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**POCATELLO/CHUBBUCK  
SCHOOL DISTRICT 25**

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# **Annual Budget**

## **2022 - 2023**



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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:

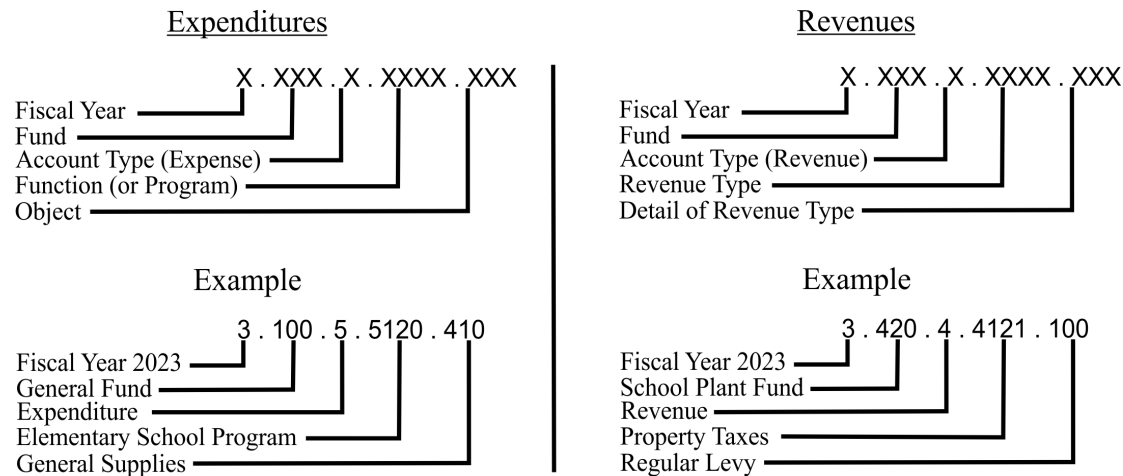
1. Provide for statewide uniformity in budgeting, accounting, and reporting.
2. Provide a system for each school district to demonstrate the prudent use of its resources.
3. Provide for more detailed accountability of educational programs by providing a system for using accrual-based accounting techniques.

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 “2019-2020” and “2020-2021” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly. The amount listed under “2021-2022” as the Adjusted Budget is as of May 27, 2022.

**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**  
**2022-2023 ANNUAL BUDGET**

**BOARD OF TRUSTEES 2021-2022**

Jim Facer - Chair  
Paul Vitale - Vice-Chair  
Deanna Judy - Assistant Clerk  
Heather Clarke - Assistant Treasurer  
Angie Oliver - Member

**BUDGET DEVELOPMENT STAFF**

Education Service Center

Jonathan Balls, Director of Business Operations  
Renaë Bentley, Business Services Coordinator  
Kevin Chatfield, Technology Coordinator  
Lori Craney, Director of Elementary Education  
Courtney Fisher, Public Information Officer  
Brian Glenn, Energy Education Manager  
Douglas Howell, Superintendent  
Gretchen Kinghorn, Title I Coordinator  
Craig Leiby, Transportation Coordinator  
Cathy Lozmack, Head Start Coordinator  
Brenda Miner, Director of Human Resources  
Chuck Orr, Director of Curriculum  
Susan Pettit, Director of Secondary Education  
Jeff Proctor, Director of Special Services  
Carl Smart, Director of Employee Services  
Alan Spidell, Maintenance Coordinator  
Tonya Wilkes, Director of Student Support Services  
Tom Wilson, Food Service Coordinator

Principals

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**BUDGET CALENDAR**

- January 18, 2022 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.
- February 16, 2022 Development of financial parameters and review of allotments. Review budget procedures.
- March 15, 2022 Regular Board Meeting – Discussion of Balancing the 2022-23 District Budget.
- April 8, 2022 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for General Fund.
- April 19, 2022 Regular Board Meeting – Discussion of Balancing the 2022-23 District Budget.
- April 22, 2022 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for Special Funds.
- April 30, 2022 Final day to notify Bannock County of the date of the Budget Hearing.
- May 17, 2022 Regular Board Meeting – Discussion of Balancing the 2022-23 District Budget. Take Action on Insurance Plans and Carriers.
- June 3, 2022 Advertisement prepared and submitted to the Idaho State Journal.
- June 10, 2022 Post and Publish Budget Hearing and Budget Summaries.
- June 21, 2022 Regular Board Meeting - Public Hearing and Adoption of 2022-2023 budget.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**BUDGET SUMMARY**

| <u>Fund Number and Description</u>                   | <u>2019-2020 Budget*</u> |                    |                  | <u>2020-2021 Budget*</u> |                    |                 | <u>2021-2022 Budget</u> |                    | <u>2022-2023 Budget</u> |
|--|--------------------------|--------------------|------------------|--------------------------|--------------------|-----------------|-------------------------|--------------------|-------------------------|
|  | <u>Adjusted</u>          | <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                                     | 91,752,872               | 92,637,942         | - 885,070        | 91,701,176               | 92,796,174         | -1,094,998      | 94,011,995              | 98,373,363         | <b>108,815,185</b>      |
| 220 Federal Forest Fund                              | 210,700                  | 261,228            | -50,528          | 285,726                  | 261,228            | 24,498          | 310,228                 | 310,228            | <b>334,728</b>          |
| 238 Student Activity Fund                            | 0                        | 0                  | 0                | 0                        | 4,706,773          | -4,706,773      | 0                       | 0                  | <b>2,348,428</b>        |
| 241 Driver Education Fund                            | 67,800                   | 28,645             | 39,155           | 31,424                   | 13,960             | 17,464          | 18,900                  | 18,900             | <b>39,000</b>           |
| 242 Special Grants Fund                              | 99,119                   | 67,297             | 31,822           | 97,107                   | 93,978             | 3,129           | 31,094                  | 66,740             | <b>40,677</b>           |
| 243 State Professional-Technical Education Fund      | 2,094,814                | 282,800            | 1,812,014        | 2,737,569                | 708,390            | 2,029,179       | 2,494,204               | 2,556,787          | <b>2,260,164</b>        |
| 245 State Technology Fund                            | 1,575,850                | 1,342,906          | 232,944          | 1,355,531                | 1,491,039          | - 135,508       | 1,206,098               | 1,206,098          | <b>1,272,564</b>        |
| 246 Substance Abuse Prevention Fund                  | 152,040                  | 152,041            | -1               | 159,769                  | 159,770            | -1              | 151,786                 | 272,642            | <b>271,786</b>          |
| 250 ESSER III (ARPA) Fund                            | 0                        | 0                  | 0                | 10,853,732               | 0                  | 10,853,732      | 4,603,176               | 19,259,995         | <b>17,865,000</b>       |
| 251 Title I-A, ESSA - Improving Basic Programs Fund  | 4,596,175                | 2,506,627          | 2,089,548        | 4,704,616                | 2,610,777          | 2,093,839       | 2,993,438               | 4,712,231          | <b>2,715,702</b>        |
| 252 ESSER I (CARES) Fund                             | 0                        | 0                  | 0                | 0                        | 1,957,177          | -1,957,177      | 0                       | 0                  | <b>0</b>                |
| 254 ESSER II (CRRSA) Fund                            | 0                        | 0                  | 0                | 0                        | 3,760,165          | -3,760,165      | 0                       | 4,754,527          | <b>0</b>                |
| 255 Title I-D Neglected and Delinquent Children Fund | 93,305                   | 73,841             | 19,464           | 113,090                  | 79,333             | 33,757          | 73,863                  | 110,702            | <b>70,000</b>           |
| 257 IDEA Part B - School-Age Fund                    | 2,887,905                | 2,656,475          | 231,430          | 2,811,290                | 2,751,378          | 59,912          | 2,982,454               | 2,681,211          | <b>2,903,817</b>        |
| 258 IDEA Part B - Pre-School Fund                    | 226,637                  | 136,206            | 90,431           | 215,337                  | 174,805            | 40,532          | 225,191                 | 165,910            | <b>141,177</b>          |
| 259 IDEA Part B (ARPA) Fund                          | 0                        | 0                  | 0                | 0                        | 0                  | 0               | 0                       | 579,136            | <b>512,125</b>          |
| 260 Medicaid Fund                                    | 775,000                  | 1,026,866          | - 251,866        | 825,000                  | 953,246            | - 128,246       | 825,000                 | 825,000            | <b>825,000</b>          |
| 261 Title IV-A, ESSA - Student Support Fund          | 323,637                  | 102,101            | 221,536          | 477,799                  | 251,652            | 226,147         | 324,300                 | 479,117            | <b>310,928</b>          |
| 263 Perkins IV - Professional Technical Act Fund     | 178,947                  | 178,947            | 0                | 196,693                  | 196,693            | 0               | 186,000                 | 202,402            | <b>202,402</b>          |
| 270 Title III-A, ESSA - English Language Acquisition | 18,735                   | 14,957             | 3,778            | 17,352                   | 11,070             | 6,282           | 13,573                  | 22,980             | <b>16,698</b>           |
| 271 Title II-A, ESEA - Effective Instruction Fund    | 496,537                  | 370,241            | 126,296          | 563,404                  | 442,977            | 120,427         | 490,141                 | 568,889            | <b>552,197</b>          |
| 272 McKinney-Vento Homeless Fund                     | 0                        | 0                  | 0                | 12,440                   | 12,440             | 0               | 15,360                  | 12,440             | <b>12,000</b>           |
| 273 Title IV-B, ESEA - 21st Century Fund             | 250,326                  | 250,913            | - 587            | 284,288                  | 260,597            | 23,691          | 276,800                 | 276,800            | <b>157,000</b>          |
| 274 Head Start Fund                                  | 2,681,438                | 1,691,512          | 989,926          | 2,461,789                | 1,730,919          | 730,870         | 2,461,789               | 3,645,245          | <b>2,491,823</b>        |
| 276 Head Start Training Fund                         | 21,178                   | 12,911             | 8,267            | 21,178                   | 18,610             | 2,568           | 21,178                  | 21,178             | <b>21,178</b>           |
| 278 Head Start T.A.N.F. Fund                         | 145,264                  | 118,459            | 26,805           | 145,264                  | 124,754            | 20,510          | 145,264                 | 145,264            | <b>145,264</b>          |
| 281 Idaho Blended Learning Fund                      | 0                        | 0                  | 0                | 444,028                  | 4,549,444          | -4,105,416      | 0                       | 2,124,225          | <b>0</b>                |
| 290 Child Nutrition Fund                             | 5,584,971                | 5,853,557          | - 268,586        | 6,037,900                | 5,998,530          | 39,370          | 5,457,110               | 5,667,742          | <b>6,534,059</b>        |
| 310 Bond Interest and Redemption Fund                | 568,000                  | 594,881            | -26,881          | 604,675                  | 597,288            | 7,387           | 615,000                 | 615,000            | <b>602,288</b>          |
| 420 Plant Facilities Fund                            | 16,968,841               | 17,565,902         | - 597,061        | 18,168,233               | 18,301,110         | - 132,877       | 13,198,935              | 17,059,380         | <b>13,508,166</b>       |
| 610 Print Shop Fund                                  | 325,000                  | 350,289            | -25,289          | 347,500                  | 361,867            | -14,367         | 335,000                 | 335,000            | <b>348,000</b>          |
| 710 VEBA Trust Fund                                  | 695,750                  | 784,776            | -89,026          | 914,745                  | 906,561            | 8,184           | 1,023,940               | 1,023,940          | <b>1,140,940</b>        |
| <b>Total of All Funds</b>                            | <b>132,790,841</b>       | <b>129,062,319</b> | <b>3,728,522</b> | <b>146,588,655</b>       | <b>146,282,704</b> | <b>305,951</b>  | <b>134,491,817</b>      | <b>168,093,072</b> | <b>166,458,296</b>      |

\* Includes actual Ending Fund Balances.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2020 THROUGH FY 2023**

| <b>LEVIES:</b>                                       | <b><u>2019-2020</u></b>    | <b><u>2020-2021</u></b>    | <b><u>2021-2022</u></b>    | <b><u>Estimated</u></b><br><b><u>2022-2023</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  | 223,824                    | 232,214                    | 240,065                    | 255,300  |
| School Plant Facilities Levy <sup>2</sup>            | <u>5,813,093</u>           | <u>6,103,748</u>           | <u>6,408,935</u>           | <u>6,729,382</u>                                   |
| <b>TOTAL LEVIES</b>                                  | <b><u>\$15,286,917</u></b> | <b><u>\$15,585,962</u></b> | <b><u>\$15,899,000</u></b> | <b><u>\$16,234,682</u></b>                         |
|  |                            |                            |                            |  |
| <b>PROPERTY VALUES:</b>                              | <b><u>2019-2020</u></b>    | <b><u>2020-2021</u></b>    | <b><u>2021-2022</u></b>    | <b><u>2022-2023</u></b>                            |
| Actual September Taxable Property Value <sup>3</sup> | \$4,525,547,542            | \$4,811,100,560            | \$5,354,753,048            | Not Available                                      |
| Total Calculated Levy Rate                           | 0.003327232                | 0.003191935                | 0.002924305                | Not Available                                      |
|  |                            |                            |                            |  |
| <b>PROPERTY TAX REPLACEMENT <sup>4</sup></b>         | \$229,369                  | \$229,369                  | \$229,369                  | Not Available                                      |

<sup>1</sup>Approved March 12, 2019 for FY 2020 and FY 2021; approved March 9, 2021 for FY 2022 and FY 2023.

<sup>2</sup>Approved March 16, 2010 for the 10-year period of FY 2012 through FY 2021; approved March 10, 2020 for the 10-year period of FY 2022 through FY 2031.

<sup>3</sup>The value used by Bannock County in the calculation of the actual property tax levy rates. Excludes Homeowner's Exemption Values.

<sup>4</sup>Two property tax exemptions available through Idaho Code (Agricultural Equipment Replacement and Personal Property Replacement) had an 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 did not levy a Tort Levy during the FY 2015 through FY 2020 time period. Beginning in FY 2021, the amount of the Tort Levy exceeded the Property Tax Replacement value and partial levies were submitted to Bannock County. The District was notified on May 20, 2021 that the Idaho State Tax Commission would have to revise the value of the Property Tax Replacement for all districts throughout the state and that the updated figures would not be available until July, 2021. This was the result of new legislation passed during the 2021 state legislative session.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**NOTICE OF BUDGET HEARING**

Notice is hereby given, that a public school budget hearing in School District #25 will be held on June 21, 2022 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, 2022, to June 30, 2023, as provided for by Sections 33-801, Idaho Code.

Further notice is given, that for the purpose of said budget hearing, public notices will be posted in the following places and said notice will be published in the Idaho State Journal, on June 10, 2022, 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 School District No. 25 website: <https://www.sd25.us/districtBoardEd.aspx>

Rena Johnson  
Clerk of Board of Trustees



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**SUMMARY STATEMENT - 2021-2022 SCHOOL BUDGET**  
**ALL FUNDS**

|                                  | <u>GENERAL FUND</u>      |                          |                               |                               | <u>ALL OTHER FUNDS</u>   |                          |                               |                               |
|----------------------------------|--------------------------|--------------------------|-------------------------------|-------------------------------|--------------------------|--------------------------|-------------------------------|-------------------------------|
|                                  | Actual<br>2019-20        | Actual<br>2020-21        | Adjusted<br>Budget<br>2021-22 | Proposed<br>Budget<br>2022-23 | Actual<br>2019-20        | Actual<br>2020-21        | Adjusted<br>Budget<br>2021-22 | Proposed<br>Budget<br>2022-23 |
| <b><u>REVENUES</u></b>           |                          |                          |                               |                               |                          |                          |                               |                               |
| Beginning Balance                | 11,626,602               | 14,010,887               | 16,523,789                    | 17,000,000                    | 12,400,193               | 15,903,215               | 11,437,443                    | 9,452,809                     |
| Local Tax Revenue                | 9,657,264                | 9,500,462                | 9,490,065                     | 9,505,300                     | 6,046,591                | 6,245,180                | 6,686,605                     | 6,729,382                     |
| Other Local Revenue              | 1,561,238                | 672,670                  | 763,000                       | 586,500                       | 1,382,880                | 3,125,487                | 1,421,484                     | 4,262,230                     |
| State Revenue                    | 69,706,710               | 68,490,660               | 71,526,509                    | 81,653,385                    | 3,021,049                | 3,271,522                | 5,027,306                     | 4,728,914                     |
| Federal Revenue                  | 86,128                   | 121,495                  | 70,000                        | 70,000                        | 13,166,820               | 24,636,685               | 44,610,384                    | 31,606,037                    |
| Sale of Fixed Assets             | 0                        | 0                        | 0                             | 0                             | 250,663                  | 5,072                    | 5,000                         | 5,000                         |
| Transfers                        | 0                        | 0                        | 0                             | 0                             | 156,179                  | 299,373                  | 531,487                       | 858,739                       |
| <b>TOTALS</b>                    | <b><u>92,637,942</u></b> | <b><u>92,796,174</u></b> | <b><u>98,373,363</u></b>      | <b><u>108,815,185</u></b>     | <b><u>36,424,375</u></b> | <b><u>53,486,534</u></b> | <b><u>69,719,709</u></b>      | <b><u>57,643,111</u></b>      |
| <b><u>EXPENDITURES</u></b>       |                          |                          |                               |                               |                          |                          |                               |                               |
| Salaries                         | 50,285,369               | 48,675,295               | 53,573,064                    | 56,948,208                    | 6,781,043                | 11,393,433               | 11,269,173                    | 7,514,382                     |
| Fringe Benefits                  | 19,746,173               | 18,944,384               | 21,000,628                    | 24,628,181                    | 3,300,724                | 4,692,260                | 4,747,833                     | 4,542,215                     |
| Purchased Services               | 4,828,993                | 4,272,666                | 5,617,297                     | 5,925,564                     | 2,224,612                | 2,576,303                | 3,682,174                     | 2,529,706                     |
| Supplies and Materials           | 3,122,803                | 3,546,660                | 3,377,155                     | 4,086,249                     | 3,171,700                | 7,140,447                | 16,478,629                    | 18,621,116                    |
| Capital Objects                  | 33,270                   | 55,576                   | 110,600                       | 109,872                       | 7,375,566                | 13,302,697               | 24,218,370                    | 16,367,667                    |
| Insurance and Judgments          | 454,268                  | 468,432                  | 484,928                       | 520,810                       | 2,340                    | 3,743                    | 5,043                         | 4,160                         |
| Transfers and Other Requirements | 156,179                  | 299,373                  | 531,487                       | 858,739                       | 0                        | 0                        | 0                             | 0                             |
| Contingency Reserve              | 810,113                  | 787,853                  | 818,693                       | 918,152                       | 0                        | 0                        | 0                             | 0                             |
| Unappropriated Fund Balance      | 3,240,453                | 3,151,411                | 3,274,774                     | 3,672,607                     | 9,750,592                | 11,907,617               | 2,010,760                     | 2,124,905                     |
| Appropriated Fund Balance        | 9,573,241                | 12,350,320               | 9,284,737                     | 10,846,803                    | 0                        | 0                        | 0                             | 0                             |
| Designated Reserves              | 387,080                  | 244,204                  | 300,000                       | 300,000                       | 3,817,798                | 2,470,034                | 7,307,727                     | 5,938,960                     |
| <b>TOTALS</b>                    | <b><u>92,637,942</u></b> | <b><u>92,796,174</u></b> | <b><u>98,373,363</u></b>      | <b><u>108,815,185</u></b>     | <b><u>36,424,375</u></b> | <b><u>53,486,534</u></b> | <b><u>69,719,709</u></b>      | <b><u>57,643,111</u></b>      |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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 65% percent of the entire 2022 - 2023 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**  
**2022-2023 ANNUAL BUDGET**

**GENERAL FUND**  
**REVENUES**

| <u>Account Elements and Description</u>            | <u>2019-2020 Budget</u> |                   |                  | <u>2020-2021 Budget</u> |                   |                  | <u>2021-2022 Budget</u> |                   | <u>2022-2023 Budget</u> |
|--|-------------------------|-------------------|------------------|-------------------------|-------------------|------------------|-------------------------|-------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>   | <u>Adopted</u>          |
| 3.100.4.4112.200 Taxes - Supplemental Levy         | 9,250,000               | 9,657,264         | 407,264          | 9,250,000               | 9,497,580         | 247,580          | 9,250,000               | 9,250,000         | <b>9,250,000</b>        |
| 3.100.4.4114.400 Taxes - Tort Levy                 | 223,824                 | 0                 | - 223,824        | 235,660                 | 2,881             | - 232,779        | 240,065                 | 240,065           | <b>255,300</b>          |
| 3.100.4.4130.000 Penalty on Delinquent Taxes       | 100,000                 | 126,095           | 26,095           | 110,000                 | 104,289           | -5,711           | 100,000                 | 100,000           | <b>100,000</b>          |
| 3.100.4.4140.010 Montessori Tuition                | 20,000                  | 12,955            | -7,045           | 15,000                  | 24,831            | 9,831            | 20,000                  | 20,000            | <b>21,000</b>           |
| 3.100.4.4140.020 Summer School Tuition             | 5,000                   | 830               | -4,170           | 0                       | 1,605             | 1,605            | 0                       | 0                 | <b>0</b>                |
| 3.100.4.4140.040 Strings Program Revenues          | 6,500                   | 6,795             | 295              | 7,000                   | 0                 | -7,000           | 5,000                   | 5,000             | <b>0</b>                |
| 3.100.4.4140.050 IDLA Tuition                      | 4,000                   | 4,720             | 720              | 4,000                   | 900               | -3,100           | 2,500                   | 2,500             | <b>3,000</b>            |
| 3.100.4.4150.000 Earnings on Investment            | 450,000                 | 584,422           | 134,422          | 550,000                 | 139,790           | - 410,210        | 165,000                 | 165,000           | <b>80,000</b>           |
| 3.100.4.4174.410 Music Instrument Maintenance      | 3,000                   | 2,550             | - 450            | 2,500                   | 10,065            | 7,565            | 2,500                   | 2,500             | <b>2,500</b>            |
| 3.100.4.4179.900 Participation Fee Revenue         | 250,000                 | 200,156           | -49,844          | 200,000                 | 217,654           | 17,654           | 200,000                 | 200,000           | <b>200,000</b>          |
| 3.100.4.4191.100 Rentals                           | 10,000                  | 5,111             | -4,890           | 8,000                   | 9,421             | 1,421            | 8,000                   | 8,000             | <b>15,000</b>           |
| 3.100.4.4193.300 Transportation                    | 180,000                 | 128,845           | -51,155          | 125,000                 | 14,450            | - 110,550        | 125,000                 | 125,000           | <b>125,000</b>          |
| 3.100.4.4199.900 Other Local Revenue               | 30,000                  | 377,224           | 347,224          | 30,000                  | 43,213            | 13,213           | 35,000                  | 35,000            | <b>40,000</b>           |
| 3.100.4.4199.955 Premium Differential              | 80,000                  | 111,541           | 31,541           | 100,000                 | 106,453           | 6,453            | 100,000                 | 100,000           | <b>0</b>                |
| 3.100.4.4199.990 Overhead Revenue                  | 0                       | -5                | -5               | 0                       | 0                 | 0                | 0                       | 0                 | <b>0</b>                |
| <b>TOTAL LOCAL FUNDING</b>                         | <b>10,612,324</b>       | <b>11,218,502</b> | <b>606,178</b>   | <b>10,637,160</b>       | <b>10,173,131</b> | <b>- 464,029</b> | <b>10,253,065</b>       | <b>10,253,065</b> | <b>10,091,800</b>       |
| 3.100.4.4311.100 Basic School Support              | 56,255,255              | 56,271,083        | 15,828           | 54,290,498              | 54,857,495        | 566,997          | 56,662,458              | 58,269,609        | <b>66,366,907</b>       |
| 3.100.4.4312.200 Transportation Support            | 1,800,000               | 2,277,614         | 477,614          | 1,850,000               | 2,196,593         | 346,593          | 2,100,000               | 2,100,000         | <b>2,890,000</b>        |
| 3.100.4.4314.400 Exceptional Child Contracts       | 75,000                  | 144,586           | 69,586           | 100,000                 | 178,026           | 78,026           | 100,000                 | 100,000           | <b>175,000</b>          |
| 3.100.4.4318.800 State Benefit Apportionment       | 7,713,478               | 7,703,152         | -10,326          | 7,981,232               | 8,016,923         | 35,691           | 8,006,766               | 8,321,606         | <b>8,687,282</b>        |
| 3.100.4.4319.900 Other State Support               | 3,071,119               | 3,303,559         | 232,440          | 2,771,398               | 3,232,669         | 461,271          | 2,819,706               | 2,735,294         | <b>3,534,196</b>        |
| 3.100.4.4380.000 Revenue In Lieu of Property Taxes | 0                       | 6,716             | 6,716            | 0                       | 8,954             | 8,954            | 0                       | 0                 | <b>0</b>                |
| <b>TOTAL STATE FUNDING</b>                         | <b>68,914,852</b>       | <b>69,706,710</b> | <b>791,858</b>   | <b>66,993,128</b>       | <b>68,490,660</b> | <b>1,497,532</b> | <b>69,688,930</b>       | <b>71,526,509</b> | <b>81,653,385</b>       |
| 3.100.4.4450.000 Indirect Costs                    | 60,000                  | 82,226            | 22,226           | 70,000                  | 121,495           | 51,495           | 70,000                  | 70,000            | <b>70,000</b>           |
| 3.100.4.4459.900 Medicaid Revenue                  | 0                       | 3,902             | 3,902            | 0                       | 0                 | 0                | 0                       | 0                 | <b>0</b>                |
| <b>TOTAL FEDERAL FUNDING</b>                       | <b>60,000</b>           | <b>86,128</b>     | <b>26,128</b>    | <b>70,000</b>           | <b>121,495</b>    | <b>51,495</b>    | <b>70,000</b>           | <b>70,000</b>     | <b>70,000</b>           |
| <b>TOTAL CURRENT REVENUES</b>                      | <b>79,587,176</b>       | <b>81,011,340</b> | <b>1,424,164</b> | <b>77,700,288</b>       | <b>78,785,287</b> | <b>1,084,999</b> | <b>80,011,995</b>       | <b>81,849,574</b> | <b>91,815,185</b>       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**GENERAL FUND**  
**REVENUES**

| <u>Account Elements and Description</u>      | <u>2019-2020 Budget</u> |                   |                 | <u>2020-2021 Budget</u> |                   |                  | <u>2021-2022 Budget</u> |                   | <u>2022-2023 Budget</u>   |
|--|-------------------------|-------------------|-----------------|-------------------------|-------------------|------------------|-------------------------|-------------------|---------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>   | <u>Adopted</u>            |
| 3.100.4.7000.000 Estimated Beginning Balance | 12,165,696              | 11,626,602        | - 539,094       | 14,000,888              | 14,010,887        | 9,999            | 14,000,000              | 16,523,789        | <b>17,000,000</b>         |
| <b>TOTAL GENERAL FUND</b>                    | <u>91,752,872</u>       | <u>92,637,942</u> | <u>885,070</u>  | <u>91,701,176</u>       | <u>92,796,174</u> | <u>1,094,998</u> | <u>94,011,995</u>       | <u>98,373,363</u> | <b><u>108,815,185</u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

**LOCAL SOURCES**

Taxes - Supplemental

Taxes - Tort Levy

Taxes - Emergency

Taxes - Judgments

Penalty On Delinquent Taxes

Tuition

Earnings On Investments

Rentals

Local Fees

Other Local Sources

**DESCRIPTION**

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

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

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

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

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

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

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

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

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

**Estimate of General Fund State Support Revenue**  
**For 2022-2023**

|  |                            |
|--|----------------------------|
| 1. Entitlement<br>(Number of Support Units = 613 x \$35,924 - State Distribution Factor) | \$22,021,412               |
| 2. Salary Apportionment<br>(Number of Support Units = 583)                               | <u>44,345,495</u>          |
| <b><u>3. Base Support</u></b>  | <b><u>\$66,366,907</u></b> |
| 4. Benefit Apportionment   | 8,687,282                  |
| 5. Exceptional Child Support   | 70,000                     |
| 6. Transportation Support  | 2,650,000                  |
| 7. College and Career Advisors   | 313,906                    |
| 8. Content and Curriculum  | 0                          |
| 9. Gifted and Talented (Professional Development)  | 0                          |
| 10. Leadership Premium   | 0                          |
| 11. Limited English Proficiency  | 29,250                     |
| 12. Literacy Proficiency   | 2,684,737                  |
| 13. Math and Science Teachers  | 235,800                    |
| 14. Professional Development   | 317,120                    |
| 15. ISAT Remediation   | <u>127,560</u>             |
| <b><u>16. Total State General Fund Support</u></b>                                       | <b><u>\$81,482,562</u></b> |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Grade            | Actual Enrollment |        |        |        |        |        |        |        |        |        | Projected Enrollment |        |        |        |        |
|------------------|-------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------------|--------|--------|--------|--------|
|                  | 12-13             | 13-14  | 14-15  | 15-16  | 16-17  | 17-18  | 18-19  | 19-20  | 20-21  | 21-22  | 22-23                | 23-24  | 24-25  | 25-26  | 26-27  |
| K                | 1,008             | 1,049  | 927    | 913    | 901    | 887    | 891    | 912    | 819    | 822    | 825                  | 830    | 835    | 840    | 845    |
| 1                | 1,002             | 1,001  | 1,009  | 927    | 891    | 915    | 893    | 889    | 826    | 843    | 840                  | 827    | 832    | 837    | 842    |
| 2                | 1,051             | 1,000  | 952    | 980    | 906    | 914    | 937    | 882    | 837    | 873    | 861                  | 844    | 831    | 836    | 841    |
| 3                | 954               | 1,025  | 987    | 934    | 972    | 898    | 922    | 924    | 816    | 869    | 883                  | 856    | 839    | 826    | 831    |
| 4                | 963               | 930    | 1,011  | 949    | 942    | 955    | 931    | 908    | 886    | 858    | 863                  | 885    | 858    | 841    | 828    |
| 5                | 886               | 929    | 921    | 992    | 953    | 939    | 963    | 923    | 878    | 911    | 872                  | 862    | 884    | 857    | 840    |
| 6                | 940               | 896    | 936    | 918    | 969    | 949    | 961    | 973    | 883    | 901    | 931                  | 879    | 869    | 891    | 864    |
| 7                | 890               | 913    | 881    | 918    | 917    | 997    | 963    | 959    | 940    | 916    | 902                  | 940    | 887    | 877    | 899    |
| 8                | 858               | 889    | 924    | 886    | 934    | 919    | 1,018  | 949    | 936    | 969    | 913                  | 904    | 943    | 889    | 879    |
| 9                | 992               | 961    | 992    | 1,049  | 997    | 1,063  | 1,015  | 1,136  | 1,050  | 1,061  | 1,070                | 1,021  | 1,011  | 1,054  | 994    |
| 10               | 969               | 1,001  | 940    | 983    | 1,044  | 1,007  | 1,025  | 987    | 1,092  | 1,039  | 1,020                | 1,048  | 1,000  | 991    | 1,033  |
| 11               | 940               | 939    | 975    | 923    | 961    | 1,002  | 955    | 1,026  | 980    | 1,070  | 1,006                | 994    | 1,021  | 975    | 966    |
| 12               | 916               | 934    | 915    | 933    | 921    | 967    | 983    | 951    | 967    | 885    | 1,054                | 1,000  | 988    | 1,015  | 969    |
|                  |                   |        |        |        |        |        |        |        |        |        |                      |        |        |        |        |
| K                | 1,008             | 1,049  | 927    | 913    | 901    | 887    | 891    | 912    | 819    | 822    | 825                  | 830    | 835    | 840    | 845    |
| 1-3              | 3,007             | 3,026  | 2,948  | 2,841  | 2,769  | 2,727  | 2,752  | 2,695  | 2,479  | 2,585  | 2,584                | 2,527  | 2,502  | 2,499  | 2,514  |
| 4-5              | 1,849             | 1,859  | 1,935  | 1,941  | 1,895  | 1,894  | 1,894  | 1,831  | 1,764  | 1,769  | 1,735                | 1,747  | 1,742  | 1,698  | 1,668  |
| Total Elementary | 5,864             | 5,934  | 5,807  | 5,695  | 5,565  | 5,508  | 5,537  | 5,438  | 5,062  | 5,176  | 5,144                | 5,104  | 5,079  | 5,037  | 5,027  |
|                  |                   |        |        |        |        |        |        |        |        |        |                      |        |        |        |        |
| 6-8              | 2,688             | 2,698  | 2,741  | 2,722  | 2,820  | 2,865  | 2,942  | 2,881  | 2,759  | 2,786  | 2,746                | 2,723  | 2,699  | 2,657  | 2,642  |
| 9-12             | 3,817             | 3,835  | 3,822  | 3,888  | 3,923  | 4,039  | 3,978  | 4,100  | 4,089  | 4,055  | 4,150                | 4,063  | 4,020  | 4,035  | 3,962  |
| Total Secondary  | 6,505             | 6,533  | 6,563  | 6,610  | 6,743  | 6,904  | 6,920  | 6,981  | 6,848  | 6,841  | 6,896                | 6,786  | 6,719  | 6,692  | 6,604  |
|                  |                   |        |        |        |        |        |        |        |        |        |                      |        |        |        |        |
| Total            | 12,369            | 12,467 | 12,370 | 12,305 | 12,308 | 12,412 | 12,457 | 12,419 | 11,910 | 12,017 | 12,040               | 11,890 | 11,798 | 11,729 | 11,631 |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2020 THROUGH FISCAL YEAR 2023**

| <u>Function Number and Description</u> | <u>2019-2020 Budget</u>  |                          |                       | <u>2020-2021 Budget</u>  |                          |                         | <u>2021-2022 Budget</u>  |                          | <u>2022-2023 Budget</u>  |
|--|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
|  | <u>Adjusted</u>          | <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                | 23,035,271               | 22,681,005               | 354,266               | 23,876,138               | 21,544,275               | 2,331,863               | 24,228,958               | 24,042,003               | <b>27,304,769</b>        |
| 5150 Secondary Program                 | 20,655,326               | 20,481,903               | 173,423               | 21,093,632               | 19,011,339               | 2,082,293               | 21,059,838               | 21,591,418               | <b>23,159,276</b>        |
| 5170 Alternate School Program          | 1,395,959                | 1,390,622                | 5,337                 | 1,373,020                | 1,364,520                | 8,500                   | 1,411,950                | 1,357,914                | <b>1,463,842</b>         |
| 5210 Special Education Program         | 4,956,732                | 4,944,673                | 12,059                | 5,141,729                | 5,050,456                | 91,273                  | 5,274,029                | 5,572,275                | <b>6,007,522</b>         |
| 5220 Preschool Handicapped Program     | 307,269                  | 308,521                  | -1,252                | 327,086                  | 290,535                  | 36,551                  | 308,915                  | 316,099                  | <b>343,917</b>           |
| 5240 Gifted And Talented Program       | 189,762                  | 156,138                  | 33,624                | 151,679                  | 142,998                  | 8,681                   | 157,261                  | 166,435                  | <b>180,352</b>           |
| 5310 Interscholastic Program           | 379,792                  | 333,991                  | 45,801                | 379,792                  | 360,683                  | 19,109                  | 340,915                  | 340,915                  | <b>443,672</b>           |
| 5320 School Activity Program           | 893,655                  | 853,314                  | 40,341                | 914,083                  | 833,843                  | 80,240                  | 906,006                  | 937,133                  | <b>978,211</b>           |
| 5410 Summer School Program             | 165,188                  | 229,775                  | -64,587               | 227,785                  | 146,661                  | 81,124                  | 239,404                  | 239,580                  | <b>239,385</b>           |
| 5420 Community Education Program       | 14,435                   | 4,345                    | 10,090                | 14,372                   | 0                        | 14,372                  | 14,374                   | 14,374                   | <b>14,373</b>            |
| <b>Total Instruction</b>               | <b><u>51,993,389</u></b> | <b><u>51,384,288</u></b> | <b><u>609,101</u></b> | <b><u>53,499,316</u></b> | <b><u>48,745,310</u></b> | <b><u>4,754,006</u></b> | <b><u>53,941,650</u></b> | <b><u>54,578,146</u></b> | <b><u>60,135,319</u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2020 THROUGH FISCAL YEAR 2023**

| <u>Function Number and Description</u>          | <u>2019-2020 Budget</u> |                   |                  | <u>2020-2021 Budget</u> |                   |                  | <u>2021-2022 Budget</u> |                   | <u>2022-2023 Budget</u> |
|---|-------------------------|-------------------|------------------|-------------------------|-------------------|------------------|-------------------------|-------------------|-------------------------|
|   | <u>Adjusted</u>         | <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    | 3,375,322               | 3,331,055         | 44,267           | 3,384,702               | 3,357,706         | 26,996           | 3,533,339               | 3,493,988         | <b>3,759,131</b>        |
| 6160 Ancillary Service Program                  | 2,125,585               | 2,226,037         | - 100,452        | 2,137,722               | 2,266,932         | - 129,210        | 2,155,793               | 2,222,695         | <b>2,312,966</b>        |
| 6210 Instructional Improvement Program          | 2,065,633               | 1,607,518         | 458,115          | 1,558,615               | 1,444,838         | 113,777          | 1,568,981               | 1,502,456         | <b>1,511,441</b>        |
| 6220 Educational Media Services Program         | 940,360                 | 938,325           | 2,035            | 967,197                 | 953,693           | 13,504           | 996,769                 | 998,045           | <b>1,087,814</b>        |
| 6230 Instruction-Related Technology Program     | 1,396,241               | 1,371,968         | 24,273           | 1,354,000               | 1,221,017         | 132,983          | 1,429,833               | 1,438,800         | <b>1,466,537</b>        |
| 6310 Board Of Education Program                 | 35,600                  | 24,765            | 10,835           | 35,600                  | 25,545            | 10,055           | 35,600                  | 35,600            | <b>35,600</b>           |
| 6320 Central Administration Program             | 1,212,612               | 1,146,105         | 66,507           | 1,174,203               | 1,147,987         | 26,216           | 1,200,363               | 1,217,090         | <b>1,290,597</b>        |
| 6410 School Administration Program              | 4,873,679               | 4,861,107         | 12,572           | 5,055,625               | 4,831,960         | 223,665          | 5,201,906               | 5,247,723         | <b>5,585,616</b>        |
| 6510 Business Administration Program            | 657,488                 | 664,064           | -6,576           | 660,214                 | 671,018           | -10,804          | 688,482                 | 720,215           | <b>672,202</b>          |
| 6550 Central Service Program                    | 161,997                 | 157,487           | 4,510            | 163,071                 | 218,542           | -55,471          | 170,414                 | 179,935           | <b>296,781</b>          |
| 6560 Administrative Technology Service Program  | 309,105                 | 313,065           | -3,960           | 315,975                 | 311,895           | 4,080            | 319,944                 | 322,444           | <b>340,872</b>          |
| 6610 Building Operation Services Program        | 5,566,234               | 4,662,734         | 903,500          | 5,666,495               | 4,659,531         | 1,006,964        | 5,958,494               | 5,935,450         | <b>6,559,662</b>        |
| 6630 Maintenance - Non-Student Occupied Program | 3,600                   | 3,392             | 208              | 3,600                   | 3,809             | - 209            | 3,600                   | 3,600             | <b>3,600</b>            |
| 6640 General Maintenance Services Program       | 1,742,007               | 1,639,837         | 102,170          | 1,680,132               | 1,517,277         | 162,855          | 1,726,784               | 1,782,391         | <b>2,086,270</b>        |
| 6650 Ground Maintenance Services Program        | 315,738                 | 304,236           | 11,502           | 321,337                 | 302,423           | 18,914           | 372,385                 | 294,628           | <b>336,441</b>          |
| 6670 Security Services Program                  | 276,034                 | 254,038           | 21,996           | 303,297                 | 201,585           | 101,712          | 301,336                 | 312,665           | <b>343,658</b>          |
| 6810 Pupil To School Transportation Program     | 3,462,539               | 3,324,855         | 137,684          | 3,490,592               | 3,362,118         | 128,474          | 3,603,950               | 3,818,020         | <b>4,335,596</b>        |
| 6840 Non-Reimbursable Transportation Program    | 46,805                  | 44,678            | 2,127            | 46,493                  | 37,581            | 8,912            | 47,281                  | 47,281            | <b>46,281</b>           |
| 6910 Other Support Services Program             | 12,500                  | 211,321           | - 198,821        | 120,754                 | 682,245           | - 561,491        | 12,500                  | 12,500            | <b>12,500</b>           |
| <b>Total Support Services</b>                   | <b>28,579,079</b>       | <b>27,086,587</b> | <b>1,492,492</b> | <b>28,439,624</b>       | <b>27,217,702</b> | <b>1,221,922</b> | <b>29,327,754</b>       | <b>29,585,526</b> | <b>32,083,565</b>       |
| <b>Total Current Expenditures</b>               | <b>80,572,468</b>       | <b>78,470,875</b> | <b>2,101,593</b> | <b>81,938,940</b>       | <b>75,963,012</b> | <b>5,975,928</b> | <b>83,269,404</b>       | <b>84,163,672</b> | <b>92,218,884</b>       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2020 THROUGH FISCAL YEAR 2023**

| <u>Function Number and Description</u>            | <u>2019-2020 Budget</u> |                   |                   | <u>2020-2021 Budget</u> |                   |                   | <u>2021-2022 Budget</u> |                   | <b><u>2022-2023 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                        | 340,000                 | 156,179           | 183,821           | 433,000                 | 299,373           | 133,627           | 531,487                 | 531,487           | <b>858,739</b>                 |
| 9500 Contingency Reserve Program                  | 10,840,404              | 14,010,887        | -3,170,483        | 9,329,236               | 16,533,789        | -7,204,553        | 10,211,104              | 13,678,204        | <b>15,737,562</b>              |
| <b>Total Transfers or Reserves</b>                | <u>11,180,404</u>       | <u>14,167,066</u> | <u>-2,986,662</u> | <u>9,762,236</u>        | <u>16,833,162</u> | <u>-7,070,926</u> | <u>10,742,591</u>       | <u>14,209,691</u> | <b><u>16,596,301</u></b>       |
| <b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b> | <u>91,752,872</u>       | <u>92,637,942</u> | <u>- 885,070</u>  | <u>91,701,176</u>       | <u>92,796,174</u> | <u>-1,094,998</u> | <u>94,011,995</u>       | <u>98,373,363</u> | <b><u>108,815,185</u></b>      |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2020 THROUGH FISCAL YEAR 2023**

| <u>Object Number and Description</u>            | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|---|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|   | <u>Adjusted</u>         | <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 | 148,122                 | 154,555       | -6,433          | 151,400                 | 154,635       | -3,235          | 154,428                 | 155,945         | <b>160,623</b>          |
| 112 Directors                                   | 214,780                 | 215,897       | -1,117          | 219,530                 | 218,683       | 847             | 223,920                 | 226,120         | <b>232,904</b>          |
| 113 Supervisors and Coordinators                | 636,076                 | 631,387       | 4,689           | 656,520                 | 646,940       | 9,580           | 661,962                 | 674,116         | <b>691,548</b>          |
| 114 Principals and Assistant Principals         | 2,768,205               | 2,761,560     | 6,645           | 2,830,370               | 2,716,389     | 113,981         | 2,917,527               | 2,966,450       | <b>3,085,319</b>        |
| 115 Ancillary Professional                      | 1,040,033               | 1,040,033     | 0               | 1,082,521               | 1,079,770     | 2,751           | 1,075,726               | 1,124,872       | <b>1,132,471</b>        |
| 116 Teachers                                    | 31,997,511              | 31,988,880    | 8,631           | 32,491,976              | 29,993,208    | 2,498,768       | 33,382,055              | 33,818,341      | <b>35,484,928</b>       |
| 117 Media Specialists                           | 186,750                 | 186,750       | 0               | 192,460                 | 187,833       | 4,627           | 198,800                 | 198,450         | <b>206,561</b>          |
| 118 Counselors                                  | 1,828,443               | 1,818,125     | 10,318          | 1,827,041               | 1,826,627     | 414             | 1,917,972               | 1,939,683       | <b>2,042,413</b>        |
| 131 Saturday School Teachers                    | 2,500                   | 0             | 2,500           | 2,500                   | 0             | 2,500           | 2,500                   | 2,500           | <b>2,500</b>            |
| 132 Teachers Lunch Duty                         | 17,000                  | 22,411        | -5,411          | 21,000                  | 29,035        | -8,035          | 21,000                  | 21,000          | <b>21,000</b>           |
| 133 Stipends and Extra Days - Regular           | 39,548                  | 56,452        | -16,904         | 52,419                  | 346,971       | -294,552        | 52,419                  | 51,865          | <b>52,419</b>           |
| 134 Curriculum Development Stipends             | 159,698                 | 193,909       | -34,211         | 226,456                 | 208,565       | 17,891          | 159,698                 | 171,008         | <b>159,698</b>          |
| 135 Other Special Programs                      | 581,833                 | 580,967       | 866             | 565,855                 | 583,697       | -17,842         | 576,901                 | 653,968         | <b>1,634,958</b>        |
| 138 State-Paid Salary                           | 563,030                 | 700,103       | -137,073        | 658,254                 | 822,043       | -163,789        | 568,600                 | 568,600         | <b>358,550</b>          |
| 151 Clerical Personnel                          | 2,814,423               | 2,848,043     | -33,620         | 2,941,638               | 2,877,607     | 64,031          | 3,029,856               | 3,028,562       | <b>3,151,623</b>        |
| 152 Instructional Assistants                    | 1,622,684               | 1,549,643     | 73,041          | 1,710,234               | 1,613,354     | 96,880          | 1,760,295               | 1,811,147       | <b>1,801,550</b>        |
| 153 Custodians                                  | 1,255,747               | 1,273,675     | -17,928         | 1,339,405               | 1,279,056     | 60,349          | 1,433,235               | 1,475,592       | <b>1,648,702</b>        |
| 154 Maintenance Personnel                       | 1,187,189               | 1,147,355     | 39,834          | 1,161,553               | 1,088,944     | 72,609          | 1,213,097               | 1,238,628       | <b>1,459,113</b>        |
| 155 Grounds Personnel                           | 167,039                 | 161,818       | 5,221           | 169,945                 | 159,684       | 10,261          | 199,910                 | 154,375         | <b>175,740</b>          |
| 156 Warehouse Personnel                         | 91,662                  | 93,860        | -2,198          | 91,883                  | 90,442        | 1,441           | 92,077                  | 99,826          | <b>107,854</b>          |
| 157 Bus Drivers                                 | 1,273,180               | 1,270,642     | 2,538           | 1,216,135               | 1,226,995     | -10,860         | 1,322,043               | 1,456,275       | <b>1,552,152</b>        |
| 158 Mechanics                                   | 172,040                 | 162,391       | 9,649           | 178,349                 | 175,840       | 2,509           | 178,175                 | 204,912         | <b>220,913</b>          |
| 162 Bus Attendants                              | 135,938                 | 144,539       | -8,601          | 134,989                 | 113,075       | 21,914          | 137,896                 | 138,867         | <b>166,910</b>          |
| 163 Nurses                                      | 187,758                 | 186,175       | 1,583           | 166,622                 | 172,314       | -5,692          | 181,611                 | 188,428         | <b>212,589</b>          |
| 164 Social Workers                              | 69,749                  | 65,635        | 4,114           | 54,860                  | 59,071        | -4,211          | 55,955                  | 26,613          | <b>27,584</b>           |
| 165 Music Accompanists                          | 72,058                  | 63,199        | 8,859           | 65,402                  | 72,089        | -6,687          | 76,169                  | 74,695          | <b>71,600</b>           |
| 181 Clerical Substitutes                        | 14,500                  | 0             | 14,500          | 14,500                  | 0             | 14,500          | 14,500                  | 14,500          | <b>14,500</b>           |
| 182 Substitute Instructional Assistants         | 32,000                  | 19,221        | 12,779          | 32,000                  | 17,016        | 14,984          | 32,000                  | 32,000          | <b>32,000</b>           |
| 183 Substitute Custodians                       | 90,000                  | 105,461       | -15,461         | 90,000                  | 87,747        | 2,253           | 90,000                  | 90,000          | <b>90,000</b>           |
| 186 Substitute Teachers                         | 675,000                 | 511,557       | 163,443         | 675,000                 | 578,691       | 96,309          | 675,000                 | 675,000         | <b>675,000</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2020 THROUGH FISCAL YEAR 2023**

| <u>Object Number and Description</u>    | <u>2019-2020 Budget</u> |                   |                 | <u>2020-2021 Budget</u> |                   |                  | <u>2021-2022 Budget</u> |                   | <u>2022-2023 Budget</u> |
|---|-------------------------|-------------------|-----------------|-------------------------|-------------------|------------------|-------------------------|-------------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>   | <u>Adopted</u>          |
| 187 Substitute and Trainee Bus Drivers  | 176,120                 | 160,880           | 15,240          | 175,000                 | 124,991           | 50,009           | 158,100                 | 155,000           | <b>138,000</b>          |
| 199 Personal Leave Reimbursement        | 132,927                 | 170,248           | -37,321         | 126,647                 | 123,985           | 2,662            | 135,726                 | 135,726           | <b>136,486</b>          |
| <b>100 SALARIES</b>                     | <b>50,353,543</b>       | <b>50,285,369</b> | <b>68,174</b>   | <b>51,322,464</b>       | <b>48,675,295</b> | <b>2,647,169</b> | <b>52,699,153</b>       | <b>53,573,064</b> | <b>56,948,208</b>       |
| 210 PERSI                               | 5,845,791               | 5,844,684         | 1,107           | 5,947,381               | 5,658,375         | 289,006          | 6,086,412               | 6,224,921         | <b>6,584,822</b>        |
| 220 Social Security Tax                 | 3,700,909               | 3,701,064         | - 155           | 3,764,206               | 3,584,494         | 179,712          | 3,873,380               | 3,937,064         | <b>4,185,686</b>        |
| 230 Life Insurance                      | 108,628                 | 110,801           | -2,173          | 107,812                 | 104,777           | 3,035            | 110,545                 | 109,198           | <b>112,724</b>          |
| 240 Medical Insurance                   | 8,693,964               | 8,655,608         | 38,356          | 8,928,956               | 8,558,384         | 370,572          | 9,634,189               | 9,511,729         | <b>12,997,913</b>       |
| 250 Employee Assistance Plan            | 27,008                  | 27,021            | -13             | 26,802                  | 26,383            | 419              | 27,510                  | 27,350            | <b>29,115</b>           |
| 260 Dental Insurance                    | 416,109                 | 422,576           | -6,467          | 424,390                 | 408,661           | 15,729           | 437,084                 | 431,442           | <b>0</b>                |
| 270 Worker's Compensation Insurance     | 589,580                 | 536,736           | 52,844          | 618,416                 | 593,301           | 25,115           | 645,177                 | 655,645           | <b>689,236</b>          |
| 280 Retirement Sick Leave Benefits      | 260,180                 | 351,642           | -91,462         | 0                       | -80,835           | 80,835           | 0                       | 0                 | <b>0</b>                |
| 290 Vision Insurance                    | 73,376                  | 74,497            | -1,121          | 72,870                  | 70,795            | 2,075            | 75,553                  | 74,594            | <b>0</b>                |
| 295 Physicals                           | 16,380                  | 15,260            | 1,120           | 19,985                  | 13,756            | 6,229            | 19,985                  | 19,985            | <b>19,985</b>           |
| 296 Other Employee Benefits             | 12,000                  | 6,283             | 5,717           | 6,700                   | 6,294             | 406              | 6,700                   | 6,700             | <b>6,700</b>            |
| 297 COBRA Fees                          | 2,000                   | 0                 | 2,000           | 2,000                   | 0                 | 2,000            | 2,000                   | 2,000             | <b>2,000</b>            |
| <b>200 FRINGE BENEFITS</b>              | <b>19,745,925</b>       | <b>19,746,173</b> | <b>- 248</b>    | <b>19,919,518</b>       | <b>18,944,384</b> | <b>975,134</b>   | <b>20,918,535</b>       | <b>21,000,628</b> | <b>24,628,181</b>       |
| 309 Bank Service Charges                | 15,100                  | 15,098            | 2               | 15,100                  | 14,958            | 142              | 15,100                  | 15,100            | <b>15,100</b>           |
| 310 Professional and Technical Services | 1,239,335               | 1,293,927         | -54,592         | 1,240,950               | 930,051           | 310,899          | 1,241,200               | 1,271,200         | <b>1,396,250</b>        |
| 311 Legal Services                      | 30,600                  | 14,540            | 16,060          | 30,600                  | 41,971            | -11,371          | 32,500                  | 32,500            | <b>32,500</b>           |
| 312 Audit Services                      | 43,460                  | 42,200            | 1,260           | 45,000                  | 36,049            | 8,951            | 45,000                  | 45,000            | <b>47,000</b>           |
| 313 Publishing and Advertising          | 32,450                  | 27,208            | 5,242           | 34,650                  | 19,790            | 14,860           | 39,750                  | 39,750            | <b>40,200</b>           |
| 317 Health Services (Contracted)        | 120,000                 | 116,224           | 3,776           | 120,000                 | 119,446           | 554              | 120,000                 | 120,000           | <b>120,000</b>          |
| 318 Testing Program                     | 3,000                   | - 192             | 3,192           | 1,500                   | 475               | 1,025            | 1,500                   | 1,500             | <b>0</b>                |
| 319 Consultants                         | 11,700                  | 7,052             | 4,648           | 11,700                  | 6,491             | 5,209            | 11,700                  | 11,700            | <b>12,700</b>           |
| 320 ISAT Remediation                    | 1,510                   | 1,510             | 0               | 286                     | 0                 | 286              | 1,000                   | 1,000             | <b>1,000</b>            |
| 321 Facility Rentals                    | 72,000                  | 79,646            | -7,646          | 72,000                  | 56,424            | 15,576           | 72,000                  | 72,000            | <b>72,000</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2020 THROUGH FISCAL YEAR 2023**

| <u>Object Number and Description</u>     | <u>2019-2020 Budget</u> |                  |                  | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|------------------|-------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 325 Repair and Maintenance (Contracted)  | 192,550                 | 178,502          | 14,048           | 197,874                 | 174,553          | 23,321           | 197,274                 | 197,274          | <b>297,774</b>          |
| 328 Building Repairs (Contracted)        | 50,000                  | 49,660           | 340              | 50,000                  | 41,514           | 8,486            | 50,000                  | 50,000           | <b>50,000</b>           |
| 331 Electricity Utilities                | 1,001,853               | 650,081          | 351,772          | 995,553                 | 751,637          | 243,916          | 1,013,453               | 1,013,453        | <b>1,006,653</b>        |
| 332 Gas Utilities                        | 234,200                 | 141,256          | 92,944           | 232,000                 | 147,158          | 84,842           | 227,000                 | 227,000          | <b>227,100</b>          |
| 336 Water                                | 723,100                 | 546,354          | 176,746          | 718,100                 | 574,023          | 144,077          | 742,200                 | 742,200          | <b>748,900</b>          |
| 337 Land Fill Fee                        | 3,500                   | 2,236            | 1,264            | 3,500                   | 2,839            | 661              | 3,500                   | 3,500            | <b>3,500</b>            |
| 345 Transportation Services (Contracted) | 500                     | 256              | 244              | 1,200                   | 0                | 1,200            | 1,200                   | 1,200            | <b>1,200</b>            |
| 346 Software                             | 9,309                   | 8,970            | 339              | 9,309                   | 9,870            | - 561            | 9,309                   | 9,309            | <b>9,309</b>            |
| 351 Telephone - Voice                    | 30,000                  | 31,873           | -1,873           | 58,000                  | 63,752           | -5,752           | 65,000                  | 65,000           | <b>68,000</b>           |
| 352 Postage                              | 54,100                  | 54,276           | - 176            | 54,600                  | 50,233           | 4,367            | 55,000                  | 55,000           | <b>55,000</b>           |
| 353 Telephone - Repair                   | 3,000                   | 0                | 3,000            | 0                       | 0                | 0                | 0                       | 0                | <b>0</b>                |
| 354 Telephone / Cable - Data             | 165,000                 | -61,011          | 226,011          | 175,000                 | 86,310           | 88,690           | 175,000                 | 175,000          | <b>175,000</b>          |
| 355 Telephone - Cellular                 | 3,000                   | 553              | 2,447            | 3,000                   | 0                | 3,000            | 4,000                   | 4,000            | <b>4,200</b>            |
| 361 Computer Service Expenses            | 716,400                 | 715,030          | 1,370            | 643,300                 | 567,065          | 76,235           | 677,300                 | 677,300          | <b>654,300</b>          |
| 371 Tuition                              | 32,000                  | 112,170          | -80,170          | 32,000                  | 60,250           | -28,250          | 32,000                  | 32,000           | <b>32,000</b>           |
| 381 In-District Travel Allowance         | 48,800                  | 27,933           | 20,867           | 49,200                  | 29,391           | 19,809           | 49,250                  | 49,250           | <b>46,400</b>           |
| 382 Out-District Travel Allowance        | 30,461                  | 12,178           | 18,283           | 27,350                  | 6,787            | 20,563           | 27,600                  | 27,600           | <b>31,650</b>           |
| 384 Administrative Staff Development     | 0                       | 0                | 0                | 0                       | 0                | 0                | 0                       | 0                | <b>5,000</b>            |
| 385 Student Activity Travel              | 379,792                 | 333,991          | 45,801           | 379,792                 | 360,683          | 19,109           | 340,915                 | 340,915          | <b>443,672</b>          |
| 386 Crossing Guards Support              | 45,500                  | 35,360           | 10,140           | 45,500                  | 45,682           | - 182            | 45,500                  | 45,500           | <b>45,500</b>           |
| 387 Resource Officer Support             | 69,000                  | 60,500           | 8,500            | 69,000                  | 0                | 69,000           | 69,000                  | 69,000           | <b>73,000</b>           |
| 391 Professional Dues and Fees           | 35,618                  | 35,154           | 464              | 35,800                  | 34,462           | 1,338            | 35,800                  | 35,800           | <b>35,800</b>           |
| 396 Inservice Training                   | 747,730                 | 293,252          | 454,478          | 159,475                 | 34,602           | 124,873          | 182,246                 | 182,246          | <b>169,856</b>          |
| 399 Purchased Duty Lunches               | 5,000                   | 3,204            | 1,796            | 5,000                   | 6,201            | -1,201           | 5,000                   | 5,000            | <b>5,000</b>            |
| <b>300 PURCHASED SERVICES</b>            | <b>6,149,568</b>        | <b>4,828,993</b> | <b>1,320,575</b> | <b>5,516,339</b>        | <b>4,272,666</b> | <b>1,243,673</b> | <b>5,587,297</b>        | <b>5,617,297</b> | <b>5,925,564</b>        |
| 409 Supplies - Fee Replacement           | 76,463                  | 73,613           | 2,850            | 74,528                  | 74,443           | 85               | 74,528                  | 75,631           | <b>77,009</b>           |
| 410 General Supplies                     | 1,065,582               | 834,019          | 231,563          | 1,104,890               | 905,151          | 199,739          | 1,013,718               | 919,804          | <b>909,622</b>          |
| 413 Curriculum Development Supplies      | 49,860                  | 49,844           | 17               | 0                       | 0                | 0                | 0                       | 0                | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2020 THROUGH FISCAL YEAR 2023**

| <u>Object Number and Description</u>  | <u>2019-2020 Budget</u> |                  |                 | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|---------------------------------------|-------------------------|------------------|-----------------|-------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
|                                       | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 415 One-Time Supplies                 | 48,750                  | 0                | 48,750          | 48,750                  | 37,980           | 10,770           | 48,750                  | 48,750           | <b>29,625</b>           |
| 417 Testing Supplies                  | 1,000                   | 0                | 1,000           | 1,000                   | 209              | 791              | 1,000                   | 1,000            | <b>1,000</b>            |
| 418 Custodial Supplies                | 242,900                 | 221,565          | 21,335          | 242,100                 | 219,897          | 22,203           | 242,600                 | 242,600          | <b>246,100</b>          |
| 419 Warehouse Supplies                | 5,500                   | 134              | 5,366           | 5,500                   | 69,095           | -63,595          | 5,500                   | 5,500            | <b>9,200</b>            |
| 420 Transportation Supplies           | 8,000                   | 6,441            | 1,559           | 8,200                   | 5,910            | 2,290            | 8,200                   | 8,200            | <b>8,200</b>            |
| 421 Motor Fuel                        | 375,800                 | 267,292          | 108,508         | 379,000                 | 327,556          | 51,444           | 379,000                 | 379,000          | <b>554,000</b>          |
| 425 Laundry                           | 920                     | 468              | 452             | 920                     | 307              | 613              | 920                     | 920              | <b>1,100</b>            |
| 428 Repairs Parts and Supplies        | 163,100                 | 144,707          | 18,393          | 207,300                 | 203,319          | 3,981            | 169,668                 | 169,668          | <b>234,100</b>          |
| 429 Tires                             | 25,030                  | 22,807           | 2,223           | 25,030                  | 24,954           | 76               | 25,531                  | 25,531           | <b>30,000</b>           |
| 430 Library Books                     | 83,711                  | 83,185           | 526             | 80,396                  | 80,161           | 235              | 80,396                  | 81,471           | <b>81,163</b>           |
| 440 Textbooks                         | 1,342,680               | 1,210,861        | 131,819         | 2,191,760               | 1,412,357        | 779,403          | 1,198,730               | 1,198,730        | <b>1,684,280</b>        |
| 471 Building Repairs (Non-Contracted) | 165,000                 | 172,711          | -7,711          | 165,000                 | 161,891          | 3,109            | 165,000                 | 165,000          | <b>165,000</b>          |
| 481 Equipment Repair (Non-Contracted) | 54,100                  | 35,091           | 19,009          | 54,100                  | 22,812           | 31,288           | 54,100                  | 54,100           | <b>54,100</b>           |
| 493 Professional Books and Journals   | 1,250                   | 66               | 1,184           | 1,250                   | 619              | 631              | 1,250                   | 1,250            | <b>1,750</b>            |
| <b>400 SUPPLIES AND MATERIALS</b>     | <b>3,709,646</b>        | <b>3,122,803</b> | <b>586,843</b>  | <b>4,589,724</b>        | <b>3,546,660</b> | <b>1,043,064</b> | <b>3,468,891</b>        | <b>3,377,155</b> | <b>4,086,249</b>        |
| 550 Equipment                         | 108,294                 | 33,270           | 75,024          | 114,722                 | 55,576           | 59,146           | 110,600                 | 110,600          | <b>109,872</b>          |
| <b>500 CAPITAL OBJECTS</b>            | <b>108,294</b>          | <b>33,270</b>    | <b>75,024</b>   | <b>114,722</b>          | <b>55,576</b>    | <b>59,146</b>    | <b>110,600</b>          | <b>110,600</b>   | <b>109,872</b>          |
| 711 Property Insurance                | 199,000                 | 197,538          | 1,462           | 207,515                 | 207,515          | 0                | 211,396                 | 211,396          | <b>224,000</b>          |
| 712 Liability Insurance               | 267,813                 | 225,870          | 41,944          | 228,480                 | 228,558          | -78              | 232,750                 | 232,750          | <b>256,000</b>          |
| 714 Transportation Insurance          | 31,013                  | 29,994           | 1,019           | 32,512                  | 31,493           | 1,019            | 33,100                  | 33,100           | <b>33,100</b>           |
| 715 Surety Insurance                  | 866                     | 866              | 0               | 866                     | 866              | 0                | 882                     | 882              | <b>910</b>              |
| 730 Judgments                         | 6,800                   | 0                | 6,800           | 6,800                   | 0                | 6,800            | 6,800                   | 6,800            | <b>6,800</b>            |
| <b>700 INSURANCE AND JUDGMENT</b>     | <b>505,492</b>          | <b>454,268</b>   | <b>51,225</b>   | <b>476,173</b>          | <b>468,432</b>   | <b>7,741</b>     | <b>484,928</b>          | <b>484,928</b>   | <b>520,810</b>          |
| 810 Transfers to Other Funds          | 340,000                 | 156,179          | 183,821         | 433,000                 | 299,373          | 133,627          | 531,487                 | 531,487          | <b>858,739</b>          |
| 850 Contingency Reserve               | 801,343                 | N/A              | N/A             | 777,003                 | N/A              | N/A              | 800,120                 | 818,693          | <b>918,152</b>          |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2020 THROUGH FISCAL YEAR 2023**

| <u>Object Number and Description</u>              | <u>2019-2020 Budget</u> |                   |                   | <u>2020-2021 Budget</u> |                   |                   | <u>2021-2022 Budget</u> |                   | <u>2022-2023 Budget</u> |
|---|-------------------------|-------------------|-------------------|-------------------------|-------------------|-------------------|-------------------------|-------------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u>   | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u>   | <u>Adopted</u>          | <u>Adjusted</u>   | <u>Adopted</u>          |
| 852 Unappropriated Fund Balance                   | 3,205,370               | N/A               | N/A               | 3,108,012               | N/A               | N/A               | 3,200,480               | 3,274,774         | <b>3,672,607</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                     | 6,533,691               | N/A               | N/A               | 5,144,221               | N/A               | N/A               | 5,910,504               | 9,284,737         | <b>10,846,803</b>       |
| 899 Actual Year-End Fund Balance                  | N/A                     | 14,010,887        | N/A               | N/A                     | 16,533,789        | N/A               | N/A                     | N/A               | <b>N/A</b>              |
| <b>800 TRANSFERS OR RESERVES</b>                  | <b>11,180,404</b>       | <b>14,167,066</b> | <b>-2,986,662</b> | <b>9,762,236</b>        | <b>16,833,162</b> | <b>-7,070,926</b> | <b>10,742,591</b>       | <b>14,209,691</b> | <b>16,596,301</b>       |
| <b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b> | <b>91,752,872</b>       | <b>92,637,942</b> | <b>- 885,070</b>  | <b>91,701,176</b>       | <b>92,796,174</b> | <b>-1,094,998</b> | <b>94,011,995</b>       | <b>98,373,363</b> | <b>108,815,185</b>      |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget  |                   |               | 2020-2021 Budget  |                   |                  | 2021-2022 Budget  |                   | 2022-2023 Budget  |
|--|-------------------|-------------------|---------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
|  | Adjusted          | Actual            | Variance      | Adjusted          | Actual            | Variance         | Adopted           | Adjusted          | Adopted           |
| 3.100.5.5120.116 Teachers                            | 13,715,869        | 13,702,481        | 13,388        | 13,729,837        | 12,536,650        | 1,193,187        | 14,096,866        | 14,055,693        | <b>14,649,592</b> |
| 3.100.5.5120.135 Other Special Programs              | 581,833           | 580,967           | 866           | 565,855           | 583,697           | -17,842          | 576,901           | 653,968           | <b>1,634,958</b>  |
| 3.100.5.5120.138 State-Paid Salary                   | 252,400           | 223,750           | 28,650        | 250,000           | 224,021           | 25,979           | 268,600           | 268,600           | <b>119,500</b>    |
| 3.100.5.5120.152 Instructional Assistants            | 871,990           | 863,702           | 8,288         | 899,157           | 881,130           | 18,027           | 926,137           | 998,894           | <b>992,766</b>    |
| 3.100.5.5120.165 Music Accompanists                  | 1,000             | 1,760             | - 760         | 1,000             | 1,242             | - 242            | 1,000             | 1,000             | <b>1,000</b>      |
| 3.100.5.5120.182 Substitute Instructional Assistants | 15,000            | 11,850            | 3,150         | 15,000            | 10,989            | 4,011            | 15,000            | 15,000            | <b>15,000</b>     |
| 3.100.5.5120.186 Substitute Teachers                 | 373,000           | 341,609           | 31,391        | 373,000           | 337,119           | 35,881           | 373,000           | 373,000           | <b>373,000</b>    |
| 3.100.5.5120.199 Personal Leave Reimbursement        | 40,380            | 61,153            | -20,773       | 40,380            | 46,357            | -5,977           | 40,580            | 40,580            | <b>40,580</b>     |
| <b>Total Salaries</b>                                | <b>15,851,472</b> | <b>15,787,272</b> | <b>64,200</b> | <b>15,874,229</b> | <b>14,621,205</b> | <b>1,253,024</b> | <b>16,298,084</b> | <b>16,406,735</b> | <b>17,826,396</b> |
| 3.100.5.5120.210 PERSI                               | 1,824,675         | 1,821,850         | 2,825         | 1,827,362         | 1,677,231         | 150,131          | 1,866,243         | 1,889,625         | <b>2,045,512</b>  |
| 3.100.5.5120.220 Social Security Tax                 | 1,165,077         | 1,158,280         | 6,797         | 1,166,752         | 1,069,151         | 97,601           | 1,197,903         | 1,205,533         | <b>1,310,235</b>  |
| 3.100.5.5120.230 Life Insurance                      | 33,055            | 33,228            | - 173         | 32,672            | 30,409            | 2,263            | 33,002            | 32,329            | <b>35,337</b>     |
| 3.100.5.5120.240 Medical Insurance                   | 2,757,417         | 2,718,521         | 38,896        | 2,821,524         | 2,648,401         | 173,123          | 2,995,945         | 2,934,855         | <b>4,240,750</b>  |
| 3.100.5.5120.250 Employee Assistance Plan            | 8,560             | 8,541             | 19            | 8,470             | 7,854             | 616              | 8,556             | 8,449             | <b>9,499</b>      |
| 3.100.5.5120.260 Dental Insurance                    | 131,975           | 132,923           | - 948         | 134,085           | 125,087           | 8,998            | 135,920           | 133,115           | <b>0</b>          |
| 3.100.5.5120.270 Worker's Compensation Insurance     | 108,418           | 108,105           | 314           | 110,482           | 96,043            | 14,439           | 114,087           | 118,576           | <b>123,002</b>    |
| 3.100.5.5120.280 Retirement Sick Leave Benefits      | 81,190            | 110,373           | -29,183       | 0                 | -30,474           | 30,474           | 0                 | 0                 | <b>0</b>          |
| 3.100.5.5120.290 Vision Insurance                    | 23,273            | 23,444            | - 171         | 23,011            | 21,680            | 1,331            | 23,497            | 23,018            | <b>0</b>          |
| <b>Total Fringe Benefits</b>                         | <b>6,133,640</b>  | <b>6,115,264</b>  | <b>18,376</b> | <b>6,124,358</b>  | <b>5,645,382</b>  | <b>478,976</b>   | <b>6,375,153</b>  | <b>6,345,500</b>  | <b>7,764,335</b>  |
| 3.100.5.5120.310 Professional and Technical Services | 16,800            | 0                 | 16,800        | 16,800            | 0                 | 16,800           | 16,800            | 16,800            | <b>16,800</b>     |
| 3.100.5.5120.381 In-District Travel Allowance        | 14,750            | 5,837             | 8,913         | 14,750            | 12,124            | 2,626            | 14,750            | 14,750            | <b>14,750</b>     |
| 3.100.5.5120.382 Out-District Travel Allowance       | 2,500             | 1,970             | 530           | 2,500             | 2,494             | 6                | 2,500             | 2,500             | <b>3,000</b>      |
| 3.100.5.5120.384 Administrative Staff Development    | 0                 | 0                 | 0             | 0                 | 0                 | 0                | 0                 | 0                 | <b>5,000</b>      |
| 3.100.5.5120.396 Inservice Training                  | 22,330            | 19,723            | 2,607         | 22,330            | 5,093             | 17,237           | 31,000            | 31,000            | <b>31,000</b>     |
| <b>Total Purchased Services</b>                      | <b>56,380</b>     | <b>27,530</b>     | <b>28,850</b> | <b>56,380</b>     | <b>19,712</b>     | <b>36,668</b>    | <b>65,050</b>     | <b>65,050</b>     | <b>70,550</b>     |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                   |                 | <u>2020-2021 Budget</u> |                   |                  | <u>2021-2022 Budget</u> |                   | <u>2022-2023 Budget</u>  |
|--|-------------------------|-------------------|-----------------|-------------------------|-------------------|------------------|-------------------------|-------------------|--------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>   | <u>Adopted</u>           |
| 3.100.5.5120.410 General Supplies              | 506,729                 | 461,659           | 45,070          | 557,201                 | 519,653           | 37,548           | 505,201                 | 412,248           | <b>397,171</b>           |
| 3.100.5.5120.415 One-Time Supplies             | 13,750                  | 0                 | 13,750          | 13,750                  | 0                 | 13,750           | 13,750                  | 13,750            | <b>16,875</b>            |
| 3.100.5.5120.417 Testing Supplies              | 1,000                   | 0                 | 1,000           | 1,000                   | 209               | 791              | 1,000                   | 1,000             | <b>1,000</b>             |
| 3.100.5.5120.440 Textbooks                     | 460,700                 | 287,491           | 173,209         | 1,230,500               | 724,011           | 506,489          | 956,000                 | 783,000           | <b>1,214,000</b>         |
| <b>Total Supplies and Materials</b>            | <u>982,179</u>          | <u>749,150</u>    | <u>233,029</u>  | <u>1,802,451</u>        | <u>1,243,873</u>  | <u>558,578</u>   | <u>1,475,951</u>        | <u>1,209,998</u>  | <b><u>1,629,046</u></b>  |
| 3.100.5.5120.550 Equipment                     | 11,600                  | 1,789             | 9,811           | 18,720                  | 14,103            | 4,617            | 14,720                  | 14,720            | <b>14,442</b>            |
| <b>Total Capital Objects</b>                   | <u>11,600</u>           | <u>1,789</u>      | <u>9,811</u>    | <u>18,720</u>           | <u>14,103</u>     | <u>4,617</u>     | <u>14,720</u>           | <u>14,720</u>     | <b><u>14,442</u></b>     |
| <b>Total Elementary Program</b>                | <u>23,035,271</u>       | <u>22,681,005</u> | <u>354,266</u>  | <u>23,876,138</u>       | <u>21,544,275</u> | <u>2,331,863</u> | <u>24,228,958</u>       | <u>24,042,003</u> | <b><u>27,304,769</u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget  |                   |                | 2020-2021 Budget  |                   |                  | 2021-2022 Budget  |                   | 2022-2023 Budget  |
|--|-------------------|-------------------|----------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
|  | Adjusted          | Actual            | Variance       | Adjusted          | Actual            | Variance         | Adopted           | Adjusted          | Adopted           |
| 3.100.5.5150.116 Teachers                            | 13,345,166        | 13,301,479        | 43,687         | 13,547,392        | 12,342,889        | 1,204,503        | 14,024,811        | 14,287,175        | <b>15,094,520</b> |
| 3.100.5.5150.131 Saturday School Teachers            | 2,500             | 0                 | 2,500          | 2,500             | 0                 | 2,500            | 2,500             | 2,500             | <b>2,500</b>      |
| 3.100.5.5150.132 Teachers Lunch Duty                 | 17,000            | 22,411            | -5,411         | 21,000            | 29,035            | -8,035           | 21,000            | 21,000            | <b>21,000</b>     |
| 3.100.5.5150.133 Stipends and Extra Days - Regular   | 9,945             | 9,023             | 922            | 8,316             | 8,568             | -252             | 8,316             | 8,316             | <b>8,316</b>      |
| 3.100.5.5150.138 State-Paid Salary                   | 221,780           | 230,253           | -8,473         | 300,000           | 315,767           | -15,767          | 300,000           | 300,000           | <b>239,050</b>    |
| 3.100.5.5150.165 Music Accompanists                  | 71,058            | 61,440            | 9,618          | 64,402            | 70,847            | -6,445           | 75,169            | 73,695            | <b>70,600</b>     |
| 3.100.5.5150.186 Substitute Teachers                 | 302,000           | 169,948           | 132,052        | 302,000           | 241,573           | 60,428           | 302,000           | 302,000           | <b>302,000</b>    |
| 3.100.5.5150.199 Personal Leave Reimbursement        | 35,000            | 55,240            | -20,240        | 35,000            | 36,600            | -1,600           | 35,000            | 35,000            | <b>35,000</b>     |
| <b>Total Salaries</b>                                | <b>14,004,449</b> | <b>13,849,794</b> | <b>154,655</b> | <b>14,280,610</b> | <b>13,045,278</b> | <b>1,235,332</b> | <b>14,768,796</b> | <b>15,029,686</b> | <b>15,772,986</b> |
| 3.100.5.5150.210 PERSI                               | 1,616,890         | 1,634,842         | -17,952        | 1,649,475         | 1,526,841         | 122,634          | 1,696,955         | 1,737,867         | <b>1,814,746</b>  |
| 3.100.5.5150.220 Social Security Tax                 | 1,029,326         | 1,020,952         | 8,374          | 1,049,624         | 957,964           | 91,660           | 1,085,505         | 1,104,681         | <b>1,159,313</b>  |
| 3.100.5.5150.230 Life Insurance                      | 26,144            | 26,404            | -260           | 26,144            | 23,772            | 2,372            | 26,144            | 26,509            | <b>26,509</b>     |
| 3.100.5.5150.240 Medical Insurance                   | 2,180,999         | 2,212,690         | -31,691        | 2,257,855         | 2,088,688         | 169,167          | 2,373,456         | 2,406,471         | <b>3,181,250</b>  |
| 3.100.5.5150.250 Employee Assistance Plan            | 6,777             | 6,756             | 21             | 6,777             | 7,026             | -249             | 6,777             | 6,933             | <b>7,126</b>      |
| 3.100.5.5150.260 Dental Insurance                    | 104,386           | 105,578           | -1,192         | 107,297           | 98,086            | 9,211            | 107,679           | 109,150           | <b>0</b>          |
| 3.100.5.5150.270 Worker's Compensation Insurance     | 95,790            | 95,657            | 133            | 99,387            | 85,862            | 13,525           | 103,381           | 108,649           | <b>108,833</b>    |
| 3.100.5.5150.280 Retirement Sick Leave Benefits      | 71,937            | 99,383            | -27,446        | 0                 | -27,960           | 27,960           | 0                 | 0                 | <b>0</b>          |
| 3.100.5.5150.290 Vision Insurance                    | 18,408            | 18,621            | -213           | 18,408            | 16,998            | 1,410            | 18,614            | 18,874            | <b>0</b>          |
| <b>Total Fringe Benefits</b>                         | <b>5,150,657</b>  | <b>5,220,882</b>  | <b>-70,225</b> | <b>5,214,967</b>  | <b>4,777,275</b>  | <b>437,692</b>   | <b>5,418,511</b>  | <b>5,519,134</b>  | <b>6,297,777</b>  |
| 3.100.5.5150.310 Professional and Technical Services | 11,200            | 0                 | 11,200         | 11,200            | 350               | 10,850           | 11,200            | 11,200            | <b>11,200</b>     |
| 3.100.5.5150.319 Consultants                         | 10,000            | 6,959             | 3,041          | 10,000            | 6,425             | 3,575            | 10,000            | 10,000            | <b>11,000</b>     |
| 3.100.5.5150.321 Facility Rentals                    | 25,000            | 30,293            | -5,293         | 25,000            | 19,753            | 5,247            | 25,000            | 25,000            | <b>25,000</b>     |
| 3.100.5.5150.325 Repair and Maintenance (Contracted) | 2,000             | 0                 | 2,000          | 2,000             | 0                 | 2,000            | 2,000             | 2,000             | <b>2,000</b>      |
| 3.100.5.5150.371 Tuition                             | 25,000            | 107,795           | -82,795        | 25,000            | 59,560            | -34,560          | 25,000            | 25,000            | <b>25,000</b>     |
| 3.100.5.5150.381 In-District Travel Allowance        | 9,500             | 2,797             | 6,703          | 9,500             | 6,144             | 3,356            | 9,500             | 9,500             | <b>9,500</b>      |
| 3.100.5.5150.396 Inservice Training                  | 1,000             | 200               | 800            | 1,000             | 240               | 760              | 1,000             | 1,000             | <b>1,000</b>      |
| 3.100.5.5150.399 Purchased Duty Lunches              | 5,000             | 3,204             | 1,796          | 5,000             | 6,201             | -1,201           | 5,000             | 5,000             | <b>5,000</b>      |
| <b>Total Purchased Services</b>                      | <b>88,700</b>     | <b>151,248</b>    | <b>-62,548</b> | <b>88,700</b>     | <b>98,673</b>     | <b>-9,973</b>    | <b>88,700</b>     | <b>88,700</b>     | <b>89,700</b>     |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                   |                 | <u>2020-2021 Budget</u> |                   |                  | <u>2021-2022 Budget</u> |                   | <u>2022-2023 Budget</u>  |
|--|-------------------------|-------------------|-----------------|-------------------------|-------------------|------------------|-------------------------|-------------------|--------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>   | <u>Adopted</u>           |
| 3.100.5.5150.409 Supplies - Fee Replacement    | 73,823                  | 70,973            | 2,850           | 72,661                  | 72,576            | 85               | 72,661                  | 73,281            | <b>74,659</b>            |
| 3.100.5.5150.410 General Supplies              | 330,837                 | 239,350           | 91,487          | 350,232                 | 261,055           | 89,177           | 343,560                 | 340,007           | <b>350,744</b>           |
| 3.100.5.5150.415 One-Time Supplies             | 35,000                  | 0                 | 35,000          | 35,000                  | 37,980            | -2,980           | 35,000                  | 35,000            | <b>12,750</b>            |
| 3.100.5.5150.440 Textbooks                     | 880,780                 | 923,370           | -42,590         | 960,060                 | 688,246           | 271,814          | 241,530                 | 414,530           | <b>469,080</b>           |
| <b>Total Supplies and Materials</b>            | <u>1,320,440</u>        | <u>1,233,693</u>  | <u>86,747</u>   | <u>1,417,953</u>        | <u>1,059,858</u>  | <u>358,095</u>   | <u>692,751</u>          | <u>862,818</u>    | <b><u>907,233</u></b>    |
| 3.100.5.5150.550 Equipment                     | 91,080                  | 26,286            | 64,794          | 91,402                  | 30,254            | 61,148           | 91,080                  | 91,080            | <b>91,580</b>            |
| <b>Total Capital Objects</b>                   | <u>91,080</u>           | <u>26,286</u>     | <u>64,794</u>   | <u>91,402</u>           | <u>30,254</u>     | <u>61,148</u>    | <u>91,080</u>           | <u>91,080</u>     | <b><u>91,580</u></b>     |
| <b>Total Secondary Program</b>                 | <u>20,655,326</u>       | <u>20,481,903</u> | <u>173,423</u>  | <u>21,093,632</u>       | <u>19,011,339</u> | <u>2,082,293</u> | <u>21,059,838</u>       | <u>21,591,418</u> | <b><u>23,159,276</u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                  |               | 2020-2021 Budget |                  |               | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|---------------|------------------|------------------|---------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance      | Adjusted         | Actual           | Variance      | Adopted          | Adjusted         | Adopted          |
| 3.100.5.5170.116 Teachers                            | 993,041          | 989,917          | 3,124         | 981,561          | 980,003          | 1,558         | 1,008,225        | 960,492          | <b>1,012,106</b> |
| 3.100.5.5170.152 Instructional Assistants            | 2,000            | 0                | 2,000         | 2,000            | 0                | 2,000         | 2,000            | 2,000            | <b>2,000</b>     |
| 3.100.5.5170.199 Personal Leave Reimbursement        | 3,600            | 4,320            | - 720         | 3,600            | 2,720            | 880           | 3,600            | 3,600            | <b>3,600</b>     |
| <b>Total Salaries</b>                                | <b>998,641</b>   | <b>994,237</b>   | <b>4,404</b>  | <b>987,161</b>   | <b>982,723</b>   | <b>4,438</b>  | <b>1,013,825</b> | <b>966,092</b>   | <b>1,017,706</b> |
| 3.100.5.5170.210 PERSI                               | 117,836          | 118,961          | -1,125        | 116,481          | 117,571          | -1,090        | 118,922          | 113,995          | <b>119,377</b>   |
| 3.100.5.5170.220 Social Security Tax                 | 73,401           | 71,027           | 2,374         | 72,557           | 70,116           | 2,441         | 74,517           | 71,008           | <b>74,802</b>    |
| 3.100.5.5170.230 Life Insurance                      | 1,771            | 1,918            | - 147         | 1,719            | 1,879            | - 160         | 1,719            | 1,719            | <b>1,745</b>     |
| 3.100.5.5170.240 Medical Insurance                   | 147,717          | 151,254          | -3,537        | 148,425          | 154,476          | -6,051        | 156,024          | 156,024          | <b>209,375</b>   |
| 3.100.5.5170.250 Employee Assistance Plan            | 459              | 482              | -23           | 446              | 472              | -26           | 446              | 446              | <b>469</b>       |
| 3.100.5.5170.260 Dental Insurance                    | 7,070            | 7,323            | - 253         | 7,053            | 7,309            | - 256         | 7,078            | 7,078            | <b>0</b>         |
| 3.100.5.5170.270 Worker's Compensation Insurance     | 6,825            | 6,797            | 28            | 6,870            | 6,867            | 3             | 7,097            | 6,983            | <b>7,023</b>     |
| 3.100.5.5170.280 Retirement Sick Leave Benefits      | 5,242            | 7,251            | -2,009        | 0                | -1,859           | 1,859         | 0                | 0                | <b>0</b>         |
| 3.100.5.5170.290 Vision Insurance                    | 1,247            | 1,292            | -45           | 1,210            | 1,264            | -54           | 1,224            | 1,224            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>361,568</b>   | <b>366,304</b>   | <b>-4,736</b> | <b>354,761</b>   | <b>358,095</b>   | <b>-3,334</b> | <b>367,027</b>   | <b>358,477</b>   | <b>412,791</b>   |
| 3.100.5.5170.310 Professional and Technical Services | 10,250           | 9,655            | 595           | 10,250           | 9,655            | 595           | 10,250           | 10,250           | <b>10,250</b>    |
| 3.100.5.5170.371 Tuition                             | 7,000            | 4,375            | 2,625         | 7,000            | 690              | 6,310         | 7,000            | 7,000            | <b>7,000</b>     |
| <b>Total Purchased Services</b>                      | <b>17,250</b>    | <b>14,030</b>    | <b>3,220</b>  | <b>17,250</b>    | <b>10,345</b>    | <b>6,905</b>  | <b>17,250</b>    | <b>17,250</b>    | <b>17,250</b>    |
| 3.100.5.5170.409 Supplies - Fee Replacement          | 2,640            | 2,640            | 0             | 1,867            | 1,867            | 0             | 1,867            | 2,350            | <b>2,350</b>     |
| 3.100.5.5170.410 General Supplies                    | 14,271           | 11,872           | 2,399         | 10,833           | 10,342           | 491           | 10,833           | 12,408           | <b>12,408</b>    |
| 3.100.5.5170.430 Library Books                       | 1,589            | 1,539            | 50            | 1,148            | 1,148            | 0             | 1,148            | 1,337            | <b>1,337</b>     |
| <b>Total Supplies and Materials</b>                  | <b>18,500</b>    | <b>16,051</b>    | <b>2,449</b>  | <b>13,848</b>    | <b>13,357</b>    | <b>491</b>    | <b>13,848</b>    | <b>16,095</b>    | <b>16,095</b>    |
| <b>Total Alternate School Program</b>                | <b>1,395,959</b> | <b>1,390,622</b> | <b>5,337</b>  | <b>1,373,020</b> | <b>1,364,520</b> | <b>8,500</b>  | <b>1,411,950</b> | <b>1,357,914</b> | <b>1,463,842</b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                  |               | 2020-2021 Budget |                  |               | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|---------------|------------------|------------------|---------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance      | Adjusted         | Actual           | Variance      | Adopted          | Adjusted         | Adopted          |
| 3.100.5.5210.116 Teachers                            | 2,851,967        | 2,862,817        | -10,850       | 3,060,690        | 3,054,309        | 6,381         | 3,065,821        | 3,290,716        | <b>3,450,376</b> |
| 3.100.5.5210.138 State-Paid Salary                   | 88,850           | 78,100           | 10,750        | 0                | 0                | 0             | 0                | 0                | <b>0</b>         |
| 3.100.5.5210.152 Instructional Assistants            | 471,552          | 464,657          | 6,895         | 520,934          | 461,366          | 59,568        | 555,008          | 550,867          | <b>614,306</b>   |
| 3.100.5.5210.182 Substitute Instructional Assistants | 17,000           | 7,372            | 9,628         | 17,000           | 6,027            | 10,973        | 17,000           | 17,000           | <b>17,000</b>    |
| 3.100.5.5210.199 Personal Leave Reimbursement        | 10,000           | 12,400           | -2,400        | 6,500            | 8,160            | -1,660        | 12,980           | 12,980           | <b>13,000</b>    |
| <b>Total Salaries</b>                                | <b>3,439,369</b> | <b>3,425,345</b> | <b>14,024</b> | <b>3,605,124</b> | <b>3,529,862</b> | <b>75,262</b> | <b>3,650,809</b> | <b>3,871,563</b> | <b>4,094,682</b> |
| 3.100.5.5210.210 PERSI                               | 403,832          | 408,797          | -4,965        | 423,393          | 419,872          | 3,521         | 426,246          | 454,829          | <b>478,312</b>   |
| 3.100.5.5210.220 Social Security Tax                 | 252,794          | 249,301          | 3,493         | 264,978          | 259,119          | 5,859         | 268,335          | 284,561          | <b>300,960</b>   |
| 3.100.5.5210.230 Life Insurance                      | 9,166            | 9,208            | -42           | 8,906            | 9,131            | -225          | 9,322            | 9,635            | <b>9,114</b>     |
| 3.100.5.5210.240 Medical Insurance                   | 764,653          | 757,095          | 7,558         | 769,110          | 766,772          | 2,338         | 846,312          | 874,651          | <b>1,093,750</b> |
| 3.100.5.5210.250 Employee Assistance Plan            | 2,376            | 2,337            | 39            | 2,309            | 2,282            | 27            | 2,417            | 2,520            | <b>2,450</b>     |
| 3.100.5.5210.260 Dental Insurance                    | 36,597           | 37,329           | -732          | 36,550           | 37,720           | -1,170        | 38,395           | 39,671           | <b>0</b>         |
| 3.100.5.5210.270 Worker's Compensation Insurance     | 23,524           | 25,107           | -1,583        | 25,088           | 25,982           | -894          | 25,556           | 27,985           | <b>28,254</b>    |
| 3.100.5.5210.280 Retirement Sick Leave Benefits      | 17,967           | 24,555           | -6,588        | 0                | -6,685           | 6,685         | 0                | 0                | <b>0</b>         |
| 3.100.5.5210.290 Vision Insurance                    | 6,454            | 6,561            | -107          | 6,271            | 6,533            | -262          | 6,637            | 6,860            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>1,517,363</b> | <b>1,520,290</b> | <b>-2,927</b> | <b>1,536,605</b> | <b>1,520,726</b> | <b>15,879</b> | <b>1,623,220</b> | <b>1,700,712</b> | <b>1,912,840</b> |
| 3.100.5.5210.410 General Supplies                    | 0                | -962             | 962           | 0                | -131             | 131           | 0                | 0                | <b>0</b>         |
| <b>Total Supplies and Materials</b>                  | <b>0</b>         | <b>-962</b>      | <b>962</b>    | <b>0</b>         | <b>-131</b>      | <b>131</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>Total Special Education Program</b>               | <b>4,956,732</b> | <b>4,944,673</b> | <b>12,059</b> | <b>5,141,729</b> | <b>5,050,456</b> | <b>91,273</b> | <b>5,274,029</b> | <b>5,572,275</b> | <b>6,007,522</b> |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.100.5.5220.116 Teachers                        | 177,550                 | 177,550        | 0               | 193,689                 | 187,555        | 6,134           | 200,124                 | 205,070         | <b>216,738</b>          |
| 3.100.5.5220.152 Instructional Assistants        | 30,530                  | 30,530         | 0               | 30,530                  | 14,754         | 15,776          | 15,156                  | 16,036          | <b>16,926</b>           |
| 3.100.5.5220.199 Personal Leave Reimbursement    | 800                     | 1,180          | - 380           | 500                     | 760            | - 260           | 500                     | 500             | <b>750</b>              |
| <b>Total Salaries</b>                            | <u>208,880</u>          | <u>209,260</u> | <u>- 380</u>    | <u>224,719</u>          | <u>203,069</u> | <u>21,650</u>   | <u>215,780</u>          | <u>221,606</u>  | <b><u>234,414</u></b>   |
| 3.100.5.5220.210 PERSI                           | 24,648                  | 25,082         | - 434           | 26,517                  | 24,247         | 2,270           | 25,312                  | 26,149          | <b>27,496</b>           |
| 3.100.5.5220.220 Social Security Tax             | 15,353                  | 15,219         | 134             | 16,517                  | 14,584         | 1,933           | 15,860                  | 16,289          | <b>17,229</b>           |
| 3.100.5.5220.230 Life Insurance                  | 625                     | 625            | 0               | 625                     | 521            | 104             | 521                     | 521             | <b>521</b>              |
| 3.100.5.5220.240 Medical Insurance               | 52,135                  | 52,270         | - 135           | 53,970                  | 44,455         | 9,515           | 47,280                  | 47,280          | <b>62,500</b>           |
| 3.100.5.5220.250 Employee Assistance Plan        | 162                     | 161            | 1               | 162                     | 130            | 32              | 135                     | 135             | <b>140</b>              |
| 3.100.5.5220.260 Dental Insurance                | 2,496                   | 2,518          | -22             | 2,572                   | 2,143          | 429             | 2,145                   | 2,145           | <b>0</b>                |
| 3.100.5.5220.270 Worker's Compensation Insurance | 1,428                   | 1,432          | -4              | 1,559                   | 1,419          | 140             | 1,511                   | 1,603           | <b>1,617</b>            |
| 3.100.5.5220.280 Retirement Sick Leave Benefits  | 1,102                   | 1,510          | - 408           | 0                       | - 404          | 404             | 0                       | 0               | <b>0</b>                |
| 3.100.5.5220.290 Vision Insurance                | 440                     | 444            | -4              | 445                     | 371            | 74              | 371                     | 371             | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <u>98,389</u>           | <u>99,261</u>  | <u>- 872</u>    | <u>102,367</u>          | <u>87,466</u>  | <u>14,901</u>   | <u>93,135</u>           | <u>94,493</u>   | <b><u>109,503</u></b>   |
| <b>Total Preschool Handicapped Program</b>       | <u>307,269</u>          | <u>308,521</u> | <u>-1,252</u>   | <u>327,086</u>          | <u>290,535</u> | <u>36,551</u>   | <u>308,915</u>          | <u>316,099</u>  | <b><u>343,917</u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description          | 2019-2020 Budget |                |               | 2020-2021 Budget |                |              | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|----------------|---------------|------------------|----------------|--------------|------------------|----------------|------------------|
|  | Adjusted         | Actual         | Variance      | Adjusted         | Actual         | Variance     | Adopted          | Adjusted       | Adopted          |
| 3.100.5.5240.116 Teachers                        | 96,800           | 96,800         | 0             | 101,620          | 100,220        | 1,400        | 105,570          | 113,140        | <b>120,613</b>   |
| 3.100.5.5240.199 Personal Leave Reimbursement    | 525              | 400            | 125           | 525              | 80             | 445          | 525              | 525            | <b>525</b>       |
| <b>Total Salaries</b>                            | <b>97,325</b>    | <b>97,200</b>  | <b>125</b>    | <b>102,145</b>   | <b>100,300</b> | <b>1,845</b> | <b>106,095</b>   | <b>113,665</b> | <b>121,138</b>   |
| 3.100.5.5240.210 PERSI                           | 11,484           | 11,672         | - 188         | 12,053           | 12,036         | 17           | 12,445           | 13,413         | <b>14,210</b>    |
| 3.100.5.5240.220 Social Security Tax             | 7,154            | 7,307          | - 153         | 7,508            | 7,469          | 39           | 7,798            | 8,355          | <b>8,904</b>     |
| 3.100.5.5240.230 Life Insurance                  | 208              | 208            | 0             | 208              | 208            | 0            | 208              | 208            | <b>208</b>       |
| 3.100.5.5240.240 Medical Insurance               | 17,378           | 17,390         | -12           | 17,990           | 18,097         | - 107        | 18,912           | 18,912         | <b>25,000</b>    |
| 3.100.5.5240.250 Employee Assistance Plan        | 54               | 54             | 0             | 54               | 54             | 0            | 54               | 54             | <b>56</b>        |
| 3.100.5.5240.260 Dental Insurance                | 832              | 841            | -9            | 862              | 858            | 4            | 858              | 858            | <b>0</b>         |
| 3.100.5.5240.270 Worker's Compensation Insurance | 665              | 665            | 0             | 711              | 701            | 10           | 743              | 822            | <b>836</b>       |
| 3.100.5.5240.280 Retirement Sick Leave Benefits  | 515              | 711            | - 196         | 0                | - 203          | 203          | 0                | 0              | <b>0</b>         |
| 3.100.5.5240.290 Vision Insurance                | 147              | 148            | -1            | 148              | 148            | 0            | 148              | 148            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                     | <b>38,437</b>    | <b>38,998</b>  | <b>- 561</b>  | <b>39,534</b>    | <b>39,368</b>  | <b>166</b>   | <b>41,166</b>    | <b>42,770</b>  | <b>49,214</b>    |
| 3.100.5.5240.381 In-District Travel Allowance    | 800              | 282            | 518           | 800              | 233            | 567          | 800              | 800            | <b>800</b>       |
| 3.100.5.5240.396 Inservice Training              | 44,000           | 15,246         | 28,754        | 0                | 0              | 0            | 0                | 0              | <b>0</b>         |
| <b>Total Purchased Services</b>                  | <b>44,800</b>    | <b>15,528</b>  | <b>29,272</b> | <b>800</b>       | <b>233</b>     | <b>567</b>   | <b>800</b>       | <b>800</b>     | <b>800</b>       |
| 3.100.5.5240.410 General Supplies                | 8,000            | 4,413          | 3,587         | 8,000            | 2,997          | 5,003        | 8,000            | 8,000          | <b>8,000</b>     |
| 3.100.5.5240.440 Textbooks                       | 1,200            | 0              | 1,200         | 1,200            | 100            | 1,100        | 1,200            | 1,200          | <b>1,200</b>     |
| <b>Total Supplies and Materials</b>              | <b>9,200</b>     | <b>4,413</b>   | <b>4,787</b>  | <b>9,200</b>     | <b>3,097</b>   | <b>6,103</b> | <b>9,200</b>     | <b>9,200</b>   | <b>9,200</b>     |
| <b>Total Gifted And Talented Program</b>         | <b>189,762</b>   | <b>156,138</b> | <b>33,624</b> | <b>151,679</b>   | <b>142,998</b> | <b>8,681</b> | <b>157,261</b>   | <b>166,435</b> | <b>180,352</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.100.5.5310.385 Student Activity Travel       | 379,792                 | 333,991        | 45,801          | 379,792                 | 360,683        | 19,109          | 340,915                 | 340,915         | <b>443,672</b>                 |
| <b>Total Purchased Services</b>                | <u>379,792</u>          | <u>333,991</u> | <u>45,801</u>   | <u>379,792</u>          | <u>360,683</u> | <u>19,109</u>   | <u>340,915</u>          | <u>340,915</u>  | <b><u>443,672</u></b>          |
| <b>Total Interscholastic Program</b>           | <u>379,792</u>          | <u>333,991</u> | <u>45,801</u>   | <u>379,792</u>          | <u>360,683</u> | <u>19,109</u>   | <u>340,915</u>          | <u>340,915</u>  | <b><u>443,672</u></b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.100.5.5320.116 Teachers                        | 695,118                 | 689,804        | 5,314           | 714,987                 | 687,005        | 27,982          | 708,638                 | 734,055         | <b>768,983</b>          |
| <b>Total Salaries</b>                            | <b>695,118</b>          | <b>689,804</b> | <b>5,314</b>    | <b>714,987</b>          | <b>687,005</b> | <b>27,982</b>   | <b>708,638</b>          | <b>734,055</b>  | <b>768,983</b>          |
| 3.100.5.5320.210 PERSI                           | 82,024                  | 45,793         | 36,231          | 84,368                  | 45,806         | 38,562          | 83,123                  | 86,618          | <b>90,202</b>           |
| 3.100.5.5320.220 Social Security Tax             | 51,091                  | 51,676         | - 585           | 52,552                  | 51,260         | 1,292           | 52,085                  | 53,953          | <b>56,520</b>           |
| 3.100.5.5320.270 Worker's Compensation Insurance | 4,755                   | 4,721          | 34              | 4,976                   | 4,791          | 185             | 4,960                   | 5,307           | <b>5,306</b>            |
| 3.100.5.5320.280 Retirement Sick Leave Benefits  | 3,649                   | 2,682          | 967             | 0                       | - 439          | 439             | 0                       | 0               | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <b>141,519</b>          | <b>104,871</b> | <b>36,648</b>   | <b>141,896</b>          | <b>101,418</b> | <b>40,478</b>   | <b>140,168</b>          | <b>145,878</b>  | <b>152,028</b>          |
| 3.100.5.5320.321 Facility Rentals                | 47,000                  | 49,353         | -2,353          | 47,000                  | 36,671         | 10,329          | 47,000                  | 47,000          | <b>47,000</b>           |
| 3.100.5.5320.391 Professional Dues and Fees      | 6,818                   | 6,713          | 105             | 7,000                   | 6,573          | 427             | 7,000                   | 7,000           | <b>7,000</b>            |
| <b>Total Purchased Services</b>                  | <b>53,818</b>           | <b>56,066</b>  | <b>-2,248</b>   | <b>54,000</b>           | <b>43,244</b>  | <b>10,756</b>   | <b>54,000</b>           | <b>54,000</b>   | <b>54,000</b>           |
| 3.100.5.5320.410 General Supplies                | 3,200                   | 2,573          | 627             | 3,200                   | 2,177          | 1,023           | 3,200                   | 3,200           | <b>3,200</b>            |
| <b>Total Supplies and Materials</b>              | <b>3,200</b>            | <b>2,573</b>   | <b>627</b>      | <b>3,200</b>            | <b>2,177</b>   | <b>1,023</b>    | <b>3,200</b>            | <b>3,200</b>    | <b>3,200</b>            |
| <b>Total School Activity Program</b>             | <b>893,655</b>          | <b>853,314</b> | <b>40,341</b>   | <b>914,083</b>          | <b>833,843</b> | <b>80,240</b>   | <b>906,006</b>          | <b>937,133</b>  | <b>978,211</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.100.5.5410.116 Teachers                        | 110,000                 | 164,217        | -54,217         | 150,200                 | 104,577        | 45,623          | 160,000                 | 160,000         | <b>160,000</b>          |
| 3.100.5.5410.151 Clerical Personnel              | 26,000                  | 30,287         | -4,287          | 38,200                  | 17,852         | 20,348          | 38,200                  | 38,200          | <b>38,200</b>           |
| <b>Total Salaries</b>                            | <b>136,000</b>          | <b>194,504</b> | <b>-58,504</b>  | <b>188,400</b>          | <b>122,429</b> | <b>65,971</b>   | <b>198,200</b>          | <b>198,200</b>  | <b>198,200</b>          |
| 3.100.5.5410.210 PERSI                           | 16,048                  | 15,807         | 241             | 22,232                  | 14,340         | 7,892           | 23,249                  | 23,388          | <b>23,249</b>           |
| 3.100.5.5410.220 Social Security Tax             | 9,996                   | 14,650         | -4,654          | 13,848                  | 9,038          | 4,810           | 14,568                  | 14,568          | <b>14,568</b>           |
| 3.100.5.5410.270 Worker's Compensation Insurance | 930                     | 1,331          | - 401           | 1,305                   | 853            | 452             | 1,387                   | 1,424           | <b>1,368</b>            |
| 3.100.5.5410.280 Retirement Sick Leave Benefits  | 714                     | 1,484          | - 770           | 0                       | 0              | 0               | 0                       | 0               | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <b>27,688</b>           | <b>33,272</b>  | <b>-5,584</b>   | <b>37,385</b>           | <b>24,232</b>  | <b>13,153</b>   | <b>39,204</b>           | <b>39,380</b>   | <b>39,185</b>           |
| 3.100.5.5410.410 General Supplies                | 1,500                   | 1,998          | - 498           | 2,000                   | 0              | 2,000           | 2,000                   | 2,000           | <b>2,000</b>            |
| <b>Total Supplies and Materials</b>              | <b>1,500</b>            | <b>1,998</b>   | <b>- 498</b>    | <b>2,000</b>            | <b>0</b>       | <b>2,000</b>    | <b>2,000</b>            | <b>2,000</b>    | <b>2,000</b>            |
| <b>Total Summer School Program</b>               | <b>165,188</b>          | <b>229,775</b> | <b>-64,587</b>  | <b>227,785</b>          | <b>146,661</b> | <b>81,124</b>   | <b>239,404</b>          | <b>239,580</b>  | <b>239,385</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.100.5.5420.116 Teachers                        | 12,000                  | 3,815         | 8,185           | 12,000                  | 0             | 12,000          | 12,000                  | 12,000          | <b>12,000</b>           |
| <b>Total Salaries</b>                            | <b>12,000</b>           | <b>3,815</b>  | <b>8,185</b>    | <b>12,000</b>           | <b>0</b>      | <b>12,000</b>   | <b>12,000</b>           | <b>12,000</b>   | <b>12,000</b>           |
| 3.100.5.5420.210 PERSI                           | 1,408                   | 211           | 1,197           | 1,408                   | 0             | 1,408           | 1,408                   | 1,408           | <b>1,408</b>            |
| 3.100.5.5420.220 Social Security Tax             | 882                     | 280           | 602             | 882                     | 0             | 882             | 882                     | 882             | <b>882</b>              |
| 3.100.5.5420.270 Worker's Compensation Insurance | 82                      | 26            | 56              | 82                      | 0             | 82              | 84                      | 84              | <b>83</b>               |
| 3.100.5.5420.280 Retirement Sick Leave Benefits  | 63                      | 14            | 49              | 0                       | 0             | 0               | 0                       | 0               | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <b>2,435</b>            | <b>531</b>    | <b>1,904</b>    | <b>2,372</b>            | <b>0</b>      | <b>2,372</b>    | <b>2,374</b>            | <b>2,374</b>    | <b>2,373</b>            |
| <b>Total Community Education Program</b>         | <b>14,435</b>           | <b>4,345</b>  | <b>10,090</b>   | <b>14,372</b>           | <b>0</b>      | <b>14,372</b>   | <b>14,374</b>           | <b>14,374</b>   | <b>14,373</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                  |               | 2020-2021 Budget |                  |               | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|---------------|------------------|------------------|---------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance      | Adjusted         | Actual           | Variance      | Adopted          | Adjusted         | Adopted          |
| 3.100.5.6110.118 Counselors                          | 1,828,443        | 1,818,125        | 10,318        | 1,827,041        | 1,826,627        | 414           | 1,917,972        | 1,939,683        | <b>2,042,413</b> |
| 3.100.5.6110.133 Stipends and Extra Days - Regular   | 29,603           | 47,429           | -17,826       | 44,103           | 50,652           | -6,549        | 44,103           | 43,549           | <b>44,103</b>    |
| 3.100.5.6110.151 Clerical Personnel                  | 415,362          | 403,286          | 12,076        | 420,585          | 410,419          | 10,166        | 451,325          | 438,896          | <b>468,698</b>   |
| 3.100.5.6110.164 Social Workers                      | 69,749           | 65,635           | 4,114         | 54,860           | 59,071           | -4,211        | 55,955           | 26,613           | <b>27,584</b>    |
| 3.100.5.6110.199 Personal Leave Reimbursement        | 4,787            | 6,533            | -1,746        | 4,787            | 5,887            | -1,100        | 4,787            | 4,787            | <b>4,787</b>     |
| <b>Total Salaries</b>                                | <b>2,347,944</b> | <b>2,341,008</b> | <b>6,936</b>  | <b>2,351,376</b> | <b>2,352,656</b> | <b>-1,280</b> | <b>2,474,142</b> | <b>2,453,528</b> | <b>2,587,585</b> |
| 3.100.5.6110.210 PERSI                               | 277,056          | 278,684          | -1,628        | 277,461          | 277,807          | -346          | 290,217          | 289,516          | <b>303,524</b>   |
| 3.100.5.6110.220 Social Security Tax                 | 172,574          | 174,659          | -2,085        | 172,827          | 173,920          | -1,093        | 181,850          | 180,334          | <b>190,187</b>   |
| 3.100.5.6110.230 Life Insurance                      | 5,503            | 5,532            | -29           | 5,399            | 5,508            | -109          | 5,503            | 5,329            | <b>5,225</b>     |
| 3.100.5.6110.240 Medical Insurance                   | 459,070          | 441,185          | 17,885        | 466,232          | 473,989          | -7,757        | 499,579          | 483,821          | <b>627,075</b>   |
| 3.100.5.6110.250 Employee Assistance Plan            | 1,427            | 1,453            | -26           | 1,400            | 1,453            | -53           | 1,427            | 1,385            | <b>1,405</b>     |
| 3.100.5.6110.260 Dental Insurance                    | 21,971           | 22,343           | -372          | 22,161           | 22,828           | -667          | 22,664           | 21,949           | <b>0</b>         |
| 3.100.5.6110.270 Worker's Compensation Insurance     | 16,058           | 16,020           | 38            | 16,365           | 16,429           | -64           | 17,319           | 17,731           | <b>17,853</b>    |
| 3.100.5.6110.280 Retirement Sick Leave Benefits      | 12,336           | 16,746           | -4,410        | 0                | -4,219           | 4,219         | 0                | 0                | <b>0</b>         |
| 3.100.5.6110.290 Vision Insurance                    | 3,875            | 3,945            | -70           | 3,811            | 3,952            | -141          | 3,918            | 3,794            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>969,870</b>   | <b>960,568</b>   | <b>9,302</b>  | <b>965,656</b>   | <b>971,669</b>   | <b>-6,013</b> | <b>1,022,477</b> | <b>1,003,859</b> | <b>1,145,269</b> |
| 3.100.5.6110.381 In-District Travel Allowance        | 6,100            | 2,558            | 3,542         | 6,100            | 49               | 6,051         | 6,150            | 6,150            | <b>2,650</b>     |
| <b>Total Purchased Services</b>                      | <b>6,100</b>     | <b>2,558</b>     | <b>3,542</b>  | <b>6,100</b>     | <b>49</b>        | <b>6,051</b>  | <b>6,150</b>     | <b>6,150</b>     | <b>2,650</b>     |
| 3.100.5.6110.410 General Supplies                    | 49,094           | 24,606           | 24,488        | 60,070           | 23,525           | 36,545        | 29,070           | 28,951           | <b>23,377</b>    |
| <b>Total Supplies and Materials</b>                  | <b>49,094</b>    | <b>24,606</b>    | <b>24,488</b> | <b>60,070</b>    | <b>23,525</b>    | <b>36,545</b> | <b>29,070</b>    | <b>28,951</b>    | <b>23,377</b>    |
| 3.100.5.6110.550 Equipment                           | 2,314            | 2,314            | 0             | 1,500            | 9,807            | -8,307        | 1,500            | 1,500            | <b>250</b>       |
| <b>Total Capital Objects</b>                         | <b>2,314</b>     | <b>2,314</b>     | <b>0</b>      | <b>1,500</b>     | <b>9,807</b>     | <b>-8,307</b> | <b>1,500</b>     | <b>1,500</b>     | <b>250</b>       |
| <b>Total Attendance, Guidance And Health Program</b> | <b>3,375,322</b> | <b>3,331,055</b> | <b>44,267</b> | <b>3,384,702</b> | <b>3,357,706</b> | <b>26,996</b> | <b>3,533,339</b> | <b>3,493,988</b> | <b>3,759,131</b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                  |                 | 2020-2021 Budget |                  |                 | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance        | Adjusted         | Actual           | Variance        | Adopted          | Adjusted         | Adopted          |
| 3.100.5.6160.113 Supervisors and Coordinators        | 91,940           | 85,295           | 6,645           | 93,970           | 93,970           | 0               | 93,779           | 96,790           | <b>99,694</b>    |
| 3.100.5.6160.115 Ancillary Professional              | 1,040,033        | 1,040,033        | 0               | 1,082,521        | 1,079,770        | 2,751           | 1,075,726        | 1,124,872        | <b>1,132,471</b> |
| 3.100.5.6160.163 Nurses                              | 187,758          | 186,175          | 1,583           | 166,622          | 172,314          | -5,692          | 181,611          | 188,428          | <b>212,589</b>   |
| 3.100.5.6160.199 Personal Leave Reimbursement        | 4,200            | 5,210            | -1,010          | 2,500            | 4,320            | -1,820          | 2,500            | 2,500            | <b>2,500</b>     |
| <b>Total Salaries</b>                                | <b>1,323,931</b> | <b>1,316,714</b> | <b>7,217</b>    | <b>1,345,613</b> | <b>1,350,373</b> | <b>-4,760</b>   | <b>1,353,616</b> | <b>1,412,590</b> | <b>1,447,254</b> |
| 3.100.5.6160.210 PERSI                               | 156,221          | 152,780          | 3,441           | 158,779          | 156,605          | 2,174           | 158,779          | 166,684          | <b>169,763</b>   |
| 3.100.5.6160.220 Social Security Tax                 | 97,309           | 96,938           | 371             | 98,903           | 98,982           | -79             | 99,491           | 103,825          | <b>106,374</b>   |
| 3.100.5.6160.230 Life Insurance                      | 2,364            | 2,365            | -1              | 2,213            | 2,329            | -116            | 2,213            | 2,161            | <b>2,161</b>     |
| 3.100.5.6160.240 Medical Insurance                   | 188,556          | 194,954          | -6,398          | 182,157          | 188,656          | -6,499          | 191,484          | 186,750          | <b>246,875</b>   |
| 3.100.5.6160.250 Employee Assistance Plan            | 586              | 607              | -21             | 546              | 562              | -16             | 546              | 537              | <b>553</b>       |
| 3.100.5.6160.260 Dental Insurance                    | 9,025            | 9,336            | -311            | 8,660            | 9,113            | -453            | 8,688            | 8,471            | <b>0</b>         |
| 3.100.5.6160.270 Worker's Compensation Insurance     | 9,051            | 9,010            | 41              | 9,365            | 9,435            | -70             | 9,475            | 10,213           | <b>9,986</b>     |
| 3.100.5.6160.280 Retirement Sick Leave Benefits      | 6,951            | 9,184            | -2,233          | 0                | -2,631           | 2,631           | 0                | 0                | <b>0</b>         |
| 3.100.5.6160.290 Vision Insurance                    | 1,591            | 1,647            | -56             | 1,486            | 1,576            | -90             | 1,501            | 1,464            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>471,654</b>   | <b>476,821</b>   | <b>-5,167</b>   | <b>462,109</b>   | <b>464,626</b>   | <b>-2,517</b>   | <b>472,177</b>   | <b>480,105</b>   | <b>535,712</b>   |
| 3.100.5.6160.310 Professional and Technical Services | 330,000          | 432,503          | -102,503        | 330,000          | 451,932          | -121,932        | 330,000          | 330,000          | <b>330,000</b>   |
| <b>Total Purchased Services</b>                      | <b>330,000</b>   | <b>432,503</b>   | <b>-102,503</b> | <b>330,000</b>   | <b>451,932</b>   | <b>-121,932</b> | <b>330,000</b>   | <b>330,000</b>   | <b>330,000</b>   |
| <b>Total Ancillary Service Program</b>               | <b>2,125,585</b> | <b>2,226,037</b> | <b>-100,452</b> | <b>2,137,722</b> | <b>2,266,932</b> | <b>-129,210</b> | <b>2,155,793</b> | <b>2,222,695</b> | <b>2,312,966</b> |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description          | 2019-2020 Budget |                  |                | 2020-2021 Budget |                  |                | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|----------------|------------------|------------------|----------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance       | Adjusted         | Actual           | Variance       | Adopted          | Adjusted         | Adopted          |
| 3.100.5.6210.112 Directors                       | 214,780          | 215,897          | -1,117         | 219,530          | 218,683          | 847            | 223,920          | 226,120          | <b>232,904</b>   |
| 3.100.5.6210.113 Supervisors and Coordinators    | 275,940          | 271,604          | 4,336          | 281,148          | 272,465          | 8,683          | 283,020          | 289,123          | <b>297,332</b>   |
| 3.100.5.6210.134 Curriculum Development Stipends | 159,698          | 193,909          | -34,211        | 226,456          | 208,565          | 17,891         | 159,698          | 171,008          | <b>159,698</b>   |
| 3.100.5.6210.151 Clerical Personnel              | 137,678          | 139,326          | -1,648         | 136,982          | 139,377          | -2,395         | 140,481          | 133,274          | <b>156,326</b>   |
| 3.100.5.6210.152 Instructional Assistants        | 159,204          | 104,950          | 54,254         | 156,713          | 167,213          | -10,500        | 156,955          | 137,358          | <b>61,789</b>    |
| 3.100.5.6210.199 Personal Leave Reimbursement    | 3,710            | 1,836            | 1,874          | 3,310            | 1,620            | 1,690          | 3,310            | 3,310            | <b>3,310</b>     |
| <b>Total Salaries</b>                            | <b>951,010</b>   | <b>927,522</b>   | <b>23,488</b>  | <b>1,024,139</b> | <b>1,007,923</b> | <b>16,216</b>  | <b>967,384</b>   | <b>960,193</b>   | <b>911,359</b>   |
| 3.100.5.6210.210 PERSI                           | 112,203          | 104,005          | 8,198          | 120,831          | 115,559          | 5,272          | 113,474          | 112,994          | <b>106,903</b>   |
| 3.100.5.6210.220 Social Security Tax             | 69,893           | 67,076           | 2,817          | 75,273           | 73,730           | 1,543          | 71,102           | 70,385           | <b>66,982</b>    |
| 3.100.5.6210.230 Life Insurance                  | 1,404            | 1,355            | 49             | 1,456            | 1,455            | 1              | 2,084            | 1,482            | <b>1,942</b>     |
| 3.100.5.6210.240 Medical Insurance               | 78,203           | 73,987           | 4,216          | 85,453           | 85,335           | 118            | 146,814          | 92,196           | <b>177,038</b>   |
| 3.100.5.6210.250 Employee Assistance Plan        | 244              | 229              | 15             | 256              | 254              | 2              | 418              | 262              | <b>397</b>       |
| 3.100.5.6210.260 Dental Insurance                | 3,744            | 3,610            | 134            | 4,089            | 4,049            | 40             | 6,662            | 4,184            | <b>0</b>         |
| 3.100.5.6210.270 Worker's Compensation Insurance | 6,490            | 6,337            | 153            | 7,111            | 7,044            | 67             | 6,773            | 6,918            | <b>6,290</b>     |
| 3.100.5.6210.280 Retirement Sick Leave Benefits  | 5,013            | 5,543            | - 530          | 0                | - 141            | 141            | 0                | 0                | <b>0</b>         |
| 3.100.5.6210.290 Vision Insurance                | 659              | 626              | 33             | 702              | 702              | 0              | 1,150            | 722              | <b>0</b>         |
| <b>Total Fringe Benefits</b>                     | <b>277,853</b>   | <b>262,767</b>   | <b>15,086</b>  | <b>295,171</b>   | <b>287,987</b>   | <b>7,184</b>   | <b>348,477</b>   | <b>289,143</b>   | <b>359,552</b>   |
| 3.100.5.6210.317 Health Services (Contracted)    | 120,000          | 116,224          | 3,776          | 120,000          | 119,446          | 554            | 120,000          | 120,000          | <b>120,000</b>   |
| 3.100.5.6210.318 Testing Program                 | 3,000            | - 192            | 3,192          | 1,500            | 475              | 1,025          | 1,500            | 1,500            | <b>0</b>         |
| 3.100.5.6210.320 ISAT Remediation                | 1,510            | 1,510            | 0              | 286              | 0                | 286            | 1,000            | 1,000            | <b>1,000</b>     |
| 3.100.5.6210.382 Out-District Travel Allowance   | 0                | 0                | 0              | 0                | 0                | 0              | 0                | 0                | <b>2,000</b>     |
| 3.100.5.6210.396 Inservice Training              | 656,400          | 246,431          | 409,969        | 111,519          | 26,735           | 84,784         | 124,620          | 124,620          | <b>111,530</b>   |
| <b>Total Purchased Services</b>                  | <b>780,910</b>   | <b>363,974</b>   | <b>416,936</b> | <b>233,305</b>   | <b>146,656</b>   | <b>86,649</b>  | <b>247,120</b>   | <b>247,120</b>   | <b>234,530</b>   |
| 3.100.5.6210.410 General Supplies                | 6,000            | 3,412            | 2,588          | 6,000            | 2,272            | 3,728          | 6,000            | 6,000            | <b>6,000</b>     |
| 3.100.5.6210.413 Curriculum Development Supplies | 49,860           | 49,844           | 17             | 0                | 0                | 0              | 0                | 0                | <b>0</b>         |
| <b>Total Supplies and Materials</b>              | <b>55,860</b>    | <b>53,255</b>    | <b>2,605</b>   | <b>6,000</b>     | <b>2,272</b>     | <b>3,728</b>   | <b>6,000</b>     | <b>6,000</b>     | <b>6,000</b>     |
| <b>Total Instructional Improvement Program</b>   | <b>2,065,633</b> | <b>1,607,518</b> | <b>458,115</b> | <b>1,558,615</b> | <b>1,444,838</b> | <b>113,777</b> | <b>1,568,981</b> | <b>1,502,456</b> | <b>1,511,441</b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.100.5.6220.117 Media Specialists               | 186,750                 | 186,750        | 0               | 192,460                 | 187,833        | 4,627           | 198,800                 | 198,450         | <b>206,561</b>          |
| 3.100.5.6220.151 Clerical Personnel              | 339,349                 | 339,375        | -26             | 354,331                 | 348,616        | 5,715           | 363,704                 | 363,944         | <b>380,589</b>          |
| 3.100.5.6220.199 Personal Leave Reimbursement    | 1,325                   | 1,320          | 5               | 1,325                   | 980            | 345             | 1,325                   | 1,325           | <b>1,325</b>            |
| <b>Total Salaries</b>                            | <b>527,424</b>          | <b>527,445</b> | <b>-21</b>      | <b>548,116</b>          | <b>537,429</b> | <b>10,687</b>   | <b>563,829</b>          | <b>563,719</b>  | <b>588,475</b>          |
| 3.100.5.6220.210 PERSI                           | 62,234                  | 62,434         | - 200           | 64,676                  | 64,359         | 317             | 66,137                  | 66,517          | <b>69,028</b>           |
| 3.100.5.6220.220 Social Security Tax             | 38,766                  | 39,353         | - 587           | 40,287                  | 39,811         | 476             | 41,442                  | 41,434          | <b>43,254</b>           |
| 3.100.5.6220.230 Life Insurance                  | 2,499                   | 2,453          | 46              | 2,499                   | 2,478          | 21              | 2,499                   | 2,499           | <b>2,499</b>            |
| 3.100.5.6220.240 Medical Insurance               | 208,542                 | 205,585        | 2,957           | 215,880                 | 215,201        | 679             | 226,944                 | 226,944         | <b>300,000</b>          |
| 3.100.5.6220.250 Employee Assistance Plan        | 648                     | 638            | 10              | 648                     | 638            | 10              | 648                     | 648             | <b>672</b>              |
| 3.100.5.6220.260 Dental Insurance                | 9,981                   | 9,811          | 170             | 10,259                  | 10,202         | 57              | 10,296                  | 10,296          | <b>0</b>                |
| 3.100.5.6220.270 Worker's Compensation Insurance | 3,606                   | 3,609          | -3              | 3,816                   | 3,757          | 59              | 3,947                   | 4,075           | <b>4,060</b>            |
| 3.100.5.6220.280 Retirement Sick Leave Benefits  | 2,778                   | 3,609          | - 831           | 0                       | - 961          | 961             | 0                       | 0               | <b>0</b>                |
| 3.100.5.6220.290 Vision Insurance                | 1,760                   | 1,742          | 18              | 1,768                   | 1,765          | 3               | 1,779                   | 1,779           | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <b>330,814</b>          | <b>329,234</b> | <b>1,580</b>    | <b>339,833</b>          | <b>337,251</b> | <b>2,582</b>    | <b>353,692</b>          | <b>354,192</b>  | <b>419,513</b>          |
| 3.100.5.6220.430 Library Books                   | 82,122                  | 81,646         | 476             | 79,248                  | 79,013         | 235             | 79,248                  | 80,134          | <b>79,826</b>           |
| <b>Total Supplies and Materials</b>              | <b>82,122</b>           | <b>81,646</b>  | <b>476</b>      | <b>79,248</b>           | <b>79,013</b>  | <b>235</b>      | <b>79,248</b>           | <b>80,134</b>   | <b>79,826</b>           |
| <b>Total Educational Media Services Program</b>  | <b>940,360</b>          | <b>938,325</b> | <b>2,035</b>    | <b>967,197</b>          | <b>953,693</b> | <b>13,504</b>   | <b>996,769</b>          | <b>998,045</b>  | <b>1,087,814</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                  |               | 2020-2021 Budget |                  |                | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|---------------|------------------|------------------|----------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance      | Adjusted         | Actual           | Variance       | Adopted          | Adjusted         | Adopted          |
| 3.100.5.6230.154 Maintenance Personnel               | 410,754          | 419,371          | -8,617        | 433,552          | 430,718          | 2,834          | 463,720          | 471,674          | <b>494,393</b>   |
| 3.100.5.6230.199 Personal Leave Reimbursement        | 200              | 260              | -60           | 215              | 140              | 75             | 260              | 260              | <b>300</b>       |
| <b>Total Salaries</b>                                | <b>410,954</b>   | <b>419,631</b>   | <b>-8,677</b> | <b>433,767</b>   | <b>430,858</b>   | <b>2,909</b>   | <b>463,980</b>   | <b>471,934</b>   | <b>494,693</b>   |
| 3.100.5.6230.210 PERSI                               | 48,492           | 49,288           | - 796         | 51,184           | 51,973           | - 789          | 54,424           | 55,688           | <b>58,027</b>    |
| 3.100.5.6230.220 Social Security Tax                 | 30,205           | 31,341           | -1,136        | 31,882           | 32,088           | - 206          | 34,102           | 34,687           | <b>36,360</b>    |
| 3.100.5.6230.230 Life Insurance                      | 937              | 1,236            | - 299         | 937              | 1,250            | - 313          | 937              | 937              | <b>937</b>       |
| 3.100.5.6230.240 Medical Insurance                   | 78,203           | 68,415           | 9,788         | 80,955           | 72,063           | 8,892          | 85,104           | 85,104           | <b>112,500</b>   |
| 3.100.5.6230.250 Employee Assistance Plan            | 243              | 238              | 5             | 243              | 242              | 1              | 243              | 243              | <b>252</b>       |
| 3.100.5.6230.260 Dental Insurance                    | 3,743            | 3,700            | 43            | 3,847            | 3,850            | -3             | 3,861            | 3,861            | <b>0</b>         |
| 3.100.5.6230.270 Worker's Compensation Insurance     | 25,745           | 26,214           | - 469         | 28,718           | 28,675           | 43             | 30,715           | 29,879           | <b>30,968</b>    |
| 3.100.5.6230.280 Retirement Sick Leave Benefits      | 2,159            | 2,780            | - 621         | 0                | 0                | 0              | 0                | 0                | <b>0</b>         |
| 3.100.5.6230.290 Vision Insurance                    | 660              | 653              | 7             | 667              | 667              | 0              | 667              | 667              | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>190,387</b>   | <b>183,864</b>   | <b>6,523</b>  | <b>198,433</b>   | <b>190,809</b>   | <b>7,624</b>   | <b>210,053</b>   | <b>211,066</b>   | <b>239,044</b>   |
| 3.100.5.6230.310 Professional and Technical Services | 40,000           | 31,436           | 8,564         | 40,000           | 22,798           | 17,202         | 40,000           | 40,000           | <b>40,000</b>    |
| 3.100.5.6230.361 Computer Service Expenses           | 716,400          | 715,030          | 1,370         | 643,300          | 567,065          | 76,235         | 677,300          | 677,300          | <b>654,300</b>   |
| 3.100.5.6230.381 In-District Travel Allowance        | 8,000            | 8,654            | - 654         | 8,000            | 5,111            | 2,889          | 8,000            | 8,000            | <b>8,000</b>     |
| 3.100.5.6230.396 Inservice Training                  | 12,500           | 9,328            | 3,172         | 12,500           | 2,050            | 10,450         | 12,500           | 12,500           | <b>12,500</b>    |
| <b>Total Purchased Services</b>                      | <b>776,900</b>   | <b>764,448</b>   | <b>12,452</b> | <b>703,800</b>   | <b>597,024</b>   | <b>106,776</b> | <b>737,800</b>   | <b>737,800</b>   | <b>714,800</b>   |
| 3.100.5.6230.410 General Supplies                    | 2,500            | 2,658            | - 158         | 2,500            | 2,326            | 174            | 2,500            | 2,500            | <b>2,500</b>     |
| 3.100.5.6230.481 Equipment Repair (Non-Contracted)   | 15,500           | 1,368            | 14,132        | 15,500           | 0                | 15,500         | 15,500           | 15,500           | <b>15,500</b>    |
| <b>Total Supplies and Materials</b>                  | <b>18,000</b>    | <b>4,026</b>     | <b>13,974</b> | <b>18,000</b>    | <b>2,326</b>     | <b>15,674</b>  | <b>18,000</b>    | <b>18,000</b>    | <b>18,000</b>    |
| <b>Total Instruction-Related Technology Program</b>  | <b>1,396,241</b> | <b>1,371,968</b> | <b>24,273</b> | <b>1,354,000</b> | <b>1,221,017</b> | <b>132,983</b> | <b>1,429,833</b> | <b>1,438,800</b> | <b>1,466,537</b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.100.5.6310.319 Consultants                   | 1,500                   | 0             | 1,500           | 1,500                   | 0             | 1,500           | 1,500                   | 1,500           | <b>1,500</b>            |
| 3.100.5.6310.391 Professional Dues and Fees    | 20,300                  | 21,468        | -1,168          | 20,300                  | 21,483        | -1,183          | 20,300                  | 20,300          | <b>20,300</b>           |
| <b>Total Purchased Services</b>                | <b>21,800</b>           | <b>21,468</b> | <b>332</b>      | <b>21,800</b>           | <b>21,483</b> | <b>317</b>      | <b>21,800</b>           | <b>21,800</b>   | <b>21,800</b>           |
| 3.100.5.6310.410 General Supplies              | 7,000                   | 3,297         | 3,703           | 7,000                   | 4,063         | 2,937           | 7,000                   | 7,000           | <b>7,000</b>            |
| <b>Total Supplies and Materials</b>            | <b>7,000</b>            | <b>3,297</b>  | <b>3,703</b>    | <b>7,000</b>            | <b>4,063</b>  | <b>2,937</b>    | <b>7,000</b>            | <b>7,000</b>    | <b>7,000</b>            |
| 3.100.5.6310.730 Judgments                     | 6,800                   | 0             | 6,800           | 6,800                   | 0             | 6,800           | 6,800                   | 6,800           | <b>6,800</b>            |
| <b>Total Insurance and Judgment</b>            | <b>6,800</b>            | <b>0</b>      | <b>6,800</b>    | <b>6,800</b>            | <b>0</b>      | <b>6,800</b>    | <b>6,800</b>            | <b>6,800</b>    | <b>6,800</b>            |
| <b>Total Board Of Education Program</b>        | <b>35,600</b>           | <b>24,765</b> | <b>10,835</b>   | <b>35,600</b>           | <b>25,545</b> | <b>10,055</b>   | <b>35,600</b>           | <b>35,600</b>   | <b>35,600</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description                    | 2019-2020 Budget |                |                | 2020-2021 Budget |                |                | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|----------------|----------------|------------------|----------------|----------------|------------------|----------------|------------------|
|  | Adjusted         | Actual         | Variance       | Adjusted         | Actual         | Variance       | Adopted          | Adjusted       | Adopted          |
| 3.100.5.6320.111 Superintendent and Assistant Superintende | 148,122          | 154,555        | -6,433         | 151,400          | 154,635        | -3,235         | 154,428          | 155,945        | <b>160,623</b>   |
| 3.100.5.6320.151 Clerical Personnel                        | 395,380          | 406,956        | -11,576        | 406,074          | 415,266        | -9,192         | 412,681          | 424,681        | <b>437,293</b>   |
| 3.100.5.6320.199 Personal Leave Reimbursement              | 2,100            | 1,170          | 930            | 1,975            | 1,190          | 785            | 1,250            | 1,250          | <b>2,050</b>     |
| <b>Total Salaries</b>                                      | <b>545,602</b>   | <b>562,681</b> | <b>-17,079</b> | <b>559,449</b>   | <b>571,091</b> | <b>-11,642</b> | <b>568,359</b>   | <b>581,876</b> | <b>599,966</b>   |
| 3.100.5.6320.210 PERSI                                     | 64,381           | 65,176         | - 795          | 66,012           | 68,354         | -2,342         | 66,667           | 68,661         | <b>70,375</b>    |
| 3.100.5.6320.220 Social Security Tax                       | 40,102           | 40,826         | - 724          | 41,119           | 41,751         | - 632          | 41,773           | 42,761         | <b>44,097</b>    |
| 3.100.5.6320.230 Life Insurance                            | 937              | 1,146          | - 209          | 937              | 1,146          | - 209          | 937              | 937            | <b>937</b>       |
| 3.100.5.6320.240 Medical Insurance                         | 69,513           | 76,659         | -7,146         | 71,960           | 73,859         | -1,899         | 75,648           | 75,648         | <b>100,000</b>   |
| 3.100.5.6320.250 Employee Assistance Plan                  | 216              | 215            | 1              | 216              | 215            | 1              | 216              | 216            | <b>224</b>       |
| 3.100.5.6320.260 Dental Insurance                          | 3,328            | 3,334          | -6             | 3,434            | 3,422          | 12             | 3,432            | 3,432          | <b>0</b>         |
| 3.100.5.6320.270 Worker's Compensation Insurance           | 3,729            | 3,886          | - 157          | 3,894            | 4,028          | - 134          | 3,979            | 4,207          | <b>4,139</b>     |
| 3.100.5.6320.280 Retirement Sick Leave Benefits            | 2,880            | 3,773          | - 893          | 0                | 0              | 0              | 0                | 0              | <b>0</b>         |
| 3.100.5.6320.290 Vision Insurance                          | 586              | 589            | -3             | 593              | 593            | 0              | 593              | 593            | <b>0</b>         |
| 3.100.5.6320.296 Other Employee Benefits                   | 12,000           | 6,283          | 5,717          | 6,700            | 6,294          | 406            | 6,700            | 6,700          | <b>6,700</b>     |
| 3.100.5.6320.297 COBRA Fees                                | 2,000            | 0              | 2,000          | 2,000            | 0              | 2,000          | 2,000            | 2,000          | <b>2,000</b>     |
| <b>Total Fringe Benefits</b>                               | <b>199,672</b>   | <b>201,886</b> | <b>-2,214</b>  | <b>196,865</b>   | <b>199,662</b> | <b>-2,797</b>  | <b>201,945</b>   | <b>205,155</b> | <b>228,472</b>   |
| 3.100.5.6320.310 Professional and Technical Services       | 28,275           | 28,084         | 191            | 28,800           | 6,824          | 21,976         | 29,050           | 29,050         | <b>33,600</b>    |
| 3.100.5.6320.311 Legal Services                            | 30,600           | 14,540         | 16,060         | 30,600           | 41,971         | -11,371        | 32,500           | 32,500         | <b>32,500</b>    |
| 3.100.5.6320.313 Publishing and Advertising                | 26,150           | 23,533         | 2,617          | 27,350           | 17,408         | 9,942          | 32,450           | 32,450         | <b>32,900</b>    |
| 3.100.5.6320.319 Consultants                               | 200              | 93             | 107            | 200              | 66             | 134            | 200              | 200            | <b>200</b>       |
| 3.100.5.6320.325 Repair and Maintenance (Contracted)       | 19,700           | 11,684         | 8,016          | 8,859            | 10,444         | -1,585         | 8,859            | 8,859          | <b>8,859</b>     |
| 3.100.5.6320.352 Postage                                   | 54,100           | 54,276         | - 176          | 54,600           | 50,233         | 4,367          | 55,000           | 55,000         | <b>55,000</b>    |
| 3.100.5.6320.381 In-District Travel Allowance              | 6,550            | 5,457          | 1,093          | 6,550            | 3,633          | 2,917          | 6,550            | 6,550          | <b>7,050</b>     |
| 3.100.5.6320.382 Out-District Travel Allowance             | 7,700            | 985            | 6,715          | 6,200            | 907            | 5,294          | 6,450            | 6,450          | <b>9,000</b>     |
| 3.100.5.6320.391 Professional Dues and Fees                | 8,500            | 6,973          | 1,527          | 8,500            | 6,406          | 2,094          | 8,500            | 8,500          | <b>8,500</b>     |
| 3.100.5.6320.396 Inservice Training                        | 2,200            | 0              | 2,200          | 2,200            | 0              | 2,200          | 2,200            | 2,200          | <b>2,900</b>     |
| <b>Total Purchased Services</b>                            | <b>183,975</b>   | <b>145,626</b> | <b>38,349</b>  | <b>173,859</b>   | <b>137,892</b> | <b>35,967</b>  | <b>181,759</b>   | <b>181,759</b> | <b>190,509</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |                  |                 | <u>2020-2021 Budget</u> |                  |                 | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|-----------------|-------------------------|------------------|-----------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.100.5.6320.410 General Supplies                | 14,300                  | 9,977            | 4,323           | 14,300                  | 10,165           | 4,135           | 14,300                  | 14,300           | <b>14,400</b>           |
| 3.100.5.6320.493 Professional Books and Journals | 1,250                   | 66               | 1,184           | 1,250                   | 619              | 631             | 1,250                   | 1,250            | <b>1,250</b>            |
| <b>Total Supplies and Materials</b>              | <u>15,550</u>           | <u>10,043</u>    | <u>5,507</u>    | <u>15,550</u>           | <u>10,784</u>    | <u>4,766</u>    | <u>15,550</u>           | <u>15,550</u>    | <b><u>15,650</u></b>    |
| 3.100.5.6320.712 Liability Insurance             | 267,813                 | 225,870          | 41,944          | 228,480                 | 228,558          | -78             | 232,750                 | 232,750          | <b>256,000</b>          |
| <b>Total Insurance and Judgment</b>              | <u>267,813</u>          | <u>225,870</u>   | <u>41,944</u>   | <u>228,480</u>          | <u>228,558</u>   | <u>-78</u>      | <u>232,750</u>          | <u>232,750</u>   | <b><u>256,000</u></b>   |
| <b>Total Central Administration Program</b>      | <u>1,212,612</u>        | <u>1,146,105</u> | <u>66,507</u>   | <u>1,174,203</u>        | <u>1,147,987</u> | <u>26,216</u>   | <u>1,200,363</u>        | <u>1,217,090</u> | <b><u>1,290,597</u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                  |               | 2020-2021 Budget |                  |                | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|---------------|------------------|------------------|----------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance      | Adjusted         | Actual           | Variance       | Adopted          | Adjusted         | Adopted          |
| 3.100.5.6410.114 Principals and Assistant Principals | 2,768,205        | 2,761,560        | 6,645         | 2,830,370        | 2,716,389        | 113,981        | 2,917,527        | 2,966,450        | <b>3,085,319</b> |
| 3.100.5.6410.151 Clerical Personnel                  | 772,127          | 786,188          | -14,061       | 846,373          | 799,853          | 46,520         | 859,763          | 845,184          | <b>882,564</b>   |
| 3.100.5.6410.181 Clerical Substitutes                | 14,500           | 0                | 14,500        | 14,500           | 0                | 14,500         | 14,500           | 14,500           | <b>14,500</b>    |
| 3.100.5.6410.199 Personal Leave Reimbursement        | 16,450           | 9,220            | 7,230         | 16,450           | 7,760            | 8,690          | 16,450           | 16,450           | <b>16,450</b>    |
| <b>Total Salaries</b>                                | <b>3,571,282</b> | <b>3,556,968</b> | <b>14,314</b> | <b>3,707,693</b> | <b>3,524,001</b> | <b>183,692</b> | <b>3,808,240</b> | <b>3,842,584</b> | <b>3,998,833</b> |
| 3.100.5.6410.210 PERSI                               | 419,689          | 425,152          | -5,463        | 435,785          | 431,621          | 4,164          | 445,006          | 451,702          | <b>467,363</b>   |
| 3.100.5.6410.220 Social Security Tax                 | 262,490          | 260,247          | 2,243         | 272,516          | 263,486          | 9,030          | 279,905          | 282,430          | <b>293,914</b>   |
| 3.100.5.6410.230 Life Insurance                      | 9,478            | 9,478            | 0             | 9,686            | 9,477            | 209            | 9,686            | 9,686            | <b>9,686</b>     |
| 3.100.5.6410.240 Medical Insurance                   | 512,665          | 508,128          | 4,537         | 548,695          | 535,024          | 13,671         | 576,816          | 576,816          | <b>762,500</b>   |
| 3.100.5.6410.250 Employee Assistance Plan            | 1,593            | 1,617            | -24           | 1,647            | 1,623            | 24             | 1,647            | 1,647            | <b>1,708</b>     |
| 3.100.5.6410.260 Dental Insurance                    | 24,536           | 25,233           | - 697         | 26,076           | 25,926           | 150            | 26,169           | 26,169           | <b>0</b>         |
| 3.100.5.6410.270 Worker's Compensation Insurance     | 24,417           | 24,338           | 79            | 25,800           | 25,196           | 604            | 26,660           | 27,776           | <b>27,590</b>    |
| 3.100.5.6410.280 Retirement Sick Leave Benefits      | 18,672           | 25,678           | -7,006        | 0                | -3,659           | 3,659          | 0                | 0                | <b>0</b>         |
| 3.100.5.6410.290 Vision Insurance                    | 4,326            | 4,443            | - 117         | 4,473            | 4,487            | -14            | 4,523            | 4,523            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>1,277,866</b> | <b>1,284,315</b> | <b>-6,449</b> | <b>1,324,678</b> | <b>1,293,182</b> | <b>31,496</b>  | <b>1,370,412</b> | <b>1,380,749</b> | <b>1,562,761</b> |
| 3.100.5.6410.382 Out-District Travel Allowance       | 2,000            | 1,758            | 242           | 2,000            | 0                | 2,000          | 2,000            | 2,000            | <b>2,000</b>     |
| <b>Total Purchased Services</b>                      | <b>2,000</b>     | <b>1,758</b>     | <b>242</b>    | <b>2,000</b>     | <b>0</b>         | <b>2,000</b>   | <b>2,000</b>     | <b>2,000</b>     | <b>2,000</b>     |
| 3.100.5.6410.410 General Supplies                    | 22,531           | 18,067           | 4,464         | 21,254           | 14,776           | 6,478          | 21,254           | 22,390           | <b>22,022</b>    |
| <b>Total Supplies and Materials</b>                  | <b>22,531</b>    | <b>18,067</b>    | <b>4,464</b>  | <b>21,254</b>    | <b>14,776</b>    | <b>6,478</b>   | <b>21,254</b>    | <b>22,390</b>    | <b>22,022</b>    |
| <b>Total School Administration Program</b>           | <b>4,873,679</b> | <b>4,861,107</b> | <b>12,572</b> | <b>5,055,625</b> | <b>4,831,960</b> | <b>223,665</b> | <b>5,201,906</b> | <b>5,247,723</b> | <b>5,585,616</b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                |               | 2020-2021 Budget |                |                | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|----------------|---------------|------------------|----------------|----------------|------------------|----------------|------------------|
|  | Adjusted         | Actual         | Variance      | Adjusted         | Actual         | Variance       | Adopted          | Adjusted       | Adopted          |
| 3.100.5.6510.151 Clerical Personnel                  | 380,202          | 389,098        | -8,896        | 379,495          | 378,942        | 553            | 400,774          | 401,908        | <b>390,496</b>   |
| 3.100.5.6510.199 Personal Leave Reimbursement        | 1,700            | 426            | 1,274         | 1,700            | 516            | 1,184          | 1,700            | 1,700          | <b>570</b>       |
| <b>Total Salaries</b>                                | <b>381,902</b>   | <b>389,524</b> | <b>-7,622</b> | <b>381,195</b>   | <b>379,459</b> | <b>1,736</b>   | <b>402,474</b>   | <b>403,608</b> | <b>391,066</b>   |
| 3.100.5.6510.210 PERSI                               | 44,972           | 45,413         | - 441         | 44,922           | 45,369         | - 447          | 47,210           | 47,626         | <b>45,872</b>    |
| 3.100.5.6510.220 Social Security Tax                 | 28,004           | 28,764         | - 760         | 27,981           | 28,025         | -44            | 29,582           | 29,665         | <b>28,744</b>    |
| 3.100.5.6510.230 Life Insurance                      | 768              | 1,098          | - 330         | 768              | 1,081          | - 313          | 768              | 768            | <b>768</b>       |
| 3.100.5.6510.240 Medical Insurance                   | 64,083           | 64,907         | - 824         | 66,338           | 66,484         | - 146          | 69,738           | 69,738         | <b>92,188</b>    |
| 3.100.5.6510.250 Employee Assistance Plan            | 199              | 200            | -1            | 199              | 198            | 1              | 199              | 199            | <b>206</b>       |
| 3.100.5.6510.260 Dental Insurance                    | 3,067            | 3,113          | -46           | 3,156            | 3,156          | 0              | 3,164            | 3,164          | <b>0</b>         |
| 3.100.5.6510.270 Worker's Compensation Insurance     | 2,605            | 2,668          | -63           | 2,642            | 2,644          | -2             | 2,818            | 2,918          | <b>2,698</b>     |
| 3.100.5.6510.280 Retirement Sick Leave Benefits      | 2,001            | 2,688          | - 687         | 0                | -26            | 26             | 0                | 0              | <b>0</b>         |
| 3.100.5.6510.290 Vision Insurance                    | 541              | 550            | -9            | 547              | 547            | 0              | 547              | 547            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>146,240</b>   | <b>149,401</b> | <b>-3,161</b> | <b>146,553</b>   | <b>147,478</b> | <b>- 925</b>   | <b>154,026</b>   | <b>154,625</b> | <b>170,476</b>   |
| 3.100.5.6510.309 Bank Service Charges                | 15,100           | 15,098         | 2             | 15,100           | 14,958         | 142            | 15,100           | 15,100         | <b>15,100</b>    |
| 3.100.5.6510.310 Professional and Technical Services | 54,000           | 55,613         | -1,613        | 54,500           | 83,851         | -29,351        | 54,500           | 84,500         | <b>30,000</b>    |
| 3.100.5.6510.312 Audit Services                      | 43,460           | 42,200         | 1,260         | 45,000           | 36,049         | 8,951          | 45,000           | 45,000         | <b>47,000</b>    |
| 3.100.5.6510.313 Publishing and Advertising          | 6,300            | 3,675          | 2,625         | 6,500            | 2,118          | 4,382          | 6,500            | 6,500          | <b>6,500</b>     |
| 3.100.5.6510.381 In-District Travel Allowance        | 800              | 1,016          | - 216         | 1,000            | 286            | 714            | 1,000            | 1,000          | <b>1,150</b>     |
| 3.100.5.6510.382 Out-District Travel Allowance       | 600              | 0              | 600           | 1,000            | 232            | 768            | 1,000            | 1,000          | <b>1,500</b>     |
| 3.100.5.6510.396 Inservice Training                  | 0                | 0              | 0             | 0                | 0              | 0              | 1,000            | 1,000          | <b>1,000</b>     |
| <b>Total Purchased Services</b>                      | <b>120,260</b>   | <b>117,601</b> | <b>2,659</b>  | <b>123,100</b>   | <b>137,495</b> | <b>-14,395</b> | <b>124,100</b>   | <b>154,100</b> | <b>102,250</b>   |
| 3.100.5.6510.410 General Supplies                    | 8,220            | 6,671          | 1,549         | 8,500            | 5,720          | 2,780          | 7,000            | 7,000          | <b>7,000</b>     |
| 3.100.5.6510.493 Professional Books and Journals     | 0                | 0              | 0             | 0                | 0              | 0              | 0                | 0              | <b>500</b>       |
| <b>Total Supplies and Materials</b>                  | <b>8,220</b>     | <b>6,671</b>   | <b>1,549</b>  | <b>8,500</b>     | <b>5,720</b>   | <b>2,780</b>   | <b>7,000</b>     | <b>7,000</b>   | <b>7,500</b>     |
| 3.100.5.6510.715 Surety Insurance                    | 866              | 866            | 0             | 866              | 866            | 0              | 882              | 882            | <b>910</b>       |
| <b>Total Insurance and Judgment</b>                  | <b>866</b>       | <b>866</b>     | <b>0</b>      | <b>866</b>       | <b>866</b>     | <b>0</b>       | <b>882</b>       | <b>882</b>     | <b>910</b>       |
| <b>Total Business Administration Program</b>         | <b>657,488</b>   | <b>664,064</b> | <b>-6,576</b> | <b>660,214</b>   | <b>671,018</b> | <b>-10,804</b> | <b>688,482</b>   | <b>720,215</b> | <b>672,202</b>   |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.100.5.6550.156 Warehouse Personnel                 | 91,662                  | 93,860         | -2,198          | 91,883                  | 90,442         | 1,441           | 92,077                  | 99,826          | <b>107,854</b>          |
| 3.100.5.6550.199 Personal Leave Reimbursement        | 500                     | 320            | 180             | 500                     | 400            | 100             | 320                     | 320             | <b>400</b>              |
| <b>Total Salaries</b>                                | <b>92,162</b>           | <b>94,180</b>  | <b>-2,018</b>   | <b>92,383</b>           | <b>90,842</b>  | <b>1,541</b>    | <b>92,397</b>           | <b>100,146</b>  | <b>108,254</b>          |
| 3.100.5.6550.210 PERSI                               | 10,875                  | 10,687         | 188             | 10,901                  | 10,246         | 655             | 10,839                  | 11,817          | <b>12,698</b>           |
| 3.100.5.6550.220 Social Security Tax                 | 6,774                   | 7,152          | - 378           | 6,790                   | 6,893          | - 103           | 6,792                   | 7,361           | <b>7,956</b>            |
| 3.100.5.6550.230 Life Insurance                      | 312                     | 324            | -12             | 312                     | 317            | -5              | 312                     | 312             | <b>312</b>              |
| 3.100.5.6550.240 Medical Insurance                   | 26,068                  | 27,036         | - 968           | 26,985                  | 24,707         | 2,278           | 28,368                  | 28,368          | <b>37,500</b>           |
| 3.100.5.6550.250 Employee Assistance Plan            | 81                      | 85             | -4              | 81                      | 83             | -2              | 81                      | 81              | <b>84</b>               |
| 3.100.5.6550.260 Dental Insurance                    | 1,248                   | 1,294          | -46             | 1,282                   | 1,303          | -21             | 1,287                   | 1,287           | <b>0</b>                |
| 3.100.5.6550.270 Worker's Compensation Insurance     | 5,770                   | 5,900          | - 130           | 6,115                   | 6,012          | 103             | 6,116                   | 6,341           | <b>6,777</b>            |
| 3.100.5.6550.280 Retirement Sick Leave Benefits      | 487                     | 624            | - 137           | 0                       | 0              | 0               | 0                       | 0               | <b>0</b>                |
| 3.100.5.6550.290 Vision Insurance                    | 220                     | 229            | -9              | 222                     | 226            | -4              | 222                     | 222             | <b>0</b>                |
| <b>Total Fringe Benefits</b>                         | <b>51,835</b>           | <b>53,331</b>  | <b>-1,496</b>   | <b>52,688</b>           | <b>49,787</b>  | <b>2,901</b>    | <b>54,017</b>           | <b>55,789</b>   | <b>65,327</b>           |
| 3.100.5.6550.325 Repair and Maintenance (Contracted) | 3,500                   | 2,471          | 1,029           | 3,500                   | 2,240          | 1,261           | 9,500                   | 9,500           | <b>105,000</b>          |
| <b>Total Purchased Services</b>                      | <b>3,500</b>            | <b>2,471</b>   | <b>1,029</b>    | <b>3,500</b>            | <b>2,240</b>   | <b>1,261</b>    | <b>9,500</b>            | <b>9,500</b>    | <b>105,000</b>          |
| 3.100.5.6550.410 General Supplies                    | 6,000                   | 5,555          | 445             | 6,000                   | 4,725          | 1,275           | 6,000                   | 6,000           | <b>6,000</b>            |
| 3.100.5.6550.419 Warehouse Supplies                  | 5,500                   | 134            | 5,366           | 5,500                   | 69,095         | -63,595         | 5,500                   | 5,500           | <b>9,200</b>            |
| 3.100.5.6550.421 Motor Fuel                          | 3,000                   | 1,816          | 1,184           | 3,000                   | 1,854          | 1,146           | 3,000                   | 3,000           | <b>3,000</b>            |
| <b>Total Supplies and Materials</b>                  | <b>14,500</b>           | <b>7,505</b>   | <b>6,995</b>    | <b>14,500</b>           | <b>75,674</b>  | <b>-61,174</b>  | <b>14,500</b>           | <b>14,500</b>   | <b>18,200</b>           |
| <b>Total Central Service Program</b>                 | <b>161,997</b>          | <b>157,487</b> | <b>4,510</b>    | <b>163,071</b>          | <b>218,542</b> | <b>-55,471</b>  | <b>170,414</b>          | <b>179,935</b>  | <b>296,781</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description                | 2019-2020 Budget |                |               | 2020-2021 Budget |                |               | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|----------------|---------------|------------------|----------------|---------------|------------------|----------------|------------------|
|  | Adjusted         | Actual         | Variance      | Adjusted         | Actual         | Variance      | Adopted          | Adjusted       | Adopted          |
| 3.100.5.6560.151 Clerical Personnel                    | 176,016          | 179,909        | -3,893        | 180,267          | 179,105        | 1,162         | 182,342          | 184,286        | <b>192,765</b>   |
| 3.100.5.6560.199 Personal Leave Reimbursement          | 600              | 440            | 160           | 320              | 400            | -80           | 500              | 500            | <b>1,200</b>     |
| <b>Total Salaries</b>                                  | <b>176,616</b>   | <b>180,349</b> | <b>-3,733</b> | <b>180,587</b>   | <b>179,505</b> | <b>1,082</b>  | <b>182,842</b>   | <b>184,786</b> | <b>193,965</b>   |
| 3.100.5.6560.210 PERSI                                 | 20,840           | 21,054         | - 214         | 21,310           | 21,435         | - 125         | 21,448           | 21,805         | <b>22,752</b>    |
| 3.100.5.6560.220 Social Security Tax                   | 12,981           | 13,059         | -78           | 13,274           | 12,964         | 310           | 13,439           | 13,582         | <b>14,256</b>    |
| 3.100.5.6560.230 Life Insurance                        | 312              | 418            | - 106         | 312              | 417            | - 105         | 312              | 312            | <b>312</b>       |
| 3.100.5.6560.240 Medical Insurance                     | 26,068           | 29,188         | -3,120        | 26,985           | 32,529         | -5,544        | 28,368           | 28,368         | <b>37,500</b>    |
| 3.100.5.6560.250 Employee Assistance Plan              | 81               | 83             | -2            | 81               | 81             | 0             | 81               | 81             | <b>84</b>        |
| 3.100.5.6560.260 Dental Insurance                      | 1,248            | 1,257          | -9            | 1,282            | 1,283          | -1            | 1,287            | 1,287          | <b>0</b>         |
| 3.100.5.6560.270 Worker's Compensation Insurance       | 1,207            | 1,233          | -26           | 1,257            | 1,249          | 8             | 1,280            | 1,336          | <b>1,338</b>     |
| 3.100.5.6560.280 Retirement Sick Leave Benefits        | 932              | 1,264          | - 332         | 0                | 0              | 0             | 0                | 0              | <b>0</b>         |
| 3.100.5.6560.290 Vision Insurance                      | 220              | 222            | -2            | 222              | 222            | 0             | 222              | 222            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                           | <b>63,889</b>    | <b>67,778</b>  | <b>-3,889</b> | <b>64,723</b>    | <b>70,180</b>  | <b>-5,457</b> | <b>66,437</b>    | <b>66,993</b>  | <b>76,242</b>    |
| 3.100.5.6560.310 Professional and Technical Services   | 1,000            | 220            | 780           | 1,000            | 0              | 1,000         | 1,000            | 1,000          | <b>1,000</b>     |
| 3.100.5.6560.325 Repair and Maintenance (Contracted)   | 60,750           | 59,123         | 1,627         | 61,915           | 59,171         | 2,744         | 61,915           | 61,915         | <b>61,915</b>    |
| 3.100.5.6560.382 Out-District Travel Allowance         | 1,450            | 71             | 1,379         | 1,450            | 0              | 1,450         | 1,450            | 1,450          | <b>1,450</b>     |
| <b>Total Purchased Services</b>                        | <b>63,200</b>    | <b>59,414</b>  | <b>3,786</b>  | <b>64,365</b>    | <b>59,171</b>  | <b>5,194</b>  | <b>64,365</b>    | <b>64,365</b>  | <b>64,365</b>    |
| 3.100.5.6560.410 General Supplies                      | 5,400            | 5,524          | - 124         | 6,300            | 3,039          | 3,261         | 6,300            | 6,300          | <b>6,300</b>     |
| <b>Total Supplies and Materials</b>                    | <b>5,400</b>     | <b>5,524</b>   | <b>- 124</b>  | <b>6,300</b>     | <b>3,039</b>   | <b>3,261</b>  | <b>6,300</b>     | <b>6,300</b>   | <b>6,300</b>     |
| <b>Total Administrative Technology Service Program</b> | <b>309,105</b>   | <b>313,065</b> | <b>-3,960</b> | <b>315,975</b>   | <b>311,895</b> | <b>4,080</b>  | <b>319,944</b>   | <b>322,444</b> | <b>340,872</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                  |                | 2020-2021 Budget |                  |                | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|----------------|------------------|------------------|----------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance       | Adjusted         | Actual           | Variance       | Adopted          | Adjusted         | Adopted          |
| 3.100.5.6610.113 Supervisors and Coordinators        | 81,370           | 81,385           | -15            | 83,200           | 82,541           | 659            | 82,997           | 85,696           | <b>88,824</b>    |
| 3.100.5.6610.151 Clerical Personnel                  | 6,500            | 7,421            | - 921          | 6,195            | 8,794            | -2,599         | 6,000            | 6,000            | <b>6,000</b>     |
| 3.100.5.6610.153 Custodians                          | 1,255,747        | 1,273,675        | -17,928        | 1,339,405        | 1,279,056        | 60,349         | 1,433,235        | 1,475,592        | <b>1,648,702</b> |
| 3.100.5.6610.183 Substitute Custodians               | 90,000           | 105,461          | -15,461        | 90,000           | 87,747           | 2,253          | 90,000           | 90,000           | <b>90,000</b>    |
| 3.100.5.6610.199 Personal Leave Reimbursement        | 1,490            | 1,010            | 480            | 1,500            | 1,350            | 150            | 1,500            | 1,500            | <b>1,500</b>     |
| <b>Total Salaries</b>                                | <b>1,435,107</b> | <b>1,468,952</b> | <b>-33,845</b> | <b>1,520,300</b> | <b>1,459,487</b> | <b>60,813</b>  | <b>1,613,732</b> | <b>1,658,788</b> | <b>1,835,026</b> |
| 3.100.5.6610.210 PERSI                               | 158,717          | 168,971          | -10,254        | 168,770          | 170,533          | -1,763         | 178,734          | 185,112          | <b>204,692</b>   |
| 3.100.5.6610.220 Social Security Tax                 | 105,481          | 110,738          | -5,257         | 111,741          | 111,545          | 196            | 118,609          | 121,921          | <b>134,874</b>   |
| 3.100.5.6610.230 Life Insurance                      | 4,687            | 4,841            | - 154          | 4,583            | 4,916            | - 333          | 5,680            | 4,896            | <b>5,673</b>     |
| 3.100.5.6610.240 Medical Insurance                   | 382,327          | 374,529          | 7,798          | 386,804          | 400,171          | -13,367        | 506,189          | 434,961          | <b>668,362</b>   |
| 3.100.5.6610.250 Employee Assistance Plan            | 1,188            | 1,176            | 12             | 1,161            | 1,191            | -30            | 1,445            | 1,253            | <b>1,497</b>     |
| 3.100.5.6610.260 Dental Insurance                    | 18,299           | 18,982           | - 683          | 18,382           | 19,335           | - 953          | 22,965           | 19,728           | <b>0</b>         |
| 3.100.5.6610.270 Worker's Compensation Insurance     | 89,540           | 67,327           | 22,213         | 100,285          | 110,510          | -10,225        | 106,474          | 104,684          | <b>114,538</b>   |
| 3.100.5.6610.280 Retirement Sick Leave Benefits      | 7,061            | 9,801            | -2,740         | 0                | -3               | 3              | 0                | 0                | <b>0</b>         |
| 3.100.5.6610.290 Vision Insurance                    | 3,227            | 3,351            | - 124          | 3,154            | 3,352            | - 198          | 3,970            | 3,411            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>770,527</b>   | <b>759,718</b>   | <b>10,809</b>  | <b>794,880</b>   | <b>821,547</b>   | <b>-26,667</b> | <b>944,066</b>   | <b>875,966</b>   | <b>1,129,636</b> |
| 3.100.5.6610.310 Professional and Technical Services | 725,000          | 718,694          | 6,306          | 725,000          | 343,997          | 381,003        | 725,000          | 725,000          | <b>900,000</b>   |
| 3.100.5.6610.331 Electricity Utilities               | 986,500          | 630,971          | 355,529        | 980,200          | 728,200          | 252,000        | 998,100          | 998,100          | <b>991,300</b>   |
| 3.100.5.6610.332 Gas Utilities                       | 234,200          | 141,256          | 92,944         | 232,000          | 147,158          | 84,842         | 227,000          | 227,000          | <b>227,100</b>   |
| 3.100.5.6610.336 Water                               | 723,100          | 546,354          | 176,746        | 718,100          | 574,023          | 144,077        | 742,200          | 742,200          | <b>748,900</b>   |
| 3.100.5.6610.337 Land Fill Fee                       | 3,500            | 2,236            | 1,264          | 3,500            | 2,839            | 661            | 3,500            | 3,500            | <b>3,500</b>     |
| 3.100.5.6610.351 Telephone - Voice                   | 30,000           | 31,873           | -1,873         | 58,000           | 63,752           | -5,752         | 65,000           | 65,000           | <b>68,000</b>    |
| 3.100.5.6610.353 Telephone - Repair                  | 3,000            | 0                | 3,000          | 0                | 0                | 0              | 0                | 0                | <b>0</b>         |
| 3.100.5.6610.354 Telephone / Cable - Data            | 165,000          | -61,011          | 226,011        | 175,000          | 86,310           | 88,690         | 175,000          | 175,000          | <b>175,000</b>   |
| 3.100.5.6610.355 Telephone - Cellular                | 3,000            | 553              | 2,447          | 3,000            | 0                | 3,000          | 4,000            | 4,000            | <b>4,200</b>     |
| 3.100.5.6610.381 In-District Travel Allowance        | 2,000            | 1,137            | 863            | 2,000            | 1,524            | 476            | 2,000            | 2,000            | <b>2,000</b>     |
| <b>Total Purchased Services</b>                      | <b>2,875,300</b> | <b>2,012,063</b> | <b>863,237</b> | <b>2,896,800</b> | <b>1,947,802</b> | <b>948,998</b> | <b>2,941,800</b> | <b>2,941,800</b> | <b>3,120,000</b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>     | <u>2019-2020 Budget</u> |                  |                 | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|-----------------|-------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.100.5.6610.410 General Supplies                  | 45,000                  | 4,430            | 40,570          | 6,500                   | 6,696            | - 196            | 6,500                   | 6,500            | <b>6,500</b>            |
| 3.100.5.6610.418 Custodial Supplies                | 239,300                 | 218,172          | 21,128          | 238,500                 | 216,087          | 22,413           | 239,000                 | 239,000          | <b>242,500</b>          |
| 3.100.5.6610.481 Equipment Repair (Non-Contracted) | 2,000                   | 1,861            | 139             | 2,000                   | 397              | 1,604            | 2,000                   | 2,000            | <b>2,000</b>            |
| <b>Total Supplies and Materials</b>                | <u>286,300</u>          | <u>224,463</u>   | <u>61,837</u>   | <u>247,000</u>          | <u>223,179</u>   | <u>23,821</u>    | <u>247,500</u>          | <u>247,500</u>   | <b><u>251,000</u></b>   |
| 3.100.5.6610.711 Property Insurance                | 199,000                 | 197,538          | 1,462           | 207,515                 | 207,515          | 0                | 211,396                 | 211,396          | <b>224,000</b>          |
| <b>Total Insurance and Judgment</b>                | <u>199,000</u>          | <u>197,538</u>   | <u>1,462</u>    | <u>207,515</u>          | <u>207,515</u>   | <u>0</u>         | <u>211,396</u>          | <u>211,396</u>   | <b><u>224,000</u></b>   |
| <b>Total Building Operation Services Program</b>   | <u>5,566,234</u>        | <u>4,662,734</u> | <u>903,500</u>  | <u>5,666,495</u>        | <u>4,659,531</u> | <u>1,006,964</u> | <u>5,958,494</u>        | <u>5,935,450</u> | <b><u>6,559,662</u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>          | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.100.5.6630.418 Custodial Supplies                     | 3,600                   | 3,392         | 208             | 3,600                   | 3,809         | - 209           | 3,600                   | 3,600           | <b>3,600</b>                   |
| <b>Total Supplies and Materials</b>                     | <u>3,600</u>            | <u>3,392</u>  | <u>208</u>      | <u>3,600</u>            | <u>3,809</u>  | <u>- 209</u>    | <u>3,600</u>            | <u>3,600</u>    | <b><u>3,600</u></b>            |
| <b>Total Maintenance - Non-Student Occupied Program</b> | <u>3,600</u>            | <u>3,392</u>  | <u>208</u>      | <u>3,600</u>            | <u>3,809</u>  | <u>- 209</u>    | <u>3,600</u>            | <u>3,600</u>    | <b><u>3,600</u></b>            |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                  |                | 2020-2021 Budget |                  |                | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|----------------|------------------|------------------|----------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance       | Adjusted         | Actual           | Variance       | Adopted          | Adjusted         | Adopted          |
| 3.100.5.6640.151 Clerical Personnel                  | 100,918          | 101,160          | - 242          | 103,434          | 102,715          | 719            | 103,876          | 107,984          | <b>109,035</b>   |
| 3.100.5.6640.154 Maintenance Personnel               | 776,435          | 727,984          | 48,451         | 728,001          | 658,226          | 69,775         | 749,377          | 766,954          | <b>964,720</b>   |
| 3.100.5.6640.199 Personal Leave Reimbursement        | 1,000            | 370              | 630            | 1,000            | 160              | 840            | 1,000            | 1,000            | <b>1,000</b>     |
| <b>Total Salaries</b>                                | <b>878,353</b>   | <b>829,514</b>   | <b>48,839</b>  | <b>832,435</b>   | <b>761,101</b>   | <b>71,334</b>  | <b>854,253</b>   | <b>875,938</b>   | <b>1,074,755</b> |
| 3.100.5.6640.210 PERSI                               | 103,645          | 98,208           | 5,437          | 98,226           | 91,480           | 6,746          | 100,204          | 103,360          | <b>126,068</b>   |
| 3.100.5.6640.220 Social Security Tax                 | 64,559           | 61,195           | 3,364          | 61,184           | 56,464           | 4,720          | 62,788           | 64,382           | <b>78,995</b>    |
| 3.100.5.6640.230 Life Insurance                      | 2,292            | 2,487            | - 195          | 2,187            | 2,322            | - 135          | 2,292            | 2,604            | <b>2,500</b>     |
| 3.100.5.6640.240 Medical Insurance                   | 191,163          | 190,315          | 848            | 188,904          | 183,725          | 5,179          | 208,032          | 236,392          | <b>300,000</b>   |
| 3.100.5.6640.250 Employee Assistance Plan            | 594              | 589              | 5              | 567              | 549              | 18             | 594              | 681              | <b>672</b>       |
| 3.100.5.6640.260 Dental Insurance                    | 9,149            | 9,122            | 27             | 8,977            | 8,727            | 250            | 9,438            | 10,722           | <b>0</b>         |
| 3.100.5.6640.270 Worker's Compensation Insurance     | 55,020           | 34,323           | 20,697         | 55,112           | 54,893           | 219            | 56,551           | 55,458           | <b>67,280</b>    |
| 3.100.5.6640.280 Retirement Sick Leave Benefits      | 4,619            | 5,638            | -1,019         | 0                | 0                | 0              | 0                | 0                | <b>0</b>         |
| 3.100.5.6640.290 Vision Insurance                    | 1,613            | 1,610            | 3              | 1,540            | 1,513            | 27             | 1,632            | 1,854            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>432,654</b>   | <b>403,487</b>   | <b>29,167</b>  | <b>416,697</b>   | <b>399,672</b>   | <b>17,025</b>  | <b>441,531</b>   | <b>475,453</b>   | <b>575,515</b>   |
| 3.100.5.6640.325 Repair and Maintenance (Contracted) | 70,000           | 69,039           | 961            | 70,000           | 53,182           | 16,818         | 70,000           | 70,000           | <b>75,000</b>    |
| 3.100.5.6640.328 Building Repairs (Contracted)       | 50,000           | 49,660           | 340            | 50,000           | 41,514           | 8,486          | 50,000           | 50,000           | <b>50,000</b>    |
| 3.100.5.6640.396 Inservice Training                  | 6,000            | 4,076            | 1,924          | 6,000            | 1,137            | 4,863          | 6,000            | 6,000            | <b>6,000</b>     |
| <b>Total Purchased Services</b>                      | <b>126,000</b>   | <b>122,775</b>   | <b>3,225</b>   | <b>126,000</b>   | <b>95,833</b>    | <b>30,167</b>  | <b>126,000</b>   | <b>126,000</b>   | <b>131,000</b>   |
| 3.100.5.6640.410 General Supplies                    | 10,000           | 6,938            | 3,062          | 10,000           | 8,957            | 1,043          | 10,000           | 10,000           | <b>10,000</b>    |
| 3.100.5.6640.421 Motor Fuel                          | 55,000           | 45,577           | 9,423          | 55,000           | 33,680           | 21,320         | 55,000           | 55,000           | <b>55,000</b>    |
| 3.100.5.6640.428 Repairs Parts and Supplies          | 40,000           | 26,973           | 13,027         | 40,000           | 33,796           | 6,204          | 40,000           | 40,000           | <b>40,000</b>    |
| 3.100.5.6640.471 Building Repairs (Non-Contracted)   | 165,000          | 172,711          | -7,711         | 165,000          | 161,891          | 3,109          | 165,000          | 165,000          | <b>165,000</b>   |
| 3.100.5.6640.481 Equipment Repair (Non-Contracted)   | 35,000           | 31,862           | 3,138          | 35,000           | 22,346           | 12,654         | 35,000           | 35,000           | <b>35,000</b>    |
| <b>Total Supplies and Materials</b>                  | <b>305,000</b>   | <b>284,060</b>   | <b>20,940</b>  | <b>305,000</b>   | <b>260,671</b>   | <b>44,329</b>  | <b>305,000</b>   | <b>305,000</b>   | <b>305,000</b>   |
| <b>Total General Maintenance Services Program</b>    | <b>1,742,007</b> | <b>1,639,837</b> | <b>102,170</b> | <b>1,680,132</b> | <b>1,517,277</b> | <b>162,855</b> | <b>1,726,784</b> | <b>1,782,391</b> | <b>2,086,270</b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                |               | 2020-2021 Budget |                |               | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|----------------|---------------|------------------|----------------|---------------|------------------|----------------|------------------|
|  | Adjusted         | Actual         | Variance      | Adjusted         | Actual         | Variance      | Adopted          | Adjusted       | Adopted          |
| 3.100.5.6650.155 Grounds Personnel                   | 167,039          | 161,818        | 5,221         | 169,945          | 159,684        | 10,261        | 199,910          | 154,375        | <b>175,740</b>   |
| 3.100.5.6650.199 Personal Leave Reimbursement        | 160              | 260            | - 100         | 160              | 380            | - 220         | 300              | 300            | <b>300</b>       |
| <b>Total Salaries</b>                                | <b>167,199</b>   | <b>162,078</b> | <b>5,121</b>  | <b>170,105</b>   | <b>160,064</b> | <b>10,041</b> | <b>200,210</b>   | <b>154,675</b> | <b>176,040</b>   |
| 3.100.5.6650.210 PERSI                               | 19,730           | 19,147         | 583           | 20,073           | 18,828         | 1,245         | 23,484           | 18,251         | <b>20,649</b>    |
| 3.100.5.6650.220 Social Security Tax                 | 12,289           | 12,223         | 66            | 12,503           | 12,184         | 319           | 14,715           | 11,369         | <b>12,939</b>    |
| 3.100.5.6650.230 Life Insurance                      | 729              | 681            | 48            | 729              | 666            | 63            | 833              | 625            | <b>625</b>       |
| 3.100.5.6650.240 Medical Insurance                   | 60,825           | 56,916         | 3,909         | 62,965           | 57,618         | 5,347         | 75,648           | 56,734         | <b>75,000</b>    |
| 3.100.5.6650.250 Employee Assistance Plan            | 189              | 177            | 12            | 189              | 172            | 17            | 216              | 163            | <b>168</b>       |
| 3.100.5.6650.260 Dental Insurance                    | 2,911            | 2,729          | 182           | 2,992            | 2,735          | 257           | 3,432            | 2,573          | <b>0</b>         |
| 3.100.5.6650.270 Worker's Compensation Insurance     | 10,474           | 10,146         | 328           | 11,262           | 10,687         | 575           | 13,254           | 9,793          | <b>11,020</b>    |
| 3.100.5.6650.280 Retirement Sick Leave Benefits      | 879              | 1,144          | - 265         | 0                | 0              | 0             | 0                | 0              | <b>0</b>         |
| 3.100.5.6650.290 Vision Insurance                    | 513              | 482            | 31            | 519              | 474            | 45            | 593              | 445            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>108,539</b>   | <b>103,645</b> | <b>4,894</b>  | <b>111,232</b>   | <b>103,365</b> | <b>7,867</b>  | <b>132,175</b>   | <b>99,953</b>  | <b>120,401</b>   |
| 3.100.5.6650.325 Repair and Maintenance (Contracted) | 15,000           | 16,532         | -1,532        | 15,000           | 16,202         | -1,202        | 15,000           | 15,000         | <b>15,000</b>    |
| <b>Total Purchased Services</b>                      | <b>15,000</b>    | <b>16,532</b>  | <b>-1,532</b> | <b>15,000</b>    | <b>16,202</b>  | <b>-1,202</b> | <b>15,000</b>    | <b>15,000</b>  | <b>15,000</b>    |
| 3.100.5.6650.410 General Supplies                    | 25,000           | 21,981         | 3,019         | 25,000           | 22,793         | 2,207         | 25,000           | 25,000         | <b>25,000</b>    |
| <b>Total Supplies and Materials</b>                  | <b>25,000</b>    | <b>21,981</b>  | <b>3,019</b>  | <b>25,000</b>    | <b>22,793</b>  | <b>2,207</b>  | <b>25,000</b>    | <b>25,000</b>  | <b>25,000</b>    |
| <b>Total Ground Maintenance Services Program</b>     | <b>315,738</b>   | <b>304,236</b> | <b>11,502</b> | <b>321,337</b>   | <b>302,423</b> | <b>18,914</b> | <b>372,385</b>   | <b>294,628</b> | <b>336,441</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description          | 2019-2020 Budget |                |               | 2020-2021 Budget |                |                | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|----------------|---------------|------------------|----------------|----------------|------------------|----------------|------------------|
|  | Adjusted         | Actual         | Variance      | Adjusted         | Actual         | Variance       | Adopted          | Adjusted       | Adopted          |
| 3.100.5.6670.152 Instructional Assistants        | 87,408           | 85,803         | 1,605         | 100,900          | 88,892         | 12,008         | 105,039          | 105,992        | <b>113,763</b>   |
| 3.100.5.6670.199 Personal Leave Reimbursement    | 400              | 240            | 160           | 400              | 80             | 320            | 400              | 400            | <b>400</b>       |
| <b>Total Salaries</b>                            | <b>87,808</b>    | <b>86,043</b>  | <b>1,765</b>  | <b>101,300</b>   | <b>88,972</b>  | <b>12,328</b>  | <b>105,439</b>   | <b>106,392</b> | <b>114,163</b>   |
| 3.100.5.6670.210 PERSI                           | 10,361           | 10,315         | 46            | 11,953           | 10,624         | 1,329          | 12,368           | 12,554         | <b>13,391</b>    |
| 3.100.5.6670.220 Social Security Tax             | 6,453            | 5,852          | 601           | 7,445            | 6,530          | 915            | 7,749            | 7,819          | <b>8,391</b>     |
| 3.100.5.6670.230 Life Insurance                  | 625              | 614            | 11            | 729              | 614            | 115            | 625              | 729            | <b>729</b>       |
| 3.100.5.6670.240 Medical Insurance               | 52,135           | 51,148         | 987           | 62,965           | 45,600         | 17,365         | 56,736           | 66,190         | <b>87,500</b>    |
| 3.100.5.6670.250 Employee Assistance Plan        | 162              | 151            | 11            | 189              | 132            | 57             | 162              | 191            | <b>196</b>       |
| 3.100.5.6670.260 Dental Insurance                | 2,495            | 2,468          | 27            | 2,992            | 2,523          | 469            | 2,574            | 3,002          | <b>0</b>         |
| 3.100.5.6670.270 Worker's Compensation Insurance | 591              | 599            | -8            | 705              | 569            | 136            | 738              | 769            | <b>788</b>       |
| 3.100.5.6670.280 Retirement Sick Leave Benefits  | 464              | 553            | -89           | 0                | -98            | 98             | 0                | 0              | <b>0</b>         |
| 3.100.5.6670.290 Vision Insurance                | 440              | 436            | 4             | 519              | 437            | 82             | 445              | 519            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                     | <b>73,726</b>    | <b>72,135</b>  | <b>1,591</b>  | <b>87,497</b>    | <b>66,931</b>  | <b>20,566</b>  | <b>81,397</b>    | <b>91,773</b>  | <b>110,995</b>   |
| 3.100.5.6670.386 Crossing Guards Support         | 45,500           | 35,360         | 10,140        | 45,500           | 45,682         | - 182          | 45,500           | 45,500         | <b>45,500</b>    |
| 3.100.5.6670.387 Resource Officer Support        | 69,000           | 60,500         | 8,500         | 69,000           | 0              | 69,000         | 69,000           | 69,000         | <b>73,000</b>    |
| <b>Total Purchased Services</b>                  | <b>114,500</b>   | <b>95,860</b>  | <b>18,640</b> | <b>114,500</b>   | <b>45,682</b>  | <b>68,818</b>  | <b>114,500</b>   | <b>114,500</b> | <b>118,500</b>   |
| <b>Total Security Services Program</b>           | <b>276,034</b>   | <b>254,038</b> | <b>21,996</b> | <b>303,297</b>   | <b>201,585</b> | <b>101,712</b> | <b>301,336</b>   | <b>312,665</b> | <b>343,658</b>   |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description               | 2019-2020 Budget |                  |               | 2020-2021 Budget |                  |               | 2021-2022 Budget |                  | 2022-2023 Budget |
|---|------------------|------------------|---------------|------------------|------------------|---------------|------------------|------------------|------------------|
|   | Adjusted         | Actual           | Variance      | Adjusted         | Actual           | Variance      | Adopted          | Adjusted         | Adopted          |
| 3.100.5.6810.113 Supervisors and Coordinators         | 186,826          | 193,103          | -6,277        | 198,202          | 197,965          | 237           | 202,166          | 202,507          | <b>205,698</b>   |
| 3.100.5.6810.151 Clerical Personnel                   | 64,891           | 65,036           | - 145         | 69,702           | 76,668           | -6,966        | 70,710           | 84,205           | <b>89,657</b>    |
| 3.100.5.6810.157 Bus Drivers                          | 1,273,180        | 1,270,642        | 2,538         | 1,216,135        | 1,226,995        | -10,860       | 1,322,043        | 1,456,275        | <b>1,552,152</b> |
| 3.100.5.6810.158 Mechanics                            | 172,040          | 162,391          | 9,649         | 178,349          | 175,840          | 2,509         | 178,175          | 204,912          | <b>220,913</b>   |
| 3.100.5.6810.162 Bus Attendants                       | 135,938          | 144,539          | -8,601        | 134,989          | 113,075          | 21,914        | 137,896          | 138,867          | <b>166,910</b>   |
| 3.100.5.6810.187 Substitute and Trainee Bus Drivers   | 176,120          | 160,880          | 15,240        | 175,000          | 124,991          | 50,009        | 158,100          | 155,000          | <b>138,000</b>   |
| 3.100.5.6810.199 Personal Leave Reimbursement         | 4,000            | 6,939            | -2,939        | 4,000            | 4,125            | - 125         | 6,939            | 6,939            | <b>6,939</b>     |
| <b>Total Salaries</b>                                 | <b>2,012,995</b> | <b>2,003,529</b> | <b>9,466</b>  | <b>1,976,377</b> | <b>1,919,658</b> | <b>56,719</b> | <b>2,076,029</b> | <b>2,248,705</b> | <b>2,380,269</b> |
| 3.100.5.6810.210 PERSI                                | 237,530          | 230,297          | 7,233         | 233,209          | 220,976          | 12,233        | 243,518          | 265,342          | <b>279,205</b>   |
| 3.100.5.6810.220 Social Security Tax                  | 147,955          | 150,098          | -2,143        | 145,263          | 143,812          | 1,451         | 152,588          | 165,279          | <b>174,950</b>   |
| 3.100.5.6810.230 Life Insurance                       | 4,812            | 5,180            | - 368         | 4,791            | 4,882            | -91           | 4,948            | 5,000            | <b>4,984</b>     |
| 3.100.5.6810.240 Medical Insurance                    | 376,244          | 383,437          | -7,193        | 386,804          | 382,534          | 4,270         | 420,792          | 425,506          | <b>561,250</b>   |
| 3.100.5.6810.250 Employee Assistance Plan             | 1,169            | 1,231            | -62           | 1,161            | 1,172            | -11           | 1,202            | 1,226            | <b>1,257</b>     |
| 3.100.5.6810.260 Dental Insurance                     | 18,008           | 19,731           | -1,723        | 18,382           | 19,005           | - 623         | 19,090           | 19,300           | <b>0</b>         |
| 3.100.5.6810.270 Worker's Compensation Insurance      | 92,860           | 80,136           | 12,724        | 95,509           | 85,684           | 9,825         | 100,272          | 102,114          | <b>107,589</b>   |
| 3.100.5.6810.280 Retirement Sick Leave Benefits       | 10,569           | 12,689           | -2,120        | 0                | -1,075           | 1,075         | 0                | 0                | <b>0</b>         |
| 3.100.5.6810.290 Vision Insurance                     | 3,176            | 3,465            | - 289         | 3,154            | 3,288            | - 134         | 3,300            | 3,337            | <b>0</b>         |
| 3.100.5.6810.295 Physicals                            | 16,380           | 15,260           | 1,120         | 19,985           | 13,756           | 6,229         | 19,985           | 19,985           | <b>19,985</b>    |
| <b>Total Fringe Benefits</b>                          | <b>908,703</b>   | <b>901,525</b>   | <b>7,178</b>  | <b>908,258</b>   | <b>874,034</b>   | <b>34,224</b> | <b>965,695</b>   | <b>1,007,089</b> | <b>1,149,220</b> |
| 3.100.5.6810.310 Professional and Technical Services  | 10,310           | 10,428           | - 118         | 10,900           | 10,643           | 257           | 10,900           | 10,900           | <b>10,900</b>    |
| 3.100.5.6810.325 Repair and Maintenance (Contracted)  | 21,600           | 19,653           | 1,947         | 36,600           | 33,315           | 3,285         | 30,000           | 30,000           | <b>30,000</b>    |
| 3.100.5.6810.331 Electricity Utilities                | 15,353           | 19,111           | -3,758        | 15,353           | 23,438           | -8,085        | 15,353           | 15,353           | <b>15,353</b>    |
| 3.100.5.6810.345 Transportation Services (Contracted) | 500              | 256              | 244           | 1,200            | 0                | 1,200         | 1,200            | 1,200            | <b>1,200</b>     |
| 3.100.5.6810.346 Software                             | 9,309            | 8,970            | 339           | 9,309            | 9,870            | - 561         | 9,309            | 9,309            | <b>9,309</b>     |
| 3.100.5.6810.382 Out-District Travel Allowance        | 7,700            | 400              | 7,300         | 7,700            | 2,168            | 5,532         | 7,700            | 7,700            | <b>7,700</b>     |
| 3.100.5.6810.396 Inservice Training                   | 3,300            | -1,750           | 5,050         | 3,926            | - 653            | 4,579         | 3,926            | 3,926            | <b>3,926</b>     |
| <b>Total Purchased Services</b>                       | <b>68,072</b>    | <b>57,066</b>    | <b>11,006</b> | <b>84,988</b>    | <b>78,780</b>    | <b>6,208</b>  | <b>78,388</b>    | <b>78,388</b>    | <b>78,388</b>    |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>      | <u>2019-2020 Budget</u> |                  |                 | <u>2020-2021 Budget</u> |                  |                 | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|---|-------------------------|------------------|-----------------|-------------------------|------------------|-----------------|-------------------------|------------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.100.5.6810.420 Transportation Supplies            | 7,000                   | 5,687            | 1,313           | 7,000                   | 5,029            | 1,971           | 7,000                   | 7,000            | <b>7,000</b>            |
| 3.100.5.6810.421 Motor Fuel                         | 316,800                 | 219,208          | 97,592          | 320,000                 | 291,574          | 28,426          | 320,000                 | 320,000          | <b>495,000</b>          |
| 3.100.5.6810.425 Laundry                            | 920                     | 468              | 452             | 920                     | 307              | 613             | 920                     | 920              | <b>1,100</b>            |
| 3.100.5.6810.428 Repairs Parts and Supplies         | 118,400                 | 112,965          | 5,436           | 163,400                 | 166,383          | -2,983          | 125,768                 | 125,768          | <b>190,000</b>          |
| 3.100.5.6810.429 Tires                              | 25,030                  | 22,807           | 2,223           | 25,030                  | 24,954           | 76              | 25,531                  | 25,531           | <b>30,000</b>           |
| 3.100.5.6810.481 Equipment Repair (Non-Contracted)  | 1,600                   | 0                | 1,600           | 1,600                   | 69               | 1,531           | 1,600                   | 1,600            | <b>1,600</b>            |
| <b>Total Supplies and Materials</b>                 | <b>469,750</b>          | <b>361,135</b>   | <b>108,615</b>  | <b>517,950</b>          | <b>488,318</b>   | <b>29,632</b>   | <b>480,819</b>          | <b>480,819</b>   | <b>724,700</b>          |
| 3.100.5.6810.550 Equipment                          | 2,000                   | 1,600            | 400             | 2,000                   | 1,328            | 672             | 2,000                   | 2,000            | <b>2,000</b>            |
| <b>Total Capital Objects</b>                        | <b>2,000</b>            | <b>1,600</b>     | <b>400</b>      | <b>2,000</b>            | <b>1,328</b>     | <b>672</b>      | <b>2,000</b>            | <b>2,000</b>     | <b>2,000</b>            |
| 3.100.5.6810.714 Transportation Insurance           | 1,019                   | 0                | 1,019           | 1,019                   | 0                | 1,019           | 1,019                   | 1,019            | <b>1,019</b>            |
| <b>Total Insurance and Judgment</b>                 | <b>1,019</b>            | <b>0</b>         | <b>1,019</b>    | <b>1,019</b>            | <b>0</b>         | <b>1,019</b>    | <b>1,019</b>            | <b>1,019</b>     | <b>1,019</b>            |
| <b>Total Pupil To School Transportation Program</b> | <b>3,462,539</b>        | <b>3,324,855</b> | <b>137,684</b>  | <b>3,490,592</b>        | <b>3,362,118</b> | <b>128,474</b>  | <b>3,603,950</b>        | <b>3,818,020</b> | <b>4,335,596</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.100.5.6840.313 Publishing and Advertising          | 0                       | 0             | 0               | 800                     | 263           | 537             | 800                     | 800             | <b>800</b>              |
| 3.100.5.6840.381 In-District Travel Allowance        | 300                     | 194           | 106             | 500                     | 287           | 213             | 500                     | 500             | <b>500</b>              |
| 3.100.5.6840.382 Out-District Travel Allowance       | 8,511                   | 6,995         | 1,516           | 6,500                   | 986           | 5,514           | 6,500                   | 6,500           | <b>5,000</b>            |
| <b>Total Purchased Services</b>                      | <b>8,811</b>            | <b>7,189</b>  | <b>1,622</b>    | <b>7,800</b>            | <b>1,536</b>  | <b>6,264</b>    | <b>7,800</b>            | <b>7,800</b>    | <b>6,300</b>            |
| 3.100.5.6840.420 Transportation Supplies             | 1,000                   | 754           | 246             | 1,200                   | 880           | 320             | 1,200                   | 1,200           | <b>1,200</b>            |
| 3.100.5.6840.421 Motor Fuel                          | 1,000                   | 691           | 309             | 1,000                   | 448           | 552             | 1,000                   | 1,000           | <b>1,000</b>            |
| 3.100.5.6840.428 Repairs Parts and Supplies          | 4,700                   | 4,769         | -69             | 3,900                   | 3,139         | 761             | 3,900                   | 3,900           | <b>4,100</b>            |
| <b>Total Supplies and Materials</b>                  | <b>6,700</b>            | <b>6,215</b>  | <b>485</b>      | <b>6,100</b>            | <b>4,467</b>  | <b>1,633</b>    | <b>6,100</b>            | <b>6,100</b>    | <b>6,300</b>            |
| 3.100.5.6840.550 Equipment                           | 1,300                   | 1,281         | 19              | 1,100                   | 84            | 1,016           | 1,300                   | 1,300           | <b>1,600</b>            |
| <b>Total Capital Objects</b>                         | <b>1,300</b>            | <b>1,281</b>  | <b>19</b>       | <b>1,100</b>            | <b>84</b>     | <b>1,016</b>    | <b>1,300</b>            | <b>1,300</b>    | <b>1,600</b>            |
| 3.100.5.6840.714 Transportation Insurance            | 29,994                  | 29,994        | 0               | 31,493                  | 31,493        | 0               | 32,081                  | 32,081          | <b>32,081</b>           |
| <b>Total Insurance and Judgment</b>                  | <b>29,994</b>           | <b>29,994</b> | <b>0</b>        | <b>31,493</b>           | <b>31,493</b> | <b>0</b>        | <b>32,081</b>           | <b>32,081</b>   | <b>32,081</b>           |
| <b>Total Non-Reimbursable Transportation Program</b> | <b>46,805</b>           | <b>44,678</b> | <b>2,127</b>    | <b>46,493</b>           | <b>37,581</b> | <b>8,912</b>    | <b>47,281</b>           | <b>47,281</b>   | <b>46,281</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |                   |                  | <u>2020-2021 Budget</u> |                   |                  | <u>2021-2022 Budget</u> |                   | <u>2022-2023 Budget</u> |
|--|-------------------------|-------------------|------------------|-------------------------|-------------------|------------------|-------------------------|-------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>   | <u>Adopted</u>          |
| 3.100.5.6910.133 Stipends and Extra Days - Regular   | 0                       | 0                 | 0                | 0                       | 287,750           | - 287,750        | 0                       | 0                 | <b>0</b>                |
| 3.100.5.6910.138 State-Paid Salary                   | 0                       | 168,000           | - 168,000        | 108,254                 | 282,254           | - 174,000        | 0                       | 0                 | <b>0</b>                |
| <b>Total Salaries</b>                                | <b>0</b>                | <b>168,000</b>    | <b>- 168,000</b> | <b>108,254</b>          | <b>570,004</b>    | <b>- 461,750</b> | <b>0</b>                | <b>0</b>          | <b>0</b>                |
| 3.100.5.6910.210 PERSI                               | 0                       | 20,059            | -20,059          | 0                       | 64,662            | -64,662          | 0                       | 0                 | <b>0</b>                |
| 3.100.5.6910.220 Social Security Tax                 | 0                       | 12,852            | -12,852          | 0                       | 43,606            | -43,606          | 0                       | 0                 | <b>0</b>                |
| 3.100.5.6910.270 Worker's Compensation Insurance     | 0                       | 1,150             | -1,150           | 0                       | 3,973             | -3,973           | 0                       | 0                 | <b>0</b>                |
| 3.100.5.6910.280 Retirement Sick Leave Benefits      | 0                       | 1,966             | -1,966           | 0                       | 0                 | 0                | 0                       | 0                 | <b>0</b>                |
| <b>Total Fringe Benefits</b>                         | <b>0</b>                | <b>36,027</b>     | <b>-36,027</b>   | <b>0</b>                | <b>112,241</b>    | <b>- 112,241</b> | <b>0</b>                | <b>0</b>          | <b>0</b>                |
| 3.100.5.6910.310 Professional and Technical Services | 12,500                  | 7,294             | 5,206            | 12,500                  | 0                 | 12,500           | 12,500                  | 12,500            | <b>12,500</b>           |
| <b>Total Purchased Services</b>                      | <b>12,500</b>           | <b>7,294</b>      | <b>5,206</b>     | <b>12,500</b>           | <b>0</b>          | <b>12,500</b>    | <b>12,500</b>           | <b>12,500</b>     | <b>12,500</b>           |
| <b>Total Other Support Services Program</b>          | <b>12,500</b>           | <b>211,321</b>    | <b>- 198,821</b> | <b>120,754</b>          | <b>682,245</b>    | <b>- 561,491</b> | <b>12,500</b>           | <b>12,500</b>     | <b>12,500</b>           |
| <b>Total Current Expenditures</b>                    | <b>80,572,468</b>       | <b>78,470,875</b> | <b>2,101,593</b> | <b>81,938,940</b>       | <b>75,963,012</b> | <b>5,975,928</b> | <b>83,269,404</b>       | <b>84,163,672</b> | <b>92,218,884</b>       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.100.5.9200.810 Transfers to Other Funds      | 340,000                 | 156,179        | 183,821         | 433,000                 | 299,373        | 133,627         | 531,487                 | 531,487         | <b>858,739</b>                 |
| <b>Total Transfers or Reserves</b>             | <u>340,000</u>          | <u>156,179</u> | <u>183,821</u>  | <u>433,000</u>          | <u>299,373</u> | <u>133,627</u>  | <u>531,487</u>          | <u>531,487</u>  | <b><u>858,739</u></b>          |
| <b>Total Fund Transfer Program</b>             | <u>340,000</u>          | <u>156,179</u> | <u>183,821</u>  | <u>433,000</u>          | <u>299,373</u> | <u>133,627</u>  | <u>531,487</u>          | <u>531,487</u>  | <b><u>858,739</u></b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u>  |                          |                         | <u>2020-2021 Budget</u>  |                          |                          | <u>2021-2022 Budget</u>  |                          | <u>2022-2023 Budget</u>          |
|--|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|
|  | <u>Adjusted</u>          | <u>Actual</u>            | <u>Variance</u>         | <u>Adjusted</u>          | <u>Actual</u>            | <u>Variance</u>          | <u>Adopted</u>           | <u>Adjusted</u>          | <u>Adopted</u>                   |
| 3.100.5.9500.850 Contingency Reserve           | 801,343                  | N/A                      | N/A                     | 777,003                  | N/A                      | N/A                      | 800,120                  | 818,693                  | <b>918,152</b>                   |
| 3.100.5.9500.852 Unappropriated Fund Balance   | 3,205,370                | N/A                      | N/A                     | 3,108,012                | N/A                      | N/A                      | 3,200,480                | 3,274,774                | <b>3,672,607</b>                 |
| 3.100.5.9500.854 Inventory / Prepaid Expenses  | 300,000                  | N/A                      | N/A                     | 300,000                  | N/A                      | N/A                      | 300,000                  | 300,000                  | <b>300,000</b>                   |
| 3.100.5.9500.855 Appropriated Fund Balance     | 6,533,691                | N/A                      | N/A                     | 5,144,221                | N/A                      | N/A                      | 5,910,504                | 9,284,737                | <b>10,846,803</b>                |
| 3.100.3.3200.000 Actual Year-End Fund Balance  | N/A                      | 14,010,887               | N/A                     | N/A                      | 16,533,789               | N/A                      | N/A                      | N/A                      | <b>N/A</b>                       |
| <b>Total Transfers or Reserves</b>             | <u>10,840,404</u>        | <u>14,010,887</u>        | <u>3,170,483</u>        | <u>9,329,236</u>         | <u>16,533,789</u>        | <u>7,204,553</u>         | <u>10,211,104</u>        | <u>13,678,204</u>        | <b><u>15,737,562</u></b>         |
| <b>Total Contingency Reserve Program</b>       | <u>10,840,404</u>        | <u>14,010,887</u>        | <u>3,170,483</u>        | <u>9,329,236</u>         | <u>16,533,789</u>        | <u>7,204,553</u>         | <u>10,211,104</u>        | <u>13,678,204</u>        | <b><u>15,737,562</u></b>         |
| <b>TOTAL GENERAL FUND</b>                      | <u><u>91,752,872</u></u> | <u><u>92,637,942</u></u> | <u><u>- 885,070</u></u> | <u><u>91,701,176</u></u> | <u><u>92,796,174</u></u> | <u><u>-1,094,998</u></u> | <u><u>94,011,995</u></u> | <u><u>98,373,363</u></u> | <b><u><u>108,815,185</u></u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>      | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.220.4.4459.900 Federal Forest              | 0                       | 24,957         | 24,957          | 24,500                  | 0              | -24,500         | 24,500                  | 24,500          | <b>24,500</b>           |
| <b>TOTAL FEDERAL FUNDING</b>                 | <b>0</b>                | <b>24,957</b>  | <b>24,957</b>   | <b>24,500</b>           | <b>0</b>       | <b>-24,500</b>  | <b>24,500</b>           | <b>24,500</b>   | <b>24,500</b>           |
| <br>   |                         |                |                 |                         |                |                 |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>                | <b>0</b>                | <b>24,957</b>  | <b>24,957</b>   | <b>24,500</b>           | <b>0</b>       | <b>-24,500</b>  | <b>24,500</b>           | <b>24,500</b>   | <b>24,500</b>           |
| <br>   |                         |                |                 |                         |                |                 |                         |                 |                         |
| 3.220.4.7000.000 Estimated Beginning Balance | 210,700                 | 236,271        | 25,571          | 261,226                 | 261,228        | 2               | 285,728                 | 285,728         | <b>310,228</b>          |
| <b>TOTAL FEDERAL FOREST FUND</b>             | <b>210,700</b>          | <b>261,228</b> | <b>50,528</b>   | <b>285,726</b>          | <b>261,228</b> | <b>-24,498</b>  | <b>310,228</b>          | <b>310,228</b>  | <b>334,728</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.220.5.5120.550 Equipment                     | 210,700                 | 0             | 210,700         | 285,726                 | 0             | 285,726         | 310,228                 | 310,228         | <b>334,728</b>                 |
| <b>Total Capital Objects</b>                   | <u>210,700</u>          | <u>0</u>      | <u>210,700</u>  | <u>285,726</u>          | <u>0</u>      | <u>285,726</u>  | <u>310,228</u>          | <u>310,228</u>  | <b><u>334,728</u></b>          |
| <b>Total Elementary Program</b>                | <u>210,700</u>          | <u>0</u>      | <u>210,700</u>  | <u>285,726</u>          | <u>0</u>      | <u>285,726</u>  | <u>310,228</u>          | <u>310,228</u>  | <b><u>334,728</u></b>          |
| <b>Total Current Expenditures</b>              | <u>210,700</u>          | <u>0</u>      | <u>210,700</u>  | <u>285,726</u>          | <u>0</u>      | <u>285,726</u>  | <u>310,228</u>          | <u>310,228</u>  | <b><u>334,728</u></b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.220.3.3200.000 Actual Year-End Fund Balance  | N/A                     | 261,228        | N/A             | N/A                     | 261,228        | N/A             | N/A                     | N/A             | N/A                            |
| <b>Total Transfers or Reserves</b>             | <u>0</u>                | <u>261,228</u> | <u>261,228</u>  | <u>0</u>                | <u>261,228</u> | <u>261,228</u>  | <u>0</u>                | <u>0</u>        | <u>0</u>                       |
| <b>Total Contingency Reserve Program</b>       | <u>0</u>                | <u>261,228</u> | <u>261,228</u>  | <u>0</u>                | <u>261,228</u> | <u>261,228</u>  | <u>0</u>                | <u>0</u>        | <u>0</u>                       |
| <b>TOTAL FEDERAL FOREST FUND</b>               | <u>210,700</u>          | <u>261,228</u> | <u>-50,528</u>  | <u>285,726</u>          | <u>261,228</u> | <u>24,498</u>   | <u>310,228</u>          | <u>310,228</u>  | <u>334,728</u>                 |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 238**

**STUDENT ACTIVITY FUND**

**DESCRIPTION**

These funds are established to direct and account for monies used to support co-curricular and extra-curricular activities at the district's secondary schools.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**STUDENT ACTIVITY FUND**  
**REVENUES**

| <u>Account Elements and Description</u>      | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|------------------|------------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.238.4.4179.000 Other Student Revenue       | 0                       | 0             | 0               | 0                       | 2,371,949        | 2,371,949        | 0                       | 0               | <b>2,348,428</b>        |
| <b>TOTAL LOCAL FUNDING</b>                   | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>2,371,949</b> | <b>2,371,949</b> | <b>0</b>                | <b>0</b>        | <b>2,348,428</b>        |
| <br>   |                         |               |                 |                         |                  |                  |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>                | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>2,371,949</b> | <b>2,371,949</b> | <b>0</b>                | <b>0</b>        | <b>2,348,428</b>        |
| <br>   |                         |               |                 |                         |                  |                  |                         |                 |                         |
| 3.238.4.7000.000 Estimated Beginning Balance | 0                       | 0             | 0               | 0                       | 2,334,825        | 2,334,825        | 0                       | 0               | <b>0</b>                |
| <b>TOTAL STUDENT ACTIVITY FUND</b>           | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>4,706,773</b> | <b>4,706,773</b> | <b>0</b>                | <b>0</b>        | <b>2,348,428</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**STUDENT ACTIVITY FUND**  
**STUDENT ACTIVITY PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                  |                   | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|------------------|-------------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>   | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.238.5.7400.410 General Supplies              | 0                       | 0             | 0               | 0                       | 2,167,717        | -2,167,717        | 0                       | 0               | 0                       |
| 3.238.5.7400.495 Student Activity Purchases    | 0                       | 0             | 0               | 0                       | 0                | 0                 | 0                       | 0               | <b>2,348,428</b>        |
| <b>Total Supplies and Materials</b>            | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>0</u>                | <u>2,167,717</u> | <u>-2,167,717</u> | <u>0</u>                | <u>0</u>        | <b>2,348,428</b>        |
| <b>Total Student Activity Program</b>          | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>0</u>                | <u>2,167,717</u> | <u>-2,167,717</u> | <u>0</u>                | <u>0</u>        | <b>2,348,428</b>        |
| <b>Total Current Expenditures</b>              | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>0</u>                | <u>2,167,717</u> | <u>-2,167,717</u> | <u>0</u>                | <u>0</u>        | <b>2,348,428</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**STUDENT ACTIVITY FUND**  
**CONTINGENCY RESERVE PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                  |                   | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.238.3.3200.000 Actual Year-End Fund Balance  | N/A                     | 0             | N/A             | N/A                     | 2,539,056        | N/A               | N/A                     | N/A             | N/A                            |
| <b>Total Transfers or Reserves</b>             | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>0</u>                | <u>2,539,056</u> | <u>2,539,056</u>  | <u>0</u>                | <u>0</u>        | <u>0</u>                       |
| <b>Total Contingency Reserve Program</b>       | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>0</u>                | <u>2,539,056</u> | <u>2,539,056</u>  | <u>0</u>                | <u>0</u>        | <u>0</u>                       |
| <b>TOTAL STUDENT ACTIVITY FUND</b>             | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>0</u>                | <u>4,706,773</u> | <u>-4,706,773</u> | <u>0</u>                | <u>0</u>        | <u>2,348,428</u>               |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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 can instruct approximately 100 students each year through three summer programs. The number of programs may vary, depending upon instructor availability. The District operates three of its own vehicles and, if needed, leases others from local automobile dealerships. Approximately six instructors are employed during the summer and the state reimburses districts up to \$125 per student. In order for the Driver Education program to break even, the District charges \$175 per student to supplement the state reimbursement.



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**  
**DRIVER EDUCATION FUND**  
**REVENUES**

| <u>Account Elements and Description</u>      | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.241.4.4193.300 Student Fees                | 39,550                  | 1,285         | -38,265         | 20,000                  | 0             | -20,000         | 12,900                  | 12,900          | 21,000                  |
| <b>TOTAL LOCAL FUNDING</b>                   | <b>39,550</b>           | <b>1,285</b>  | <b>-38,265</b>  | <b>20,000</b>           | <b>0</b>      | <b>-20,000</b>  | <b>12,900</b>           | <b>12,900</b>   | <b>21,000</b>           |
| 3.241.4.4321.100 State Reimbursement         | 28,250                  | 23,125        | -5,125          | 11,424                  | 0             | -11,424         | 6,000                   | 6,000           | 18,000                  |
| <b>TOTAL STATE FUNDING</b>                   | <b>28,250</b>           | <b>23,125</b> | <b>-5,125</b>   | <b>11,424</b>           | <b>0</b>      | <b>-11,424</b>  | <b>6,000</b>            | <b>6,000</b>    | <b>18,000</b>           |
| <b>TOTAL CURRENT REVENUES</b>                | <b>67,800</b>           | <b>24,410</b> | <b>-43,390</b>  | <b>31,424</b>           | <b>0</b>      | <b>-31,424</b>  | <b>18,900</b>           | <b>18,900</b>   | <b>39,000</b>           |
| 3.241.4.7000.000 Estimated Beginning Balance | 0                       | 4,235         | 4,235           | 0                       | 13,960        | 13,960          | 0                       | 0               | 0                       |
| <b>TOTAL DRIVER EDUCATION FUND</b>           | <b>67,800</b>           | <b>28,645</b> | <b>-39,155</b>  | <b>31,424</b>           | <b>13,960</b> | <b>-17,464</b>  | <b>18,900</b>           | <b>18,900</b>   | <b>39,000</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description          | 2019-2020 Budget |               |               | 2020-2021 Budget |              |               | 2021-2022 Budget |               | 2022-2023 Budget |
|--|------------------|---------------|---------------|------------------|--------------|---------------|------------------|---------------|------------------|
|  | Adjusted         | Actual        | Variance      | Adjusted         | Actual       | Variance      | Adopted          | Adjusted      | Adopted          |
| 3.241.5.5420.113 Supervisors and Coordinators    | 7,448            | 1,624         | 5,825         | 0                | 0            | 0             | 0                | 0             | 4,176            |
| 3.241.5.5420.116 Teachers                        | 30,048           | 7,641         | 22,407        | 12,628           | 0            | 12,628        | 9,504            | 9,504         | 17,920           |
| 3.241.5.5420.151 Clerical Personnel              | 3,278            | 689           | 2,589         | 0                | 0            | 0             | 0                | 0             | 2,120            |
| <b>Total Salaries</b>                            | <b>40,774</b>    | <b>9,953</b>  | <b>30,821</b> | <b>12,628</b>    | <b>0</b>     | <b>12,628</b> | <b>9,504</b>     | <b>9,504</b>  | <b>24,216</b>    |
| 3.241.5.5420.210 PERSI                           | 4,784            | 905           | 3,879         | 1,481            | 0            | 1,481         | 1,115            | 1,115         | 2,841            |
| 3.241.5.5420.220 Social Security Tax             | 2,997            | 756           | 2,241         | 928              | 0            | 928           | 699              | 699           | 1,780            |
| 3.241.5.5420.230 Life Insurance                  | 31               | 7             | 25            | 0                | 0            | 0             | 0                | 0             | 15               |
| 3.241.5.5420.240 Medical Insurance               | 1,832            | 356           | 1,476         | 0                | 0            | 0             | 0                | 0             | 1,250            |
| 3.241.5.5420.250 Employee Assistance Plan        | 6                | 1             | 5             | 0                | 0            | 0             | 0                | 0             | 2                |
| 3.241.5.5420.260 Dental Insurance                | 78               | 17            | 61            | 0                | 0            | 0             | 0                | 0             | 0                |
| 3.241.5.5420.270 Worker's Compensation Insurance | 236              | 71            | 165           | 86               | 0            | 86            | 66               | 66            | 175              |
| 3.241.5.5420.280 Retirement Sick Leave Benefits  | 513              | 97            | 416           | 0                | 0            | 0             | 0                | 0             | 0                |
| 3.241.5.5420.290 Vision Insurance                | 14               | 3             | 11            | 0                | 0            | 0             | 0                | 0             | 8                |
| <b>Total Fringe Benefits</b>                     | <b>10,491</b>    | <b>2,211</b>  | <b>8,280</b>  | <b>2,495</b>     | <b>0</b>     | <b>2,495</b>  | <b>1,880</b>     | <b>1,880</b>  | <b>6,071</b>     |
| 3.241.5.5420.322 Vehicle Lease or Rental         | 800              | 0             | 800           | 800              | 0            | 800           | 0                | 0             | 0                |
| <b>Total Purchased Services</b>                  | <b>800</b>       | <b>0</b>      | <b>800</b>    | <b>800</b>       | <b>0</b>     | <b>800</b>    | <b>0</b>         | <b>0</b>      | <b>0</b>         |
| 3.241.5.5420.410 General Supplies                | 466              | 60            | 406           | 466              | 0            | 466           | 466              | 466           | 700              |
| 3.241.5.5420.412 Health Services Supplies        | 1,154            | 0             | 1,154         | 1,154            | 0            | 1,154         | 1,154            | 1,154         | 700              |
| 3.241.5.5420.421 Motor Fuel                      | 3,582            | 560           | 3,022         | 3,582            | 0            | 3,582         | 1,908            | 1,908         | 3,498            |
| 3.241.5.5420.428 Repairs Parts and Supplies      | 3,700            | 491           | 3,209         | 4,500            | 18           | 4,482         | 1,000            | 1,000         | 1,250            |
| <b>Total Supplies and Materials</b>              | <b>8,902</b>     | <b>1,111</b>  | <b>7,791</b>  | <b>9,702</b>     | <b>18</b>    | <b>9,684</b>  | <b>4,528</b>     | <b>4,528</b>  | <b>6,148</b>     |
| 3.241.5.5420.550 Equipment                       | 3,811            | 0             | 3,811         | 3,811            | 0            | 3,811         | 1,000            | 1,000         | 500              |
| <b>Total Capital Objects</b>                     | <b>3,811</b>     | <b>0</b>      | <b>3,811</b>  | <b>3,811</b>     | <b>0</b>     | <b>3,811</b>  | <b>1,000</b>     | <b>1,000</b>  | <b>500</b>       |
| 3.241.5.5420.720 Other Insurance                 | 1,238            | 1,253         | -15           | 1,238            | 1,315        | -77           | 1,238            | 1,238         | 1,315            |
| <b>Total Insurance and Judgment</b>              | <b>1,238</b>     | <b>1,253</b>  | <b>-15</b>    | <b>1,238</b>     | <b>1,315</b> | <b>-77</b>    | <b>1,238</b>     | <b>1,238</b>  | <b>1,315</b>     |
| <b>Total Community Education Program</b>         | <b>66,016</b>    | <b>14,529</b> | <b>51,487</b> | <b>30,674</b>    | <b>1,333</b> | <b>29,341</b> | <b>18,150</b>    | <b>18,150</b> | <b>38,250</b>    |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.241.5.6320.393 Indirect Costs                | 1,784                   | 157           | 1,627           | 750                     | 14            | 736             | 750                     | 750             | <b>750</b>                     |
| <b>Total Purchased Services</b>                | <u>1,784</u>            | <u>157</u>    | <u>1,627</u>    | <u>750</u>              | <u>14</u>     | <u>736</u>      | <u>750</u>              | <u>750</u>      | <b><u>750</u></b>              |
| <b>Total Central Administration Program</b>    | <u>1,784</u>            | <u>157</u>    | <u>1,627</u>    | <u>750</u>              | <u>14</u>     | <u>736</u>      | <u>750</u>              | <u>750</u>      | <b><u>750</u></b>              |
| <b>Total Current Expenditures</b>              | <u>67,800</u>           | <u>14,685</u> | <u>53,115</u>   | <u>31,424</u>           | <u>1,347</u>  | <u>30,077</u>   | <u>18,900</u>           | <u>18,900</u>   | <b><u>39,000</u></b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                      |                      | <u>2020-2021 Budget</u> |                      |                      | <u>2021-2022 Budget</u> |                      | <b><u>2022-2023 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>          |
| 3.241.3.3200.000 Actual Year-End Fund Balance  | N/A                     | 13,960               | N/A                  | N/A                     | 12,613               | N/A                  | N/A                     | N/A                  | N/A                            |
| <b>Total Transfers or Reserves</b>             | <u>0</u>                | <u>13,960</u>        | <u>13,960</u>        | <u>0</u>                | <u>12,613</u>        | <u>12,613</u>        | <u>0</u>                | <u>0</u>             | <u>0</u>                       |
| <b>Total Contingency Reserve Program</b>       | <u>0</u>                | <u>13,960</u>        | <u>13,960</u>        | <u>0</u>                | <u>12,613</u>        | <u>12,613</u>        | <u>0</u>                | <u>0</u>             | <u>0</u>                       |
| <b>TOTAL DRIVER EDUCATION FUND</b>             | <u><u>67,800</u></u>    | <u><u>28,645</u></u> | <u><u>39,155</u></u> | <u><u>31,424</u></u>    | <u><u>13,960</u></u> | <u><u>17,464</u></u> | <u><u>18,900</u></u>    | <u><u>18,900</u></u> | <u><u>39,000</u></u>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>                | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.242.4.4192.200 Start / Reader Grants                 | 23,060                  | 1,246         | -21,814         | 17,957                  | - 654         | -18,611         | 0                       | 19,435          | <b>1,877</b>            |
| 3.242.4.4199.900 Other Local Revenue                   | 19,676                  | 8,955         | -10,721         | 36,748                  | 26,835        | -9,913          | 0                       | 10,039          | <b>0</b>                |
| <b>TOTAL LOCAL FUNDING</b>                             | <b>42,736</b>           | <b>10,201</b> | <b>-32,535</b>  | <b>54,705</b>           | <b>26,182</b> | <b>-28,523</b>  | <b>0</b>                | <b>29,474</b>   | <b>1,877</b>            |
| 3.242.4.4319.900 Experimental Grants Revenue           | 30,200                  | 25,256        | -4,944          | 30,191                  | 23,960        | -6,231          | 31,094                  | 31,094          | <b>38,800</b>           |
| 3.242.4.4329.900 Commission of the Arts Grant          | 14,183                  | 11,678        | -2,505          | 12,211                  | 10,759        | -1,452          | 0                       | 6,172           | <b>0</b>                |
| 3.242.4.4390.990 Idaho Vocational Rehabilitation Grant | 12,000                  | 20,161        | 8,161           | 0                       | 33,078        | 33,078          | 0                       | 0               | <b>0</b>                |
| <b>TOTAL STATE FUNDING</b>                             | <b>56,383</b>           | <b>57,096</b> | <b>713</b>      | <b>42,402</b>           | <b>67,796</b> | <b>25,394</b>   | <b>31,094</b>           | <b>37,266</b>   | <b>38,800</b>           |
| <b>TOTAL CURRENT REVENUES</b>                          | <b>99,119</b>           | <b>67,297</b> | <b>-31,822</b>  | <b>97,107</b>           | <b>93,978</b> | <b>-3,129</b>   | <b>31,094</b>           | <b>66,740</b>   | <b>40,677</b>           |
| <b>TOTAL SPECIAL GRANTS FUND</b>                       | <b>99,119</b>           | <b>67,297</b> | <b>-31,822</b>  | <b>97,107</b>           | <b>93,978</b> | <b>-3,129</b>   | <b>31,094</b>           | <b>66,740</b>   | <b>40,677</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.242.5.5110.319 Consultants                   | 1,500                   | 1,500         | 0               | 1,500                   | 1,500         | 0               | 1,500                   | 1,500           | <b>1,500</b>            |
| <b>Total Purchased Services</b>                | <b>1,500</b>            | <b>1,500</b>  | <b>0</b>        | <b>1,500</b>            | <b>1,500</b>  | <b>0</b>        | <b>1,500</b>            | <b>1,500</b>    | <b>1,500</b>            |
| 3.242.5.5110.410 General Supplies              | 0                       | 0             | 0               | 1,745                   | 777           | 968             | 0                       | 1,470           | <b>1,346</b>            |
| 3.242.5.5110.450 Food - School Lunch           | 28,360                  | 23,487        | 4,873           | 28,360                  | 22,218        | 6,142           | 29,594                  | 29,594          | <b>36,855</b>           |
| <b>Total Supplies and Materials</b>            | <b>28,360</b>           | <b>23,487</b> | <b>4,873</b>    | <b>30,105</b>           | <b>22,995</b> | <b>7,110</b>    | <b>29,594</b>           | <b>31,064</b>   | <b>38,201</b>           |
| <b>Total Kindergarten Program</b>              | <b>29,860</b>           | <b>24,987</b> | <b>4,873</b>    | <b>31,605</b>           | <b>24,495</b> | <b>7,110</b>    | <b>31,094</b>           | <b>32,564</b>   | <b>39,701</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.242.5.5120.152 Instructional Assistants        | 11,020                  | 0             | 11,020          | 6,400                   | 0             | 6,400           | 0                       | 6,870           | <b>0</b>                |
| <b>Total Salaries</b>                            | <b>11,020</b>           | <b>0</b>      | <b>11,020</b>   | <b>6,400</b>            | <b>0</b>      | <b>6,400</b>    | <b>0</b>                | <b>6,870</b>    | <b>0</b>                |
| 3.242.5.5120.210 PERSI                           | 1,293                   | 0             | 1,293           | 751                     | 0             | 751             | 0                       | 0               | <b>0</b>                |
| 3.242.5.5120.220 Social Security Tax             | 810                     | 0             | 810             | 810                     | 0             | 810             | 0                       | 0               | <b>0</b>                |
| 3.242.5.5120.270 Worker's Compensation Insurance | 0                       | 0             | 0               | 75                      | 0             | 75              | 0                       | 0               | <b>0</b>                |
| 3.242.5.5120.280 Retirement Sick Leave Benefits  | 139                     | 0             | 139             | 0                       | 0             | 0               | 0                       | 0               | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <b>2,242</b>            | <b>0</b>      | <b>2,242</b>    | <b>1,636</b>            | <b>0</b>      | <b>1,636</b>    | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| 3.242.5.5120.410 General Supplies                | 11,900                  | 10,000        | 1,900           | 1,900                   | 656           | 1,244           | 0                       | 6,245           | <b>0</b>                |
| <b>Total Supplies and Materials</b>              | <b>11,900</b>           | <b>10,000</b> | <b>1,900</b>    | <b>1,900</b>            | <b>656</b>    | <b>1,244</b>    | <b>0</b>                | <b>6,245</b>    | <b>0</b>                |
| <b>Total Elementary Program</b>                  | <b>25,162</b>           | <b>10,000</b> | <b>15,162</b>   | <b>9,936</b>            | <b>656</b>    | <b>9,280</b>    | <b>0</b>                | <b>13,115</b>   | <b>0</b>                |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.242.5.5150.382 Out-District Travel Allowance | 1,156                   | 0             | 1,156           | 1,156                   | 0             | 1,156           | 0                       | 1,157           | <b>0</b>                |
| <b>Total Purchased Services</b>                | 1,156                   | 0             | 1,156           | 1,156                   | 0             | 1,156           | 0                       | 1,157           | <b>0</b>                |
| 3.242.5.5150.410 General Supplies              | 11,366                  | 3,979         | 7,387           | 6,384                   | 403           | 5,981           | 0                       | 5,974           | <b>0</b>                |
| <b>Total Supplies and Materials</b>            | 11,366                  | 3,979         | 7,387           | 6,384                   | 403           | 5,981           | 0                       | 5,974           | <b>0</b>                |
| 3.242.5.5150.550 Equipment                     | 3,431                   | 1,442         | 1,989           | 1,990                   | 0             | 1,990           | 0                       | 2,000           | <b>0</b>                |
| <b>Total Capital Objects</b>                   | 3,431                   | 1,442         | 1,989           | 1,990                   | 0             | 1,990           | 0                       | 2,000           | <b>0</b>                |
| <b>Total Secondary Program</b>                 | <b>15,953</b>           | <b>5,421</b>  | <b>10,532</b>   | <b>9,530</b>            | <b>403</b>    | <b>9,127</b>    | <b>0</b>                | <b>9,131</b>    | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.242.5.5220.410 General Supplies              | 588                     | 0             | 588             | 588                     | 0             | 588             | 0                       | 589             | <b>0</b>                       |
| <b>Total Supplies and Materials</b>            | <b>588</b>              | <b>0</b>      | <b>588</b>      | <b>588</b>              | <b>0</b>      | <b>588</b>      | <b>0</b>                | <b>589</b>      | <b>0</b>                       |
| <b>Total Preschool Handicapped Program</b>     | <b>588</b>              | <b>0</b>      | <b>588</b>      | <b>588</b>              | <b>0</b>      | <b>588</b>      | <b>0</b>                | <b>589</b>      | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.242.5.6110.306 Training or Incentive Grants        | 1,206                   | 282           | 924             | 925                     | 335           | 590             | 0                       | 591             | <b>0</b>                |
| <b>Total Purchased Services</b>                      | 1,206                   | 282           | 924             | 925                     | 335           | 590             | 0                       | 591             | <b>0</b>                |
| <b>Total Attendance, Guidance And Health Program</b> | 1,206                   | 282           | 924             | 925                     | 335           | 590             | 0                       | 591             | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.242.5.6210.392 Student Activity Support      | 8,172                   | 1,036         | 7,136           | 7,660                   | - 852         | 8,512           | 0                       | 10,000          | <b>0</b>                |
| <b>Total Purchased Services</b>                | 8,172                   | 1,036         | 7,136           | 7,660                   | - 852         | 8,512           | 0                       | 10,000          | <b>0</b>                |
| 3.242.5.6210.410 General Supplies              | 1,038                   | 455           | 583             | 828                     | 196           | 632             | 0                       | 630             | <b>525</b>              |
| <b>Total Supplies and Materials</b>            | 1,038                   | 455           | 583             | 828                     | 196           | 632             | 0                       | 630             | <b>525</b>              |
| 3.242.5.6210.550 Equipment                     | 4,800                   | 4,680         | 120             | 0                       | 0             | 0               | 0                       | 120             | <b>0</b>                |
| <b>Total Capital Objects</b>                   | 4,800                   | 4,680         | 120             | 0                       | 0             | 0               | 0                       | 120             | <b>0</b>                |
| <b>Total Instructional Improvement Program</b> | <b>14,010</b>           | <b>6,171</b>  | <b>7,839</b>    | <b>8,488</b>            | <b>- 656</b>  | <b>9,144</b>    | <b>0</b>                | <b>10,750</b>   | <b>525</b>              |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.242.5.6320.393 Indirect Costs                | 340                     | 274           | 66              | 331                     | 244           | 87              | 0                       | 0               | 451                     |
| <b>Total Purchased Services</b>                | 340                     | 274           | 66              | 331                     | 244           | 87              | 0                       | 0               | 451                     |
| <b>Total Central Administration Program</b>    | 340                     | 274           | 66              | 331                     | 244           | 87              | 0                       | 0               | 451                     |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.242.5.6910.151 Clerical Personnel              | 11,083                  | 18,610        | -7,527          | 0                       | 30,529        | -30,529         | 0                       | 0               | <b>0</b>                |
| <b>Total Salaries</b>                            | <b>11,083</b>           | <b>18,610</b> | <b>-7,527</b>   | <b>0</b>                | <b>30,529</b> | <b>-30,529</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| 3.242.5.6910.220 Social Security Tax             | 848                     | 1,424         | - 576           | 0                       | 2,336         | -2,336          | 0                       | 0               | <b>0</b>                |
| 3.242.5.6910.270 Worker's Compensation Insurance | 69                      | 127           | -58             | 0                       | 213           | - 213           | 0                       | 0               | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <b>917</b>              | <b>1,551</b>  | <b>- 634</b>    | <b>0</b>                | <b>2,548</b>  | <b>-2,548</b>   | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| <b>Total Other Support Services Program</b>      | <b>12,000</b>           | <b>20,161</b> | <b>-8,161</b>   | <b>0</b>                | <b>33,078</b> | <b>-33,078</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**CHILD NUTRITION PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.242.5.7100.450 Food - School Lunch           | 0                       | 0             | 0               | 25,000                  | 25,000        | 0               | 0                       | 0               | <b>0</b>                       |
| <b>Total Supplies and Materials</b>            | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>25,000</b>           | <b>25,000</b> | <b>0</b>        | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| 3.242.5.7100.550 Equipment                     | 0                       | 0             | 0               | 10,704                  | 10,423        | 281             | 0                       | 0               | <b>0</b>                       |
| <b>Total Capital Objects</b>                   | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>10,704</b>           | <b>10,423</b> | <b>281</b>      | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| <b>Total Child Nutrition Program</b>           | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>35,704</b>           | <b>35,423</b> | <b>281</b>      | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| <b>Total Current Expenditures</b>              | <b>99,119</b>           | <b>67,297</b> | <b>31,822</b>   | <b>97,107</b>           | <b>93,978</b> | <b>3,129</b>    | <b>31,094</b>           | <b>66,740</b>   | <b>40,677</b>                  |
| <b>TOTAL SPECIAL GRANTS FUND</b>               | <b>99,119</b>           | <b>67,297</b> | <b>31,822</b>   | <b>97,107</b>           | <b>93,978</b> | <b>3,129</b>    | <b>31,094</b>           | <b>66,740</b>   | <b>40,677</b>                  |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>                  | <u>2019-2020 Budget</u> |                |                   | <u>2020-2021 Budget</u> |                |                   | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-------------------|-------------------------|----------------|-------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u>   | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u>   | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.243.4.4324.400 Professional Technical Revenue          | 2,094,814               | 282,800        | -1,812,014        | 2,737,569               | 708,390        | -2,029,179        | 2,494,204               | 2,556,787        | <b>2,260,164</b>        |
| <b>TOTAL STATE FUNDING</b>                               | <u>2,094,814</u>        | <u>282,800</u> | <u>-1,812,014</u> | <u>2,737,569</u>        | <u>708,390</u> | <u>-2,029,179</u> | <u>2,494,204</u>        | <u>2,556,787</u> | <b><u>2,260,164</u></b> |
| <br>   |                         |                |                   |                         |                |                   |                         |                  |                         |
| <b>TOTAL CURRENT REVENUES</b>                            | <u>2,094,814</u>        | <u>282,800</u> | <u>-1,812,014</u> | <u>2,737,569</u>        | <u>708,390</u> | <u>-2,029,179</u> | <u>2,494,204</u>        | <u>2,556,787</u> | <b><u>2,260,164</u></b> |
| <br>   |                         |                |                   |                         |                |                   |                         |                  |                         |
| <b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b> | <u>2,094,814</u>        | <u>282,800</u> | <u>-1,812,014</u> | <u>2,737,569</u>        | <u>708,390</u> | <u>-2,029,179</u> | <u>2,494,204</u>        | <u>2,556,787</u> | <b><u>2,260,164</u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |                |                  | <u>2020-2021 Budget</u> |                |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|------------------|-------------------------|----------------|------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.243.5.5190.116 Teachers                        | 94,214                  | 8,947          | 85,267           | 86,848                  | 4,792          | 82,056           | 4,516                   | 4,516            | <b>5,013</b>            |
| 3.243.5.5190.186 Substitute Teachers             | 10,000                  | 6,418          | 3,583            | 13,582                  | 1,233          | 12,350           | 13,582                  | 13,582           | <b>11,432</b>           |
| <b>Total Salaries</b>                            | <b>104,214</b>          | <b>15,365</b>  | <b>88,849</b>    | <b>100,430</b>          | <b>6,024</b>   | <b>94,406</b>    | <b>18,098</b>           | <b>18,098</b>    | <b>16,445</b>           |
| 3.243.5.5190.210 PERSI                           | 0                       | 1,053          | -1,053           | 0                       | 571            | - 571            | 530                     | 530              | <b>588</b>              |
| 3.243.5.5190.220 Social Security Tax             | 0                       | 653            | - 653            | 0                       | 345            | - 345            | 0                       | 0                | <b>1,208</b>            |
| 3.243.5.5190.270 Worker's Compensation Insurance | 0                       | 2,356          | -2,356           | 0                       | 1,565          | -1,565           | 0                       | 0                | <b>119</b>              |
| 3.243.5.5190.280 Retirement Sick Leave Benefits  | 0                       | 51             | -51              | 0                       | -12            | 12               | 0                       | 0                | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <b>0</b>                | <b>4,113</b>   | <b>-4,113</b>    | <b>0</b>                | <b>2,468</b>   | <b>-2,468</b>    | <b>530</b>              | <b>530</b>       | <b>1,915</b>            |
| 3.243.5.5190.319 Consultants                     | 191,235                 | 4,442          | 186,793          | 194,800                 | 60,404         | 134,396          | 186,825                 | 190,825          | <b>190,825</b>          |
| 3.243.5.5190.382 Out-District Travel Allowance   | 24,000                  | 9,504          | 14,496           | 50                      | 50             | 0                | 0                       | 20,683           | <b>20,000</b>           |
| <b>Total Purchased Services</b>                  | <b>215,235</b>          | <b>13,947</b>  | <b>201,288</b>   | <b>194,850</b>          | <b>60,454</b>  | <b>134,396</b>   | <b>186,825</b>          | <b>211,508</b>   | <b>210,825</b>          |
| 3.243.5.5190.410 General Supplies                | 1,354,947               | 83,897         | 1,271,050        | 1,810,742               | 255,603        | 1,555,139        | 1,880,159               | 1,826,055        | <b>1,577,691</b>        |
| <b>Total Supplies and Materials</b>              | <b>1,354,947</b>        | <b>83,897</b>  | <b>1,271,050</b> | <b>1,810,742</b>        | <b>255,603</b> | <b>1,555,139</b> | <b>1,880,159</b>        | <b>1,826,055</b> | <b>1,577,691</b>        |
| 3.243.5.5190.550 Equipment                       | 310,885                 | 24,506         | 286,379          | 499,835                 | 238,934        | 260,901          | 260,885                 | 352,889          | <b>302,885</b>          |
| <b>Total Capital Objects</b>                     | <b>310,885</b>          | <b>24,506</b>  | <b>286,379</b>   | <b>499,835</b>          | <b>238,934</b> | <b>260,901</b>   | <b>260,885</b>          | <b>352,889</b>   | <b>302,885</b>          |
| <b>Total Vocational-Technical Program</b>        | <b>1,985,281</b>        | <b>141,828</b> | <b>1,843,453</b> | <b>2,605,857</b>        | <b>563,484</b> | <b>2,042,373</b> | <b>2,346,497</b>        | <b>2,409,080</b> | <b>2,109,761</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description                  | 2019-2020 Budget        |                       |                         | 2020-2021 Budget        |                       |                         | 2021-2022 Budget        |                         | 2022-2023 Budget        |
|--|-------------------------|-----------------------|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Adjusted                | Actual                | Variance                | Adjusted                | Actual                | Variance                | Adopted                 | Adjusted                | Adopted                 |
| 3.243.5.6210.113 Supervisors and Coordinators            | 84,320                  | 88,924                | -4,604                  | 90,240                  | 93,037                | -2,797                  | 93,157                  | 93,157                  | 97,855                  |
| 3.243.5.6210.151 Clerical Personnel                      | 15,322                  | 15,387                | -65                     | 15,703                  | 15,104                | 599                     | 16,495                  | 16,495                  | 16,495                  |
| 3.243.5.6210.199 Personal Leave Reimbursement            | 0                       | 400                   | - 400                   | 0                       | 400                   | - 400                   | 500                     | 500                     | 500                     |
| <b>Total Salaries</b>                                    | <u>99,642</u>           | <u>104,712</u>        | <u>-5,070</u>           | <u>105,943</u>          | <u>108,541</u>        | <u>-2,598</u>           | <u>110,152</u>          | <u>110,152</u>          | <u>114,850</u>          |
| 3.243.5.6210.210 PERSI                                   | 9,891                   | 12,638                | -2,747                  | 12,427                  | 12,896                | - 469                   | 12,921                  | 12,921                  | 13,472                  |
| 3.243.5.6210.220 Social Security Tax                     | 0                       | 8,031                 | -8,031                  | 7,787                   | 8,164                 | - 377                   | 8,096                   | 8,096                   | 8,441                   |
| 3.243.5.6210.230 Life Insurance                          | 0                       | 260                   | - 260                   | 52                      | 260                   | - 208                   | 260                     | 260                     | 208                     |
| 3.243.5.6210.240 Medical Insurance                       | 0                       | 13,039                | -13,039                 | 4,510                   | 13,500                | -8,990                  | 14,700                  | 14,700                  | 12,500                  |
| 3.243.5.6210.250 Employee Assistance Plan                | 0                       | 40                    | -40                     | 14                      | 40                    | -26                     | 41                      | 41                      | 28                      |
| 3.243.5.6210.260 Dental Insurance                        | 0                       | 624                   | - 624                   | 218                     | 642                   | - 424                   | 659                     | 659                     | 0                       |
| 3.243.5.6210.270 Worker's Compensation Insurance         | 0                       | 730                   | - 730                   | 724                     | 751                   | -27                     | 767                     | 767                     | 830                     |
| 3.243.5.6210.280 Retirement Sick Leave Benefits          | 0                       | 770                   | - 770                   | 0                       | 0                     | 0                       | 0                       | 0                       | 0                       |
| 3.243.5.6210.290 Vision Insurance                        | 0                       | 110                   | - 110                   | 37                      | 111                   | -74                     | 111                     | 111                     | 74                      |
| <b>Total Fringe Benefits</b>                             | <u>9,891</u>            | <u>36,244</u>         | <u>-26,353</u>          | <u>25,769</u>           | <u>36,365</u>         | <u>-10,596</u>          | <u>37,555</u>           | <u>37,555</u>           | <u>35,553</u>           |
| 3.243.5.6210.410 General Supplies                        | 0                       | 18                    | -18                     | 0                       | 0                     | 0                       | 0                       | 0                       | 0                       |
| <b>Total Supplies and Materials</b>                      | <u>0</u>                | <u>18</u>             | <u>-18</u>              | <u>0</u>                | <u>0</u>              | <u>0</u>                | <u>0</u>                | <u>0</u>                | <u>0</u>                |
| <b>Total Instructional Improvement Program</b>           | <u>109,533</u>          | <u>140,973</u>        | <u>-31,440</u>          | <u>131,712</u>          | <u>144,906</u>        | <u>-13,194</u>          | <u>147,707</u>          | <u>147,707</u>          | <u>150,403</u>          |
| <b>Total Current Expenditures</b>                        | <u>2,094,814</u>        | <u>282,800</u>        | <u>1,812,014</u>        | <u>2,737,569</u>        | <u>708,390</u>        | <u>2,029,179</u>        | <u>2,494,204</u>        | <u>2,556,787</u>        | <u>2,260,164</u>        |
| <b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b> | <u><u>2,094,814</u></u> | <u><u>282,800</u></u> | <u><u>1,812,014</u></u> | <u><u>2,737,569</u></u> | <u><u>708,390</u></u> | <u><u>2,029,179</u></u> | <u><u>2,494,204</u></u> | <u><u>2,556,787</u></u> | <u><u>2,260,164</u></u> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**  
**STATE TECHNOLOGY FUND**  
**REVENUES**

| <u>Account Elements and Description</u>      | <u>2019-2020 Budget</u> |                  |                  | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|------------------|-------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.245.4.4319.900 Other State Support         | 1,486,320               | 1,234,927        | - 251,393        | 852,531                 | 1,019,508        | 166,977          | 919,611                 | 919,611          | <b>901,380</b>          |
| <b>TOTAL STATE FUNDING</b>                   | <b>1,486,320</b>        | <b>1,234,927</b> | <b>- 251,393</b> | <b>852,531</b>          | <b>1,019,508</b> | <b>166,977</b>   | <b>919,611</b>          | <b>919,611</b>   | <b>901,380</b>          |
| 3.245.4.4420.000 E-Rate Reimbursement        | 64,800                  | 64,800           | 0                | 65,000                  | 0                | -65,000          | 0                       | 0                | <b>0</b>                |
| 3.245.4.4459.900 Technology Grant            | 24,730                  | 24,731           | 1                | 0                       | 0                | 0                | 0                       | 0                | <b>0</b>                |
| <b>TOTAL FEDERAL FUNDING</b>                 | <b>89,530</b>           | <b>89,531</b>    | <b>1</b>         | <b>65,000</b>           | <b>0</b>         | <b>-65,000</b>   | <b>0</b>                | <b>0</b>         | <b>0</b>                |
| 3.245.4.4600.000 Interfund Transfers         | 0                       | 0                | 0                | 138,000                 | 0                | - 138,000        | 236,487                 | 236,487          | <b>256,184</b>          |
| <b>TOTAL OTHER FUNDING SOURCES</b>           | <b>0</b>                | <b>0</b>         | <b>0</b>         | <b>138,000</b>          | <b>0</b>         | <b>- 138,000</b> | <b>236,487</b>          | <b>236,487</b>   | <b>256,184</b>          |
| <b>TOTAL CURRENT REVENUES</b>                | <b>1,575,850</b>        | <b>1,324,458</b> | <b>- 251,393</b> | <b>1,055,531</b>        | <b>1,019,508</b> | <b>-36,023</b>   | <b>1,156,098</b>        | <b>1,156,098</b> | <b>1,157,564</b>        |
| 3.245.4.7000.000 Estimated Beginning Balance | 0                       | 18,448           | 18,448           | 300,000                 | 471,531          | 171,531          | 50,000                  | 50,000           | <b>115,000</b>          |
| <b>TOTAL STATE TECHNOLOGY FUND</b>           | <b>1,575,850</b>        | <b>1,342,906</b> | <b>- 232,944</b> | <b>1,355,531</b>        | <b>1,491,039</b> | <b>135,508</b>   | <b>1,206,098</b>        | <b>1,206,098</b> | <b>1,272,564</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description             | 2019-2020 Budget |                |                | 2020-2021 Budget |                  |               | 2021-2022 Budget |                  | 2022-2023 Budget |
|---|------------------|----------------|----------------|------------------|------------------|---------------|------------------|------------------|------------------|
|   | Adjusted         | Actual         | Variance       | Adjusted         | Actual           | Variance      | Adopted          | Adjusted         | Adopted          |
| 3.245.5.6230.154 Maintenance Personnel              | 247,549          | 239,107        | 8,442          | 252,937          | 238,960          | 13,977        | 280,282          | 280,282          | 298,855          |
| 3.245.5.6230.199 Personal Leave Reimbursement       | 0                | 40             | -40            | 0                | 0                | 0             | 40               | 40               | 250              |
| <b>Total Salaries</b>                               | <u>247,549</u>   | <u>239,147</u> | <u>8,402</u>   | <u>252,937</u>   | <u>238,960</u>   | <u>13,977</u> | <u>280,322</u>   | <u>280,322</u>   | <u>299,105</u>   |
| 3.245.5.6230.210 PERSI                              | 29,037           | 28,195         | 842            | 29,670           | 28,174           | 1,496         | 32,882           | 32,882           | 35,085           |
| 3.245.5.6230.220 Social Security Tax                | 18,195           | 18,038         | 157            | 18,591           | 18,096           | 495           | 20,604           | 20,604           | 21,984           |
| 3.245.5.6230.230 Life Insurance                     | 729              | 830            | -101           | 729              | 825              | -96           | 729              | 729              | 937              |
| 3.245.5.6230.240 Medical Insurance                  | 60,825           | 60,757         | 68             | 62,965           | 62,289           | 676           | 66,192           | 66,192           | 112,500          |
| 3.245.5.6230.250 Employee Assistance Plan           | 189              | 185            | 4              | 189              | 186              | 3             | 189              | 189              | 252              |
| 3.245.5.6230.260 Dental Insurance                   | 2,911            | 2,910          | 1              | 3,017            | 2,959            | 58            | 3,003            | 3,003            | 0                |
| 3.245.5.6230.270 Worker's Compensation Insurance    | 13,417           | 14,935         | -1,518         | 15,859           | 15,897           | -38           | 18,558           | 18,558           | 18,934           |
| 3.245.5.6230.280 Retirement Sick Leave Benefits     | 3,119            | 1,637          | 1,482          | 0                | 0                | 0             | 0                | 0                | 0                |
| 3.245.5.6230.290 Vision Insurance                   | 513              | 514            | -1             | 519              | 513              | 6             | 519              | 519              | 667              |
| <b>Total Fringe Benefits</b>                        | <u>128,935</u>   | <u>128,001</u> | <u>934</u>     | <u>131,539</u>   | <u>128,938</u>   | <u>2,601</u>  | <u>142,676</u>   | <u>142,676</u>   | <u>190,359</u>   |
| 3.245.5.6230.361 Computer Service Expenses          | 214,701          | 214,449        | 252            | 30,000           | 31,903           | -1,903        | 150,000          | 150,000          | 150,000          |
| <b>Total Purchased Services</b>                     | <u>214,701</u>   | <u>214,449</u> | <u>252</u>     | <u>30,000</u>    | <u>31,903</u>    | <u>-1,903</u> | <u>150,000</u>   | <u>150,000</u>   | <u>150,000</u>   |
| 3.245.5.6230.552 Technology Equipment               | 959,935          | 279,778        | 680,157        | 941,055          | 937,794          | 3,261         | 633,100          | 633,100          | 633,100          |
| 3.245.5.6230.554 Equipment Replacement              | 24,730           | 10,000         | 14,730         | 0                | 0                | 0             | 0                | 0                | 0                |
| <b>Total Capital Objects</b>                        | <u>984,665</u>   | <u>289,778</u> | <u>694,887</u> | <u>941,055</u>   | <u>937,794</u>   | <u>3,261</u>  | <u>633,100</u>   | <u>633,100</u>   | <u>633,100</u>   |
| <b>Total Instruction-Related Technology Program</b> | <u>1,575,850</u> | <u>871,375</u> | <u>704,475</u> | <u>1,355,531</u> | <u>1,337,595</u> | <u>17,936</u> | <u>1,206,098</u> | <u>1,206,098</u> | <u>1,272,564</u> |
| <b>Total Current Expenditures</b>                   | <u>1,575,850</u> | <u>871,375</u> | <u>704,475</u> | <u>1,355,531</u> | <u>1,337,595</u> | <u>17,936</u> | <u>1,206,098</u> | <u>1,206,098</u> | <u>1,272,564</u> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**  
**STATE TECHNOLOGY FUND**  
**CONTINGENCY RESERVE PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                         |                       | <u>2020-2021 Budget</u> |                         |                         | <u>2021-2022 Budget</u> |                         | <b><u>2022-2023 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>          |
| 3.245.3.3200.000 Actual Year-End Fund Balance  | N/A                     | 471,531                 | N/A                   | N/A                     | 153,444                 | N/A                     | N/A                     | N/A                     | N/A                            |
| <b>Total Transfers or Reserves</b>             | <u>0</u>                | <u>471,531</u>          | <u>471,531</u>        | <u>0</u>                | <u>153,444</u>          | <u>153,444</u>          | <u>0</u>                | <u>0</u>                | <u>0</u>                       |
| <b>Total Contingency Reserve Program</b>       | <u>0</u>                | <u>471,531</u>          | <u>471,531</u>        | <u>0</u>                | <u>153,444</u>          | <u>153,444</u>          | <u>0</u>                | <u>0</u>                | <u>0</u>                       |
| <b>TOTAL STATE TECHNOLOGY FUND</b>             | <u><u>1,575,850</u></u> | <u><u>1,342,906</u></u> | <u><u>232,944</u></u> | <u><u>1,355,531</u></u> | <u><u>1,491,039</u></u> | <u><u>- 135,508</u></u> | <u><u>1,206,098</u></u> | <u><u>1,206,098</u></u> | <u><u>1,272,564</u></u>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>      | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.246.4.4329.900 Substance Abuse Prevention  | 152,040                 | 152,040        | 0               | 159,769                 | 149,008        | -10,761         | 151,786                 | 272,642         | <b>271,786</b>          |
| <b>TOTAL STATE FUNDING</b>                   | <u>152,040</u>          | <u>152,040</u> | <u>0</u>        | <u>159,769</u>          | <u>149,008</u> | <u>-10,761</u>  | <u>151,786</u>          | <u>272,642</u>  | <b><u>271,786</u></b>   |
| <br>   |                         |                |                 |                         |                |                 |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>                | <u>152,040</u>          | <u>152,040</u> | <u>0</u>        | <u>159,769</u>          | <u>149,008</u> | <u>-10,761</u>  | <u>151,786</u>          | <u>272,642</u>  | <b><u>271,786</u></b>   |
| <br>   |                         |                |                 |                         |                |                 |                         |                 |                         |
| 3.246.4.7000.000 Estimated Beginning Balance | 0                       | 0              | 0               | 0                       | 10,762         | 10,762          | 0                       | 0               | <b>0</b>                |
| <b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b> | <u>152,040</u>          | <u>152,041</u> | <u>-1</u>       | <u>159,769</u>          | <u>159,770</u> | <u>1</u>        | <u>151,786</u>          | <u>272,642</u>  | <b><u>271,786</u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.246.5.6210.116 Teachers                            | 10,000                  | 7,806          | 2,194           | 10,000                  | 16,247        | -6,247          | 10,000                  | 10,000          | <b>10,000</b>           |
| <b>Total Salaries</b>                                | <b>10,000</b>           | <b>7,806</b>   | <b>2,194</b>    | <b>10,000</b>           | <b>16,247</b> | <b>-6,247</b>   | <b>10,000</b>           | <b>10,000</b>   | <b>10,000</b>           |
| 3.246.5.6210.210 PERSI                               | 1,194                   | 910            | 284             | 1,173                   | 1,865         | - 692           | 1,173                   | 1,173           | <b>1,173</b>            |
| 3.246.5.6210.220 Social Security Tax                 | 765                     | 575            | 190             | 735                     | 1,205         | - 470           | 735                     | 735             | <b>735</b>              |
| 3.246.5.6210.270 Worker's Compensation Insurance     | 145                     | 67             | 78              | 68                      | 113           | -45             | 70                      | 70              | <b>72</b>               |
| 3.246.5.6210.280 Retirement Sick Leave Benefits      | 126                     | 69             | 57              | 0                       | 0             | 0               | 0                       | 0               | <b>0</b>                |
| <b>Total Fringe Benefits</b>                         | <b>2,230</b>            | <b>1,621</b>   | <b>609</b>      | <b>1,976</b>            | <b>3,183</b>  | <b>-1,207</b>   | <b>1,978</b>            | <b>1,978</b>    | <b>1,980</b>            |
| 3.246.5.6210.310 Professional and Technical Services | 120,000                 | 120,000        | 0               | 120,000                 | 0             | 120,000         | 120,000                 | 240,000         | <b>120,000</b>          |
| 3.246.5.6210.396 Inservice Training                  | 4,840                   | 3,676          | 1,164           | 11,840                  | 3,447         | 8,393           | 4,840                   | 4,840           | <b>4,840</b>            |
| <b>Total Purchased Services</b>                      | <b>124,840</b>          | <b>123,676</b> | <b>1,164</b>    | <b>131,840</b>          | <b>3,447</b>  | <b>128,393</b>  | <b>124,840</b>          | <b>244,840</b>  | <b>124,840</b>          |
| 3.246.5.6210.410 General Supplies                    | 14,970                  | 8,175          | 6,795           | 15,953                  | 16,037        | -84             | 14,968                  | 15,824          | <b>134,966</b>          |
| <b>Total Supplies and Materials</b>                  | <b>14,970</b>           | <b>8,175</b>   | <b>6,795</b>    | <b>15,953</b>           | <b>16,037</b> | <b>-84</b>      | <b>14,968</b>           | <b>15,824</b>   | <b>134,966</b>          |
| <b>Total Instructional Improvement Program</b>       | <b>152,040</b>          | <b>141,279</b> | <b>10,761</b>   | <b>159,769</b>          | <b>38,914</b> | <b>120,855</b>  | <b>151,786</b>          | <b>272,642</b>  | <b>271,786</b>          |
| <b>Total Current Expenditures</b>                    | <b>152,040</b>          | <b>141,279</b> | <b>10,761</b>   | <b>159,769</b>          | <b>38,914</b> | <b>120,855</b>  | <b>151,786</b>          | <b>272,642</b>  | <b>271,786</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                       |                  | <u>2020-2021 Budget</u> |                       |                  | <u>2021-2022 Budget</u> |                       | <b><u>2022-2023 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>          |
| 3.246.3.3200.000 Actual Year-End Fund Balance  | N/A                     | 10,762                | N/A              | N/A                     | 120,856               | N/A              | N/A                     | N/A                   | N/A                            |
| <b>Total Transfers or Reserves</b>             | <u>0</u>                | <u>10,762</u>         | <u>10,762</u>    | <u>0</u>                | <u>120,856</u>        | <u>120,856</u>   | <u>0</u>                | <u>0</u>              | <u>0</u>                       |
| <b>Total Contingency Reserve Program</b>       | <u>0</u>                | <u>10,762</u>         | <u>10,762</u>    | <u>0</u>                | <u>120,856</u>        | <u>120,856</u>   | <u>0</u>                | <u>0</u>              | <u>0</u>                       |
| <b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>   | <u><u>152,040</u></u>   | <u><u>152,041</u></u> | <u><u>-1</u></u> | <u><u>159,769</u></u>   | <u><u>159,770</u></u> | <u><u>-1</u></u> | <u><u>151,786</u></u>   | <u><u>272,642</u></u> | <u><u>271,786</u></u>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 250**

**ESSER III (ARPA) FUND**

**DESCRIPTION**

In response to the COVID-19 pandemic, Congress authorized a series of acts that provided funds to states to assist school districts when tax revenues decreased.

**SPECIAL NOTES**

These funds are divided into four different grants, each with its own set of spending rules and ending dates. The acts that provide these funds are:

1. Coronavirus Aid, Relief, and Economic Security Act (CARES), also described as ESSER I (Fund 252).
2. Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), also described as ESSER II (Fund 254).
3. American Rescue Plan Act (ARPA), also described as ESSER III (Fund 250).
4. American Rescue Plan Act (ARPA), also described as ESSER III, for Special Education Expenses (Fund 259).

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2022-2023 ANNUAL BUDGET**

**ESSER III (ARPA) FUND  
REVENUES**

| <u>Account Elements and Description</u> | <u>2019-2020 Budget</u> |                 |                 | <u>2020-2021 Budget</u>  |                 |                           | <u>2021-2022 Budget</u> |                          | <u>2022-2023 Budget</u>         |
|---|-------------------------|-----------------|-----------------|--------------------------|-----------------|---------------------------|-------------------------|--------------------------|---------------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>   | <u>Variance</u> | <u>Adjusted</u>          | <u>Actual</u>   | <u>Variance</u>           | <u>Adopted</u>          | <u>Adjusted</u>          | <u>Adopted</u>                  |
| 3.250.4.4459.900 ESSER III ARPA Revenue | 0                       | 0               | 0               | 10,853,732               | 0               | -10,853,732               | 4,603,176               | 19,259,995               | <b>17,865,000</b>               |
| <b>TOTAL FEDERAL FUNDING</b>            | <u>0</u>                | <u>0</u>        | <u>0</u>        | <u>10,853,732</u>        | <u>0</u>        | <u>-10,853,732</u>        | <u>4,603,176</u>        | <u>19,259,995</u>        | <b><u>17,865,000</u></b>        |
| <br><b>TOTAL CURRENT REVENUES</b>       | <u>0</u>                | <u>0</u>        | <u>0</u>        | <u>10,853,732</u>        | <u>0</u>        | <u>-10,853,732</u>        | <u>4,603,176</u>        | <u>19,259,995</u>        | <b><u>17,865,000</u></b>        |
| <br><b>TOTAL ESSER III (ARPA) FUND</b>  | <u><u>0</u></u>         | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>10,853,732</u></u> | <u><u>0</u></u> | <u><u>-10,853,732</u></u> | <u><u>4,603,176</u></u> | <u><u>19,259,995</u></u> | <b><u><u>17,865,000</u></u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**KINDERGARTEN PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.250.5.5110.410 General Supplies              | 0                       | 0             | 0               | 85,661                  | 0             | 85,661          | 0                       | 0               | <b>0</b>                       |
| <b>Total Supplies and Materials</b>            | 0                       | 0             | 0               | 85,661                  | 0             | 85,661          | 0                       | 0               | <b>0</b>                       |
| 3.250.5.5110.554 Equipment Replacement         | 0                       | 0             | 0               | 49,474                  | 0             | 49,474          | 0                       | 0               | <b>0</b>                       |
| <b>Total Capital Objects</b>                   | 0                       | 0             | 0               | 49,474                  | 0             | 49,474          | 0                       | 0               | <b>0</b>                       |
| <b>Total Kindergarten Program</b>              | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>135,135</b>          | <b>0</b>      | <b>135,135</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**ELEMENTARY PROGRAM**

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                  | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|------------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.250.5.5120.116 Teachers                        | 0                       | 0             | 0               | 1,398,435               | 0             | 1,398,435        | 0                       | 0               | 0                       |
| <b>Total Salaries</b>                            | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>1,398,435</b>        | <b>0</b>      | <b>1,398,435</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| 3.250.5.5120.210 PERSI                           | 0                       | 0             | 0               | 162,851                 | 0             | 162,851          | 0                       | 0               | 0                       |
| 3.250.5.5120.220 Social Security Tax             | 0                       | 0             | 0               | 102,542                 | 0             | 102,542          | 0                       | 0               | 0                       |
| 3.250.5.5120.230 Life Insurance                  | 0                       | 0             | 0               | 2,931                   | 0             | 2,931            | 0                       | 0               | 0                       |
| 3.250.5.5120.240 Medical Insurance               | 0                       | 0             | 0               | 893,300                 | 0             | 893,300          | 0                       | 0               | 0                       |
| 3.250.5.5120.250 Employee Assistance Plan        | 0                       | 0             | 0               | 706                     | 0             | 706              | 0                       | 0               | 0                       |
| 3.250.5.5120.260 Dental Insurance                | 0                       | 0             | 0               | 11,562                  | 0             | 11,562           | 0                       | 0               | 0                       |
| 3.250.5.5120.270 Worker's Compensation Insurance | 0                       | 0             | 0               | 16,828                  | 0             | 16,828           | 0                       | 0               | 0                       |
| 3.250.5.5120.290 Vision Insurance                | 0                       | 0             | 0               | 1,954                   | 0             | 1,954            | 0                       | 0               | 0                       |
| <b>Total Fringe Benefits</b>                     | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>1,192,674</b>        | <b>0</b>      | <b>1,192,674</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| 3.250.5.5120.410 General Supplies                | 0                       | 0             | 0               | 1,196,681               | 0             | 1,196,681        | 4,603,176               | 128,952         | <b>3,615,000</b>        |
| 3.250.5.5120.440 Textbooks                       | 0                       | 0             | 0               | 148,342                 | 0             | 148,342          | 0                       | 0               | 0                       |
| <b>Total Supplies and Materials</b>              | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>1,345,023</b>        | <b>0</b>      | <b>1,345,023</b> | <b>4,603,176</b>        | <b>128,952</b>  | <b>3,615,000</b>        |
| 3.250.5.5120.550 Equipment                       | 0                       | 0             | 0               | 1,678,994               | 0             | 1,678,994        | 0                       | 0               | 0                       |
| <b>Total Capital Objects</b>                     | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>1,678,994</b>        | <b>0</b>      | <b>1,678,994</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| <b>Total Elementary Program</b>                  | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>5,615,126</b>        | <b>0</b>      | <b>5,615,126</b> | <b>4,603,176</b>        | <b>128,952</b>  | <b>3,615,000</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**SECONDARY PROGRAM**

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.250.5.5150.116 Teachers                        | 0                       | 0             | 0               | 1,398,435               | 0             | 1,398,435       | 0                       | 915,000         | 0                       |
| <b>Total Salaries</b>                            | 0                       | 0             | 0               | 1,398,435               | 0             | 1,398,435       | 0                       | 915,000         | 0                       |
| 3.250.5.5150.210 PERSI                           | 0                       | 0             | 0               | 162,851                 | 0             | 162,851         | 0                       | 109,251         | 0                       |
| 3.250.5.5150.220 Social Security Tax             | 0                       | 0             | 0               | 102,542                 | 0             | 102,542         | 0                       | 69,998          | 0                       |
| 3.250.5.5150.230 Life Insurance                  | 0                       | 0             | 0               | 2,931                   | 0             | 2,931           | 0                       | 0               | 0                       |
| 3.250.5.5150.240 Medical Insurance               | 0                       | 0             | 0               | 243,300                 | 0             | 243,300         | 0                       | 0               | 0                       |
| 3.250.5.5150.250 Employee Assistance Plan        | 0                       | 0             | 0               | 706                     | 0             | 706             | 0                       | 0               | 0                       |
| 3.250.5.5150.260 Dental Insurance                | 0                       | 0             | 0               | 11,562                  | 0             | 11,562          | 0                       | 0               | 0                       |
| 3.250.5.5150.270 Worker's Compensation Insurance | 0                       | 0             | 0               | 16,828                  | 0             | 16,828          | 0                       | 6,561           | 0                       |
| 3.250.5.5150.290 Vision Insurance                | 0                       | 0             | 0               | 1,954                   | 0             | 1,954           | 0                       | 0               | 0                       |
| <b>Total Fringe Benefits</b>                     | 0                       | 0             | 0               | 542,674                 | 0             | 542,674         | 0                       | 185,810         | 0                       |
| 3.250.5.5150.410 General Supplies                | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 9,019,243       | 6,800,000               |
| 3.250.5.5150.440 Textbooks                       | 0                       | 0             | 0               | 101,689                 | 0             | 101,689         | 0                       | 0               | 0                       |
| <b>Total Supplies and Materials</b>              | 0                       | 0             | 0               | 101,689                 | 0             | 101,689         | 0                       | 9,019,243       | 6,800,000               |
| 3.250.5.5150.550 Equipment                       | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 9,010,990       | 7,450,000               |
| <b>Total Capital Objects</b>                     | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 9,010,990       | 7,450,000               |
| <b>Total Secondary Program</b>                   | 0                       | 0             | 0               | 2,042,798               | 0             | 2,042,798       | 0                       | 19,131,043      | 14,250,000              |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**ATTENDANCE, GUIDANCE AND HEALTH PROGRAM**

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.250.5.6110.317 Health Services (Contracted)        | 0                       | 0             | 0               | 53,478                  | 0             | 53,478          | 0                       | 0               | <b>0</b>                       |
| <b>Total Purchased Services</b>                      | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>53,478</b>           | <b>0</b>      | <b>53,478</b>   | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| <b>Total Attendance, Guidance And Health Program</b> | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>53,478</b>           | <b>0</b>      | <b>53,478</b>   | <b>0</b>                | <b>0</b>        | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.250.5.6210.197 Inservice Training                  | 0                       | 0             | 0               | 250,000                 | 0             | 250,000         | 0                       | 0               | <b>0</b>                |
| <b>Total Salaries</b>                                | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>250,000</b>          | <b>0</b>      | <b>250,000</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| 3.250.5.6210.310 Professional and Technical Services | 0                       | 0             | 0               | 250,000                 | 0             | 250,000         | 0                       | 0               | <b>0</b>                |
| 3.250.5.6210.319 Consultants                         | 0                       | 0             | 0               | 1,000                   | 0             | 1,000           | 0                       | 0               | <b>0</b>                |
| <b>Total Purchased Services</b>                      | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>251,000</b>          | <b>0</b>      | <b>251,000</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| <b>Total Instructional Improvement Program</b>       | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>501,000</b>          | <b>0</b>      | <b>501,000</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**INSTRUCTION RELATED TECHNOLOGY PROGRAM**

| <u>Account Elements and Object Description</u>      | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|---|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.250.5.6230.154 Maintenance Personnel              | 0                       | 0             | 0               | 250,000                 | 0             | 250,000         | 0                       | 0               | <b>0</b>                |
| <b>Total Salaries</b>                               | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>250,000</b>          | <b>0</b>      | <b>250,000</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| 3.250.5.6230.210 PERSI                              | 0                       | 0             | 0               | 7,380                   | 0             | 7,380           | 0                       | 0               | <b>0</b>                |
| 3.250.5.6230.220 Social Security Tax                | 0                       | 0             | 0               | 10,000                  | 0             | 10,000          | 0                       | 0               | <b>0</b>                |
| 3.250.5.6230.270 Worker's Compensation Insurance    | 0                       | 0             | 0               | 5,000                   | 0             | 5,000           | 0                       | 0               | <b>0</b>                |
| 3.250.5.6230.280 Retirement Sick Leave Benefits     | 0                       | 0             | 0               | 5,000                   | 0             | 5,000           | 0                       | 0               | <b>0</b>                |
| <b>Total Fringe Benefits</b>                        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>27,380</b>           | <b>0</b>      | <b>27,380</b>   | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| <b>Total Instruction-Related Technology Program</b> | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>277,380</b>          | <b>0</b>      | <b>277,380</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.250.5.6320.393 Indirect Costs                | 0                       | 0             | 0               | 1,529                   | 0             | 1,529           | 0                       | 0               | <b>0</b>                |
| <b>Total Purchased Services</b>                | 0                       | 0             | 0               | 1,529                   | 0             | 1,529           | 0                       | 0               | <b>0</b>                |
| <b>Total Central Administration Program</b>    | 0                       | 0             | 0               | 1,529                   | 0             | 1,529           | 0                       | 0               | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**BUILDING OPERATION SERVICES PROGRAM**

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.250.5.6610.310 Professional and Technical Services | 0                       | 0             | 0               | 300,893                 | 0             | 300,893         | 0                       | 0               | <b>0</b>                |
| 3.250.5.6610.351 Telephone - Voice                   | 0                       | 0             | 0               | 8,240                   | 0             | 8,240           | 0                       | 0               | <b>0</b>                |
| <b>Total Purchased Services</b>                      | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>309,133</u>          | <u>0</u>      | <u>309,133</u>  | <u>0</u>                | <u>0</u>        | <b><u>0</u></b>         |
| <b>Total Building Operation Services Program</b>     | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>309,133</u>          | <u>0</u>      | <u>309,133</u>  | <u>0</u>                | <u>0</u>        | <b><u>0</u></b>         |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**OTHER SUPPORT SERVICES PROGRAM**

| <u>Account Elements and Object Description</u>     | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                   | <u>2021-2022 Budget</u> |                   | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-------------------|-------------------------|-------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u>   | <u>Adopted</u>          | <u>Adjusted</u>   | <u>Adopted</u>          |
| 3.250.5.6910.133 Stipends and Extra Days - Regular | 0                       | 0             | 0               | 1,608,153               | 0             | 1,608,153         | 0                       | 0                 | <b>0</b>                |
| <b>Total Salaries</b>                              | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>1,608,153</b>        | <b>0</b>      | <b>1,608,153</b>  | <b>0</b>                | <b>0</b>          | <b>0</b>                |
| 3.250.5.6910.210 PERSI                             | 0                       | 0             | 0               | 182,222                 | 0             | 182,222           | 0                       | 0                 | <b>0</b>                |
| 3.250.5.6910.220 Social Security Tax               | 0                       | 0             | 0               | 117,286                 | 0             | 117,286           | 0                       | 0                 | <b>0</b>                |
| 3.250.5.6910.270 Worker's Compensation Insurance   | 0                       | 0             | 0               | 10,492                  | 0             | 10,492            | 0                       | 0                 | <b>0</b>                |
| <b>Total Fringe Benefits</b>                       | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>310,000</b>          | <b>0</b>      | <b>310,000</b>    | <b>0</b>                | <b>0</b>          | <b>0</b>                |
| <b>Total Other Support Services Program</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>1,918,153</b>        | <b>0</b>      | <b>1,918,153</b>  | <b>0</b>                | <b>0</b>          | <b>0</b>                |
| <b>Total Current Expenditures</b>                  | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>10,853,732</b>       | <b>0</b>      | <b>10,853,732</b> | <b>4,603,176</b>        | <b>19,259,995</b> | <b>17,865,000</b>       |
| <b>TOTAL ESSER III (ARPA) FUND</b>                 | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>10,853,732</b>       | <b>0</b>      | <b>10,853,732</b> | <b>4,603,176</b>        | <b>19,259,995</b> | <b>17,865,000</b>       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>                              | <u>2019-2020 Budget</u> |                  |                   | <u>2020-2021 Budget</u> |                  |                   | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|-------------------|-------------------------|------------------|-------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>   | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>   | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.251.4.4451.100 ESSA Title I Revenue                                | 4,596,175               | 2,506,627        | -2,089,548        | 4,704,616               | 2,610,777        | -2,093,839        | 2,993,438               | 4,712,231        | <b>2,715,702</b>        |
| <b>TOTAL FEDERAL FUNDING</b>   | <u>4,596,175</u>        | <u>2,506,627</u> | <u>-2,089,548</u> | <u>4,704,616</u>        | <u>2,610,777</u> | <u>-2,093,839</u> | <u>2,993,438</u>        | <u>4,712,231</u> | <b><u>2,715,702</u></b> |
| <br>   |                         |                  |                   |                         |                  |                   |                         |                  |                         |
| <b>TOTAL CURRENT REVENUES</b>  | <u>4,596,175</u>        | <u>2,506,627</u> | <u>-2,089,548</u> | <u>4,704,616</u>        | <u>2,610,777</u> | <u>-2,093,839</u> | <u>2,993,438</u>        | <u>4,712,231</u> | <b><u>2,715,702</u></b> |
| <br>   |                         |                  |                   |                         |                  |                   |                         |                  |                         |
| <b>TOTAL TITLE I-A, ESSA -<br/>IMPROVING BASIC PROGRAMS<br/>FUND</b> | <u>4,596,175</u>        | <u>2,506,627</u> | <u>-2,089,548</u> | <u>4,704,616</u>        | <u>2,610,777</u> | <u>-2,093,839</u> | <u>2,993,438</u>        | <u>4,712,231</u> | <b><u>2,715,702</u></b> |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |                  |                  | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|------------------|-------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.251.5.5120.116 Teachers                        | 922,164                 | 986,525          | -64,361          | 1,033,441               | 1,028,154        | 5,287            | 1,014,564               | 1,014,564        | <b>1,035,794</b>        |
| 3.251.5.5120.152 Instructional Assistants        | 270,201                 | 216,483          | 53,718           | 246,645                 | 221,195          | 25,450           | 244,992                 | 244,992          | <b>352,952</b>          |
| 3.251.5.5120.199 Personal Leave Reimbursement    | 10,000                  | 6,317            | 3,683            | 10,000                  | 4,555            | 5,445            | 10,000                  | 10,000           | <b>10,000</b>           |
| <b>Total Salaries</b>                            | <b>1,202,365</b>        | <b>1,209,325</b> | <b>-6,960</b>    | <b>1,290,086</b>        | <b>1,253,903</b> | <b>36,183</b>    | <b>1,269,556</b>        | <b>1,269,556</b> | <b>1,398,746</b>        |
| 3.251.5.5120.210 PERSI                           | 141,038                 | 133,945          | 7,093            | 151,327                 | 137,023          | 14,304           | 148,919                 | 148,919          | <b>164,073</b>          |
| 3.251.5.5120.220 Social Security Tax             | 88,374                  | 90,845           | -2,471           | 94,821                  | 93,678           | 1,143            | 93,312                  | 93,312           | <b>102,808</b>          |
| 3.251.5.5120.230 Life Insurance                  | 4,731                   | 3,449            | 1,282            | 4,802                   | 3,261            | 1,541            | 3,244                   | 3,244            | <b>3,968</b>            |
| 3.251.5.5120.240 Medical Insurance               | 394,666                 | 284,297          | 110,369          | 415,813                 | 279,579          | 136,234          | 305,182                 | 305,182          | <b>476,175</b>          |
| 3.251.5.5120.250 Employee Assistance Plan        | 1,227                   | 891              | 336              | 1,245                   | 841              | 404              | 841                     | 841              | <b>1,067</b>            |
| 3.251.5.5120.260 Dental Insurance                | 18,889                  | 13,908           | 4,981            | 20,053                  | 13,444           | 6,609            | 13,671                  | 13,671           | <b>0</b>                |
| 3.251.5.5120.270 Worker's Compensation Insurance | 6,986                   | 8,275            | -1,289           | 8,824                   | 8,761            | 63               | 8,850                   | 8,850            | <b>10,113</b>           |
| 3.251.5.5120.280 Retirement Sick Leave Benefits  | 15,150                  | 7,975            | 7,175            | 0                       | -2,269           | 2,269            | 0                       | 0                | <b>0</b>                |
| 3.251.5.5120.290 Vision Insurance                | 3,331                   | 2,454            | 877              | 3,418                   | 2,332            | 1,086            | 2,309                   | 2,309            | <b>2,825</b>            |
| <b>Total Fringe Benefits</b>                     | <b>674,392</b>          | <b>546,038</b>   | <b>128,354</b>   | <b>700,303</b>          | <b>536,649</b>   | <b>163,654</b>   | <b>576,328</b>          | <b>576,328</b>   | <b>761,029</b>          |
| 3.251.5.5120.381 In-District Travel Allowance    | 1,500                   | 812              | 688              | 1,500                   | 1,021            | 479              | 1,500                   | 1,500            | <b>1,500</b>            |
| <b>Total Purchased Services</b>                  | <b>1,500</b>            | <b>812</b>       | <b>688</b>       | <b>1,500</b>            | <b>1,021</b>     | <b>479</b>       | <b>1,500</b>            | <b>1,500</b>     | <b>1,500</b>            |
| 3.251.5.5120.410 General Supplies                | 1,048,362               | 91,627           | 956,735          | 810,606                 | 234,423          | 576,183          | 403,411                 | 1,099,156        | <b>25,000</b>           |
| 3.251.5.5120.415 One-Time Supplies               | 18,941                  | 18,356           | 585              | 21,691                  | 16,230           | 5,461            | 10,000                  | 10,000           | <b>10,000</b>           |
| <b>Total Supplies and Materials</b>              | <b>1,067,303</b>        | <b>109,983</b>   | <b>957,320</b>   | <b>832,297</b>          | <b>250,653</b>   | <b>581,644</b>   | <b>413,411</b>          | <b>1,109,156</b> | <b>35,000</b>           |
| 3.251.5.5120.550 Equipment                       | 850,000                 | 171,571          | 678,429          | 700,000                 | 120,118          | 579,883          | 100,000                 | 600,000          | <b>12,598</b>           |
| <b>Total Capital Objects</b>                     | <b>850,000</b>          | <b>171,571</b>   | <b>678,429</b>   | <b>700,000</b>          | <b>120,118</b>   | <b>579,883</b>   | <b>100,000</b>          | <b>600,000</b>   | <b>12,598</b>           |
| <b>Total Elementary Program</b>                  | <b>3,795,560</b>        | <b>2,037,729</b> | <b>1,757,831</b> | <b>3,524,186</b>        | <b>2,162,344</b> | <b>1,361,842</b> | <b>2,360,795</b>        | <b>3,556,540</b> | <b>2,208,873</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.251.5.5150.116 Teachers                            | 60,113                  | 60,792        | - 679           | 63,654                  | 63,193        | 461             | 63,327                  | 63,327          | <b>76,694</b>           |
| 3.251.5.5150.199 Personal Leave Reimbursement        | 350                     | 400           | -50             | 350                     | 320           | 30              | 750                     | 750             | <b>0</b>                |
| <b>Total Salaries</b>                                | <b>60,463</b>           | <b>61,192</b> | <b>- 729</b>    | <b>64,004</b>           | <b>63,513</b> | <b>491</b>      | <b>64,077</b>           | <b>64,077</b>   | <b>76,694</b>           |
| 3.251.5.5150.210 PERSI                               | 7,092                   | 7,336         | - 244           | 7,508                   | 7,583         | -75             | 7,516                   | 7,516           | <b>8,996</b>            |
| 3.251.5.5150.220 Social Security Tax                 | 4,444                   | 4,674         | - 230           | 4,705                   | 4,859         | - 154           | 4,710                   | 4,710           | <b>5,637</b>            |
| 3.251.5.5150.230 Life Insurance                      | 156                     | 156           | 0               | 156                     | 156           | 0               | 156                     | 156             | <b>156</b>              |
| 3.251.5.5150.240 Medical Insurance                   | 13,034                  | 5,163         | 7,871           | 13,530                  | 4,524         | 9,006           | 14,700                  | 14,700          | <b>18,750</b>           |
| 3.251.5.5150.250 Employee Assistance Plan            | 40                      | 40            | 0               | 40                      | 40            | 0               | 40                      | 40              | <b>42</b>               |
| 3.251.5.5150.260 Dental Insurance                    | 624                     | 631           | -7              | 652                     | 643           | 9               | 658                     | 658             | <b>0</b>                |
| 3.251.5.5150.270 Worker's Compensation Insurance     | 351                     | 419           | -68             | 437                     | 444           | -7              | 446                     | 446             | <b>554</b>              |
| 3.251.5.5150.280 Retirement Sick Leave Benefits      | 761                     | 448           | 313             | 0                       | - 127         | 127             | 0                       | 0               | <b>0</b>                |
| 3.251.5.5150.290 Vision Insurance                    | 110                     | 111           | -1              | 111                     | 111           | 0               | 111                     | 111             | <b>111</b>              |
| <b>Total Fringe Benefits</b>                         | <b>26,612</b>           | <b>18,979</b> | <b>7,633</b>    | <b>27,139</b>           | <b>18,235</b> | <b>8,905</b>    | <b>28,337</b>           | <b>28,337</b>   | <b>34,246</b>           |
| 3.251.5.5150.310 Professional and Technical Services | 12,361                  | 0             | 12,361          | 15,868                  | 15,868        | 0               | 15,868                  | 15,868          | <b>16,907</b>           |
| <b>Total Purchased Services</b>                      | <b>12,361</b>           | <b>0</b>      | <b>12,361</b>   | <b>15,868</b>           | <b>15,868</b> | <b>0</b>        | <b>15,868</b>           | <b>15,868</b>   | <b>16,907</b>           |
| <b>Total Secondary Program</b>                       | <b>99,436</b>           | <b>80,170</b> | <b>19,266</b>   | <b>107,011</b>          | <b>97,616</b> | <b>9,395</b>    | <b>108,282</b>          | <b>108,282</b>  | <b>127,847</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.251.5.5170.152 Instructional Assistants        | 6,335                   | 1,413         | 4,923           | 6,701                   | 0             | 6,701           | 0                       | 0               | <b>0</b>                |
| <b>Total Salaries</b>                            | <b>6,335</b>            | <b>1,413</b>  | <b>4,923</b>    | <b>6,701</b>            | <b>0</b>      | <b>6,701</b>    | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| 3.251.5.5170.210 PERSI                           | 0                       | 0             | 0               | 786                     | 0             | 786             | 0                       | 0               | <b>0</b>                |
| 3.251.5.5170.220 Social Security Tax             | 485                     | 108           | 377             | 493                     | 0             | 493             | 0                       | 0               | <b>0</b>                |
| 3.251.5.5170.230 Life Insurance                  | 0                       | 0             | 0               | 56                      | 0             | 56              | 0                       | 0               | <b>0</b>                |
| 3.251.5.5170.240 Medical Insurance               | 0                       | 0             | 0               | 4,853                   | 0             | 4,853           | 0                       | 0               | <b>0</b>                |
| 3.251.5.5170.250 Employee Assistance Plan        | 0                       | 0             | 0               | 15                      | 0             | 15              | 0                       | 0               | <b>0</b>                |
| 3.251.5.5170.260 Dental Insurance                | 0                       | 0             | 0               | 234                     | 0             | 234             | 0                       | 0               | <b>0</b>                |
| 3.251.5.5170.270 Worker's Compensation Insurance | 0                       | 10            | -10             | 46                      | 0             | 46              | 0                       | 0               | <b>0</b>                |
| 3.251.5.5170.290 Vision Insurance                | 0                       | 0             | 0               | 40                      | 0             | 40              | 0                       | 0               | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <b>485</b>              | <b>118</b>    | <b>367</b>      | <b>6,523</b>            | <b>0</b>      | <b>6,523</b>    | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| <b>Total Alternate School Program</b>            | <b>6,820</b>            | <b>1,530</b>  | <b>5,290</b>    | <b>13,224</b>           | <b>0</b>      | <b>13,224</b>   | <b>0</b>                | <b>0</b>        | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.251.5.6110.135 Other Special Programs              | 39,500                  | 27,550        | 11,950          | 27,006                  | 32,012        | -5,006          | 22,107                  | 27,107          | <b>0</b>                |
| <b>Total Salaries</b>                                | <b>39,500</b>           | <b>27,550</b> | <b>11,950</b>   | <b>27,006</b>           | <b>32,012</b> | <b>-5,006</b>   | <b>22,107</b>           | <b>27,107</b>   | <b>0</b>                |
| 3.251.5.6110.210 PERSI                               | 4,717                   | 3,289         | 1,428           | 2,416                   | 3,846         | -1,430          | 2,593                   | 2,593           | <b>0</b>                |
| 3.251.5.6110.220 Social Security Tax                 | 3,022                   | 2,090         | 932             | 1,514                   | 2,277         | - 763           | 1,625                   | 1,625           | <b>0</b>                |
| 3.251.5.6110.230 Life Insurance                      | 105                     | 52            | 53              | 52                      | 52            | 0               | 52                      | 52              | <b>0</b>                |
| 3.251.5.6110.240 Medical Insurance                   | 8,731                   | 4,365         | 4,366           | 4,510                   | 4,524         | -14             | 4,900                   | 4,900           | <b>0</b>                |
| 3.251.5.6110.250 Employee Assistance Plan            | 27                      | 13            | 14              | 14                      | 13            | 1               | 14                      | 14              | <b>0</b>                |
| 3.251.5.6110.260 Dental Insurance                    | 421                     | 210           | 211             | 218                     | 214           | 4               | 220                     | 220             | <b>0</b>                |
| 3.251.5.6110.270 Worker's Compensation Insurance     | 284                     | 189           | 95              | 141                     | 224           | -83             | 154                     | 154             | <b>0</b>                |
| 3.251.5.6110.280 Retirement Sick Leave Benefits      | 498                     | 160           | 338             | 0                       | -57           | 57              | 0                       | 0               | <b>0</b>                |
| 3.251.5.6110.290 Vision Insurance                    | 75                      | 37            | 38              | 37                      | 37            | 0               | 37                      | 37              | <b>0</b>                |
| <b>Total Fringe Benefits</b>                         | <b>17,880</b>           | <b>10,406</b> | <b>7,474</b>    | <b>8,902</b>            | <b>11,132</b> | <b>-2,230</b>   | <b>9,595</b>            | <b>9,595</b>    | <b>0</b>                |
| <b>Total Attendance, Guidance And Health Program</b> | <b>57,380</b>           | <b>37,956</b> | <b>19,424</b>   | <b>35,908</b>           | <b>43,145</b> | <b>-7,237</b>   | <b>31,702</b>           | <b>36,702</b>   | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.251.5.6160.152 Instructional Assistants        | 35,147                  | 32,413        | 2,734           | 36,932                  | 35,998        | 934             | 36,215                  | 36,215          | <b>40,883</b>           |
| <b>Total Salaries</b>                            | <b>35,147</b>           | <b>32,413</b> | <b>2,734</b>    | <b>36,932</b>           | <b>35,998</b> | <b>934</b>      | <b>36,215</b>           | <b>36,215</b>   | <b>40,883</b>           |
| 3.251.5.6160.210 PERSI                           | 4,123                   | 3,923         | 200             | 4,332                   | 4,298         | 34              | 4,248                   | 4,248           | <b>4,796</b>            |
| 3.251.5.6160.220 Social Security Tax             | 2,583                   | 2,480         | 103             | 2,715                   | 2,754         | -39             | 2,662                   | 2,662           | <b>3,005</b>            |
| 3.251.5.6160.230 Life Insurance                  | 104                     | 91            | 13              | 104                     | 117           | -13             | 104                     | 104             | <b>104</b>              |
| 3.251.5.6160.240 Medical Insurance               | 8,689                   | 7,639         | 1,050           | 9,020                   | 10,140        | -1,120          | 9,800                   | 9,800           | <b>12,500</b>           |
| 3.251.5.6160.250 Employee Assistance Plan        | 27                      | 22            | 5               | 27                      | 31            | -4              | 27                      | 27              | <b>28</b>               |
| 3.251.5.6160.260 Dental Insurance                | 416                     | 368           | 48              | 435                     | 481           | -46             | 439                     | 439             | <b>0</b>                |
| 3.251.5.6160.270 Worker's Compensation Insurance | 204                     | 222           | -18             | 253                     | 252           | 1               | 252                     | 252             | <b>296</b>              |
| 3.251.5.6160.280 Retirement Sick Leave Benefits  | 443                     | 195           | 248             | 0                       | -75           | 75              | 0                       | 0               | <b>0</b>                |
| 3.251.5.6160.290 Vision Insurance                | 73                      | 65            | 8               | 74                      | 83            | -9              | 74                      | 74              | <b>74</b>               |
| <b>Total Fringe Benefits</b>                     | <b>16,662</b>           | <b>15,005</b> | <b>1,657</b>    | <b>16,960</b>           | <b>18,082</b> | <b>-1,122</b>   | <b>17,606</b>           | <b>17,606</b>   | <b>20,803</b>           |
| <b>Total Ancillary Service Program</b>           | <b>51,809</b>           | <b>47,418</b> | <b>4,391</b>    | <b>53,892</b>           | <b>54,079</b> | <b>- 187</b>    | <b>53,821</b>           | <b>53,821</b>   | <b>61,686</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description          | 2019-2020 Budget |                |                | 2020-2021 Budget |                |                | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|----------------|----------------|------------------|----------------|----------------|------------------|----------------|------------------|
|  | Adjusted         | Actual         | Variance       | Adjusted         | Actual         | Variance       | Adopted          | Adjusted       | Adopted          |
| 3.251.5.6210.113 Supervisors and Coordinators    | 85,990           | 90,149         | -4,159         | 92,947           | 91,881         | 1,066          | 91,142           | 91,142         | <b>97,855</b>    |
| 3.251.5.6210.151 Clerical Personnel              | 34,586           | 35,431         | - 845          | 36,275           | 34,428         | 1,847          | 36,492           | 36,492         | <b>23,559</b>    |
| 3.251.5.6210.152 Instructional Assistants        | 13,166           | 9,472          | 3,694          | 13,887           | 0              | 13,887         | 0                | 0              | <b>0</b>         |
| 3.251.5.6210.186 Substitute Teachers             | 30,000           | 11,730         | 18,270         | 30,000           | 10,243         | 19,758         | 30,000           | 30,000         | <b>30,000</b>    |
| 3.251.5.6210.197 Inservice Training              | 8,000            | 6,927          | 1,073          | 8,000            | 2,780          | 5,220          | 15,000           | 15,000         | <b>15,000</b>    |
| 3.251.5.6210.199 Personal Leave Reimbursement    | 1,250            | 454            | 796            | 1,250            | 540            | 710            | 1,250            | 1,250          | <b>1,250</b>     |
| <b>Total Salaries</b>                            | <b>172,992</b>   | <b>154,164</b> | <b>18,828</b>  | <b>182,359</b>   | <b>139,871</b> | <b>42,488</b>  | <b>173,884</b>   | <b>173,884</b> | <b>167,664</b>   |
| 3.251.5.6210.210 PERSI                           | 16,801           | 16,904         | - 103          | 17,872           | 15,486         | 2,386          | 16,878           | 16,878         | <b>16,147</b>    |
| 3.251.5.6210.220 Social Security Tax             | 12,755           | 10,262         | 2,493          | 13,404           | 9,053          | 4,351          | 12,780           | 12,780         | <b>12,323</b>    |
| 3.251.5.6210.230 Life Insurance                  | 407              | 371            | 36             | 416              | 307            | 109            | 312              | 312            | <b>260</b>       |
| 3.251.5.6210.240 Medical Insurance               | 17,518           | 22,257         | -4,739         | 27,060           | 17,583         | 9,477          | 19,600           | 19,600         | <b>18,750</b>    |
| 3.251.5.6210.250 Employee Assistance Plan        | 8,785            | 68             | 8,717          | 81               | 53             | 28             | 54               | 54             | <b>42</b>        |
| 3.251.5.6210.260 Dental Insurance                | 859              | 1,067          | - 208          | 1,305            | 835            | 470            | 878              | 878            | <b>0</b>         |
| 3.251.5.6210.270 Worker's Compensation Insurance | 1,350            | 979            | 371            | 1,247            | 902            | 345            | 1,211            | 1,211          | <b>1,211</b>     |
| 3.251.5.6210.280 Retirement Sick Leave Benefits  | 1,711            | 985            | 727            | 0                | 0              | 0              | 0                | 0              | <b>0</b>         |
| 3.251.5.6210.290 Vision Insurance                | 251              | 188            | 63             | 222              | 145            | 77             | 148              | 148            | <b>111</b>       |
| <b>Total Fringe Benefits</b>                     | <b>60,437</b>    | <b>53,080</b>  | <b>7,357</b>   | <b>61,607</b>    | <b>44,364</b>  | <b>17,243</b>  | <b>51,861</b>    | <b>51,861</b>  | <b>48,844</b>    |
| 3.251.5.6210.381 In-District Travel Allowance    | 500              | 231            | 269            | 500              | 367            | 133            | 500              | 500            | <b>500</b>       |
| 3.251.5.6210.396 Inservice Training              | 155,000          | 24,008         | 130,992        | 650,000          | 15,685         | 634,315        | 150,000          | 658,048        | <b>37,694</b>    |
| <b>Total Purchased Services</b>                  | <b>155,500</b>   | <b>24,238</b>  | <b>131,262</b> | <b>650,500</b>   | <b>16,052</b>  | <b>634,448</b> | <b>150,500</b>   | <b>658,548</b> | <b>38,194</b>    |
| 3.251.5.6210.410 General Supplies                | 21,777           | 2,215          | 19,562         | 10,000           | 944            | 9,056          | 2,000            | 12,000         | <b>2,000</b>     |
| <b>Total Supplies and Materials</b>              | <b>21,777</b>    | <b>2,215</b>   | <b>19,562</b>  | <b>10,000</b>    | <b>944</b>     | <b>9,056</b>   | <b>2,000</b>     | <b>12,000</b>  | <b>2,000</b>     |
| 3.251.5.6210.550 Equipment                       | 11,830           | 1,220          | 10,610         | 0                | 0              | 0              | 0                | 0              | <b>0</b>         |
| <b>Total Capital Objects</b>                     | <b>11,830</b>    | <b>1,220</b>   | <b>10,610</b>  | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>         |
| <b>Total Instructional Improvement Program</b>   | <b>422,536</b>   | <b>234,917</b> | <b>187,619</b> | <b>904,466</b>   | <b>201,231</b> | <b>703,235</b> | <b>378,245</b>   | <b>896,293</b> | <b>256,702</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.251.5.6320.393 Indirect Costs                | 70,000                  | 24,491        | 45,509          | 30,200                  | 24,691        | 5,509           | 25,000                  | 25,000          | <b>25,000</b>                  |
| <b>Total Purchased Services</b>                | 70,000                  | 24,491        | 45,509          | 30,200                  | 24,691        | 5,509           | 25,000                  | 25,000          | <b>25,000</b>                  |
| <b>Total Central Administration Program</b>    | 70,000                  | 24,491        | 45,509          | 30,200                  | 24,691        | 5,509           | 25,000                  | 25,000          | <b>25,000</b>                  |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>                       | <u>2019-2020 Budget</u> |                  |                  | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|------------------|-------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.251.5.7200.116 Teachers  | 3,000                   | 12,063           | -9,063           | 3,000                   | 171              | 2,829            | 3,000                   | 3,000            | <b>3,000</b>            |
| <b>Total Salaries</b>  | <b>3,000</b>            | <b>12,063</b>    | <b>-9,063</b>    | <b>3,000</b>            | <b>171</b>       | <b>2,829</b>     | <b>3,000</b>            | <b>3,000</b>     | <b>3,000</b>            |
| 3.251.5.7200.210 PERSI   | 352                     | 1,440            | -1,088           | 352                     | 20               | 332              | 352                     | 352              | <b>352</b>              |
| 3.251.5.7200.220 Social Security Tax                                 | 220                     | 889              | - 669            | 220                     | 13               | 207              | 220                     | 220              | <b>220</b>              |
| 3.251.5.7200.270 Worker's Compensation Insurance                     | 17                      | 83               | -66              | 21                      | 1                | 20               | 21                      | 21               | <b>22</b>               |
| 3.251.5.7200.280 Retirement Sick Leave Benefits                      | 38                      | 7                | 31               | 0                       | 0                | 0                | 0                       | 0                | <b>0</b>                |
| <b>Total Fringe Benefits</b>   | <b>627</b>              | <b>2,418</b>     | <b>-1,791</b>    | <b>593</b>              | <b>35</b>        | <b>558</b>       | <b>593</b>              | <b>593</b>       | <b>594</b>              |
| 3.251.5.7200.383 Parent Activities Travel                            | 89,007                  | 27,934           | 61,073           | 32,136                  | 27,466           | 4,670            | 32,000                  | 32,000           | <b>32,000</b>           |
| <b>Total Purchased Services</b>                                      | <b>89,007</b>           | <b>27,934</b>    | <b>61,073</b>    | <b>32,136</b>           | <b>27,466</b>    | <b>4,670</b>     | <b>32,000</b>           | <b>32,000</b>    | <b>32,000</b>           |
| <b>Total Parent Activities Program</b>                               | <b>92,634</b>           | <b>42,415</b>    | <b>50,219</b>    | <b>35,729</b>           | <b>27,671</b>    | <b>8,058</b>     | <b>35,593</b>           | <b>35,593</b>    | <b>35,594</b>           |
| <b>Total Current Expenditures</b>                                    | <b>4,596,175</b>        | <b>2,506,627</b> | <b>2,089,548</b> | <b>4,704,616</b>        | <b>2,610,777</b> | <b>2,093,839</b> | <b>2,993,438</b>        | <b>4,712,231</b> | <b>2,715,702</b>        |
| <b>TOTAL TITLE I-A, ESSA -<br/>IMPROVING BASIC PROGRAMS<br/>FUND</b> | <b>4,596,175</b>        | <b>2,506,627</b> | <b>2,089,548</b> | <b>4,704,616</b>        | <b>2,610,777</b> | <b>2,093,839</b> | <b>2,993,438</b>        | <b>4,712,231</b> | <b>2,715,702</b>        |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**FUNDS 252 and 254**

**ESSER I (CARES) FUND and ESSER II (CRRSA) FUND**

**DESCRIPTION**

In response to the COVID-19 pandemic, Congress authorized a series of acts that provided funds to states to assist school districts when tax revenues decreased.

**SPECIAL NOTES**

These funds are divided into four different grants, each with its own set of spending rules and ending dates. The acts that provide these funds are:

1. Coronavirus Aid, Relief, and Economic Security Act (CARES), also described as ESSER I (Fund 252).
2. Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), also described as ESSER II (Fund 254).
3. American Rescue Plan Act (ARPA), also described as ESSER III (Fund 250).
4. American Rescue Plan Act (ARPA), also described as ESSER III, for Special Education Expenses (Fund 259).

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER I (CARES) FUND**  
**REVENUES**

| <u>Account Elements and Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|---|-------------------------|---------------|-----------------|-------------------------|------------------|------------------|-------------------------|-----------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.252.4.4459.900 ESSER I Revenue        | 0                       | 0             | 0               | 0                       | 1,957,177        | 1,957,177        | 0                       | 0               | 0                       |
| <b>TOTAL FEDERAL FUNDING</b>            | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>1,957,177</b> | <b>1,957,177</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| <br>                                    |                         |               |                 |                         |                  |                  |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>           | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>1,957,177</b> | <b>1,957,177</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| <br>                                    |                         |               |                 |                         |                  |                  |                         |                 |                         |
| <b>TOTAL ESSER I (CARES) FUND</b>       | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>1,957,177</b> | <b>1,957,177</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER I (CARES) FUND**  
**ELEMENTARY PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                  |                   | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.252.5.5120.410 General Supplies              | 0                       | 0             | 0               | 0                       | 819,959          | - 819,959         | 0                       | 0               | <b>0</b>                       |
| <b>Total Supplies and Materials</b>            | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>819,959</b>   | <b>- 819,959</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| 3.252.5.5120.550 Equipment                     | 0                       | 0             | 0               | 0                       | 575,075          | - 575,075         | 0                       | 0               | <b>0</b>                       |
| <b>Total Capital Objects</b>                   | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>575,075</b>   | <b>- 575,075</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| <b>Total Elementary Program</b>                | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>1,395,034</b> | <b>-1,395,034</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER I (CARES) FUND**  
**INSTRUCTION RELATED TECHNOLOGY PROGRAM**

| <u>Account Elements and Object Description</u>      | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                |                  | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.252.5.6230.154 Maintenance Personnel              | 0                       | 0             | 0               | 0                       | 460,937        | - 460,937        | 0                       | 0               | <b>0</b>                       |
| <b>Total Salaries</b>                               | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>460,937</b> | <b>- 460,937</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| 3.252.5.6230.210 PERSI                              | 0                       | 0             | 0               | 0                       | 50,896         | -50,896          | 0                       | 0               | <b>0</b>                       |
| 3.252.5.6230.220 Social Security Tax                | 0                       | 0             | 0               | 0                       | 39,212         | -39,212          | 0                       | 0               | <b>0</b>                       |
| 3.252.5.6230.270 Worker's Compensation Insurance    | 0                       | 0             | 0               | 0                       | 9,348          | -9,348           | 0                       | 0               | <b>0</b>                       |
| <b>Total Fringe Benefits</b>                        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>99,456</b>  | <b>-99,456</b>   | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| <b>Total Instruction-Related Technology Program</b> | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>560,393</b> | <b>- 560,393</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER I (CARES) FUND**  
**OTHER SUPPORT SERVICES PROGRAM**

| <u>Account Elements and Object Description</u>     | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                  |                   | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.252.5.6910.133 Stipends and Extra Days - Regular | 0                       | 0             | 0               | 0                       | 1,750            | -1,750            | 0                       | 0               | <b>0</b>                       |
| <b>Total Salaries</b>                              | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>1,750</b>     | <b>-1,750</b>     | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| <b>Total Other Support Services Program</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>1,750</b>     | <b>-1,750</b>     | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| <b>Total Current Expenditures</b>                  | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>1,957,177</b> | <b>-1,957,177</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| <b>TOTAL ESSER I (CARES) FUND</b>                  | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>1,957,177</b> | <b>-1,957,177</b> | <b>0</b>                | <b>0</b>        | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER II (CRRSA) FUND**  
**REVENUES**

| <u>Account Elements and Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|---|-------------------------|---------------|-----------------|-------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.254.4.4459.900 ESSER II Revenue       | 0                       | 0             | 0               | 0                       | 3,760,165        | 3,760,165        | 0                       | 4,754,527        | 0                       |
| <b>TOTAL FEDERAL FUNDING</b>            | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>3,760,165</b> | <b>3,760,165</b> | <b>0</b>                | <b>4,754,527</b> | <b>0</b>                |
| <br>                                    |                         |               |                 |                         |                  |                  |                         |                  |                         |
| <b>TOTAL CURRENT REVENUES</b>           | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>3,760,165</b> | <b>3,760,165</b> | <b>0</b>                | <b>4,754,527</b> | <b>0</b>                |
| <br>                                    |                         |               |                 |                         |                  |                  |                         |                  |                         |
| <b>TOTAL ESSER II (CRRSA) FUND</b>      | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>3,760,165</b> | <b>3,760,165</b> | <b>0</b>                | <b>4,754,527</b> | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER II (CRRSA) FUND**  
**ELEMENTARY PROGRAM**

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.254.5.5120.116 Teachers                        | 0                       | 0             | 0               | 0                       | 1,164,285     | -1,164,285      | 0                       | 119,522         | 0                       |
| <b>Total Salaries</b>                            | 0                       | 0             | 0               | 0                       | 1,164,285     | -1,164,285      | 0                       | 119,522         | 0                       |
| 3.254.5.5120.210 PERSI                           | 0                       | 0             | 0               | 0                       | 134,787       | -134,787        | 0                       | 71,894          | 0                       |
| 3.254.5.5120.220 Social Security Tax             | 0                       | 0             | 0               | 0                       | 85,401        | -85,401         | 0                       | 46,062          | 0                       |
| 3.254.5.5120.230 Life Insurance                  | 0                       | 0             | 0               | 0                       | 2,419         | -2,419          | 0                       | 0               | 0                       |
| 3.254.5.5120.240 Medical Insurance               | 0                       | 0             | 0               | 0                       | 200,808       | -200,808        | 0                       | 0               | 0                       |
| 3.254.5.5120.250 Employee Assistance Plan        | 0                       | 0             | 0               | 0                       | 582           | -582            | 0                       | 0               | 0                       |
| 3.254.5.5120.260 Dental Insurance                | 0                       | 0             | 0               | 0                       | 9,543         | -9,543          | 0                       | 0               | 0                       |
| 3.254.5.5120.270 Worker's Compensation Insurance | 0                       | 0             | 0               | 0                       | 15,267        | -15,267         | 0                       | 4,318           | 0                       |
| 3.254.5.5120.290 Vision Insurance                | 0                       | 0             | 0               | 0                       | 1,613         | -1,613          | 0                       | 0               | 0                       |
| <b>Total Fringe Benefits</b>                     | 0                       | 0             | 0               | 0                       | 450,421       | -450,421        | 0                       | 122,274         | 0                       |
| 3.254.5.5120.410 General Supplies                | 0                       | 0             | 0               | 0                       | 74,998        | -74,998         | 0                       | 215,063         | 0                       |
| 3.254.5.5120.440 Textbooks                       | 0                       | 0             | 0               | 0                       | 122,435       | -122,435        | 0                       | 0               | 0                       |
| <b>Total Supplies and Materials</b>              | 0                       | 0             | 0               | 0                       | 197,432       | -197,432        | 0                       | 215,063         | 0                       |
| 3.254.5.5120.550 Equipment                       | 0                       | 0             | 0               | 0                       | 45,798        | -45,798         | 0                       | 2,215,064       | 0                       |
| <b>Total Capital Objects</b>                     | 0                       | 0             | 0               | 0                       | 45,798        | -45,798         | 0                       | 2,215,064       | 0                       |
| <b>Total Elementary Program</b>                  | 0                       | 0             | 0               | 0                       | 1,857,936     | -1,857,936      | 0                       | 2,671,923       | 0                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER II (CRRSA) FUND**  
**SECONDARY PROGRAM**

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.254.5.5150.116 Teachers                        | 0                       | 0             | 0               | 0                       | 1,158,225     | -1,158,225      | 0                       | 0               | 0                       |
| <b>Total Salaries</b>                            | 0                       | 0             | 0               | 0                       | 1,158,225     | -1,158,225      | 0                       | 0               | 0                       |
| 3.254.5.5150.210 PERSI                           | 0                       | 0             | 0               | 0                       | 134,410       | - 134,410       | 0                       | 0               | 0                       |
| 3.254.5.5150.220 Social Security Tax             | 0                       | 0             | 0               | 0                       | 84,941        | -84,941         | 0                       | 0               | 0                       |
| 3.254.5.5150.230 Life Insurance                  | 0                       | 0             | 0               | 0                       | 2,419         | -2,419          | 0                       | 0               | 0                       |
| 3.254.5.5150.240 Medical Insurance               | 0                       | 0             | 0               | 0                       | 200,808       | - 200,808       | 0                       | 0               | 0                       |
| 3.254.5.5150.250 Employee Assistance Plan        | 0                       | 0             | 0               | 0                       | 582           | - 582           | 0                       | 0               | 0                       |
| 3.254.5.5150.260 Dental Insurance                | 0                       | 0             | 0               | 0                       | 9,543         | -9,543          | 0                       | 0               | 0                       |
| 3.254.5.5150.270 Worker's Compensation Insurance | 0                       | 0             | 0               | 0                       | 13,917        | -13,917         | 0                       | 0               | 0                       |
| 3.254.5.5150.290 Vision Insurance                | 0                       | 0             | 0               | 0                       | 1,613         | -1,613          | 0                       | 0               | 0                       |
| <b>Total Fringe Benefits</b>                     | 0                       | 0             | 0               | 0                       | 448,233       | - 448,233       | 0                       | 0               | 0                       |
| 3.254.5.5150.440 Textbooks                       | 0                       | 0             | 0               | 0                       | 83,927        | -83,927         | 0                       | 0               | 0                       |
| <b>Total Supplies and Materials</b>              | 0                       | 0             | 0               | 0                       | 83,927        | -83,927         | 0                       | 0               | 0                       |
| <b>Total Secondary Program</b>                   | 0                       | 0             | 0               | 0                       | 1,690,386     | -1,690,386      | 0                       | 0               | 0                       |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER II (CRRSA) FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.254.5.6320.393 Indirect Costs                | 0                       | 0             | 0               | 0                       | 37,948        | -37,948         | 0                       | 0               | <b>0</b>                |
| <b>Total Purchased Services</b>                | 0                       | 0             | 0               | 0                       | 37,948        | -37,948         | 0                       | 0               | <b>0</b>                |
| <b>Total Central Administration Program</b>    | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>37,948</b> | <b>-37,948</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER II (CRRSA) FUND**  
**BUILDING OPERATION SERVICES PROGRAM**

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                |                  | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.254.5.6610.310 Professional and Technical Services | 0                       | 0             | 0               | 0                       | 173,895        | - 173,895        | 0                       | 50,000          | <b>0</b>                       |
| <b>Total Purchased Services</b>                      | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>173,895</b> | <b>- 173,895</b> | <b>0</b>                | <b>50,000</b>   | <b>0</b>                       |
| <b>Total Building Operation Services Program</b>     | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>173,895</b> | <b>- 173,895</b> | <b>0</b>                | <b>50,000</b>   | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**ESSER II (CRRSA) FUND**  
**OTHER SUPPORT SERVICES PROGRAM**

| <u>Account Elements and Object Description</u>     | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                  |                   | <u>2021-2022 Budget</u> |                  | <b><u>2022-2023 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>          |
| 3.254.5.6910.133 Stipends and Extra Days - Regular | 0                       | 0             | 0               | 0                       | 0                | 0                 | 0                       | 1,636,400        | <b>0</b>                       |
| <b>Total Salaries</b>                              | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>         | <b>0</b>          | <b>0</b>                | <b>1,636,400</b> | <b>0</b>                       |
| 3.254.5.6910.210 PERSI                             | 0                       | 0             | 0               | 0                       | 0                | 0                 | 0                       | 240,148          | <b>0</b>                       |
| 3.254.5.6910.220 Social Security Tax               | 0                       | 0             | 0               | 0                       | 0                | 0                 | 0                       | 156,056          | <b>0</b>                       |
| <b>Total Fringe Benefits</b>                       | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>         | <b>0</b>          | <b>0</b>                | <b>396,204</b>   | <b>0</b>                       |
| <b>Total Other Support Services Program</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>         | <b>0</b>          | <b>0</b>                | <b>2,032,604</b> | <b>0</b>                       |
| <b>Total Current Expenditures</b>                  | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>3,760,165</b> | <b>-3,760,165</b> | <b>0</b>                | <b>4,754,527</b> | <b>0</b>                       |
| <b>TOTAL ESSER II (CRRSA) FUND</b>                 | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>3,760,165</b> | <b>-3,760,165</b> | <b>0</b>                | <b>4,754,527</b> | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 255**

**TITLE I-D - NEGLECTED AND DELINQUENT CHILDREN FUND**

**DESCRIPTION**

The purpose of Title I-D: Neglected, Delinquent, or At-Risk is to provide prevention and intervention programs for children and youth who are neglected, delinquent, or at-risk. Title I-D improves educational services so that these children and youth meet the same state academic achievement standards that all children are expected to meet.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND**  
**REVENUES**

| <u>Account Elements and Description</u>                       | <u>2019-2020 Budget</u> |                      |                       | <u>2020-2021 Budget</u> |                      |                       | <u>2021-2022 Budget</u> |                       | <u>2022-2023 Budget</u>     |
|---|-------------------------|----------------------|-----------------------|-------------------------|----------------------|-----------------------|-------------------------|-----------------------|-----------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>        | <u>Variance</u>       | <u>Adjusted</u>         | <u>Actual</u>        | <u>Variance</u>       | <u>Adopted</u>          | <u>Adjusted</u>       | <u>Adopted</u>              |
| 3.255.4.4459.900 Title I-D Revenue                            | 93,305                  | 73,841               | -19,464               | 113,090                 | 79,333               | -33,757               | 73,863                  | 110,702               | <b>70,000</b>               |
| <b>TOTAL FEDERAL FUNDING</b>                                  | <u>93,305</u>           | <u>73,841</u>        | <u>-19,464</u>        | <u>113,090</u>          | <u>79,333</u>        | <u>-33,757</u>        | <u>73,863</u>           | <u>110,702</u>        | <b><u>70,000</u></b>        |
| <br>  |                         |                      |                       |                         |                      |                       |                         |                       |                             |
| <b>TOTAL CURRENT REVENUES</b>                                 | <u>93,305</u>           | <u>73,841</u>        | <u>-19,464</u>        | <u>113,090</u>          | <u>79,333</u>        | <u>-33,757</u>        | <u>73,863</u>           | <u>110,702</u>        | <b><u>70,000</u></b>        |
| <br>  |                         |                      |                       |                         |                      |                       |                         |                       |                             |
| <b>TOTAL TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND</b> | <u><u>93,305</u></u>    | <u><u>73,841</u></u> | <u><u>-19,464</u></u> | <u><u>113,090</u></u>   | <u><u>79,333</u></u> | <u><u>-33,757</u></u> | <u><u>73,863</u></u>    | <u><u>110,702</u></u> | <b><u><u>70,000</u></u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND**  
**ANCILLARY SERVICE PROGRAM**

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.255.5.6160.152 Instructional Assistants            | 2,024                   | 2,922         | - 898           | 0                       | 0             | 0               | 0                       | 0               | 0                       |
| <b>Total Salaries</b>                                | <b>2,024</b>            | <b>2,922</b>  | <b>- 898</b>    | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| 3.255.5.6160.210 PERSI                               | 236                     | 233           | 3               | 0                       | 0             | 0               | 0                       | 0               | 0                       |
| 3.255.5.6160.220 Social Security Tax                 | 154                     | 222           | -68             | 0                       | 0             | 0               | 0                       | 0               | 0                       |
| 3.255.5.6160.230 Life Insurance                      | 0                       | -4            | 4               | 0                       | 0             | 0               | 0                       | 0               | 0                       |
| 3.255.5.6160.240 Medical Insurance                   | 0                       | - 354         | 354             | 0                       | 0             | 0               | 0                       | 0               | 0                       |
| 3.255.5.6160.260 Dental Insurance                    | 0                       | -16           | 16              | 0                       | 0             | 0               | 0                       | 0               | 0                       |
| 3.255.5.6160.270 Worker's Compensation Insurance     | 0                       | -3            | 3               | 0                       | 0             | 0               | 0                       | 0               | 0                       |
| 3.255.5.6160.280 Retirement Sick Leave Benefits      | 26                      | 25            | 1               | 0                       | 0             | 0               | 0                       | 0               | 0                       |
| 3.255.5.6160.290 Vision Insurance                    | 0                       | -3            | 3               | 0                       | 0             | 0               | 0                       | 0               | 0                       |
| <b>Total Fringe Benefits</b>                         | <b>416</b>              | <b>101</b>    | <b>315</b>      | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| 3.255.5.6160.310 Professional and Technical Services | 18,790                  | 18,780        | 10              | 14,208                  | 14,177        | 31              | 13,553                  | 0               | 0                       |
| <b>Total Purchased Services</b>                      | <b>18,790</b>           | <b>18,780</b> | <b>10</b>       | <b>14,208</b>           | <b>14,177</b> | <b>31</b>       | <b>13,553</b>           | <b>0</b>        | <b>0</b>                |
| <b>Total Ancillary Service Program</b>               | <b>21,230</b>           | <b>21,803</b> | <b>- 573</b>    | <b>14,208</b>           | <b>14,177</b> | <b>31</b>       | <b>13,553</b>           | <b>0</b>        | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.255.5.6210.152 Instructional Assistants        | 16,801                  | 13,959        | 2,842           | 23,759                  | 13,732        | 10,027          | 0                       | 8,800           | <b>19,379</b>           |
| <b>Total Salaries</b>                            | <b>16,801</b>           | <b>13,959</b> | <b>2,842</b>    | <b>23,759</b>           | <b>13,732</b> | <b>10,027</b>   | <b>0</b>                | <b>8,800</b>    | <b>19,379</b>           |
| 3.255.5.6210.210 PERSI                           | 568                     | 568           | 0               | 2,780                   | 776           | 2,004           | 0                       | 0               | <b>2,273</b>            |
| 3.255.5.6210.220 Social Security Tax             | 1,285                   | 1,067         | 218             | 1,755                   | 1,050         | 705             | 0                       | 800             | <b>1,424</b>            |
| 3.255.5.6210.230 Life Insurance                  | 31                      | 26            | 5               | 149                     | 39            | 110             | 62                      | 62              | <b>0</b>                |
| 3.255.5.6210.240 Medical Insurance               | 2,506                   | 2,142         | 364             | 12,907                  | 3,353         | 9,554           | 5,802                   | 5,802           | <b>0</b>                |
| 3.255.5.6210.250 Employee Assistance Plan        | 7                       | 7             | 0               | 39                      | 11            | 28              | 16                      | 16              | <b>0</b>                |
| 3.255.5.6210.260 Dental Insurance                | 119                     | 101           | 18              | 621                     | 160           | 461             | 260                     | 260             | <b>0</b>                |
| 3.255.5.6210.270 Worker's Compensation Insurance | 98                      | 105           | -7              | 107                     | 96            | 11              | 0                       | 50              | <b>140</b>              |
| 3.255.5.6210.280 Retirement Sick Leave Benefits  | 61                      | 60            | 1               | 0                       | 0             | 0               | 0                       | 0               | <b>0</b>                |
| 3.255.5.6210.290 Vision Insurance                | 21                      | 18            | 3               | 107                     | 28            | 79              | 44                      | 44              | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <b>4,696</b>            | <b>4,093</b>  | <b>603</b>      | <b>18,465</b>           | <b>5,513</b>  | <b>12,952</b>   | <b>6,184</b>            | <b>7,034</b>    | <b>3,837</b>            |
| 3.255.5.6210.396 Inservice Training              | 9,500                   | 742           | 8,758           | 10,000                  | 0             | 10,000          | 10,000                  | 10,000          | <b>15,000</b>           |
| <b>Total Purchased Services</b>                  | <b>9,500</b>            | <b>742</b>    | <b>8,758</b>    | <b>10,000</b>           | <b>0</b>      | <b>10,000</b>   | <b>10,000</b>           | <b>10,000</b>   | <b>15,000</b>           |
| 3.255.5.6210.410 General Supplies                | 12,587                  | 5,341         | 7,246           | 37,722                  | 7,169         | 30,553          | 26,903                  | 45,413          | <b>21,784</b>           |
| <b>Total Supplies and Materials</b>              | <b>12,587</b>           | <b>5,341</b>  | <b>7,246</b>    | <b>37,722</b>           | <b>7,169</b>  | <b>30,553</b>   | <b>26,903</b>           | <b>45,413</b>   | <b>21,784</b>           |
| 3.255.5.6210.550 Equipment                       | 27,409                  | 27,409        | 0               | 7,854                   | 38,328        | -30,474         | 17,223                  | 39,455          | <b>10,000</b>           |
| <b>Total Capital Objects</b>                     | <b>27,409</b>           | <b>27,409</b> | <b>0</b>        | <b>7,854</b>            | <b>38,328</b> | <b>-30,474</b>  | <b>17,223</b>           | <b>39,455</b>   | <b>10,000</b>           |
| <b>Total Instructional Improvement Program</b>   | <b>70,993</b>           | <b>51,543</b> | <b>19,450</b>   | <b>97,800</b>           | <b>64,742</b> | <b>33,058</b>   | <b>60,310</b>           | <b>110,702</b>  | <b>70,000</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

| <u>Account Elements and Object Description</u>                | <u>2019-2020 Budget</u> |                      |                      | <u>2020-2021 Budget</u> |                      |                      | <u>2021-2022 Budget</u> |                       | <b><u>2022-2023 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>          |
| 3.255.5.6320.393 Indirect Costs                               | 1,082                   | 495                  | 587                  | 1,082                   | 414                  | 668                  | 0                       | 0                     | <b>0</b>                       |
| <b>Total Purchased Services</b>                               | <u>1,082</u>            | <u>495</u>           | <u>587</u>           | <u>1,082</u>            | <u>414</u>           | <u>668</u>           | <u>0</u>                | <u>0</u>              | <b><u>0</u></b>                |
| <b>Total Central Administration Program</b>                   | <u>1,082</u>            | <u>495</u>           | <u>587</u>           | <u>1,082</u>            | <u>414</u>           | <u>668</u>           | <u>0</u>                | <u>0</u>              | <b><u>0</u></b>                |
| <b>Total Current Expenditures</b>                             | <u>93,305</u>           | <u>73,841</u>        | <u>19,464</u>        | <u>113,090</u>          | <u>79,333</u>        | <u>33,757</u>        | <u>73,863</u>           | <u>110,702</u>        | <b><u>70,000</u></b>           |
| <b>TOTAL TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND</b> | <u><u>93,305</u></u>    | <u><u>73,841</u></u> | <u><u>19,464</u></u> | <u><u>113,090</u></u>   | <u><u>79,333</u></u> | <u><u>33,757</u></u> | <u><u>73,863</u></u>    | <u><u>110,702</u></u> | <b><u><u>70,000</u></u></b>    |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>    | <u>2019-2020 Budget</u> |                  |                  | <u>2020-2021 Budget</u> |                  |                 | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|------------------|-------------------------|------------------|-----------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.257.4.4430.000 Title VI-B - Restricted   | 2,887,905               | 2,656,475        | - 231,430        | 2,811,290               | 2,751,378        | -59,912         | 2,982,454               | 2,662,640        | <b>2,679,977</b>        |
| 3.257.4.4456.000 Other Federal Revenue     | 0                       | 0                | 0                | 0                       | 0                | 0               | 0                       | 18,571           | <b>0</b>                |
| <b>TOTAL FEDERAL FUNDING</b>               | <u>2,887,905</u>        | <u>2,656,475</u> | <u>- 231,430</u> | <u>2,811,290</u>        | <u>2,751,378</u> | <u>-59,912</u>  | <u>2,982,454</u>        | <u>2,681,211</u> | <b><u>2,679,977</u></b> |
| 3.257.4.4600.000 Interfund Transfers       | 0                       | 0                | 0                | 0                       | 0                | 0               | 0                       | 0                | <b>223,840</b>          |
| <b>TOTAL OTHER FUNDING SOURCES</b>         | <u>0</u>                | <u>0</u>         | <u>0</u>         | <u>0</u>                | <u>0</u>         | <u>0</u>        | <u>0</u>                | <u>0</u>         | <b><u>223,840</u></b>   |
| <b>TOTAL CURRENT REVENUES</b>              | <u>2,887,905</u>        | <u>2,656,475</u> | <u>- 231,430</u> | <u>2,811,290</u>        | <u>2,751,378</u> | <u>-59,912</u>  | <u>2,982,454</u>        | <u>2,681,211</u> | <b><u>2,903,817</u></b> |
| <b>TOTAL IDEA PART B - SCHOOL-AGE FUND</b> | <u>2,887,905</u>        | <u>2,656,475</u> | <u>- 231,430</u> | <u>2,811,290</u>        | <u>2,751,378</u> | <u>-59,912</u>  | <u>2,982,454</u>        | <u>2,681,211</u> | <b><u>2,903,817</u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                  |                | 2020-2021 Budget |                  |               | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|----------------|------------------|------------------|---------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance       | Adjusted         | Actual           | Variance      | Adopted          | Adjusted         | Adopted          |
| 3.257.5.5210.116 Teachers                            | 193,851          | 205,500          | -11,649        | 206,464          | 239,822          | -33,358       | 212,192          | 262,192          | 181,788          |
| 3.257.5.5210.133 Stipends and Extra Days - Regular   | 0                | 0                | 0              | 0                | 0                | 0             | 0                | 977              | 0                |
| 3.257.5.5210.152 Instructional Assistants            | 1,277,079        | 1,224,203        | 52,876         | 1,304,261        | 1,258,029        | 46,232        | 1,342,244        | 991,928          | 1,171,046        |
| 3.257.5.5210.199 Personal Leave Reimbursement        | 0                | 5,590            | -5,590         | 3,640            | 4,540            | -900          | 3,640            | 3,640            | 0                |
| <b>Total Salaries</b>                                | <b>1,470,930</b> | <b>1,435,292</b> | <b>35,638</b>  | <b>1,514,365</b> | <b>1,502,391</b> | <b>11,974</b> | <b>1,558,076</b> | <b>1,258,737</b> | <b>1,352,834</b> |
| 3.257.5.5210.210 PERSI                               | 172,540          | 170,100          | 2,440          | 177,635          | 174,432          | 3,203         | 189,513          | 189,630          | 158,688          |
| 3.257.5.5210.220 Social Security Tax                 | 108,113          | 106,333          | 1,780          | 111,306          | 109,095          | 2,211         | 118,749          | 118,823          | 99,433           |
| 3.257.5.5210.230 Life Insurance                      | 9,327            | 9,090            | 237            | 9,062            | 9,083            | -21           | 9,427            | 9,427            | 8,801            |
| 3.257.5.5210.240 Medical Insurance                   | 778,017          | 734,651          | 43,366         | 784,740          | 757,236          | 27,504        | 886,900          | 602,402          | 1,056,250        |
| 3.257.5.5210.250 Employee Assistance Plan            | 2,417            | 2,371            | 46             | 2,348            | 2,342            | 6             | 2,443            | 2,443            | 2,366            |
| 3.257.5.5210.260 Dental Insurance                    | 37,237           | 36,487           | 750            | 37,844           | 37,180           | 664           | 39,729           | 39,729           | 0                |
| 3.257.5.5210.270 Worker's Compensation Insurance     | 8,546            | 9,822            | -1,276         | 10,358           | 10,331           | 27            | 11,260           | 11,267           | 9,781            |
| 3.257.5.5210.280 Retirement Sick Leave Benefits      | 18,534           | 9,451            | 9,083          | 0                | -1,689           | 1,689         | 0                | 0                | 0                |
| 3.257.5.5210.290 Vision Insurance                    | 6,567            | 6,452            | 115            | 6,452            | 6,458            | -6            | 6,712            | 6,712            | 6,266            |
| <b>Total Fringe Benefits</b>                         | <b>1,141,298</b> | <b>1,084,757</b> | <b>56,541</b>  | <b>1,139,745</b> | <b>1,104,468</b> | <b>35,277</b> | <b>1,264,733</b> | <b>980,433</b>   | <b>1,341,585</b> |
| 3.257.5.5210.310 Professional and Technical Services | 5,000            | 0                | 5,000          | 12,000           | 11,480           | 520           | 0                | 0                | 0                |
| <b>Total Purchased Services</b>                      | <b>5,000</b>     | <b>0</b>         | <b>5,000</b>   | <b>12,000</b>    | <b>11,480</b>    | <b>520</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| 3.257.5.5210.410 General Supplies                    | 132,045          | 69,961           | 62,084         | 70,763           | 58,115           | 12,648        | 55,617           | 363,013          | 107,374          |
| <b>Total Supplies and Materials</b>                  | <b>132,045</b>   | <b>69,961</b>    | <b>62,084</b>  | <b>70,763</b>    | <b>58,115</b>    | <b>12,648</b> | <b>55,617</b>    | <b>363,013</b>   | <b>107,374</b>   |
| 3.257.5.5210.550 Equipment                           | 10,000           | 1,557            | 8,443          | 12,000           | 8,337            | 3,663         | 22,000           | 16,000           | 16,000           |
| <b>Total Capital Objects</b>                         | <b>10,000</b>    | <b>1,557</b>     | <b>8,443</b>   | <b>12,000</b>    | <b>8,337</b>     | <b>3,663</b>  | <b>22,000</b>    | <b>16,000</b>    | <b>16,000</b>    |
| <b>Total Special Education Program</b>               | <b>2,759,273</b> | <b>2,591,567</b> | <b>167,706</b> | <b>2,748,873</b> | <b>2,684,791</b> | <b>64,082</b> | <b>2,900,426</b> | <b>2,618,183</b> | <b>2,817,793</b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |               |               | 2020-2021 Budget |               |               | 2021-2022 Budget |               | 2022-2023 Budget     |
|--|------------------|---------------|---------------|------------------|---------------|---------------|------------------|---------------|----------------------|
|  | Adjusted         | Actual        | Variance      | Adjusted         | Actual        | Variance      | Adopted          | Adjusted      | Adopted              |
| 3.257.5.6160.115 Ancillary Professional              | 17,297           | 17,867        | - 570         | 17,953           | 18,178        | - 225         | 16,186           | 16,186        | <b>18,992</b>        |
| 3.257.5.6160.199 Personal Leave Reimbursement        | 0                | 70            | -70           | 0                | 0             | 0             | 0                | 0             | <b>0</b>             |
| <b>Total Salaries</b>                                | <u>17,297</u>    | <u>17,937</u> | <u>- 640</u>  | <u>17,953</u>    | <u>18,178</u> | <u>- 225</u>  | <u>16,186</u>    | <u>16,186</u> | <u><b>18,992</b></u> |
| 3.257.5.6160.210 PERSI                               | 2,029            | 2,150         | - 121         | 2,106            | 2,135         | -29           | 1,860            | 1,860         | <b>2,228</b>         |
| 3.257.5.6160.220 Social Security Tax                 | 1,271            | 1,116         | 155           | 1,320            | 1,205         | 115           | 1,165            | 1,165         | <b>1,396</b>         |
| 3.257.5.6160.230 Life Insurance                      | 30               | 30            | 0             | 30               | 26            | 4             | 26               | 26            | <b>26</b>            |
| 3.257.5.6160.240 Medical Insurance                   | 2,537            | 4,330         | -1,793        | 2,634            | 4,116         | -1,482        | 2,450            | 2,450         | <b>3,125</b>         |
| 3.257.5.6160.250 Employee Assistance Plan            | 8                | 11            | -3            | 8                | 7             | 1             | 7                | 7             | <b>7</b>             |
| 3.257.5.6160.260 Dental Insurance                    | 121              | 123           | -2            | 127              | 107           | 20            | 110              | 110           | <b>0</b>             |
| 3.257.5.6160.270 Worker's Compensation Insurance     | 100              | 123           | -23           | 123              | 127           | -4            | 111              | 111           | <b>137</b>           |
| 3.257.5.6160.280 Retirement Sick Leave Benefits      | 218              | 131           | 87            | 0                | -38           | 38            | 0                | 0             | <b>0</b>             |
| 3.257.5.6160.290 Vision Insurance                    | 21               | 22            | -1            | 22               | 19            | 3             | 19               | 19            | <b>19</b>            |
| <b>Total Fringe Benefits</b>                         | <u>6,335</u>     | <u>8,036</u>  | <u>-1,701</u> | <u>6,370</u>     | <u>7,704</u>  | <u>-1,334</u> | <u>5,748</u>     | <u>5,748</u>  | <u><b>6,938</b></u>  |
| 3.257.5.6160.310 Professional and Technical Services | 0                | 0             | 0             | 0                | 2,555         | -2,555        | 0                | 0             | <b>0</b>             |
| 3.257.5.6160.381 In-District Travel Allowance        | 20,000           | 10,564        | 9,436         | 10,054           | 71            | 9,983         | 10,054           | 10,054        | <b>10,054</b>        |
| <b>Total Purchased Services</b>                      | <u>20,000</u>    | <u>10,564</u> | <u>9,436</u>  | <u>10,054</u>    | <u>2,626</u>  | <u>7,428</u>  | <u>10,054</u>    | <u>10,054</u> | <u><b>10,054</b></u> |
| <b>Total Ancillary Service Program</b>               | <u>43,632</u>    | <u>36,537</u> | <u>7,095</u>  | <u>34,377</u>    | <u>28,508</u> | <u>5,869</u>  | <u>31,988</u>    | <u>31,988</u> | <u><b>35,984</b></u> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.257.5.6210.396 Inservice Training            | 30,000                  | 50            | 29,950          | 28,040                  | 10,396        | 17,644          | 50,040                  | 31,040          | <b>50,040</b>                  |
| <b>Total Purchased Services</b>                | <u>30,000</u>           | <u>50</u>     | <u>29,950</u>   | <u>28,040</u>           | <u>10,396</u> | <u>17,644</u>   | <u>50,040</u>           | <u>31,040</u>   | <b><u>50,040</u></b>           |
| <b>Total Instructional Improvement Program</b> | <u>30,000</u>           | <u>50</u>     | <u>29,950</u>   | <u>28,040</u>           | <u>10,396</u> | <u>17,644</u>   | <u>50,040</u>           | <u>31,040</u>   | <b><u>50,040</u></b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                  |                 | <u>2020-2021 Budget</u> |                  |                 | <u>2021-2022 Budget</u> |                  | <b><u>2022-2023 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>          |
| 3.257.5.6320.393 Indirect Costs                | 55,000                  | 28,321           | 26,679          | 0                       | 27,683           | -27,683         | 0                       | 0                | <b>0</b>                       |
| <b>Total Purchased Services</b>                | <u>55,000</u>           | <u>28,321</u>    | <u>26,679</u>   | <u>0</u>                | <u>27,683</u>    | <u>-27,683</u>  | <u>0</u>                | <u>0</u>         | <b><u>0</u></b>                |
| <b>Total Central Administration Program</b>    | <u>55,000</u>           | <u>28,321</u>    | <u>26,679</u>   | <u>0</u>                | <u>27,683</u>    | <u>-27,683</u>  | <u>0</u>                | <u>0</u>         | <b><u>0</u></b>                |
| <b>Total Current Expenditures</b>              | <u>2,887,905</u>        | <u>2,656,475</u> | <u>231,430</u>  | <u>2,811,290</u>        | <u>2,751,378</u> | <u>59,912</u>   | <u>2,982,454</u>        | <u>2,681,211</u> | <b><u>2,903,817</u></b>        |
| <b>TOTAL IDEA PART B - SCHOOL-AGE FUND</b>     | <u>2,887,905</u>        | <u>2,656,475</u> | <u>231,430</u>  | <u>2,811,290</u>        | <u>2,751,378</u> | <u>59,912</u>   | <u>2,982,454</u>        | <u>2,681,211</u> | <b><u>2,903,817</u></b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>    | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.258.4.4430.000 Title VI-B Preschool      | 226,637                 | 136,206        | -90,431         | 215,337                 | 174,805        | -40,532         | 225,191                 | 165,910         | 128,877                 |
| <b>TOTAL FEDERAL FUNDING</b>               | <b>226,637</b>          | <b>136,206</b> | <b>-90,431</b>  | <b>215,337</b>          | <b>174,805</b> | <b>-40,532</b>  | <b>225,191</b>          | <b>165,910</b>  | <b>128,877</b>          |
| 3.258.4.4600.000 Interfund Transfers       | 0                       | 0              | 0               | 0                       | 0              | 0               | 0                       | 0               | 12,300                  |
| <b>TOTAL OTHER FUNDING SOURCES</b>         | <b>0</b>                | <b>0</b>       | <b>0</b>        | <b>0</b>                | <b>0</b>       | <b>0</b>        | <b>0</b>                | <b>0</b>        | <b>12,300</b>           |
| <b>TOTAL CURRENT REVENUES</b>              | <b>226,637</b>          | <b>136,206</b> | <b>-90,431</b>  | <b>215,337</b>          | <b>174,805</b> | <b>-40,532</b>  | <b>225,191</b>          | <b>165,910</b>  | <b>141,177</b>          |
| <b>TOTAL IDEA PART B - PRE-SCHOOL FUND</b> | <b>226,637</b>          | <b>136,206</b> | <b>-90,431</b>  | <b>215,337</b>          | <b>174,805</b> | <b>-40,532</b>  | <b>225,191</b>          | <b>165,910</b>  | <b>141,177</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.258.5.5220.116 Teachers                        | 0                       | 0              | 0               | 0                       | 0              | 0               | 0                       | 5,000           | <b>0</b>                |
| 3.258.5.5220.152 Instructional Assistants        | 59,463                  | 55,016         | 4,447           | 58,760                  | 70,786         | -12,026         | 70,666                  | 40,666          | <b>63,004</b>           |
| 3.258.5.5220.199 Personal Leave Reimbursement    | 0                       | 60             | -60             | 0                       | 280            | -280            | 0                       | 0               | <b>0</b>                |
| <b>Total Salaries</b>                            | <b>59,463</b>           | <b>55,076</b>  | <b>4,387</b>    | <b>58,760</b>           | <b>71,066</b>  | <b>-12,306</b>  | <b>70,666</b>           | <b>45,666</b>   | <b>63,004</b>           |
| 3.258.5.5220.210 PERSI                           | 6,975                   | 6,599          | 376             | 6,893                   | 8,488          | -1,595          | 8,228                   | 8,228           | <b>7,390</b>            |
| 3.258.5.5220.220 Social Security Tax             | 4,371                   | 3,608          | 763             | 4,319                   | 5,407          | -1,088          | 5,156                   | 5,156           | <b>4,631</b>            |
| 3.258.5.5220.230 Life Insurance                  | 417                     | 425            | -8              | 417                     | 494            | -77             | 521                     | 521             | <b>417</b>              |
| 3.258.5.5220.240 Medical Insurance               | 34,757                  | 35,496         | -739            | 36,080                  | 43,020         | -6,940          | 49,000                  | 34,000          | <b>50,000</b>           |
| 3.258.5.5220.250 Employee Assistance Plan        | 108                     | 110            | -2              | 108                     | 125            | -17             | 135                     | 135             | <b>112</b>              |
| 3.258.5.5220.260 Dental Insurance                | 1,664                   | 1,708          | -44             | 1,740                   | 2,032          | -292            | 2,195                   | 2,195           | <b>0</b>                |
| 3.258.5.5220.270 Worker's Compensation Insurance | 345                     | 377            | -32             | 402                     | 496            | -94             | 489                     | 489             | <b>456</b>              |
| 3.258.5.5220.280 Retirement Sick Leave Benefits  | 749                     | 371            | 378             | 0                       | -79            | 79              | 0                       | 0               | <b>0</b>                |
| 3.258.5.5220.290 Vision Insurance                | 293                     | 301            | -8              | 297                     | 351            | -54             | 371                     | 371             | <b>297</b>              |
| <b>Total Fringe Benefits</b>                     | <b>49,679</b>           | <b>48,996</b>  | <b>683</b>      | <b>50,256</b>           | <b>60,336</b>  | <b>-10,080</b>  | <b>66,095</b>           | <b>51,095</b>   | <b>63,303</b>           |
| 3.258.5.5220.410 General Supplies                | 74,495                  | 14,756         | 59,739          | 41,513                  | 26,165         | 15,348          | 23,622                  | 32,428          | <b>14,870</b>           |
| <b>Total Supplies and Materials</b>              | <b>74,495</b>           | <b>14,756</b>  | <b>59,739</b>   | <b>41,513</b>           | <b>26,165</b>  | <b>15,348</b>   | <b>23,622</b>           | <b>32,428</b>   | <b>14,870</b>           |
| 3.258.5.5220.550 Equipment                       | 20,000                  | 7,327          | 12,673          | 30,000                  | 7,651          | 22,349          | 30,000                  | 10,719          | <b>0</b>                |
| <b>Total Capital Objects</b>                     | <b>20,000</b>           | <b>7,327</b>   | <b>12,673</b>   | <b>30,000</b>           | <b>7,651</b>   | <b>22,349</b>   | <b>30,000</b>           | <b>10,719</b>   | <b>0</b>                |
| <b>Total Preschool Handicapped Program</b>       | <b>203,637</b>          | <b>126,155</b> | <b>77,482</b>   | <b>180,529</b>          | <b>165,218</b> | <b>15,311</b>   | <b>190,383</b>          | <b>139,908</b>  | <b>141,177</b>          |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.258.5.6210.396 Inservice Training            | 20,000                  | 8,676         | 11,324          | 34,808                  | 7,900         | 26,908          | 34,808                  | 26,002          | <b>0</b>                       |
| <b>Total Purchased Services</b>                | <u>20,000</u>           | <u>8,676</u>  | <u>11,324</u>   | <u>34,808</u>           | <u>7,900</u>  | <u>26,908</u>   | <u>34,808</u>           | <u>26,002</u>   | <b>0</b>                       |
| <b>Total Instructional Improvement Program</b> | <u>20,000</u>           | <u>8,676</u>  | <u>11,324</u>   | <u>34,808</u>           | <u>7,900</u>  | <u>26,908</u>   | <u>34,808</u>           | <u>26,002</u>   | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                       |                      | <u>2020-2021 Budget</u> |                       |                      | <u>2021-2022 Budget</u> |                       | <b><u>2022-2023 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>          |
| 3.258.5.6320.393 Indirect Costs                | 3,000                   | 1,375                 | 1,625                | 0                       | 1,687                 | -1,687               | 0                       | 0                     | <b>0</b>                       |
| <b>Total Purchased Services</b>                | <u>3,000</u>            | <u>1,375</u>          | <u>1,625</u>         | <u>0</u>                | <u>1,687</u>          | <u>-1,687</u>        | <u>0</u>                | <u>0</u>              | <b><u>0</u></b>                |
| <b>Total Central Administration Program</b>    | <u>3,000</u>            | <u>1,375</u>          | <u>1,625</u>         | <u>0</u>                | <u>1,687</u>          | <u>-1,687</u>        | <u>0</u>                | <u>0</u>              | <b><u>0</u></b>                |
| <b>Total Current Expenditures</b>              | <u>226,637</u>          | <u>136,206</u>        | <u>90,431</u>        | <u>215,337</u>          | <u>174,805</u>        | <u>40,532</u>        | <u>225,191</u>          | <u>165,910</u>        | <b><u>141,177</u></b>          |
| <b>TOTAL IDEA PART B - PRE-SCHOOL FUND</b>     | <u><u>226,637</u></u>   | <u><u>136,206</u></u> | <u><u>90,431</u></u> | <u><u>215,337</u></u>   | <u><u>174,805</u></u> | <u><u>40,532</u></u> | <u><u>225,191</u></u>   | <u><u>165,910</u></u> | <b><u><u>141,177</u></u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUNDS 259**

**IDEA PART B - ARPA FUND**

**DESCRIPTION**

In response to the COVID-19 pandemic, Congress authorized a series of acts that provided funds to states to assist school districts when tax revenues decreased.

**SPECIAL NOTES**

These funds are divided into four different grants, each with its own set of spending rules and ending dates. The acts that provide these funds are:

1. Coronavirus Aid, Relief, and Economic Security Act (CARES), also described as ESSER I (Fund 252).
2. Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), also described as ESSER II (Fund 254).
3. American Rescue Plan Act (ARPA), also described as ESSER III (Fund 250).
4. American Rescue Plan Act (ARPA), also described as ESSER III, for Special Education Expenses (Fund 259).

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**IDEA PART B (ARPA) FUND**  
**REVENUES**

| <u>Account Elements and Description</u>      | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.259.4.4430.000 Title VI-B Preschool (ARRA) | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 579,136         | <b>512,125</b>          |
| <b>TOTAL FEDERAL FUNDING</b>                 | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>579,136</b>  | <b>512,125</b>          |
| <br>   |                         |               |                 |                         |               |                 |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>                | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>579,136</b>  | <b>512,125</b>          |
| <br>   |                         |               |                 |                         |               |                 |                         |                 |                         |
| <b>TOTAL IDEA PART B (ARPA) FUND</b>         | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>579,136</b>  | <b>512,125</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**IDEA PART B (ARPA) FUND**  
**SPECIAL EDUCATION PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.259.5.5210.410 General Supplies              | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 297,161         | <b>229,824</b>          |
| <b>Total Supplies and Materials</b>            | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 297,161         | <b>229,824</b>          |
| 3.259.5.5210.550 Equipment                     | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 215,000         | <b>200,000</b>          |
| <b>Total Capital Objects</b>                   | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 215,000         | <b>200,000</b>          |
| <b>Total Special Education Program</b>         | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>512,161</b>  | <b>429,824</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**IDEA PART B (ARPA) FUND**  
**PRESCHOOL HANDICAPPED PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.259.5.5220.410 General Supplies              | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 31,975          | <b>32,046</b>           |
| <b>Total Supplies and Materials</b>            | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>31,975</b>   | <b>32,046</b>           |
| 3.259.5.5220.550 Equipment                     | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 10,000          | <b>25,000</b>           |
| <b>Total Capital Objects</b>                   | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>10,000</b>   | <b>25,000</b>           |
| <b>Total Preschool Handicapped Program</b>     | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>41,975</b>   | <b>57,046</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**IDEA PART B (ARPA) FUND**  
**ANCILLARY SERVICE PROGRAM**

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.259.5.6160.310 Professional and Technical Services | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 10,000          | <b>10,000</b>           |
| 3.259.5.6160.381 In-District Travel Allowance        | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 5,000           | <b>5,000</b>            |
| <b>Total Purchased Services</b>                      | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>0</u>                | <u>15,000</u>   | <b><u>15,000</u></b>    |
| <b>Total Ancillary Service Program</b>               | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>0</u>                | <u>0</u>      | <u>0</u>        | <u>0</u>                | <u>15,000</u>   | <b><u>15,000</u></b>    |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**IDEA PART B (ARPA) FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.259.5.6210.396 Inservice Training            | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 10,000          | <b>10,255</b>                  |
| <b>Total Purchased Services</b>                | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 10,000          | <b>10,255</b>                  |
| <b>Total Instructional Improvement Program</b> | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 10,000          | <b>10,255</b>                  |
| <b>Total Current Expenditures</b>              | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 579,136         | <b>512,125</b>                 |
| <b>TOTAL IDEA PART B (ARPA) FUND</b>           | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 579,136         | <b>512,125</b>                 |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUNDS 260**

**MEDICAID FUND**

**DESCRIPTION**

This fund accounts for the Medicaid-eligible program expenditures for qualifying students. The District must match a percentage of identified costs for services. Reimbursement is received from the State of Idaho.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**MEDICAID FUND**  
**REVENUES**

| <u>Account Elements and Description</u>  | <u>2019-2020 Budget</u> |                  |                  | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|------------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.260.4.4150.000 Earnings on Investments | 0                       | 641              | 641              | 0                       | 394            | 394             | 0                       | 0               | 0                       |
| <b>TOTAL LOCAL FUNDING</b>               | <b>0</b>                | <b>641</b>       | <b>641</b>       | <b>0</b>                | <b>394</b>     | <b>394</b>      | <b>0</b>                | <b>0</b>        | <b>0</b>                |
| 3.260.4.4459.900 Medicaid Revenue        | 550,000                 | 994,316          | 444,316          | 650,000                 | 770,832        | 120,832         | 650,000                 | 650,000         | 650,000                 |
| <b>TOTAL FEDERAL FUNDING</b>             | <b>550,000</b>          | <b>994,316</b>   | <b>444,316</b>   | <b>650,000</b>          | <b>770,832</b> | <b>120,832</b>  | <b>650,000</b>          | <b>650,000</b>  | <b>650,000</b>          |
| 3.260.4.4600.000 Interfund Transfers     | 225,000                 | 31,909           | - 193,091        | 175,000                 | 176,738        | 1,738           | 175,000                 | 175,000         | 175,000                 |
| <b>TOTAL OTHER FUNDING SOURCES</b>       | <b>225,000</b>          | <b>31,909</b>    | <b>- 193,091</b> | <b>175,000</b>          | <b>176,738</b> | <b>1,738</b>    | <b>175,000</b>          | <b>175,000</b>  | <b>175,000</b>          |
| <b>TOTAL CURRENT REVENUES</b>            | <b>775,000</b>          | <b>1,026,866</b> | <b>251,866</b>   | <b>825,000</b>          | <b>947,964</b> | <b>122,964</b>  | <b>825,000</b>          | <b>825,000</b>  | <b>825,000</b>          |
| 3.260.4.7000.000 UNKNOWN                 | 0                       | 0                | 0                | 0                       | 5,283          | 5,283           | 0                       | 0               | 0                       |
| <b>TOTAL MEDICAID FUND</b>               | <b>775,000</b>          | <b>1,026,866</b> | <b>251,866</b>   | <b>825,000</b>          | <b>953,246</b> | <b>128,246</b>  | <b>825,000</b>          | <b>825,000</b>  | <b>825,000</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**MEDICAID FUND**  
**SPECIAL EDUCATION PROGRAM**

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |                  |                  | <u>2020-2021 Budget</u> |                |                  | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|------------------|-------------------------|----------------|------------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.260.5.5210.310 Professional and Technical Services | 225,000                 | 382,617          | - 157,617        | 175,000                 | 176,738        | -1,738           | 175,000                 | 175,000         | <b>100,000</b>          |
| 3.260.5.5210.317 Health Services (Contracted)        | 550,000                 | 638,967          | -88,967          | 650,000                 | 776,508        | - 126,508        | 650,000                 | 650,000         | <b>725,000</b>          |
| <b>Total Purchased Services</b>                      | <u>775,000</u>          | <u>1,021,583</u> | <u>- 246,583</u> | <u>825,000</u>          | <u>953,246</u> | <u>- 128,246</u> | <u>825,000</u>          | <u>825,000</u>  | <b>825,000</b>          |
| <b>Total Special Education Program</b>               | <u>775,000</u>          | <u>1,021,583</u> | <u>- 246,583</u> | <u>825,000</u>          | <u>953,246</u> | <u>- 128,246</u> | <u>825,000</u>          | <u>825,000</u>  | <b>825,000</b>          |
| <b>Total Current Expenditures</b>                    | <u>775,000</u>          | <u>1,021,583</u> | <u>- 246,583</u> | <u>825,000</u>          | <u>953,246</u> | <u>- 128,246</u> | <u>825,000</u>          | <u>825,000</u>  | <b>825,000</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**MEDICAID FUND**  
**CONTINGENCY RESERVE PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                         |                         | <u>2020-2021 Budget</u> |                       |                         | <u>2021-2022 Budget</u> |                       | <b><u>2022-2023 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>          |
| 3.260.3.3200.000 Actual Year-End Fund Balance  | N/A                     | 5,283                   | N/A                     | N/A                     | 0                     | N/A                     | N/A                     | N/A                   | N/A                            |
| <b>Total Transfers or Reserves</b>             | <u>0</u>                | <u>5,283</u>            | <u>5,283</u>            | <u>0</u>                | <u>0</u>              | <u>0</u>                | <u>0</u>                | <u>0</u>              | <u>0</u>                       |
| <b>Total Contingency Reserve Program</b>       | <u>0</u>                | <u>5,283</u>            | <u>5,283</u>            | <u>0</u>                | <u>0</u>              | <u>0</u>                | <u>0</u>                | <u>0</u>              | <u>0</u>                       |
| <b>TOTAL MEDICAID FUND</b>                     | <u><u>775,000</u></u>   | <u><u>1,026,866</u></u> | <u><u>- 251,866</u></u> | <u><u>825,000</u></u>   | <u><u>953,246</u></u> | <u><u>- 128,246</u></u> | <u><u>825,000</u></u>   | <u><u>825,000</u></u> | <u><u>825,000</u></u>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>   | <u>2019-2020 Budget</u> |                |                  | <u>2020-2021 Budget</u> |                |                  | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|---|-------------------------|----------------|------------------|-------------------------|----------------|------------------|-------------------------|-----------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.261.4.4459.900 Title IV-A ESSA Revenue  | 323,637                 | 102,101        | - 221,536        | 477,799                 | 251,652        | - 226,147        | 324,300                 | 479,117         | <b>310,928</b>          |
| <b>TOTAL FEDERAL FUNDING</b>  | <u>323,637</u>          | <u>102,101</u> | <u>- 221,536</u> | <u>477,799</u>          | <u>251,652</u> | <u>- 226,147</u> | <u>324,300</u>          | <u>479,117</u>  | <b><u>310,928</u></b>   |
| <br>  |                         |                |                  |                         |                |                  |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>   | <u>323,637</u>          | <u>102,101</u> | <u>- 221,536</u> | <u>477,799</u>          | <u>251,652</u> | <u>- 226,147</u> | <u>324,300</u>          | <u>479,117</u>  | <b><u>310,928</u></b>   |
| <br>  |                         |                |                  |                         |                |                  |                         |                 |                         |
| <b>TOTAL TITLE IV-A, ESSA<br/>-STUDENT SUPPORT AND<br/>ACADEMIC ENRICHMENT FUND</b> | <u>323,637</u>          | <u>102,101</u> | <u>- 221,536</u> | <u>477,799</u>          | <u>251,652</u> | <u>- 226,147</u> | <u>324,300</u>          | <u>479,117</u>  | <b><u>310,928</u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND**  
**ATTENDANCE, GUIDANCE AND HEALTH PROGRAM**

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.261.5.6110.135 Other Special Programs              | 41,555                  | 11,225        | 30,330          | 7,400                   | 7,400          | 0               | 7,400                   | 7,400           | <b>7,400</b>            |
| 3.261.5.6110.164 Social Workers                      | 39,919                  | 38,427        | 1,492           | 108,922                 | 102,931        | 5,991           | 114,288                 | 114,288         | <b>149,037</b>          |
| 3.261.5.6110.199 Personal Leave Reimbursement        | 0                       | 0             | 0               | 0                       | 140            | - 140           | 0                       | 0               | <b>500</b>              |
| <b>Total Salaries</b>                                | <b>81,474</b>           | <b>49,652</b> | <b>31,822</b>   | <b>116,322</b>          | <b>110,471</b> | <b>5,851</b>    | <b>121,688</b>          | <b>121,688</b>  | <b>156,937</b>          |
| 3.261.5.6110.210 PERSI                               | 9,556                   | 6,000         | 3,556           | 13,874                  | 13,258         | 616             | 14,274                  | 14,274          | <b>18,409</b>           |
| 3.261.5.6110.220 Social Security Tax                 | 5,988                   | 3,761         | 2,227           | 8,877                   | 8,187          | 690             | 8,944                   | 8,944           | <b>11,535</b>           |
| 3.261.5.6110.230 Life Insurance                      | 260                     | 141           | 119             | 555                     | 396            | 159             | 434                     | 434             | <b>990</b>              |
| 3.261.5.6110.240 Medical Insurance                   | 21,723                  | 11,733        | 9,990           | 48,210                  | 34,352         | 13,858          | 40,817                  | 40,817          | <b>118,750</b>          |
| 3.261.5.6110.250 Employee Assistance Plan            | 67                      | 35            | 32              | 144                     | 98             | 46              | 112                     | 112             | <b>266</b>              |
| 3.261.5.6110.260 Dental Insurance                    | 1,040                   | 561           | 479             | 2,287                   | 1,648          | 639             | 1,828                   | 1,828           | <b>0</b>                |
| 3.261.5.6110.270 Worker's Compensation Insurance     | 473                     | 340           | 133             | 832                     | 771            | 61              | 849                     | 849             | <b>1,136</b>            |
| 3.261.5.6110.280 Retirement Sick Leave Benefits      | 1,027                   | 347           | 680             | 0                       | -72            | 72              | 0                       | 0               | <b>0</b>                |
| 3.261.5.6110.290 Vision Insurance                    | 183                     | 100           | 83              | 395                     | 264            | 131             | 309                     | 309             | <b>705</b>              |
| <b>Total Fringe Benefits</b>                         | <b>40,317</b>           | <b>23,016</b> | <b>17,301</b>   | <b>75,174</b>           | <b>58,902</b>  | <b>16,272</b>   | <b>67,567</b>           | <b>67,567</b>   | <b>151,791</b>          |
| <b>Total Attendance, Guidance And Health Program</b> | <b>121,791</b>          | <b>72,669</b> | <b>49,122</b>   | <b>191,496</b>          | <b>169,373</b> | <b>22,123</b>   | <b>189,255</b>          | <b>189,255</b>  | <b>308,728</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.261.5.6210.396 Inservice Training            | 49,321                  | 663           | 48,658          | 59,321                  | 5,022         | 54,299          | 50,000                  | 75,000          | <b>0</b>                |
| <b>Total Purchased Services</b>                | 49,321                  | 663           | 48,658          | 59,321                  | 5,022         | 54,299          | 50,000                  | 75,000          | <b>0</b>                |
| 3.261.5.6210.410 General Supplies              | 110,656                 | 15,330        | 95,326          | 147,736                 | 69,846        | 77,890          | 50,000                  | 184,817         | <b>0</b>                |
| <b>Total Supplies and Materials</b>            | 110,656                 | 15,330        | 95,326          | 147,736                 | 69,846        | 77,890          | 50,000                  | 184,817         | <b>0</b>                |
| 3.261.5.6210.550 Equipment                     | 41,869                  | 12,483        | 29,386          | 77,046                  | 4,920         | 72,126          | 32,845                  | 27,845          | <b>0</b>                |
| <b>Total Capital Objects</b>                   | 41,869                  | 12,483        | 29,386          | 77,046                  | 4,920         | 72,126          | 32,845                  | 27,845          | <b>0</b>                |
| <b>Total Instructional Improvement Program</b> | <u>201,846</u>          | <u>28,476</u> | <u>173,370</u>  | <u>284,103</u>          | <u>79,789</u> | <u>204,314</u>  | <u>132,845</u>          | <u>287,662</u>  | <b>0</b>                |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>                              | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.261.5.6320.393 Indirect Costs   | 0                       | 956            | - 956           | 2,200                   | 2,490          | - 290           | 2,200                   | 2,200           | <b>2,200</b>                   |
| <b>Total Purchased Services</b>   | 0                       | 956            | - 956           | 2,200                   | 2,490          | - 290           | 2,200                   | 2,200           | <b>2,200</b>                   |
| <b>Total Central Administration Program</b>                                 | 0                       | 956            | - 956           | 2,200                   | 2,490          | - 290           | 2,200                   | 2,200           | <b>2,200</b>                   |
| <b>Total Current Expenditures</b>   | <u>323,637</u>          | <u>102,101</u> | <u>221,536</u>  | <u>477,799</u>          | <u>251,652</u> | <u>226,147</u>  | <u>324,300</u>          | <u>479,117</u>  | <b><u>310,928</u></b>          |
| <b>TOTAL TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND</b> | <u>323,637</u>          | <u>102,101</u> | <u>221,536</u>  | <u>477,799</u>          | <u>251,652</u> | <u>226,147</u>  | <u>324,300</u>          | <u>479,117</u>  | <b><u>310,928</u></b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>                           | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|---|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.263.4.4453.300 Carl Perkins Grant                               | 178,947                 | 178,947        | 0               | 196,693                 | 196,693        | 0               | 186,000                 | 202,402         | <b>202,402</b>          |
| <b>TOTAL FEDERAL FUNDING</b>                                      | <u>178,947</u>          | <u>178,947</u> | <u>0</u>        | <u>196,693</u>          | <u>196,693</u> | <u>0</u>        | <u>186,000</u>          | <u>202,402</u>  | <b><u>202,402</u></b>   |
| <br>  |                         |                |                 |                         |                |                 |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>                                     | <u>178,947</u>          | <u>178,947</u> | <u>0</u>        | <u>196,693</u>          | <u>196,693</u> | <u>0</u>        | <u>186,000</u>          | <u>202,402</u>  | <b><u>202,402</u></b>   |
| <br>  |                         |                |                 |                         |                |                 |                         |                 |                         |
| <b>TOTAL PERKINS IV -<br/>PROFESSIONAL TECHNICAL ACT<br/>FUND</b> | <u>178,947</u>          | <u>178,947</u> | <u>0</u>        | <u>196,693</u>          | <u>196,693</u> | <u>0</u>        | <u>186,000</u>          | <u>202,402</u>  | <b><u>202,402</u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description                           | 2019-2020 Budget |                |              | 2020-2021 Budget |                |               | 2021-2022 Budget |                | 2022-2023 Budget |
|---|------------------|----------------|--------------|------------------|----------------|---------------|------------------|----------------|------------------|
|   | Adjusted         | Actual         | Variance     | Adjusted         | Actual         | Variance      | Adopted          | Adjusted       | Adopted          |
| 3.263.5.5190.116 Teachers   | 51,827           | 51,827         | 0            | 69,364           | 70,992         | -1,628        | 0                | 0              | 0                |
| 3.263.5.5190.199 Personal Leave Reimbursement                     | 521              | 520            | 1            | 0                | 160            | - 160         | 0                | 0              | 0                |
| <b>Total Salaries</b>   | <b>52,348</b>    | <b>52,347</b>  | <b>1</b>     | <b>69,364</b>    | <b>71,152</b>  | <b>-1,788</b> | <b>0</b>         | <b>0</b>       | <b>0</b>         |
| 3.263.5.5190.210 PERSI  | 6,234            | 6,235          | -1           | 8,523            | 7,533          | 990           | 0                | 0              | 0                |
| 3.263.5.5190.220 Social Security Tax                              | 3,989            | 3,989          | 0            | 5,461            | 4,833          | 628           | 0                | 0              | 0                |
| 3.263.5.5190.230 Life Insurance                                   | 43               | 44             | -1           | 57               | 61             | -4            | 0                | 0              | 0                |
| 3.263.5.5190.270 Worker's Compensation Insurance                  | 151              | 330            | - 179        | 459              | 444            | 15            | 0                | 0              | 0                |
| 3.263.5.5190.280 Retirement Sick Leave Benefits                   | 161              | 161            | 0            | 0                | - 161          | 161           | 0                | 0              | 0                |
| 3.263.5.5190.290 Vision Insurance                                 | 31               | 31             | 0            | 37               | 43             | -6            | 0                | 0              | 0                |
| <b>Total Fringe Benefits</b>                                      | <b>10,609</b>    | <b>10,789</b>  | <b>- 180</b> | <b>14,537</b>    | <b>12,752</b>  | <b>1,785</b>  | <b>0</b>         | <b>0</b>       | <b>0</b>         |
| 3.263.5.5190.310 Professional and Technical Services              | 9,912            | 9,912          | 0            | 2,248            | 2,245          | 3             | 20,000           | 1,000          | 20,000           |
| 3.263.5.5190.382 Out-District Travel Allowance                    | 11,980           | 11,980         | 0            | 6,504            | 6,504          | 0             | 15,000           | 15,000         | 15,000           |
| <b>Total Purchased Services</b>                                   | <b>21,892</b>    | <b>21,892</b>  | <b>0</b>     | <b>8,752</b>     | <b>8,749</b>   | <b>3</b>      | <b>35,000</b>    | <b>16,000</b>  | <b>35,000</b>    |
| 3.263.5.5190.410 General Supplies                                 | 81,366           | 81,187         | 179          | 97,428           | 97,428         | 0             | 88,000           | 101,402        | 88,402           |
| <b>Total Supplies and Materials</b>                               | <b>81,366</b>    | <b>81,187</b>  | <b>179</b>   | <b>97,428</b>    | <b>97,428</b>  | <b>0</b>      | <b>88,000</b>    | <b>101,402</b> | <b>88,402</b>    |
| 3.263.5.5190.550 Equipment  | 12,732           | 12,732         | 0            | 6,612            | 6,612          | 0             | 63,000           | 85,000         | 79,000           |
| <b>Total Capital Objects</b>                                      | <b>12,732</b>    | <b>12,732</b>  | <b>0</b>     | <b>6,612</b>     | <b>6,612</b>   | <b>0</b>      | <b>63,000</b>    | <b>85,000</b>  | <b>79,000</b>    |
| <b>Total Vocational-Technical Program</b>                         | <b>178,947</b>   | <b>178,947</b> | <b>0</b>     | <b>196,693</b>   | <b>196,693</b> | <b>0</b>      | <b>186,000</b>   | <b>202,402</b> | <b>202,402</b>   |
| <b>Total Current Expenditures</b>                                 | <b>178,947</b>   | <b>178,947</b> | <b>0</b>     | <b>196,693</b>   | <b>196,693</b> | <b>0</b>      | <b>186,000</b>   | <b>202,402</b> | <b>202,402</b>   |
| <b>TOTAL PERKINS IV -<br/>PROFESSIONAL TECHNICAL ACT<br/>FUND</b> | <b>178,947</b>   | <b>178,947</b> | <b>0</b>     | <b>196,693</b>   | <b>196,693</b> | <b>0</b>      | <b>186,000</b>   | <b>202,402</b> | <b>202,402</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>                                    | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.270.4.4459.900 Title III LEP Revenue                                     | 18,735                  | 14,957        | -3,778          | 17,352                  | 11,070        | -6,282          | 13,573                  | 22,980          | <b>16,698</b>           |
| <b>TOTAL FEDERAL FUNDING</b>   | <u>18,735</u>           | <u>14,957</u> | <u>-3,778</u>   | <u>17,352</u>           | <u>11,070</u> | <u>-6,282</u>   | <u>13,573</u>           | <u>22,980</u>   | <b><u>16,698</u></b>    |
| <br>   |                         |               |                 |                         |               |                 |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>  | <u>18,735</u>           | <u>14,957</u> | <u>-3,778</u>   | <u>17,352</u>           | <u>11,070</u> | <u>-6,282</u>   | <u>13,573</u>           | <u>22,980</u>   | <b><u>16,698</u></b>    |
| <br>   |                         |               |                 |                         |               |                 |                         |                 |                         |
| <b>TOTAL TITLE III-A, ESSA -<br/>ENGLISH LANGUAGE<br/>ACQUISITION FUND</b> | <u>18,735</u>           | <u>14,957</u> | <u>-3,778</u>   | <u>17,352</u>           | <u>11,070</u> | <u>-6,282</u>   | <u>13,573</u>           | <u>22,980</u>   | <b><u>16,698</u></b>    |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.270.5.5120.135 Other Special Programs          | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 1,300           | 0                       |
| <b>Total Salaries</b>                            | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 1,300           | 0                       |
| 3.270.5.5120.210 PERSI                           | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 150             | 0                       |
| 3.270.5.5120.220 Social Security Tax             | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 100             | 0                       |
| 3.270.5.5120.230 Life Insurance                  | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 15              | 0                       |
| 3.270.5.5120.240 Medical Insurance               | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 900             | 0                       |
| 3.270.5.5120.250 Employee Assistance Plan        | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 5               | 0                       |
| 3.270.5.5120.260 Dental Insurance                | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 50              | 0                       |
| 3.270.5.5120.270 Worker's Compensation Insurance | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 25              | 0                       |
| 3.270.5.5120.290 Vision Insurance                | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 15              | 0                       |
| <b>Total Fringe Benefits</b>                     | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 1,260           | 0                       |
| 3.270.5.5120.410 General Supplies                | 8,859                   | 4,602         | 4,257           | 6,604                   | 6,383         | 221             | 5,000                   | 9,508           | 6,000                   |
| <b>Total Supplies and Materials</b>              | 8,859                   | 4,602         | 4,257           | 6,604                   | 6,383         | 221             | 5,000                   | 9,508           | 6,000                   |
| <b>Total Elementary Program</b>                  | <u>8,859</u>            | <u>4,602</u>  | <u>4,257</u>    | <u>6,604</u>            | <u>6,383</u>  | <u>221</u>      | <u>5,000</u>            | <u>12,068</u>   | <u>6,000</u>            |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.270.5.6210.381 In-District Travel Allowance  | 400                     | 0             | 400             | 400                     | 316           | 84              | 400                     | 400             | <b>698</b>              |
| 3.270.5.6210.396 Inservice Training            | 5,976                   | 3,250         | 2,726           | 5,943                   | 63            | 5,880           | 5,000                   | 7,500           | <b>5,000</b>            |
| <b>Total Purchased Services</b>                | <u>6,376</u>            | <u>3,250</u>  | <u>3,126</u>    | <u>6,343</u>            | <u>379</u>    | <u>5,964</u>    | <u>5,400</u>            | <u>7,900</u>    | <b><u>5,698</u></b>     |
| 3.270.5.6210.550 Equipment                     | 3,500                   | 7,020         | -3,520          | 4,240                   | 4,240         | 0               | 3,008                   | 2,847           | <b>5,000</b>            |
| <b>Total Capital Objects</b>                   | <u>3,500</u>            | <u>7,020</u>  | <u>-3,520</u>   | <u>4,240</u>            | <u>4,240</u>  | <u>0</u>        | <u>3,008</u>            | <u>2,847</u>    | <b><u>5,000</u></b>     |
| <b>Total Instructional Improvement Program</b> | <u>9,876</u>            | <u>10,270</u> | <u>- 394</u>    | <u>10,583</u>           | <u>4,619</u>  | <u>5,964</u>    | <u>8,408</u>            | <u>10,747</u>   | <b><u>10,698</u></b>    |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>                     | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.270.5.6320.393 Indirect Costs                                    | 0                       | 85            | -85             | 165                     | 69            | 96              | 165                     | 165             | <b>0</b>                       |
| <b>Total Purchased Services</b>                                    | 0                       | 85            | -85             | 165                     | 69            | 96              | 165                     | 165             | <b>0</b>                       |
| <b>Total Central Administration Program</b>                        | 0                       | 85            | -85             | 165                     | 69            | 96              | 165                     | 165             | <b>0</b>                       |
| <b>Total Current Expenditures</b>                                  | <u>18,735</u>           | <u>14,957</u> | <u>3,778</u>    | <u>17,352</u>           | <u>11,070</u> | <u>6,282</u>    | <u>13,573</u>           | <u>22,980</u>   | <b><u>16,698</u></b>           |
| <b>TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND</b> | <u>18,735</u>           | <u>14,957</u> | <u>3,778</u>    | <u>17,352</u>           | <u>11,070</u> | <u>6,282</u>    | <u>13,573</u>           | <u>22,980</u>   | <b><u>16,698</u></b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>                                       | <u>2019-2020 Budget</u> |                |                  | <u>2020-2021 Budget</u> |                |                  | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|---|-------------------------|----------------|------------------|-------------------------|----------------|------------------|-------------------------|-----------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.271.4.4459.900 Title II-A Revenue   | 389,377                 | 370,241        | -19,136          | 563,404                 | 442,977        | - 120,427        | 490,141                 | 568,889         | 476,344                 |
| <b>TOTAL FEDERAL FUNDING</b>  | <u>389,377</u>          | <u>370,241</u> | <u>-19,136</u>   | <u>563,404</u>          | <u>442,977</u> | <u>- 120,427</u> | <u>490,141</u>          | <u>568,889</u>  | <u>476,344</u>          |
| <br>  |                         |                |                  |                         |                |                  |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>   | <u>389,377</u>          | <u>370,241</u> | <u>-19,136</u>   | <u>563,404</u>          | <u>442,977</u> | <u>- 120,427</u> | <u>490,141</u>          | <u>568,889</u>  | <u>476,344</u>          |
| <br>  |                         |                |                  |                         |                |                  |                         |                 |                         |
| 3.271.4.7000.000 Estimated Beginning Balance                                  | 107,160                 | 0              | - 107,160        | 0                       | 0              | 0                | 0                       | 0               | 75,853                  |
| <b>TOTAL TITLE II-A, ESEA -<br/>SUPPORTING EFFECTIVE<br/>INSTRUCTION FUND</b> | <u>496,537</u>          | <u>370,241</u> | <u>- 126,296</u> | <u>563,404</u>          | <u>442,977</u> | <u>- 120,427</u> | <u>490,141</u>          | <u>568,889</u>  | <u>552,197</u>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.271.5.5120.116 Teachers                        | 255,197                 | 160,421        | 94,776          | 251,509                 | 173,173        | 78,336          | 251,509                 | 251,509         | <b>251,509</b>          |
| 3.271.5.5120.151 Clerical Personnel              | 36,765                  | 37,878         | -1,113          | 37,756                  | 38,431         | - 675           | 37,979                  | 37,979          | <b>18,583</b>           |
| 3.271.5.5120.199 Personal Leave Reimbursement    | 1,360                   | 717            | 643             | 1,360                   | 549            | 811             | 1,360                   | 1,360           | <b>1,360</b>            |
| <b>Total Salaries</b>                            | <b>293,322</b>          | <b>199,015</b> | <b>94,307</b>   | <b>290,625</b>          | <b>212,153</b> | <b>78,472</b>   | <b>290,848</b>          | <b>290,848</b>  | <b>271,452</b>          |
| 3.271.5.5120.210 PERSI                           | 29,935                  | 23,667         | 6,268           | 34,091                  | 25,190         | 8,901           | 34,117                  | 34,117          | <b>31,842</b>           |
| 3.271.5.5120.220 Social Security Tax             | 0                       | 14,981         | -14,981         | 21,361                  | 15,961         | 5,400           | 21,377                  | 21,377          | <b>19,952</b>           |
| 3.271.5.5120.230 Life Insurance                  | 0                       | 350            | - 350           | 298                     | 350            | -52             | 298                     | 298             | <b>298</b>              |
| 3.271.5.5120.240 Medical Insurance               | 0                       | 24,946         | -24,946         | 25,726                  | 25,830         | - 104           | 28,028                  | 28,028          | <b>35,750</b>           |
| 3.271.5.5120.250 Employee Assistance Plan        | 0                       | 77             | -77             | 77                      | 77             | 0               | 77                      | 77              | <b>80</b>               |
| 3.271.5.5120.260 Dental Insurance                | 0                       | 1,199          | -1,199          | 1,233                   | 1,226          | 7               | 1,256                   | 1,256           | <b>0</b>                |
| 3.271.5.5120.270 Worker's Compensation Insurance | 0                       | 1,363          | -1,363          | 1,976                   | 1,480          | 496             | 2,027                   | 2,027           | <b>1,962</b>            |
| 3.271.5.5120.280 Retirement Sick Leave Benefits  | 0                       | 1,414          | -1,414          | 0                       | - 110          | 110             | 0                       | 0               | <b>0</b>                |
| 3.271.5.5120.290 Vision Insurance                | 0                       | 212            | - 212           | 212                     | 212            | 0               | 212                     | 212             | <b>212</b>              |
| <b>Total Fringe Benefits</b>                     | <b>29,935</b>           | <b>68,207</b>  | <b>-38,272</b>  | <b>84,974</b>           | <b>70,216</b>  | <b>14,758</b>   | <b>87,392</b>           | <b>87,392</b>   | <b>90,096</b>           |
| 3.271.5.5120.396 Inservice Training              | 168,566                 | 99,069         | 69,497          | 183,091                 | 156,138        | 26,953          | 107,187                 | 185,935         | <b>185,935</b>          |
| <b>Total Purchased Services</b>                  | <b>168,566</b>          | <b>99,069</b>  | <b>69,497</b>   | <b>183,091</b>          | <b>156,138</b> | <b>26,953</b>   | <b>107,187</b>          | <b>185,935</b>  | <b>185,935</b>          |
| <b>Total Elementary Program</b>                  | <b>491,823</b>          | <b>366,291</b> | <b>125,532</b>  | <b>558,690</b>          | <b>438,507</b> | <b>120,183</b>  | <b>485,427</b>          | <b>564,175</b>  | <b>547,483</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>                        | <u>2019-2020 Budget</u> |                       |                       | <u>2020-2021 Budget</u> |                       |                       | <u>2021-2022 Budget</u> |                       | <b><u>2022-2023 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>          |
| 3.271.5.6320.393 Indirect Costs                                       | 4,714                   | 3,950                 | 764                   | 4,714                   | 4,471                 | 243                   | 4,714                   | 4,714                 | <b>4,714</b>                   |
| <b>Total Purchased Services</b>                                       | <u>4,714</u>            | <u>3,950</u>          | <u>764</u>            | <u>4,714</u>            | <u>4,471</u>          | <u>243</u>            | <u>4,714</u>            | <u>4,714</u>          | <b><u>4,714</u></b>            |
| <b>Total Central Administration Program</b>                           | <u>4,714</u>            | <u>3,950</u>          | <u>764</u>            | <u>4,714</u>            | <u>4,471</u>          | <u>243</u>            | <u>4,714</u>            | <u>4,714</u>          | <b><u>4,714</u></b>            |
| <b>Total Current Expenditures</b>                                     | <u>496,537</u>          | <u>370,241</u>        | <u>126,296</u>        | <u>563,404</u>          | <u>442,977</u>        | <u>120,427</u>        | <u>490,141</u>          | <u>568,889</u>        | <b><u>552,197</u></b>          |
| <b>TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND</b> | <u><u>496,537</u></u>   | <u><u>370,241</u></u> | <u><u>126,296</u></u> | <u><u>563,404</u></u>   | <u><u>442,977</u></u> | <u><u>120,427</u></u> | <u><u>490,141</u></u>   | <u><u>568,889</u></u> | <b><u><u>552,197</u></u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 272**

**MCKINNEY-VENTO HOMELESS FUND**

**DESCRIPTION**

The McKinney–Vento Homeless Assistance Act of 1987 is a United States federal law that provides federal money for homeless shelter programs. It was the first significant federal legislative response to homelessness, and was passed by the 100th United States Congress and signed into law by President Ronald Reagan on July 22, 1987.

The original federal Act, known simply as the McKinney Act, provided little protection for homeless children in the area of public education. The McKinney Act has since been amended to define homeless children as "individuals who lack a fixed, regular, and adequate nighttime residence." The Act then goes on to give examples of children who would fall under this definition:

- (a) Children sharing housing due to economic hardship or loss of housing;
- (b) Children living in "motels, hotels, trailer parks, or camp grounds due to lack of alternative accommodations"
- (c) Children living in "emergency or transitional shelters"
- (d) Children whose primary nighttime residence is not ordinarily used as a regular sleeping accommodation (e.g. park benches, etc.)
- (e) Children living in "cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations..."[11]

The McKinney-Vento Act also ensures homeless children transportation to and from school free of charge, allowing children to attend their school of origin (last school enrolled or the school they attended when they first became homeless) regardless of what district the family resides in. It further requires schools to register homeless children even if they lack normally required documents, such as immunization records or proof of residence.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**  
**MCKINNEY-VENTO HOMELESS FUND**  
**REVENUES**

| <u>Account Elements and Description</u>          | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.272.4.4430.000 McKinney-Vento Homeless Revenue | 0                       | 0             | 0               | 12,440                  | 12,440        | 0               | 15,360                  | 12,440          | <b>12,000</b>           |
| <b>TOTAL FEDERAL FUNDING</b>                     | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>12,440</b>           | <b>12,440</b> | <b>0</b>        | <b>15,360</b>           | <b>12,440</b>   | <b>12,000</b>           |
| <br>   |                         |               |                 |                         |               |                 |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>                    | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>12,440</b>           | <b>12,440</b> | <b>0</b>        | <b>15,360</b>           | <b>12,440</b>   | <b>12,000</b>           |
| <br>   |                         |               |                 |                         |               |                 |                         |                 |                         |
| <b>TOTAL MCKINNEY-VENTO HOMELESS FUND</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>12,440</b>           | <b>12,440</b> | <b>0</b>        | <b>15,360</b>           | <b>12,440</b>   | <b>12,000</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**MCKINNEY-VENTO HOMELESS FUND**  
**ANCILLARY SERVICE PROGRAM**

| Account Elements and Object Description          | 2019-2020 Budget |        |          | 2020-2021 Budget |        |          | 2021-2022 Budget |          | 2022-2023 Budget |
|--|------------------|--------|----------|------------------|--------|----------|------------------|----------|------------------|
|  | Adjusted         | Actual | Variance | Adjusted         | Actual | Variance | Adopted          | Adjusted | Adopted          |
| 3.272.5.6160.152 Instructional Assistants        | 0                | 0      | 0        | 7,233            | 1,075  | 6,158    | 7,233            | 0        | 0                |
| <b>Total Salaries</b>                            | 0                | 0      | 0        | 7,233            | 1,075  | 6,158    | 7,233            | 0        | 0                |
| 3.272.5.6160.210 PERSI                           | 0                | 0      | 0        | 1,221            | 128    | 1,093    | 848              | 0        | 0                |
| 3.272.5.6160.220 Social Security Tax             | 0                | 0      | 0        | 783              | 81     | 702      | 532              | 0        | 0                |
| 3.272.5.6160.270 Worker's Compensation Insurance | 0                | 0      | 0        | 74               | 7      | 67       | 50               | 0        | 0                |
| 3.272.5.6160.280 Retirement Sick Leave Benefits  | 0                | 0      | 0        | 129              | 0      | 129      | 0                | 0        | 0                |
| <b>Total Fringe Benefits</b>                     | 0                | 0      | 0        | 2,207            | 217    | 1,990    | 1,430            | 0        | 0                |
| 3.272.5.6160.410 General Supplies                | 0                | 0      | 0        | 3,000            | 11,148 | -8,148   | 6,697            | 12,440   | 12,000           |
| <b>Total Supplies and Materials</b>              | 0                | 0      | 0        | 3,000            | 11,148 | -8,148   | 6,697            | 12,440   | 12,000           |
| <b>Total Ancillary Service Program</b>           | 0                | 0      | 0        | 12,440           | 12,440 | 0        | 15,360           | 12,440   | 12,000           |
| <b>Total Current Expenditures</b>                | 0                | 0      | 0        | 12,440           | 12,440 | 0        | 15,360           | 12,440   | 12,000           |
| <b>TOTAL MCKINNEY-VENTO HOMELESS FUND</b>        | 0                | 0      | 0        | 12,440           | 12,440 | 0        | 15,360           | 12,440   | 12,000           |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>                                      | <u>2019-2020 Budget</u> |                       |                   | <u>2020-2021 Budget</u> |                       |                       | <u>2021-2022 Budget</u> |                       | <u>2022-2023 Budget</u>      |
|--|-------------------------|-----------------------|-------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|------------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>         | <u>Variance</u>   | <u>Adjusted</u>         | <u>Actual</u>         | <u>Variance</u>       | <u>Adopted</u>          | <u>Adjusted</u>       | <u>Adopted</u>               |
| 3.273.4.4459.900 21st Century Schools Revenue                                | 250,326                 | 250,913               | 587               | 284,288                 | 260,597               | -23,691               | 276,800                 | 276,800               | <b>157,000</b>               |
| <b>TOTAL FEDERAL FUNDING</b>   | <u>250,326</u>          | <u>250,913</u>        | <u>587</u>        | <u>284,288</u>          | <u>260,597</u>        | <u>-23,691</u>        | <u>276,800</u>          | <u>276,800</u>        | <b><u>157,000</u></b>        |
| <br>   |                         |                       |                   |                         |                       |                       |                         |                       |                              |
| <b>TOTAL CURRENT REVENUES</b>  | <u>250,326</u>          | <u>250,913</u>        | <u>587</u>        | <u>284,288</u>          | <u>260,597</u>        | <u>-23,691</u>        | <u>276,800</u>          | <u>276,800</u>        | <b><u>157,000</u></b>        |
| <br>   |                         |                       |                   |                         |                       |                       |                         |                       |                              |
| <b>TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND</b> | <u><u>250,326</u></u>   | <u><u>250,913</u></u> | <u><u>587</u></u> | <u><u>284,288</u></u>   | <u><u>260,597</u></u> | <u><u>-23,691</u></u> | <u><u>276,800</u></u>   | <u><u>276,800</u></u> | <b><u><u>157,000</u></u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                |               | 2020-2021 Budget |                |               | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|----------------|---------------|------------------|----------------|---------------|------------------|----------------|------------------|
|  | Adjusted         | Actual         | Variance      | Adjusted         | Actual         | Variance      | Adopted          | Adjusted       | Adopted          |
| 3.273.5.6210.136 Other Special Programs              | 192,866          | 198,450        | -5,584        | 219,634          | 202,619        | 17,015        | 210,241          | 205,611        | <b>116,164</b>   |
| <b>Total Salaries</b>                                | <b>192,866</b>   | <b>198,450</b> | <b>-5,584</b> | <b>219,634</b>   | <b>202,619</b> | <b>17,015</b> | <b>210,241</b>   | <b>205,611</b> | <b>116,164</b>   |
| 3.273.5.6210.210 PERSI                               | 3,720            | 3,912          | - 192         | 3,794            | 4,930          | -1,136        | 7,759            | 7,759          | <b>13,626</b>    |
| 3.273.5.6210.220 Social Security Tax                 | 14,176           | 14,722         | - 546         | 16,377           | 15,441         | 936           | 15,452           | 15,452         | <b>8,538</b>     |
| 3.273.5.6210.230 Life Insurance                      | 104              | 104            | 0             | 104              | 104            | 0             | 208              | 208            | <b>52</b>        |
| 3.273.5.6210.240 Medical Insurance                   | 9,165            | 8,730          | 435           | 9,020            | 9,118          | -98           | 19,600           | 18,600         | <b>6,250</b>     |
| 3.273.5.6210.250 Employee Assistance Plan            | 27               | 27             | 0             | 28               | 27             | 1             | 54               | 54             | <b>14</b>        |
| 3.273.5.6210.260 Dental Insurance                    | 393              | 420            | -27           | 436              | 429            | 7             | 878              | 878            | <b>0</b>         |
| 3.273.5.6210.270 Worker's Compensation Insurance     | 1,121            | 1,358          | - 237         | 1,525            | 1,413          | 112           | 1,465            | 1,465          | <b>840</b>       |
| 3.273.5.6210.280 Retirement Sick Leave Benefits      | 400              | 218            | 182           | 0                | -34            | 34            | 0                | 0              | <b>0</b>         |
| 3.273.5.6210.290 Vision Insurance                    | 70               | 74             | -4            | 74               | 74             | 0             | 148              | 148            | <b>37</b>        |
| <b>Total Fringe Benefits</b>                         | <b>29,176</b>    | <b>29,566</b>  | <b>- 390</b>  | <b>31,358</b>    | <b>31,503</b>  | <b>- 145</b>  | <b>45,564</b>    | <b>44,564</b>  | <b>29,357</b>    |
| 3.273.5.6210.310 Professional and Technical Services | 12,350           | 11,281         | 1,069         | 6,600            | 6,625          | -25           | 6,100            | 9,177          | <b>2,400</b>     |
| 3.273.5.6210.381 In-District Travel Allowance        | 3,315            | 1,677          | 1,638         | 2,090            | 138            | 1,952         | 3,557            | 3,557          | <b>2,600</b>     |
| 3.273.5.6210.382 Out-District Travel Allowance       | 2,160            | 1,559          | 601           | 1,113            | 1,113          | 0             | 1,840            | 1,393          | <b>710</b>       |
| <b>Total Purchased Services</b>                      | <b>17,825</b>    | <b>14,517</b>  | <b>3,308</b>  | <b>9,803</b>     | <b>7,876</b>   | <b>1,927</b>  | <b>11,497</b>    | <b>14,127</b>  | <b>5,710</b>     |
| 3.273.5.6210.410 General Supplies                    | 7,795            | 5,704          | 2,091         | 14,490           | 10,225         | 4,265         | 6,675            | 9,675          | <b>4,168</b>     |
| <b>Total Supplies and Materials</b>                  | <b>7,795</b>     | <b>5,704</b>   | <b>2,091</b>  | <b>14,490</b>    | <b>10,225</b>  | <b>4,265</b>  | <b>6,675</b>     | <b>9,675</b>   | <b>4,168</b>     |
| 3.273.5.6210.550 Equipment                           | 0                | 0              | 0             | 5,960            | 5,802          | 158           | 0                | 0              | <b>0</b>         |
| <b>Total Capital Objects</b>                         | <b>0</b>         | <b>0</b>       | <b>0</b>      | <b>5,960</b>     | <b>5,802</b>   | <b>158</b>    | <b>0</b>         | <b>0</b>       | <b>0</b>         |
| <b>Total Instructional Improvement Program</b>       | <b>247,662</b>   | <b>248,237</b> | <b>- 575</b>  | <b>281,245</b>   | <b>258,026</b> | <b>23,219</b> | <b>273,977</b>   | <b>273,977</b> | <b>155,399</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>                               | <u>2019-2020 Budget</u> |                       |                     | <u>2020-2021 Budget</u> |                       |                      | <u>2021-2022 Budget</u> |                       | <b><u>2022-2023 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>          |
| 3.273.5.6320.393 Indirect Costs  | 2,664                   | 2,677                 | -13                 | 3,043                   | 2,571                 | 472                  | 2,823                   | 2,823                 | <b>1,601</b>                   |
| <b>Total Purchased Services</b>  | <u>2,664</u>            | <u>2,677</u>          | <u>-13</u>          | <u>3,043</u>            | <u>2,571</u>          | <u>472</u>           | <u>2,823</u>            | <u>2,823</u>          | <b><u>1,601</u></b>            |
| <b>Total Central Administration Program</b>                                  | <u>2,664</u>            | <u>2,677</u>          | <u>-13</u>          | <u>3,043</u>            | <u>2,571</u>          | <u>472</u>           | <u>2,823</u>            | <u>2,823</u>          | <b><u>1,601</u></b>            |
| <b>Total Current Expenditures</b>  | <u>250,326</u>          | <u>250,913</u>        | <u>- 587</u>        | <u>284,288</u>          | <u>260,597</u>        | <u>23,691</u>        | <u>276,800</u>          | <u>276,800</u>        | <b><u>157,000</u></b>          |
| <b>TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND</b> | <u><u>250,326</u></u>   | <u><u>250,913</u></u> | <u><u>- 587</u></u> | <u><u>284,288</u></u>   | <u><u>260,597</u></u> | <u><u>23,691</u></u> | <u><u>276,800</u></u>   | <u><u>276,800</u></u> | <b><u><u>157,000</u></u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u> | <u>2019-2020 Budget</u> |                         |                         | <u>2020-2021 Budget</u> |                         |                         | <u>2021-2022 Budget</u> |                         | <u>2022-2023 Budget</u>        |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>           | <u>Variance</u>         | <u>Adjusted</u>         | <u>Actual</u>           | <u>Variance</u>         | <u>Adopted</u>          | <u>Adjusted</u>         | <u>Adopted</u>                 |
| 3.274.4.4430.000 Head Start Revenue     | 2,681,438               | 1,691,512               | - 989,926               | 2,461,789               | 1,730,919               | - 730,870               | 2,461,789               | 3,645,245               | <b>2,491,823</b>               |
| <b>TOTAL FEDERAL FUNDING</b>            | <u>2,681,438</u>        | <u>1,691,512</u>        | <u>- 989,926</u>        | <u>2,461,789</u>        | <u>1,730,919</u>        | <u>- 730,870</u>        | <u>2,461,789</u>        | <u>3,645,245</u>        | <b><u>2,491,823</u></b>        |
| <b>TOTAL CURRENT REVENUES</b>           | <u>2,681,438</u>        | <u>1,691,512</u>        | <u>- 989,926</u>        | <u>2,461,789</u>        | <u>1,730,919</u>        | <u>- 730,870</u>        | <u>2,461,789</u>        | <u>3,645,245</u>        | <b><u>2,491,823</u></b>        |
| <b>TOTAL HEAD START FUND</b>            | <u><u>2,681,438</u></u> | <u><u>1,691,512</u></u> | <u><u>- 989,926</u></u> | <u><u>2,461,789</u></u> | <u><u>1,730,919</u></u> | <u><u>- 730,870</u></u> | <u><u>2,461,789</u></u> | <u><u>3,645,245</u></u> | <b><u><u>2,491,823</u></u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                  |                | 2020-2021 Budget |                  |                | 2021-2022 Budget |                  | 2022-2023 Budget |
|--|------------------|------------------|----------------|------------------|------------------|----------------|------------------|------------------|------------------|
|  | Adjusted         | Actual           | Variance       | Adjusted         | Actual           | Variance       | Adopted          | Adjusted         | Adopted          |
| 3.274.5.5110.116 Teachers                            | 458,130          | 455,016          | 3,114          | 493,897          | 410,535          | 83,362         | 413,990          | 413,990          | <b>434,978</b>   |
| 3.274.5.5110.152 Instructional Assistants            | 590,894          | 484,719          | 106,175        | 605,841          | 567,113          | 38,728         | 739,676          | 739,676          | <b>818,059</b>   |
| 3.274.5.5110.186 Substitute Teachers                 | 485,947          | 0                | 485,947        | 74,075           | 2,518            | 71,557         | 11,475           | 11,475           | <b>11,475</b>    |
| 3.274.5.5110.199 Personal Leave Reimbursement        | 3,740            | 3,242            | 498            | 4,140            | 2,634            | 1,506          | 3,540            | 3,540            | <b>2,800</b>     |
| <b>Total Salaries</b>                                | <b>1,538,711</b> | <b>942,978</b>   | <b>595,733</b> | <b>1,177,953</b> | <b>982,800</b>   | <b>195,153</b> | <b>1,168,681</b> | <b>1,168,681</b> | <b>1,267,312</b> |
| 3.274.5.5110.210 PERSI                               | 123,488          | 111,055          | 12,433         | 129,485          | 111,116          | 18,369         | 135,740          | 135,740          | <b>147,309</b>   |
| 3.274.5.5110.220 Social Security Tax                 | 113,095          | 69,018           | 44,077         | 127,000          | 72,118           | 54,882         | 85,897           | 85,897           | <b>93,147</b>    |
| 3.274.5.5110.230 Life Insurance                      | 4,606            | 2,632            | 1,974          | 3,216            | 3,038            | 178            | 4,160            | 4,160            | <b>3,298</b>     |
| 3.274.5.5110.240 Medical Insurance                   | 384,238          | 206,314          | 177,924        | 243,874          | 217,177          | 26,697         | 391,314          | 391,314          | <b>395,875</b>   |
| 3.274.5.5110.250 Employee Assistance Plan            | 1,194            | 665              | 529            | 730              | 664              | 66             | 1,078            | 1,078            | <b>887</b>       |
| 3.274.5.5110.260 Dental Insurance                    | 18,390           | 10,218           | 8,172          | 11,761           | 10,675           | 1,086          | 17,529           | 17,529           | <b>0</b>         |
| 3.274.5.5110.270 Worker's Compensation Insurance     | 8,939            | 6,462            | 2,477          | 7,765            | 6,864            | 901            | 8,147            | 8,147            | <b>8,744</b>     |
| 3.274.5.5110.280 Retirement Sick Leave Benefits      | 13,265           | 6,401            | 6,864          | 0                | -1,112           | 1,112          | 0                | 0                | <b>0</b>         |
| 3.274.5.5110.290 Vision Insurance                    | 3,243            | 1,797            | 1,446          | 2,006            | 1,849            | 157            | 2,961            | 2,961            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                         | <b>670,458</b>   | <b>414,561</b>   | <b>255,897</b> | <b>525,837</b>   | <b>422,388</b>   | <b>103,449</b> | <b>646,826</b>   | <b>646,826</b>   | <b>649,260</b>   |
| 3.274.5.5110.325 Repair and Maintenance (Contracted) | 45               | 45               | 0              | 65               | 65               | 0              | 40,750           | 40,750           | <b>41,000</b>    |
| 3.274.5.5110.381 In-District Travel Allowance        | 3,532            | 1,467            | 2,065          | 2,215            | 598              | 1,617          | 2,215            | 2,215            | <b>2,215</b>     |
| 3.274.5.5110.382 Out-District Travel Allowance       | 2,400            | 29               | 2,371          | 4,866            | 0                | 4,866          | 0                | 0                | <b>2,118</b>     |
| <b>Total Purchased Services</b>                      | <b>5,977</b>     | <b>1,541</b>     | <b>4,436</b>   | <b>7,146</b>     | <b>663</b>       | <b>6,483</b>   | <b>42,965</b>    | <b>42,965</b>    | <b>45,333</b>    |
| 3.274.5.5110.410 General Supplies                    | 95,129           | 85,531           | 9,598          | 71,312           | 56,215           | 15,097         | 63,003           | 88,003           | <b>163,031</b>   |
| 3.274.5.5110.416 Printing                            | 2,174            | 1,273            | 901            | 2,806            | 1,907            | 899            | 3,320            | 3,320            | <b>2,200</b>     |
| 3.274.5.5110.421 Motor Fuel                          | 8,882            | 2,318            | 6,564          | 10,770           | 5,175            | 5,595          | 18,500           | 18,500           | <b>18,500</b>    |
| 3.274.5.5110.450 Food - School Lunch                 | 1,000            | 220              | 781            | 600              | 205              | 395            | 600              | 600              | <b>600</b>       |
| 3.274.5.5110.481 Equipment Repair (Non-Contracted)   | 0                | 0                | 0              | 0                | 0                | 0              | 0                | 0                | <b>200</b>       |
| <b>Total Supplies and Materials</b>                  | <b>107,185</b>   | <b>89,342</b>    | <b>17,843</b>  | <b>85,488</b>    | <b>63,502</b>    | <b>21,986</b>  | <b>85,423</b>    | <b>110,423</b>   | <b>184,531</b>   |
| 3.274.5.5110.550 Equipment                           | 0                | 0                | 0              | 0                | 0                | 0              | 158,600          | 158,600          | <b>0</b>         |
| <b>Total Capital Objects</b>                         | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>158,600</b>   | <b>158,600</b>   | <b>0</b>         |
| 3.274.5.5110.718 Pupil Insurance                     | 794              | 735              | 59             | 735              | 735              | 0              | 735              | 735              | <b>1,000</b>     |
| 3.274.5.5110.720 Other Insurance                     | 737              | 282              | 455            | 1,650            | 1,514            | 136            | 3,000            | 3,000            | <b>1,638</b>     |
| <b>Total Insurance and Judgment</b>                  | <b>1,531</b>     | <b>1,017</b>     | <b>514</b>     | <b>2,385</b>     | <b>2,249</b>     | <b>136</b>     | <b>3,735</b>     | <b>3,735</b>     | <b>2,638</b>     |
| <b>Total Kindergarten Program</b>                    | <b>2,323,862</b> | <b>1,449,438</b> | <b>874,424</b> | <b>1,798,809</b> | <b>1,471,602</b> | <b>327,207</b> | <b>2,106,230</b> | <b>2,131,230</b> | <b>2,149,074</b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.274.5.6110.301 Contracted Dental Services          | 1,733                   | 1,733         | 0               | 1,884                   | -1,733        | 3,617           | 1,800                   | 0               | <b>1,200</b>            |
| 3.274.5.6110.317 Health Services (Contracted)        | 3,475                   | 1,858         | 1,617           | 5,100                   | 4,830         | 270             | 3,600                   | 5,400           | <b>4,600</b>            |
| <b>Total Purchased Services</b>                      | <u>5,208</u>            | <u>3,591</u>  | <u>1,617</u>    | <u>6,984</u>            | <u>3,097</u>  | <u>3,887</u>    | <u>5,400</u>            | <u>5,400</u>    | <b>5,800</b>            |
| <b>Total Attendance, Guidance And Health Program</b> | <u>5,208</u>            | <u>3,591</u>  | <u>1,617</u>    | <u>6,984</u>            | <u>3,097</u>  | <u>3,887</u>    | <u>5,400</u>            | <u>5,400</u>    | <b>5,800</b>            |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description          | 2019-2020 Budget |                |               | 2020-2021 Budget |                |               | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|----------------|---------------|------------------|----------------|---------------|------------------|----------------|------------------|
|  | Adjusted         | Actual         | Variance      | Adjusted         | Actual         | Variance      | Adopted          | Adjusted       | Adopted          |
| 3.274.5.6210.113 Supervisors and Coordinators    | 61,012           | 58,107         | 2,905         | 59,147           | 67,712         | -8,565        | 68,241           | 68,241         | 75,926           |
| 3.274.5.6210.151 Clerical Personnel              | 81,332           | 82,667         | -1,335        | 104,422          | 75,569         | 28,853        | 72,772           | 72,772         | 90,033           |
| 3.274.5.6210.199 Personal Leave Reimbursement    | 560              | 280            | 280           | 600              | 320            | 280           | 600              | 600            | 600              |
| <b>Total Salaries</b>                            | <b>142,904</b>   | <b>141,054</b> | <b>1,850</b>  | <b>164,169</b>   | <b>143,601</b> | <b>20,568</b> | <b>141,613</b>   | <b>141,613</b> | <b>166,559</b>   |
| 3.274.5.6210.210 PERSI                           | 16,763           | 16,924         | - 161         | 19,257           | 17,248         | 2,009         | 16,611           | 16,611         | 19,537           |
| 3.274.5.6210.220 Social Security Tax             | 10,504           | 10,778         | - 274         | 12,066           | 10,978         | 1,088         | 10,409           | 10,409         | 12,242           |
| 3.274.5.6210.230 Life Insurance                  | 764              | 479            | 285           | 478              | 479            | -1            | 382              | 382            | 478              |
| 3.274.5.6210.240 Medical Insurance               | 47,863           | 24,048         | 23,815        | 33,121           | 25,954         | 7,168         | 26,989           | 26,989         | 45,900           |
| 3.274.5.6210.250 Employee Assistance Plan        | 142              | 74             | 68            | 99               | 78             | 21            | 75               | 75             | 103              |
| 3.274.5.6210.260 Dental Insurance                | 1,146            | 1,155          | -9            | 1,597            | 1,231          | 366           | 1,209            | 1,209          | 0                |
| 3.274.5.6210.270 Worker's Compensation Insurance | 831              | 966            | - 135         | 1,123            | 1,001          | 122           | 987              | 987            | 1,149            |
| 3.274.5.6210.280 Retirement Sick Leave Benefits  | 1,801            | 1,024          | 777           | 0                | - 150          | 150           | 0                | 0              | 0                |
| 3.274.5.6210.290 Vision Insurance                | 202              | 196            | 6             | 272              | 213            | 59            | 204              | 204            | 0                |
| <b>Total Fringe Benefits</b>                     | <b>80,016</b>    | <b>55,645</b>  | <b>24,371</b> | <b>68,013</b>    | <b>57,032</b>  | <b>10,981</b> | <b>56,866</b>    | <b>56,866</b>  | <b>79,409</b>    |
| 3.274.5.6210.319 Consultants                     | 14,361           | 0              | 14,361        | 0                | 0              | 0             | 0                | 0              | 0                |
| 3.274.5.6210.382 Out-District Travel Allowance   | 750              | 0              | 750           | 495              | 0              | 495           | 0                | 0              | 592              |
| 3.274.5.6210.390 Volunteer Reimbursement         | 3,020            | 1,275          | 1,745         | 1,338            | 766            | 572           | 1,820            | 1,820          | 1,820            |
| 3.274.5.6210.391 Professional Dues and Fees      | 9,473            | 6,080          | 3,393         | 12,589           | 12,589         | 0             | 8,000            | 18,000         | 17,423           |
| 3.274.5.6210.396 Inservice Training              | 6,294            | 282            | 6,012         | 5,341            | 5,323          | 18            | 26,693           | 26,693         | 2,875            |
| <b>Total Purchased Services</b>                  | <b>33,898</b>    | <b>7,638</b>   | <b>26,261</b> | <b>19,763</b>    | <b>18,677</b>  | <b>1,086</b>  | <b>36,513</b>    | <b>46,513</b>  | <b>22,710</b>    |
| 3.274.5.6210.410 General Supplies                | 826              | 103            | 723           | 1,448            | 1,785          | - 337         | 1,756            | 1,756          | 5,600            |
| <b>Total Supplies and Materials</b>              | <b>826</b>       | <b>103</b>     | <b>723</b>    | <b>1,448</b>     | <b>1,785</b>   | <b>- 337</b>  | <b>1,756</b>     | <b>1,756</b>   | <b>5,600</b>     |
| <b>Total Instructional Improvement Program</b>   | <b>257,644</b>   | <b>204,439</b> | <b>53,205</b> | <b>253,393</b>   | <b>221,095</b> | <b>32,298</b> | <b>236,748</b>   | <b>246,748</b> | <b>274,278</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.274.5.6320.393 Indirect Costs                | 30,249                  | 18,044        | 12,205          | 25,346                  | 17,469        | 7,877           | 25,404                  | 25,404          | <b>28,574</b>                  |
| <b>Total Purchased Services</b>                | <u>30,249</u>           | <u>18,044</u> | <u>12,205</u>   | <u>25,346</u>           | <u>17,469</u> | <u>7,877</u>    | <u>25,404</u>           | <u>25,404</u>   | <b><u>28,574</u></b>           |
| <b>Total Central Administration Program</b>    | <u>30,249</u>           | <u>18,044</u> | <u>12,205</u>   | <u>25,346</u>           | <u>17,469</u> | <u>7,877</u>    | <u>25,404</u>           | <u>25,404</u>   | <b><u>28,574</u></b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.274.5.6610.351 Telephone - Voice               | 1,915                   | 1,066         | 849             | 419                     | 444           | -25             | 0                       | 0               | <b>0</b>                |
| <b>Total Purchased Services</b>                  | 1,915                   | 1,066         | 849             | 419                     | 444           | -25             | 0                       | 0               | <b>0</b>                |
| <b>Total Building Operation Services Program</b> | 1,915                   | 1,066         | 849             | 419                     | 444           | -25             | 0                       | 0               | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>    | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.274.5.6640.540 Remodeling                       | 0                       | 0             | 0               | 352,800                 | 0             | 352,800         | 51,800                  | 21,800          | <b>0</b>                       |
| <b>Total Capital Objects</b>                      | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>352,800</b>          | <b>0</b>      | <b>352,800</b>  | <b>51,800</b>           | <b>21,800</b>   | <b>0</b>                       |
| <b>Total General Maintenance Services Program</b> | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>352,800</b>          | <b>0</b>      | <b>352,800</b>  | <b>51,800</b>           | <b>21,800</b>   | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>        | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.274.5.6810.345 Transportation Services (Contracted) | 1,050                   | 216           | 834             | 420                     | 0             | 420             | 200                     | 200             | <b>200</b>                     |
| <b>Total Purchased Services</b>                       | 1,050                   | 216           | 834             | 420                     | 0             | 420             | 200                     | 200             | <b>200</b>                     |
| <b>Total Pupil To School Transportation Program</b>   | 1,050                   | 216           | 834             | 420                     | 0             | 420             | 200                     | 200             | <b>200</b>                     |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>  | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.274.5.6830.327 Maintenance of Leased Vehicles | 15,579                  | 879           | 14,700          | 3,080                   | 2,356         | 724             | 10,080                  | 10,080          | <b>7,500</b>                   |
| <b>Total Purchased Services</b>                 | <u>15,579</u>           | <u>879</u>    | <u>14,700</u>   | <u>3,080</u>            | <u>2,356</u>  | <u>724</u>      | <u>10,080</u>           | <u>10,080</u>   | <b><u>7,500</u></b>            |
| <b>Total General Transportation Program</b>     | <u>15,579</u>           | <u>879</u>    | <u>14,700</u>   | <u>3,080</u>            | <u>2,356</u>  | <u>724</u>      | <u>10,080</u>           | <u>10,080</u>   | <b><u>7,500</u></b>            |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.274.5.7200.383 Parent Activities Travel      | 3,627                   | 1,566         | 2,061           | 2,243                   | 2,243         | 0               | 1,702                   | 1,702           | <b>1,702</b>            |
| 3.274.5.7200.390 Volunteer Reimbursement       | 153                     | 0             | 153             | 100                     | 0             | 100             | 0                       | 0               | <b>0</b>                |
| 3.274.5.7200.396 Inservice Training            | 207                     | 36            | 171             | 757                     | 756           | 1               | 815                     | 815             | <b>600</b>              |
| 3.274.5.7200.399 Purchased Duty Lunches        | 19,132                  | 8,364         | 10,768          | 13,800                  | 8,307         | 5,493           | 13,800                  | 13,800          | <b>14,000</b>           |
| <b>Total Purchased Services</b>                | <b>23,119</b>           | <b>9,967</b>  | <b>13,152</b>   | <b>16,900</b>           | <b>11,306</b> | <b>5,594</b>    | <b>16,317</b>           | <b>16,317</b>   | <b>16,302</b>           |
| 3.274.5.7200.410 General Supplies              | 22,812                  | 3,871         | 18,941          | 3,638                   | 3,550         | 88              | 9,610                   | 4,610           | <b>10,095</b>           |
| <b>Total Supplies and Materials</b>            | <b>22,812</b>           | <b>3,871</b>  | <b>18,941</b>   | <b>3,638</b>            | <b>3,550</b>  | <b>88</b>       | <b>9,610</b>            | <b>4,610</b>    | <b>10,095</b>           |
| <b>Total Parent Activities Program</b>         | <b>45,931</b>           | <b>13,838</b> | <b>32,093</b>   | <b>20,538</b>           | <b>14,856</b> | <b>5,682</b>    | <b>25,927</b>           | <b>20,927</b>   | <b>26,397</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**HEAD START FUND**  
**CAPITAL ASSET ACQUISITION PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                  |                 | <u>2020-2021 Budget</u> |                  |                 | <u>2021-2022 Budget</u> |                  | <b><u>2022-2023 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>          |
| 3.274.5.8100.530 New Buildings and Additions   | 0                       | 0                | 0               | 0                       | 0                | 0               | 0                       | 1,183,456        | <b>0</b>                       |
| <b>Total Capital Objects</b>                   | <b>0</b>                | <b>0</b>         | <b>0</b>        | <b>0</b>                | <b>0</b>         | <b>0</b>        | <b>0</b>                | <b>1,183,456</b> | <b>0</b>                       |
| <b>Total Capital Asset Acquisition Program</b> | <b>0</b>                | <b>0</b>         | <b>0</b>        | <b>0</b>                | <b>0</b>         | <b>0</b>        | <b>0</b>                | <b>1,183,456</b> | <b>0</b>                       |
| <b>Total Current Expenditures</b>              | <b>2,681,438</b>        | <b>1,691,512</b> | <b>989,926</b>  | <b>2,461,789</b>        | <b>1,730,919</b> | <b>730,870</b>  | <b>2,461,789</b>        | <b>3,645,245</b> | <b>2,491,823</b>               |
| <b>TOTAL HEAD START FUND</b>                   | <b>2,681,438</b>        | <b>1,691,512</b> | <b>989,926</b>  | <b>2,461,789</b>        | <b>1,730,919</b> | <b>730,870</b>  | <b>2,461,789</b>        | <b>3,645,245</b> | <b>2,491,823</b>               |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>                        | <u>2019-2020 Budget</u> |                      |                      | <u>2020-2021 Budget</u> |                      |                      | <u>2021-2022 Budget</u> |                      | <u>2022-2023 Budget</u>     |
|--|-------------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|-------------------------|----------------------|-----------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>        | <u>Variance</u>      | <u>Adjusted</u>         | <u>Actual</u>        | <u>Variance</u>      | <u>Adopted</u>          | <u>Adjusted</u>      | <u>Adopted</u>              |
| 3.276.4.4430.000 Head Start Training Grant                     | 21,178                  | 12,911               | -8,267               | 21,178                  | 18,610               | -2,568               | 21,178                  | 21,178               | <b>21,178</b>               |
| <b>TOTAL FEDERAL FUNDING</b>                                   | <u>21,178</u>           | <u>12,911</u>        | <u>-8,267</u>        | <u>21,178</u>           | <u>18,610</u>        | <u>-2,568</u>        | <u>21,178</u>           | <u>21,178</u>        | <b><u>21,178</u></b>        |
| <br>   |                         |                      |                      |                         |                      |                      |                         |                      |                             |
| <b>TOTAL CURRENT REVENUES</b>                                  | <u>21,178</u>           | <u>12,911</u>        | <u>-8,267</u>        | <u>21,178</u>           | <u>18,610</u>        | <u>-2,568</u>        | <u>21,178</u>           | <u>21,178</u>        | <b><u>21,178</u></b>        |
| <br>   |                         |                      |                      |                         |                      |                      |                         |                      |                             |
| <b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b> | <u><u>21,178</u></u>    | <u><u>12,911</u></u> | <u><u>-8,267</u></u> | <u><u>21,178</u></u>    | <u><u>18,610</u></u> | <u><u>-2,568</u></u> | <u><u>21,178</u></u>    | <u><u>21,178</u></u> | <b><u><u>21,178</u></u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.276.5.5110.382 Out-District Travel Allowance | 9,077                   | 4,214         | 4,863           | 0                       | 0             | 0               | 8,198                   | 8,198           | <b>8,198</b>            |
| 3.276.5.5110.396 Inservice Training            | 11,862                  | 8,559         | 3,303           | 20,962                  | 18,422        | 2,540           | 12,737                  | 12,737          | <b>12,737</b>           |
| <b>Total Purchased Services</b>                | <u>20,939</u>           | <u>12,774</u> | <u>8,165</u>    | <u>20,962</u>           | <u>18,422</u> | <u>2,540</u>    | <u>20,935</u>           | <u>20,935</u>   | <b>20,935</b>           |
| <b>Total Kindergarten Program</b>              | <u>20,939</u>           | <u>12,774</u> | <u>8,165</u>    | <u>20,962</u>           | <u>18,422</u> | <u>2,540</u>    | <u>20,935</u>           | <u>20,935</u>   | <b>20,935</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>                 | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.276.5.6320.393 Indirect Costs                                | 239                     | 138           | 101             | 216                     | 188           | 28              | 243                     | 243             | <b>243</b>                     |
| <b>Total Purchased Services</b>                                | <u>239</u>              | <u>138</u>    | <u>101</u>      | <u>216</u>              | <u>188</u>    | <u>28</u>       | <u>243</u>              | <u>243</u>      | <b><u>243</u></b>              |
| <b>Total Central Administration Program</b>                    | <u>239</u>              | <u>138</u>    | <u>101</u>      | <u>216</u>              | <u>188</u>    | <u>28</u>       | <u>243</u>              | <u>243</u>      | <b><u>243</u></b>              |
| <b>Total Current Expenditures</b>                              | <u>21,178</u>           | <u>12,911</u> | <u>8,267</u>    | <u>21,178</u>           | <u>18,610</u> | <u>2,568</u>    | <u>21,178</u>           | <u>21,178</u>   | <b><u>21,178</u></b>           |
| <b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b> | <u>21,178</u>           | <u>12,911</u> | <u>8,267</u>    | <u>21,178</u>           | <u>18,610</u> | <u>2,568</u>    | <u>21,178</u>           | <u>21,178</u>   | <b><u>21,178</u></b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>                                     | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|---|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.278.4.4430.000 Head Start CDA Revenue                                     | 145,264                 | 118,459        | -26,805         | 145,264                 | 124,754        | -20,510         | 145,264                 | 145,264         | <b>145,264</b>          |
| <b>TOTAL FEDERAL FUNDING</b>  | <u>145,264</u>          | <u>118,459</u> | <u>-26,805</u>  | <u>145,264</u>          | <u>124,754</u> | <u>-20,510</u>  | <u>145,264</u>          | <u>145,264</u>  | <b><u>145,264</u></b>   |
| <br>  |                         |                |                 |                         |                |                 |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>   | <u>145,264</u>          | <u>118,459</u> | <u>-26,805</u>  | <u>145,264</u>          | <u>124,754</u> | <u>-20,510</u>  | <u>145,264</u>          | <u>145,264</u>  | <b><u>145,264</u></b>   |
| <br>  |                         |                |                 |                         |                |                 |                         |                 |                         |
| <b>TOTAL HEAD START<br/>TEMPORARY ASSISTANCE TO<br/>NEEDY FAMILIES FUND</b> | <u>145,264</u>          | <u>118,459</u> | <u>-26,805</u>  | <u>145,264</u>          | <u>124,754</u> | <u>-20,510</u>  | <u>145,264</u>          | <u>145,264</u>  | <b><u>145,264</u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description          | 2019-2020 Budget |               |               | 2020-2021 Budget |               |               | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|---------------|---------------|------------------|---------------|---------------|------------------|----------------|------------------|
|  | Adjusted         | Actual        | Variance      | Adjusted         | Actual        | Variance      | Adopted          | Adjusted       | Adopted          |
| 3.278.5.5110.116 Teachers                        | 49,365           | 29,345        | 20,020        | 38,335           | 14,860        | 23,475        | 26,691           | 26,691         | <b>26,583</b>    |
| 3.278.5.5110.152 Instructional Assistants        | 27,762           | 37,133        | -9,371        | 34,262           | 51,123        | -16,861       | 47,220           | 47,220         | <b>46,706</b>    |
| 3.278.5.5110.186 Substitute Teachers             | 280              | 30            | 250           | 1,143            | 100           | 1,043         | 1,000            | 1,000          | <b>1,025</b>     |
| 3.278.5.5110.199 Personal Leave Reimbursement    | 1,240            | 218           | 1,022         | 272              | 586           | - 314         | 340              | 340            | <b>560</b>       |
| <b>Total Salaries</b>                            | <b>78,647</b>    | <b>66,725</b> | <b>11,922</b> | <b>74,012</b>    | <b>66,669</b> | <b>7,343</b>  | <b>75,251</b>    | <b>75,251</b>  | <b>74,874</b>    |
| 3.278.5.5110.210 PERSI                           | 9,192            | 6,999         | 2,193         | 8,548            | 6,904         | 1,644         | 8,710            | 8,710          | <b>8,663</b>     |
| 3.278.5.5110.220 Social Security Tax             | 5,781            | 4,622         | 1,159         | 5,440            | 4,843         | 597           | 5,532            | 5,532          | <b>5,503</b>     |
| 3.278.5.5110.230 Life Insurance                  | 218              | 103           | 115           | 169              | 162           | 7             | 199              | 199            | <b>101</b>       |
| 3.278.5.5110.240 Medical Insurance               | 17,178           | 8,738         | 8,440         | 14,649           | 12,783        | 1,866         | 18,679           | 18,679         | <b>12,037</b>    |
| 3.278.5.5110.250 Employee Assistance Plan        | 56               | 32            | 24            | 44               | 41            | 3             | 51               | 51             | <b>27</b>        |
| 3.278.5.5110.260 Dental Insurance                | 870              | 336           | 534           | 706              | 610           | 96            | 837              | 837            | <b>0</b>         |
| 3.278.5.5110.270 Worker's Compensation Insurance | 457              | 457           | 0             | 506              | 466           | 40            | 524              | 524            | <b>516</b>       |
| 3.278.5.5110.280 Retirement Sick Leave Benefits  | 988              | 424           | 564           | 0                | -75           | 75            | 0                | 0              | <b>0</b>         |
| 3.278.5.5110.290 Vision Insurance                | 153              | 60            | 93            | 120              | 106           | 14            | 141              | 141            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                     | <b>34,893</b>    | <b>21,771</b> | <b>13,122</b> | <b>30,182</b>    | <b>25,839</b> | <b>4,343</b>  | <b>34,673</b>    | <b>34,673</b>  | <b>26,847</b>    |
| 3.278.5.5110.381 In-District Travel Allowance    | 110              | 185           | -75           | 100              | 39            | 61            | 200              | 200            | <b>400</b>       |
| 3.278.5.5110.382 Out-District Travel Allowance   | 225              | 36            | 189           | 335              | 0             | 335           | 0                | 0              | <b>0</b>         |
| <b>Total Purchased Services</b>                  | <b>335</b>       | <b>222</b>    | <b>113</b>    | <b>435</b>       | <b>39</b>     | <b>396</b>    | <b>200</b>       | <b>200</b>     | <b>400</b>       |
| 3.278.5.5110.410 General Supplies                | 3,984            | 3,990         | -6            | 6,702            | 4,156         | 2,546         | 5,479            | 5,479          | <b>8,000</b>     |
| 3.278.5.5110.416 Printing                        | 100              | 29            | 71            | 85               | 168           | -83           | 85               | 85             | <b>275</b>       |
| 3.278.5.5110.450 Food - School Lunch             | 50               | 50            | 0             | 45               | 0             | 45            | 45               | 45             | <b>45</b>        |
| <b>Total Supplies and Materials</b>              | <b>4,134</b>     | <b>4,068</b>  | <b>66</b>     | <b>6,832</b>     | <b>4,325</b>  | <b>2,507</b>  | <b>5,609</b>     | <b>5,609</b>   | <b>8,320</b>     |
| 3.278.5.5110.718 Pupil Insurance                 | 45               | 45            | 0             | 45               | 45            | 0             | 45               | 45             | <b>60</b>        |
| 3.278.5.5110.720 Other Insurance                 | 26               | 25            | 1             | 25               | 135           | - 110         | 25               | 25             | <b>147</b>       |
| <b>Total Insurance and Judgment</b>              | <b>71</b>        | <b>70</b>     | <b>1</b>      | <b>70</b>        | <b>180</b>    | <b>- 110</b>  | <b>70</b>        | <b>70</b>      | <b>207</b>       |
| <b>Total Kindergarten Program</b>                | <b>118,080</b>   | <b>92,855</b> | <b>25,225</b> | <b>111,531</b>   | <b>97,052</b> | <b>14,479</b> | <b>115,803</b>   | <b>115,803</b> | <b>110,648</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.278.5.6110.317 Health Services (Contracted)        | 150                     | 149           | 1               | 460                     | 431           | 29              | 460                     | 460             | <b>360</b>              |
| <b>Total Purchased Services</b>                      | <u>150</u>              | <u>149</u>    | <u>1</u>        | <u>460</u>              | <u>431</u>    | <u>29</u>       | <u>460</u>              | <u>460</u>      | <b><u>360</u></b>       |
| <b>Total Attendance, Guidance And Health Program</b> | <u>150</u>              | <u>149</u>    | <u>1</u>        | <u>460</u>              | <u>431</u>    | <u>29</u>       | <u>460</u>              | <u>460</u>      | <b><u>360</u></b>       |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description          | 2019-2020 Budget |               |              | 2020-2021 Budget |               |              | 2021-2022 Budget |               | 2022-2023 Budget |
|--|------------------|---------------|--------------|------------------|---------------|--------------|------------------|---------------|------------------|
|  | Adjusted         | Actual        | Variance     | Adjusted         | Actual        | Variance     | Adopted          | Adjusted      | Adopted          |
| 3.278.5.6210.113 Supervisors and Coordinators    | 5,129            | 5,053         | 76           | 5,441            | 5,888         | - 447        | 6,095            | 6,095         | <b>6,782</b>     |
| 3.278.5.6210.151 Clerical Personnel              | 6,359            | 7,188         | - 829        | 9,328            | 6,477         | 2,851        | 6,394            | 6,394         | <b>8,164</b>     |
| <b>Total Salaries</b>                            | <b>11,488</b>    | <b>12,241</b> | <b>- 753</b> | <b>14,769</b>    | <b>12,365</b> | <b>2,404</b> | <b>12,489</b>    | <b>12,489</b> | <b>14,946</b>    |
| 3.278.5.6210.210 PERSI                           | 1,348            | 1,469         | - 121        | 1,732            | 1,485         | 247          | 1,465            | 1,465         | <b>1,754</b>     |
| 3.278.5.6210.220 Social Security Tax             | 844              | 935           | -91          | 1,086            | 945           | 141          | 918              | 918           | <b>1,098</b>     |
| 3.278.5.6210.230 Life Insurance                  | 34               | 42            | -8           | 43               | 42            | 1            | 34               | 34            | <b>43</b>        |
| 3.278.5.6210.240 Medical Insurance               | 2,138            | 2,093         | 45           | 2,959            | 2,259         | 700          | 2,411            | 2,411         | <b>4,100</b>     |
| 3.278.5.6210.250 Employee Assistance Plan        | 6                | 6             | 0            | 9                | 7             | 2            | 6                | 6             | <b>9</b>         |
| 3.278.5.6210.260 Dental Insurance                | 102              | 101           | 1            | 143              | 107           | 36           | 108              | 108           | <b>0</b>         |
| 3.278.5.6210.270 Worker's Compensation Insurance | 67               | 80            | -13          | 101              | 90            | 11           | 87               | 87            | <b>103</b>       |
| 3.278.5.6210.280 Retirement Sick Leave Benefits  | 145              | 89            | 56           | 0                | -13           | 13           | 0                | 0             | <b>0</b>         |
| 3.278.5.6210.290 Vision Insurance                | 18               | 18            | 0            | 24               | 19            | 5            | 18               | 18            | <b>0</b>         |
| <b>Total Fringe Benefits</b>                     | <b>4,702</b>     | <b>4,832</b>  | <b>- 130</b> | <b>6,097</b>     | <b>4,941</b>  | <b>1,156</b> | <b>5,047</b>     | <b>5,047</b>  | <b>7,107</b>     |
| 3.278.5.6210.319 Consultants                     | 256              | 0             | 256          | 0                | 0             | 0            | 0                | 0             | <b>0</b>         |
| 3.278.5.6210.382 Out-District Travel Allowance   | 40               | 34            | 6            | 35               | 0             | 35           | 0                | 0             | <b>250</b>       |
| 3.278.5.6210.390 Volunteer Reimbursement         | 120              | 114           | 6            | 73               | 68            | 5            | 120              | 120           | <b>225</b>       |
| 3.278.5.6210.391 Professional Dues and Fees      | 5,933            | 5,146         | 787          | 6,295            | 6,207         | 88           | 6,000            | 6,000         | <b>6,805</b>     |
| 3.278.5.6210.396 Inservice Training              | 955              | 422           | 533          | 2,163            | 1,377         | 786          | 1,400            | 1,400         | <b>710</b>       |
| <b>Total Purchased Services</b>                  | <b>7,304</b>     | <b>5,716</b>  | <b>1,588</b> | <b>8,566</b>     | <b>7,652</b>  | <b>914</b>   | <b>7,520</b>     | <b>7,520</b>  | <b>7,990</b>     |
| 3.278.5.6210.410 General Supplies                | 40               | 14            | 26           | 130              | 111           | 19           | 120              | 120           | <b>160</b>       |
| <b>Total Supplies and Materials</b>              | <b>40</b>        | <b>14</b>     | <b>26</b>    | <b>130</b>       | <b>111</b>    | <b>19</b>    | <b>120</b>       | <b>120</b>    | <b>160</b>       |
| <b>Total Instructional Improvement Program</b>   | <b>23,534</b>    | <b>22,803</b> | <b>731</b>   | <b>29,562</b>    | <b>25,070</b> | <b>4,492</b> | <b>25,176</b>    | <b>25,176</b> | <b>30,203</b>    |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.278.5.6320.393 Indirect Costs                | 1,566                   | 1,264         | 302             | 1,481                   | 1,259         | 222             | 1,685                   | 1,685           | <b>1,685</b>                   |
| <b>Total Purchased Services</b>                | 1,566                   | 1,264         | 302             | 1,481                   | 1,259         | 222             | 1,685                   | 1,685           | <b>1,685</b>                   |
| <b>Total Central Administration Program</b>    | 1,566                   | 1,264         | 302             | 1,481                   | 1,259         | 222             | 1,685                   | 1,685           | <b>1,685</b>                   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.278.5.6610.351 Telephone - Voice               | 120                     | 95            | 25              | 41                      | -3            | 44              | 0                       | 0               | <b>0</b>                |
| <b>Total Purchased Services</b>                  | 120                     | 95            | 25              | 41                      | -3            | 44              | 0                       | 0               | <b>0</b>                |
| <b>Total Building Operation Services Program</b> | 120                     | 95            | 25              | 41                      | -3            | 44              | 0                       | 0               | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>        | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.278.5.6810.345 Transportation Services (Contracted) | 70                      | 0             | 70              | 60                      | 0             | 60              | 0                       | 0               | <b>0</b>                       |
| <b>Total Purchased Services</b>                       | 70                      | 0             | 70              | 60                      | 0             | 60              | 0                       | 0               | <b>0</b>                       |
| <b>Total Pupil To School Transportation Program</b>   | 70                      | 0             | 70              | 60                      | 0             | 60              | 0                       | 0               | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>  | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|---|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.278.5.6830.327 Maintenance of Leased Vehicles | 30                      | 0             | 30              | 40                      | 0             | 40              | 40                      | 40              | <b>60</b>               |
| <b>Total Purchased Services</b>                 | <b>30</b>               | <b>0</b>      | <b>30</b>       | <b>40</b>               | <b>0</b>      | <b>40</b>       | <b>40</b>               | <b>40</b>       | <b>60</b>               |
| <b>Total General Transportation Program</b>     | <b>30</b>               | <b>0</b>      | <b>30</b>       | <b>40</b>               | <b>0</b>      | <b>40</b>       | <b>40</b>               | <b>40</b>       | <b>60</b>               |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description                                     | 2019-2020 Budget |                |               | 2020-2021 Budget |                |               | 2021-2022 Budget |                | 2022-2023 Budget |
|---|------------------|----------------|---------------|------------------|----------------|---------------|------------------|----------------|------------------|
|   | Adjusted         | Actual         | Variance      | Adjusted         | Actual         | Variance      | Adopted          | Adjusted       | Adopted          |
| 3.278.5.7200.383 Parent Activities Travel                                   | 150              | 115            | 35            | 202              | 200            | 2             | 200              | 200            | <b>200</b>       |
| 3.278.5.7200.390 Volunteer Reimbursement                                    | 20               | 0              | 20            | 20               | 0              | 20            | 0                | 0              | <b>0</b>         |
| 3.278.5.7200.396 Inservice Training   | 20               | 3              | 17            | 66               | 65             | 1             | 50               | 50             | <b>90</b>        |
| 3.278.5.7200.399 Purchased Duty Lunches                                     | 1,094            | 928            | 166           | 1,100            | 396            | 704           | 1,100            | 1,100          | <b>1,000</b>     |
| <b>Total Purchased Services</b>   | <b>1,284</b>     | <b>1,047</b>   | <b>237</b>    | <b>1,388</b>     | <b>662</b>     | <b>726</b>    | <b>1,350</b>     | <b>1,350</b>   | <b>1,290</b>     |
| 3.278.5.7200.410 General Supplies   | 430              | 246            | 184           | 701              | 283            | 418           | 750              | 750            | <b>1,018</b>     |
| <b>Total Supplies and Materials</b>   | <b>430</b>       | <b>246</b>     | <b>184</b>    | <b>701</b>       | <b>283</b>     | <b>418</b>    | <b>750</b>       | <b>750</b>     | <b>1,018</b>     |
| <b>Total Parent Activities Program</b>                                      | <b>1,714</b>     | <b>1,293</b>   | <b>421</b>    | <b>2,089</b>     | <b>945</b>     | <b>1,144</b>  | <b>2,100</b>     | <b>2,100</b>   | <b>2,308</b>     |
| <b>Total Current Expenditures</b>   | <b>145,264</b>   | <b>118,459</b> | <b>26,805</b> | <b>145,264</b>   | <b>124,754</b> | <b>20,510</b> | <b>145,264</b>   | <b>145,264</b> | <b>145,264</b>   |
| <b>TOTAL HEAD START<br/>TEMPORARY ASSISTANCE TO<br/>NEEDY FAMILIES FUND</b> | <b>145,264</b>   | <b>118,459</b> | <b>26,805</b> | <b>145,264</b>   | <b>124,754</b> | <b>20,510</b> | <b>145,264</b>   | <b>145,264</b> | <b>145,264</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 281**

**IDAHO BLENDED LEARNING FUND**

**DESCRIPTION**

In FY 2021, the district received federal funding under the CARES Act to help support the development of a blended learning environment that incorporated both a traditional classroom educational model and an online distance learning model amid uncertainty during the COVID-19 pandemic. Blended learning included technology to support hybrid learning, improve internet connectivity, and provide student devices for K-12 online instruction.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**  
**IDAHO BLENDED LEARNING FUND**  
**REVENUES**

| <u>Account Elements and Description</u>  | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.281.4.4459.900 Idaho Rebounds Revenue  | 0                       | 0             | 0               | 444,028                 | 4,549,444        | 4,105,416        | 0                       | 2,124,225        | <b>0</b>                |
| <b>TOTAL FEDERAL FUNDING</b>             | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>444,028</b>          | <b>4,549,444</b> | <b>4,105,416</b> | <b>0</b>                | <b>2,124,225</b> | <b>0</b>                |
| <br>                                     |                         |               |                 |                         |                  |                  |                         |                  |                         |
| <b>TOTAL CURRENT REVENUES</b>            | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>444,028</b>          | <b>4,549,444</b> | <b>4,105,416</b> | <b>0</b>                | <b>2,124,225</b> | <b>0</b>                |
| <br>                                     |                         |               |                 |                         |                  |                  |                         |                  |                         |
| <b>TOTAL IDAHO BLENDED LEARNING FUND</b> | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>444,028</b>          | <b>4,549,444</b> | <b>4,105,416</b> | <b>0</b>                | <b>2,124,225</b> | <b>0</b>                |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**  
**IDAHO BLENDED LEARNING FUND**  
**KINDERGARTEN PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.281.5.5110.410 General Supplies              | 0                       | 0             | 0               | 0                       | 17,769        | -17,769         | 0                       | 197,472         | <b>0</b>                       |
| <b>Total Supplies and Materials</b>            | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>17,769</b> | <b>-17,769</b>  | <b>0</b>                | <b>197,472</b>  | <b>0</b>                       |
| 3.281.5.5110.554 Equipment Replacement         | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 92,754          | <b>0</b>                       |
| <b>Total Capital Objects</b>                   | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>92,754</b>   | <b>0</b>                       |
| <b>Total Kindergarten Program</b>              | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>17,769</b> | <b>-17,769</b>  | <b>0</b>                | <b>290,226</b>  | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**  
**IDAHO BLENDED LEARNING FUND**  
**ELEMENTARY PROGRAM**

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.281.5.5120.186 Substitute Teachers             | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 184,558         | 0                       |
| <b>Total Salaries</b>                            | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 184,558         | 0                       |
| 3.281.5.5120.220 Social Security Tax             | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 14,120          | 0                       |
| 3.281.5.5120.270 Worker's Compensation Insurance | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 1,322           | 0                       |
| <b>Total Fringe Benefits</b>                     | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 15,442          | 0                       |
| 3.281.5.5120.410 General Supplies                | 0                       | 0             | 0               | 0                       | 305,932       | - 305,932       | 0                       | 0               | 0                       |
| <b>Total Supplies and Materials</b>              | 0                       | 0             | 0               | 0                       | 305,932       | - 305,932       | 0                       | 0               | 0                       |
| 3.281.5.5120.550 Equipment                       | 0                       | 0             | 0               | 444,028                 | 2,240,820     | -1,796,792      | 0                       | 0               | 0                       |
| <b>Total Capital Objects</b>                     | 0                       | 0             | 0               | 444,028                 | 2,240,820     | -1,796,792      | 0                       | 0               | 0                       |
| <b>Total Elementary Program</b>                  | 0                       | 0             | 0               | 444,028                 | 2,546,752     | -2,102,724      | 0                       | 200,000         | 0                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**  
**IDAHO BLENDED LEARNING FUND**  
**SECONDARY PROGRAM**

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.281.5.5150.186 Substitute Teachers             | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 184,558         | <b>0</b>                |
| <b>Total Salaries</b>                            | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>184,558</b>  | <b>0</b>                |
| 3.281.5.5150.220 Social Security Tax             | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 14,120          | <b>0</b>                |
| 3.281.5.5150.270 Worker's Compensation Insurance | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 1,322           | <b>0</b>                |
| <b>Total Fringe Benefits</b>                     | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>15,442</b>   | <b>0</b>                |
| <b>Total Secondary Program</b>                   | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>200,000</b>  | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**IDAHO BLENDED LEARNING FUND**  
**ATTENDANCE, GUIDANCE AND HEALTH PROGRAM**

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.281.5.6110.317 Health Services (Contracted)        | 0                       | 0             | 0               | 0                       | 9,667         | -9,667          | 0                       | 5,000           | <b>0</b>                       |
| <b>Total Purchased Services</b>                      | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>9,667</b>  | <b>-9,667</b>   | <b>0</b>                | <b>5,000</b>    | <b>0</b>                       |
| <b>Total Attendance, Guidance And Health Program</b> | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>9,667</b>  | <b>-9,667</b>   | <b>0</b>                | <b>5,000</b>    | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**IDAHO BLENDED LEARNING FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.281.5.6210.116 Teachers                        | 0                       | 0             | 0               | 0                       | 5,328         | -5,328          | 0                       | 0               | 0                       |
| <b>Total Salaries</b>                            | 0                       | 0             | 0               | 0                       | 5,328         | -5,328          | 0                       | 0               | 0                       |
| 3.281.5.6210.210 PERSI                           | 0                       | 0             | 0               | 0                       | 635           | - 635           | 0                       | 0               | 0                       |
| 3.281.5.6210.220 Social Security Tax             | 0                       | 0             | 0               | 0                       | 390           | - 390           | 0                       | 0               | 0                       |
| 3.281.5.6210.270 Worker's Compensation Insurance | 0                       | 0             | 0               | 0                       | 37            | -37             | 0                       | 0               | 0                       |
| <b>Total Fringe Benefits</b>                     | 0                       | 0             | 0               | 0                       | 1,062         | -1,062          | 0                       | 0               | 0                       |
| 3.281.5.6210.319 Consultants                     | 0                       | 0             | 0               | 0                       | 200           | - 200           | 0                       | 0               | 0                       |
| 3.281.5.6210.391 Professional Dues and Fees      | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 10,000          | 0                       |
| 3.281.5.6210.396 Inservice Training              | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 21,750          | 0                       |
| <b>Total Purchased Services</b>                  | 0                       | 0             | 0               | 0                       | 200           | - 200           | 0                       | 31,750          | 0                       |
| <b>Total Instructional Improvement Program</b>   | 0                       | 0             | 0               | 0                       | 6,590         | -6,590          | 0                       | 31,750          | 0                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**IDAHO BLENDED LEARNING FUND**  
**INSTRUCTION RELATED TECHNOLOGY PROGRAM**

| <u>Account Elements and Object Description</u>      | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.281.5.6230.361 Computer Service Expenses          | 0                       | 0             | 0               | 0                       | 30,580        | -30,580         | 0                       | 0               | <b>0</b>                       |
| 3.281.5.6230.396 Inservice Training                 | 0                       | 0             | 0               | 0                       | 4,000         | -4,000          | 0                       | 0               | <b>0</b>                       |
| <b>Total Purchased Services</b>                     | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>34,580</b> | <b>-34,580</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| 3.281.5.6230.410 General Supplies                   | 0                       | 0             | 0               | 0                       | 382           | - 382           | 0                       | 0               | <b>0</b>                       |
| <b>Total Supplies and Materials</b>                 | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>382</b>    | <b>- 382</b>    | <b>0</b>                | <b>0</b>        | <b>0</b>                       |
| <b>Total Instruction-Related Technology Program</b> | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>34,962</b> | <b>-34,962</b>  | <b>0</b>                | <b>0</b>        | <b>0</b>                       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**IDAHO BLENDED LEARNING FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.281.5.6320.393 Indirect Costs                | 0                       | 0             | 0               | 0                       | 299           | - 299           | 0                       | 3,692           | <b>0</b>                |
| <b>Total Purchased Services</b>                | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>299</b>    | <b>- 299</b>    | <b>0</b>                | <b>3,692</b>    | <b>0</b>                |
| 3.281.5.6320.410 General Supplies              | 0                       | 0             | 0               | 0                       | 0             | 0               | 0                       | 6,752           | <b>0</b>                |
| <b>Total Supplies and Materials</b>            | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>6,752</b>    | <b>0</b>                |
| <b>Total Central Administration Program</b>    | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>299</b>    | <b>- 299</b>    | <b>0</b>                | <b>10,444</b>   | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2022-2023 ANNUAL BUDGET**

**IDAHO BLENDED LEARNING FUND  
BUILDING OPERATION SERVICES PROGRAM**

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.281.5.6610.351 Telephone - Voice               | 0                       | 0             | 0               | 0                       | 1,678         | -1,678          | 0                       | 0               | <b>0</b>                |
| <b>Total Purchased Services</b>                  | 0                       | 0             | 0               | 0                       | 1,678         | -1,678          | 0                       | 0               | <b>0</b>                |
| <b>Total Building Operation Services Program</b> | 0                       | 0             | 0               | 0                       | 1,678         | -1,678          | 0                       | 0               | <b>0</b>                |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

**IDAHO BLENDED LEARNING FUND**  
**OTHER SUPPORT SERVICES PROGRAM**

| <u>Account Elements and Object Description</u>     | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |                  |                   | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|------------------|-------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>   | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.281.5.6910.133 Stipends and Extra Days - Regular | 0                       | 0             | 0               | 0                       | 1,606,753        | -1,606,753        | 0                       | 1,152,717        | <b>0</b>                |
| <b>Total Salaries</b>                              | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>1,606,753</b> | <b>-1,606,753</b> | <b>0</b>                | <b>1,152,717</b> | <b>0</b>                |
| 3.281.5.6910.210 PERSI                             | 0                       | 0             | 0               | 0                       | 191,010          | - 191,010         | 0                       | 137,634          | <b>0</b>                |
| 3.281.5.6910.220 Social Security Tax               | 0                       | 0             | 0               | 0                       | 122,754          | - 122,754         | 0                       | 88,186           | <b>0</b>                |
| 3.281.5.6910.270 Worker's Compensation Insurance   | 0                       | 0             | 0               | 0                       | 11,211           | -11,211           | 0                       | 8,268            | <b>0</b>                |
| <b>Total Fringe Benefits</b>                       | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>324,974</b>   | <b>- 324,974</b>  | <b>0</b>                | <b>234,088</b>   | <b>0</b>                |
| <b>Total Other Support Services Program</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>1,931,727</b> | <b>-1,931,727</b> | <b>0</b>                | <b>1,386,805</b> | <b>0</b>                |
| <b>Total Current Expenditures</b>                  | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>444,028</b>          | <b>4,549,444</b> | <b>-4,105,416</b> | <b>0</b>                | <b>2,124,225</b> | <b>0</b>                |
| <b>TOTAL IDAHO BLENDED LEARNING FUND</b>           | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>444,028</b>          | <b>4,549,444</b> | <b>-4,105,416</b> | <b>0</b>                | <b>2,124,225</b> | <b>0</b>                |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>                 | <u>2019-2020 Budget</u> |                  |                  | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|---|-------------------------|------------------|------------------|-------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.290.4.4150.000 Food Service Investments               | 10,000                  | 10,314           | 314              | 12,000                  | 233              | -11,767          | 12,000                  | 12,000           | <b>1,000</b>            |
| 3.290.4.4161.100 Food Service Sales to Students         | 805,000                 | 629,176          | - 175,824        | 850,000                 | 34,668           | - 815,332        | 825,000                 | 825,000          | <b>1,250,000</b>        |
| 3.290.4.4161.110 Food Service Breakfast Sales           | 70,000                  | 84,467           | 14,467           | 90,000                  | 1,222            | -88,778          | 90,000                  | 90,000           | <b>100,000</b>          |
| 3.290.4.4162.200 Adult Lunch Sales                      | 12,000                  | 13,800           | 1,800            | 12,000                  | 15,426           | 3,426            | 10,000                  | 10,000           | <b>7,500</b>            |
| 3.290.4.4162.205 Ala Carte Lunch Sales                  | 175,000                 | 198,913          | 23,913           | 175,000                 | 132,876          | -42,124          | 150,000                 | 150,000          | <b>250,900</b>          |
| 3.290.4.4162.210 Adult Breakfast Sales                  | 0                       | 4                | 4                | 0                       | 2                | 2                | 10                      | 10               | <b>25</b>               |
| 3.290.4.4162.225 After School Snack Fees                | 200                     | 0                | - 200            | 0                       | 0                | 0                | 100                     | 100              | <b>0</b>                |
| 3.290.4.4169.940 Catering Sales                         | 6,500                   | 5,814            | - 686            | 7,000                   | 4,028            | -2,972           | 7,000                   | 7,000            | <b>7,000</b>            |
| <b>TOTAL LOCAL FUNDING</b>                              | <b>1,078,700</b>        | <b>942,487</b>   | <b>- 136,213</b> | <b>1,146,000</b>        | <b>188,455</b>   | <b>- 957,545</b> | <b>1,094,110</b>        | <b>1,094,110</b> | <b>1,616,425</b>        |
| 3.290.4.4455.500 Child Nutrition Federal Reimbursement  | 2,171,599               | 1,620,463        | - 551,136        | 2,500,000               | 2,680,842        | 180,842          | 2,000,000               | 2,000,000        | <b>1,407,857</b>        |
| 3.290.4.4455.510 School Breakfast Federal Reimbursement | 525,000                 | 490,889          | -34,111          | 650,000                 | 668,380          | 18,380           | 575,000                 | 575,000          | <b>725,000</b>          |
| 3.290.4.4455.520 Kindergarten Milk Reimbursement        | 0                       | 940              | 940              | 900                     | 0                | - 900            | 500                     | 500              | <b>0</b>                |
| 3.290.4.4455.530 USDA Commodity Value                   | 275,000                 | 227,889          | -47,111          | 300,000                 | 295,409          | -4,591           | 300,000                 | 300,000          | <b>350,000</b>          |
| 3.290.4.4455.550 Summer Feeding Reimbursement           | 400,000                 | 1,524,137        | 1,124,137        | 400,000                 | 674,766          | 274,766          | 400,000                 | 400,000          | <b>325,000</b>          |
| 3.290.4.4455.560 After School Snack Revenues            | 14,000                  | 14,353           | 353              | 15,000                  | 13,375           | -1,625           | 12,500                  | 12,500           | <b>15,000</b>           |
| 3.290.4.4455.570 Fruit and Vegetable Reimbursement      | 105,672                 | 66,157           | -39,515          | 106,000                 | 78,389           | -27,611          | 105,000                 | 105,000          | <b>105,000</b>          |
| 3.290.4.4459.900 CARES Revenue                          | 0                       | 0                | 0                | 0                       | 521,899          | 521,899          | 0                       | 210,632          | <b>198,362</b>          |
| <b>TOTAL FEDERAL FUNDING</b>                            | <b>3,491,271</b>        | <b>3,944,828</b> | <b>453,557</b>   | <b>3,971,900</b>        | <b>4,933,060</b> | <b>961,160</b>   | <b>3,393,000</b>        | <b>3,603,632</b> | <b>3,126,219</b>        |
| 3.290.4.4600.000 Interfund Transfers                    | 115,000                 | 124,271          | 9,271            | 120,000                 | 122,635          | 2,635            | 120,000                 | 120,000          | <b>191,415</b>          |
| <b>TOTAL OTHER FUNDING SOURCES</b>                      | <b>115,000</b>          | <b>124,271</b>   | <b>9,271</b>     | <b>120,000</b>          | <b>122,635</b>   | <b>2,635</b>     | <b>120,000</b>          | <b>120,000</b>   | <b>191,415</b>          |
| <b>TOTAL CURRENT REVENUES</b>                           | <b>4,684,971</b>        | <b>5,011,585</b> | <b>326,614</b>   | <b>5,237,900</b>        | <b>5,244,150</b> | <b>6,250</b>     | <b>4,607,110</b>        | <b>4,817,742</b> | <b>4,934,059</b>        |
| 3.290.4.7000.000 Estimated Beginning Balance            | 900,000                 | 841,972          | -58,028          | 800,000                 | 754,380          | -45,620          | 850,000                 | 850,000          | <b>1,600,000</b>        |
| <b>TOTAL CHILD NUTRITION FUND</b>                       | <b>5,584,971</b>        | <b>5,853,557</b> | <b>268,586</b>   | <b>6,037,900</b>        | <b>5,998,530</b> | <b>-39,370</b>   | <b>5,457,110</b>        | <b>5,667,742</b> | <b>6,534,059</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |                  |                 | <u>2020-2021 Budget</u> |                  |                 | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|-----------------|-------------------------|------------------|-----------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.290.5.7100.159 Food Preparation                    | 1,546,781               | 1,643,094        | -96,313         | 1,680,403               | 1,615,810        | 64,593          | 1,641,154               | 1,641,154        | <b>1,786,127</b>        |
| 3.290.5.7100.188 Substitute Food Service             | 50,000                  | 24,339           | 25,661          | 40,000                  | 13,648           | 26,352          | 47,217                  | 47,217           | <b>20,000</b>           |
| 3.290.5.7100.199 Personal Leave Reimbursement        | 6,190                   | 7,490            | -1,300          | 6,650                   | 7,859            | -1,209          | 7,490                   | 7,490            | <b>7,859</b>            |
| <b>Total Salaries</b>                                | <b>1,602,971</b>        | <b>1,674,923</b> | <b>-71,952</b>  | <b>1,727,053</b>        | <b>1,637,317</b> | <b>89,736</b>   | <b>1,695,861</b>        | <b>1,695,861</b> | <b>1,813,986</b>        |
| 3.290.5.7100.210 PERSI                               | 178,018                 | 195,714          | -17,696         | 197,891                 | 193,726          | 4,165           | 193,386                 | 193,386          | <b>210,435</b>          |
| 3.290.5.7100.220 Social Security Tax                 | 114,155                 | 125,100          | -10,945         | 129,144                 | 121,619          | 7,525           | 124,646                 | 124,646          | <b>133,328</b>          |
| 3.290.5.7100.230 Life Insurance                      | 3,186                   | 3,728            | - 542           | 4,992                   | 3,665            | 1,327           | 3,021                   | 3,021            | <b>2,812</b>            |
| 3.290.5.7100.240 Medical Insurance                   | 245,145                 | 238,825          | 6,320           | 432,293                 | 248,469          | 183,824         | 284,200                 | 284,200          | <b>337,500</b>          |
| 3.290.5.7100.250 Employee Assistance Plan            | 796                     | 786              | 10              | 1,294                   | 780              | 514             | 783                     | 783              | <b>756</b>              |
| 3.290.5.7100.260 Dental Insurance                    | 11,948                  | 12,126           | - 178           | 20,848                  | 11,977           | 8,871           | 12,731                  | 12,731           | <b>0</b>                |
| 3.290.5.7100.270 Worker's Compensation Insurance     | 88,023                  | 104,978          | -16,955         | 110,097                 | 109,949          | 148             | 112,283                 | 112,283          | <b>114,825</b>          |
| 3.290.5.7100.280 Retirement Sick Leave Benefits      | 18,711                  | 10,817           | 7,894           | 0                       | - 410            | 410             | 0                       | 0                | <b>0</b>                |
| 3.290.5.7100.290 Vision Insurance                    | 2,065                   | 2,142            | -77             | 3,554                   | 2,020            | 1,534           | 2,151                   | 2,151            | <b>2,002</b>            |
| <b>Total Fringe Benefits</b>                         | <b>662,047</b>          | <b>694,217</b>   | <b>-32,170</b>  | <b>900,113</b>          | <b>691,794</b>   | <b>208,319</b>  | <b>733,201</b>          | <b>733,201</b>   | <b>801,658</b>          |
| 3.290.5.7100.308 Credit Card Transaction Fees        | 500                     | -2,668           | 3,168           | -2,500                  | -1,889           | - 611           | -2,500                  | -2,500           | <b>-2,500</b>           |
| 3.290.5.7100.309 Bank Service Charges                | 400                     | 5,521            | -5,121          | 2,000                   | 4,472            | -2,472          | 3,800                   | 3,800            | <b>4,000</b>            |
| 3.290.5.7100.310 Professional and Technical Services | 51,200                  | 38,749           | 12,451          | 36,000                  | 29,767           | 6,233           | 36,000                  | 41,000           | <b>45,000</b>           |
| 3.290.5.7100.381 In-District Travel Allowance        | 7,500                   | 7,274            | 226             | 7,500                   | 7,091            | 409             | 7,500                   | 7,500            | <b>9,000</b>            |
| 3.290.5.7100.396 Inservice Training                  | 6,000                   | - 320            | 6,320           | 6,500                   | 281              | 6,219           | 4,748                   | 4,748            | <b>4,800</b>            |
| <b>Total Purchased Services</b>                      | <b>65,600</b>           | <b>48,556</b>    | <b>17,044</b>   | <b>49,500</b>           | <b>39,721</b>    | <b>9,779</b>    | <b>49,548</b>           | <b>54,548</b>    | <b>60,300</b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description     | 2019-2020 Budget |                  |                | 2020-2021 Budget |                  |                | 2021-2022 Budget |                  | 2022-2023 Budget        |
|---|------------------|------------------|----------------|------------------|------------------|----------------|------------------|------------------|-------------------------|
|   | Adjusted         | Actual           | Variance       | Adjusted         | Actual           | Variance       | Adopted          | Adjusted         | Adopted                 |
| 3.290.5.7100.410 General Supplies           | 109,900          | 68,255           | 41,645         | 137,100          | 136,248          | 852            | 115,000          | 92,270           | <b>112,269</b>          |
| 3.290.5.7100.411 Supplies - Tray Cost       | 134,966          | 125,051          | 9,915          | 113,500          | 106,383          | 7,117          | 115,000          | 175,000          | <b>175,000</b>          |
| 3.290.5.7100.421 Motor Fuel                 | 10,000           | 4,820            | 5,180          | 8,000            | 6,556            | 1,444          | 7,000            | 7,000            | <b>12,000</b>           |
| 3.290.5.7100.425 Laundry                    | 25,000           | 21,842           | 3,158          | 27,000           | 26,186           | 814            | 25,000           | 30,000           | <b>35,000</b>           |
| 3.290.5.7100.428 Repairs Parts and Supplies | 50,000           | 22,789           | 27,211         | 60,000           | 48,019           | 11,981         | 50,000           | 50,000           | <b>40,000</b>           |
| 3.290.5.7100.450 Food - School Lunch        | 2,405,072        | 2,371,235        | 33,837         | 2,205,672        | 2,276,298        | -70,626        | 2,105,000        | 2,303,362        | <b>2,931,346</b>        |
| 3.290.5.7100.451 Catering Costs             | 1,600            | 1,416            | 184            | 1,800            | 229              | 1,571          | 1,500            | 1,500            | <b>2,500</b>            |
| <b>Total Supplies and Materials</b>         | <u>2,736,538</u> | <u>2,615,407</u> | <u>121,131</u> | <u>2,553,072</u> | <u>2,599,918</u> | <u>-46,846</u> | <u>2,418,500</u> | <u>2,659,132</u> | <b><u>3,308,115</u></b> |
| 3.290.5.7100.540 Remodeling                 | 1,000            | 0                | 1,000          | 500              | 0                | 500            | 0                | 0                | <b>2,000</b>            |
| 3.290.5.7100.550 Equipment                  | 166,815          | 66,074           | 100,741        | 457,662          | 19,929           | 437,733        | 210,000          | 175,000          | <b>198,000</b>          |
| <b>Total Capital Objects</b>                | <u>167,815</u>   | <u>66,074</u>    | <u>101,741</u> | <u>458,162</u>   | <u>19,929</u>    | <u>438,233</u> | <u>210,000</u>   | <u>175,000</u>   | <b><u>200,000</u></b>   |
| <b>Total Child Nutrition Program</b>        | <u>5,234,971</u> | <u>5,099,177</u> | <u>135,794</u> | <u>5,687,900</u> | <u>4,988,679</u> | <u>699,221</u> | <u>5,107,110</u> | <u>5,317,742</u> | <b><u>6,184,059</u></b> |
| <b>Total Current Expenditures</b>           | <u>5,234,971</u> | <u>5,099,177</u> | <u>135,794</u> | <u>5,687,900</u> | <u>4,988,679</u> | <u>699,221</u> | <u>5,107,110</u> | <u>5,317,742</u> | <b><u>6,184,059</u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                         |                         | <u>2020-2021 Budget</u> |                         |                      | <u>2021-2022 Budget</u> |                         | <b><u>2022-2023 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>          |
| 3.290.5.9500.850 Contingency Reserve           | 350,000                 | N/A                     | N/A                     | 350,000                 | N/A                     | N/A                  | 350,000                 | 350,000                 | <b>350,000</b>                 |
| 3.290.3.3200.000 Actual Year-End Fund Balance  | N/A                     | 754,380                 | N/A                     | N/A                     | 1,009,851               | N/A                  | N/A                     | N/A                     | N/A                            |
| <b>Total Transfers or Reserves</b>             | <u>350,000</u>          | <u>754,380</u>          | <u>404,380</u>          | <u>350,000</u>          | <u>1,009,851</u>        | <u>659,851</u>       | <u>350,000</u>          | <u>350,000</u>          | <b><u>350,000</u></b>          |
| <b>Total Contingency Reserve Program</b>       | <u>350,000</u>          | <u>754,380</u>          | <u>404,380</u>          | <u>350,000</u>          | <u>1,009,851</u>        | <u>659,851</u>       | <u>350,000</u>          | <u>350,000</u>          | <b><u>350,000</u></b>          |
| <b>TOTAL CHILD NUTRITION FUND</b>              | <u><u>5,584,971</u></u> | <u><u>5,853,557</u></u> | <u><u>- 268,586</u></u> | <u><u>6,037,900</u></u> | <u><u>5,998,530</u></u> | <u><u>39,370</u></u> | <u><u>5,457,110</u></u> | <u><u>5,667,742</u></u> | <b><u><u>6,534,059</u></u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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 and the remaining proceeds of the bond will need to be transferred to the General Fund once it appears that future bonding needs are not eminent.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>        | <u>2019-2020 Budget</u> |                       |                      | <u>2020-2021 Budget</u> |                       |                      | <u>2021-2022 Budget</u> |                       | <u>2022-2023 Budget</u> |
|--|-------------------------|-----------------------|----------------------|-------------------------|-----------------------|----------------------|-------------------------|-----------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>         | <u>Variance</u>      | <u>Adjusted</u>         | <u>Actual</u>         | <u>Variance</u>      | <u>Adopted</u>          | <u>Adjusted</u>       | <u>Adopted</u>          |
| 3.310.4.4125.500 School Bond Levy              | 0                       | 56                    | 56                   | 0                       | 0                     | 0                    | 0                       | 0                     | 0                       |
| 3.310.4.4150.000 Investment Earnings           | 8,000                   | 11,193                | 3,193                | 10,000                  | 2,407                 | -7,593               | 10,000                  | 10,000                | 2,500                   |
| <b>TOTAL LOCAL FUNDING</b>                     | <u>8,000</u>            | <u>11,248</u>         | <u>3,248</u>         | <u>10,000</u>           | <u>2,407</u>          | <u>-7,593</u>        | <u>10,000</u>           | <u>10,000</u>         | <u>2,500</u>            |
| <br>   |                         |                       |                      |                         |                       |                      |                         |                       |                         |
| <b>TOTAL CURRENT REVENUES</b>                  | <u>8,000</u>            | <u>11,248</u>         | <u>3,248</u>         | <u>10,000</u>           | <u>2,407</u>          | <u>-7,593</u>        | <u>10,000</u>           | <u>10,000</u>         | <u>2,500</u>            |
| <br>   |                         |                       |                      |                         |                       |                      |                         |                       |                         |
| 3.310.4.7000.000 Estimated Beginning Balance   | 560,000                 | 583,633               | 23,633               | 594,675                 | 594,881               | 206                  | 605,000                 | 605,000               | 599,788                 |
| <b>TOTAL BOND INTEREST AND REDEMPTION FUND</b> | <u><u>568,000</u></u>   | <u><u>594,881</u></u> | <u><u>26,881</u></u> | <u><u>604,675</u></u>   | <u><u>597,288</u></u> | <u><u>-7,387</u></u> | <u><u>615,000</u></u>   | <u><u>615,000</u></u> | <u><u>602,288</u></u>   |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.310.5.9120.850 Contingency Reserve           | 568,000                 | 0             | 568,000         | 604,675                 | 0             | 604,675         | 615,000                 | 615,000         | <b>602,288</b>          |
| <b>Total Transfers or Reserves</b>             | 568,000                 | 0             | - 568,000       | 604,675                 | 0             | - 604,675       | 615,000                 | 615,000         | <b>602,288</b>          |
| <b>Total Debt Service Interest Program</b>     | <u>568,000</u>          | <u>0</u>      | <u>568,000</u>  | <u>604,675</u>          | <u>0</u>      | <u>604,675</u>  | <u>615,000</u>          | <u>615,000</u>  | <b><u>602,288</u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                       |                       | <u>2020-2021 Budget</u> |                       |                     | <u>2021-2022 Budget</u> |                       | <b><u>2022-2023 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>          |
| 3.310.3.3200.000 Actual Year-End Fund Balance  | N/A                     | 594,881               | N/A                   | N/A                     | 597,288               | N/A                 | N/A                     | N/A                   | N/A                            |
| <b>Total Transfers or Reserves</b>             | <u>0</u>                | <u>594,881</u>        | <u>594,881</u>        | <u>0</u>                | <u>597,288</u>        | <u>597,288</u>      | <u>0</u>                | <u>0</u>              | <u>0</u>                       |
| <b>Total Contingency Reserve Program</b>       | <u>0</u>                | <u>594,881</u>        | <u>594,881</u>        | <u>0</u>                | <u>597,288</u>        | <u>597,288</u>      | <u>0</u>                | <u>0</u>              | <u>0</u>                       |
| <b>TOTAL BOND INTEREST AND REDEMPTION FUND</b> | <u><u>568,000</u></u>   | <u><u>594,881</u></u> | <u><u>-26,881</u></u> | <u><u>604,675</u></u>   | <u><u>597,288</u></u> | <u><u>7,387</u></u> | <u><u>615,000</u></u>   | <u><u>615,000</u></u> | <u><u>602,288</u></u>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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. Fiscal Year 2021 was the last year of the ten-year levy which was authorized by the district's patrons on March 16, 2010. On March 10, 2020, patrons renewed the authorization to set this levy for another ten years and it will run from Fiscal Year 2022 through Fiscal Year 2031. Continued approval is critical in maintaining adequate educational facilities.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>             | <u>2019-2020 Budget</u> |                   |                 | <u>2020-2021 Budget</u> |                   |                 | <u>2021-2022 Budget</u> |                   | <u>2022-2023 Budget</u> |
|---|-------------------------|-------------------|-----------------|-------------------------|-------------------|-----------------|-------------------------|-------------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>     | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u>   | <u>Adopted</u>          |
| 3.420.4.4121.100 School Plant Facility Levy         | 5,813,093               | 6,046,535         | 233,442         | 6,103,748               | 6,245,180         | 141,432         | 6,408,935               | 6,686,605         | <b>6,729,382</b>        |
| 3.420.4.4150.000 Investment Earnings                | 10,000                  | 157,981           | 147,981         | 10,000                  | 34,869            | 24,869          | 50,000                  | 50,000            | <b>35,000</b>           |
| 3.420.4.4199.900 Other Local Revenue                | 0                       | 0                 | 0               | 260,000                 | 258,868           | -1,132          | 0                       | 0                 | <b>0</b>                |
| <b>TOTAL LOCAL FUNDING</b>                          | <b>5,823,093</b>        | <b>6,204,516</b>  | <b>381,423</b>  | <b>6,373,748</b>        | <b>6,538,917</b>  | <b>165,169</b>  | <b>6,458,935</b>        | <b>6,736,605</b>  | <b>6,764,382</b>        |
| 3.420.4.4311.110 State Lottery Revenues             | 934,206                 | 934,206           | 0               | 874,000                 | 921,950           | 47,950          | 900,000                 | 900,000           | <b>825,000</b>          |
| 3.420.4.4312.200 Bus Depreciation                   | 280,542                 | 336,855           | 56,313          | 389,485                 | 404,870           | 15,385          | 309,000                 | 309,000           | <b>387,784</b>          |
| 3.420.4.4370.000 State Facility Maintenance Revenue | 26,000                  | 0                 | -26,000         | 26,000                  | 0                 | -26,000         | 26,000                  | 26,000            | <b>26,000</b>           |
| <b>TOTAL STATE FUNDING</b>                          | <b>1,240,748</b>        | <b>1,271,061</b>  | <b>30,313</b>   | <b>1,289,485</b>        | <b>1,326,820</b>  | <b>37,335</b>   | <b>1,235,000</b>        | <b>1,235,000</b>  | <b>1,238,784</b>        |
| 3.420.4.4420.000 Grants and Program Reimbursements  | 0                       | 0                 | 0               | 0                       | 0                 | 0               | 0                       | 570,000           | <b>0</b>                |
| 3.420.4.4532.200 Sale of Fixed Assets               | 5,000                   | 250,663           | 245,663         | 5,000                   | 5,072             | 72              | 5,000                   | 5,000             | <b>5,000</b>            |
| <b>TOTAL FEDERAL FUNDING</b>                        | <b>5,000</b>            | <b>250,663</b>    | <b>245,663</b>  | <b>5,000</b>            | <b>5,072</b>      | <b>72</b>       | <b>5,000</b>            | <b>575,000</b>    | <b>5,000</b>            |
| <b>TOTAL CURRENT REVENUES</b>                       | <b>7,068,841</b>        | <b>7,726,240</b>  | <b>657,399</b>  | <b>7,668,233</b>        | <b>7,870,809</b>  | <b>202,576</b>  | <b>7,698,935</b>        | <b>8,546,605</b>  | <b>8,008,166</b>        |
| 3.420.4.7000.000 Estimated Beginning Balance        | 9,900,000               | 9,839,661         | -60,339         | 10,500,000              | 10,430,301        | -69,699         | 5,500,000               | 8,512,775         | <b>5,500,000</b>        |
| <b>TOTAL PLANT FACILITIES FUND</b>                  | <b>16,968,841</b>       | <b>17,565,902</b> | <b>597,061</b>  | <b>18,168,233</b>       | <b>18,301,110</b> | <b>132,877</b>  | <b>13,198,935</b>       | <b>17,059,380</b> | <b>13,508,166</b>       |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|---------------|-----------------|-------------------------|---------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u> | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.420.5.5120.550 Equipment                     | 53,250                  | 46,353        | 6,897           | 52,730                  | 30,195        | 22,535          | 52,730                  | 52,730          | <b>52,730</b>           |
| 3.420.5.5120.552 Technology Equipment          | 49,250                  | 49,260        | -10             | 49,520                  | 47,622        | 1,898           | 0                       | 0               | <b>260,073</b>          |
| 3.420.5.5120.554 Equipment Replacement         | 5,000                   | 0             | 5,000           | 5,000                   | 0             | 5,000           | 5,000                   | 5,000           | <b>5,000</b>            |
| <b>Total Capital Objects</b>                   | <u>107,500</u>          | <u>95,613</u> | <u>11,887</u>   | <u>107,250</u>          | <u>77,817</u> | <u>29,433</u>   | <u>57,730</u>           | <u>57,730</u>   | <b>317,803</b>          |
| <b>Total Elementary Program</b>                | <u>107,500</u>          | <u>95,613</u> | <u>11,887</u>   | <u>107,250</u>          | <u>77,817</u> | <u>29,433</u>   | <u>57,730</u>           | <u>57,730</u>   | <b>317,803</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.420.5.5150.550 Equipment                     | 123,419                 | 114,825        | 8,594           | 123,828                 | 95,331         | 28,497          | 56,164                  | 124,196         | <b>124,196</b>          |
| 3.420.5.5150.552 Technology Equipment          | 394,335                 | 389,053        | 5,282           | 394,335                 | 378,513        | 15,822          | 395,000                 | 465,000         | <b>520,927</b>          |
| 3.420.5.5150.554 Equipment Replacement         | 5,000                   | 0              | 5,000           | 5,000                   | 208            | 4,792           | 5,000                   | 5,000           | <b>5,000</b>            |
| <b>Total Capital Objects</b>                   | <u>522,754</u>          | <u>503,878</u> | <u>18,876</u>   | <u>523,163</u>          | <u>474,052</u> | <u>49,111</u>   | <u>456,164</u>          | <u>594,196</u>  | <b><u>650,123</u></b>   |
| <b>Total Secondary Program</b>                 | <u>522,754</u>          | <u>503,878</u> | <u>18,876</u>   | <u>523,163</u>          | <u>474,052</u> | <u>49,111</u>   | <u>456,164</u>          | <u>594,196</u>  | <b><u>650,123</u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.420.5.5170.550 Equipment                     | 1,976                   | 715           | 1,261           | 1,567                   | 785           | 782             | 1,976                   | 1,742           | <b>1,742</b>                   |
| <b>Total Capital Objects</b>                   | 1,976                   | 715           | 1,261           | 1,567                   | 785           | 782             | 1,976                   | 1,742           | <b>1,742</b>                   |
| <b>Total Alternate School Program</b>          | 1,976                   | 715           | 1,261           | 1,567                   | 785           | 782             | 1,976                   | 1,742           | <b>1,742</b>                   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.420.5.5320.550 Equipment                     | 42,872                  | 46,015        | -3,143          | 42,872                  | 26,923        | 15,949          | 8,000                   | 42,872          | <b>42,872</b>                  |
| <b>Total Capital Objects</b>                   | 42,872                  | 46,015        | -3,143          | 42,872                  | 26,923        | 15,949          | 8,000                   | 42,872          | <b>42,872</b>                  |
| <b>Total School Activity Program</b>           | 42,872                  | 46,015        | -3,143          | 42,872                  | 26,923        | 15,949          | 8,000                   | 42,872          | <b>42,872</b>                  |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.420.5.6210.550 Equipment                     | 1,000                   | 0             | 1,000           | 1,000                   | 350           | 650             | 2,320                   | 2,320           | <b>2,320</b>                   |
| <b>Total Capital Objects</b>                   | 1,000                   | 0             | 1,000           | 1,000                   | 350           | 650             | 2,320                   | 2,320           | <b>2,320</b>                   |
| <b>Total Instructional Improvement Program</b> | <u>1,000</u>            | <u>0</u>      | <u>1,000</u>    | <u>1,000</u>            | <u>350</u>    | <u>650</u>      | <u>2,320</u>            | <u>2,320</u>    | <b><u>2,320</u></b>            |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>      | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|---|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.420.5.6230.550 Equipment                          | 100,000                 | 98,150         | 1,850           | 100,000                 | 100,217        | - 217           | 105,000                 | 105,000         | <b>110,000</b>          |
| 3.420.5.6230.554 Equipment Replacement              | 175,000                 | 164,170        | 10,830          | 175,000                 | 173,893        | 1,107           | 0                       | 175,000         | <b>175,000</b>          |
| <b>Total Capital Objects</b>                        | <u>275,000</u>          | <u>262,321</u> | <u>12,679</u>   | <u>275,000</u>          | <u>274,110</u> | <u>890</u>      | <u>105,000</u>          | <u>280,000</u>  | <b>285,000</b>          |
| <b>Total Instruction-Related Technology Program</b> | <u>275,000</u>          | <u>262,321</u> | <u>12,679</u>   | <u>275,000</u>          | <u>274,110</u> | <u>890</u>      | <u>105,000</u>          | <u>280,000</u>  | <b>285,000</b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.420.5.6310.550 Equipment                     | 500                     | 0             | 500             | 500                     | 0             | 500             | 500                     | 500             | <b>500</b>                     |
| <b>Total Capital Objects</b>                   | 500                     | 0             | 500             | 500                     | 0             | 500             | 500                     | 500             | <b>500</b>                     |
| <b>Total Board Of Education Program</b>        | 500                     | 0             | 500             | 500                     | 0             | 500             | 500                     | 500             | <b>500</b>                     |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description     | 2019-2020 Budget |               |                 | 2020-2021 Budget |               |                 | 2021-2022 Budget |                 | <b>2022-2023 Budget</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>   |
| 3.420.5.6320.550 Equipment                  | 700              | 339           | 361             | 700              | 92            | 608             | 700              | 700             | <b>700</b>              |
| <b>Total Capital Objects</b>                | 700              | 339           | 361             | 700              | 92            | 608             | 700              | 700             | <b>700</b>              |
| <b>Total Central Administration Program</b> | 700              | 339           | 361             | 700              | 92            | 608             | 700              | 700             | <b>700</b>              |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.420.5.6510.550 Equipment                     | 2,500                   | 883           | 1,617           | 2,500                   | 0             | 2,500           | 2,500                   | 2,500           | <b>2,500</b>                   |
| <b>Total Capital Objects</b>                   | <u>2,500</u>            | <u>883</u>    | <u>1,617</u>    | <u>2,500</u>            | <u>0</u>      | <u>2,500</u>    | <u>2,500</u>            | <u>2,500</u>    | <b><u>2,500</u></b>            |
| <b>Total Business Administration Program</b>   | <u>2,500</u>            | <u>883</u>    | <u>1,617</u>    | <u>2,500</u>            | <u>0</u>      | <u>2,500</u>    | <u>2,500</u>            | <u>2,500</u>    | <b><u>2,500</u></b>            |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>         | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.420.5.6560.550 Equipment                             | 2,500                   | 0             | 2,500           | 2,500                   | 250           | 2,250           | 2,500                   | 2,500           | <b>2,500</b>                   |
| <b>Total Capital Objects</b>                           | <u>2,500</u>            | <u>0</u>      | <u>2,500</u>    | <u>2,500</u>            | <u>250</u>    | <u>2,250</u>    | <u>2,500</u>            | <u>2,500</u>    | <b><u>2,500</u></b>            |
| <b>Total Administrative Technology Service Program</b> | <u>2,500</u>            | <u>0</u>      | <u>2,500</u>    | <u>2,500</u>            | <u>250</u>    | <u>2,250</u>    | <u>2,500</u>            | <u>2,500</u>    | <b><u>2,500</u></b>            |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.420.5.6610.550 Equipment                       | 30,300                  | 20,575         | 9,725           | 27,105                  | 27,393         | - 288           | 34,745                  | 34,745          | <b>34,745</b>           |
| 3.420.5.6610.551 Vehicle Purchases               | 343,800                 | 174,787        | 169,013         | 337,300                 | 216,034        | 121,266         | 217,800                 | 217,800         | <b>187,300</b>          |
| 3.420.5.6610.552 Technology Equipment            | 45,450                  | 45,450         | 0               | 2,500                   | 0              | 2,500           | 2,500                   | 2,500           | <b>2,500</b>            |
| <b>Total Capital Objects</b>                     | <u>419,550</u>          | <u>240,813</u> | <u>178,737</u>  | <u>366,905</u>          | <u>243,427</u> | <u>123,478</u>  | <u>255,045</u>          | <u>255,045</u>  | <b><u>224,545</u></b>   |
| <b>Total Building Operation Services Program</b> | <u>419,550</u>          | <u>240,813</u> | <u>178,737</u>  | <u>366,905</u>          | <u>243,427</u> | <u>123,478</u>  | <u>255,045</u>          | <u>255,045</u>  | <b><u>224,545</u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>          | <u>2019-2020 Budget</u> |                  |                 | <u>2020-2021 Budget</u> |                |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|---|-------------------------|------------------|-----------------|-------------------------|----------------|------------------|-------------------------|------------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.420.5.6630.520 Site Improvement Expenses              | 1,396,607               | 1,465,694        | -69,087         | 2,037,072               | 957,644        | 1,079,428        | 1,676,904               | 1,676,904        | <b>3,565,913</b>        |
| 3.420.5.6630.540 Remodeling                             | 33,445                  | 17,819           | 15,626          | 19,300                  | 5,284          | 14,016           | 29,900                  | 29,900           | <b>77,055</b>           |
| <b>Total Capital Objects</b>                            | <u>1,430,052</u>        | <u>1,483,513</u> | <u>-53,461</u>  | <u>2,056,372</u>        | <u>962,928</u> | <u>1,093,444</u> | <u>1,706,804</u>        | <u>1,706,804</u> | <b><u>3,642,968</u></b> |
| <b>Total Maintenance - Non-Student Occupied Program</b> | <u>1,430,052</u>        | <u>1,483,513</u> | <u>-53,461</u>  | <u>2,056,372</u>        | <u>962,928</u> | <u>1,093,444</u> | <u>1,706,804</u>        | <u>1,706,804</u> | <b><u>3,642,968</u></b> |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |                  |                  | <u>2020-2021 Budget</u> |                  |                 | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|------------------|-------------------------|------------------|-----------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.420.5.6640.325 Repair and Maintenance (Contracted) | 635,870                 | 388,826          | 247,044          | 648,580                 | 747,920          | -99,340         | 708,150                 | 708,150          | <b>481,350</b>          |
| <b>Total Purchased Services</b>                      | <b>635,870</b>          | <b>388,826</b>   | <b>247,044</b>   | <b>648,580</b>          | <b>747,920</b>   | <b>-99,340</b>  | <b>708,150</b>          | <b>708,150</b>   | <b>481,350</b>          |
| 3.420.5.6640.540 Remodeling                          | 1,616,363               | 1,875,509        | - 259,146        | 1,781,326               | 1,360,264        | 421,062         | 2,534,629               | 2,534,629        | <b>905,490</b>          |
| 3.420.5.6640.550 Equipment                           | 23,330                  | 18,563           | 4,767            | 23,200                  | 17,649           | 5,551           | 34,400                  | 34,400           | <b>34,400</b>           |
| <b>Total Capital Objects</b>                         | <b>1,639,693</b>        | <b>1,894,072</b> | <b>- 254,379</b> | <b>1,804,526</b>        | <b>1,377,913</b> | <b>426,613</b>  | <b>2,569,029</b>        | <b>2,569,029</b> | <b>939,890</b>          |
| <b>Total General Maintenance Services Program</b>    | <b>2,275,563</b>        | <b>2,282,898</b> | <b>-7,335</b>    | <b>2,453,106</b>        | <b>2,125,833</b> | <b>327,273</b>  | <b>3,277,179</b>        | <b>3,277,179</b> | <b>1,421,240</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>   | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.420.5.6650.550 Equipment                       | 15,660                  | 15,109        | 551             | 21,160                  | 8,785         | 12,375          | 23,560                  | 23,560          | <b>23,560</b>                  |
| <b>Total Capital Objects</b>                     | <u>15,660</u>           | <u>15,109</u> | <u>551</u>      | <u>21,160</u>           | <u>8,785</u>  | <u>12,375</u>   | <u>23,560</u>           | <u>23,560</u>   | <b><u>23,560</u></b>           |
| <b>Total Ground Maintenance Services Program</b> | <u>15,660</u>           | <u>15,109</u> | <u>551</u>      | <u>21,160</u>           | <u>8,785</u>  | <u>12,375</u>   | <u>23,560</u>           | <u>23,560</u>   | <b><u>23,560</u></b>           |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>      | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.420.5.6810.560 Buses                              | 541,716                 | 458,729        | 82,987          | 733,764                 | 753,588        | -19,824         | 647,665                 | 647,665         | <b>694,493</b>                 |
| <b>Total Capital Objects</b>                        | <u>541,716</u>          | <u>458,729</u> | <u>82,987</u>   | <u>733,764</u>          | <u>753,588</u> | <u>-19,824</u>  | <u>647,665</u>          | <u>647,665</u>  | <b><u>694,493</u></b>          |
| <b>Total Pupil To School Transportation Program</b> | <u>541,716</u>          | <u>458,729</u> | <u>82,987</u>   | <u>733,764</u>          | <u>753,588</u> | <u>-19,824</u>  | <u>647,665</u>          | <u>647,665</u>  | <b><u>694,493</u></b>          |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |        |          | 2020-2021 Budget |        |          | 2021-2022 Budget |          | <b>2022-2023 Budget</b> |
|--|------------------|--------|----------|------------------|--------|----------|------------------|----------|-------------------------|
|  | Adjusted         | Actual | Variance | Adjusted         | Actual | Variance | Adopted          | Adjusted | <b>Adopted</b>          |
| 3.420.5.6840.550 Equipment                           | 11,200           | 3,888  | 7,312    | 9,840            | 5,095  | 4,745    | 6,340            | 6,340    | <b>6,340</b>            |
| <b>Total Capital Objects</b>                         | 11,200           | 3,888  | 7,312    | 9,840            | 5,095  | 4,745    | 6,340            | 6,340    | <b>6,340</b>            |
| <b>Total Non-Reimbursable Transportation Program</b> | 11,200           | 3,888  | 7,312    | 9,840            | 5,095  | 4,745    | 6,340            | 6,340    | <b>6,340</b>            |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u>       | <u>2019-2020 Budget</u> |                  |                  | <u>2020-2021 Budget</u> |                  |                  | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|--|-------------------------|------------------|------------------|-------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adjusted</u>         | <u>Actual</u>    | <u>Variance</u>  | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.420.5.8100.310 Professional and Technical Services | 0                       | 0                | 0                | 0                       | 2,500            | -2,500           | 0                       | 0                | <b>0</b>                |
| <b>Total Purchased Services</b>                      | <b>0</b>                | <b>0</b>         | <b>0</b>         | <b>0</b>                | <b>2,500</b>     | <b>-2,500</b>    | <b>0</b>                | <b>0</b>         | <b>0</b>                |
| 3.420.5.8100.530 New Buildings and Additions         | 7,500,000               | 1,740,888        | 5,759,112        | 9,100,000               | 4,831,799        | 4,268,201        | 550,000                 | 2,850,000        | <b>250,000</b>          |
| <b>Total Capital Objects</b>                         | <b>7,500,000</b>        | <b>1,740,888</b> | <b>5,759,112</b> | <b>9,100,000</b>        | <b>4,831,799</b> | <b>4,268,201</b> | <b>550,000</b>          | <b>2,850,000</b> | <b>250,000</b>          |
| <b>Total Capital Asset Acquisition Program</b>       | <b>7,500,000</b>        | <b>1,740,888</b> | <b>5,759,112</b> | <b>9,100,000</b>        | <b>4,834,299</b> | <b>4,265,701</b> | <b>550,000</b>          | <b>2,850,000</b> | <b>250,000</b>          |
| <b>Total Current Expenditures</b>                    | <b>13,151,043</b>       | <b>7,135,601</b> | <b>6,015,442</b> | <b>15,698,199</b>       | <b>9,788,335</b> | <b>5,909,864</b> | <b>7,103,983</b>        | <b>9,751,653</b> | <b>7,569,206</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u>  |                          |                         | <u>2020-2021 Budget</u>  |                          |                         | <u>2021-2022 Budget</u>  |                          | <b><u>2022-2023 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>           |
| 3.420.5.9500.851 Future Building Reserve       | 3,817,798                | N/A                      | N/A                     | 2,470,034                | N/A                      | N/A                     | 6,094,952                | 7,307,727                | <b>5,938,960</b>                |
| 3.420.3.3200.000 Actual Year-End Fund Balance  | N/A                      | 10,430,301               | N/A                     | N/A                      | 8,512,775                | N/A                     | N/A                      | N/A                      | <b>N/A</b>                      |
| <b>Total Transfers or Reserves</b>             | <u>3,817,798</u>         | <u>10,430,301</u>        | <u>6,612,503</u>        | <u>2,470,034</u>         | <u>8,512,775</u>         | <u>6,042,741</u>        | <u>6,094,952</u>         | <u>7,307,727</u>         | <b><u>5,938,960</u></b>         |
| <b>Total Contingency Reserve Program</b>       | <u>3,817,798</u>         | <u>10,430,301</u>        | <u>6,612,503</u>        | <u>2,470,034</u>         | <u>8,512,775</u>         | <u>6,042,741</u>        | <u>6,094,952</u>         | <u>7,307,727</u>         | <b><u>5,938,960</u></b>         |
| <b>TOTAL PLANT FACILITIES FUND</b>             | <u><u>16,968,841</u></u> | <u><u>17,565,902</u></u> | <u><u>- 597,061</u></u> | <u><u>18,168,233</u></u> | <u><u>18,301,110</u></u> | <u><u>- 132,877</u></u> | <u><u>13,198,935</u></u> | <u><u>17,059,380</u></u> | <b><u><u>13,508,166</u></u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>      | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                 | <u>2022-2023 Budget</u> |
|--|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|-----------------|-------------------------|
|  | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u> | <u>Adopted</u>          |
| 3.610.4.4199.900 Fees / Printing Charges     | 95,000                  | 109,402        | 14,402          | 95,000                  | 95,488         | 488             | 85,000                  | 85,000          | <b>95,000</b>           |
| 3.610.4.4199.910 Copier Click Charges        | 8,000                   | 6,000          | -2,000          | 8,000                   | 6,170          | -1,830          | 4,000                   | 4,000           | <b>6,000</b>            |
| 3.610.4.4199.990 Overhead Revenue            | 17,000                  | 20,980         | 3,980           | 19,500                  | 18,525         | - 975           | 18,000                  | 18,000          | <b>19,000</b>           |
| <b>TOTAL LOCAL FUNDING</b>                   | <b>120,000</b>          | <b>136,382</b> | <b>16,382</b>   | <b>122,500</b>          | <b>120,182</b> | <b>-2,318</b>   | <b>107,000</b>          | <b>107,000</b>  | <b>120,000</b>          |
| <br>   |                         |                |                 |                         |                |                 |                         |                 |                         |
| <b>TOTAL CURRENT REVENUES</b>                | <b>120,000</b>          | <b>136,382</b> | <b>16,382</b>   | <b>122,500</b>          | <b>120,182</b> | <b>-2,318</b>   | <b>107,000</b>          | <b>107,000</b>  | <b>120,000</b>          |
| <br>   |                         |                |                 |                         |                |                 |                         |                 |                         |
| 3.610.4.7000.000 Estimated Beginning Balance | 205,000                 | 213,907        | 8,907           | 225,000                 | 241,684        | 16,684          | 228,000                 | 228,000         | <b>228,000</b>          |
| <b>TOTAL PRINT SHOP FUND</b>                 | <b>325,000</b>          | <b>350,289</b> | <b>25,289</b>   | <b>347,500</b>          | <b>361,867</b> | <b>14,367</b>   | <b>335,000</b>          | <b>335,000</b>  | <b>348,000</b>          |



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| Account Elements and Object Description              | 2019-2020 Budget |                |               | 2020-2021 Budget |               |               | 2021-2022 Budget |                | 2022-2023 Budget |
|--|------------------|----------------|---------------|------------------|---------------|---------------|------------------|----------------|------------------|
|  | Adjusted         | Actual         | Variance      | Adjusted         | Actual        | Variance      | Adopted          | Adjusted       | Adopted          |
| 3.610.5.6550.161 Printer                             | 24,691           | 24,717         | -26           | 24,614           | 24,751        | - 137         | 24,772           | 24,772         | 26,270           |
| 3.610.5.6550.199 Personal Leave Reimbursement        | 150              | 44             | 106           | 130              | 44            | 86            | 130              | 130            | 70               |
| <b>Total Salaries</b>                                | <b>24,841</b>    | <b>24,760</b>  | <b>81</b>     | <b>24,744</b>    | <b>24,795</b> | <b>-51</b>    | <b>24,902</b>    | <b>24,902</b>  | <b>26,340</b>    |
| 3.610.5.6550.210 PERSI                               | 2,914            | 2,950          | -36           | 2,902            | 2,965         | -63           | 2,921            | 2,921          | 3,089            |
| 3.610.5.6550.220 Social Security Tax                 | 1,826            | 1,863          | -37           | 1,819            | 1,869         | -50           | 1,831            | 1,831          | 1,936            |
| 3.610.5.6550.230 Life Insurance                      | 65               | 65             | 0             | 65               | 65            | 0             | 65               | 65             | 65               |
| 3.610.5.6550.240 Medical Insurance                   | 5,431            | 5,437          | -6            | 5,622            | 5,630         | -8            | 6,125            | 6,125          | 7,812            |
| 3.610.5.6550.250 Employee Assistance Plan            | 17               | 17             | 0             | 17               | 17            | 0             | 17               | 17             | 18               |
| 3.610.5.6550.260 Dental Insurance                    | 260              | 261            | -1            | 269              | 267           | 2             | 274              | 274            | 0                |
| 3.610.5.6550.270 Worker's Compensation Insurance     | 1,346            | 1,550          | - 204         | 1,551            | 1,648         | -97           | 1,649            | 1,649          | 1,667            |
| 3.610.5.6550.280 Retirement Sick Leave Benefits      | 313              | 168            | 145           | 0                | 0             | 0             | 0                | 0              | 0                |
| 3.610.5.6550.290 Vision Insurance                    | 46               | 46             | 0             | 46               | 46            | 0             | 46               | 46             | 46               |
| <b>Total Fringe Benefits</b>                         | <b>12,218</b>    | <b>12,356</b>  | <b>- 138</b>  | <b>12,291</b>    | <b>12,507</b> | <b>- 216</b>  | <b>12,928</b>    | <b>12,928</b>  | <b>14,633</b>    |
| 3.610.5.6550.310 Professional and Technical Services | 55,115           | 51,566         | 3,549         | 55,500           | 45,045        | 10,455        | 55,500           | 55,500         | 55,500           |
| 3.610.5.6550.313 Publishing and Advertising          | 2,000            | 0              | 2,000         | 2,000            | 0             | 2,000         | 2,000            | 2,000          | 2,000            |
| 3.610.5.6550.325 Repair and Maintenance (Contracted) | 1,000            | 482            | 518           | 1,000            | 230           | 770           | 1,500            | 1,500          | 1,500            |
| 3.610.5.6550.396 Inservice Training                  | 0                | 0              | 0             | 0                | 0             | 0             | 1,000            | 1,000          | 1,000            |
| <b>Total Purchased Services</b>                      | <b>58,115</b>    | <b>52,048</b>  | <b>6,067</b>  | <b>58,500</b>    | <b>45,275</b> | <b>13,225</b> | <b>60,000</b>    | <b>60,000</b>  | <b>60,000</b>    |
| 3.610.5.6550.410 General Supplies                    | 28,000           | 18,449         | 9,551         | 28,850           | 14,870        | 13,980        | 28,850           | 28,850         | 28,850           |
| <b>Total Supplies and Materials</b>                  | <b>28,000</b>    | <b>18,449</b>  | <b>9,551</b>  | <b>28,850</b>    | <b>14,870</b> | <b>13,980</b> | <b>28,850</b>    | <b>28,850</b>  | <b>28,850</b>    |
| 3.610.5.6550.550 Equipment                           | 11,000           | 992            | 10,008        | 11,000           | 0             | 11,000        | 11,000           | 11,000         | 11,000           |
| <b>Total Capital Objects</b>                         | <b>11,000</b>    | <b>992</b>     | <b>10,008</b> | <b>11,000</b>    | <b>0</b>      | <b>11,000</b> | <b>11,000</b>    | <b>11,000</b>  | <b>11,000</b>    |
| <b>Total Central Service Program</b>                 | <b>134,174</b>   | <b>108,605</b> | <b>25,569</b> | <b>135,385</b>   | <b>97,448</b> | <b>37,937</b> | <b>137,680</b>   | <b>137,680</b> | <b>140,823</b>   |
| <b>Total Current Expenditures</b>                    | <b>134,174</b>   | <b>108,605</b> | <b>25,569</b> | <b>135,385</b>   | <b>97,448</b> | <b>37,937</b> | <b>137,680</b>   | <b>137,680</b> | <b>140,823</b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                       |                       | <u>2020-2021 Budget</u> |                       |                       | <u>2021-2022 Budget</u> |                       | <b><u>2022-2023 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>          |
| 3.610.5.9500.850 Contingency Reserve           | 190,826                 | N/A                   | N/A                   | 212,115                 | N/A                   | N/A                   | 197,320                 | 197,320               | <b>207,177</b>                 |
| 3.610.3.3200.000 Actual Year-End Fund Balance  | N/A                     | 241,684               | N/A                   | N/A                     | 264,419               | N/A                   | N/A                     | N/A                   | <b>N/A</b>                     |
| <b>Total Transfers or Reserves</b>             | <u>190,826</u>          | <u>241,684</u>        | <u>50,858</u>         | <u>212,115</u>          | <u>264,419</u>        | <u>52,304</u>         | <u>197,320</u>          | <u>197,320</u>        | <b><u>207,177</u></b>          |
| <b>Total Contingency Reserve Program</b>       | <u>190,826</u>          | <u>241,684</u>        | <u>50,858</u>         | <u>212,115</u>          | <u>264,419</u>        | <u>52,304</u>         | <u>197,320</u>          | <u>197,320</u>        | <b><u>207,177</u></b>          |
| <b>TOTAL PRINT SHOP FUND</b>                   | <u><u>325,000</u></u>   | <u><u>350,289</u></u> | <u><u>-25,289</u></u> | <u><u>347,500</u></u>   | <u><u>361,867</u></u> | <u><u>-14,367</u></u> | <u><u>335,000</u></u>   | <u><u>335,000</u></u> | <b><u><u>348,000</u></u></b>   |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Description</u>               | <u>2019-2020 Budget</u> |                |                 | <u>2020-2021 Budget</u> |                |                 | <u>2021-2022 Budget</u> |                  | <u>2022-2023 Budget</u> |
|---|-------------------------|----------------|-----------------|-------------------------|----------------|-----------------|-------------------------|------------------|-------------------------|
|   | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adjusted</u>         | <u>Actual</u>  | <u>Variance</u> | <u>Adopted</u>          | <u>Adjusted</u>  | <u>Adopted</u>          |
| 3.710.4.4150.000 Earnings on Investment               | 9,500                   | 12,710         | 3,210           | 10,000                  | 3,181          | -6,819          | 3,000                   | 3,000            | <b>2,000</b>            |
| 3.710.4.4192.200 Contributions from Wellness Programs | 0                       | 110,000        | 110,000         | 110,000                 | 119,000        | 9,000           | 115,000                 | 115,000          | <b>115,000</b>          |
| <b>TOTAL LOCAL FUNDING</b>                            | <b>9,500</b>            | <b>122,710</b> | <b>113,210</b>  | <b>120,000</b>          | <b>122,181</b> | <b>2,181</b>    | <b>118,000</b>          | <b>118,000</b>   | <b>117,000</b>          |
| <br>  |                         |                |                 |                         |                |                 |                         |                  |                         |
| <b>TOTAL CURRENT REVENUES</b>                         | <b>9,500</b>            | <b>122,710</b> | <b>113,210</b>  | <b>120,000</b>          | <b>122,181</b> | <b>2,181</b>    | <b>118,000</b>          | <b>118,000</b>   | <b>117,000</b>          |
| <br>  |                         |                |                 |                         |                |                 |                         |                  |                         |
| 3.710.4.7000.000 Estimated Beginning Balance          | 686,250                 | 662,066        | -24,184         | 794,745                 | 784,380        | -10,365         | 905,940                 | 905,940          | <b>1,023,940</b>        |
| <b>TOTAL VEBA TRUST FUND</b>                          | <b>695,750</b>          | <b>784,776</b> | <b>89,026</b>   | <b>914,745</b>          | <b>906,561</b> | <b>-8,184</b>   | <b>1,023,940</b>        | <b>1,023,940</b> | <b>1,140,940</b>        |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.710.5.6320.391 Professional Dues and Fees    | 400                     | 396           | 4               | 400                     | 440           | -40             | 500                     | 500             | <b>500</b>                     |
| <b>Total Purchased Services</b>                | <b>400</b>              | <b>396</b>    | <b>4</b>        | <b>400</b>              | <b>440</b>    | <b>-40</b>      | <b>500</b>              | <b>500</b>      | <b>500</b>                     |
| <b>Total Central Administration Program</b>    | <b>400</b>              | <b>396</b>    | <b>4</b>        | <b>400</b>              | <b>440</b>    | <b>-40</b>      | <b>500</b>              | <b>500</b>      | <b>500</b>                     |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |               |                 | <u>2020-2021 Budget</u> |               |                 | <u>2021-2022 Budget</u> |                 | <b><u>2022-2023 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>          |
| 3.710.5.6910.296 Other Employee Benefits       | 0                       | 0             | 0               | 0                       | 0             | 0               | 175,000                 | 175,000         | <b>175,000</b>                 |
| <b>Total Fringe Benefits</b>                   | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>175,000</b>          | <b>175,000</b>  | <b>175,000</b>                 |
| <b>Total Other Support Services Program</b>    | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>0</b>                | <b>0</b>      | <b>0</b>        | <b>175,000</b>          | <b>175,000</b>  | <b>175,000</b>                 |
| <b>Total Current Expenditures</b>              | <b>400</b>              | <b>396</b>    | <b>4</b>        | <b>400</b>              | <b>440</b>    | <b>-40</b>      | <b>175,500</b>          | <b>175,500</b>  | <b>175,500</b>                 |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

| <u>Account Elements and Object Description</u> | <u>2019-2020 Budget</u> |                       |                       | <u>2020-2021 Budget</u> |                       |                     | <u>2021-2022 Budget</u> |                         | <b><u>2022-2023 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>          |
| 3.710.5.9500.852 Unappropriated Fund Balance   | 695,350                 | N/A                   | N/A                   | 914,345                 | N/A                   | N/A                 | 848,440                 | 848,440                 | <b>965,440</b>                 |
| 3.710.3.3200.000 Actual Year-End Fund Balance  | N/A                     | 784,380               | N/A                   | N/A                     | 906,121               | N/A                 | N/A                     | N/A                     | <b>N/A</b>                     |
| <b>Total Transfers or Reserves</b>             | <u>695,350</u>          | <u>784,380</u>        | <u>89,030</u>         | <u>914,345</u>          | <u>906,121</u>        | <u>-8,224</u>       | <u>848,440</u>          | <u>848,440</u>          | <b><u>965,440</u></b>          |
| <b>Total Contingency Reserve Program</b>       | <u>695,350</u>          | <u>784,380</u>        | <u>89,030</u>         | <u>914,345</u>          | <u>906,121</u>        | <u>-8,224</u>       | <u>848,440</u>          | <u>848,440</u>          | <b><u>965,440</u></b>          |
| <b>TOTAL VEBA TRUST FUND</b>                   | <u><u>695,750</u></u>   | <u><u>784,776</u></u> | <u><u>-89,026</u></u> | <u><u>914,745</u></u>   | <u><u>906,561</u></u> | <u><u>8,184</u></u> | <u><u>1,023,940</u></u> | <u><u>1,023,940</u></u> | <b><u><u>1,140,940</u></u></b> |

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 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.<br><br><b><u>The following is a description of the program expenditures that are part of the Instruction Function.</u></b> |
| <b>5110</b>        | <b>KINDERGARTEN PROGRAM (K)</b> Instruction and learning experiences which build upon the language and concepts the child already knows, and expands them towards an incurring understanding of and participation in his/her world.  |
| <b>5120</b>        | <b>ELEMENTARY PROGRAM (1-6)</b> Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in kindergarten through sixth grade.  |
| <b>5150</b>        | <b>SECONDARY PROGRAM (7-12)</b> Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in grade levels seven through twelve.   |
| <b>5170</b>        | <b>ALTERNATE SCHOOL PROGRAM</b> Direct instructional experiences for students in nontraditional instructional settings.  |
| <b>5190</b>        | <b>VOCATIONAL-TECHNICAL PROGRAM</b> The instruction and learning experiences which are concerned with preparing students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers.  |
| <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**  
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- 5310 INTERSCHOLASTIC COMPETITION PROGRAM** Extra-curricular programs and activities which normally supplement the institutional curriculum program, which involves student participation in competitive interscholastic events scheduled and sponsored by the school.
- 5320 SCHOOL ACTIVITY PROGRAM** School sponsored activities which are an adjunct to the instructional curriculum and include student financed and managed activities.
- 5410 SUMMER SCHOOL PROGRAM** Programs of instruction offered during the months of June, July, and August which are not part of the required State Educational Support Program.
- 5420 COMMUNITY EDUCATION PROGRAM** Instruction designed to serve students and community members which are not part of the regular school program or required by the State Educational Support Program.
- 6000 SUPPORT SERVICES** Services and programs classified in this function include administrative, technical, and logistical support to facilitate and enhance instruction, management, and operation of the School District.
- The following is a description of expenditures that are part of the Support Services Function.**
- 6110 ATTENDANCE, GUIDANCE, AND HEALTH PROGRAM** Activities, services, and programs designed to assist students and parents in the areas of school attendance, counseling/guidance, and health needs.
- 6160 ANCILLARY SERVICE PROGRAM** The personnel, activities, and services designed to assist exceptional students and staff members who work with the Exceptional Child Program. Ancillary personnel included in this program are: Directors, Supervisors, Consulting Teachers, Psychologists, Social Workers, and other state approved personnel.
- 6210 INSTRUCTIONAL IMPROVEMENT PROGRAM** Programs for assisting instructional staff in planning, developing, training, and evaluating learning experiences for students.
- 6220 EDUCATIONAL MEDIA SERVICES PROGRAM** Programs concerned with teaching and use of resources, including hardware and content materials available in the District Media Center and school libraries.
- 6230 INSTRUCTIONAL RELATED TECHNOLOGY PROGRAM** This encompasses all technology activities and services for the purpose of supporting instruction.
- 6310 BOARD OF EDUCATION PROGRAM** Programs or activities of the elected Board of Trustees which are designed to assist members in performing duties directed by law or established by board policy.
- 6320 CENTRAL ADMINISTRATION PROGRAM** Programs providing general administration and executive leadership for implementation of school policy, supervision, and management.
- 6410 SCHOOL ADMINISTRATION PROGRAM** Activities required to direct and manage the operation of the individual schools. Principals, Vice Principals, Secretaries, and Clerks are charged with responsibility for a school's administration.
- 6510 BUSINESS ADMINISTRATION PROGRAM** Programs related to fiscal operations including budgeting, receiving and disbursing,

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2022-2023 ANNUAL BUDGET**

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

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

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

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

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

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

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

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

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

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

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

**9120**      **DEBT SERVICE INTEREST PROGRAM**

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

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

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**OBJECTS OF EXPENDITURES**

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

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

The eight major areas are listed and defined as follows:

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

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**REVENUES**

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

**CODE**

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