408</u>						
<b>Total Capital Objects</b>	<u>193,496</u>	<u>28,575</u>	<u>-164,921</u>	<u>199,553</u>	<u>86,623</u>	<u>112,930</u>	<u>175,000</u>	<u>175,000</u>	<u>286,000</u>
<b>Total Child Nutrition Program</b>	<u>5,183,300</u>	<u>4,775,710</u>	<u>407,590</u>	<u>5,246,302</u>	<u>4,818,206</u>	<u>428,096</u>	<u>5,030,532</u>	<u>5,030,532</u>	<u>5,341,732</u>
<b>Total Current Expenditures</b>	<u>5,183,300</u>	<u>4,775,710</u>	<u>407,590</u>	<u>5,246,302</u>	<u>4,818,206</u>	<u>428,096</u>	<u>5,030,532</u>	<u>5,030,532</u>	<u>5,341,732</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.290.5.9500.850 Contingency Reserve	400,000	N/A	N/A	358,498	N/A	N/A	350,000	350,000	<b>350,000</b>
9.290.3.3200.000 Actual Year-End Fund Balance	N/A	511,994	N/A	N/A	667,597	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>400,000</u>	<u>511,994</u>	<u>111,994</u>	<u>358,498</u>	<u>667,597</u>	<u>309,099</u>	<del>350,000</del>	<u>350,000</u>	<b>350,000</b>
<b>Total Contingency Reserve Program</b>	<u>400,000</u>	<u>511,994</u>	<u>111,994</u>	<u>358,498</u>	<u>667,597</u>	<u>309,099</u>	<del>350,000</del>	<u>350,000</u>	<b>350,000</b>
<b>TOTAL CHILD NUTRITION FUND</b>	<u><u>5,583,300</u></u>	<u><u>5,287,704</u></u>	<u><u>295,596</u></u>	<u><u>5,604,800</u></u>	<u><u>5,485,803</u></u>	<u><u>118,997</u></u>	<u><u>5,380,532</u></u>	<u><u>5,380,532</u></u>	<b><u><u>5,691,732</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 310**

**BOND INTEREST AND REDEMPTION FUND**

**DESCRIPTION**

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

**SPECIAL NOTES**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**BOND INTEREST AND REDEMPTION FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.310.4.4125.500 School Bond Levy	1,750,000	1,913,882	163,882		124,764	124,764			
9.310.4.4150.000 Investment Earnings	<u>1,000</u>	<u>6,266</u>	<u>5,266</u>	<u>0</u>	<u>3,937</u>	<u>3,887</u>	<u>4,000</u>	<u>4,000</u>	<u>6,000</u>
<b>TOTAL LOCAL FUNDING</b>	<u>1,751,000</u>	<u>1,920,148</u>	<u>169,148</u>	<u>50</u>	<u>128,701</u>	<u>128,651</u>	<u>4,000</u>	<u>4,000</u>	<u>6,000</u>
<b>TOTAL CURRENT REVENUES</b>	<u>1,751,000</u>	<u>1,920,148</u>	<u>169,148</u>	<u>50</u>	<u>128,701</u>	<u>128,651</u>	<u>4,000</u>	<u>4,000</u>	<u>6,000</u>
9.310.4.7000.000 Estimated Beginning Balance	2,637,450	2,802,701	165,251	2,400,000	2,558,380	158,380	505,000	505,000	<b>546,000</b>
<b>TOTAL BOND INTEREST AND REDEMPTION FUND</b>	<u>4,388,450</u>	<u>4,722,848</u>	<u>334,398</u>	<u>2,400,050</u>	<u>2,687,081</u>	<u>287,031</u>	<u>509,000</u>	<u>509,000</u>	<u>552,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**  
**BOND INTEREST AND REDEMPTION FUND**  
**DEBT SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.310.5.9110.610 Bond Principal	2,081,000	2,081,000		2,134,000	2,134,000				
<b>Total Debt Retirement</b>	2,081,000	2,081,000	0	2,134,000	2,134,000	0	0	0	0
<b>Total Debt Service Program</b>	2,081,000	2,081,000	0	2,134,000	2,134,000	0	0	0	0
			0			0	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.310.5.9120.620 Bond Interest	<del>83,489</del>	<del>83,468</del>		27,980	27,980				
<b>Total Debt Retirement</b>	<u>83,489</u>	<u>83,468</u>	<u>21</u>	<u>27,980</u>	<u>27,980</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.310.5.9120.850 Contingency Reserve	2,223,961		2,223,961	238,070		238,070	509,000	509,000	552,000
<b>Total Transfers or Reserves</b>	<u>2,223,961</u>	<u>0</u>	<u>-2,223,961</u>	<u>238,070</u>	<u>0</u>	<u>- 238,070</u>	<u>509,000</u>	<u>509,000</u>	<u>552,000</u>
<b>Total Debt Service Interest Program</b>	<u>2,307,450</u>	<u>0</u>	<u>2,223,982</u>	<u>266,050</u>	<u>07,980</u>	<u>238,070</u>	<u>509,000</u>	<u>509,000</u>	<u>552,000</u>
		<del>83,468</del>							

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.310.3.3200.000 Actual Year-End Fund Balance	N/A	2,558,380	N/A	N/A	525,101	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		2,558,380	2,558,380		525,101	525,101			
<b>Total Contingency Reserve Program</b>	0	2,558,380	2,558,380	0	525,101	525,101	0	0	<b>0 0</b>
<b>TOTAL BOND INTEREST AND REDEMPTION FUND</b>	<u>0</u> 4,388,450	<u>4,722,848</u>	<u>- 334,398</u>	<u>0</u> 2,400,050	<u>2,687,081</u>	<u>- 287,031</u>	<u>0</u> <del>509,000</del>	<u>0</u> <del>509,000</del>	<u><b>552,000</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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  
2018-2019 ANNUAL BUDGET**

**PLANT FACILITIES FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.4.4121.100 School Plant Facility Levy	4,782,447	4,868,901	86,454	5,021,569	5,120,615	99,046	5,272,647	5,272,647	<b>5,536,279</b>
9.420.4.4150.000 Investment Earnings									<b>10,000</b>
<b>TOTAL LOCAL FUNDING</b>	<u>4,782,447</u>	<u>4,868,949</u>	<u>- 451</u>	<u>5,021,569</u>	<u>5,120,717</u>	<u>- 397</u>	<u>5,273,647</u>	<u>5,273,647</u>	<b>5,546,279</b>
			<u>86,002</u>			<u>98,648</u>			
9.420.4.4311.110 State Lottery Revenues	719,200	734,677	15,477	736,000	753,608	17,608	754,000	754,000	<b>751,643</b>
9.420.4.4312.200 Bus Depreciation	233,310	292,029	58,719	256,000	306,748	50,748	260,735	260,735	<b>280,542</b>
9.420.4.4370.000 State Facility Maintenance Revenue	<del>80,800</del>	<del>26,681</del>	<del>54,119</del>	27,000	21,910	<del>5,090</del>	<del>26,000</del>	<del>26,000</del>	<b>26,000</b>
<b>TOTAL STATE FUNDING</b>	<u>1,033,310</u>	<u>1,053,387</u>	<u>20,077</u>	<u>1,019,000</u>	<u>1,082,266</u>	<u>63,266</u>	<u>1,040,735</u>	<u>1,040,735</u>	<b>1,058,185</b>
9.420.4.4420.000 Grants and Program Reimbursements									
9.420.4.4532.200 Sale of Fixed Assets		11,288						26,520	
<b>TOTAL FEDERAL FUNDING</b>	<u>4,000</u>	<u>0</u>	<u>7,288</u>	<u>4,000</u>	<u>6,994</u>	<u>2,994</u>	<u>5,000</u>	<u>5,000</u>	<b>5,000</b>
	<u>4,000</u>	<u>11,288</u>	<u>7,288</u>	<u>4,000</u>	<u>6,994</u>	<u>2,994</u>	<u>5,000</u>	<u>31,520</u>	<b>5,000</b>
<b>TOTAL CURRENT REVENUES</b>	<u>5,820,257</u>	<u>5,933,625</u>	<u>113,368</u>	<u>6,045,069</u>	<u>6,209,978</u>	<u>164,909</u>	<u>6,319,382</u>	<u>6,345,902</u>	<b>6,609,464</b>
9.420.4.7000.000 Estimated Beginning Balance	3,400,000	3,110,902	- 289,098	4,100,000	4,585,396	485,396	6,500,000	6,500,000	<b>6,050,000</b>
<b>TOTAL PLANT FACILITIES FUND</b>	<u>9,220,257</u>	<u>9,044,527</u>	<u>- 175,730</u>	<u>10,145,069</u>	<u>10,795,373</u>	<u>650,304</u>	<u>12,819,382</u>	<u>12,845,902</u>	<b>12,659,464</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5120.550 Equipment			18,740	50,233	36,682	13,551	54,233	54,233	<b>53,250</b>
9.420.5.5120.552 Technology Equipment	54,516	35,776		23,400	23,400		23,000	49,520	<b>49,250</b>
9.420.5.5120.554 Equipment Replacement	23,400	18,529	4,871						
<b>Total Capital Objects</b>	<u>5,000</u> 82,916	<u>5,000</u> <del>54,305</del>	<u>5,000</u> 28,611	<u>5,000</u> 78,633	<u>5,000</u> 60,082	<u>5,000</u> 18,551	<u>5,000</u> 82,233	<u>5,000</u> 108,753	<u>5,000</u> <b>107,500</b>
<b>Total Elementary Program</b>	<u>82,916</u>	<del>54,305</del>	<u>28,611</u>	<u>78,633</u>	<u>60,082</u>	<u>18,551</u>	<u>82,233</u>	<u>108,753</u>	<b>107,500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5150.550 Equipment	129,875	125,537		125,272	118,425		128,800	128,800	<b>123,699</b>
9.420.5.5150.552 Technology Equipment	462,600	462,600	4,338	482,600	482,600	6,847	473,000	473,000	<b>394,335</b>
9.420.5.5150.554 Equipment Replacement									
<b>Total Capital Objects</b>	<u>5,000</u> 597,475	<u>5,000</u> 588,337	<u>4,800</u> 9,138	<u>5,000</u> 612,872	<u>5,000</u> 601,125	<u>4,900</u> 11,747	<u>5,000</u> 606,800	<u>5,000</u> 606,800	<u>5,000</u> <b>523,034</b>
<b>Total Secondary Program</b>	<u>597,475</u>	<u>588,337</u>	<u>9,138</u>	<u>612,872</u>	<u>601,125</u>	<u>11,747</u>	<u>606,800</u>	<u>606,800</u>	<u><b>523,034</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5170.550 Equipment									
<b>Total Capital Objects</b>	<u>1,664</u>	<u>674</u>	<u>990</u>	<u>1,696</u>	<u>341</u>	<u>1,355</u>	<u>1,696</u>	<u>1,696</u>	<u>1,696</u>
<b>Total Alternate School Program</b>	<u>1,664</u>	<u>674</u>	<u>990</u>	<u>1,696</u>	<u>341</u>	<u>1,355</u>	<u>1,696</u>	<u>1,696</u>	<u>1,696</u>
	<u>1,664</u>	<u>674</u>	<u>990</u>	<u>1,696</u>	<u>341</u>	<u>1,355</u>	<u>1,696</u>	<u>1,696</u>	<u>1,696</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**  
**PLANT FACILITIES FUND**  
**SCHOOL ACTIVITY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5320.550 Equipment	<u>19,592</u>	<u>19,312</u>	<u>280</u>	<u>18,707</u>	<u>17,946</u>	<u>761</u>	<u>17,109</u>	<u>17,109</u>	<u>42,872</u>
<b>Total Capital Objects</b>	<u>19,592</u>	<u>19,312</u>	<u>280</u>	<u>18,707</u>	<u>17,946</u>	<u>761</u>	<u>17,109</u>	<u>17,109</u>	<u>42,872</u>
<b>Total School Activity Program</b>	<u>19,592</u>	<u>19,312</u>	<u>280</u>	<u>18,707</u>	<u>17,946</u>	<u>761</u>	<u>17,109</u>	<u>17,109</u>	<u>42,872</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6210.550 Equipment	1,000	984	16	950	950	0	1,000	1,000	<b>1,000</b>
<b>Total Capital Objects</b>	1,000	984	16	950	950	0	1,000	1,000	<b>1,000</b>
<b>Total Instructional Improvement Program</b>	1,000	984	16	950	950	0	1,000	1,000	<b>1,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6230.550 Equipment	100,000			100,000	98,322		100,000	100,000	<b>100,000</b>
9.420.5.6230.554 Equipment Replacement	146,000	97,677	2,323	146,000	146,000	1,678	175,000	175,000	<b>175,000</b>
<b>Total Capital Objects</b>	<u>246,000</u>	<u>240,379</u>	<u>3,297</u>	<u>246,000</u>	<u>244,322</u>	<u>0</u>			<b>275,000</b>
			<u>5,621</u>			<u>1,678</u>	<del>275,000</del>	<del>275,000</del>	
<b>Total Instruction-Related Technology Program</b>	<u>246,000</u>	<u>240,379</u>	<u>5,621</u>	<u>246,000</u>	<u>244,322</u>	<u>1,678</u>	<del>275,000</del>	<del>275,000</del>	<b>275,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6310.550 Equipment						110			
<b>Total Capital Objects</b>	500	490	10	500	390	110	500	500	<b>500</b>
<b>Total Board Of Education Program</b>	500	490	10	500	390	110	500	500	<b>500</b>
	500	490	10	500	390		500	500	<b>500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6320.550 Equipment			250						
<b>Total Capital Objects</b>	500	750	-	250	500	423	77	500	500
<b>Total Central Administration Program</b>	500	750	-	250	500	423	77	500	500
	500	750	- 250	500	423	77	500	500	700

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6510.550 Equipment									
<b>Total Capital Objects</b>	<u>2,000</u>	<u>1,528</u>	<u>472</u>	<u>2,500</u>		<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	<u>2,000</u>	<u>1,528</u>	<u>472</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b>Total Business Administration Program</b>	<u>2,000</u>	<u>1,528</u>	<u>472</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**  
**PLANT FACILITIES FUND**  
**CENTRAL SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6550.550 Equipment						-3,600			
<b>Total Capital Objects</b>	0	0	0	0	3,600	-3,600	0	0	0
<b>Total Central Service Program</b>	0	0	0	0	3,600	-3,600	0	0	0
	0	0	0	0	3,600		0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6560.550 Equipment									
<b>Total Capital Objects</b>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,159</u>	<u>341</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,159</u>	<u>341</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b>Total Administrative Technology Service Program</b>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,159</u>	<u>341</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>5-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u> 201	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6610.550 Equipment	32,300			45,300	20,014				<b>30,300</b>
9.420.5.6610.551 Vehicle Purchases	<del>17,800</del>	24,534	7,734	126,000	70,008	25,286	<del>30,300</del>	<del>30,300</del>	<b>144,900</b>
9.420.5.6610.552 Technology Equipment		56,701				55,992			<b>62,145</b>
	<del>42,490</del>	<del>42,490</del>				<del>14,030</del>			
<b>Total Capital Objects</b>	<u>192,590</u>	<u>123,726</u>	<u>68,864</u>	<u>230,756</u>	<u>163,508</u>	<u>67,248</u>	<u>25,947</u>	<u>25,947</u>	<b>237,345</b>
							<del>331,547</del>	<del>331,547</del>	
<b>Total Building Operation Services Program</b>	<u>192,590</u>	<u>123,726</u>	<u>68,864</u>	<u>230,756</u>	<u>163,508</u>	<u>67,248</u>	<u>331,547</u>	<u>331,547</u>	<b>237,345</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted 2015</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6630.325 Repair and Maintenance (Contracted)				237,200		237,200			<b>0</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>237,200</u>	<u>0</u>	<u>237,200</u>	<u>0</u>	<u>0</u>	<b>0</b>
9.420.5.6630.520 Site Improvement Expenses	0	0	0	1,304,388	1,372,902	-68,514	2,320,564	2,520,564	<b>1,373,379</b>
9.420.5.6630.540 Remodeling	0	0	0	93,478	79,848		0		<b>45,285</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,397,866</u>	<u>1,452,749</u>	<u>13,630</u>	<u>27,500</u>	<u>27,500</u>	<b>1,418,664</b>
	<u>0</u>	<u>0</u>	<u>0</u>			<u>-54,883</u>	<u>2,348,064</u>	<u>2,548,064</u>	
<b>Total Maintenance - Non-Student Occupied Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,635,066</u>	<u>1,452,749</u>	<u>182,317</u>	<u>2,348,064</u>	<u>2,548,064</u>	<b>1,418,664</b>
	0	0	0						

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	<del>Adjusted 2015-2016</del> Actual	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.420.5.6640.325 Repair and Maintenance (Contracted)	1,082,270	1,177,586	-95,316	1,252,590	976,253	276,337	1,546,790	1,546,790	<b>336,230</b>
<b>Total Purchased Services</b>	1,082,270	1,177,586	-95,316	1,252,590	976,253	276,337	1,546,790	1,546,790	<b>336,230</b>
9.420.5.6640.520 Site Improvement Expenses	193,059	129,298	63,761						
9.420.5.6640.540 Remodeling	2,243,773	1,644,052	599,721	1,161,024	837,910	323,114	1,082,899	1,082,899	<b>1,697,360</b>
9.420.5.6640.550 Equipment	<del>23,330</del>	<del>12,639</del>	<del>10,691</del>	<del>23,330</del>	<del>12,195</del>	<del>11,135</del>	<del>23,330</del>	<del>23,330</del>	<del>23,330</del>
<b>Total Capital Objects</b>	2,460,162	1,785,990	674,172	1,184,354	850,106	334,248	1,106,229	1,106,229	<b>1,720,690</b>
<b>Total General Maintenance Services Program</b>	<u>3,542,432</u>	<u>2,963,576</u>	<u>578,856</u>	<u>2,436,944</u>	<u>1,826,358</u>	<u>610,586</u>	<u>2,653,019</u>	<u>2,653,019</u>	<b><u>2,056,920</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6650.550 Equipment	<u>15,640</u>	<u>15,009</u>	<u>631</u>	<u>15,640</u>	<u>11,132</u>	<u>4,508</u>	<u>15,640</u>	<u>15,640</u>	<u>15,660</u>
<b>Total Capital Objects</b>	<u>15,640</u>	<u>15,009</u>	<u>631</u>	<u>15,640</u>	<u>11,132</u>	<u>4,508</u>	<u>15,640</u>	<u>15,640</u>	<u>15,660</u>
<b>Total Ground Maintenance Services Program</b>	<u>15,640</u>	<u>15,009</u>	<u>631</u>	<u>15,640</u>	<u>11,132</u>	<u>4,508</u>	<u>15,640</u>	<u>15,640</u>	<u>15,660</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6810.560 Buses	444,870	442,750		458,215	444,750		543,000	543,000	<b>531,042</b>
<b>Total Capital Objects</b>	444,870	442,750	2,120	458,215	444,750	13,465	543,000	543,000	<b>531,042</b>
<b>Total Pupil To School Transportation Program</b>	444,870	442,750	2,120	458,215	444,750	13,465	543,000	543,000	<b>531,042</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6840.550 Equipment		7,311							<b>11,200</b>
<b>Total Capital Objects</b>	7,450	7,311	139	6,560	5,264	1,296	6,512	7,808	<b>11,200</b>
	7,450		139	6,560	5,264	1,296	6,512	7,808	
<b>Total Non-reimbursable Transportation Program</b>	<b>7,450</b>	<b>7,311</b>	<b>139</b>	<b>6,560</b>	<b>5,264</b>	<b>1,296</b>	<b>6,512</b>	<b>7,808</b>	<b>11,200</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted 2015-2016	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.420.5.8100.310 Professional and Technical Services						-1,500			<b>0</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>-1,500</u>	<u>0</u>	<u>0</u>	<b>0</b>
9.420.5.8100.510 Site Purchases	0	0	0	0	1,500	-62,725	0	0	
9.420.5.8100.530 New Buildings and Additions	0	0	0	0	62,725	-62,725	0	0	<b>4,500,000</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,725</u>	<u>-62,725</u>	<u>0</u>	<u>0</u>	<b>4,500,000</b>
<b>Total Capital Asset Acquisition Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>64,225</u>	<u>-64,225</u>	<u>0</u>	<u>0</u>	<b>4,500,000</b>
<b>Total Current Expenditures</b>	<u>5,157,129</u>	<u>4,459,131</u>	<u>697,998</u>	<u>5,748,039</u>	<u>4,899,325</u>	<u>848,714</u>	<u>6,887,620</u>	<u>7,115,436</u>	<b>9,728,133</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.9500.851 Future Building Reserve	4,063,128	N/A	N/A	4,397,030	N/A	N/A	5,931,762	5,730,466	<b>2,931,331</b>
9.420.3.3200.000 Actual Year-End Fund Balance	N/A	4,585,396	N/A	N/A	5,896,048	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>4,063,128</u>	<u>4,585,396</u>	<u><del>522,268</del></u>	<u>4,397,030</u>	<u>5,896,048</u>	<u>1,499,018</u>	<u>5,931,762</u>	<u>5,730,466</u>	<b><u>2,931,331</u></b>
<b>Total Contingency Reserve Program</b>	<u>4,063,128</u>	<u>4,585,396</u>	<u>522,268</u>	<u>4,397,030</u>	<u>5,896,048</u>	<u>1,499,018</u>	<u>5,931,762</u>	<u>5,730,466</u>	<b><u>2,931,331</u></b>
<b>TOTAL PLANT FACILITIES FUND</b>	<u><u>9,220,257</u></u>	<u><u>9,044,527</u></u>	<u><u>175,730</u></u>	<u><u>10,145,069</u></u>	<u><u>10,795,373</u></u>	<u><u>- 650,304</u></u>	<u><u>12,819,382</u></u>	<u><u>12,845,902</u></u>	<b><u><u>12,659,464</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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  
2018-2019 ANNUAL BUDGET**

**PRINT SHOP FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.610.4.4199.900 Fees / Printing Charges	98,500	81,315	-17,185	95,000	97,294		95,000	95,000	<b>95,000</b>
9.610.4.4199.910 Copier Click Charges	15,000	7,021	-7,979	8,000	7,556	2,294	95,000	95,000	
9.610.4.4199.990 Overhead Revenue	<del>11,000</del>	<del>16,641</del>	<del>5,641</del>	<del>8,000</del>	<del>7,556</del>	<del>-2,444</del>	8,000	8,000	<b>7,500</b>
<b>TOTAL LOCAL FUNDING</b>	<u>124,500</u>	<u>104,977</u>	<u>-19,523</u>	<u>120,000</u>	<u>120,306</u>		<u>17,000</u>	<u>17,000</u>	<b>119,500</b>
						306	<del>120,000</del>	<del>120,000</del>	
<b>TOTAL CURRENT REVENUES</b>	<u>124,500</u>	<u>104,977</u>	<u>-19,523</u>	<u>120,000</u>	<u>120,306</u>		<del>120,000</del>	<del>120,000</del>	<b>119,500</b>
						306			
9.610.4.7000.000 Estimated Beginning Balance	63,000	139,177	76,177	145,000	153,345		160,000	160,000	<b>200,000</b>
<b>TOTAL PRINT SHOP FUND</b>	<u>187,500</u>	<u>244,154</u>	<u>56,654</u>	<u>265,000</u>	<u>273,651</u>	<u>8,345</u>	<del>280,000</del>	<del>280,000</del>	<b>319,500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.610.5.6550.161 Printer				22,558	22,608				<b>24,010</b>
9.610.5.6550.199 Personal Leave Reimbursement	21,653	22,665	-1,012			-50	22,669	22,669	
<b>Total Salaries</b>	<del>170,823</del>	22,778	58,955	<del>22,558</del>	22,652	-44	<del>220,869</del>	200	<b>200,210</b>
9.610.5.6550.210 PERSI			-174			-94		22,869	
9.610.5.6550.220 Social Security Tax	2,427	2,601	-124	2,508	2,560	-52	2,543	2,543	<b>2,692</b>
9.610.5.6550.230 Life Insurance	1,603	1,727	-	1,658	1,699	-41	1,681	1,681	<b>1,780</b>
9.610.5.6550.240 Medical Insurance									
9.610.5.6550.250 Employee Assistance Plan	4,791	3,518	0	4,422	4,261	161	4,938	4,938	<b>5,194</b>
9.610.5.6550.260 Dental Insurance									
9.610.5.6550.270 Worker's Compensation Insurance	16	16	0	16	16	0	16	16	<b>17</b>
9.610.5.6550.280 Retirement Sick Leave Benefits	250	238	12	250	245	5	259	259	<b>253</b>
9.610.5.6550.280 Retirement Sick Leave Benefits	1,185	1,420	-14	1,391	1,064	327	1,450	1,450	<b>1,366</b>
9.610.5.6550.290 Vision Insurance	275	289		284	285		289	289	<b>306</b>
<b>Total Fringe Benefits</b>	<del>40,063</del>	44	2	<del>40,643</del>	40,244	0	<del>47,298</del>	47,298	<b>44,720</b>
9.610.5.6550.310 Professional and Technical Services	55,115	9,923	140,911	55,115	30,849	399	55,115	55,115	<b>55,115</b>
9.610.5.6550.313 Publishing and Advertising		36,204				24,266			
9.610.5.6550.325 Repair and Maintenance (Contracted)	2,000	299	1,701	2,000	1,635	365	2,000	2,000	<b>2,000</b>
<b>Total Purchased Services</b>	<del>1,000</del>	67,124	370,991	<del>1,000</del>	32,484	1,000	<del>1,000</del>	1,000	<b>1,000</b>
9.610.5.6550.410 General Supplies	24,822	19,089	5,733	24,822	28,629	-3,807	28,000	28,000	<b>28,000</b>
<b>Total Supplies and Materials</b>	<del>24,822</del>	19,089	5,733	<del>24,822</del>	28,629	-3,807	<del>28,000</del>	28,000	<b>28,000</b>
9.610.5.6550.550 Equipment							11,000	11,000	<b>11,000</b>
<b>Total Capital Objects</b>	2,000	1,895	105	2,000	160	1,840	11,000	11,000	<b>11,000</b>
<b>Total Central Service Program</b>	<del>2,000</del>	1,895	105	<del>2,000</del>	160	1,840	<del>11,000</del>	11,000	<b>11,000</b>
	<del>116,823</del>	<del>90,809</del>	<del>26,014</del>	<del>118,138</del>	<del>94,169</del>	<del>23,969</del>	<del>131,282</del>	<del>131,282</del>	<b>133,045</b>
<b>Total Current Expenditures</b>	<del>116,823</del>	<del>90,809</del>	<del>26,014</del>	<del>118,138</del>	<del>94,169</del>	<del>23,969</del>	<del>131,282</del>	<del>131,282</del>	<b>133,045</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted 2015-2016	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.610.5.9500.850 Contingency Reserve		N/A	N/A	146,862	N/A	N/A	148,718	148,718	<b>186,455</b>
9.610.3.3200.000 Actual Year-End Fund Balance	70,677	N/A	N/A	N/A	179,482	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>70,677</u>	<u>153,345</u>	<u>82,668</u>	<u>146,862</u>	<u>179,482</u>				<b><u>186,455</u></b>
<b>Total Contingency Reserve Program</b>	<u>70,677</u>	<u>153,345</u>	<del><u>82,668</u></del>	<u>146,862</u>	<u>179,482</u>	<u>32,620</u>	<u>148,718</u>	<u>148,718</u>	<b><u>186,455</u></b>
<b>TOTAL PRINT SHOP FUND</b>	<u>187,500</u>	<u>244,154</u>	<u>-56,654</u>	<u>265,000</u>	<u>273,651</u>	<u>-8,651</u>	<del><u>280,000</u></del>	<del><u>280,000</u></del>	<b><u>319,500</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 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**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.710.4.4150.000 Earnings on Investment									
9.710.4.4192.200 Contributions from Wellness Programs	250	105,000	105,000	250	120,000	120,000	1,500	1,500	4,000
<b>TOTAL LOCAL FUNDING</b>	<u>0</u>	<u>106,143</u>	<u>105,893</u>	<u>0</u>	<u>122,186</u>	<u>121,936</u>	<u>0</u>	<u>0</u>	<u>0</u>
	250			250			1,500	1,500	4,000
<b>TOTAL CURRENT REVENUES</b>		<u>106,143</u>	<u>105,893</u>		<u>122,186</u>	<u>121,936</u>		<u>1,500</u>	<u>4,000</u>
	250			250			1,500	1,500	4,000
9.710.4.7000.000 Estimated Beginning Balance	403,650	403,867		314,100	419,614	105,514	415,950	415,950	531,250
<b>TOTAL VEBA TRUST FUND</b>	<u><u>403,900</u></u>	<u><u>510,010</u></u>	<u><u>106,110</u></u>	<u><u>314,350</u></u>	<u><u>541,800</u></u>	<u><u>227,450</u></u>	<u><u>417,450</u></u>	<u><u>417,450</u></u>	<u><u>535,250</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2018-2019 ANNUAL BUDGET**

**VEBA TRUST FUND  
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.710.5.6320.391 Professional Dues and Fees									
<b>Total Purchased Services</b>	400	396	4	400	396	4	0	0	<b>400</b>
<b>Total Central Administration Program</b>	400	396	4	400	396	4	0	0	<b>400</b>
	400	396	4	400	396	4	0	0	<b>400</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2015-2016 Budget</u>			<u>2016-2017 Budget</u>			<u>2017-2018 Budget</u>		<u>2018-2019 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.710.5.6910.296 Other Employee Benefits	<del>90,000</del>	<del>90,000</del>		125,000	125,000				<b>0</b>
<b>Total Fringe Benefits</b>	<u>90,000</u>	<u>90,000</u>	<u>0</u>	<u>125,000</u>	<u>125,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Other Support Services Program</b>	<u>90,000</u>	<del>90,000</del>	<u>0</u>	<u>125,000</u>	<u>125,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Current Expenditures</b>	<u>90,400</u>	<del>90,396</del>	<u>0</u>	<u>125,400</u>	<u>125,396</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>400</b>
			<u>4</u>			<u>4</u>	<u>0</u>	<u>0</u>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

Account Elements and Object Description	2015-2016 Budget			2016-2017 Budget			2017-2018 Budget		2018-2019 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9.710.5.9500.852 Unappropriated Fund Balance	313,500	N/A	N/A	188,950	N/A	N/A	417,450	417,450	<b>534,850</b>
9.710.3.3200.000 Actual Year-End Fund Balance	N/A	419,614	N/A	N/A	416,404	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>313,500</u>	<u>419,614</u>	<u>106,114</u>	<u>188,950</u>	<u>416,404</u>	<u>227,454</u>	<u>417,450</u>	<u>417,450</u>	<b><u>534,850</u></b>
<b>Total Contingency Reserve Program</b>	<u>313,500</u>	<u>419,614</u>	<u>106,114</u>	<u>188,950</u>	<u>416,404</u>	<u>227,454</u>	<del>417,450</del>	<del>417,450</del>	<b><u>534,850</u></b>
<b>TOTAL VEBA TRUST FUND</b>	<u><u>403,900</u></u>	<u><u>510,010</u></u>	<u><u>- 106,110</u></u>	<u><u>314,350</u></u>	<u><u>541,800</u></u>	<u><u>- 227,450</u></u>	<del>417,450</del>	<del>417,450</del>	<b><u><u>535,250</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**EXPENDITURES**

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

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

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

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

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

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

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

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

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

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

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

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

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

**9120 DEBT SERVICE INTEREST PROGRAM**

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**OBJECTS OF EXPENDITURES**

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

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

The eight major areas are listed and defined as follows:

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2018-2019 ANNUAL BUDGET**

**REVENUES**

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

**CODE**

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