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**POCATELLO/CHUBBUCK  
SCHOOL DISTRICT 25**

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**Annual Budget**  
**2023 - 2024**

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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:

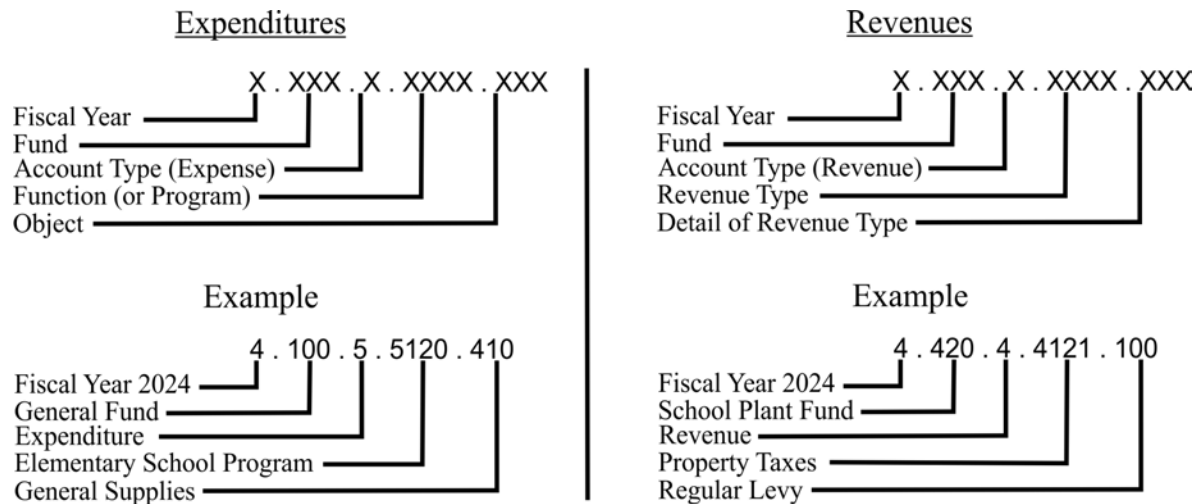
1. Provide for statewide uniformity in budgeting, accounting, and reporting.
2. Provide a system for each school district to demonstrate the prudent use of its resources.
3. Provide for more detailed accountability of educational programs by providing a system for using accrual-based accounting techniques.

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 “2020-2021” and “2021-2022” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly. The amount listed under “2022-2023” as the Adjusted Budget is as of May 25, 2023.

**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**  
**2023-2024 ANNUAL BUDGET**

**BOARD OF TRUSTEES 2022-2023**

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  
Amy Bowie, Director of Curriculum  
Heather Canfield, Food Service Coordinator  
Kevin Chatfield, Technology Coordinator  
Kelly Dial, Transportation Coordinator  
Courtney Fisher, Community Relations Coordinator  
Brian Glenn, Energy Education Manager  
Janelle Harris, Director of Special Services  
Douglas Howell, Superintendent  
Cathy Lozmack, Head Start Coordinator  
Brenda Miner, Director of Human Resources  
Raina Patterson, Title I Coordinator  
Susan Pettit, Director of Secondary Education  
Carl Smart, Director of Employee Services  
Jolene Smith, Business Services Coordinator  
Alan Spidell, Maintenance Coordinator  
A.J. Watson, Director of Elementary Education  
Tonya Wilkes, Director of Student Support Services

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  
Stuart Johnson - Irving Middle School  
Kirk Thomson - Chubbuck Elementary  
Nicholas Muckerman - Edahow Elementary  
Denise Lane - Ellis Elementary  
Shantel Delonas - Gate City Elementary  
Joel Wilson - Greenacres Elementary  
Jill Johnson - Indian Hills Elementary  
Troy Johnson - 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**  
**2023-2024 ANNUAL BUDGET**

**BUDGET CALENDAR**

- January 17, 2023 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 13, 2023 Development of financial parameters and review of allotments. Review budget procedures.
- March 14, 2023 Regular Board Meeting – Discussion of Balancing the 2023-24 District Budget.
- April 7, 2023 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for General Fund.
- April 18, 2023 Regular Board Meeting – Discussion of Balancing the 2023-24 District Budget.
- April 21, 2023 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for Special Funds.
- April 30, 2023 Final day to notify Bannock County of the date of the Budget Hearing.
- May 16, 2023 Regular Board Meeting – Discussion of Balancing the 2023-24 District Budget.
- June 7, 2023 Advertisement prepared and submitted to the Idaho State Journal.
- June 10, 2023 Post and Publish Budget Hearing and Budget Summaries.
- June 20, 2023 Regular Board Meeting - Public Hearing and Adoption of 2023-2024 budget.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**BUDGET SUMMARY**

<u>Fund Number and Description</u>	<u>2020-2021 Budget*</u>			<u>2021-2022 Budget*</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<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	91,701,176	92,796,174	-1,094,998	98,373,363	101,746,410	-3,373,047	108,815,185	108,495,980	<b>117,874,159</b>
220 Federal Forest Fund	285,726	261,228	24,498	310,228	314,723	-4,495	334,728	334,728	<b>359,228</b>
238 Student Activity Fund		4,706,773	-4,706,773		5,810,619	-5,810,619	2,348,428	2,833,723	
241 Driver Education Fund	31,424	13,960	17,464	18,900	12,613	6,287	39,000	39,000	
242 Special Grants Fund	97,107	93,978	3,129	91,740	114,893	-43,153	40,677	137,637	<b>86,075</b>
243 State Professional-Technical Education Fund	2,737,569	708,390	2,029,179	2,561,228	412,884	2,148,344	2,260,164	2,726,392	<b>2,492,245</b>
245 State Technology Fund	1,355,531	1,491,039	-135,508	1,206,098	1,167,377	38,721	1,272,564	1,272,564	<b>1,207,782</b>
246 Substance Abuse Prevention Fund	159,769	159,770	-1	265,926	265,926		271,786	165,833	<b>165,927</b>
250 ESSER III (ARPA) Fund	10,853,732		10,853,732	19,247,751	865,689	18,382,062	17,865,000	18,555,658	<b>7,300,000</b>
251 Title I-A, ESSA -Improving Basic Programs Fund	4,704,616	2,610,777	2,093,839	4,712,231	3,642,352	1,069,879	2,715,702	3,990,238	<b>3,156,830</b>
252 ESSER I (CARES) Fund		1,957,177	-1,957,177		175,984	-175,984		2,191	
254 ESSER II (CRRSA) Fund		3,760,165	-3,760,165	4,754,527	4,754,527			19,156	
255 Title I-D Neglected and Delinquent Children Fund	193,090	79,333	33,757	190,702	83,019	27,683	90,000	148,372	<b>199,000</b>
257 IDEA Part B - School-Age Fund	2,891,290	2,751,378	59,912	2,681,211	2,946,944	-265,733	2,983,817	2,421,250	<b>2,897,199</b>
258 IDEA Part B - Pre-School Fund	215,337	174,805	40,532	165,910	176,272	-10,362	141,177	118,558	<b>130,051</b>
259 IDEA Part B (ARPA) Fund				579,136	160,946	418,190	512,125	512,125	
260 Medicaid Fund	825,000	953,246	-128,246	825,000	867,868	-42,868	825,000	825,000	<b>1,350,000</b>
261 Title IV-A, ESSA - Student Support Fund	497,799	291,652	226,147	479,117	436,385	42,732	310,928	314,103	<b>295,000</b>
263 Perkins IV - Professional Technical Act Fund	196,693	196,693		202,402	202,402		202,402	217,455	<b>217,455</b>
270 Title III-A, ESSA -English Language Acquisition	17,352	11,070	6,282	22,980	9,242	13,738	16,698	28,112	<b>24,000</b>
271 Title II-A, ESEA - Effective Instruction Fund	563,404	442,977	120,427	568,889	476,838	92,051	552,197	571,921	<b>568,075</b>
272 McKinney-Vento Homeless Fund	12,440	12,440		12,440	12,440		12,000	14,936	<b>9,000</b>
273 Title IV-B, ESEA - 21st Century Fund	284,288	260,597	23,691	276,800	261,698	15,102	157,000	157,000	<b>157,000</b>
274 Head Start Fund	2,461,789	1,730,919	730,870	3,645,245	2,892,780	752,465	2,491,823	2,491,823	<b>2,749,751</b>
276 Head Start Training Fund	21,178	18,610	2,568	21,178	15,641	5,537	21,178	21,178	<b>21,178</b>
278 Head Start T.A.N.F. Fund	145,264	124,754	20,510	145,264	108,392	36,872	145,264	145,264	<b>145,264</b>
281 Idaho Blended Learning Fund	444,028	4,549,444	-4,105,416	2,141,376	1,832,795	308,581		1,489,117	
290 Child Nutrition Fund	6,037,900	5,998,530	39,370	5,667,742	8,005,310	-2,337,568	6,534,059	6,833,366	<b>7,385,025</b>
310 Bond Interest and Redemption Fund	604,675	597,288	7,387	615,000	598,786	16,214	602,288	602,288	<b>601,500</b>
420 Plant Facilities Fund	18,168,233	18,301,110	-132,877	17,059,380	17,966,352	-906,972	13,508,166	13,748,683	<b>15,907,002</b>
610 Print Shop Fund	347,500	361,867	-14,367	335,000	413,415	-78,415	348,000	348,000	<b>351,929</b>
710 VEBA Trust Fund	914,745	906,561	8,184	1,023,940	908,536	115,404	1,140,940	1,140,940	<b>1,030,000</b>
<b>Total of All Funds</b>	<b>146,588,655</b>	<b>146,282,704</b>	<b>305,951</b>	<b>168,100,704</b>	<b>157,660,058</b>	<b>10,440,646</b>	<b>166,458,296</b>	<b>170,722,591</b>	<b>166,460,675</b>

\* Includes actual Ending Fund Balances.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2021 THROUGH FY 2024**

<b>LEVIES:</b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>	<b><u>Estimated 2023-2024</u></b>
Supplemental Levy <sup>1</sup>	\$9,250,000	\$9,250,000	\$7,250,000	\$8,250,000
Emergency Levy	0	0	0	0
Tort Levy	232,214	240,065	229,370	229,370
School Plant Facilities Levy <sup>2</sup>	<u>6,103,748</u>	<u>6,408,935</u>	<u>6,408,935</u>	<u>6,729,382</u>
<b>TOTAL LEVIES</b>	<b><u>\$15,585,962</u></b>	<b><u>\$15,899,000</u></b>	<b><u>\$13,888,305</u></b>	<b><u>\$15,208,752</u></b>
<b>PROPERTY VALUES:</b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>	<b><u>2023-2024</u></b>
Actual September Taxable Property Value <sup>3</sup>	\$4,811,100,560	\$5,354,753,048	\$7,295,894,204	Not Available
Total Calculated Levy Rate	0.003191935	0.002924305	0.001872140	Not Available
<b>PROPERTY TAX REPLACEMENT <sup>4</sup></b>	\$229,369	\$229,369	\$229,370	Not Available

<sup>1</sup>Approved March 12, 2019 for FY 2021; approved March 9, 2021 for FY 2022 and FY 2023; approved March 14, 2023 for FY 2024 and FY 2025.

<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.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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 20, 2023 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, 2023, to June 30, 2024, 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, 2023, 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>

Rena Johnson  
Clerk of Board of Trustees



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**SUMMARY STATEMENT - 2023-2024 SCHOOL BUDGET**  
**ALL FUNDS**

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2020-21	Actual 2021-22	Adjusted Budget 2022-23	Proposed Budget 2023-24	Actual 2020-21	Actual 2021-22	Adjusted Budget 2022-23	Proposed Budget 2023-24
<b><u>REVENUES</u></b>								
Beginning Balance	14,010,887	16,533,789	17,804,703	16,250,000	15,903,215	14,377,651	9,693,326	12,092,277
Local Tax Revenue	9,500,462	9,565,503	7,505,300	8,505,300	6,245,180	6,596,213	6,729,382	6,729,382
Other Local Revenue	672,670	756,642	1,210,473	1,497,500	3,125,487	4,639,203	4,792,037	1,992,741
State Revenue	68,490,660	74,890,476	81,905,504	91,551,359	3,271,522	2,949,684	5,141,637	5,118,931
Federal Revenue	121,495	0	70,000	70,000	24,636,685	27,031,602	35,006,490	22,407,303
Sale of Fixed Assets	0	0	0	0	5,072	25,114	5,000	5,000
Transfers	0	0	0	0	299,373	294,182	858,739	240,882
<b>TOTALS</b>	<b><u>92,796,174</u></b>	<b><u>101,746,410</u></b>	<b><u>108,495,980</u></b>	<b><u>117,874,159</u></b>	<b><u>53,486,534</u></b>	<b><u>55,913,649</u></b>	<b><u>62,226,611</u></b>	<b><u>48,586,516</u></b>
<b><u>EXPENDITURES</u></b>								
Salaries	48,675,295	53,380,138	55,969,824	62,606,176	11,393,433	11,245,390	8,773,013	8,110,368
Fringe Benefits	18,944,384	20,922,604	24,150,545	27,575,854	4,692,260	4,349,566	4,306,688	5,106,233
Purchased Services	4,272,666	5,548,463	6,223,974	6,958,477	2,576,303	2,463,387	3,718,769	3,618,895
Supplies and Materials	3,546,660	2,952,617	4,335,479	4,338,991	7,140,447	8,081,637	16,119,813	9,174,594
Capital Objects	55,576	356,544	4,106,479	108,479	13,302,697	12,059,221	25,990,182	13,859,719
Insurance and Judgments	468,432	477,159	520,810	703,819	3,743	3,861	4,281	3,128
Transfers and Other Requirements	299,373	294,182	858,739	240,882	0	0	0	0
Contingency Reserve	787,853	852,126	900,807	1,016,242	0	0	0	0
Unappropriated Fund Balance	3,151,411	3,408,505	3,603,230	4,064,966	11,907,617	10,402,860	2,124,905	2,188,677
Appropriated Fund Balance	12,350,320	13,352,464	7,526,093	9,960,273	0	0	0	0
Designated Reserves	244,204	201,608	300,000	300,000	2,470,034	7,307,727	1,188,960	6,524,902
<b>TOTALS</b>	<b><u>92,796,174</u></b>	<b><u>101,746,410</u></b>	<b><u>108,495,980</u></b>	<b><u>117,874,159</u></b>	<b><u>53,486,534</u></b>	<b><u>55,913,649</u></b>	<b><u>62,226,611</u></b>	<b><u>48,586,516</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 100**

**GENERAL FUND**

**DESCRIPTION**

The General Fund is used to account for all general revenues received and expenditures incurred for the maintenance and operations of the school district. It is the largest single fund of the District, accounting for nearly 71% percent of the entire 2023- 2024 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**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.4.4112.200 Taxes - Supplemental Levy	9,250,000	9,497,580	247,580	9,250,000	9,554,501	304,501	9,250,000	7,250,000	<b>8,250,000</b>
4.100.4.4114.400 Taxes - Tort Levy	235,660	2,881	- 232,779	240,065	11,002	- 229,063	255,300	255,300	<b>255,300</b>
4.100.4.4130.000 Penalty on Delinquent Taxes	110,000	104,289	-5,711	100,000	92,902	-7,098	100,000	100,000	<b>100,000</b>
4.100.4.4140.000 Tuition					360	360			
4.100.4.4140.010 Montessori Tuition	15,000	24,831	9,831	20,000	20,520	520	21,000	21,000	<b>21,000</b>
4.100.4.4140.020 Summer School Tuition	0	0,605	0,605	0			0	0	<b>0</b>
4.100.4.4140.040 Strings Program Revenues	7,000		-7,000	5,000		-5,000			
4.100.4.4140.050 IDLA Tuition	0,400	900	-3,100	0,250	0,320	0,1820	0,300	0,300	<b>0,400</b>
4.100.4.4150.000 Earnings on Investment	550,000	139,790	- 410,210	165,000	99,443	-65,557	80,000	900,000	<b>1,100,000</b>
4.100.4.4174.410 Music Instrument Maintenance	2,500	10,065	7,565	2,500	6,849	4,349	2,500	6,473	<b>2,500</b>
4.100.4.4179.900 Participation Fee Revenue	200,000	217,654	17,654	200,000	284,488	84,488	200,000		<b>100,000</b>
4.100.4.4191.100 Rentals	8,000	9,421	1,421	8,000	21,096	13,096	15,000	15,000	<b>15,000</b>
4.100.4.4193.300 Transportation	125,000	14,450	- 110,550	125,000	24,380	- 100,620	125,000	125,000	<b>125,000</b>
4.100.4.4199.900 Other Local Revenue	30,000	43,213	13,213	35,000	47,437	12,437	40,000	40,000	<b>30,000</b>
4.100.4.4199.955 Premium Differential	100,000	106,453	6,453	100,000	154,848	54,848			
<b>TOTAL LOCAL FUNDING</b>	<b>10,637,160</b>	<b>10,173,131</b>	<b>- 464,029</b>	<b>10,253,065</b>	<b>10,322,145</b>	<b>69,080</b>	<b>10,091,800</b>	<b>8,715,773</b>	<b>10,002,800</b>
4.100.4.4311.100 Basic School Support	54,290,498	54,857,495	566,997	58,269,609	60,865,999	2,596,390	66,366,907	66,638,196	<b>74,659,493</b>
4.100.4.4312.200 Transportation Support	1,850,000	2,196,593	346,593	2,100,000	2,350,977	250,977	2,890,000	2,890,000	<b>2,830,000</b>
4.100.4.4314.400 Exceptional Child Contracts	100,000	178,026	78,026	100,000	169,273	69,273	175,000	175,000	<b>169,300</b>
4.100.4.4318.800 State Benefit Apportionment	7,981,232	8,016,923	35,691	8,321,606	8,320,404	-1,202	8,687,282	8,677,583	<b>10,123,495</b>
4.100.4.4319.900 Other State Support	2,771,398	3,232,669	461,271	2,735,294	3,174,869	439,575	3,534,196	3,524,725	<b>3,769,071</b>
4.100.4.4380.000 Revenue In Lieu of Property Taxes		8,954	8,954		8,954	8,954			
<b>TOTAL STATE FUNDING</b>	<b>66,993,128</b>	<b>68,490,660</b>	<b>1,497,532</b>	<b>71,526,509</b>	<b>74,890,476</b>	<b>3,363,967</b>	<b>81,653,385</b>	<b>81,905,504</b>	<b>91,551,359</b>
4.100.4.4450.000 Indirect Costs	70,000	121,495	51,495	70,000		-70,000	70,000	70,000	<b>70,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>70,000</b>	<b>121,495</b>	<b>51,495</b>	<b>70,000</b>	<b>0</b>	<b>-70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
					0				
<b>TOTAL CURRENT REVENUES</b>	<b>77,700,288</b>	<b>78,785,287</b>	<b>1,084,999</b>	<b>81,849,574</b>	<b>85,212,621</b>	<b>3,363,047</b>	<b>91,815,185</b>	<b>90,691,277</b>	<b>101,624,159</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.4.7000.000 Estimated Beginning Balance	14,000,888	14,010,887	9,999	16,523,789	16,533,789	10,000	17,000,000	17,804,703	<b>16,250,000</b>
<b>TOTAL GENERAL FUND</b>	<u>91,701,176</u>	<u>92,796,174</u>	<u>1,094,998</u>	<u>98,373,363</u>	<u>101,746,410</u>	<u>3,373,047</u>	<u>108,815,185</u>	<u>108,495,980</u>	<b><u>117,874,159</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

**LOCAL SOURCES**

Taxes - Supplemental

**DESCRIPTION**

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

Taxes - Tort Levy

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

Taxes - Emergency

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

Taxes - Judgments

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

Penalty On Delinquent Taxes

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

Tuition

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

Earnings On Investments

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

Rentals

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

Local Fees

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

Other Local Sources

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

**Estimate of General Fund State Support Revenue**  
**For 2023-2024**

1.	Entitlement (Number of Support Units = 586 x \$41,391 - State Distribution Factor)	\$24,255,126
2.	Salary Apportionment (Number of Support Units = 586)	50,404,367
<b>3.</b>	<b><u>Base Support</u></b>	<b><u>\$74,659,493</u></b>
4.	Benefit Apportionment	10,123,495
5.	Exceptional Child Support	169,300
6.	Transportation Support	2,830,000
7.	College and Career Advisors	320,985
8.	Content and Curriculum	44,478
9.	Limited English Proficiency	27,000
10.	Literacy Proficiency	2,533,492
11.	Math and Science Teachers	295,200
12.	Professional Development (General)	317,120
13.	Professional Development (Dyslexia)	86,172
14.	ISAT Remediation	<hr/>
<b>16.</b>	<b><u>Total State General Fund Support</u></b>	<b><u>\$91,550,735</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Grade	Actual Enrollment										Projected Enrollment				
	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	27-28
K	1,049	927	913	901	887	891	912	819	822	818	800	800	800	800	800
1	1,001	927	913	891	915	893	889	826	843	852	837	819	819	819	820
2	1,000	952	980	906	914	937	882	837	873	892	886	871	852	852	843
3	1,025	987	934	972	898	922	924	816	869	904	913	907	892	872	873
4	930	1,011	949	942	955	931	908	886	858	888	926	936	930	914	914
5	929	921	992	953	939	963	923	878	911	888	907	946	956	950	948
6	896	936	918	969	949	961	973	883	901	930	906	926	966	976	974
7	913	881	918	917	997	963	959	940	916	935	955	931	951	992	991
8	889	924	886	934	919	1,018	949	936	969	943	954	974	950	970	961
9	961	992	1,049	997	1,063	1,015	1,136	1,050	1,061	1,111	1,068	1,080	1,103	1,076	1,073
10	1,001	940	983	1,044	1,007	1,025	987	1,092	1,039	1,036	1,087	1,045	1,057	1,079	1,078
11	939	975	923	961	1,002	955	1,026	980	1,070	1,017	1,016	1,066	1,025	1,036	1,031
12	934	915	933	921	967	983	951	967	885	1,031	970	969	1,017	977	976
K	1,049	927	913	901	887	891	912	819	822	818	800	800	800	800	800
1-3	3,026	2,948	2,841	2,769	2,727	2,752	2,695	2,479	2,585	2,648	2,636	2,597	2,563	2,543	2,536
4-5	1,859	1,935	1,941	1,895	1,894	1,894	1,831	1,764	1,769	1,776	1,833	1,882	1,886	1,864	1,862
Total Elementary	5,934	5,807	5,695	5,565	5,508	5,537	5,438	5,062	5,176	5,242	5,269	5,279	5,249	5,207	5,198
6-8	2,698	2,741	2,722	2,820	2,865	2,942	2,881	2,759	2,786	2,808	2,815	2,831	2,867	2,938	2,926
9-12	3,835	3,822	3,888	3,923	4,039	3,978	4,100	4,089	4,055	4,195	4,141	4,160	4,202	4,168	4,158
Total Secondary	6,533	6,563	6,610	6,743	6,904	6,920	6,981	6,848	6,841	7,003	6,956	6,991	7,069	7,106	7,084
Total	12,467	12,370	12,305	12,308	12,412	12,457	12,419	11,910	12,017	12,245	12,225	12,270	12,318	12,313	12,282

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2021 THROUGH FISCAL YEAR 2024**

<u>Function Number and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<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	23,876,138	21,544,275	2,331,863	24,042,003	23,340,882	701,121	27,304,769	26,774,989	<b>28,314,031</b>
5150 Secondary Program	21,093,632	19,011,339	2,082,293	21,591,418	21,293,662	297,756	23,159,276	22,933,996	<b>25,522,940</b>
5170 Alternate School Program	1,373,020	1,364,520	8,500	1,357,914	1,345,350	12,564	1,463,842	1,398,762	<b>1,573,594</b>
5210 Special Education Program	5,141,729	5,050,456	91,273	5,572,275	5,366,348	205,927	6,007,522	5,619,503	<b>7,728,535</b>
5220 Preschool Handicapped Program	327,086	290,535	36,551	316,099	312,874	3,225	343,917	345,232	<b>380,906</b>
5240 Gifted And Talented Program	151,679	142,998	8,681	166,435	161,019	5,416	180,352	183,911	<b>203,530</b>
5310 Interscholastic Program	379,792	360,683	19,109	340,915	530,497	- 189,582	443,672	443,672	<b>635,899</b>
5320 School Activity Program	914,083	833,843	80,240	937,133	914,089	23,044	978,211	964,272	<b>1,065,922</b>
5410 Summer School Program	227,785	146,661	81,124	239,580	165,941	73,639	239,385	239,543	<b>240,730</b>
5420 Community Education Program	14,372		14,372	14,374		14,374	14,373	14,373	
<b>Total Instruction</b>	<b><u>53,499,316</u></b>	<b><u>48,705,310</u></b>	<b><u>4,754,006</u></b>	<b><u>54,578,146</u></b>	<b><u>53,400,661</u></b>	<b><u>1,147,485</u></b>	<b><u>60,135,319</u></b>	<b><u>58,918,253</u></b>	<b><u>65,606,087</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2021 THROUGH FISCAL YEAR 2024**

<u>Function Number and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<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	3,384,702	3,357,706	26,996	3,493,988	3,442,062	51,926	3,759,131	3,515,833	<b>3,971,361</b>
6160 Ancillary Service Program	2,137,722	2,266,932	- 129,210	2,222,695	2,897,406	- 674,711	2,312,966	2,455,636	<b>3,198,455</b>
6210 Instructional Improvement Program	1,558,615	1,444,838	113,777	1,502,456	1,129,805	372,651	1,511,441	1,747,334	<b>1,655,401</b>
6220 Educational Media Services Program	967,197	953,693	13,504	998,045	971,697	26,348	1,087,814	1,028,980	<b>1,212,890</b>
6230 Instruction-Related Technology Program	1,354,000	1,221,017	132,983	1,438,800	1,392,400	46,400	1,466,537	1,455,834	<b>1,568,828</b>
6310 Board Of Education Program	35,600	25,545	10,055	35,600	25,034	10,566	35,600	35,600	<b>35,800</b>
6320 Central Administration Program	1,174,203	1,147,987	26,216	1,217,090	1,161,473	55,617	1,290,597	1,285,824	<b>1,485,989</b>
6410 School Administration Program	5,055,625	4,831,960	223,665	5,247,723	5,012,550	235,173	5,585,616	5,632,303	<b>6,141,735</b>
6510 Business Administration Program	660,214	671,018	-10,804	720,215	749,246	-29,031	672,202	642,342	<b>782,747</b>
6550 Central Service Program	163,071	218,542	-55,471	179,935	336,797	- 156,862	296,781	275,567	<b>185,067</b>
6560 Administrative Technology Service Program	315,975	311,895	4,080	322,444	583,277	- 260,833	340,872	339,783	<b>450,931</b>
6610 Building Operation Services Program	5,666,495	4,659,531	1,006,964	5,935,450	5,143,461	791,989	6,559,662	6,293,259	<b>6,876,053</b>
6630 Maintenance - Non-Student Occupied Program	3,600	3,809	209	3,600	3,401	199	3,600	3,600	<b>3,600</b>
6640 General Maintenance Services Program	1,680,132	1,517,277	162,855	1,782,391	1,847,277	-64,886	2,086,270	2,005,068	<b>2,298,096</b>
6650 Ground Maintenance Services Program	321,337	302,423	18,914	294,628	257,026	37,602	336,441	336,726	<b>374,923</b>
6670 Security Services Program	303,297	201,585	101,712	312,665	351,911	-39,246	343,658	312,216	<b>332,161</b>
6810 Pupil To School Transportation Program	3,490,592	3,362,118	128,474	3,818,020	3,959,850	- 141,830	4,335,596	4,214,177	<b>5,232,872</b>
6830 General Transportation Program	46,493	37,581	8,912	47,281	393,226	- 345,945	46,281	46,281	<b>71,300</b>
6910 Other Support Services Program	120,754	682,245	- 561,491	12,500	548,967	- 536,467	12,500	762,495	<b>747,500</b>
<b>Total Support Services</b>	<b>28,439,624</b>	<b>27,217,702</b>	<b>1,221,922</b>	<b>29,585,526</b>	<b>30,206,864</b>	<b>- 621,338</b>	<b>32,083,565</b>	<b>32,388,858</b>	<b>36,625,709</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2021 THROUGH FISCAL YEAR 2024**

<u>Function Number and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8100 Capital Asset Acquisition Program								4,000,000	
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000,000</u>	<u>0</u>
<b>Total Current Expenditures</b>	<u>81,998,940</u>	<u>75,963,012</u>	<u>5,975,928</u>	<u>84,163,672</u>	<u>83,697,525</u>	<u>526,147</u>	<u>92,208,884</u>	<u>95,307,111</u>	<u>102,291,796</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2021 THROUGH FISCAL YEAR 2024**

<u>Function Number and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9200 Fund Transfer Program	433,000	299,373	133,627	531,487	294,182	237,305	858,739	858,739	<b>240,882</b>
9500 Contingency Reserve Program	9,329,236	16,533,789	-7,204,553	13,678,204	17,814,703	-4,136,499	15,737,562	12,330,130	<b>15,341,481</b>
<b>Total Transfers or Reserves</b>	<u>9,762,236</u>	<u>16,833,162</u>	<u>-7,070,926</u>	<u>14,209,691</u>	<u>18,108,885</u>	<u>-3,899,194</u>	<u>16,596,301</u>	<u>13,188,869</u>	<b><u>15,582,363</u></b>
<b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b>	<u>91,701,176</u>	<u>92,796,174</u>	<u>-1,094,998</u>	<u>98,373,363</u>	<u>101,746,410</u>	<u>-3,373,047</u>	<u>108,815,185</u>	<u>108,495,980</u>	<b><u>117,874,159</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2021 THROUGH FISCAL YEAR 2024**

<u>Object Number and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<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	151,400	154,635	-3,235	155,945	162,989	-7,044	160,623	160,623	<b>167,045</b>
112 Directors	219,530	218,683	847	226,120	230,564	-4,444	232,904	232,904	<b>242,216</b>
113 Supervisors and Coordinators	656,520	646,940	9,580	674,116	694,265	-20,149	691,548	663,963	<b>746,436</b>
114 Principals and Assistant Principals	2,830,370	2,716,389	113,981	2,966,450	2,822,213	144,237	3,085,319	3,113,733	<b>3,297,253</b>
115 Ancillary Professional	1,082,521	1,079,770	2,751	1,124,872	1,120,170	4,702	1,132,471	1,180,882	<b>1,238,466</b>
116 Teachers	32,491,976	29,993,208	2,498,768	33,818,341	33,587,677	230,664	35,484,928	35,095,422	<b>38,331,499</b>
117 Media Specialists	192,460	187,833	4,627	198,450	198,450		206,561	208,525	<b>225,556</b>
118 Counselors	1,827,041	1,826,627	414	1,939,683	1,918,184	21,499	2,042,413	1,921,997	<b>2,142,372</b>
131 Saturday School Teachers	2,500		2,500	2,500	105	2,395	2,500	2,500	<b>2,500</b>
132 Teachers Lunch Duty	21,000	29,035	-8,035	21,000	29,701	-8,701	21,000	21,000	<b>38,500</b>
133 Stipends and Extra Days - Regular	52,419	346,971	-294,552	51,865	59,561	-7,696	52,419	56,283	<b>56,086</b>
134 Curriculum Development Stipends	226,456	208,565	17,891	171,008	230,379	-59,371	159,698	159,698	<b>159,698</b>
135 Other Special Programs	565,855	583,697	-17,842	653,968	587,594	66,374	1,634,958	1,634,958	<b>1,527,723</b>
138 State-Paid Salary	658,254	822,043	-163,789	568,600	996,239	-427,639	358,550	310,000	<b>310,000</b>
151 Clerical Personnel	2,941,638	2,877,607	64,031	3,028,562	2,965,427	63,135	3,151,623	3,072,114	<b>3,677,314</b>
152 Instructional Assistants	1,710,234	1,613,354	96,880	1,811,147	1,668,122	143,025	1,801,550	1,664,234	<b>2,793,102</b>
153 Custodians	1,339,405	1,279,056	60,349	1,475,592	1,399,602	75,991	1,648,702	1,503,288	<b>1,741,832</b>
154 Maintenance Personnel	1,161,553	1,088,944	72,609	1,238,628	1,300,231	-61,603	1,459,113	1,390,659	<b>1,668,608</b>
155 Grounds Personnel	169,945	159,684	10,261	154,375	141,092	13,283	175,740	175,726	<b>201,134</b>
156 Warehouse Personnel	91,883	90,442	1,441	99,826	81,845	17,981	107,854	90,805	<b>95,839</b>
157 Bus Drivers	1,216,135	1,226,995	-10,860	1,456,275	1,492,106	-35,831	1,552,152	1,476,753	<b>1,798,750</b>
158 Mechanics	178,349	175,840	2,509	204,912	226,652	-21,740	220,913	216,054	<b>261,535</b>
162 Bus Attendants	134,989	113,075	21,914	138,867	124,148	14,719	166,910	171,041	<b>215,285</b>
163 Nurses	166,622	172,314	-5,692	188,428	187,758	670	212,589	261,151	<b>392,351</b>
164 Social Workers	54,860	59,071	-4,211	26,613	26,051	562	27,584	27,925	<b>32,513</b>
165 Music Accompanists	65,402	72,089	-6,687	74,695	72,778	1,917	71,600	71,600	<b>111,829</b>
181 Clerical Substitutes	14,500		14,500	14,500		14,500	14,500	14,500	<b>7,000</b>
182 Substitute Instructional Assistants	32,000	17,016	14,984	32,000	15,552	16,448	32,000	32,000	<b>18,000</b>
183 Substitute Custodians	90,000	87,747	2,253	90,000	70,767	19,233	90,000	90,000	<b>90,000</b>
186 Substitute Teachers	675,000	578,691	96,309	675,000	711,201	-36,201	675,000	675,000	<b>722,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2021 THROUGH FISCAL YEAR 2024**

<u>Object Number and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<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	175,000	124,991	50,009	155,000	132,031	22,969	138,000	138,000	<b>145,000</b>
199 Personal Leave Reimbursement	126,647	123,985	2,662	135,726	126,685	9,041	136,486	136,486	<b>148,734</b>
<b>100 SALARIES</b>	<b>51,322,464</b>	<b>48,675,295</b>	<b>2,647,169</b>	<b>53,573,064</b>	<b>53,380,138</b>	<b>192,926</b>	<b>56,948,208</b>	<b>55,969,824</b>	<b>62,606,176</b>
210 PERSI	5,947,381	5,658,375	289,006	6,224,921	6,193,258	31,663	6,584,822	6,507,286	<b>7,665,088</b>
220 Social Security Tax	3,764,206	3,584,494	179,712	3,937,064	3,929,258	7,806	4,185,686	4,113,789	<b>4,601,554</b>
230 Life Insurance	107,812	104,777	3,035	109,198	110,322	-1,124	112,724	104,358	<b>107,793</b>
240 Medical Insurance	8,928,956	8,558,384	370,572	9,511,729	9,500,584	11,145	12,997,913	12,466,517	<b>13,993,341</b>
250 Employee Assistance Plan	26,802	26,383	419	27,350	27,383	-33	29,115	26,405	<b>27,760</b>
260 Dental Insurance	424,390	408,661	15,729	431,442	429,474	1,968		226,701	<b>373,814</b>
270 Worker's Compensation Insurance	618,416	593,301	25,115	655,645	640,527	15,119	689,236	676,804	<b>775,554</b>
280 Retirement Sick Leave Benefits		-80,835	80,835				0		
290 Vision Insurance	72,870	70,795	2,075	74,594	74,239	355			
295 Physicals	19,985	13,756	6,229	19,985	11,268	8,717	0	0	0
296 Other Employee Benefits	6,700	6,294	406	6,700	6,294	406	0	0	0
297 COBRA Fees	2,000		2,000	2,000		2,000	2,000	2,000	<b>2,000</b>
<b>200 FRINGE BENEFITS</b>	<b>19,919,518</b>	<b>18,944,384</b>	<b>975,134</b>	<b>21,000,628</b>	<b>20,932,604</b>	<b>78,024</b>	<b>24,628,181</b>	<b>24,150,545</b>	<b>27,575,854</b>
302 UNKNOWN								5,000	<b>5,000</b>
309 Bank Service Charges	15,100	14,958	142	15,100	15,222	-122	15,100	15,100	<b>12,500</b>
310 Professional and Technical Services	1,240,950	930,051	310,899	1,271,200	1,955,305	-684,105	1,396,250	1,396,250	<b>1,960,358</b>
311 Legal Services	30,600	41,971	-11,371	32,500	19,076	13,424	32,500	32,500	<b>34,125</b>
312 Audit Services	45,000	36,049	8,951	45,000	45,183	-183	47,000	47,000	<b>48,410</b>
313 Publishing and Advertising	34,650	19,790	14,860	39,750	32,352	7,398	40,200	40,200	<b>43,945</b>
317 Health Services (Contracted)	120,000	119,446	554	120,000	-233,235	353,235	120,000	363,437	<b>120,000</b>
318 Testing Program	1,500	475	1,025	1,500	304	1,196			<b>0</b>
319 Consultants	11,700	6,491	5,209	11,700	7,042	4,658	12,700	12,700	<b>13,000</b>
320 ISAT Remediation	286		286	1,000		1,000	0	0	<b>1,000</b>

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**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2021 THROUGH FISCAL YEAR 2024**

<u>Object Number and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
321 Facility Rentals	72,000	56,424	15,576	72,000	71,726	274	72,000	72,000	<b>72,000</b>
325 Repair and Maintenance (Contracted)	197,874	174,553	23,321	197,274	422,162	- 224,888	297,774	301,747	<b>282,132</b>
328 Building Repairs (Contracted)	50,000	41,514	8,486	50,000	49,586	414	50,000	50,000	<b>50,000</b>
331 Electricity Utilities	995,553	751,637	243,916	1,013,453	711,193	302,260	1,006,653	1,014,653	<b>1,094,653</b>
332 Gas Utilities	232,000	147,158	84,842	227,000	177,452	49,548	227,100	257,100	<b>278,900</b>
336 Water	718,100	574,023	144,077	742,200	548,385	193,815	748,900	756,900	<b>783,000</b>
337 Land Fill Fee	3,500	2,839	661	3,500	2,757	743	3,500	3,500	<b>3,500</b>
345 Transportation Services (Contracted)	1,200		1,200	1,200	108	1,092	1,200	1,200	<b>2,000</b>
346 Software	9,309	9,870	561	9,309	8,895	414	9,309	9,309	<b>90,000</b>
351 Telephone - Voice	58,000	63,752	- 5,752	65,000	70,856	- 5,856	68,000	68,000	<b>71,000</b>
352 Postage	54,600	50,233	4,367	55,000	39,398	15,602	55,000	55,000	<b>57,750</b>
354 Telephone / Cable - Data	175,000	86,310	88,690	175,000	660	174,340	175,000	175,000	<b>180,000</b>
355 Telephone - Cellular	3,000		3,000	4,000		4,000	4,200	4,200	<b>4,200</b>
361 Computer Service Expenses	643,300	567,065	76,235	677,300	676,127	1,173	654,300	654,300	<b>654,300</b>
371 Tuition	32,000	60,250	-28,250	32,000	88,483	-56,483	32,000	32,000	<b>34,500</b>
381 In-District Travel Allowance	49,200	29,391	19,809	49,250	27,570	21,680	46,400	46,400	<b>48,100</b>
382 Out-District Travel Allowance	27,350	6,787	20,563	27,600	18,092	9,508	31,650	31,650	<b>36,450</b>
384 Administrative Staff Development					4,528	-4,528	5,000	5,000	<b>5,000</b>
385 Student Activity Travel	379,792	360,683	19,109	340,915	530,497	- 189,582	443,672	443,672	<b>635,899</b>
386 Crossing Guards Support	45,500	45,682	182	45,500	45,663	- 163	45,500	45,500	<b>45,500</b>
387 Resource Officer Support	69,000		69,000	69,000	121,000	-52,000	73,000	73,000	<b>73,000</b>
391 Professional Dues and Fees	35,800	34,462	1,338	35,800	31,285	4,515	35,800	35,800	<b>36,500</b>
392 Student Activity Support									<b>5,000</b>
396 Inservice Training	159,475	34,602	124,873	182,246	56,222	126,024	169,856	169,856	<b>171,255</b>
399 Purchased Duty Lunches	5,000	6,201	-1,201	5,000	4,569	431	5,000	5,000	<b>5,500</b>
<b>300 PURCHASED SERVICES</b>	<b>5,516,339</b>	<b>4,272,666</b>	<b>1,243,673</b>	<b>5,617,297</b>	<b>5,548,463</b>	<b>68,834</b>	<b>5,925,564</b>	<b>6,223,974</b>	<b>6,958,477</b>
409 Supplies - Fee Replacement	74,528	74,443	85	75,631	75,631		77,009	77,294	<b>77,294</b>
410 General Supplies	1,104,890	905,151	199,739	919,804	959,700	-39,896	909,622	967,910	<b>958,920</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2021 THROUGH FISCAL YEAR 2024**

<u>Object Number and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<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	37,980	10,770	48,750		48,750	29,625	1,275	<b>0</b>
417 Testing Supplies	1,000	209	791	1,000	303	698	1,000	1,000	<b>1,300</b>
418 Custodial Supplies	242,100	219,897	22,203	242,600	247,125	-4,525	246,100	246,100	<b>247,500</b>
419 Warehouse Supplies	5,500	69,095	-63,595	5,500	193,146	-187,646	9,200	9,200	<b>9,200</b>
420 Transportation Supplies	8,200	5,910	2,290	8,200	5,094	3,106	8,200	8,200	<b>20,500</b>
421 Motor Fuel	379,000	327,556	51,444	379,000	471,854	-92,854	554,000	554,000	<b>664,400</b>
425 Laundry	920	307	613	920	717	203	1,100	1,100	<b>2,000</b>
428 Repairs Parts and Supplies	207,300	203,319	3,981	169,668	245,402	-75,734	234,100	234,100	<b>295,100</b>
429 Tires	25,030	24,954	76	25,531	25,478		30,000	30,000	<b>42,000</b>
430 Library Books	80,396	80,161	235	81,471	80,708	53,763	81,163	82,936	<b>82,936</b>
440 Textbooks	2,191,760	1,412,357	779,403	1,198,730	448,525	750,205	1,684,280	1,901,514	<b>1,716,491</b>
471 Building Repairs (Non-Contracted)	165,000	161,891	3,109	165,000	167,119	-2,119	165,000	165,000	<b>165,000</b>
481 Equipment Repair (Non-Contracted)	54,100	22,812	31,288	54,100	31,228	22,872	54,100	54,100	<b>54,600</b>
493 Professional Books and Journals	1,250	619	631	1,250	587	663	1,750	1,750	<b>1,750</b>
<b>400 SUPPLIES AND MATERIALS</b>	<b>4,589,724</b>	<b>3,546,660</b>	<b>1,043,064</b>	<b>3,377,155</b>	<b>2,952,617</b>	<b>424,538</b>	<b>4,086,249</b>	<b>4,335,479</b>	<b>4,338,991</b>
510 Site Purchases								4,000,000	
550 Equipment	114,722	55,576	59,146	110,600	356,544	-245,944	109,872	106,479	<b>108,479</b>
<b>500 CAPITAL OBJECTS</b>	<b>114,722</b>	<b>55,576</b>	<b>59,146</b>	<b>110,600</b>	<b>356,544</b>	<b>-245,944</b>	<b>109,872</b>	<b>4,106,479</b>	<b>108,479</b>
711 Property Insurance	207,515	207,515		211,396	211,396		224,000	224,000	<b>310,500</b>
712 Liability Insurance	228,480	228,558	-78	232,750	232,800	-50	256,000	256,000	<b>338,000</b>
714 Transportation Insurance	32,512	31,493	1,019	33,100	32,081	1,019	33,100	33,100	<b>47,019</b>
715 Surety Insurance	866	866		882	882		910	910	<b>1,300</b>
730 Judgments	6,800		6,800	6,800		6,800	6,800	6,800	<b>7,000</b>
<b>700 INSURANCE AND JUDGMENT</b>	<b>476,173</b>	<b>468,432</b>	<b>7,741</b>	<b>484,928</b>	<b>477,159</b>	<b>7,769</b>	<b>520,810</b>	<b>520,810</b>	<b>703,819</b>
810 Transfers to Other Funds	433,000	299,373	133,627	531,487	294,182	237,305	858,739	858,739	<b>240,882</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2021 THROUGH FISCAL YEAR 2024**

<u>Object Number and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
850 Contingency Reserve	777,003	N/A	N/A	818,693	N/A	N/A	918,152	900,807	<b>1,016,242</b>
852 Unappropriated Fund Balance	3,108,012	N/A	N/A	3,274,774	N/A	N/A	3,672,607	3,603,230	<b>4,064,966</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	5,144,221	N/A	N/A	9,284,737	N/A	N/A	10,846,803	7,526,093	<b>9,960,273</b>
899 Actual Year-End Fund Balance	N/A	16,533,789	N/A	N/A	17,814,703	N/A	N/A	N/A	<b>N/A</b>
<b>800 TRANSFERS OR RESERVES</b>	<u>9,762,236</u>	<u>16,833,162</u>	<u>-7,070,926</u>	<u>14,209,691</u>	<u>18,108,885</u>	<u>-3,899,194</u>	<u>16,596,301</u>	<u>13,188,869</u>	<b><u>15,582,363</u></b>
<b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b>	<u>91,701,176</u>	<u>92,796,174</u>	<u>-1,094,998</u>	<u>98,373,363</u>	<u>101,746,410</u>	<u>-3,373,047</u>	<u>108,815,185</u>	<u>108,495,980</u>	<b><u>117,874,159</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5120.116 Teachers	13,729,837	12,536,650	1,193,187	14,055,693	13,978,913	76,780	14,649,592	14,447,175	<b>15,630,667</b>
4.100.5.5120.135 Other Special Programs	565,855	583,697	-17,842	653,968	587,594	66,374	1,634,958	1,634,958	<b>1,527,723</b>
4.100.5.5120.138 State-Paid Salary	250,000	224,021	25,979	268,600	242,100	26,500	119,500	160,000	<b>160,000</b>
4.100.5.5120.152 Instructional Assistants	899,157	881,130	18,027	998,894	935,857	63,038	992,766	964,894	<b>1,151,738</b>
4.100.5.5120.165 Music Accompanists	1,000	1,242	242	1,000	5,632	-4,632	1,000	1,000	<b>1,000</b>
4.100.5.5120.182 Substitute Instructional Assistants	15,000	10,989	- 4,011	15,000	13,771	1,229	15,000	15,000	<b>15,000</b>
4.100.5.5120.186 Substitute Teachers	373,000	337,119	35,881	373,000	393,520	-20,520	373,000	373,000	<b>420,000</b>
4.100.5.5120.199 Personal Leave Reimbursement	40,380	46,357	-5,977	40,580	48,535	-7,955	40,580	40,580	<b>51,100</b>
<b>Total Salaries</b>	<b>15,874,229</b>	<b>14,621,205</b>	<b>1,253,024</b>	<b>16,406,735</b>	<b>16,205,922</b>	<b>200,813</b>	<b>17,826,396</b>	<b>17,636,607</b>	<b>18,957,228</b>
4.100.5.5120.210 PERSI	1,827,362	1,677,231	150,131	1,889,625	1,865,357	24,269	2,045,512	2,034,171	<b>2,332,293</b>
4.100.5.5120.220 Social Security Tax	1,166,752	1,069,151	97,601	1,205,533	1,189,568	15,965	1,310,235	1,296,286	<b>1,393,356</b>
4.100.5.5120.230 Life Insurance	32,672	30,409	2,263	32,329	32,779	- 450	35,337	32,237	<b>31,873</b>
4.100.5.5120.240 Medical Insurance	2,821,524	2,648,401	173,123	2,934,855	3,014,579	-79,724	4,240,750	3,805,275	<b>4,092,076</b>
4.100.5.5120.250 Employee Assistance Plan	8,470	7,854	616	8,449	8,588	- 139	9,499	8,558	<b>8,568</b>
4.100.5.5120.260 Dental Insurance	134,085	125,087	8,998	133,115	133,955	- 840		63,453	<b>115,375</b>
4.100.5.5120.270 Worker's Compensation Insurance	110,482	96,043	14,439	118,576	117,904	672	123,002	123,607	<b>132,701</b>
4.100.5.5120.280 Retirement Sick Leave Benefits		-30,474	30,474				0		
4.100.5.5120.290 Vision Insurance	23,011	21,680	1,331	23,018	23,181	- 163	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>6,124,358</b>	<b>5,645,382</b>	<b>478,976</b>	<b>6,345,500</b>	<b>6,385,909</b>	<b>-40,409</b>	<b>7,764,335</b>	<b>7,363,587</b>	<b>8,106,242</b>
4.100.5.5120.310 Professional and Technical Services	16,800		16,800	16,800		16,800	16,800	16,800	
4.100.5.5120.381 In-District Travel Allowance	14,750	12,124	2,626	14,750	9,911	4,839	14,750	14,750	<b>14,750</b>
4.100.5.5120.382 Out-District Travel Allowance	2,500	2,494		2,500	3,340	- 840	3,000	3,000	<b>3,000</b>
4.100.5.5120.384 Administrative Staff Development					4,528	-4,528	5,000	5,000	<b>5,000</b>
4.100.5.5120.396 Inservice Training	22,330	5,093	17,237	31,000	5,143	25,857	31,000	31,000	<b>31,000</b>
<b>Total Purchased Services</b>	<b>56,380</b>	<b>19,712</b>	<b>36,668</b>	<b>65,050</b>	<b>22,921</b>	<b>42,129</b>	<b>70,550</b>	<b>70,550</b>	<b>53,750</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.5120.410 General Supplies	557,201	519,653	37,548	412,248	531,903	- 119,655	397,171	391,021	<b>392,962</b>
4.100.5.5120.415 One-Time Supplies	13,750		13,750	13,750		13,750	16,875	1,275	
4.100.5.5120.417 Testing Supplies	1,000	209	791	1,000	303	698	1,000	1,000	<b>1,300</b>
4.100.5.5120.440 Textbooks	1,230,500	724,011	506,489	783,000	192,521	590,479	1,214,000	1,299,400	<b>791,000</b>
<b>Total Supplies and Materials</b>	<u>1,802,451</u>	<u>1,243,873</u>	<u>558,578</u>	<u>1,209,998</u>	<u>724,726</u>	<u>485,272</u>	<u>1,629,046</u>	<u>1,692,696</u>	<b><u>1,185,262</u></b>
4.100.5.5120.550 Equipment	18,720	14,103	4,617	14,720	1,404	13,316	14,442	11,549	<b>11,549</b>
<b>Total Capital Objects</b>	<u>18,720</u>	<u>14,103</u>	<u>4,617</u>	<u>14,720</u>	<u>1,404</u>	<u>13,316</u>	<u>14,442</u>	<u>11,549</u>	<b><u>11,549</u></b>
<b>Total Elementary Program</b>	<u>23,876,138</u>	<u>21,544,275</u>	<u>2,331,863</u>	<u>24,042,003</u>	<u>23,340,882</u>	<u>701,121</u>	<u>27,304,769</u>	<u>26,774,989</u>	<b><u>28,314,031</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5150.116 Teachers	13,547,392	12,342,889	1,204,503	14,287,175	14,214,763	72,412	15,094,520	15,058,022	<b>16,504,640</b>
4.100.5.5150.131 Saturday School Teachers	2,500		2,500	2,500	105	2,395	2,500	2,500	<b>2,500</b>
4.100.5.5150.132 Teachers Lunch Duty	21,000	29,035	-8,035	21,000	29,701	-8,701	21,000	21,000	<b>38,500</b>
4.100.5.5150.133 Stipends and Extra Days - Regular	8,316	8,568	-252	8,316	8,953	-637	8,316	8,316	<b>8,316</b>
4.100.5.5150.138 State-Paid Salary	300,000	315,767	-15,767	300,000	287,350	12,650	239,050	150,000	<b>150,000</b>
4.100.5.5150.165 Music Accompanists	64,402	70,847	-6,445	73,695	67,146	6,549	70,600	70,600	<b>110,829</b>
4.100.5.5150.186 Substitute Teachers	302,000	241,573	60,428	302,000	317,682	-15,682	302,000	302,000	<b>302,000</b>
4.100.5.5150.199 Personal Leave Reimbursement	35,000	36,600	-1,600	35,000	34,480	520	35,000	35,000	<b>35,000</b>
<b>Total Salaries</b>	<b>14,280,610</b>	<b>13,045,278</b>	<b>1,235,332</b>	<b>15,029,686</b>	<b>14,960,179</b>	<b>69,507</b>	<b>15,772,986</b>	<b>15,647,438</b>	<b>17,151,785</b>
4.100.5.5150.210 PERSI	1,649,475	1,526,841	122,634	1,737,867	1,749,691	-11,824	1,814,746	1,810,762	<b>2,136,036</b>
4.100.5.5150.220 Social Security Tax	1,049,624	957,964	91,660	1,104,681	1,103,416	1,265	1,159,313	1,150,085	<b>1,260,655</b>
4.100.5.5150.230 Life Insurance	26,144	23,772	2,372	26,509	26,487	22	26,509	24,790	<b>24,998</b>
4.100.5.5150.240 Medical Insurance	2,257,855	2,088,688	169,167	2,406,471	2,446,265	-39,794	3,181,250	2,919,460	<b>3,209,472</b>
4.100.5.5150.250 Employee Assistance Plan	6,777	7,026	-249	6,933	6,957	-24	7,126	6,569	<b>6,720</b>
4.100.5.5150.260 Dental Insurance	107,297	98,086	9,211	109,150	109,061	89		55,521	<b>90,490</b>
4.100.5.5150.270 Worker's Compensation Insurance	99,387	85,862	13,525	108,649	109,430	-781	108,833	110,421	<b>120,063</b>
4.100.5.5150.280 Retirement Sick Leave Benefits		-27,960	27,960		-1	1	0		
4.100.5.5150.290 Vision Insurance	18,408	16,998	1,410	18,874	18,821	53	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>5,214,967</b>	<b>4,777,275</b>	<b>437,692</b>	<b>5,519,134</b>	<b>5,570,127</b>	<b>-50,993</b>	<b>6,297,777</b>	<b>6,077,608</b>	<b>6,848,434</b>
4.100.5.5150.310 Professional and Technical Services	11,200	350	10,850	11,200		11,200	11,200	11,200	<b>11,200</b>
4.100.5.5150.319 Consultants	10,000	6,425	3,575	10,000	6,900	3,100	11,000	11,000	<b>11,000</b>
4.100.5.5150.321 Facility Rentals	25,000	19,753	5,247	25,000	20,277	4,723	25,000	25,000	<b>25,000</b>
4.100.5.5150.325 Repair and Maintenance (Contracted)	2,000		2,000	2,000		2,000	2,000	2,000	<b>2,000</b>
4.100.5.5150.371 Tuition	25,000	59,560	-34,560	25,000	84,148	-59,148	25,000	25,000	<b>27,500</b>
4.100.5.5150.381 In-District Travel Allowance	9,500	6,144	3,356	9,500	7,431	2,069	9,500	9,500	<b>9,500</b>
4.100.5.5150.396 Inservice Training	1,000	240	760	1,000	350	650	1,000	1,000	<b>1,000</b>
4.100.5.5150.399 Purchased Duty Lunches	5,000	6,201	-1,201	5,000	4,569	431	5,000	5,000	<b>5,500</b>
<b>Total Purchased Services</b>	<b>88,700</b>	<b>98,673</b>	<b>-9,973</b>	<b>88,700</b>	<b>123,675</b>	<b>-34,975</b>	<b>89,700</b>	<b>89,700</b>	<b>92,700</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.5150.409 Supplies - Fee Replacement	72,661	72,576	85	73,281	73,281		74,659	75,084	<b>75,084</b>
4.100.5.5150.410 General Supplies	350,232	261,055	89,177	340,007	305,521	34,486	350,744	352,172	<b>339,566</b>
4.100.5.5150.415 One-Time Supplies	35,000	37,980	-2,980	35,000		35,000	12,750		
4.100.5.5150.440 Textbooks	960,060	688,246	271,814	414,530	255,024	159,506	469,080	600,914	<b>924,291</b>
<b>Total Supplies and Materials</b>	<u>1,417,953</u>	<u>1,059,858</u>	<u>358,095</u>	<u>862,818</u>	<u>633,826</u>	<u>228,992</u>	<u>907,233</u>	<u>1,028,170</u>	<b><u>1,338,941</u></b>
4.100.5.5150.550 Equipment	91,402	30,254	61,148	91,080	5,855	85,225	91,580	91,080	<b>91,080</b>
<b>Total Capital Objects</b>	<u>91,402</u>	<u>30,254</u>	<u>61,148</u>	<u>91,080</u>	<u>5,855</u>	<u>85,225</u>	<u>91,580</u>	<u>91,080</u>	<b><u>91,080</u></b>
<b>Total Secondary Program</b>	<u>21,093,632</u>	<u>19,011,339</u>	<u>2,082,293</u>	<u>21,591,418</u>	<u>21,293,662</u>	<u>297,756</u>	<u>23,159,276</u>	<u>22,933,996</u>	<b><u>25,522,940</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5170.116 Teachers	981,561	980,003	1,558	960,492	958,372	2,120	1,012,106	965,651	<b>1,104,053</b>
4.100.5.5170.152 Instructional Assistants	2,000		2,000	2,000		2,000	2,000	2,000	<b>2,000</b>
4.100.5.5170.199 Personal Leave Reimbursement	3,600	2,720	880	3,600	1,920	1,680	3,600	3,600	<b>3,600</b>
<b>Total Salaries</b>	<u>987,161</u>	<u>982,723</u>	<u>4,438</u>	<u>966,092</u>	<u>960,292</u>	<u>5,800</u>	<u>1,017,706</u>	<u>971,251</u>	<b><u>1,109,653</u></b>
4.100.5.5170.210 PERSI	116,481	117,571	-1,090	113,995	114,656	-661	119,377	114,604	<b>140,730</b>
4.100.5.5170.220 Social Security Tax	72,557	70,116	2,441	71,008	69,905	1,103	74,802	71,387	<b>81,560</b>
4.100.5.5170.230 Life Insurance	1,719	1,879	160	1,719	1,792	-73	1,745	1,667	<b>1,510</b>
4.100.5.5170.240 Medical Insurance	148,425	154,476	-6,051	156,024	154,964	1,060	209,375	196,266	<b>193,906</b>
4.100.5.5170.250 Employee Assistance Plan	446	472	-26	446	457	-11	469	442	<b>406</b>
4.100.5.5170.260 Dental Insurance	7,053	7,309	256	7,078	6,951	127		3,732	<b>5,467</b>
4.100.5.5170.270 Worker's Compensation Insurance	6,870	6,867	-	6,983	6,975		7,023	6,818	<b>7,767</b>
4.100.5.5170.280 Retirement Sick Leave Benefits		-1,859	1,859			8	0		
4.100.5.5170.290 Vision Insurance	1,210	1,264	54	1,224	1,202	22	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<u>354,761</u>	<u>358,095</u>	<u>-3,334</u>	<u>358,477</u>	<u>356,902</u>	<u>2,575</u>	<u>412,791</u>	<u>394,916</u>	<b><u>431,346</u></b>
4.100.5.5170.310 Professional and Technical Services	10,250	9,655	595	10,250	9,991	260	10,250	10,250	<b>10,250</b>
4.100.5.5170.371 Tuition	7,000	690	6,310	7,000	4,335	2,665	7,000	7,000	<b>7,000</b>
<b>Total Purchased Services</b>	<u>17,250</u>	<u>10,345</u>	<u>6,905</u>	<u>17,250</u>	<u>14,326</u>	<u>2,925</u>	<u>17,250</u>	<u>17,250</u>	<b><u>17,250</u></b>
4.100.5.5170.409 Supplies - Fee Replacement	1,867	1,867		2,350	2,350		2,350	2,210	<b>2,210</b>
4.100.5.5170.410 General Supplies	10,833	10,342	491	12,408	10,143	2,265	12,408	11,861	<b>11,861</b>
4.100.5.5170.430 Library Books	1,148	1,148	0	1,337	1,337	0	1,337	1,274	<b>1,274</b>
<b>Total Supplies and Materials</b>	<u>13,848</u>	<u>13,357</u>	<u>0 491</u>	<u>16,095</u>	<u>13,830</u>	<u>2,265</u>	<u>16,095</u>	<u>15,345</u>	<b><u>15,345</u></b>
<b>Total Alternate School Program</b>	<u>1,373,020</u>	<u>1,364,520</u>	<u>8,500</u>	<u>1,357,914</u>	<u>1,345,350</u>	<u>12,564</u>	<u>1,463,842</u>	<u>1,398,762</u>	<b><u>1,573,594</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5210.116 Teachers	3,060,690	3,054,309	6,381	3,290,716	3,260,806	29,910	3,450,376	3,352,841	<b>3,721,137</b>
4.100.5.5210.152 Instructional Assistants	520,934	461,366	59,568	550,867	484,338	66,529	614,306	511,818	<b>1,328,253</b>
4.100.5.5210.182 Substitute Instructional Assistants	17,000	6,027	10,973	17,000	1,781	15,219	17,000	17,000	<b>3,000</b>
4.100.5.5210.199 Personal Leave Reimbursement	6,500	8,160	-1,660	12,980	10,940	2,040	13,000	13,000	<b>13,000</b>
<b>Total Salaries</b>	<b>3,605,124</b>	<b>3,529,862</b>	<b>75,262</b>	<b>3,871,563</b>	<b>3,757,864</b>	<b>113,699</b>	<b>4,094,682</b>	<b>3,894,659</b>	<b>5,065,390</b>
4.100.5.5210.210 PERSI	423,393	419,872	3,521	454,829	447,101	7,728	478,312	457,555	<b>622,164</b>
4.100.5.5210.220 Social Security Tax	264,978	259,119	5,859	284,561	276,874	7,687	300,960	286,259	<b>372,307</b>
4.100.5.5210.230 Life Insurance	8,906	9,131	- 225	9,635	9,123	512	9,114	7,864	<b>12,254</b>
4.100.5.5210.240 Medical Insurance	769,110	766,772	2,338	874,651	799,892	74,759	1,093,750	926,132	<b>1,573,310</b>
4.100.5.5210.250 Employee Assistance Plan	2,309	2,282	27	2,520	2,341	179	2,450	2,084	<b>3,294</b>
4.100.5.5210.260 Dental Insurance	36,550	37,720	-1,170	39,671	37,585	2,086		17,613	<b>44,358</b>
4.100.5.5210.270 Worker's Compensation Insurance	25,088	25,982	- 894	27,985	29,062	-1,077	28,254	27,337	<b>35,458</b>
4.100.5.5210.280 Retirement Sick Leave Benefits		-6,685	6,685			0	0		
4.100.5.5210.290 Vision Insurance	6,271	6,533	- 262	6,860	6,505	355	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>1,536,605</b>	<b>1,520,726</b>	<b>15,879</b>	<b>1,700,712</b>	<b>1,608,484</b>	<b>92,228</b>	<b>1,912,840</b>	<b>1,724,844</b>	<b>2,663,145</b>
4.100.5.5210.410 General Supplies		- 131	131						
<b>Total Supplies and Materials</b>	<b>0</b>	<b>- 131</b>	<b>131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Special Education Program</b>	<b>5,101,729</b>	<b>5,050,456</b>	<b>91,273</b>	<b>5,502,275</b>	<b>5,306,348</b>	<b>205,927</b>	<b>6,007,522</b>	<b>5,619,503</b>	<b>7,708,535</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5220.116 Teachers	193,689	187,555	6,134	205,070	203,855	1,215	216,738	219,400	<b>239,359</b>
4.100.5.5220.152 Instructional Assistants	30,530	14,754	15,776	16,036	14,884	1,152	16,926	15,200	<b>17,666</b>
4.100.5.5220.199 Personal Leave Reimbursement	500	760	- 260	500	1,080	- 580	750	750	<b>1,200</b>
<b>Total Salaries</b>	<u>224,719</u>	<u>203,069</u>	<u>21,650</u>	<u>221,606</u>	<u>219,819</u>	<u>1,787</u>	<u>234,414</u>	<u>235,350</u>	<b><u>258,225</u></b>
4.100.5.5220.210 PERSI	26,517	24,247	2,270	26,149	25,859	290	27,496	27,771	<b>32,484</b>
4.100.5.5220.220 Social Security Tax	16,517	14,584	1,933	16,289	15,464	825	17,229	17,298	<b>18,979</b>
4.100.5.5220.230 Life Insurance	625	521	104	521	516		521	521	<b>521</b>
4.100.5.5220.240 Medical Insurance	53,970	44,455	9,515	47,280	47,000	280	62,500	61,334	<b>66,864</b>
4.100.5.5220.250 Employee Assistance Plan	162	130	32	135	139	5 -4	140	140	<b>140</b>
4.100.5.5220.260 Dental Insurance	2,572	2,143	429	2,145	2,109	36		1,166	<b>1,885</b>
4.100.5.5220.270 Worker's Compensation Insurance	1,559	1,419	140	1,603	1,597	6	1,617	1,652	<b>1,808</b>
4.100.5.5220.280 Retirement Sick Leave Benefits		- 404	404			0	0		
4.100.5.5220.290 Vision Insurance	445	371	74	371	371	0			
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fringe Benefits</b>	<u>102,367</u>	<u>87,466</u>	<u>14,901</u>	<u>94,493</u>	<u>93,055</u>	<u>1,438</u>	<u>109,503</u>	<u>109,882</u>	<b><u>122,681</u></b>
<b>Total Preschool Handicapped Program</b>	<u>327,086</u>	<u>290,535</u>	<u>36,551</u>	<u>316,099</u>	<u>312,874</u>	<u>3,225</u>	<u>343,917</u>	<u>345,232</u>	<b><u>380,906</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5240.116 Teachers	101,620	100,220	1,400	113,140	113,140		120,613	123,500	<b>136,773</b>
4.100.5.5240.199 Personal Leave Reimbursement	525		445	525	520		525	525	<b>525</b>
<b>Total Salaries</b>	<u>102,145</u>	<u>100,300</u>	<u>1,845</u>	<u>113,665</u>	<u>113,660</u>	<u>5</u>	<u>121,138</u>	<u>124,025</u>	<b><u>137,298</u></b>
4.100.5.5240.210 PERSI	12,053	12,036	17	13,413	13,571	5- 158	14,210	14,635	<b>17,415</b>
4.100.5.5240.220 Social Security Tax	7,508	7,469	39	8,355	8,506	- 151	8,904	9,116	<b>10,092</b>
4.100.5.5240.230 Life Insurance	208	208		208	208		208	208	<b>208</b>
4.100.5.5240.240 Medical Insurance	17,990	18,097	107	18,912	19,084	- 172	25,000	24,533	<b>26,746</b>
4.100.5.5240.250 Employee Assistance Plan			- 0	54	55	0 -1			<b>56</b>
4.100.5.5240.260 Dental Insurance	862	858		858	858		56	467	<b>754</b>
4.100.5.5240.270 Worker's Compensation Insurance	54 711	54 701	0 10	822	825	0 -3	0 836	56 871	<b>961</b>
4.100.5.5240.280 Retirement Sick Leave Benefits		- 203	4 203				0		
4.100.5.5240.290 Vision Insurance	148	148		148	148		0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<u>39,534</u>	<u>39,368</u>	<u>0 166</u>	<u>42,770</u>	<u>43,256</u>	<u>0 486</u>	<u>49,214</u>	<u>49,886</u>	<b><u>56,232</u></b>
4.100.5.5240.381 In-District Travel Allowance	800	233	567	800	349	451	800	800	<b>800</b>
<b>Total Purchased Services</b>	<u>800</u>	<u>233</u>	<u>567</u>	<u>800</u>	<u>349</u>	<u>451</u>	<u>800</u>	<u>800</u>	<b><u>800</u></b>
4.100.5.5240.410 General Supplies	8,000	2,997	5,003	8,000	2,772	5,228	8,000	8,000	<b>8,000</b>
4.100.5.5240.440 Textbooks	1,200	100	1,100	1,200	981	219	1,200	1,200	<b>1,200</b>
<b>Total Supplies and Materials</b>	<u>9,200</u>	<u>3,097</u>	<u>6,103</u>	<u>9,200</u>	<u>3,753</u>	<u>5,447</u>	<u>9,200</u>	<u>9,200</u>	<b><u>9,200</u></b>
<b>Total Gifted And Talented Program</b>	<u>151,679</u>	<u>142,998</u>	<u>8,681</u>	<u>166,435</u>	<u>161,019</u>	<u>5,416</u>	<u>180,352</u>	<u>183,911</u>	<b><u>203,530</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.100.5.5310.385 Student Activity Travel	379,792	360,683	19,109	340,915	530,497	- 189,582	443,672	443,672	<b>635,899</b>
<b>Total Purchased Services</b>	<u>379,792</u>	<u>360,683</u>	<u>19,109</u>	<u>340,915</u>	<u>530,497</u>	<u>- 189,582</u>	<u>443,672</u>	<u>443,672</u>	<b><u>635,899</u></b>
<b>Total Interscholastic Program</b>	<u>379,792</u>	<u>360,683</u>	<u>19,109</u>	<u>340,915</u>	<u>530,497</u>	<u>- 189,582</u>	<u>443,672</u>	<u>443,672</u>	<b><u>635,899</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.5320.116 Teachers	714,987	687,005	27,982	734,055	744,428	-10,373	768,983	756,833	<b>834,870</b>
<b>Total Salaries</b>	<b>714,987</b>	<b>687,005</b>	<b>27,982</b>	<b>734,055</b>	<b>744,428</b>	<b>-10,373</b>	<b>768,983</b>	<b>756,833</b>	<b>834,870</b>
4.100.5.5320.210 PERSI	84,368	45,806	38,562	86,618	47,676	38,942	90,202	89,306	<b>105,945</b>
4.100.5.5320.220 Social Security Tax	52,552	51,260	1,292	53,953	55,816	-1,863	56,520	55,627	<b>61,363</b>
4.100.5.5320.270 Worker's Compensation Insurance	4,976	4,791	185	5,307	5,382	-75	5,306	5,306	<b>5,844</b>
4.100.5.5320.280 Retirement Sick Leave Benefits		- 439	439						
<b>Total Fringe Benefits</b>	<b>141,896</b>	<b>101,418</b>	<b>40,478</b>	<b>145,878</b>	<b>108,873</b>	<b>37,005</b>	<b>152,028</b>	<b>150,239</b>	<b>173,152</b>
4.100.5.5320.321 Facility Rentals	47,000	36,671	10,329	47,000	51,450	-4,450	47,000	47,000	<b>47,000</b>
4.100.5.5320.391 Professional Dues and Fees	7,000	6,573	427	7,000	6,101	899	7,000	7,000	<b>7,700</b>
<b>Total Purchased Services</b>	<b>54,000</b>	<b>43,244</b>	<b>10,756</b>	<b>54,000</b>	<b>57,551</b>	<b>-3,551</b>	<b>54,000</b>	<b>54,000</b>	<b>54,700</b>
4.100.5.5320.410 General Supplies	3,200	2,177	1,023	3,200	3,238	-38	3,200	3,200	<b>3,200</b>
<b>Total Supplies and Materials</b>	<b>3,200</b>	<b>2,177</b>	<b>1,023</b>	<b>3,200</b>	<b>3,238</b>	<b>-38</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>
<b>Total School Activity Program</b>	<b>914,083</b>	<b>833,843</b>	<b>80,240</b>	<b>937,133</b>	<b>914,089</b>	<b>23,044</b>	<b>978,211</b>	<b>964,272</b>	<b>1,065,922</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.5410.116 Teachers	150,200	104,577	45,623	160,000	113,400	46,600	160,000	160,000	<b>160,000</b>
4.100.5.5410.151 Clerical Personnel	38,200	17,852	20,348	38,200	24,818	13,382	38,200	38,200	<b>38,200</b>
<b>Total Salaries</b>	<b>188,400</b>	<b>122,429</b>	<b>65,971</b>	<b>198,200</b>	<b>138,218</b>	<b>59,982</b>	<b>198,200</b>	<b>198,200</b>	<b>198,200</b>
4.100.5.5410.210 PERSI	22,232	14,340	7,892	23,388	16,375	7,013	23,249	23,388	<b>24,575</b>
4.100.5.5410.220 Social Security Tax	13,848	9,038	4,810	14,568	10,347	4,221	14,568	14,568	<b>14,568</b>
4.100.5.5410.270 Worker's Compensation Insurance	1,305	853	452	1,424	1,000	424	1,368	1,387	<b>1,387</b>
<b>Total Fringe Benefits</b>	<b>37,385</b>	<b>24,232</b>	<b>13,153</b>	<b>39,380</b>	<b>27,722</b>	<b>11,658</b>	<b>39,185</b>	<b>39,343</b>	<b>40,530</b>
4.100.5.5410.410 General Supplies	2,000		2,000	2,000		2,000	2,000	2,000	<b>2,000</b>
<b>Total Supplies and Materials</b>	<b>2,000</b>	<b>0</b>	<b>2,000</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>227,785</b>	<b>106,661</b>	<b>81,124</b>	<b>239,580</b>	<b>165,941</b>	<b>73,639</b>	<b>239,385</b>	<b>239,543</b>	<b>240,730</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.100.5.5420.116 Teachers	12,000		12,000	12,000		12,000	12,000	12,000	
<b>Total Salaries</b>	12,000	0	12,000	12,000	0	12,000	12,000	12,000	<b>0</b>
4.100.5.5420.210 PERSI	1,408	0	1,408	1,408	0	1,408	1,408	1,408	<b>0</b>
4.100.5.5420.220 Social Security Tax	882	0	882	882	0	882	882	882	<b>0</b>
4.100.5.5420.270 Worker's Compensation Insurance		0	82	84	0				<b>0</b>
<b>Total Fringe Benefits</b>	82,372	0	2,372	2,374	0	84,374	83,373	83,373	<b>0</b>
<b>Total Community Education Program</b>	14,372	0	14,372	14,374	0	14,374	14,373	14,373	<b>0</b>
		0			0				<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6110.118 Counselors	1,827,041	1,826,627	414	1,939,683	1,918,184	21,499	2,042,413	1,921,997	<b>2,142,372</b>
4.100.5.6110.133 Stipends and Extra Days - Regular	44,103	50,652	-6,549	43,549	47,995	-4,446	44,103	47,967	<b>47,770</b>
4.100.5.6110.151 Clerical Personnel	420,585	410,419	10,166	438,896	429,514	9,382	468,698	433,363	<b>518,926</b>
4.100.5.6110.164 Social Workers	54,860	59,071	-4,211	26,613	26,051	562	27,584	27,925	<b>32,513</b>
4.100.5.6110.199 Personal Leave Reimbursement	4,787	5,887	-1,100	4,787	4,673	114	4,787	4,787	<b>5,620</b>
<b>Total Salaries</b>	<b>2,351,376</b>	<b>2,352,656</b>	<b>-1,280</b>	<b>2,453,528</b>	<b>2,426,417</b>	<b>27,111</b>	<b>2,587,585</b>	<b>2,436,039</b>	<b>2,747,201</b>
4.100.5.6110.210 PERSI	277,461	277,807	-346	289,516	285,510	4,006	303,524	287,452	<b>340,209</b>
4.100.5.6110.220 Social Security Tax	172,827	173,920	-1,093	180,334	179,402	932	190,187	179,049	<b>201,920</b>
4.100.5.6110.230 Life Insurance	5,399	5,508	-109	5,329	5,444	-115	5,225	4,391	<b>4,495</b>
4.100.5.6110.240 Medical Insurance	466,232	473,989	-7,757	483,821	479,539	4,282	627,075	517,236	<b>577,250</b>
4.100.5.6110.250 Employee Assistance Plan	1,400	1,453	-53	1,385	1,461	-76	1,405	1,164	<b>1,209</b>
4.100.5.6110.260 Dental Insurance	22,161	22,828	-667	21,949	22,451	-502		9,836	<b>16,275</b>
4.100.5.6110.270 Worker's Compensation Insurance	16,365	16,429	-64	17,731	17,626	105	17,853	17,094	<b>19,230</b>
4.100.5.6110.280 Retirement Sick Leave Benefits		-4,219	4,219				0		
4.100.5.6110.290 Vision Insurance	3,811	3,952	-141	3,794	3,867	-73	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>965,656</b>	<b>971,669</b>	<b>-6,013</b>	<b>1,003,859</b>	<b>995,300</b>	<b>8,559</b>	<b>1,145,269</b>	<b>1,016,222</b>	<b>1,160,588</b>
4.100.5.6110.381 In-District Travel Allowance	6,100		6,051	6,150	160	5,990	2,650	2,650	<b>2,650</b>
<b>Total Purchased Services</b>	<b>6,100</b>	<b>49</b>	<b>6,051</b>	<b>6,150</b>	<b>160</b>	<b>5,990</b>	<b>2,650</b>	<b>2,650</b>	<b>2,650</b>
4.100.5.6110.410 General Supplies	60,070	23,525	36,545	28,951	19,762	9,189	23,377	60,672	<b>60,672</b>
<b>Total Supplies and Materials</b>	<b>60,070</b>	<b>23,525</b>	<b>36,545</b>	<b>28,951</b>	<b>19,762</b>	<b>9,189</b>	<b>23,377</b>	<b>60,672</b>	<b>60,672</b>
4.100.5.6110.550 Equipment	1,500	9,807	-8,307	1,500	424	1,076	250	250	<b>250</b>
<b>Total Capital Objects</b>	<b>1,500</b>	<b>9,807</b>	<b>-8,307</b>	<b>1,500</b>	<b>424</b>	<b>1,076</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Total Attendance, Guidance And Health Program</b>	<b>3,384,702</b>	<b>3,357,706</b>	<b>26,996</b>	<b>3,493,988</b>	<b>3,442,062</b>	<b>51,926</b>	<b>3,759,131</b>	<b>3,515,833</b>	<b>3,971,361</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6160.113 Supervisors and Coordinators	93,970	93,970		96,790	101,562	-4,772	99,694	99,694	<b>103,683</b>
4.100.5.6160.115 Ancillary Professional	1,082,521	1,079,770	2,751	1,124,872	1,120,170	4,702	1,132,471	1,180,882	<b>1,238,466</b>
4.100.5.6160.163 Nurses	166,622	172,314	5,692	188,428	187,758	670	212,589	261,151	<b>392,351</b>
4.100.5.6160.199 Personal Leave Reimbursement	2,500	4,320	-1,820	2,500	3,680	-1,180	2,500	2,500	<b>6,800</b>
<b>Total Salaries</b>	<u>1,345,613</u>	<u>1,350,373</u>	<u>-4,760</u>	<u>1,412,590</u>	<u>1,413,170</u>	<u>- 580</u>	<u>1,447,254</u>	<u>1,544,227</u>	<b><u>1,741,300</u></b>
4.100.5.6160.210 PERSI	158,779	156,605	2,174	166,684	164,795	1,889	169,763	182,217	<b>214,943</b>
4.100.5.6160.220 Social Security Tax	98,903	98,982	-79	103,825	102,593	1,232	106,374	113,502	<b>127,986</b>
4.100.5.6160.230 Life Insurance	2,213	2,329	116	2,161	2,208	-47	2,161	2,370	<b>2,370</b>
4.100.5.6160.240 Medical Insurance	182,157	188,656	-6,499	186,750	194,804	-8,054	246,875	266,800	<b>290,858</b>
4.100.5.6160.250 Employee Assistance Plan	546	562	-16	537	568	-31	553	607	<b>609</b>
4.100.5.6160.260 Dental Insurance	8,660	9,113	453	8,471	8,738	-267		5,073	<b>8,200</b>
4.100.5.6160.270 Worker's Compensation Insurance	9,365	9,435	-70	10,213	10,265	-52	9,986	10,840	<b>12,189</b>
4.100.5.6160.280 Retirement Sick Leave Benefits		-2,631	2,631				0		
4.100.5.6160.290 Vision Insurance	1,486	1,576	-90	1,464	1,511	-47			
<b>Total Fringe Benefits</b>	<u>0</u>	<u>464,626</u>	<u>-2,517</u>	<u>480,105</u>	<u>485,482</u>	<u>-5,377</u>	<u>535,712</u>	<u>581,409</u>	<b><u>657,155</u></b>
4.100.5.6160.310 Professional and Technical Services	330,000	451,932	-121,932	330,000	998,753	-668,753	330,000	330,000	<b>800,000</b>
<b>Total Purchased Services</b>	<u>330,000</u>	<u>451,932</u>	<u>-121,932</u>	<u>330,000</u>	<u>998,753</u>	<u>-668,753</u>	<u>330,000</u>	<u>330,000</u>	<b><u>800,000</u></b>
<b>Total Ancillary Service Program</b>	<u>2,137,722</u>	<u>2,266,932</u>	<u>-129,210</u>	<u>2,222,695</u>	<u>2,897,406</u>	<u>-674,711</u>	<u>2,312,966</u>	<u>2,455,636</u>	<b><u>3,198,455</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6210.112 Directors	219,530	218,683	847	226,120	230,564	-4,444	232,904	232,904	<b>242,216</b>
4.100.5.6210.113 Supervisors and Coordinators	281,148	272,465	8,683	289,123	295,436	-6,313	297,332	291,119	<b>308,601</b>
4.100.5.6210.134 Curriculum Development Stipends	226,456	208,565	17,891	171,008	230,379	-59,371	159,698	159,698	<b>159,698</b>
4.100.5.6210.151 Clerical Personnel	136,982	139,377	-2,395	133,274	135,012	-1,738	156,326	155,797	<b>181,696</b>
4.100.5.6210.152 Instructional Assistants	156,713	167,213	-10,500	137,358	135,390	1,968	61,789	61,789	<b>161,217</b>
4.100.5.6210.199 Personal Leave Reimbursement	3,310	1,620	1,690	3,310	1,620	1,690	3,310	3,310	<b>3,230</b>
<b>Total Salaries</b>	<b>1,024,139</b>	<b>1,007,923</b>	<b>16,216</b>	<b>960,193</b>	<b>1,028,400</b>	<b>-68,207</b>	<b>911,359</b>	<b>904,617</b>	<b>1,056,658</b>
4.100.5.6210.210 PERSI	120,831	115,559	5,272	112,994	116,249	-3,255	106,903	106,567	<b>128,864</b>
4.100.5.6210.220 Social Security Tax	75,273	73,730	1,543	70,385	73,681	-3,296	66,982	66,500	<b>77,662</b>
4.100.5.6210.230 Life Insurance	1,456	1,455		1,482	1,449		1,942	1,942	<b>1,508</b>
4.100.5.6210.240 Medical Insurance	85,453	85,335	118	92,196	92,641	33 445	177,038	175,056	<b>133,728</b>
4.100.5.6210.250 Employee Assistance Plan	256	254	1	262	258		397	397	<b>280</b>
4.100.5.6210.260 Dental Insurance	4,089	4,049	40	4,184	4,071	113		1,982	<b>3,772</b>
4.100.5.6210.270 Worker's Compensation Insurance	7,111	7,044	2 67	6,918	7,442	4 524	6,290	6,306	<b>7,399</b>
4.100.5.6210.280 Retirement Sick Leave Benefits		- 141	141				0		
4.100.5.6210.290 Vision Insurance	702	702		722	704		0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>295,171</b>	<b>287,987</b>	<b>7,184</b>	<b>289,143</b>	<b>296,494</b>	<b>18,351</b>	<b>359,552</b>	<b>358,750</b>	<b>353,213</b>
4.100.5.6210.317 Health Services (Contracted)	120,000	119,446	554	120,000	- 233,235	353,235	120,000	363,437	<b>120,000</b>
4.100.5.6210.318 Testing Program	1,500	475	1,025	1,500	304	1,196			
4.100.5.6210.320 ISAT Remediation	286		286	1,000		1,000	1,000	1,000	<b>1,000</b>
4.100.5.6210.382 Out-District Travel Allowance		0			348	- 348	2,000	2,000	<b>2,000</b>
4.100.5.6210.392 Student Activity Support					0				<b>5,000</b>
4.100.5.6210.396 Inservice Training	11,519	26,735	84,784	124,620	35,766	88,854	111,530	111,530	<b>111,530</b>
<b>Total Purchased Services</b>	<b>233,305</b>	<b>146,656</b>	<b>86,649</b>	<b>247,120</b>	<b>- 196,817</b>	<b>443,937</b>	<b>234,530</b>	<b>477,967</b>	<b>239,530</b>
4.100.5.6210.410 General Supplies	6,000	2,272	3,728	6,000	1,729	4,271	6,000	6,000	<b>6,000</b>
<b>Total Supplies and Materials</b>	<b>6,000</b>	<b>2,272</b>	<b>3,728</b>	<b>6,000</b>	<b>1,729</b>	<b>4,271</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Total Instructional Improvement Program</b>	<b>1,558,615</b>	<b>1,444,838</b>	<b>113,777</b>	<b>1,502,456</b>	<b>1,129,805</b>	<b>372,651</b>	<b>1,511,441</b>	<b>1,747,334</b>	<b>1,655,401</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6220.117 Media Specialists	192,460	187,833	4,627	198,450	198,450		206,561	208,525	<b>225,556</b>
4.100.5.6220.151 Clerical Personnel	354,331	348,616	5,715	363,944	347,740	16,204	380,589	369,682	<b>486,475</b>
4.100.5.6220.199 Personal Leave Reimbursement	1,325	980	345	1,325	960	0 365	1,325	1,325	<b>1,030</b>
<b>Total Salaries</b>	<b>548,116</b>	<b>537,429</b>	<b>10,687</b>	<b>563,719</b>	<b>547,150</b>	<b>16,569</b>	<b>588,475</b>	<b>579,532</b>	<b>713,061</b>
4.100.5.6220.210 PERSI	64,676	64,359	317	66,517	65,332	1,185	69,028	68,384	<b>83,126</b>
4.100.5.6220.220 Social Security Tax	40,287	39,811	476	41,434	40,550	884	43,254	42,596	<b>52,410</b>
4.100.5.6220.230 Life Insurance	2,499	2,478	21	2,499	2,408		2,499	2,187	<b>2,083</b>
4.100.5.6220.240 Medical Insurance	215,880	215,201	679	226,944	220,645	9 6,299	300,000	245,332	<b>267,457</b>
4.100.5.6220.250 Employee Assistance Plan	648	638	10	648	637	11	672	552	<b>560</b>
4.100.5.6220.260 Dental Insurance	10,259	10,202	57	10,296	9,914	382		4,666	<b>7,540</b>
4.100.5.6220.270 Worker's Compensation Insurance	3,816	3,757	59	4,075	3,976		4,060	4,069	<b>4,991</b>
4.100.5.6220.280 Retirement Sick Leave Benefits		- 961	961			99	0		
4.100.5.6220.290 Vision Insurance	1,768	1,765		1,779	1,714		0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>339,833</b>	<b>337,251</b>	<b>2,582</b>	<b>354,192</b>	<b>345,176</b>	<b>9,016</b>	<b>419,513</b>	<b>367,786</b>	<b>418,167</b>
4.100.5.6220.430 Library Books	79,248	79,013	235	80,134	79,371	763	79,826	81,662	<b>81,662</b>
<b>Total Supplies and Materials</b>	<b>79,248</b>	<b>79,013</b>	<b>235</b>	<b>80,134</b>	<b>79,371</b>	<b>763</b>	<b>79,826</b>	<b>81,662</b>	<b>81,662</b>
<b>Total Educational Media Services Program</b>	<b>967,197</b>	<b>953,693</b>	<b>13,504</b>	<b>998,045</b>	<b>971,697</b>	<b>26,348</b>	<b>1,087,814</b>	<b>1,028,980</b>	<b>1,212,890</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6230.154 Maintenance Personnel	433,552	430,718	2,834	471,674	469,743	1,931	494,393	485,191	<b>567,136</b>
4.100.5.6230.199 Personal Leave Reimbursement	215	140	75	260	200		300	300	<b>500</b>
<b>Total Salaries</b>	<u>433,767</u>	<u>430,858</u>	<u>2,909</u>	<u>471,934</u>	<u>469,943</u>	<u>60,991</u>	<u>494,693</u>	<u>485,491</u>	<b><u>567,636</u></b>
4.100.5.6230.210 PERSI	51,184	51,973	789	55,688	56,183	- 495	58,027	57,288	<b>63,462</b>
4.100.5.6230.220 Social Security Tax	31,882	32,088	- 206	34,687	34,856	- 169	36,360	35,684	<b>41,721</b>
4.100.5.6230.230 Life Insurance	937	1,250	- 313	937	1,250	- 313	937	937	<b>937</b>
4.100.5.6230.240 Medical Insurance	80,955	72,063	- 8,892	85,104	76,344	8,760	112,500	110,400	<b>120,355</b>
4.100.5.6230.250 Employee Assistance Plan	243	242		243	245	-2	252	252	<b>252</b>
4.100.5.6230.260 Dental Insurance	3,847	3,850		3,861	3,860			2,100	<b>3,393</b>
4.100.5.6230.270 Worker's Compensation Insurance	28,718	28,675	1 -3 43	29,879	29,813		30,968	30,882	<b>36,272</b>
4.100.5.6230.290 Vision Insurance	667	667		667	667		0		
<b>Total Fringe Benefits</b>	<u>198,433</u>	<u>190,809</u>	<u>7,624</u>	<u>211,066</u>	<u>203,219</u>	<u>7,847</u>	<u>239,044</u>	<u>237,543</u>	<b><u>266,392</u></b>
4.100.5.6230.310 Professional and Technical Services	40,000	22,798	17,202	40,000	27,168	12,832	40,000	40,000	<b>40,000</b>
4.100.5.6230.361 Computer Service Expenses	643,300	567,065	76,235	677,300	676,127	1,173	654,300	654,300	<b>654,300</b>
4.100.5.6230.381 In-District Travel Allowance	8,000	5,111	2,889	8,000	4,354	3,646	8,000	8,000	<b>9,000</b>
4.100.5.6230.396 Inservice Training	12,500	2,050	10,450	12,500	7,677	4,823	12,500	12,500	<b>13,000</b>
<b>Total Purchased Services</b>	<u>703,800</u>	<u>597,024</u>	<u>106,776</u>	<u>737,800</u>	<u>715,326</u>	<u>22,474</u>	<u>714,800</u>	<u>714,800</u>	<b><u>716,300</u></b>
4.100.5.6230.410 General Supplies	2,500	2,326	174	2,500	1,618	882	2,500	2,500	<b>2,500</b>
4.100.5.6230.481 Equipment Repair (Non-Contracted)	15,500		15,500	15,500	2,293	13,207	15,500	15,500	<b>16,000</b>
<b>Total Supplies and Materials</b>	<u>18,000</u>	<u>2,326</u>	<u>15,674</u>	<u>18,000</u>	<u>3,911</u>	<u>14,089</u>	<u>18,000</u>	<u>18,000</u>	<b><u>18,500</u></b>
<b>Total Instruction-Related Technology Program</b>	<u>1,354,000</u>	<u>1,221,017</u>	<u>132,983</u>	<u>1,438,800</u>	<u>1,392,400</u>	<u>46,400</u>	<u>1,466,537</u>	<u>1,455,834</u>	<b><u>1,568,828</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.6310.319 Consultants	1,500		1,500	1,500		1,500	1,500	1,500	<b>1,500</b>
4.100.5.6310.391 Professional Dues and Fees	20,300	21,483	-1,183	20,300	19,069	1,231	20,300	20,300	<b>20,300</b>
<b>Total Purchased Services</b>	<b>21,800</b>	<b>21,483</b>	<b>317</b>	<b>21,800</b>	<b>19,069</b>	<b>2,731</b>	<b>21,800</b>	<b>21,800</b>	<b>21,800</b>
4.100.5.6310.410 General Supplies	7,000	4,063	2,937	7,000	5,965	1,035	7,000	7,000	<b>7,000</b>
<b>Total Supplies and Materials</b>	<b>7,000</b>	<b>4,063</b>	<b>2,937</b>	<b>7,000</b>	<b>5,965</b>	<b>1,035</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
4.100.5.6310.730 Judgments	6,800		6,800	6,800		6,800	6,800	6,800	<b>7,000</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>7,000</b>
<b>Total Board Of Education Program</b>	<b>35,600</b>	<b>05,545</b>	<b>10,055</b>	<b>35,600</b>	<b>05,034</b>	<b>10,566</b>	<b>35,600</b>	<b>35,600</b>	<b>35,800</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6320.111 Superintendent and Assistant Superintende	151,400	154,635	-3,235	155,945	162,989	-7,044	160,623	160,623	<b>167,045</b>
4.100.5.6320.151 Clerical Personnel	406,074	415,266	-9,192	424,681	431,834	-7,153	437,293	441,276	<b>505,331</b>
4.100.5.6320.199 Personal Leave Reimbursement	1,975	1,190	785	1,250	1,780	- 530	2,050	2,050	<b>2,220</b>
<b>Total Salaries</b>	<b>559,449</b>	<b>571,091</b>	<b>-11,642</b>	<b>581,876</b>	<b>596,603</b>	<b>-14,727</b>	<b>599,966</b>	<b>603,949</b>	<b>674,596</b>
4.100.5.6320.210 PERSI	66,012	68,354	-2,342	68,661	70,695	-2,034	70,375	71,259	<b>77,942</b>
4.100.5.6320.220 Social Security Tax	41,119	41,751	- 632	42,761	43,385	- 624	44,097	44,390	<b>49,583</b>
4.100.5.6320.230 Life Insurance	937	1,146	- 209	937	1,129	- 192	937	937	<b>937</b>
4.100.5.6320.240 Medical Insurance	71,960	73,859	-1,899	75,648	74,384	1,264	100,000	85,867	<b>106,983</b>
4.100.5.6320.250 Employee Assistance Plan	216	215		216	217	-1	224	195	<b>224</b>
4.100.5.6320.260 Dental Insurance	3,434	3,422	12	3,432	3,379	53		1,633	<b>3,016</b>
4.100.5.6320.270 Worker's Compensation Insurance	3,894	4,028	1- 134	4,207	4,359	- 152	4,139	4,235	<b>4,721</b>
4.100.5.6320.290 Vision Insurance	593	593	0	593	584		0		
4.100.5.6320.296 Other Employee Benefits	6,700	6,294	406	6,700	6,294	406	6,700	6,700	<b>6,700</b>
4.100.5.6320.297 COBRA Fees	2,000		2,000	2,000		2,000	2,000	2,000	<b>2,000</b>
<b>Total Fringe Benefits</b>	<b>196,865</b>	<b>199,662</b>	<b>-2,797</b>	<b>205,155</b>	<b>204,425</b>	<b>730</b>	<b>228,472</b>	<b>217,216</b>	<b>252,106</b>
4.100.5.6320.302 Fingerprinting								5,000	<b>5,000</b>
4.100.5.6320.310 Professional and Technical Services	28,800	6,824	21,976	29,050	5,000	24,050	33,600	33,600	<b>34,028</b>
4.100.5.6320.311 Legal Services	30,600	41,971	-11,371	32,500	19,076	13,424	32,500	32,500	<b>34,125</b>
4.100.5.6320.313 Publishing and Advertising	27,350	17,408	9,942	32,450	29,950	2,500	32,900	32,900	<b>35,250</b>
4.100.5.6320.319 Consultants	200		134	200	142		200	200	<b>500</b>
4.100.5.6320.325 Repair and Maintenance (Contracted)	8,859	10,444	-1,585	8,859	8,991	58 132	8,859	8,859	<b>8,859</b>
4.100.5.6320.352 Postage	54,600	50,233	4,367	55,000	39,398	15,602	55,000	55,000	<b>57,750</b>
4.100.5.6320.381 In-District Travel Allowance	6,550	3,633	2,917	6,550	3,692	2,858	7,050	7,050	<b>7,050</b>
4.100.5.6320.382 Out-District Travel Allowance	6,200	907	5,294	6,450	4,545	1,905	9,000	9,000	<b>11,500</b>
4.100.5.6320.391 Professional Dues and Fees	8,500	6,406	2,094	8,500	6,115	2,385	8,500	8,500	<b>8,500</b>
4.100.5.6320.396 Inservice Training	2,200		2,200	2,200	199	2,001	2,900	2,900	<b>2,975</b>
<b>Total Purchased Services</b>	<b>173,859</b>	<b>137,892</b>	<b>35,967</b>	<b>181,759</b>	<b>117,109</b>	<b>64,650</b>	<b>190,509</b>	<b>195,509</b>	<b>205,537</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.100.5.6320.410 General Supplies	14,300	10,165	4,135	14,300	9,950	4,350	14,400	11,900	<b>14,500</b>
4.100.5.6320.493 Professional Books and Journals	1,250	619	631	1,250	587	663	1,250	1,250	<b>1,250</b>
<b>Total Supplies and Materials</b>	<u>15,550</u>	<u>10,784</u>	<u>4,766</u>	<u>15,550</u>	<u>10,537</u>	<u>5,013</u>	<u>15,650</u>	<u>13,150</u>	<b><u>15,750</u></b>
4.100.5.6320.712 Liability Insurance	228,480	228,558	-78	232,750	232,800	-50	256,000	256,000	<b>338,000</b>
<b>Total Insurance and Judgment</b>	<u>228,480</u>	<u>228,558</u>	<u>-78</u>	<u>232,750</u>	<u>232,800</u>	<u>-50</u>	<u>256,000</u>	<u>256,000</u>	<b><u>338,000</u></b>
<b>Total Central Administration Program</b>	<u>1,174,203</u>	<u>1,147,987</u>	<u>26,216</u>	<u>1,217,090</u>	<u>1,161,473</u>	<u>55,617</u>	<u>1,290,597</u>	<u>1,285,824</u>	<b><u>1,485,989</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6410.114 Principals and Assistant Principals	2,830,370	2,716,389	113,981	2,966,450	2,822,213	144,237	3,085,319	3,113,733	<b>3,297,253</b>
4.100.5.6410.151 Clerical Personnel	846,373	799,853	46,520	845,184	803,905	41,279	882,564	876,862	<b>1,058,316</b>
4.100.5.6410.181 Clerical Substitutes	14,500		14,500	14,500		14,500	14,500	14,500	<b>7,000</b>
4.100.5.6410.199 Personal Leave Reimbursement	16,450	7,760	8,690	16,450	8,260	8,190	16,450	16,450	<b>13,400</b>
<b>Total Salaries</b>	<b>3,707,693</b>	<b>3,524,001</b>	<b>183,692</b>	<b>3,842,584</b>	<b>3,634,377</b>	<b>208,207</b>	<b>3,998,833</b>	<b>4,021,545</b>	<b>4,375,969</b>
4.100.5.6410.210 PERSI	435,785	431,621	4,164	451,702	450,424	1,278	467,363	472,821	<b>538,240</b>
4.100.5.6410.220 Social Security Tax	272,516	263,486	9,030	282,430	274,587	7,843	293,914	295,583	<b>321,634</b>
4.100.5.6410.230 Life Insurance	9,686	9,477	209	9,686	9,511	175	9,686	9,686	<b>9,582</b>
4.100.5.6410.240 Medical Insurance	548,695	535,024	13,671	576,816	564,385	12,431	762,500	735,998	<b>788,994</b>
4.100.5.6410.250 Employee Assistance Plan	1,647	1,623	24	1,647	1,659	-12	1,708	1,661	<b>1,652</b>
4.100.5.6410.260 Dental Insurance	26,076	25,926	150	26,169	25,830	339		13,998	<b>22,247</b>
4.100.5.6410.270 Worker's Compensation Insurance	25,800	25,196	604	27,776	27,311	465	27,590	28,227	<b>30,633</b>
4.100.5.6410.280 Retirement Sick Leave Benefits		-3,659	3,659				0		
4.100.5.6410.290 Vision Insurance	4,473	4,487	-14	4,523	4,466	57	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>1,324,678</b>	<b>1,293,182</b>	<b>31,496</b>	<b>1,380,749</b>	<b>1,358,172</b>	<b>22,577</b>	<b>1,562,761</b>	<b>1,557,974</b>	<b>1,712,982</b>
4.100.5.6410.382 Out-District Travel Allowance	2,000		2,000	2,000	1,028	972	2,000	2,000	<b>2,000</b>
<b>Total Purchased Services</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>1,028</b>	<b>972</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
4.100.5.6410.410 General Supplies	21,254	14,776	6,478	22,390	18,972	3,418	22,022	50,784	<b>50,784</b>
<b>Total Supplies and Materials</b>	<b>21,254</b>	<b>14,776</b>	<b>6,478</b>	<b>22,390</b>	<b>18,972</b>	<b>3,418</b>	<b>22,022</b>	<b>50,784</b>	<b>50,784</b>
<b>Total School Administration Program</b>	<b>5,055,625</b>	<b>4,831,960</b>	<b>223,665</b>	<b>5,247,723</b>	<b>5,012,550</b>	<b>235,173</b>	<b>5,585,616</b>	<b>5,632,303</b>	<b>6,141,735</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6510.151 Clerical Personnel	379,495	378,942	553	401,908	410,723	-8,815	390,496	375,685	<b>431,798</b>
4.100.5.6510.199 Personal Leave Reimbursement	1,700	516	1,184	1,700	534	1,166	570	570	<b>470</b>
<b>Total Salaries</b>	<b>381,195</b>	<b>379,459</b>	<b>1,736</b>	<b>403,608</b>	<b>411,257</b>	<b>-7,649</b>	<b>391,066</b>	<b>376,255</b>	<b>432,268</b>
4.100.5.6510.210 PERSI	44,922	45,369	- 447	47,626	48,136	- 510	45,872	44,398	<b>48,329</b>
4.100.5.6510.220 Social Security Tax	27,981	28,025	-44	29,665	30,357	- 692	28,744	27,654	<b>31,772</b>
4.100.5.6510.230 Life Insurance	768	1,081	- 313	768	1,098	- 330	768	768	<b>664</b>
4.100.5.6510.240 Medical Insurance	66,338	66,484	- 146	69,738	70,763	-1,025	92,188	78,433	<b>85,252</b>
4.100.5.6510.250 Employee Assistance Plan	199	198	1	199	201	-2	206	162	<b>178</b>
4.100.5.6510.260 Dental Insurance	3,156	3,156	0	3,164	3,199	-35		1,371	<b>2,404</b>
4.100.5.6510.270 Worker's Compensation Insurance	2,642	2,644	-2	2,918	2,975	-57	2,698	2,641	<b>3,025</b>
4.100.5.6510.280 Retirement Sick Leave Benefits		-26	26			0	0		
4.100.5.6510.290 Vision Insurance	547	547	0	547	553	-6			
<b>Total Fringe Benefits</b>	<b>146,553</b>	<b>147,478</b>	<b>- 925</b>	<b>154,625</b>	<b>157,283</b>	<b>-2,658</b>	<b>170,476</b>	<b>155,427</b>	<b>171,624</b>
4.100.5.6510.309 Bank Service Charges	15,100	14,958	142	15,100	15,222	- 122	15,100	15,100	<b>12,500</b>
4.100.5.6510.310 Professional and Technical Services	54,500	83,851	-29,351	84,500	106,472	-21,972	30,000	30,000	<b>100,000</b>
4.100.5.6510.312 Audit Services	45,000	36,049	8,951	45,000	45,183	- 183	47,000	47,000	<b>48,410</b>
4.100.5.6510.313 Publishing and Advertising	6,500	2,118	4,382	6,500	2,402	4,098	6,500	6,500	<b>6,695</b>
4.100.5.6510.381 In-District Travel Allowance	1,000	286	714	1,000	954		1,150	1,150	<b>1,150</b>
4.100.5.6510.382 Out-District Travel Allowance	1,000	232	768	1,000	2,860	46	1,500	1,500	<b>1,500</b>
4.100.5.6510.396 Inservice Training				1,000	950		1,000	1,000	<b>1,050</b>
<b>Total Purchased Services</b>	<b>123,100</b>	<b>137,495</b>	<b>-14,395</b>	<b>154,100</b>	<b>174,043</b>	<b>-30,943</b>	<b>102,250</b>	<b>102,250</b>	<b>171,305</b>
4.100.5.6510.410 General Supplies	8,500	5,720	2,780	7,000	5,781	1,219	7,000	7,000	<b>5,750</b>
4.100.5.6510.493 Professional Books and Journals							500	500	<b>500</b>
<b>Total Supplies and Materials</b>	<b>8,500</b>	<b>5,720</b>	<b>2,780</b>	<b>7,000</b>	<b>5,781</b>	<b>1,219</b>	<b>7,500</b>	<b>7,500</b>	<b>6,250</b>
4.100.5.6510.715 Surety Insurance	866	866		882	882		910	910	<b>1,300</b>
<b>Total Insurance and Judgment</b>	<b>866</b>	<b>866</b>	<b>0</b>	<b>882</b>	<b>882</b>	<b>0</b>	<b>910</b>	<b>910</b>	<b>1,300</b>
<b>Total Business Administration Program</b>	<b>660,214</b>	<b>671,018</b>	<b>-10,804</b>	<b>720,215</b>	<b>749,246</b>	<b>-29,031</b>	<b>672,202</b>	<b>642,342</b>	<b>782,747</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6550.156 Warehouse Personnel	91,883	90,442	1,441	99,826	81,845	17,981	107,854	90,805	<b>95,839</b>
4.100.5.6550.199 Personal Leave Reimbursement	500	400	100	320		320	400	400	<b>400</b>
<b>Total Salaries</b>	<b>92,383</b>	<b>90,842</b>	<b>1,541</b>	<b>100,146</b>	<b>81,845</b>	<b>18,301</b>	<b>108,254</b>	<b>91,205</b>	<b>96,239</b>
4.100.5.6550.210 PERSI	10,901	10,246	655	11,817	11,112	705	12,698	10,762	<b>10,760</b>
4.100.5.6550.220 Social Security Tax	6,790	6,893	- 103	7,361	6,305	1,056	7,956	6,703	<b>7,073</b>
4.100.5.6550.230 Life Insurance	312	317	-5	312	299		312	312	<b>312</b>
4.100.5.6550.240 Medical Insurance	26,985	24,707	2,278	28,368	27,318	1,050	37,500	36,800	<b>40,118</b>
4.100.5.6550.250 Employee Assistance Plan			-2	81	79				<b>84</b>
4.100.5.6550.260 Dental Insurance	81,282	83,303	-21	1,287	1,233		84,777	700	<b>1,131</b>
4.100.5.6550.270 Worker's Compensation Insurance	6,115	6,012	103	6,341	5,195	1,146	0	5,801	<b>6,150</b>
4.100.5.6550.290 Vision Insurance	222	226	-4	222	213				
<b>Total Fringe Benefits</b>	<b>52,688</b>	<b>49,787</b>	<b>2,901</b>	<b>55,789</b>	<b>51,756</b>	<b>4,033</b>	<b>65,327</b>	<b>61,162</b>	<b>65,628</b>
4.100.5.6550.325 Repair and Maintenance (Contracted)	3,500	2,240	1,261	9,500	2,442	7,058	105,000	105,000	<b>5,000</b>
<b>Total Purchased Services</b>	<b>3,500</b>	<b>2,240</b>	<b>1,261</b>	<b>9,500</b>	<b>2,442</b>	<b>7,058</b>	<b>105,000</b>	<b>105,000</b>	<b>5,000</b>
4.100.5.6550.410 General Supplies	6,000	4,725	1,275	6,000	5,060	940	6,000	6,000	<b>6,000</b>
4.100.5.6550.419 Warehouse Supplies	5,500	69,095	-63,595	5,500	193,146	- 187,646	9,200	9,200	<b>9,200</b>
4.100.5.6550.421 Motor Fuel	3,000	1,854	1,146	3,000	2,548	452	3,000	3,000	<b>3,000</b>
<b>Total Supplies and Materials</b>	<b>14,500</b>	<b>75,674</b>	<b>-61,174</b>	<b>14,500</b>	<b>200,754</b>	<b>- 186,254</b>	<b>18,200</b>	<b>18,200</b>	<b>18,200</b>
<b>Total Central Service Program</b>	<b>163,071</b>	<b>218,542</b>	<b>-55,471</b>	<b>179,935</b>	<b>336,797</b>	<b>- 156,862</b>	<b>296,781</b>	<b>275,567</b>	<b>185,067</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6560.151 Clerical Personnel	180,267	179,105	1,162	184,286	182,300	1,986	192,765	191,724	<b>220,380</b>
4.100.5.6560.199 Personal Leave Reimbursement	320	400	-80	500	400	100	1,200	1,200	<b>400</b>
<b>Total Salaries</b>	<b>180,587</b>	<b>179,505</b>	<b>1,082</b>	<b>184,786</b>	<b>182,700</b>	<b>2,086</b>	<b>193,965</b>	<b>192,924</b>	<b>220,780</b>
4.100.5.6560.210 PERSI	21,310	21,435	- 125	21,805	21,814	-9	22,752	22,764	<b>24,683</b>
4.100.5.6560.220 Social Security Tax	13,274	12,964	310	13,582	13,052	530	14,256	14,180	<b>16,227</b>
4.100.5.6560.230 Life Insurance	312	417	- 105	312	417	- 105	312	312	<b>312</b>
4.100.5.6560.240 Medical Insurance	26,985	32,529	-5,544	28,368	36,258	-7,890	37,500	36,800	<b>40,118</b>
4.100.5.6560.250 Employee Assistance Plan				81	82	-1			<b>84</b>
4.100.5.6560.260 Dental Insurance	81,282	81,283	-1	1,287	1,287	0		700	<b>1,131</b>
4.100.5.6560.270 Worker's Compensation Insurance	1,257	1,249	0 8	1,336	1,319	17	841,338	841,354	<b>1,546</b>
4.100.5.6560.290 Vision Insurance	222	222	0	222	222	0	0		
<b>Total Fringe Benefits</b>	<b>64,723</b>	<b>70,180</b>	<b>-5,457</b>	<b>66,993</b>	<b>74,450</b>	<b>-7,457</b>	<b>76,242</b>	<b>76,194</b>	<b>84,101</b>
4.100.5.6560.310 Professional and Technical Services	1,000		1,000	1,000		1,000	1,000	1,000	<b>1,000</b>
4.100.5.6560.325 Repair and Maintenance (Contracted)	61,915	59,171	2,744	61,915	321,656	- 259,741	61,915	61,915	<b>137,300</b>
4.100.5.6560.382 Out-District Travel Allowance	1,450	0	1,450	1,450	0	1,450	1,450	1,450	<b>1,450</b>
<b>Total Purchased Services</b>	<b>64,365</b>	<b>59,171</b>	<b>5,194</b>	<b>64,365</b>	<b>321,656</b>	<b>- 257,291</b>	<b>64,365</b>	<b>64,365</b>	<b>139,750</b>
4.100.5.6560.410 General Supplies	6,300	3,039	3,261	6,300	4,471	1,829	6,300	6,300	<b>6,300</b>
<b>Total Supplies and Materials</b>	<b>6,300</b>	<b>3,039</b>	<b>3,261</b>	<b>6,300</b>	<b>4,471</b>	<b>1,829</b>	<b>6,300</b>	<b>6,300</b>	<b>6,300</b>
<b>Total Administrative Technology Service Program</b>	<b>315,975</b>	<b>311,895</b>	<b>4,080</b>	<b>322,444</b>	<b>583,277</b>	<b>- 260,833</b>	<b>340,872</b>	<b>339,783</b>	<b>450,931</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6610.113 Supervisors and Coordinators	83,200	82,541	659	85,696	86,263	- 567	88,824	88,275	<b>101,517</b>
4.100.5.6610.151 Clerical Personnel	6,195	8,794	-2,599	6,000	3,069	2,931	6,000	6,000	<b>6,000</b>
4.100.5.6610.153 Custodians	1,339,405	1,279,056	60,349	1,475,592	1,399,602	75,991	1,648,702	1,503,288	<b>1,741,832</b>
4.100.5.6610.183 Substitute Custodians	90,000	87,747	2,253	90,000	70,767	19,233	90,000	90,000	<b>90,000</b>
4.100.5.6610.199 Personal Leave Reimbursement	1,500	1,350	150	1,500	1,970	- 470	1,500	1,500	<b>1,600</b>
<b>Total Salaries</b>	<b>1,520,300</b>	<b>1,459,487</b>	<b>60,813</b>	<b>1,658,788</b>	<b>1,561,670</b>	<b>97,118</b>	<b>1,835,026</b>	<b>1,689,063</b>	<b>1,940,949</b>
4.100.5.6610.210 PERSI	168,770	170,533	-1,763	185,112	186,944	-1,832	204,692	188,684	<b>208,469</b>
4.100.5.6610.220 Social Security Tax	111,741	111,545	196	121,921	119,567	2,354	134,874	124,146	<b>142,660</b>
4.100.5.6610.230 Life Insurance	4,583	4,916	333	4,896	4,817	79	5,673	4,583	<b>4,271</b>
4.100.5.6610.240 Medical Insurance	386,804	400,171	=13,367	434,961	420,620	14,341	668,362	527,466	<b>534,912</b>
4.100.5.6610.250 Employee Assistance Plan	1,161	1,191	-30	1,253	1,176	77	1,497	1,187	<b>1,120</b>
4.100.5.6610.260 Dental Insurance	18,382	19,335	953	19,728	18,978	750		10,031	<b>15,082</b>
4.100.5.6610.270 Worker's Compensation Insurance	100,285	110,510	=10,225	104,684	95,288	9,396	114,538	107,099	<b>123,685</b>
4.100.5.6610.280 Retirement Sick Leave Benefits		-3				-1	0		
4.100.5.6610.290 Vision Insurance	3,154	3,352	198	3,411	3,282	129			
<b>Total Fringe Benefits</b>	<b>794,880</b>	<b>821,547</b>	<b>-26,667</b>	<b>875,966</b>	<b>850,674</b>	<b>25,292</b>	<b>1,129,636</b>	<b>983,196</b>	<b>1,030,199</b>
4.100.5.6610.310 Professional and Technical Services	725,000	343,997	381,003	725,000	785,004	-60,004	900,000	900,000	<b>939,780</b>
4.100.5.6610.331 Electricity Utilities	980,200	728,200	252,000	998,100	688,066	310,034	991,300	999,300	<b>1,079,300</b>
4.100.5.6610.332 Gas Utilities	232,000	147,158	84,842	227,000	177,452	49,548	227,100	257,100	<b>278,900</b>
4.100.5.6610.336 Water	718,100	574,023	144,077	742,200	548,385	193,815	748,900	756,900	<b>783,000</b>
4.100.5.6610.337 Land Fill Fee	3,500	2,839	661	3,500	2,757	743	3,500	3,500	<b>3,500</b>
4.100.5.6610.351 Telephone - Voice	58,000	63,752	-5,752	65,000	70,856	-5,856	68,000	68,000	<b>71,000</b>
4.100.5.6610.354 Telephone / Cable - Data	175,000	86,310	88,690	175,000	660	174,340	175,000	175,000	<b>180,000</b>
4.100.5.6610.355 Telephone - Cellular	3,000		3,000	4,000		4,000	4,200	4,200	<b>4,200</b>
4.100.5.6610.381 In-District Travel Allowance	2,000	1,524	476	2,000	601	1,399	2,000	2,000	<b>2,000</b>
<b>Total Purchased Services</b>	<b>2,896,800</b>	<b>1,947,802</b>	<b>948,998</b>	<b>2,941,800</b>	<b>2,273,782</b>	<b>668,018</b>	<b>3,120,000</b>	<b>3,166,000</b>	<b>3,341,680</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.6610.410 General Supplies	6,500	6,696	- 196	6,500	1,575	4,925	6,500	6,500	<b>6,825</b>
4.100.5.6610.418 Custodial Supplies	238,500	216,087	22,413	239,000	243,724	-4,724	242,500	242,500	<b>243,900</b>
4.100.5.6610.481 Equipment Repair (Non-Contracted)	2,000	397	1,604	2,000	640	1,360	2,000	2,000	<b>2,000</b>
<b>Total Supplies and Materials</b>	<u>247,000</u>	<u>223,179</u>	<u>23,821</u>	<u>247,500</u>	<u>245,939</u>	<u>1,561</u>	<u>251,000</u>	<u>251,000</u>	<b><u>252,725</u></b>
4.100.5.6610.711 Property Insurance	207,515	207,515		211,396	211,396		224,000	224,000	<b>310,500</b>
<b>Total Insurance and Judgment</b>	<u>207,515</u>	<u>207,515</u>	<u>0</u>	<u>211,396</u>	<u>211,396</u>	<u>0</u>	<u>224,000</u>	<u>224,000</u>	<b><u>310,500</u></b>
<b>Total Building Operation Services Program</b>	<u>5,666,495</u>	<u>4,659,531</u>	<u>1,006,964</u>	<u>5,935,450</u>	<u>5,143,461</u>	<u>791,989</u>	<u>6,559,662</u>	<u>6,293,259</u>	<b><u>6,876,053</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.100.5.6630.418 Custodial Supplies	3,600	3,809	- 209	3,600	3,401	199	3,600	3,600	<b>3,600</b>
<b>Total Supplies and Materials</b>	3,600	3,809	- 209	3,600	3,401	199	3,600	3,600	<b>3,600</b>
<b>Total Maintenance - Non-Student Occupied Program</b>	<u>3,600</u>	<u>3,809</u>	<u>- 209</u>	<u>3,600</u>	<u>3,401</u>	<u>199</u>	<u>3,600</u>	<u>3,600</u>	<b><u>3,600</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6640.151 Clerical Personnel	103,434	102,715	719	107,984	111,659	-3,675	109,035	109,035	<b>125,383</b>
4.100.5.6640.154 Maintenance Personnel	728,001	658,226	69,775	766,954	830,488	-63,534	964,720	905,468	<b>1,101,472</b>
4.100.5.6640.199 Personal Leave Reimbursement	1,000	160	840	1,000	400	600	1,000	1,000	<b>1,000</b>
<b>Total Salaries</b>	<b>832,435</b>	<b>761,101</b>	<b>71,334</b>	<b>875,938</b>	<b>942,547</b>	<b>-66,609</b>	<b>1,074,755</b>	<b>1,015,503</b>	<b>1,227,855</b>
4.100.5.6640.210 PERSI	98,226	91,480	6,746	103,360	112,521	-9,161	126,068	119,828	<b>137,274</b>
4.100.5.6640.220 Social Security Tax	61,184	56,464	4,720	64,382	70,053	-5,671	78,995	74,640	<b>90,248</b>
4.100.5.6640.230 Life Insurance	2,187	2,322	- 135	2,604	2,502	102	2,500	2,396	<b>2,396</b>
4.100.5.6640.240 Medical Insurance	188,904	183,725	5,179	236,392	213,018	23,374	300,000	282,133	<b>307,574</b>
4.100.5.6640.250 Employee Assistance Plan	567	549	18	681	606	75	672	635	<b>644</b>
4.100.5.6640.260 Dental Insurance	8,977	8,727	250	10,722	9,596	1,126		5,365	<b>8,672</b>
4.100.5.6640.270 Worker's Compensation Insurance	55,112	54,893	219	55,458	53,216	2,242	67,280	64,595	<b>78,460</b>
4.100.5.6640.290 Vision Insurance	1,540	1,513	27	1,854	1,659	195	0		
<b>Total Fringe Benefits</b>	<b>416,697</b>	<b>399,672</b>	<b>17,025</b>	<b>475,453</b>	<b>463,173</b>	<b>12,280</b>	<b>575,515</b>	<b>549,592</b>	<b>625,268</b>
4.100.5.6640.325 Repair and Maintenance (Contracted)	70,000	53,182	16,818	70,000	69,803	197	75,000	78,973	<b>78,973</b>
4.100.5.6640.328 Building Repairs (Contracted)	50,000	41,514	8,486	50,000	49,586	414	50,000	50,000	<b>50,000</b>
4.100.5.6640.396 Inservice Training	6,000	1,137	4,863	6,000	4,918	1,082	6,000	6,000	<b>6,000</b>
<b>Total Purchased Services</b>	<b>126,000</b>	<b>95,833</b>	<b>30,167</b>	<b>126,000</b>	<b>124,307</b>	<b>1,693</b>	<b>131,000</b>	<b>134,973</b>	<b>134,973</b>
4.100.5.6640.410 General Supplies	10,000	8,957	1,043	10,000	8,086	1,914	10,000	10,000	<b>10,000</b>
4.100.5.6640.421 Motor Fuel	55,000	33,680	21,320	55,000	69,549	-14,549	55,000	55,000	<b>60,000</b>
4.100.5.6640.428 Repairs Parts and Supplies	40,000	33,796	6,204	40,000	44,200	-4,200	40,000	40,000	<b>40,000</b>
4.100.5.6640.471 Building Repairs (Non-Contracted)	165,000	161,891	3,109	165,000	167,119	-2,119	165,000	165,000	<b>165,000</b>
4.100.5.6640.481 Equipment Repair (Non-Contracted)	35,000	22,346	12,654	35,000	28,295	6,705	35,000	35,000	<b>35,000</b>
<b>Total Supplies and Materials</b>	<b>305,000</b>	<b>260,671</b>	<b>44,329</b>	<b>305,000</b>	<b>317,249</b>	<b>-12,249</b>	<b>305,000</b>	<b>305,000</b>	<b>310,000</b>
<b>Total General Maintenance Services Program</b>	<b>1,680,132</b>	<b>1,517,277</b>	<b>162,855</b>	<b>1,782,391</b>	<b>1,847,277</b>	<b>-64,886</b>	<b>2,086,270</b>	<b>2,005,068</b>	<b>2,298,096</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6650.155 Grounds Personnel	169,945	159,684	10,261	154,375	141,092	13,283	175,740	175,726	<b>201,134</b>
4.100.5.6650.199 Personal Leave Reimbursement	160	380	- 220	300	160	140	300	300	<b>300</b>
<b>Total Salaries</b>	<u>170,105</u>	<u>160,064</u>	<u>10,041</u>	<u>154,675</u>	<u>141,252</u>	<u>13,423</u>	<u>176,040</u>	<u>176,026</u>	<b>201,434</b>
4.100.5.6650.210 PERSI	20,073	18,828	1,245	18,251	16,798	1,453	20,649	20,771	<b>22,521</b>
4.100.5.6650.220 Social Security Tax	12,503	12,184	319	11,369	10,548	821	12,939	12,939	<b>14,805</b>
4.100.5.6650.230 Life Insurance	729	666	63	625	538		625	625	<b>625</b>
4.100.5.6650.240 Medical Insurance	62,965	57,618	5,347	56,734	44,599	12,135	75,000	73,600	<b>80,237</b>
4.100.5.6650.250 Employee Assistance Plan	189	172	17	163	127		168	168	<b>168</b>
4.100.5.6650.260 Dental Insurance	2,992	2,735	257	2,573	2,216	36 357		1,400	<b>2,262</b>
4.100.5.6650.270 Worker's Compensation Insurance	11,262	10,687	575	9,793	8,947	846	11,020	11,197	<b>12,871</b>
4.100.5.6650.290 Vision Insurance	519	474	45	445	383		0		
<b>Total Fringe Benefits</b>	<u>111,232</u>	<u>103,365</u>	<u>7,867</u>	<u>99,953</u>	<u>84,157</u>	<u>15,796</u>	<u>120,401</u>	<u>120,700</u>	<b>133,489</b>
4.100.5.6650.325 Repair and Maintenance (Contracted)	15,000	16,202	-1,202	15,000	8,464	6,536	15,000	15,000	<b>15,000</b>
<b>Total Purchased Services</b>	<u>15,000</u>	<u>16,202</u>	<u>-1,202</u>	<u>15,000</u>	<u>8,464</u>	<u>6,536</u>	<u>15,000</u>	<u>15,000</u>	<b>15,000</b>
4.100.5.6650.410 General Supplies	25,000	22,793	2,207	25,000	23,153	1,847	25,000	25,000	<b>25,000</b>
<b>Total Supplies and Materials</b>	<u>25,000</u>	<u>22,793</u>	<u>2,207</u>	<u>25,000</u>	<u>23,153</u>	<u>1,847</u>	<u>25,000</u>	<u>25,000</u>	<b>25,000</b>
<b>Total Ground Maintenance Services Program</b>	<u>321,337</u>	<u>302,423</u>	<u>18,914</u>	<u>294,628</u>	<u>257,026</u>	<u>37,602</u>	<u>336,441</u>	<u>336,726</u>	<b>374,923</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6670.152 Instructional Assistants	100,900	88,892	12,008	105,992	97,654	8,338	113,763	108,533	<b>132,228</b>
4.100.5.6670.199 Personal Leave Reimbursement	400		320	400		400	400	400	<b>400</b>
<b>Total Salaries</b>	<u>101,300</u>	<u>88,972</u>	<u>12,328</u>	<u>106,392</u>	<u>97,654</u>	<u>8,738</u>	<u>114,163</u>	<u>108,933</u>	<b><u>132,628</u></b>
4.100.5.6670.210 PERSI	11,953	10,624	1,329	12,554	11,660	894	13,391	12,854	<b>14,828</b>
4.100.5.6670.220 Social Security Tax	7,445	6,530	915	7,819	7,137	682	8,391	8,006	<b>9,748</b>
4.100.5.6670.230 Life Insurance	729	614	115	729	703		729	521	<b>417</b>
4.100.5.6670.240 Medical Insurance	62,965	45,600	17,365	66,190	63,807	2,383	87,500	61,333	<b>53,491</b>
4.100.5.6670.250 Employee Assistance Plan	189	132	57	191	188		196	138	<b>112</b>
4.100.5.6670.260 Dental Insurance	2,992	2,523	469	3,002	2,893	109		1,166	<b>1,508</b>
4.100.5.6670.270 Worker's Compensation Insurance	705	569	136	769	707	3	788	765	<b>929</b>
4.100.5.6670.280 Retirement Sick Leave Benefits		-98	98			62	0		
4.100.5.6670.290 Vision Insurance	519	437	82	519	500		0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<u>87,497</u>	<u>66,931</u>	<u>20,566</u>	<u>91,773</u>	<u>87,594</u>	<u>19,179</u>	<u>110,995</u>	<u>84,783</u>	<b><u>81,033</u></b>
4.100.5.6670.386 Crossing Guards Support	45,500	45,682	- 182	45,500	45,663	- 163	45,500	45,500	<b>45,500</b>
4.100.5.6670.387 Resource Officer Support	69,000		69,000	69,000	121,000	-52,000	73,000	73,000	<b>73,000</b>
<b>Total Purchased Services</b>	<u>114,500</u>	<u>45,682</u>	<u>68,818</u>	<u>114,500</u>	<u>166,663</u>	<u>-52,163</u>	<u>118,500</u>	<u>118,500</u>	<b><u>118,500</u></b>
<b>Total Security Services Program</b>	<u>303,297</u>	<u>201,585</u>	<u>101,712</u>	<u>312,665</u>	<u>351,911</u>	<u>-39,246</u>	<u>343,658</u>	<u>312,216</u>	<b><u>332,161</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6810.113 Supervisors and Coordinators	198,202	197,965	237	202,507	211,004	-8,497	205,698	184,875	<b>232,635</b>
4.100.5.6810.151 Clerical Personnel	69,702	76,668	-6,966	84,205	84,853	- 648	89,657	74,490	<b>104,809</b>
4.100.5.6810.157 Bus Drivers	1,216,135	1,226,995	-10,860	1,456,275	1,492,106	-35,831	1,552,152	1,476,753	<b>1,798,750</b>
4.100.5.6810.158 Mechanics	178,349	175,840	2,509	204,912	226,652	-21,740	220,913	216,054	<b>261,535</b>
4.100.5.6810.162 Bus Attendants	134,989	113,075	21,914	138,867	124,148	14,719	166,910	171,041	<b>215,285</b>
4.100.5.6810.187 Substitute and Trainee Bus Drivers	175,000	124,991	50,009	155,000	132,031	22,969	138,000	138,000	<b>145,000</b>
4.100.5.6810.199 Personal Leave Reimbursement	4,000	4,125	125	6,939	4,573	2,366	6,939	6,939	<b>6,939</b>
<b>Total Salaries</b>	<b>1,976,377</b>	<b>1,919,658</b>	<b>56,719</b>	<b>2,248,705</b>	<b>2,275,367</b>	<b>-26,662</b>	<b>2,380,269</b>	<b>2,268,152</b>	<b>2,764,953</b>
4.100.5.6810.210 PERSI	233,209	220,976	12,233	265,342	260,949	4,393	279,205	267,637	<b>339,796</b>
4.100.5.6810.220 Social Security Tax	145,263	143,812	1,451	165,279	171,409	-6,130	174,950	166,709	<b>203,225</b>
4.100.5.6810.230 Life Insurance	4,791	4,882	-91	5,000	5,643	- 643	4,984	5,104	<b>5,520</b>
4.100.5.6810.240 Medical Insurance	386,804	382,534	4,270	425,506	439,675	-14,169	561,250	564,265	<b>668,640</b>
4.100.5.6810.250 Employee Assistance Plan	1,161	1,172	-11	1,226	1,341	- 115	1,257	1,270	<b>1,400</b>
4.100.5.6810.260 Dental Insurance	18,382	19,005	623	19,300	21,314	-2,014		10,731	<b>18,852</b>
4.100.5.6810.270 Worker's Compensation Insurance	95,509	85,684	9,825	102,114	88,576	13,538	107,589	104,217	<b>127,464</b>
4.100.5.6810.280 Retirement Sick Leave Benefits		-1,075	1,075				0		
4.100.5.6810.290 Vision Insurance	3,154	3,288	134	3,337	3,683	- 346			
4.100.5.6810.295 Physicals	19,985	13,756	6,229	19,985	11,268	8,717	19,985	19,985	<b>22,250</b>
<b>Total Fringe Benefits</b>	<b>908,258</b>	<b>874,034</b>	<b>34,224</b>	<b>1,007,089</b>	<b>1,003,857</b>	<b>3,232</b>	<b>1,149,220</b>	<b>1,139,918</b>	<b>1,387,147</b>
4.100.5.6810.310 Professional and Technical Services	10,900	10,643	257	10,900	10,417	483	10,900	10,900	<b>11,600</b>
4.100.5.6810.325 Repair and Maintenance (Contracted)	36,600	33,315	3,285	30,000	10,805	19,195	30,000	30,000	<b>35,000</b>
4.100.5.6810.331 Electricity Utilities	15,353	23,438	-8,085	15,353	23,126	-7,773	15,353	15,353	<b>15,353</b>
4.100.5.6810.345 Transportation Services (Contracted)	1,200		1,200	1,200	108	1,092	1,200	1,200	<b>2,000</b>
4.100.5.6810.346 Software	9,309	9,870	561	9,309	8,895	414	9,309	9,309	<b>90,000</b>
4.100.5.6810.382 Out-District Travel Allowance	7,700	2,168	5,532	7,700	3,263	4,437	7,700	7,700	<b>10,000</b>
4.100.5.6810.396 Inservice Training	3,926	- 653	4,579	3,926	1,219	2,707	3,926	3,926	<b>4,700</b>
<b>Total Purchased Services</b>	<b>84,988</b>	<b>78,780</b>	<b>6,208</b>	<b>78,388</b>	<b>57,834</b>	<b>20,554</b>	<b>78,388</b>	<b>78,388</b>	<b>168,653</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.6810.420 Transportation Supplies	7,000	5,029	1,971	7,000	4,800	2,200	7,000	7,000	<b>10,500</b>
4.100.5.6810.421 Motor Fuel	320,000	291,574	28,426	320,000	399,330	-79,330	495,000	495,000	<b>600,000</b>
4.100.5.6810.425 Laundry	920	307	613	920	717	203	1,100	1,100	<b>2,000</b>
4.100.5.6810.428 Repairs Parts and Supplies	163,400	166,383	-2,983	125,768	192,219	-66,451	190,000	190,000	<b>251,000</b>
4.100.5.6810.429 Tires	25,030	24,954	76	25,531	25,478	53	30,000	30,000	<b>42,000</b>
4.100.5.6810.481 Equipment Repair (Non-Contracted)	1,600		1,531	1,600		1,600	1,600	1,600	<b>1,600</b>
<b>Total Supplies and Materials</b>	<u>517,950</u>	<u>488,318</u>	<u>29,632</u>	<u>480,819</u>	<u>622,544</u>	<u>- 141,725</u>	<u>724,700</u>	<u>724,700</u>	<b><u>907,100</u></b>
4.100.5.6810.550 Equipment	2,000	1,328	672	2,000	248	1,752	2,000	2,000	<b>4,000</b>
<b>Total Capital Objects</b>	<u>2,000</u>	<u>1,328</u>	<u>672</u>	<u>2,000</u>	<u>248</u>	<u>1,752</u>	<u>2,000</u>	<u>2,000</u>	<b><u>4,000</u></b>
4.100.5.6810.714 Transportation Insurance	1,019		1,019	1,019		1,019	1,019	1,019	<b>1,019</b>
<b>Total Insurance and Judgment</b>	<u>1,019</u>	<u>0</u>	<u>1,019</u>	<u>1,019</u>	<u>0</u>	<u>1,019</u>	<u>1,019</u>	<u>1,019</u>	<b><u>1,019</u></b>
<b>Total Pupil To School Transportation Program</b>	<u>3,490,592</u>	<u>3,362,118</u>	<u>128,474</u>	<u>3,818,020</u>	<u>3,969,850</u>	<u>- 141,830</u>	<u>4,335,596</u>	<u>4,214,177</u>	<b><u>5,232,872</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND**  
**GENERAL TRANSPORTATION PROGRAM**

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6830.313 Publishing and Advertising	800	263	537	800		800	800	800	<b>2,000</b>
4.100.5.6830.381 In-District Travel Allowance	500	287	213	500	118	382	500	500	<b>1,200</b>
4.100.5.6830.382 Out-District Travel Allowance	6,500	986	5,514	6,500	2,709	3,791	5,000	5,000	<b>5,000</b>
<b>Total Purchased Services</b>	<b>7,800</b>	<b>1,536</b>	<b>6,264</b>	<b>7,800</b>	<b>2,826</b>	<b>4,974</b>	<b>6,300</b>	<b>6,300</b>	<b>8,200</b>
4.100.5.6830.420 Transportation Supplies	1,200	880	320	1,200	295	905	1,200	1,200	<b>10,000</b>
4.100.5.6830.421 Motor Fuel	1,000	448	552	1,000	427	573	1,000	1,000	<b>1,400</b>
4.100.5.6830.428 Repairs Parts and Supplies	3,900	3,139	761	3,900	8,983	-5,083	4,100	4,100	<b>4,100</b>
<b>Total Supplies and Materials</b>	<b>6,100</b>	<b>4,467</b>	<b>1,633</b>	<b>6,100</b>	<b>9,705</b>	<b>-3,605</b>	<b>6,300</b>	<b>6,300</b>	<b>15,500</b>
4.100.5.6830.550 Equipment	1,100		1,016	1,300	348,613	- 347,313	1,600	1,600	<b>1,600</b>
<b>Total Capital Objects</b>	<b>1,100</b>	<b>84 84</b>	<b>1,016</b>	<b>1,300</b>	<b>348,613</b>	<b>- 347,313</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
4.100.5.6830.714 Transportation Insurance	31,493	31,493		32,081	32,081		32,081	32,081	<b>46,000</b>
<b>Total Insurance and Judgment</b>	<b>31,493</b>	<b>31,493</b>	<b>0</b>	<b>32,081</b>	<b>32,081</b>	<b>0</b>	<b>32,081</b>	<b>32,081</b>	<b>46,000</b>
<b>Total General Transportation Program</b>	<b>46,493</b>	<b>37,581</b>	<b>8,912</b>	<b>47,281</b>	<b>393,226</b>	<b>- 345,945</b>	<b>46,281</b>	<b>46,281</b>	<b>71,300</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6910.133 Stipends and Extra Days - Regular		287,750	- 287,750		2,614	-2,614			
4.100.5.6910.138 State-Paid Salary	108,254	282,254	- 174,000		466,789	- 466,789			
	<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Salaries</b>	<u>108,254</u>	<u>570,004</u>	<u>- 461,750</u>	<u>0</u>	<u>469,402</u>	<u>- 469,402</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.100.5.6910.210 PERSI		64,662	-64,662	0	33,851	-33,851	0	0	0
4.100.5.6910.220 Social Security Tax		43,606	-43,606	0	21,877	-21,877	0	0	0
4.100.5.6910.240 Medical Insurance	0			0			0	795,998	735,000
4.100.5.6910.260 Dental Insurance	0			0			0	93,997	0
4.100.5.6910.270 Worker's Compensation Insurance	0	9,973	9,973	0	11,336	-11,336	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>112,241</u>	<u>- 112,241</u>	<u>0</u>	<u>67,065</u>	<u>-67,065</u>	<u>0</u>	<u>749,995</u>	<u>735,000</u>
4.100.5.6910.310 Professional and Technical Services	12,500		12,500	12,500	12,500		12,500	12,500	12,500
	<u>12,500</u>	<u>0</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>0</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<b>Total Purchased Services</b>									
	<u>120,754</u>	<u>682,245</u>	<u>- 561,491</u>	<u>12,500</u>	<u>548,967</u>	<u>- 536,467</u>	<u>12,500</u>	<u>762,495</u>	<u>747,500</u>
<b>Total Other Support Services Program</b>									

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**GENERAL FUND**  
**CAPITAL ASSET ACQUISITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.5.8100.510 Site Purchases								4,000,000	
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	4,000,000	<u>0</u>
<b>Total Capital Asset Acquisition Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	4,000,000	<u>0</u>
	0	0	0	0	0	0	0		0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.100.5.9200.810 Transfers to Other Funds	433,000	299,373	133,627	531,487	294,182	237,305	858,739	858,739	<b>240,882</b>
<b>Total Transfers or Reserves</b>	<u>433,000</u>	<u>299,373</u>	<u>133,627</u>	<u>531,487</u>	<u>294,182</u>	<u>237,305</u>	<u>858,739</u>	<u>858,739</u>	<b><u>240,882</u></b>
<b>Total Fund Transfer Program</b>	<u>433,000</u>	<u>299,373</u>	<u>133,627</u>	<u>531,487</u>	<u>294,182</u>	<u>237,305</u>	<u>858,739</u>	<u>858,739</u>	<b><u>240,882</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO.25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.9500.850 Contingency Reserve	777,003	N/A	N/A	818,693	N/A	N/A	918,152	900,807	<b>1,016,242</b>
4.100.5.9500.852 Unappropriated Fund Balance	3,108,012	N/A	N/A	3,274,774	N/A	N/A	3,672,607	3,603,230	<b>4,064,966</b>
4.100.5.9500.854 Inventory / Prepaid Expenses	300,000	N/A	N/A	300,000	N/A	N/A	300,000	300,000	<b>300,000</b>
4.100.5.9500.855 Appropriated Fund Balance	5,144,221	N/A	N/A	9,284,737	N/A	N/A	10,846,803	7,526,093	<b>9,960,273</b>
4.100.3.3200.000 Actual Year-End Fund Balance	N/A	16,533,789	N/A	N/A	17,814,703	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>9,329,236</u>	<u>16,533,789</u>	<u>7,204,553</u>	<u>13,678,204</u>	<u>17,814,703</u>	<u>4,136,499</u>	<u>15,737,562</u>	<u>12,330,130</u>	<b><u>15,341,481</u></b>
<b>Total Contingency Reserve Program</b>	<u>9,329,236</u>	<u>16,533,789</u>	<u>7,204,553</u>	<u>13,678,204</u>	<u>17,814,703</u>	<u>4,136,499</u>	<u>15,737,562</u>	<u>12,330,130</u>	<b><u>15,341,481</u></b>
<b>TOTAL GENERAL FUND</b>	<u><u>91,701,176</u></u>	<u><u>92,796,174</u></u>	<u><u>-1,094,998</u></u>	<u><u>98,373,363</u></u>	<u><u>101,746,410</u></u>	<u><u>-3,373,047</u></u>	<u><u>108,815,185</u></u>	<u><u>108,495,980</u></u>	<b><u><u>117,874,159</u></u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.220.4.4459.900 Federal Forest	24,500		-24,500	24,500	53,495	28,995	24,500	24,500	<b>24,500</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>24,500</u>	<u>0</u>	<u>-24,500</u>	<u>24,500</u>	<u>53,495</u>	<u>28,995</u>	<u>24,500</u>	<u>24,500</u>	<u><b>24,500</b></u>
		0							
<b>TOTAL CURRENT REVENUES</b>	<u>24,500</u>	<u></u>	<u>-24,500</u>	<u>24,500</u>	<u>53,495</u>	<u>28,995</u>	<u>24,500</u>	<u>24,500</u>	<u><b>24,500</b></u>
		0							
4.220.4.7000.000 Estimated Beginning Balance	261,226	261,228		285,728	261,228	-24,500	310,228	310,228	<b>334,728</b>
<b>TOTAL FEDERAL FOREST FUND</b>	<u>285,726</u>	<u>261,228</u>	<u>-24,498</u>	<u>310,228</u>	<u>314,723</u>	<u>4,495</u>	<u>334,728</u>	<u>334,728</u>	<u><b>359,228</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.220.5.5120.550 Equipment	285,726		285,726	310,228		310,228	334,728	334,728	<b>359,228</b>
<b>Total Capital Objects</b>	285,726	0	285,726	310,228	0	310,228	334,728	334,728	<b>359,228</b>
<b>Total Elementary Program</b>	285,726	0	285,726	310,228	0	310,228	334,728	334,728	<b>359,228</b>
<b>Total Current Expenditures</b>	285,726	0	285,726	310,228	0	310,228	334,728	334,728	<b>359,228</b>
		0			0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.220.3.3200.000 Actual Year-End Fund Balance	N/A	261,228	N/A	N/A	314,723	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		261,228	261,228		314,723	314,723			
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>261,228</u>	<u>261,228</u>	<u>0</u>	<u>314,723</u>	<u>314,723</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FEDERAL FOREST FUND</b>	<u><u>0</u></u> 285,726	<u><u>261,228</u></u>	<u><u>24,498</u></u>	<u><u>0</u></u> 310,228	<u><u>314,723</u></u>	<u><u>-4,495</u></u>	<u><u>0</u></u> 334,728	<u><u>0</u></u> 334,728	<u><u>0</u></u> 359,228

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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. The district will not budget for these funds as each school is responsible for the use of these funds. However, each year's actual expenses will be aggregated into this account and reported to the state.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.238.4.4179.000 Other Student Revenue		2,371,949	2,371,949		3,271,563	3,271,563	2,348,428	2,833,723	
<b>TOTAL LOCAL FUNDING</b>	<u>0</u>	<u>2,371,949</u>	<u>2,371,949</u>	<u>0</u>	<u>3,271,563</u>	<u>3,271,563</u>	<u>2,348,428</u>	<u>2,833,723</u>	<u>0</u>
	0			0					0
<b>TOTAL CURRENT REVENUES</b>	<u>0</u>	<u>2,371,949</u>	<u>2,371,949</u>	<u>0</u>	<u>3,271,563</u>	<u>3,271,563</u>	<u>2,348,428</u>	<u>2,833,723</u>	<u>0</u>
	0			0					0
4.238.4.7000.000 Estimated Beginning Balance		2,334,825	2,334,825		2,539,056	2,539,056			
<b>TOTAL STUDENT ACTIVITY FUND</b>	<u>0</u>	<u>4,706,773</u>	<u>4,706,773</u>	<u>0</u>	<u>5,810,619</u>	<u>5,810,619</u>	<u>2,348,428</u>	<u>2,833,723</u>	<u>0</u>
	0			0					0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.238.5.7400.410 General Supplies		2,167,717	-2,167,717						
4.238.5.7400.495 Student Activity Purchases	0			0	2,950,041	-2,950,041	2,348,428	2,833,723	0
<b>Total Supplies and Materials</b>	0	2,167,717	-2,167,717	0	2,950,041	-2,950,041	2,348,428	2,833,723	0
4.238.5.7400.550 Equipment	0			0	26,856	-26,856			0
<b>Total Capital Objects</b>	0	0	0	0	26,856	-26,856	0	0	0
<b>Total Student Activity Program</b>	0	2,167,717	-2,167,717	0	2,976,897	-2,976,897	2,348,428	2,833,723	0
<b>Total Current Expenditures</b>	0	2,167,717	-2,167,717	0	2,976,897	-2,976,897	2,348,428	2,833,723	0
	0			0					



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO.25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.238.3.3200.000 Actual Year-End Fund Balance	N/A	2,539,056	N/A	N/A	2,833,722	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		2,539,056	2,539,056		2,833,722	2,833,722			
<b>Total Contingency Reserve Program</b>	0	2,539,056	2,539,056	0	2,833,722	2,833,722	0	0	<b>0 0</b>
<b>TOTAL STUDENT ACTIVITY FUND</b>	0	4,706,773	-4,706,773	0	5,810,619	-5,810,619	<sup>0</sup> 2,348,428	<sup>0</sup> 2,833,723	<b>0</b>
	0			0					

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**

Based on enrollment and instructor availability, the district's administration made the decision to discontinue the Driver's Education program after the 2022-2023 school year. In the years when it was operating, the program would instruct up to 100 students each year through three summer programs. The number of programs varied, depending upon instructor availability. The District operated three of its own vehicles and, if needed, leased others from local automobile dealerships. Approximately six instructors were employed during the summer and the state reimbursed districts up to \$125 per student. In order for the Driver Education program to break even, the District charged \$175 per student to supplement the state reimbursement.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**  
**DRIVER EDUCATION FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.241.4.4193.300 Student Fees	20,000		-20,000	12,900		-12,900	21,000	21,000	
<b>TOTAL LOCAL FUNDING</b>	<u>20,000</u>	<u>0</u>	<u>-20,000</u>	<u>12,900</u>	<u>0</u>	<u>-12,900</u>	<u>21,000</u>	<u>21,000</u>	<u>0</u>
		0			0				0
4.241.4.4321.100 State Reimbursement	11,424		-11,424	6,000		-6,000	18,000	18,000	
<b>TOTAL STATE FUNDING</b>	<u>11,424</u>	<u>0</u>	<u>-11,424</u>	<u>6,000</u>	<u>0</u>	<u>-6,000</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
		0			0				0
<b>TOTAL CURRENT REVENUES</b>	<u>31,424</u>		<u>-31,424</u>	<u>18,900</u>		<u>-18,900</u>	<u>39,000</u>	<u>39,000</u>	
		0			0				0
4.241.4.7000.000 Estimated Beginning Balance		13,960	13,960		12,613	12,613			
<b>TOTAL DRIVER EDUCATION FUND</b>	<u>31,424</u>	<u>13,960</u>	<u>-17,464</u>	<u>18,900</u>	<u>12,613</u>	<u>-6,287</u>	<u>39,000</u>	<u>39,000</u>	<u>0</u>
									0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**DRIVER'S EDUCATION FUND**  
**COMMUNITY EDUCATION PROGRAM**

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.241.5.5420.113 Supervisors and Coordinators							4,176	4,176	
4.241.5.5420.116 Teachers	12,628	0	12,628	9,504	0	9,504	17,920	17,920	0
4.241.5.5420.151 Clerical Personnel	0	0	0	0	0	0	2,120	2,120	0
<b>Total Salaries</b>	<u>12,628</u>	<u>0</u>	<u>12,628</u>	<u>9,504</u>	<u>0</u>	<u>9,504</u>	<u>24,216</u>	<u>24,216</u>	<u>0</u>
4.241.5.5420.210 PERSI	1,481	0	1,481	1,115	0	1,115	2,841	2,841	0
4.241.5.5420.220 Social Security Tax	928	0	928	699	0	699	1,780	1,780	0
4.241.5.5420.230 Life Insurance		0			0				0
4.241.5.5420.240 Medical Insurance		0			0		1,250	1,250	0
4.241.5.5420.250 Employee Assistance Plan	0	0	0	0	0	0	15	15	0
4.241.5.5420.270 Worker's Compensation Insurance	0	0	86	0	66	0	175	175	0
4.241.5.5420.290 Vision Insurance	0	0	0	0	0	0	2	2	0
<b>Total Fringe Benefits</b>	<u>86</u>	<u>0</u>	<u>86</u>	<u>0</u>	<u>66</u>	<u>66</u>	<u>6,071</u>	<u>6,071</u>	<u>0</u>
4.241.5.5420.322 Vehicle Lease or Rental	800	0	800		0				0
<b>Total Purchased Services</b>	<u>800</u>	<u>0</u>	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.241.5.5420.410 General Supplies	466	0	466	0	466	0	700	700	0
4.241.5.5420.412 Health Services Supplies	1,154	0	1,154	1,154	0	1,154	700	700	0
4.241.5.5420.421 Motor Fuel	3,582	0	3,582	1,908	0	1,908	3,498	3,498	0
4.241.5.5420.428 Repairs Parts and Supplies	4,500	0	4,482	1,000	0	1,000	1,250	1,250	0
<b>Total Supplies and Materials</b>	<u>9,702</u>	<u>18</u>	<u>9,684</u>	<u>4,528</u>	<u>0</u>	<u>4,528</u>	<u>6,148</u>	<u>6,148</u>	<u>0</u>
4.241.5.5420.550 Equipment	3,811		3,811	1,000	0	1,000	500	500	0
<b>Total Capital Objects</b>	<u>3,811</u>	<u>0</u>	<u>3,811</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>500</u>	<u>500</u>	<u>0</u>
4.241.5.5420.720 Other Insurance	1,238	0	1,315	1,238	0	1,340	1,315	1,315	0
<b>Total Insurance and Judgment</b>	<u>1,238</u>	<u>1,315</u>	<u>-77</u>	<u>1,238</u>	<u>1,340</u>	<u>-102</u>	<u>1,315</u>	<u>1,315</u>	<u>0</u>
<b>Total Community Education Program</b>	<u>30,674</u>	<u>1,333</u>	<u>29,341</u>	<u>18,150</u>	<u>1,340</u>	<u>16,810</u>	<u>38,250</u>	<u>38,250</u>	<u>0</u>
									0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**  
**DRIVER'S EDUCATION FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.241.5.6320.393 Indirect Costs	750		736	750		750	750	750	
<b>Total Purchased Services</b>	750	14 14	736	750	0	750	750	750	<b>0</b>
<b>Total Central Administration Program</b>	750		736	750	0	750	750	750	<b>0</b>
<b>Total Current Expenditures</b>	31,424	14 1,347	30,077	18,900	0 1,340	17,560	39,000	39,000	<b>0</b>
									<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**  
**DRIVER'S EDUCATION FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.241.3.3200.000 Actual Year-End Fund Balance	N/A	12,613	N/A	N/A	11,273	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		12,613	12,613		11,273	11,273			
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>12,613</u>	<u>12,613</u>	<u>0</u>	<u>11,273</u>	<u>11,273</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
<b>TOTAL DRIVER'S EDUCATION FUND</b>	<u><u>0</u></u> <u><u>31,424</u></u>	<u><u>13,960</u></u>	<u><u>17,464</u></u>	<u><u>0</u></u> <u><u>18,900</u></u>	<u><u>12,613</u></u>	<u><u>6,287</u></u>	<u><u>0</u></u> <u><u>39,000</u></u>	<u><u>0</u></u> <u><u>39,000</u></u>	<u><u>0</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.4.4192.200 Start / Reader Grants	17,957	- 654	-18,611	19,435	250	-19,185	1,877	20,458	<b>18,244</b>
4.242.4.4199.900 Other Local Revenue	36,748	26,835	-9,913	15,039	15,843	804		25,931	<b>9,972</b>
<b>TOTAL LOCAL FUNDING</b>	<b>54,705</b>	<b>26,182</b>	<b>-28,523</b>	<b>34,474</b>	<b>16,092</b>	<b>-18,382</b>	<b>1,877</b>	<b>46,389</b>	<b>28,216</b>
4.242.4.4319.900 Experimental Grants Revenue	30,191	23,960	-6,231	31,094	37,428	6,334	38,800	38,800	<b>30,000</b>
4.242.4.4329.900 Commission of the Arts Grant	12,211	10,759	-1,452	6,172	5,224	- 948		52,448	<b>2,859</b>
4.242.4.4390.990 Idaho Vocational Rehabilitation Grant		33,078	33,078		56,148	56,148			<b>25,000</b>
<b>TOTAL STATE FUNDING</b>	<b>42,402</b>	<b>67,796</b>	<b>25,394</b>	<b>37,266</b>	<b>98,801</b>	<b>61,535</b>	<b>38,800</b>	<b>91,248</b>	<b>57,859</b>
<b>TOTAL CURRENT REVENUES</b>	<b>97,107</b>	<b>93,978</b>	<b>-3,129</b>	<b>71,740</b>	<b>114,893</b>	<b>43,153</b>	<b>40,677</b>	<b>137,637</b>	<b>86,075</b>
<b>TOTAL SPECIAL GRANTS FUND</b>	<b>97,107</b>	<b>93,978</b>	<b>-3,129</b>	<b>71,740</b>	<b>114,893</b>	<b>43,153</b>	<b>40,677</b>	<b>137,637</b>	<b>86,075</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.5110.319 Consultants	1,500	1,500		1,500	1,500		1,500	1,500	
<b>Total Purchased Services</b>	1,500	1,500	0	1,500	1,500	0	1,500	1,500	0
4.242.5.5110.410 General Supplies	1,745	777	0 968	1,470		0 1,470	1,346	1,470	0
4.242.5.5110.450 Food - School Lunch	28,360	22,218	6,142	29,594	35,928	-6,334	36,855	36,855	0
<b>Total Supplies and Materials</b>	30,105	22,995	7,110	31,064	35,928	-4,864	38,201	38,325	0
<b>Total Kindergarten Program</b>	31,605	24,495	7,110	32,564	37,428	-4,864	39,701	39,825	0
									0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.5120.152 Instructional Assistants	6,400		6,400	6,870		6,870		8,142	<b>7,248</b>
<b>Total Salaries</b>	6,400	0	6,400	6,870	0	6,870	0	8,142	<b>7,248</b>
4.242.5.5120.210 PERSI	751	0	751		0		0		<b>810</b>
4.242.5.5120.220 Social Security Tax	810	0	810		0		0		<b>533</b>
4.242.5.5120.270 Worker's Compensation Insurance		0	75	0	0	0	0	0	<b>51</b>
<b>Total Fringe Benefits</b>	751,636	0	1,636	0	0	0	0	0	<b>1,394</b>
4.242.5.5120.319 Consultants		0		0	0	0	0	0	<b>1,500</b>
<b>Total Purchased Services</b>	0	0	0	0	0	0	0	0	<b>1,500</b>
4.242.5.5120.410 General Supplies	0 1,900	0 656	0 1,244	0 1,245	0 4,993	0 6,252	0	0 10,253	<b>2,039</b>
4.242.5.5120.450 Food - School Lunch									<b>26,481</b>
<b>Total Supplies and Materials</b>	0 1,900	0 656	0 1,244	0 1,245	0 4,993	0 6,252	0	0 10,253	<b>28,520</b>
<b>Total Elementary Program</b>	<b>9,936</b>	<b>656</b>	<b>9,280</b>	<b>18,115</b>	<b>4,993</b>	<b>13,122</b>	<b>0</b>	<b>18,395</b>	<b>38,662</b>
							0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.5150.382 Out-District Travel Allowance	1,156		1,156	1,157		1,157		1,157	<b>1,157</b>
<b>Total Purchased Services</b>	1,156	0	1,156	1,157	0	1,157	0	1,157	<b>1,157</b>
4.242.5.5150.410 General Supplies	6,384	0 403	5,981	5,974	0 2,075	3,899	0	6,961	<b>6,091</b>
4.242.5.5150.430 Library Books							0	25,000	
4.242.5.5150.440 Textbooks	0	0	0	0	0	0	0	6,500	0
<b>Total Supplies and Materials</b>	6,384	0 403	5,981	5,974	0 2,075	3,899	0	38,461	<b>6,091</b>
4.242.5.5150.550 Equipment	1,990		1,990	2,000		2,000	0	1,405	<b>1,228</b>
<b>Total Capital Objects</b>	1,990	0	1,990	2,000	0	2,000	0	1,405	<b>1,228</b>
<b>Total Secondary Program</b>	9,530	0 403	9,127	9,131	0 2,075	7,056	0	41,023	<b>8,476</b>
							0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.242.5.5220.410 General Supplies	588		588	589		589		589	<b>589</b>
<b>Total Supplies and Materials</b>	588	0	588	589	0	589	0	589	<b>589</b>
<b>Total Preschool Handicapped Program</b>	588	0	588	589	0	589	0	589	<b>589</b>
		0			0		0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.242.5.6110.306 Training or Incentive Grants	925	335	590	591	232	359		2,859	<b>2,359</b>
<b>Total Purchased Services</b>	925	335	590	591	232	359	0	2,859	<b>2,359</b>
<b>Total Attendance, Guidance And Health Program</b>	925	335	590	591	232	359	0	2,859	<b>2,359</b>
							0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.6210.392 Student Activity Support	7,660	- 852	8,512	10,000		10,000		10,000	<b>10,000</b>
<b>Total Purchased Services</b>	7,660	852	8,512	10,000	0	10,000	0	10,000	<b>10,000</b>
4.242.5.6210.410 General Supplies	828	196	632	630	0 250	380	0 525	375	<b>244</b>
<b>Total Supplies and Materials</b>	828	196	632	630	250	380	525	375	<b>244</b>
4.242.5.6210.550 Equipment				120		120		120	<b>122</b>
<b>Total Capital Objects</b>	0	0	0	120	0	120	0	120	<b>122</b>
<b>Total Instructional Improvement Program</b>	<b>08,488</b>	<b>0 - 656</b>	<b>09,144</b>	<b>10,750</b>	<b>0 250</b>	<b>10,500</b>	<b>0 525</b>	<b>10,495</b>	<b>10,366</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.6320.393 Indirect Costs	331	244	87				451	451	<b>445</b>
<b>Total Purchased Services</b>	331	244	87	0	0	0	451	451	<b>445</b>
<b>Total Central Administration Program</b>	331	244	87	0	0	0	451	451	<b>445</b>
				0	0	0			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**GENERAL MAINTENANCE SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.242.5.6640.325 Repair and Maintenance (Contracted)					13,768	-13,768			
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,768</u>	<u>-13,768</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>Total General Maintenance Services Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,768</u>	<u>-13,768</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
	0	0	0	0			0	0	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.6910.151 Clerical Personnel		30,529	-30,529		51,810	-51,810			<b>23,302</b>
<b>Total Salaries</b>	<b>0</b>	<b>30,529</b>	<b>-30,529</b>	<b>0</b>	<b>51,810</b>	<b>-51,810</b>	<b>0</b>	<b>0</b>	<b>23,302</b>
4.242.5.6910.220 Social Security Tax	0	2,336	-2,336	0	3,964	-3,964	0	0	<b>1,713</b>
4.242.5.6910.270 Worker's Compensation Insurance	0	213	213	0	374	- 374	0	0	<b>163</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>2,548</b>	<b>-2,548</b>	<b>0</b>	<b>4,338</b>	<b>-4,338</b>	<b>0</b>	<b>0</b>	<b>1,876</b>
<b>Total Other Support Services Program</b>	<b>0</b>	<b>33,078</b>	<b>-33,078</b>	<b>0</b>	<b>56,148</b>	<b>-56,148</b>	<b>0</b>	<b>0</b>	<b>25,178</b>
	0			0			0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**  
**SPECIAL GRANTS FUND**  
**CHILD NUTRITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.5.7100.450 Food - School Lunch	25,000	25,000							<b>0</b>
<b>Total Supplies and Materials</b>	25,000	25,000	0	0	0	0	0	0	<b>0</b>
4.242.5.7100.550 Equipment	10,704	10,423	0 281	0	0	0	0	24,000	<b>0</b>
<b>Total Capital Objects</b>	10,704	10,423	281	0	0	0	0	24,000	<b>0</b>
<b>Total Child Nutrition Program</b>	35,704	35,423	281	0	0	0	0	24,000	<b>0</b>
<b>Total Current Expenditures</b>	97,107	93,978	3,129	71,740	114,893	-43,153	40,677	137,637	<b>86,075</b>
<b>TOTAL SPECIAL GRANTS FUND</b>	97,107	93,978	3,129	71,740	114,893	-43,153	40,677	137,637	<b>86,075</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.243.4.4324.400 Professional Technical Revenue	<u>2,737,569</u>	<u>708,390</u>	<u>-2,029,179</u>	<u>2,561,228</u>	<u>412,884</u>	<u>-2,148,344</u>	<u>2,260,164</u>	<u>2,726,392</u>	<u>2,432,245</u>
<b>TOTAL STATE FUNDING</b>	<u>2,737,569</u>	<u>708,390</u>	<u>-2,029,179</u>	<u>2,561,228</u>	<u>412,884</u>	<u>-2,148,344</u>	<u>2,260,164</u>	<u>2,726,392</u>	<u>2,432,245</u>
<b>TOTAL CURRENT REVENUES</b>	<u>2,737,569</u>	<u>708,390</u>	<u>-2,029,179</u>	<u>2,561,228</u>	<u>412,884</u>	<u>-2,148,344</u>	<u>2,260,164</u>	<u>2,726,392</u>	<u>2,432,245</u>
<b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b>	<u>2,737,569</u>	<u>708,390</u>	<u>-2,029,179</u>	<u>2,561,228</u>	<u>412,884</u>	<u>-2,148,344</u>	<u>2,260,164</u>	<u>2,726,392</u>	<u>2,432,245</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.243.5.5190.116 Teachers	86,848	4,792	82,056	4,516	5,013	- 497	5,013	5,013	<b>5,000</b>
4.243.5.5190.186 Substitute Teachers	13,582	1,233	12,350	13,582	6,465	7,117	11,432	11,432	<b>11,000</b>
<b>Total Salaries</b>	<u>100,430</u>	<u>6,024</u>	<u>94,406</u>	<u>18,098</u>	<u>11,478</u>	<u>6,620</u>	<u>16,445</u>	<u>16,445</u>	<b><u>16,000</u></b>
4.243.5.5190.210 PERSI		571	571	530	1,252	- 722	588	588	<b>635</b>
4.243.5.5190.220 Social Security Tax		345	- 345		792	- 792	1,208	1,208	<b>1,176</b>
4.243.5.5190.270 Worker's Compensation Insurance	0	1,565	- 1,565		1,733	-1,733	119	119	<b>113</b>
4.243.5.5190.280 Retirement Sick Leave Benefits	0	-12	12	0					
<b>Total Fringe Benefits</b>	<u>0</u>	<u>2,468</u>	<u>-2,468</u>	<u>0</u>	<u>3,777</u>	<u>3,247</u>	<u>1,915</u>	<u>1,915</u>	<b><u>1,924</u></b>
4.243.5.5190.319 Consultants	184,800	60,404	134,396	190,825	7,140	183,685	190,825	190,825	<b>184,000</b>
4.243.5.5190.382 Out-District Travel Allowance				10,650	10,650		20,000	20,000	<b>20,000</b>
<b>Total Purchased Services</b>	<u>184,800</u>	<u>60,404</u>	<u>134,396</u>	<u>201,475</u>	<u>17,790</u>	<u>183,685</u>	<u>210,825</u>	<u>210,825</u>	<b><u>204,000</u></b>
4.243.5.5190.410 General Supplies	1,810,742	255,603	1,555,139	1,829,424	141,243	1,688,181	1,577,691	1,966,074	<b>1,856,760</b>
<b>Total Supplies and Materials</b>	<u>1,810,742</u>	<u>255,603</u>	<u>1,555,139</u>	<u>1,829,424</u>	<u>141,243</u>	<u>1,688,181</u>	<u>1,577,691</u>	<u>1,966,074</u>	<b><u>1,856,760</u></b>
4.243.5.5190.550 Equipment	499,835	238,934	260,901	363,994	103,109	260,885	302,885	380,730	<b>215,142</b>
<b>Total Capital Objects</b>	<u>499,835</u>	<u>238,934</u>	<u>260,901</u>	<u>363,994</u>	<u>103,109</u>	<u>260,885</u>	<u>302,885</u>	<u>380,730</u>	<b><u>215,142</u></b>
<b>Total Vocational-Technical Program</b>	<u>2,605,857</u>	<u>563,484</u>	<u>2,042,373</u>	<u>2,413,521</u>	<u>277,396</u>	<u>2,136,125</u>	<u>2,109,761</u>	<u>2,575,989</u>	<b><u>2,293,826</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.243.5.6210.113 Supervisors and Coordinators	90,240	93,037	-2,797	93,157	95,339	-2,182	97,855	97,855	97,855
4.243.5.6210.151 Clerical Personnel	15,703	15,104	599	16,495	6,732	9,763	16,495	16,495	16,495
4.243.5.6210.199 Personal Leave Reimbursement		400	-400	500	400	100	500	500	500
<b>Total Salaries</b>	<u>105,943</u>	<u>108,541</u>	<u>-2,598</u>	<u>110,152</u>	<u>102,471</u>	<u>7,681</u>	<u>114,850</u>	<u>114,850</u>	<u>114,850</u>
4.243.5.6210.210 PERSI	12,427	12,896	-469	12,921	12,239	682	13,472	13,472	14,318
4.243.5.6210.220 Social Security Tax	7,787	8,164	-377	8,096	7,793	303	8,441	8,441	8,441
4.243.5.6210.230 Life Insurance		260	-208	260	230		208	208	
4.243.5.6210.240 Medical Insurance	52,510	13,500	-8,990	14,700	11,378	3,322	12,500	12,500	0
4.243.5.6210.250 Employee Assistance Plan			-26	41	33				0
4.243.5.6210.260 Dental Insurance	14,218	40,642	-424	659	517	142	28		0
4.243.5.6210.270 Worker's Compensation Insurance	724	751	-27	767	738	8	0	830	0
4.243.5.6210.290 Vision Insurance		111	-74	111	89	29	0	0	0
<b>Total Fringe Benefits</b>	<u>35,769</u>	<u>36,365</u>	<u>-10,596</u>	<u>37,555</u>	<u>33,017</u>	<u>24,538</u>	<u>34,553</u>	<u>74,553</u>	<u>23,569</u>
<b>Total Instructional Improvement Program</b>	<u>131,712</u>	<u>144,906</u>	<u>-13,194</u>	<u>147,707</u>	<u>135,487</u>	<u>12,220</u>	<u>150,403</u>	<u>150,403</u>	<u>138,419</u>
<b>Total Current Expenditures</b>	<u>2,737,569</u>	<u>708,390</u>	<u>2,029,179</u>	<u>2,561,228</u>	<u>412,884</u>	<u>2,148,344</u>	<u>2,260,164</u>	<u>2,726,392</u>	<u>2,432,245</u>
<b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b>	<u><u>2,737,569</u></u>	<u><u>708,390</u></u>	<u><u>2,029,179</u></u>	<u><u>2,561,228</u></u>	<u><u>412,884</u></u>	<u><u>2,148,344</u></u>	<u><u>2,260,164</u></u>	<u><u>2,726,392</u></u>	<u><u>2,432,245</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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 and individual computer systems. Prior to the 2023-2024 fiscal year, the state also included funding to hire technology staff.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**  
**STATE TECHNOLOGY FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.245.4.4319.900 Other State Support	852,531	1,019,508	166,977	919,611	1,013,933	94,322	901,380	901,380	<b>1,086,900</b>
<b>TOTAL STATE FUNDING</b>	<b>852,531</b>	<b>1,019,508</b>	<b>166,977</b>	<b>919,611</b>	<b>1,013,933</b>	<b>94,322</b>	<b>901,380</b>	<b>901,380</b>	<b>1,086,900</b>
4.245.4.4420.000 E-Rate Reimbursement	65,000		-65,000						
<b>TOTAL FEDERAL FUNDING</b>	<b>65,000</b>	<b>0</b>	<b>-65,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		0		0	0	0	0	0	0
4.245.4.4600.000 Interfund Transfers	138,000		- 138,000	236,487		- 236,487	256,184	256,184	<b>120,882</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>138,000</b>	<b>0</b>	<b>- 138,000</b>	<b>236,487</b>	<b>0</b>	<b>- 236,487</b>	<b>256,184</b>	<b>256,184</b>	<b>120,882</b>
		0			0				
<b>TOTAL CURRENT REVENUES</b>	<b>1,055,531</b>	<b>1,019,508</b>	<b>-36,023</b>	<b>1,156,098</b>	<b>1,013,933</b>	<b>- 142,165</b>	<b>1,157,564</b>	<b>1,157,564</b>	<b>1,207,782</b>
4.245.4.7000.000 Estimated Beginning Balance	300,000	471,531	171,531	50,000	153,444	103,444	115,000	115,000	
<b>TOTAL STATE TECHNOLOGY FUND</b>	<b>1,355,531</b>	<b>1,491,039</b>	<b>135,508</b>	<b>1,206,098</b>	<b>1,167,377</b>	<b>-38,721</b>	<b>1,272,564</b>	<b>1,272,564</b>	<b>1,207,782</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.245.5.6230.154 Maintenance Personnel	252,937	238,960	13,977	280,282	245,257	35,025	298,855	298,855	270,190
4.245.5.6230.199 Personal Leave Reimbursement				40	160	- 120	250	250	300
<b>Total Salaries</b>	<u>252,937</u>	<u>238,960</u>	<u>13,977</u>	<u>280,322</u>	<u>245,417</u>	<u>34,905</u>	<u>299,105</u>	<u>299,105</u>	<u>270,490</u>
4.245.5.6230.210 PERSI	29,670	28,174	1,496	32,882	29,147	3,735	35,085	35,085	30,241
4.245.5.6230.220 Social Security Tax	18,591	18,096	495	20,604	18,679	1,925	21,984	21,984	19,881
4.245.5.6230.230 Life Insurance	729	825	-96	729	807	-78	937	937	729
4.245.5.6230.240 Medical Insurance	62,965	62,289	676	66,192	64,236	1,956	112,500	112,500	85,866
4.245.5.6230.250 Employee Assistance Plan	189	186		189	184		252	252	196
4.245.5.6230.260 Dental Insurance	3,017	2,959	58	3,003	2,895	108			2,639
4.245.5.6230.270 Worker's Compensation Insurance	15,859	15,897	3 -38	18,558	15,648	5,910	18,934	18,934	17,284
4.245.5.6230.290 Vision Insurance	519	513	6	519	501		0 667	0 667	
<b>Total Fringe Benefits</b>	<u>131,539</u>	<u>128,938</u>	<u>2,601</u>	<u>142,676</u>	<u>132,097</u>	<u>10,579</u>	<u>190,359</u>	<u>190,359</u>	<u>156,836</u>
4.245.5.6230.361 Computer Service Expenses	30,000	31,903	-1,903	150,000	121,246	28,754	150,000	150,000	150,000
<b>Total Purchased Services</b>	<u>30,000</u>	<u>31,903</u>	<u>-1,903</u>	<u>150,000</u>	<u>121,246</u>	<u>28,754</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
4.245.5.6230.552 Technology Equipment	941,055	937,794	3,261	633,100	519,278	113,822	633,100	633,100	630,456
<b>Total Capital Objects</b>	<u>941,055</u>	<u>937,794</u>	<u>3,261</u>	<u>633,100</u>	<u>519,278</u>	<u>113,822</u>	<u>633,100</u>	<u>633,100</u>	<u>630,456</u>
<b>Total Instruction-Related Technology Program</b>	<u>1,355,531</u>	<u>1,337,595</u>	<u>17,936</u>	<u>1,206,098</u>	<u>1,018,039</u>	<u>188,059</u>	<u>1,272,564</u>	<u>1,272,564</u>	<u>1,207,782</u>
<b>Total Current Expenditures</b>	<u>1,355,531</u>	<u>1,337,595</u>	<u>17,936</u>	<u>1,206,098</u>	<u>1,018,039</u>	<u>188,059</u>	<u>1,272,564</u>	<u>1,272,564</u>	<u>1,207,782</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**  
**STATE TECHNOLOGY FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.245.3.3200.000 Actual Year-End Fund Balance	N/A	153,444	N/A	N/A	149,338	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		153,444	153,444		149,338	149,338			
<b>Total Contingency Reserve Program</b>	0	153,444	153,444	0	149,338	149,338	0	0	<b>0 0</b>
<b>TOTAL STATE TECHNOLOGY FUND</b>	<u>0</u> <u>1,355,531</u>	<u>1,491,039</u>	<u>- 135,508</u>	<u>0</u> <u>1,206,098</u>	<u>1,167,377</u>	<u>38,721</u>	<u>0</u> <u>1,272,564</u>	<u>0</u> <u>1,272,564</u>	<b><u>1,207,782</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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  
2023-2024 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.246.4.4329.900 Substance Abuse Prevention	159,769	149,008	-10,761	265,926	145,070	- 120,856	271,786	165,833	<b>165,927</b>
<b>TOTAL STATE FUNDING</b>	<u>159,769</u>	<u>149,008</u>	<u>-10,761</u>	<u>265,926</u>	<u>145,070</u>	<u>- 120,856</u>	<u>271,786</u>	<u>165,833</u>	<b><u>165,927</u></b>
 <b>TOTAL CURRENT REVENUES</b>	<u>159,769</u>	<u>149,008</u>	<u>-10,761</u>	<u>265,926</u>	<u>145,070</u>	<u>- 120,856</u>	<u>271,786</u>	<u>165,833</u>	<b><u>165,927</u></b>
4.246.4.7000.000 Estimated Beginning Balance		10,762	10,762		120,856	120,856			
<b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>	<u>159,769</u>	<u>159,770</u>		<u>265,926</u>	<u>265,926</u>		<u>271,786</u>	<u>165,833</u>	<b><u>165,927</u></b>
			1			0			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.246.5.6210.116 Teachers	10,000	16,247	-6,247	10,000	16,421	-6,421	10,000	10,000	<b>10,000</b>
<b>Total Salaries</b>	<u>10,000</u>	<u>16,247</u>	<u>-6,247</u>	<u>10,000</u>	<u>16,421</u>	<u>-6,421</u>	<u>10,000</u>	<u>10,000</u>	<b><u>10,000</u></b>
4.246.5.6210.210 PERSI	1,173	1,865	692	1,173	1,885	- 712	1,173	1,173	<b>1,269</b>
4.246.5.6210.220 Social Security Tax	735	1,205	- 470	735	1,216	- 481	735	735	<b>735</b>
4.246.5.6210.270 Worker's Compensation Insurance		113	- -45	70	119	-49			<b>70</b>
<b>Total Fringe Benefits</b>	<u>681,976</u>	<u>3,183</u>	<u>-1,207</u>	<u>1,978</u>	<u>3,220</u>	<u>-1,242</u>	<u>721,980</u>	<u>721,980</u>	<b><u>2,074</u></b>
4.246.5.6210.310 Professional and Technical Services	120,000		120,000	233,284	211,513	21,771	120,000	120,000	<b>120,000</b>
4.246.5.6210.396 Inservice Training	11,840	3,447	8,393	4,840	2,298	2,542	4,840	8,840	<b>8,840</b>
<b>Total Purchased Services</b>	<u>131,840</u>	<u>3,447</u>	<u>128,393</u>	<u>238,124</u>	<u>213,811</u>	<u>24,313</u>	<u>124,840</u>	<u>128,840</u>	<b><u>128,840</u></b>
4.246.5.6210.410 General Supplies	15,953	16,037	-84	15,824	10,481	5,343	134,966	25,013	<b>25,013</b>
<b>Total Supplies and Materials</b>	<u>15,953</u>	<u>16,037</u>	<u>-84</u>	<u>15,824</u>	<u>10,481</u>	<u>5,343</u>	<u>134,966</u>	<u>25,013</u>	<b><u>25,013</u></b>
<b>Total Instructional Improvement Program</b>	<u>159,769</u>	<u>38,914</u>	<u>120,855</u>	<u>265,926</u>	<u>243,933</u>	<u>21,993</u>	<u>271,786</u>	<u>165,833</u>	<b><u>165,927</u></b>
<b>Total Current Expenditures</b>	<u>159,769</u>	<u>38,914</u>	<u>120,855</u>	<u>265,926</u>	<u>243,933</u>	<u>21,993</u>	<u>271,786</u>	<u>165,833</u>	<b><u>165,927</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.246.3.3200.000 Actual Year-End Fund Balance	N/A	120,856	N/A	N/A	21,993	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		120,856	120,856		21,993	21,993			
<b>Total Contingency Reserve Program</b>	0	120,856	120,856	0	21,993	21,993	0	0	<b>0 0</b>
<b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>	<u>0</u> <u>159,769</u>	<u>159,770</u>	<u>-1</u>	<u>0</u> <u>265,926</u>	<u>265,926</u>	<u>0</u>	<u>0</u> <u>271,786</u>	<u>0</u> <u>165,833</u>	<b><u>165,927</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.4.4459.900 ESSERF (1, 2 and 3) CARES / ARPA Rev	10,853,732		***** *	19,247,751	865,689	-18,382,062	17,865,000	18,555,658	<b>7,300,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>10,853,732</u>	<u>0</u>	<u>-10,853,732</u>	<u>19,247,751</u>	<u>865,689</u>	<u>-18,382,062</u>	<u>17,865,000</u>	<u>18,555,658</u>	<b><u>7,300,000</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>10,853,732</u>	<u>0</u>	<u>-10,853,732</u>	<u>19,247,751</u>	<u>865,689</u>	<u>-18,382,062</u>	<u>17,865,000</u>	<u>18,555,658</u>	<b><u>7,300,000</u></b>
<b>TOTAL ESSER III (ARPA) FUND</b>	<u>10,853,732</u>	<u>0</u>	<u>-10,853,732</u>	<u>19,247,751</u>	<u>865,689</u>	<u>-18,382,062</u>	<u>17,865,000</u>	<u>18,555,658</u>	<b><u>7,300,000</u></b>
		0							



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.5.5110.410 General Supplies	85,661		85,661						<b>0</b>
<b>Total Supplies and Materials</b>	85,661	0	85,661	0	0	0	0	0	<b>0</b>
4.250.5.5110.554 Equipment Replacement	49,474	0	49,474	0	0	0	0	0	<b>0</b>
<b>Total Capital Objects</b>	49,474	0	49,474	0	0	0	0	0	<b>0</b>
<b>Total Kindergarten Program</b>	135,135	0	135,135	0	0	0	0	0	<b>0</b>
		0		0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.5.5120.116 Teachers	1,398,435		1,398,435		54,019	-54,019			
<b>Total Salaries</b>	1,398,435	0	1,398,435	0	54,019	-54,019	0	0	0
4.250.5.5120.210 PERSI	162,851	0	162,851	0	4,582	-4,582	0	0	0
4.250.5.5120.220 Social Security Tax	102,542	0	102,542	0	6,000	-6,000	0	0	0
4.250.5.5120.230 Life Insurance	2,931	0	2,931	0			0	0	0
4.250.5.5120.240 Medical Insurance	893,300	0	893,300	0			0	0	0
4.250.5.5120.250 Employee Assistance Plan	706	0	706	0	0	0	0	0	0
4.250.5.5120.260 Dental Insurance	11,562	0	11,562	0	0	0	0	0	0
4.250.5.5120.270 Worker's Compensation Insurance	16,828	0	16,828	0	0 397	0 397	0	0	0
4.250.5.5120.290 Vision Insurance	1,954	0	1,954	0	0	0	0	0	0
<b>Total Fringe Benefits</b>	1,192,674	0	1,192,674	0	10,979	-10,979	0	0	0
4.250.5.5120.410 General Supplies	1,196,681	0	1,196,681	106,708	12,375	104,333	3,605,000	106,394	0
4.250.5.5120.440 Textbooks	148,342	0	148,342		37,625	-37,625		0	0
<b>Total Supplies and Materials</b>	1,345,023	0	1,345,023	106,708	50,000	66,708	3,605,000	106,394	0
4.250.5.5120.550 Equipment	1,678,994	0	1,678,994						0
<b>Total Capital Objects</b>	1,678,994	0	1,678,994	0	0	0	0	0	0
<b>Total Elementary Program</b>	5,615,126	0	5,615,126	106,708	104,998	0,710	3,605,000	106,394	0
		0							0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.250.5.5150.116 Teachers	1,398,435		1,398,435	915,000	53,531	861,469			<b>112,494</b>
4.250.5.5150.118 Counselors		0					0	0	<b>75,295</b>
<b>Total Salaries</b>	<u>1,398,435</u>	<u>0</u>	<u>1,398,435</u>	<u>915,000</u>	<u>53,531</u>	<u>861,469</u>	<u>0</u>	<u>0</u>	<u><b>187,789</b></u>
4.250.5.5150.210 PERSI	162,851	0	162,851	109,251	5,751	103,500	0	0	<b>23,830</b>
4.250.5.5150.220 Social Security Tax	102,542	0	102,542	69,998	3,988	66,010	0	0	<b>13,802</b>
4.250.5.5150.230 Life Insurance	2,931	0	2,931		104	- 104	0	0	<b>625</b>
4.250.5.5150.240 Medical Insurance	243,300	0	243,300		9,537	-9,537	0	0	<b>73,600</b>
4.250.5.5150.250 Employee Assistance Plan	706	0	706	0	28	-28	0	0	<b>168</b>
4.250.5.5150.260 Dental Insurance	11,562	0	11,562	0	429	- 429	0	0	<b>1,400</b>
4.250.5.5150.270 Worker's Compensation Insurance	16,828	0	16,828	0,561	3,321	3,240	0	0	<b>1,324</b>
4.250.5.5150.290 Vision Insurance	1,954	0	1,954	0	74	-74	0	0	
<b>Total Fringe Benefits</b>	<u>542,674</u>	<u>0</u>	<u>542,674</u>	<u>185,810</u>	<u>23,231</u>	<u>162,579</u>	<u>0</u>	<u>0</u>	<u><b>114,749</b></u>
4.250.5.5150.410 General Supplies		0		9,019,243	80,473	8,938,770	6,800,000	5,816,686	<b>3,134,248</b>
4.250.5.5150.440 Textbooks	101,689	0	101,689						
<b>Total Supplies and Materials</b>	<u>101,689</u>	<u>0</u>	<u>101,689</u>	<u>9,019,243</u>	<u>80,473</u>	<u>8,938,770</u>	<u>6,800,000</u>	<u>5,816,686</u>	<u><b>3,134,248</b></u>
4.250.5.5150.550 Equipment		0		9,010,990	292,316	8,718,674	7,450,000	8,332,578	<b>3,379,556</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,010,990</u>	<u>292,316</u>	<u>8,718,674</u>	<u>7,450,000</u>	<u>8,332,578</u>	<u><b>3,379,556</b></u>
<b>Total Secondary Program</b>	<u>2,042,798</u>	<u>0</u>	<u>2,042,798</u>	<u>19,131,043</u>	<u>449,551</u>	<u>18,681,492</u>	<u>14,250,000</u>	<u>14,149,264</u>	<u><b>6,816,342</b></u>
		0							

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**SPECIAL EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.5.5210.152 Instructional Assistants									<b>78,679</b>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>78,679</b>
4.250.5.5210.210 PERSI	0	0	0	0	0	0	0	0	<b>8,796</b>
4.250.5.5210.220 Social Security Tax	0	0	0	0	0	0	0	0	<b>5,783</b>
4.250.5.5210.230 Life Insurance	0	0	0	0	0	0	0	0	<b>260</b>
4.250.5.5210.240 Medical Insurance	0	0	0	0	0	0	0	0	<b>30,667</b>
4.250.5.5210.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	<b>70</b>
4.250.5.5210.260 Dental Insurance	0	0	0	0	0	0	0	0	<b>583</b>
4.250.5.5210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	<b>555</b>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>46,714</b>
<b>Total Special Education Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>125,393</b>
	0	0	0	0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.5.6110.317 Health Services (Contracted)	53,478		53,478						
<b>Total Purchased Services</b>	53,478	0	53,478	0	0	0	0	0	0
<b>Total Attendance, Guidance And Health Program</b>	53,478	0	53,478	0	0	0	0	0	0
		0		0	0	0	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**ANCILLARY SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.5.6160.310 Professional and Technical Services								600,000	<b>100,000</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>	600,000	<b>100,000</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>	600,000	<b>100,000</b>
	0	0	0	0	0	0	0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.250.5.6210.136 Other Special Programs								121,000	<b>108,635</b>
4.250.5.6210.197 Inservice Training	250,000	0	250,000	0	0	0	0		
<b>Total Salaries</b>	<u>250,000</u>	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>121,000</u>	<u><b>108,635</b></u>
4.250.5.6210.210 PERSI		0		0	0	0	0	14,500	<b>13,786</b>
4.250.5.6210.220 Social Security Tax		0	0	0	0	0	0	8,600	<b>7,985</b>
4.250.5.6210.230 Life Insurance	0	0	0	0	0	0	0	100	<b>52</b>
4.250.5.6210.240 Medical Insurance	0	0	0	0	0	0	0	6,300	<b>6,133</b>
4.250.5.6210.250 Employee Assistance Plan	0	0	0	0	0	0	0		<b>14</b>
4.250.5.6210.260 Dental Insurance	0	0	0	0	0	0	0		<b>117</b>
4.250.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	50,120	<b>760</b>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,750</u>	<u><b>28,847</b></u>
4.250.5.6210.310 Professional and Technical Services	250,000	0	250,000	0	0	0	0	7,200	<b>7,200</b>
4.250.5.6210.319 Consultants	1,000	0	1,000	0	0	0	0		
4.250.5.6210.381 In-District Travel Allowance		0		0	0	0	0	1,000	<b>1,000</b>
4.250.5.6210.382 Out-District Travel Allowance		0		0	0	0	0	0,000	<b>0,000</b>
<b>Total Purchased Services</b>	<u>251,000</u>	<u>0</u>	<u>251,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,200</u>	<u><b>9,200</b></u>
4.250.5.6210.410 General Supplies		0		0	0	0	0	15,000	<b>15,000</b>
<b>Total Supplies and Materials</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u><b>15,000</b></u>
4.250.5.6210.550 Equipment		0	0	0	0	0	0	22,050	<b>22,050</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,050</u>	<u><b>22,050</b></u>
<b>Total Instructional Improvement Program</b>	<u>501,000</u>	<u>0</u>	<u>501,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>198,000</u>	<u><b>183,732</b></u>
		0		0	0	0	0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**EDUCATIONAL MEDIA SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.5.6220.154 Maintenance Personnel					16,315	-16,315			<b>46,350</b>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,315</u>	<u>-16,315</u>	<u>0</u>	<u>0</u>	<b>46,350</b>
4.250.5.6220.210 PERSI	0	0	0	0	1,893	-1,893	0	0	<b>5,182</b>
4.250.5.6220.220 Social Security Tax	0	0	0	0	1,181	-1,181	0	0	<b>3,407</b>
4.250.5.6220.230 Life Insurance	0	0	0	0	38	-38	0	0	<b>104</b>
4.250.5.6220.240 Medical Insurance	0	0	0	0	3,512	-3,512	0	0	<b>12,267</b>
4.250.5.6220.250 Employee Assistance Plan	0	0	0	0		-9	0	0	<b>28</b>
4.250.5.6220.260 Dental Insurance	0	0	0	0	158	-158	0	0	<b>233</b>
4.250.5.6220.270 Worker's Compensation Insurance	0	0	0	0	1,441	-1,441	0	0	<b>2,962</b>
4.250.5.6220.290 Vision Insurance	0	0	0	0	27	-27	0	0	
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,260</u>	<u>-8,260</u>	<u>0</u>	<u>0</u>	<b>24,183</b>
<b>Total Educational Media Services Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,575</u>	<u>-24,575</u>	<u>0</u>	<u>0</u>	<b>70,533</b>
	0	0	0	0			0	0	



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.5.6230.154 Maintenance Personnel	250,000		250,000		154	- 154			<b>0</b>
<b>Total Salaries</b>	250,000	0	250,000	0	154	- 154	0	0	<b>0</b>
4.250.5.6230.210 PERSI	7,380	0	7,380	0	18	-18	0	0	
4.250.5.6230.220 Social Security Tax	10,000	0	10,000	0	12	-12	0	0	
4.250.5.6230.270 Worker's Compensation Insurance	5,000	0	5,000	0	212	- 212	0	0	<b>0</b>
4.250.5.6230.280 Retirement Sick Leave Benefits	5,000	0	5,000	0			0	0	<b>0</b>
<b>Total Fringe Benefits</b>	27,380	0	27,380	0	242	0- 242	0	0	<b>0</b>
<b>Total Instruction-Related Technology Program</b>	<b>277,380</b>	<b>0</b>	<b>277,380</b>	<b>0</b>	<b>396</b>	<b>- 396</b>	<b>0</b>	<b>0</b>	<b>0</b>
		0		0			0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.250.5.6320.393 Indirect Costs	1,529		1,529					2,000	<b>2,000</b>
<b>Total Purchased Services</b>	1,529	0	1,529	0	0	0	0	2,000	<b>2,000</b>
<b>Total Central Administration Program</b>	1,529	0	1,529	0	0	0	0	2,000	<b>2,000</b>
		0		0	0	0	0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.5.6610.310 Professional and Technical Services	300,893		300,893		1,786	-1,786			<b>2,000</b>
4.250.5.6610.351 Telephone - Voice	8,240		8,240						
<b>Total Purchased Services</b>	<u>309,133</u>	<u>0</u>	<u>309,133</u>	<u>0</u>	<u>1,786</u>	<u>-1,786</u>	<u>0</u>	<u>0</u>	<u><b>2,000</b></u>
<b>Total Building Operation Services Program</b>	<u>309,133</u>	<u>0</u>	<u>309,133</u>	<u>0</u>	<u>1,786</u>	<u>-1,786</u>	<u>0</u>	<u>0</u>	<u><b>2,000</b></u>
		0		0			0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.250.5.6910.133 Stipends and Extra Days - Regular	1,608,153		1,608,153		223,028	- 223,028			<u>0</u>
<b>Total Salaries</b>	1,608,153	0	1,608,153	0	223,028	- 223,028	0	0	<u>0</u>
4.250.5.6910.210 PERSI	182,222	0	182,222	0	24,523	-24,523	0	0	
4.250.5.6910.220 Social Security Tax	117,286	0	117,286	0	16,512	-16,512	0	0	<u>0</u>
4.250.5.6910.270 Worker's Compensation Insurance	10,492	0	10,492	0	1,593	-1,593	0	0	<u>0</u>
<b>Total Fringe Benefits</b>	310,000	0	310,000	0	42,629	-42,629	0	0	<u>0</u>
4.250.5.6910.321 Facility Rentals		0		0	8,726	-8,726	0	0	<u>0</u>
<b>Total Purchased Services</b>	0	0	0	0	8,726	-8,726	0	0	<u>0</u>
<b>Total Other Support Services Program</b>	<u>1,908,153</u>	<u>0</u>	<u>1,908,153</u>	<u>0</u>	<u>274,383</u>	<u>- 274,383</u>	<u>0</u>	<u>0</u>	<u>0</u>
		0		0			0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO.25**  
**2023-2024 ANNUAL BUDGET**

**ESSER III (ARPA) FUND**  
**CAPITAL ASSET ACQUISITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.250.5.8100.510 Site Purchases								3,500,000	<b>0</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	3,500,000	<b>0</b>
<b>Total Capital Asset Acquisition Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	3,500,000	<b>0</b>
<b>Total Current Expenditures</b>	<u>10,853,732</u>	<u>0</u>	<u>10,853,732</u>	<u>19,247,751</u>	<u>0</u>	<u>18,382,062</u>	<u>17,865,000</u>	<u>18,555,658</u>	<b><u>7,300,000</u></b>
		0							
<b>TOTAL ESSER III (ARPA) FUND</b>	<u><u>10,853,732</u></u>	<u><u>0</u></u>	<u><u>10,853,732</u></u>	<u><u>19,247,751</u></u>	<u><u>865,689</u></u>	<u><u>18,382,062</u></u>	<u><u>17,865,000</u></u>	<u><u>18,555,658</u></u>	<b><u><u>7,300,000</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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  
2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.4.4451.100 ESSA Title I Revenue	4,704,616	2,610,777	-2,093,839	4,712,231	3,642,352	-1,069,879	2,715,702	3,990,238	<b>3,156,830</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>4,704,616</u>	<u>2,610,777</u>	<u>-2,093,839</u>	<u>4,712,231</u>	<u>3,642,352</u>	<u>-1,069,879</u>	<u>2,715,702</u>	<u>3,990,238</u>	<b><u>3,156,830</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>4,704,616</u>	<u>2,610,777</u>	<u>-2,093,839</u>	<u>4,712,231</u>	<u>3,642,352</u>	<u>-1,069,879</u>	<u>2,715,702</u>	<u>3,990,238</u>	<b><u>3,156,830</u></b>
<b>TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND</b>	<u>4,704,616</u>	<u>2,610,777</u>	<u>-2,093,839</u>	<u>4,712,231</u>	<u>3,642,352</u>	<u>-1,069,879</u>	<u>2,715,702</u>	<u>3,990,238</u>	<b><u>3,156,830</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.5120.116 Teachers	1,033,441	1,028,154	5,287	1,014,564	971,531	43,033	1,035,794	1,035,794	<b>1,117,639</b>
4.251.5.5120.152 Instructional Assistants	246,645	221,195	25,450	244,992	301,401	-56,409	352,952	352,952	<b>349,074</b>
4.251.5.5120.199 Personal Leave Reimbursement	10,000	4,555	5,445	10,000	4,503	5,497	10,000	10,000	<b>10,000</b>
<b>Total Salaries</b>	<b>1,290,086</b>	<b>1,253,903</b>	<b>36,183</b>	<b>1,269,556</b>	<b>1,277,435</b>	<b>-7,879</b>	<b>1,398,746</b>	<b>1,398,746</b>	<b>1,476,713</b>
4.251.5.5120.210 PERSI	151,327	137,023	14,304	148,919	138,417	10,502	164,073	164,073	<b>181,972</b>
4.251.5.5120.220 Social Security Tax	94,821	93,678	1,143	93,312	95,700	-2,388	102,808	102,808	<b>108,538</b>
4.251.5.5120.230 Life Insurance	4,802	3,261	1,541	3,244	3,300	-56	3,968	3,968	<b>3,487</b>
4.251.5.5120.240 Medical Insurance	415,813	279,579	136,234	305,182	297,034	8,148	476,175	476,175	<b>447,641</b>
4.251.5.5120.250 Employee Assistance Plan	1,245	841	404	841	869	-28	1,067	1,067	<b>937</b>
4.251.5.5120.260 Dental Insurance	20,053	13,444	6,609	13,671	13,614				<b>12,622</b>
4.251.5.5120.270 Worker's Compensation Insurance	8,824	8,761	63	8,850	9,277	57,427	10,113	10,113	<b>10,337</b>
4.251.5.5120.280 Retirement Sick Leave Benefits		-2,269	2,269				0	0	
4.251.5.5120.290 Vision Insurance	3,418	2,332	1,086	2,309	2,350	-41	2,825	2,825	
<b>Total Fringe Benefits</b>	<b>700,303</b>	<b>536,649</b>	<b>163,654</b>	<b>576,328</b>	<b>560,560</b>	<b>15,768</b>	<b>761,029</b>	<b>761,029</b>	<b>765,534</b>
4.251.5.5120.381 In-District Travel Allowance	1,500	1,021	479	1,500	1,007	493	1,500	1,500	<b>1,500</b>
<b>Total Purchased Services</b>	<b>1,500</b>	<b>1,021</b>	<b>479</b>	<b>1,500</b>	<b>1,007</b>	<b>493</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
4.251.5.5120.410 General Supplies	810,606	234,423	576,183	1,099,156	809,207	289,949	25,000	763,070	<b>200,000</b>
4.251.5.5120.415 One-Time Supplies	21,691	16,230	5,461	10,000	6,411	3,589	10,000	10,000	<b>10,000</b>
<b>Total Supplies and Materials</b>	<b>832,297</b>	<b>250,653</b>	<b>581,644</b>	<b>1,109,156</b>	<b>815,618</b>	<b>293,538</b>	<b>35,000</b>	<b>773,070</b>	<b>210,000</b>
4.251.5.5120.550 Equipment	700,000	120,118	579,883	600,000	519,674	80,326	12,598	262,598	<b>100,000</b>
<b>Total Capital Objects</b>	<b>700,000</b>	<b>120,118</b>	<b>579,883</b>	<b>600,000</b>	<b>519,674</b>	<b>80,326</b>	<b>12,598</b>	<b>262,598</b>	<b>100,000</b>
<b>Total Elementary Program</b>	<b>3,524,186</b>	<b>2,162,344</b>	<b>1,361,842</b>	<b>3,556,540</b>	<b>3,174,294</b>	<b>382,246</b>	<b>2,208,873</b>	<b>3,196,943</b>	<b>2,553,747</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.5150.116 Teachers	63,654	63,193	461	63,327	73,470	-10,143	76,694	76,694	<b>68,135</b>
4.251.5.5150.199 Personal Leave Reimbursement	350	320	30	750	520	230			<b>750</b>
<b>Total Salaries</b>	<u>64,004</u>	<u>63,513</u>	<u>491</u>	<u>64,077</u>	<u>73,990</u>	<u>-9,913</u>	<u>76,694</u>	<u>76,694</u>	<u><b>68,885</b></u>
4.251.5.5150.210 PERSI	7,508	7,583	-75	7,516	8,834	-1,318	8,996	8,996	<b>8,730</b>
4.251.5.5150.220 Social Security Tax	4,705	4,859	154	4,710	5,643	- 933	5,637	5,637	<b>5,063</b>
4.251.5.5150.230 Life Insurance	156	156	-	156	156		156	156	<b>156</b>
4.251.5.5150.240 Medical Insurance	13,530	4,524	9,006	14,700	4,769	9,931	18,750	18,750	<b>20,059</b>
4.251.5.5150.250 Employee Assistance Plan			0	40	41	0 -1			<b>42</b>
4.251.5.5150.260 Dental Insurance	652	643	0	658	643		42	42	<b>566</b>
4.251.5.5150.270 Worker's Compensation Insurance	40 437	40 444	0	446	537	15 -91	0 554	0 554	<b>482</b>
4.251.5.5150.280 Retirement Sick Leave Benefits		- 127	-7 127				0	0	
4.251.5.5150.290 Vision Insurance	111	111		111	111		111	111	<b>0</b>
<b>Total Fringe Benefits</b>	<u>27,139</u>	<u>18,235</u>	<u>8,905</u>	<u>28,337</u>	<u>20,735</u>	<u>7,602</u>	<u>34,246</u>	<u>34,246</u>	<u><b>35,098</b></u>
4.251.5.5150.310 Professional and Technical Services	15,868	15,868		15,868	16,959	-1,091	16,907	16,907	<b>11,499</b>
<b>Total Purchased Services</b>	<u>15,868</u>	<u>15,868</u>	<u>0</u>	<u>15,868</u>	<u>16,959</u>	<u>-1,091</u>	<u>16,907</u>	<u>16,907</u>	<u><b>11,499</b></u>
<b>Total Secondary Program</b>	<u>107,011</u>	<u>97,616</u>	<u>9,395</u>	<u>108,282</u>	<u>111,684</u>	<u>-3,402</u>	<u>127,847</u>	<u>127,847</u>	<u><b>115,482</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.5.5170.152 Instructional Assistants	6,701		6,701						<b>0</b>
<b>Total Salaries</b>	6,701	0	6,701	0	0	0	0	0	<b>0</b>
4.251.5.5170.210 PERSI	786	0	786	0	0	0	0	0	
4.251.5.5170.220 Social Security Tax	493	0	493	0	0	0	0	0	<b>0</b>
4.251.5.5170.230 Life Insurance		0	56	0	0	0	0	0	<b>0</b>
4.251.5.5170.240 Medical Insurance	4,853	0	4,853	0	0	0	0	0	<b>0</b>
4.251.5.5170.250 Employee Assistance Plan	56	0	15	0	0	0	0	0	<b>0</b>
4.251.5.5170.260 Dental Insurance	15	0	234	0	0	0	0	0	<b>0</b>
4.251.5.5170.270 Worker's Compensation Insurance		0	46	0	0	0	0	0	<b>0</b>
4.251.5.5170.290 Vision Insurance	46	0	40	0	0	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	46,523	0	6,523	0	0	0	0	0	<b>0</b>
<b>Total Alternate School Program</b>	13,224	0	13,224	0	0	0	0	0	<b>0</b>
		0		0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.5.6110.135 Other Special Programs	27,006	32,012	-5,006	27,107	27,679	- 572		24,717	
<b>Total Salaries</b>	<u>27,006</u>	<u>32,012</u>	<u>-5,006</u>	<u>27,107</u>	<u>27,679</u>	<u>- 572</u>	<u>0</u>	<u>24,717</u>	<u>0</u>
4.251.5.6110.210 PERSI	2,416	3,846	-1,430	2,593	3,309	- 716	0	3,194	0
4.251.5.6110.220 Social Security Tax	1,514	2,277	763	1,625	2,010	- 385	0	2,047	0
4.251.5.6110.230 Life Insurance			-	52	52		0		0
4.251.5.6110.240 Medical Insurance	4,510	4,524	0 -14	4,900	4,769	0 131	0	6,250	0
4.251.5.6110.250 Employee Assistance Plan	52		0	14	14	0	0	52	0
4.251.5.6110.260 Dental Insurance	218	214		220	214		0		0
4.251.5.6110.270 Worker's Compensation Insurance	14 141	13 224	1 -83	154	201	0 -47	0	14 192	0
4.251.5.6110.280 Retirement Sick Leave Benefits		-57	4 57			6	0	0	0
4.251.5.6110.290 Vision Insurance				37	37		0		0
<b>Total Fringe Benefits</b>	<u>37,892</u>	<u>37,132</u>	<u>0,230</u>	<u>9,595</u>	<u>10,606</u>	<u>0,1,011</u>	<u>0</u>	<u>0,1,749</u>	<u>0</u>
<b>Total Attendance, Guidance And Health Program</b>	<u>35,908</u>	<u>43,145</u>	<u>-7,237</u>	<u>36,702</u>	<u>38,285</u>	<u>-1,583</u>	<u>0</u>	<u>36,466</u>	<u>0</u>
							0		0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.5.6160.152 Instructional Assistants	36,932	35,998	934	36,215	39,692	-3,477	40,883	40,883	<b>44,745</b>
<b>Total Salaries</b>	<b>36,932</b>	<b>35,998</b>	<b>934</b>	<b>36,215</b>	<b>39,692</b>	<b>-3,477</b>	<b>40,883</b>	<b>40,883</b>	<b>44,745</b>
4.251.5.6160.210 PERSI	4,332	4,298	34	4,248	4,739	- 491	4,796	4,796	<b>5,002</b>
4.251.5.6160.220 Social Security Tax	2,715	2,754	-39	2,662	3,036	- 374	3,005	3,005	<b>3,289</b>
4.251.5.6160.230 Life Insurance	104	117	-13	104	104		104	104	<b>104</b>
4.251.5.6160.240 Medical Insurance	9,020	10,140	-1,120	9,800	9,537	263	12,500	12,500	<b>13,373</b>
4.251.5.6160.250 Employee Assistance Plan				27	27	0			<b>28</b>
4.251.5.6160.260 Dental Insurance	435	481	-46	439	429	10	28	28	<b>377</b>
4.251.5.6160.270 Worker's Compensation Insurance	27 253	31 252	-4	252	288	10 -36	0 296	28 296	<b>313</b>
4.251.5.6160.280 Retirement Sick Leave Benefits		-75	75				0	0	
4.251.5.6160.290 Vision Insurance			1	74	74				
<b>Total Fringe Benefits</b>	<b>74,960</b>	<b>88,082</b>	<b>-13,122</b>	<b>17,606</b>	<b>18,236</b>	<b>-630</b>	<b>20,803</b>	<b>20,803</b>	<b>22,486</b>
<b>Total Ancillary Service Program</b>	<b>53,892</b>	<b>54,079</b>	<b>- 187</b>	<b>53,821</b>	<b>57,927</b>	<b>-4,106</b>	<b>61,686</b>	<b>61,686</b>	<b>67,231</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.6210.113 Supervisors and Coordinators	92,947	91,881	1,066	91,142	98,885	-7,743	97,855	97,855	<b>100,791</b>
4.251.5.6210.151 Clerical Personnel	36,275	34,428	1,847	36,492	25,355	11,137	23,559	23,559	<b>24,780</b>
4.251.5.6210.152 Instructional Assistants	13,887		13,887						
4.251.5.6210.186 Substitute Teachers	30,000	10,243	19,758	30,000	4,385	25,615	30,000	30,000	<b>15,000</b>
4.251.5.6210.197 Inservice Training	8,000	0,780	5,220	15,000	17,707	-2,707	15,000	15,000	<b>15,000</b>
4.251.5.6210.199 Personal Leave Reimbursement	1,250	540	710	1,250		1,250	1,250	1,250	<b>1,250</b>
<b>Total Salaries</b>	<b>182,359</b>	<b>139,871</b>	<b>42,488</b>	<b>173,884</b>	<b>146,332</b>	<b>27,552</b>	<b>167,664</b>	<b>167,664</b>	<b>156,821</b>
4.251.5.6210.210 PERSI	17,872	15,486	2,386	16,878	16,523	355	16,147	16,147	<b>17,377</b>
4.251.5.6210.220 Social Security Tax	13,404	9,053	4,351	12,780	9,893	2,887	12,323	12,323	<b>11,525</b>
4.251.5.6210.230 Life Insurance	416	307	109	312	269		260	260	<b>260</b>
4.251.5.6210.240 Medical Insurance	27,060	17,583	9,477	19,600	15,109	4,491	18,750	18,750	<b>20,059</b>
4.251.5.6210.250 Employee Assistance Plan			28	54	43	11			<b>42</b>
4.251.5.6210.260 Dental Insurance	1,305	5,835	470	878	679	199	42		<b>566</b>
4.251.5.6210.270 Worker's Compensation Insurance	81,247	53,902	345	1,211	1,028	183	1,211	1,211	<b>1,098</b>
4.251.5.6210.290 Vision Insurance	222	145	77	148	118		0	0	
<b>Total Fringe Benefits</b>	<b>61,607</b>	<b>44,364</b>	<b>17,243</b>	<b>51,861</b>	<b>43,662</b>	<b>38,199</b>	<b>48,844</b>	<b>48,844</b>	<b>50,927</b>
4.251.5.6210.381 In-District Travel Allowance	500	367	133	500	689	-189	500	500	<b>2,000</b>
4.251.5.6210.396 Inservice Training	650,000	15,685	634,315	658,048	42,446	615,602	37,694	287,694	<b>150,000</b>
<b>Total Purchased Services</b>	<b>650,500</b>	<b>16,052</b>	<b>634,448</b>	<b>658,548</b>	<b>43,135</b>	<b>615,413</b>	<b>38,194</b>	<b>288,194</b>	<b>152,000</b>
4.251.5.6210.410 General Supplies	10,000	944	9,056	12,000		12,000	2,000	2,000	
<b>Total Supplies and Materials</b>	<b>10,000</b>	<b>944</b>	<b>9,056</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>904,466</b>	<b>201,231</b>	<b>703,235</b>	<b>896,293</b>	<b>283,130</b>	<b>663,163</b>	<b>256,702</b>	<b>506,702</b>	<b>369,748</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.5.6320.393 Indirect Costs	30,200	24,691	5,509	25,000		25,000	25,000	25,000	<b>25,000</b>
<b>Total Purchased Services</b>	30,200	24,691	5,509	25,000	0	25,000	25,000	25,000	<b>25,000</b>
<b>Total Central Administration Program</b>	30,200	24,691	5,509	25,000	0	25,000	25,000	25,000	<b>25,000</b>
					0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.5.7200.116 Teachers	3,000	171	2,829	3,000	6,954	-3,954	3,000	3,000	<b>3,000</b>
<b>Total Salaries</b>	<b>3,000</b>	<b>171</b>	<b>2,829</b>	<b>3,000</b>	<b>6,954</b>	<b>-3,954</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
4.251.5.7200.210 PERSI	352		332	352	783	- 431	352	352	<b>381</b>
4.251.5.7200.220 Social Security Tax	220	20	207	220	509	- 289	220	220	<b>220</b>
4.251.5.7200.270 Worker's Compensation Insurance		13	20	21	50	-29			<b>21</b>
<b>Total Fringe Benefits</b>	<b>21 593</b>	<b>1 35</b>	<b>558</b>	<b>593</b>	<b>1,343</b>	<b>- 750</b>	<b>22 594</b>	<b>22 594</b>	<b>622</b>
4.251.5.7200.383 Parent Activities Travel	32,136	27,466	4,670	32,000	18,736	13,264	32,000	32,000	<b>32,000</b>
<b>Total Purchased Services</b>	<b>32,136</b>	<b>27,466</b>	<b>4,670</b>	<b>32,000</b>	<b>18,736</b>	<b>13,264</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
<b>Total Parent Activities Program</b>	<b>35,729</b>	<b>27,671</b>	<b>8,058</b>	<b>35,593</b>	<b>27,032</b>	<b>8,561</b>	<b>35,594</b>	<b>35,594</b>	<b>35,622</b>
<b>Total Current Expenditures</b>	<b>4,704,616</b>	<b>2,610,777</b>	<b>2,093,839</b>	<b>4,712,231</b>	<b>3,642,352</b>	<b>1,069,879</b>	<b>2,715,702</b>	<b>3,990,238</b>	<b>3,156,830</b>
<b>TOTAL TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS FUND</b>	<b>4,704,616</b>	<b>2,610,777</b>	<b>2,093,839</b>	<b>4,712,231</b>	<b>3,642,352</b>	<b>1,069,879</b>	<b>2,715,702</b>	<b>3,990,238</b>	<b>3,156,830</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.252.4.4459.900 ESSER I Revenue		1,957,177	1,957,177		175,984	175,984		2,191	<b>0</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>0</b>	<b>1,957,177</b>	<b>1,957,177</b>	<b>0</b>	<b>175,984</b>	<b>175,984</b>	<b>0</b>	<b>2,191</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	0	1,957,177	1,957,177	0	175,984	175,984	0	2,191	<b>0</b>
<b>TOTAL ESSER I (CARES) FUND</b>	0	1,957,177	1,957,177	0	175,984	175,984	0	2,191	<b>0</b>
	0			0			0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.252.5.5120.410 General Supplies		819,959	- 819,959						<b>0</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>819,959</b>	<b>- 819,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.252.5.5120.550 Equipment	<b>0</b>	<b>575,075</b>	<b>- 575,075</b>	<b>0</b>	<b>175,984</b>	<b>- 175,984</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>575,075</b>	<b>- 575,075</b>	<b>0</b>	<b>175,984</b>	<b>- 175,984</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Elementary Program</b>	<b>0</b>	<b>1,395,034</b>	<b>-1,395,034</b>	<b>0</b>	<b>175,984</b>	<b>- 175,984</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0			0			0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.252.5.6230.154 Maintenance Personnel		460,937	- 460,937		1,341	-1,341		2,191	<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>460,937</b>	<b>- 460,937</b>	<b>0</b>	<b>1,341</b>	<b>-1,341</b>	<b>0</b>	<b>2,191</b>	<b>0</b>
4.252.5.6230.210 PERSI	0	50,896	-50,896	0			0		
4.252.5.6230.220 Social Security Tax	0	39,212	-39,212	0			0	0	<b>0</b>
4.252.5.6230.270 Worker's Compensation Insurance	0	9,348	-9,348	0	0,1341	0,1341	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>99,456</b>	<b>-99,456</b>	<b>0</b>	<b>-1,341</b>	<b>1,341</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Instruction-Related Technology Program</b>	<b>0</b>	<b>560,393</b>	<b>- 560,393</b>	<b>0</b>			<b>0</b>	<b>02,191</b>	<b>0</b>
	0			0	0	0	0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.252.5.6910.133 Stipends and Extra Days - Regular		1,750	-1,750						<b>0</b>
<b>Total Salaries</b>	0	1,750	-1,750	0	0	0	0	0	<b>0</b>
<b>Total Other Support Services Program</b>	0	1,750	-1,750	0	0	0	0	0	<b>0</b>
<b>Total Current Expenditures</b>	0	1,957,177	-1,957,177	0	0	0	0	0	<b>0</b>
					175,984	- 175,984		2,191	
<b>TOTAL ESSER I (CARES) FUND</b>	0	1,957,177	-1,957,177	0	175,984	- 175,984	0	2,191	<b>0</b>
	0			0			0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.254.4.4459.900 ESSER II Revenue		3,760,165	3,760,165	4,754,527	4,754,527			19,156	
<b>TOTAL FEDERAL FUNDING</b>	<u>0</u>	<u>3,760,165</u>	<u>3,760,165</u>	<u>4,754,527</u>	<u>4,754,527</u>	<u>0</u>	<u>0</u>	<u>19,156</u>	<u>0</u>
<b>TOTAL CURRENT REVENUES</b>	0	3,760,165	3,760,165	4,754,527	4,754,527	0	0	19,156	0
<b>TOTAL ESSER II (CRRSA) FUND</b>	<u>0</u>	<u>3,760,165</u>	<u>3,760,165</u>	<u>4,754,527</u>	<u>4,754,527</u>	<u>0</u>	<u>0</u>	<u>19,156</u>	<u>0</u>
	0					0	0		0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.254.5.5120.116 Teachers		1,164,285	-1,164,285	119,522	249,494	- 129,972			<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>1,164,285</b>	<b>-1,164,285</b>	<b>119,522</b>	<b>249,494</b>	<b>- 129,972</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.254.5.5120.210 PERSI	0	134,787	- 134,787	71,894	31,638	40,256	0	0	
4.254.5.5120.220 Social Security Tax	0	85,401	-85,401	46,062	17,201	28,861	0	0	<b>0</b>
4.254.5.5120.230 Life Insurance	0	2,419	-2,419				0	0	<b>0</b>
4.254.5.5120.240 Medical Insurance	0	200,808	- 200,808				0	0	<b>0</b>
4.254.5.5120.250 Employee Assistance Plan	0	582	582	0	0	0	0	0	<b>0</b>
4.254.5.5120.260 Dental Insurance	0	9,543	- -9,543	0	0	0	0	0	<b>0</b>
4.254.5.5120.270 Worker's Compensation Insurance	0	15,267	-15,267	0	0	0	0	0	<b>0</b>
4.254.5.5120.290 Vision Insurance	0	1,613	-1,613	0	0	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>450,421</b>	<b>- 450,421</b>	<b>122,274</b>	<b>51,604</b>	<b>70,670</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.254.5.5120.410 General Supplies	0	74,998	-74,998	215,063	148,826	66,237	0	19,156	
4.254.5.5120.440 Textbooks	0	122,435	- 122,435				0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>197,432</b>	<b>- 197,432</b>	<b>215,063</b>	<b>148,826</b>	<b>66,237</b>	<b>0</b>	<b>19,156</b>	<b>0</b>
4.254.5.5120.550 Equipment	0	45,798	-45,798	2,215,064	2,158,824	56,240	0		<b>0</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>45,798</b>	<b>-45,798</b>	<b>2,215,064</b>	<b>2,158,824</b>	<b>56,240</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Elementary Program</b>	<b>0</b>	<b>1,857,936</b>	<b>-1,857,936</b>	<b>2,671,923</b>	<b>2,608,748</b>	<b>63,175</b>	<b>0</b>	<b>19,156</b>	<b>0</b>
	0						0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.254.5.5150.116 Teachers		1,158,225	-1,158,225						<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>1,158,225</b>	<b>-1,158,225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.254.5.5150.210 PERSI	0	134,410	- 134,410	0	0	0	0	0	
4.254.5.5150.220 Social Security Tax	0	84,941	-84,941	0	0	0	0	0	<b>0</b>
4.254.5.5150.230 Life Insurance	0	2,419	-2,419	0	0	0	0	0	<b>0</b>
4.254.5.5150.240 Medical Insurance	0	200,808	- 200,808	0	0	0	0	0	<b>0</b>
4.254.5.5150.250 Employee Assistance Plan	0	582	582	0	0	0	0	0	<b>0</b>
4.254.5.5150.260 Dental Insurance	0	9,543	- 9,543	0	0	0	0	0	<b>0</b>
4.254.5.5150.270 Worker's Compensation Insurance	0	13,917	-13,917	0	0	0	0	0	<b>0</b>
4.254.5.5150.290 Vision Insurance	0	1,613	-1,613	0	0	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>448,233</b>	<b>- 448,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.254.5.5150.440 Textbooks	0	83,927	-83,927	0	0	0	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>83,927</b>	<b>-83,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Secondary Program</b>	<b>0</b>	<b>1,690,386</b>	<b>-1,690,386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0			0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**ESSER II (CRRSA) FUND**  
**EDUCATIONAL MEDIA SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.254.5.6220.154 Maintenance Personnel					21,189	-21,189			<b>0</b>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,189</u>	<u>-21,189</u>	<u>0</u>	<u>0</u>	<b>0</b>
4.254.5.6220.210 PERSI	0	0	0	0	2,530	-2,530	0	0	
4.254.5.6220.220 Social Security Tax	0	0	0	0	1,571	-1,571	0	0	
4.254.5.6220.230 Life Insurance	0	0	0	0	53	-53	0	0	<b>0</b>
4.254.5.6220.240 Medical Insurance	0	0	0	0	4,869	-4,869	0	0	<b>0</b>
4.254.5.6220.250 Employee Assistance Plan	0	0	0	0	14	-14	0	0	<b>0</b>
4.254.5.6220.260 Dental Insurance	0	0	0	0	219	- 219	0	0	<b>0</b>
4.254.5.6220.270 Worker's Compensation Insurance	0	0	0	0	657	- 657	0	0	<b>0</b>
4.254.5.6220.290 Vision Insurance	0	0	0	0	38	-38	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,951</u>	<u>-9,951</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Educational Media Services Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,140</u>	<u>-31,140</u>	<u>0</u>	<u>0</u>	<b>0</b>
	0	0	0	0			0	0	



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.254.5.6320.393 Indirect Costs		37,948	-37,948						
<b>Total Purchased Services</b>	<u>0</u>	<u>37,948</u>	<u>-37,948</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>Total Central Administration Program</b>	<u>0</u>	<u>37,948</u>	<u>-37,948</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
	0			0	0	0	0	0	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.254.5.6610.310 Professional and Technical Services		173,895	- 173,895	50,000	67,281	-17,281			
<b>Total Purchased Services</b>	<u>0</u>	<u>173,895</u>	<u>- 173,895</u>	<u>50,000</u>	<u>67,281</u>	<u>-17,281</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Building Operation Services Program</b>	<u>0</u>	<u>173,895</u>	<u>- 173,895</u>	<u>50,000</u>	<u>67,281</u>	<u>-17,281</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
	0						0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.254.5.6910.133 Stipends and Extra Days - Regular				1,636,400	1,636,400				
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,636,400</u>	<u>1,636,400</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.254.5.6910.210 PERSI	0	0	0	240,148	240,148	1	0	0	0
4.254.5.6910.220 Social Security Tax	0	0	0	156,056	156,056		0	0	0
4.254.5.6910.270 Worker's Compensation Insurance	0	0	0		14,756	-14,756	0	0	0
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>396,204</u>	<u>410,959</u>	<u>-14,755</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Support Services Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,032,604</u>	<u>2,047,359</u>	<u>-14,755</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Current Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,754,527</u>	<u>4,754,527</u>		<u>0</u>	<u>19,156</u>	<u>0</u>
	0	3,760,165	-3,760,165			0	0		0
<b>TOTAL ESSER II (CRRSA) FUND</b>	<u>0</u>	<u>3,760,165</u>	<u>-3,760,165</u>	<u>4,754,527</u>	<u>4,754,527</u>		<u>0</u>	<u>19,156</u>	<u>0</u>
	0					0	0		0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.255.4.4459.900 Title I-D Revenue	113,090	79,333	-33,757	110,702	83,019	-27,683	70,000	148,372	<b>139,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>113,090</u>	<u>79,333</u>	<u>-33,757</u>	<u>110,702</u>	<u>83,019</u>	<u>-27,683</u>	<u>70,000</u>	<u>148,372</u>	<b><u>139,000</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>113,090</u>	<u>79,333</u>	<u>-33,757</u>	<u>110,702</u>	<u>83,019</u>	<u>-27,683</u>	<u>70,000</u>	<u>148,372</u>	<b><u>139,000</u></b>
<b>TOTAL TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND</b>	<u>113,090</u>	<u>79,333</u>	<u>-33,757</u>	<u>110,702</u>	<u>83,019</u>	<u>-27,683</u>	<u>70,000</u>	<u>148,372</u>	<b><u>139,000</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.255.5.6160.310 Professional and Technical Services	14,208	14,177	31						
<b>Total Purchased Services</b>	14,208	14,177	31	0	0	0	0	0	<b>0</b>
<b>Total Ancillary Service Program</b>	14,208	14,177	31	0	0	0	0	0	<b>0</b>
				0	0	0	0	0	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.255.5.6210.152 Instructional Assistants	23,759	13,732	10,027	8,800	7,434	1,366	19,379	19,379	<b>9,302</b>
<b>Total Salaries</b>	<b>23,759</b>	<b>13,732</b>	<b>10,027</b>	<b>8,800</b>	<b>7,434</b>	<b>1,366</b>	<b>19,379</b>	<b>19,379</b>	<b>9,302</b>
4.255.5.6210.210 PERSI	2,780	776	2,004				2,273	2,273	<b>1,040</b>
4.255.5.6210.220 Social Security Tax	1,755	1,050	705	800	569	231	1,424	1,424	<b>684</b>
4.255.5.6210.230 Life Insurance	149		110	62	0	0			<b>52</b>
4.255.5.6210.240 Medical Insurance	12,907	3,353	9,554	5,802		5,802			<b>6,686</b>
4.255.5.6210.250 Employee Assistance Plan		11	28	16	0		0	0	<b>14</b>
4.255.5.6210.260 Dental Insurance	621	160	461	260	0	260	0	0	<b>189</b>
4.255.5.6210.270 Worker's Compensation Insurance	39 107		11	50	0 54	16 -4	0 140	0 140	<b>65</b>
4.255.5.6210.290 Vision Insurance	107	96	79	44	0		0	0	
<b>Total Fringe Benefits</b>	<b>18,465</b>	<b>28,513</b>	<b>12,952</b>	<b>7,034</b>	<b>0 623</b>	<b>46,411</b>	<b>3,837</b>	<b>3,837</b>	<b>8,730</b>
4.255.5.6210.396 Inservice Training	10,000		10,000	10,000	1,552	8,448	15,000	15,000	<b>36,500</b>
<b>Total Purchased Services</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>1,552</b>	<b>8,448</b>	<b>15,000</b>	<b>15,000</b>	<b>36,500</b>
4.255.5.6210.410 General Supplies	37,722	0 7,169	30,553	45,413	35,277	10,136	21,784	61,179	<b>52,968</b>
<b>Total Supplies and Materials</b>	<b>37,722</b>	<b>7,169</b>	<b>30,553</b>	<b>45,413</b>	<b>35,277</b>	<b>10,136</b>	<b>21,784</b>	<b>61,179</b>	<b>52,968</b>
4.255.5.6210.550 Equipment	7,854	38,328	-30,474	39,455	38,133	1,322	10,000	48,977	<b>31,500</b>
<b>Total Capital Objects</b>	<b>7,854</b>	<b>38,328</b>	<b>-30,474</b>	<b>39,455</b>	<b>38,133</b>	<b>1,322</b>	<b>10,000</b>	<b>48,977</b>	<b>31,500</b>
<b>Total Instructional Improvement Program</b>	<b>97,800</b>	<b>64,742</b>	<b>33,058</b>	<b>110,702</b>	<b>83,019</b>	<b>27,683</b>	<b>70,000</b>	<b>148,372</b>	<b>139,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.255.5.6320.393 Indirect Costs	1,082	414	668						0
<b>Total Purchased Services</b>	1,082	414	668	0	0	0	0	0	0
<b>Total Central Administration Program</b>	1,082	414	668	0	0	0	0	0	0
<b>Total Current Expenditures</b>	113,090	79,333	33,757	110,702	83,019	27,683	70,000	148,372	139,000
<b>TOTAL TITLE I-D NEGLECTED AND DELINQUENT CHILDREN FUND</b>	<u>113,090</u>	<u>79,333</u>	<u>33,757</u>	<u>110,702</u>	<u>83,019</u>	<u>27,683</u>	<u>70,000</u>	<u>148,372</u>	<u>139,000</u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.257.4.4430.000 Title VI-B - Restricted	2,811,290	2,751,378	-59,912	2,662,640	2,928,373	265,733	2,679,977	2,192,410	<b>2,817,199</b>
4.257.4.4456.000 Other Federal Revenue				18,571	18,571			5,000	
<b>TOTAL FEDERAL FUNDING</b>	<u>2,811,290</u>	<u>2,751,378</u>	<u>-59,912</u>	<u>2,681,211</u>	<u>2,946,944</u>	<u>265,733</u>	<u>2,679,977</u>	<u>2,197,410</u>	<u><b>2,817,199</b></u>
4.257.4.4600.000 Interfund Transfers							223,840	223,840	
<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>223,840</u>	<u>223,840</u>	<u>0</u>
<b>TOTAL CURRENT REVENUES</b>	<u>2,811,290</u>	<u>2,751,378</u>	<u>-59,912</u>	<u>2,681,211</u>	<u>2,946,944</u>	<u>265,733</u>	<u>2,903,817</u>	<u>2,421,250</u>	<u><b>2,817,199</b></u>
<b>TOTAL IDEA PART B - SCHOOL-AGE FUND</b>	<u><u>2,811,290</u></u>	<u><u>2,751,378</u></u>	<u><u>-59,912</u></u>	<u><u>2,681,211</u></u>	<u><u>2,946,944</u></u>	<u><u>265,733</u></u>	<u><u>2,903,817</u></u>	<u><u>2,421,250</u></u>	<u><u><b>2,817,199</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.257.5.5210.116 Teachers	206,464	239,822	-33,358	262,192	198,696	63,496	181,788	181,788	154,758
4.257.5.5210.133 Stipends and Extra Days - Regular				977	1,175	- 198			
4.257.5.5210.152 Instructional Assistants	1,304,261	1,258,029	46,232	991,928	1,400,573	- 408,645	1,171,046	1,171,046	1,276,150
4.257.5.5210.199 Personal Leave Reimbursement	03,640	04,540	0 900	3,640	4,920	-1,280	0	0	0
<b>Total Salaries</b>	<u>1,514,365</u>	<u>1,502,391</u>	<u>11,974</u>	<u>1,258,737</u>	<u>1,605,364</u>	<u>- 346,627</u>	<u>1,352,834</u>	<u>1,352,834</u>	<u>1,430,908</u>
4.257.5.5210.210 PERSI	177,635	174,432	3,203	189,630	186,880	2,750	158,688	158,688	162,313
4.257.5.5210.220 Social Security Tax	111,306	109,095	2,211	118,823	116,349	2,474	99,433	99,433	105,172
4.257.5.5210.230 Life Insurance	9,062	9,083	-21	9,427	9,210	217	8,801	8,801	7,171
4.257.5.5210.240 Medical Insurance	784,740	757,236	27,504	602,402	797,956	- 195,554	1,056,250	568,683	920,717
4.257.5.5210.250 Employee Assistance Plan	2,348	2,342		2,443	2,435		2,366	2,366	1,928
4.257.5.5210.260 Dental Insurance	37,844	37,180	664	39,729	37,826	1,903			25,960
4.257.5.5210.270 Worker's Compensation Insurance	10,358	10,331	6 27	11,267	11,543	9 - 276	9,781	9,781	10,016
4.257.5.5210.280 Retirement Sick Leave Benefits		-1,689	1,689				0	0	
4.257.5.5210.290 Vision Insurance	6,452	6,458		6,712	6,531	0 181	6,266	6,266	0
<b>Total Fringe Benefits</b>	<u>1,139,745</u>	<u>1,104,468</u>	<u>35,277</u>	<u>980,433</u>	<u>1,168,729</u>	<u>- 188,296</u>	<u>1,341,585</u>	<u>854,018</u>	<u>1,233,277</u>
4.257.5.5210.310 Professional and Technical Services	12,000	11,480	520						57,413
<b>Total Purchased Services</b>	<u>12,000</u>	<u>11,480</u>	<u>520</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,413</u>
4.257.5.5210.410 General Supplies	70,763	58,115	12,648	363,013	111,119	251,894	107,374	107,374	69,342
<b>Total Supplies and Materials</b>	<u>70,763</u>	<u>58,115</u>	<u>12,648</u>	<u>363,013</u>	<u>111,119</u>	<u>251,894</u>	<u>107,374</u>	<u>107,374</u>	<u>69,342</u>
4.257.5.5210.550 Equipment	12,000	8,337	3,663	16,000	1,611	14,390	16,000	16,000	
<b>Total Capital Objects</b>	<u>12,000</u>	<u>8,337</u>	<u>3,663</u>	<u>16,000</u>	<u>1,611</u>	<u>14,390</u>	<u>16,000</u>	<u>16,000</u>	<u>0</u>
<b>Total Special Education Program</b>	<u>2,748,873</u>	<u>2,684,791</u>	<u>64,082</u>	<u>2,618,183</u>	<u>2,886,823</u>	<u>- 268,640</u>	<u>2,817,793</u>	<u>2,330,226</u>	<u>2,700,940</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.257.5.6160.115 Ancillary Professional	17,953	18,178	225	16,186	18,945	-2,759	18,992	18,992	18,875
4.257.5.6160.133 Stipends and Extra Days - Regular			-					4,156	
<b>Total Salaries</b>	<u>17,953</u>	<u>18,178</u>	<u>0 225</u>	<u>16,186</u>	<u>18,945</u>	<u>-2,759</u>	<u>18,992</u>	23,148	<u>18,875</u>
4.257.5.6160.210 PERSI	2,106	2,135	-29	1,860	2,262	-402	2,228	2,724	2,395
4.257.5.6160.220 Social Security Tax	1,320	1,205	115	1,165	1,262	-97	1,396	1,714	1,387
4.257.5.6160.230 Life Insurance				26	26				26
4.257.5.6160.240 Medical Insurance	2,634	4,116	-1,482	2,450	4,379	-1,929	3,125	3,125	3,343
4.257.5.6160.250 Employee Assistance Plan	30	26	4			0	26	26	
4.257.5.6160.260 Dental Insurance	127	107	20	110	107	3			94
4.257.5.6160.270 Worker's Compensation Insurance	8 123	7 127	1	7 111	7 138	0 -27	7 137	7 167	7 132
4.257.5.6160.280 Retirement Sick Leave Benefits		-38	38			3	0	0	
4.257.5.6160.290 Vision Insurance				19	19				
<b>Total Fringe Benefits</b>	<u>0</u>	<u>19,704</u>	<u>-1,334</u>	<u>0</u>	<u>8,199</u>	<u>-2,451</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>22,637</u>	<u>19,704</u>	<u>3,134</u>	<u>5,748</u>	<u>8,199</u>	<u>2,451</u>	<u>19,938</u>	<u>19,782</u>	<u>7,384</u>
4.257.5.6160.310 Professional and Technical Services		2,555	-2,555		360	-360			
4.257.5.6160.381 In-District Travel Allowance	10,054		9,983	10,054	109	9,945	10,054	10,054	0
<b>Total Purchased Services</b>	<u>0</u>	<u>72,626</u>	<u>7,428</u>	<u>0</u>	<u>469</u>	<u>9,585</u>	<u>0</u>	<u>10,054</u>	<u>0</u>
	<u>10,054</u>	<u>72,626</u>	<u>7,428</u>	<u>10,054</u>	<u>469</u>	<u>9,585</u>	<u>10,054</u>	<u>10,054</u>	<u>0</u>
<b>Total Ancillary Service Program</b>	<u>34,377</u>	<u>28,508</u>	<u>5,869</u>	<u>31,988</u>	<u>27,613</u>	<u>4,375</u>	<u>35,984</u>	<u>40,984</u>	<u>26,259</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.257.5.6210.396 Inservice Training	28,040	10,396	17,644	31,040	32,509	-1,469	50,040	50,040	<b>0</b>
<b>Total Purchased Services</b>	<u>28,040</u>	<u>10,396</u>	<u>17,644</u>	<u>31,040</u>	<u>32,509</u>	<u>-1,469</u>	<u>50,040</u>	<u>50,040</u>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<u>28,040</u>	<u>10,396</u>	<u>17,644</u>	<u>31,040</u>	<u>32,509</u>	<u>-1,469</u>	<u>50,040</u>	<u>50,040</u>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.257.5.6320.393 Indirect Costs		27,683	-27,683						
<b>Total Purchased Services</b>	<u>0</u>	<u>27,683</u>	<u>-27,683</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Central Administration Program</b>	<u>0</u>	<u>27,683</u>	<u>-27,683</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Current Expenditures</b>	<u>2,811,290</u>	<u>2,751,378</u>	<u>59,912</u>	<u>2,681,211</u>	<u>2,946,944</u>	<u>- 265,733</u>	<u>2,903,817</u>	<u>2,421,250</u>	<u>2,817,199</u>
<b>TOTAL IDEA PART B - SCHOOL-AGE FUND</b>	<u><u>2,811,290</u></u>	<u><u>2,751,378</u></u>	<u><u>59,912</u></u>	<u><u>2,681,211</u></u>	<u><u>2,946,944</u></u>	<u><u>- 265,733</u></u>	<u><u>2,903,817</u></u>	<u><u>2,421,250</u></u>	<u><u>2,817,199</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.258.4.4430.000 Title VI-B Preschool	215,337	174,805	-40,532	165,910	176,272	10,362	128,877	106,258	<b>130,051</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>215,337</b>	<b>174,805</b>	<b>-40,532</b>	<b>165,910</b>	<b>176,272</b>	<b>10,362</b>	<b>128,877</b>	<b>106,258</b>	<b>130,051</b>
4.258.4.4600.000 Interfund Transfers							12,300	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>12,300</b>	<b>12,300</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>215,337</b>	<b>174,805</b>	<b>-40,532</b>	<b>165,910</b>	<b>176,272</b>	<b>10,362</b>	<b>141,177</b>	<b>118,558</b>	<b>130,051</b>
<b>TOTAL IDEA PART B - PRE-SCHOOL FUND</b>	<b>215,337</b>	<b>174,805</b>	<b>-40,532</b>	<b>165,910</b>	<b>176,272</b>	<b>10,362</b>	<b>141,177</b>	<b>118,558</b>	<b>130,051</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.258.5.5220.116 Teachers				5,000	14,921	-9,921			
4.258.5.5220.152 Instructional Assistants	58,760	70,786	-12,026	40,666	58,040	-17,374	63,004	63,004	51,168
4.258.5.5220.199 Personal Leave Reimbursement	0	0	0		300	- 300	0	0	0
<b>Total Salaries</b>	<u>58,760</u>	<u>71,066</u>	<u>-12,306</u>	<u>45,666</u>	<u>73,261</u>	<u>-27,595</u>	<u>63,004</u>	<u>63,004</u>	<u>51,168</u>
4.258.5.5220.210 PERSI	6,893	8,488	-1,595	8,228	9,163	- 935	7,390	7,390	5,721
4.258.5.5220.220 Social Security Tax	4,319	5,407	-1,088	5,156	5,765	- 609	4,631	4,631	3,761
4.258.5.5220.230 Life Insurance	417	494	-77	521	508	13	417	417	312
4.258.5.5220.240 Medical Insurance	36,080	43,020	-6,940	34,000	48,974	-14,974	50,000	27,381	40,118
4.258.5.5220.250 Employee Assistance Plan	108	125	-17	135	132		112	112	84
4.258.5.5220.260 Dental Insurance	1,740	2,032	- 292	2,195	2,091	104			1,131
4.258.5.5220.270 Worker's Compensation Insurance	402	496	-94	489	576	<sup>3</sup> -87	456	456	358
4.258.5.5220.280 Retirement Sick Leave Benefits		-79	79			0	0	0	
4.258.5.5220.290 Vision Insurance	297	351	-54	371	362	9	297	297	0
<b>Total Fringe Benefits</b>	<u>50,256</u>	<u>60,336</u>	<u>-10,080</u>	<u>51,095</u>	<u>67,570</u>	<u>-16,475</u>	<u>63,303</u>	<u>40,684</u>	<u>51,485</u>
4.258.5.5220.410 General Supplies	41,513	26,165	15,348	32,428	16,752	15,676	14,870	14,870	27,398
<b>Total Supplies and Materials</b>	<u>41,513</u>	<u>26,165</u>	<u>15,348</u>	<u>32,428</u>	<u>16,752</u>	<u>15,676</u>	<u>14,870</u>	<u>14,870</u>	<u>27,398</u>
4.258.5.5220.550 Equipment	30,000	7,651	22,349	10,719	11,847	-1,128			
<b>Total Capital Objects</b>	<u>30,000</u>	<u>7,651</u>	<u>22,349</u>	<u>10,719</u>	<u>11,847</u>	<u>-1,128</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Preschool Handicapped Program</b>	<u>180,529</u>	<u>165,218</u>	<u>15,311</u>	<u>139,908</u>	<u>169,431</u>	<u>-29,523</u>	<u>101,177</u>	<u>118,558</u>	<u>100,051</u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.258.5.6210.396 Inservice Training	34,808	7,900	26,908	26,002	6,841	19,161			
<b>Total Purchased Services</b>	34,808	7,900	26,908	26,002	6,841	19,161	0	0	0
<b>Total Instructional Improvement Program</b>	34,808	7,900	26,908	26,002	6,841	19,161	0	0	0
							0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.258.5.6320.393 Indirect Costs		1,687	-1,687						
<b>Total Purchased Services</b>	<u>0</u>	<u>1,687</u>	<u>-1,687</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Central Administration Program</b>	<u>0</u>	<u>1,687</u>	<u>-1,687</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Current Expenditures</b>	<u>0</u> <u>215,337</u>	<u>174,805</u>	<u>40,532</u>	<u>0</u> <u>165,910</u>	<u>0</u> <u>176,272</u>	<u>0</u> <u>-10,362</u>	<u>0</u> <u>141,177</u>	<u>0</u> <u>118,558</u>	<u>0</u> <u>130,051</u>
<b>TOTAL IDEA PART B - PRE-SCHOOL FUND</b>	<u><u>215,337</u></u>	<u><u>174,805</u></u>	<u><u>40,532</u></u>	<u><u>165,910</u></u>	<u><u>176,272</u></u>	<u><u>-10,362</u></u>	<u><u>141,177</u></u>	<u><u>118,558</u></u>	<u><u>130,051</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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  
2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.259.4.4430.000 Title VI-B Preschool (ARRA)				579,136	160,946	- 418,190	512,125	512,125	
<b>TOTAL FEDERAL FUNDING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>579,136</u>	<u>160,946</u>	<u>- 418,190</u>	<u>512,125</u>	<u>512,125</u>	<u>0</u>
<b>TOTAL CURRENT REVENUES</b>	0	0	0	579,136	160,946	- 418,190	512,125	512,125	0
<b>TOTAL IDEA PART B (ARPA) FUND</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>579,136</u>	<u>160,946</u>	<u>- 418,190</u>	<u>512,125</u>	<u>512,125</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.259.5.5210.116 Teachers					93,934	-93,934			<b>0</b>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>93,934</u>	<u>-93,934</u>	<u>0</u>	<u>0</u>	<b>0</b>
4.259.5.5210.410 General Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>297,161</u>	<u>51,017</u>	<u>246,144</u>	<u>229,824</u>	<u>229,824</u>	<b>0</b>
<b>Total Supplies and Materials</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>297,161</u>	<u>51,017</u>	<u>246,144</u>	<u>229,824</u>	<u>229,824</u>	<b>0</b>
4.259.5.5210.550 Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>215,000</u>		<u>215,000</u>	<u>200,000</u>	<u>200,000</u>	<b>0</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>215,000</u>	<u>0</u>	<u>215,000</u>	<u>200,000</u>	<u>200,000</u>	<b>0</b>
<b>Total Special Education Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>512,161</u>	<u>104,952</u>	<u>367,209</u>	<u>429,824</u>	<u>429,824</u>	<b>0</b>
	0	0	0						

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.259.5.5220.410 General Supplies				31,975		31,975	32,046	32,046	
<b>Total Supplies and Materials</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,975</u>	<u>0</u>	<u>31,975</u>	<u>32,046</u>	<u>32,046</u>	<u>0</u>
4.259.5.5220.550 Equipment	0	0	0	10,000	5,994	-5,994	25,000	25,000	0
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>15,994</u>	<u>-5,994</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<b>Total Preschool Handicapped Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,975</u>	<u>15,994</u>	<u>25,981</u>	<u>57,046</u>	<u>57,046</u>	<u>0</u>
	0	0	0						0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.259.5.6160.310 Professional and Technical Services				10,000		10,000	10,000	10,000	
4.259.5.6160.381 In-District Travel Allowance				5,000		5,000	5,000	5,000	
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<b>Total Ancillary Service Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
	0	0	0		0				0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>	
4.259.5.6210.396 Inservice Training				10,000		10,000	10,255	10,255	<b>0</b>	
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>10,255</u>	<u>10,255</u>	<b><u>0</u></b>	
<b>Total Instructional Improvement Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>10,255</u>	<u>10,255</u>	<b><u>0</u></b>	
<b>Total Current Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>579,136</u>	<u>0</u>	<u>160,946</u>	<u>418,190</u>	<u>512,125</u>	<u>512,125</u>	<b><u>0</u></b>
<b>TOTAL IDEA PART B (ARPA) FUND</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>579,136</u>	<u>160,946</u>	<u>418,190</u>	<u>512,125</u>	<u>512,125</u>	<b><u>0</u></b>	



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

**MEDICAID FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.260.4.4150.000 Earnings on Investments		394	394		301	301			
<b>TOTAL LOCAL FUNDING</b>	<u>0</u>	<u>394</u>	<u>394</u>	<u>0</u>	<u>301</u>	<u>301</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0			0			0	0	0
4.260.4.4459.900 Medicaid Revenue	650,000	770,832	120,832	650,000	703,710	53,710	650,000	650,000	1,350,000
<b>TOTAL FEDERAL FUNDING</b>	<u>650,000</u>	<u>770,832</u>	<u>120,832</u>	<u>650,000</u>	<u>703,710</u>	<u>53,710</u>	<u>650,000</u>	<u>650,000</u>	<u>1,350,000</u>
	175,000	176,738	1,738	175,000	163,857	-11,143	175,000	175,000	
4.260.4.4600.000 Interfund Transfers	175,000	176,738	1,738	175,000	163,857	-11,143	175,000	175,000	
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>175,000</u>	<u>176,738</u>	<u>1,738</u>	<u>175,000</u>	<u>163,857</u>	<u>-11,143</u>	<u>175,000</u>	<u>175,000</u>	<u>0</u>
	825,000	947,964	122,964	825,000	867,868	42,868	825,000	825,000	0
<b>TOTAL CURRENT REVENUES</b>	<u>825,000</u>	<u>947,964</u>	<u>122,964</u>	<u>825,000</u>	<u>867,868</u>	<u>42,868</u>	<u>825,000</u>	<u>825,000</u>	<u>1,350,000</u>
	825,000	5,283	5,283	825,000	867,868	42,868	825,000	825,000	1,350,000
4.260.4.7000.000 Estimated Beginning Balance	825,000	953,246	6	825,000	867,868	42,868	825,000	825,000	1,350,000
<b>TOTAL MEDICAID FUND</b>	<u>825,000</u>	<u>953,246</u>	<u>6</u>	<u>825,000</u>	<u>867,868</u>	<u>42,868</u>	<u>825,000</u>	<u>825,000</u>	<u>1,350,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.260.5.5210.310 Professional and Technical Services	175,000	176,738	-1,738	175,000	163,857	11,143	100,000	100,000	<b>391,500</b>
4.260.5.5210.317 Health Services (Contracted)	650,000	776,508	-126,508	650,000	704,011	-54,011	725,000	725,000	<b>958,500</b>
<b>Total Purchased Services</b>	<u>825,000</u>	<u>953,246</u>	<u>-128,246</u>	<u>825,000</u>	<u>867,868</u>	<u>-42,868</u>	<u>825,000</u>	<u>825,000</u>	<b><u>1,350,000</u></b>
<b>Total Special Education Program</b>	<u>825,000</u>	<u>953,246</u>	<u>-128,246</u>	<u>825,000</u>	<u>867,868</u>	<u>-42,868</u>	<u>825,000</u>	<u>825,000</u>	<b><u>1,350,000</u></b>
<b>Total Current Expenditures</b>	<u>825,000</u>	<u>953,246</u>	<u>-128,246</u>	<u>825,000</u>	<u>867,868</u>	<u>-42,868</u>	<u>825,000</u>	<u>825,000</u>	<b><u>1,350,000</u></b>
<b>TOTAL MEDICAID FUND</b>	<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>867,868</u></u>	<u><u>-42,868</u></u>	<u><u>825,000</u></u>	<u><u>825,000</u></u>	<b><u><u>1,350,000</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.261.4.4459.900 Title IV-A ESSA Revenue	477,799	251,652	- 226,147	479,117	436,385	-42,732	310,928	314,103	<b>275,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>477,799</u>	<u>251,652</u>	<u>- 226,147</u>	<u>479,117</u>	<u>436,385</u>	<u>-42,732</u>	<u>310,928</u>	<u>314,103</u>	<b><u>275,000</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>477,799</u>	<u>251,652</u>	<u>- 226,147</u>	<u>479,117</u>	<u>436,385</u>	<u>-42,732</u>	<u>310,928</u>	<u>314,103</u>	<b><u>275,000</u></b>
<b>TOTAL TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND</b>	<u>477,799</u>	<u>251,652</u>	<u>- 226,147</u>	<u>479,117</u>	<u>436,385</u>	<u>-42,732</u>	<u>310,928</u>	<u>314,103</u>	<b><u>275,000</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.261.5.6110.135 Other Special Programs	7,400	7,400		7,400	7,400		7,400	7,400	
4.261.5.6110.164 Social Workers	108,922	102,931	5,991	114,288	145,495	-31,207	149,037	149,037	97,053
4.261.5.6110.199 Personal Leave Reimbursement		140	0 140		100	0 100	500	500	0
<b>Total Salaries</b>	<u>116,322</u>	<u>110,471</u>	<u>5,851</u>	<u>121,688</u>	<u>152,995</u>	<u>-31,307</u>	<u>156,937</u>	<u>156,937</u>	<u>97,053</u>
4.261.5.6110.210 PERSI	13,874	13,258	616	14,274	18,283	-4,009	18,409	18,409	10,851
4.261.5.6110.220 Social Security Tax	8,877	8,187	690	8,944	11,180	-2,236	11,535	11,535	7,133
4.261.5.6110.230 Life Insurance	555	396	159	434	529	-95	990	990	312
4.261.5.6110.240 Medical Insurance	48,210	34,352	13,858	40,817	48,236	-7,419	118,750	118,750	40,118
4.261.5.6110.250 Employee Assistance Plan	144		46	112	140	-28	266	266	84
4.261.5.6110.260 Dental Insurance	2,287	98,648	639	1,828	2,176	- 348			1,131
4.261.5.6110.270 Worker's Compensation Insurance	832	771	61	849	1,091	- 242	1,136	1,136	679
4.261.5.6110.280 Retirement Sick Leave Benefits		-72	72				0	0	
4.261.5.6110.290 Vision Insurance	395	264	131	309	376	-67	705	705	0
<b>Total Fringe Benefits</b>	<u>75,174</u>	<u>58,902</u>	<u>16,272</u>	<u>67,567</u>	<u>82,009</u>	<u>-14,442</u>	<u>151,791</u>	<u>151,791</u>	<u>60,308</u>
<b>Total Attendance, Guidance And Health Program</b>	<u>191,496</u>	<u>169,373</u>	<u>22,123</u>	<u>189,255</u>	<u>235,005</u>	<u>-45,750</u>	<u>308,728</u>	<u>308,728</u>	<u>157,361</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.261.5.6210.396 Inservice Training	59,321	5,022	54,299	75,000	19,157	55,843			<b>0</b>
<b>Total Purchased Services</b>	59,321	5,022	54,299	75,000	19,157	55,843	0	0	<b>0</b>
4.261.5.6210.410 General Supplies	147,736	69,846	77,890	184,817	170,575	14,242	0	3,175	<b>57,720</b>
<b>Total Supplies and Materials</b>	147,736	69,846	77,890	184,817	170,575	14,242	0	3,175	<b>57,720</b>
4.261.5.6210.550 Equipment	77,046	4,920	72,126	27,845	11,648	16,197	0		<b>57,719</b>
<b>Total Capital Objects</b>	77,046	4,920	72,126	27,845	11,648	16,197	0	0	<b>57,719</b>
<b>Total Instructional Improvement Program</b>	<b>284,103</b>	<b>79,789</b>	<b>204,314</b>	<b>287,662</b>	<b>201,380</b>	<b>86,282</b>	<b>0</b>	<b>03,175</b>	<b>115,439</b>
							0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.261.5.6320.393 Indirect Costs	2,200	2,490	290	2,200		2,200	2,200	2,200	<b>2,200</b>
<b>Total Purchased Services</b>	2,200	2,490	- 290	2,200	0	2,200	2,200	2,200	<b>2,200</b>
<b>Total Central Administration Program</b>	2,200	2,490	- 290	2,200	0	2,200	2,200	2,200	<b>2,200</b>
<b>Total Current Expenditures</b>	477,799	251,652	226,147	479,117	0 436,385	42,732	310,928	314,103	<b>275,000</b>
<b>TOTAL TITLE IV-A, ESSA -STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND</b>	<u>477,799</u>	<u>251,652</u>	<u>226,147</u>	<u>479,117</u>	<u>436,385</u>	<u>42,732</u>	<u>310,928</u>	<u>314,103</u>	<b><u>275,000</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.263.4.4453.300 Carl Perkins Grant	196,693	196,693		202,402	202,402		202,402	217,455	<b>217,455</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>196,693</u>	<u>196,693</u>	<u>0</u>	<u>202,402</u>	<u>202,402</u>	<u>0</u>	<u>202,402</u>	<u>217,455</u>	<b><u>217,455</u></b>
			0			0			
<b>TOTAL CURRENT REVENUES</b>	<u>196,693</u>	<u>196,693</u>		<u>202,402</u>	<u>202,402</u>		<u>202,402</u>	<u>217,455</u>	<b><u>217,455</u></b>
			0			0			
<b>TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND</b>	<u>196,693</u>	<u>196,693</u>	<u>0</u>	<u>202,402</u>	<u>202,402</u>	<u>0</u>	<u>202,402</u>	<u>217,455</u>	<b><u>217,455</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.263.5.5190.116 Teachers	69,364	70,992	-1,628	0	0	0	0	0	0
4.263.5.5190.199 Personal Leave Reimbursement		160	160	0	0	0	0	0	0
<b>Total Salaries</b>	<u>69,364</u>	<u>71,152</u>	<u>-1,788</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.263.5.5190.210 PERSI	8,523	7,533	990	0	0	0	0	0	0
4.263.5.5190.220 Social Security Tax	5,461	4,833	628	0	0	0	0	0	0
4.263.5.5190.230 Life Insurance				0	0	0	0	0	0
4.263.5.5190.270 Worker's Compensation Insurance	57 459	61 444	-4 15	0	0	0 -2	0	0	0
4.263.5.5190.280 Retirement Sick Leave Benefits		- 161	161	0	2	0	0	0	0
4.263.5.5190.290 Vision Insurance	0			0	0	0	0	0	0
<b>Total Fringe Benefits</b>	<u>374,537</u>	<u>43,752</u>	<u>-6,785</u>	<u>0</u>	<u>0</u>	<u>0 -2</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.263.5.5190.310 Professional and Technical Services	2,248	2,245		01,000	21,000		20,000	36,888	36,888
4.263.5.5190.382 Out-District Travel Allowance	6,504	6,504	3	17,862	18,032	- 170	15,000	15,000	25,000
<b>Total Purchased Services</b>	<u>8,752</u>	<u>8,749</u>	<u>0</u>	<u>18,862</u>	<u>19,032</u>	<u>- 170</u>	<u>35,000</u>	<u>51,888</u>	<u>61,888</u>
4.263.5.5190.410 General Supplies	97,428	97,428	3	100,703	100,188	515	88,402	86,567	110,000
<b>Total Supplies and Materials</b>	<u>97,428</u>	<u>97,428</u>	<u>0</u>	<u>100,703</u>	<u>100,188</u>	<u>515</u>	<u>88,402</u>	<u>86,567</u>	<u>110,000</u>
4.263.5.5190.550 Equipment	6,612	6,612	0	82,837	83,180	- 343	79,000	79,000	45,567
<b>Total Capital Objects</b>	<u>6,612</u>	<u>6,612</u>	<u>0</u>	<u>82,837</u>	<u>83,180</u>	<u>- 343</u>	<u>79,000</u>	<u>79,000</u>	<u>45,567</u>
<b>Total Vocational-Technical Program</b>	<u>196,693</u>	<u>196,693</u>	<u>0</u>	<u>202,402</u>	<u>202,402</u>		<u>202,402</u>	<u>217,455</u>	<u>217,455</u>
<b>Total Current Expenditures</b>	<u>196,693</u>	<u>196,693</u>	<u>0</u>	<u>202,402</u>	<u>202,402</u>	<u>0</u>	<u>202,402</u>	<u>217,455</u>	<u>217,455</u>
<b>TOTAL PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND</b>	<u>196,693</u>	<u>196,693</u>	<u>0</u>	<u>202,402</u>	<u>202,402</u>	<u>0</u>	<u>202,402</u>	<u>217,455</u>	<u>217,455</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.270.4.4459.900 Title III LEP Revenue	17,352	11,070	-6,282	22,980	9,242	-13,738	16,698	28,112	<b>24,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>17,352</u>	<u>11,070</u>	<u>-6,282</u>	<u>22,980</u>	<u>9,242</u>	<u>-13,738</u>	<u>16,698</u>	<u>28,112</u>	<u><b>24,000</b></u>
<b>TOTAL CURRENT REVENUES</b>	<u>17,352</u>	<u>11,070</u>	<u>-6,282</u>	<u>22,980</u>	<u>9,242</u>	<u>-13,738</u>	<u>16,698</u>	<u>28,112</u>	<u><b>24,000</b></u>
<b>TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND</b>	<u><u>17,352</u></u>	<u><u>11,070</u></u>	<u><u>-6,282</u></u>	<u><u>22,980</u></u>	<u><u>9,242</u></u>	<u><u>-13,738</u></u>	<u><u>16,698</u></u>	<u><u>28,112</u></u>	<u><u><b>24,000</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.270.5.5120.135 Other Special Programs				1,300	1,473	- 173		7,593	<b>7,990</b>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,300</u>	<u>1,473</u>	<u>- 173</u>	<u>0</u>	<u>7,593</u>	<u><b>7,990</b></u>
4.270.5.5120.210 PERSI	0	0	0	150	176	-26	0	907	<b>893</b>
4.270.5.5120.220 Social Security Tax	0	0	0	100	110	-10	0	581	<b>587</b>
4.270.5.5120.230 Life Insurance	0	0	0	15	16	-1	0		<b>52</b>
4.270.5.5120.240 Medical Insurance	0	0	0	900	1,635	- 735	0	6,250	<b>6,686</b>
4.270.5.5120.250 Employee Assistance Plan	0	0	0			-1	0	55	<b>14</b>
4.270.5.5120.260 Dental Insurance	0	0	0	50	65	-15	0		<b>189</b>
4.270.5.5120.270 Worker's Compensation Insurance	0	0	0	5 25	6 11		0	14	<b>56</b>
4.270.5.5120.290 Vision Insurance	0	0	0	15	11		0	0	
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,260</u>	<u>2,028</u>	<u>4 768</u>	<u>0</u>	<u>55</u>	<u><b>8,477</b></u>
4.270.5.5120.410 General Supplies	0 6,604	0 6,383	0 221	9,508	4,075	5,433	0 6,000	6,000	<b>3,121</b>
<b>Total Supplies and Materials</b>	<u>6,604</u>	<u>6,383</u>	<u>221</u>	<u>9,508</u>	<u>4,075</u>	<u>5,433</u>	<u>6,000</u>	<u>6,000</u>	<u><b>3,121</b></u>
<b>Total Elementary Program</b>	<u>6,604</u>	<u>6,383</u>	<u>221</u>	<u>12,068</u>	<u>7,576</u>	<u>4,492</u>	<u>6,000</u>	<u>21,455</u>	<u><b>19,588</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.270.5.6210.381 In-District Travel Allowance	400	316	84	400		400	698	698	<b>500</b>
4.270.5.6210.396 Inservice Training	5,943		5,880	7,500	1,665	5,835	5,000	5,000	<b>3,000</b>
<b>Total Purchased Services</b>	<u>6,343</u>	<u>63,379</u>	<u>5,964</u>	<u>7,900</u>	<u>1,665</u>	<u>6,235</u>	<u>5,698</u>	<u>5,698</u>	<b><u>3,500</u></b>
4.270.5.6210.550 Equipment	4,240	4,240		2,847		2,847	5,000	959	<b>912</b>
<b>Total Capital Objects</b>	<u>4,240</u>	<u>4,240</u>	<u>0</u>	<u>2,847</u>	<u>0</u>	<u>2,847</u>	<u>5,000</u>	<u>959</u>	<b><u>912</u></b>
<b>Total Instructional Improvement Program</b>	<u>10,583</u>	<u>4,619</u>	<u>5,964</u>	<u>10,747</u>	<u>01,665</u>	<u>9,082</u>	<u>10,698</u>	<u>6,657</u>	<b><u>4,412</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.270.5.6320.393 Indirect Costs	165		96	165		165			
<b>Total Purchased Services</b>	165	69 69	96	165	0	165	0	0	0
<b>Total Central Administration Program</b>	165		96	165	0	165	0	0	0
<b>Total Current Expenditures</b>	17,352	69 11,070	6,282	22,980	0 9,242	13,738	0 16,698	0 28,112	0 24,000
<b>TOTAL TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION FUND</b>	<u>17,352</u>	<u>11,070</u>	<u>6,282</u>	<u>22,980</u>	<u>9,242</u>	<u>13,738</u>	<u>16,698</u>	<u>28,112</u>	<u>24,000</u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.271.4.4459.900 Title II-A Revenue	563,404	442,977	- 120,427	568,889	476,838	-92,051	476,344	496,068	<b>428,075</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>563,404</u>	<u>442,977</u>	<u>- 120,427</u>	<u>568,889</u>	<u>476,838</u>	<u>-92,051</u>	<u>476,344</u>	<u>496,068</u>	<b><u>428,075</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>563,404</u>	<u>442,977</u>	<u>- 120,427</u>	<u>568,889</u>	<u>476,838</u>	<u>-92,051</u>	<u>476,344</u>	<u>496,068</u>	<b><u>428,075</u></b>
4.271.4.7000.000 Estimated Beginning Balance							75,853	75,853	<b>140,000</b>
<b>TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND</b>	<u><u>563,404</u></u>	<u><u>442,977</u></u>	<u><u>- 120,427</u></u>	<u><u>568,889</u></u>	<u><u>476,838</u></u>	<u><u>-92,051</u></u>	<u><u>552,197</u></u>	<u><u>571,921</u></u>	<b><u><u>568,075</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.271.5.5120.116 Teachers	251,509	173,173	78,336	251,509	249,203	2,306	251,509	251,509	<b>255,408</b>
4.271.5.5120.151 Clerical Personnel	37,756	38,431	675	37,979	19,391	18,588	18,583	18,583	<b>19,593</b>
4.271.5.5120.199 Personal Leave Reimbursement	1,360	549	- 811	1,360	389	971	1,360	1,360	<b>1,360</b>
<b>Total Salaries</b>	<u>290,625</u>	<u>212,153</u>	<u>78,472</u>	<u>290,848</u>	<u>268,983</u>	<u>21,865</u>	<u>271,452</u>	<u>271,452</u>	<b><u>276,361</u></b>
4.271.5.5120.210 PERSI	34,091	25,190	8,901	34,117	31,888	2,229	31,842	31,842	<b>34,753</b>
4.271.5.5120.220 Social Security Tax	21,361	15,961	5,400	21,377	20,216	1,161	19,952	19,952	<b>20,312</b>
4.271.5.5120.230 Life Insurance	298	350	-52	298	303	-5	298	298	<b>298</b>
4.271.5.5120.240 Medical Insurance	25,726	25,830	104	28,028	22,937	5,091	35,750	35,750	<b>38,246</b>
4.271.5.5120.250 Employee Assistance Plan			-	77	67				<b>80</b>
4.271.5.5120.260 Dental Insurance	1,233	1,226	7	1,256	1,033	223	80	80	<b>1,079</b>
4.271.5.5120.270 Worker's Compensation Insurance	771,976	771,480	496	2,027	1,945	82	1,962	1,962	<b>1,935</b>
4.271.5.5120.280 Retirement Sick Leave Benefits		- 110	110				0	0	
4.271.5.5120.290 Vision Insurance	212	212		212	179		212	212	<b>0</b>
<b>Total Fringe Benefits</b>	<u>84,974</u>	<u>70,216</u>	<u>14,758</u>	<u>87,392</u>	<u>78,568</u>	<u>8,824</u>	<u>90,096</u>	<u>90,096</u>	<b><u>96,703</u></b>
4.271.5.5120.396 Inservice Training	183,091	156,138	26,953	185,935	129,287	56,648	185,935	205,659	<b>190,297</b>
<b>Total Purchased Services</b>	<u>183,091</u>	<u>156,138</u>	<u>26,953</u>	<u>185,935</u>	<u>129,287</u>	<u>56,648</u>	<u>185,935</u>	<u>205,659</u>	<b><u>190,297</u></b>
<b>Total Elementary Program</b>	<u>558,690</u>	<u>438,507</u>	<u>120,183</u>	<u>564,175</u>	<u>476,838</u>	<u>87,337</u>	<u>547,483</u>	<u>567,207</u>	<b><u>563,361</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.271.5.6320.393 Indirect Costs	4,714	4,471	243	4,714		4,714	4,714	4,714	<b>4,714</b>
<b>Total Purchased Services</b>	<u>4,714</u>	<u>4,471</u>	<u>243</u>	<u>4,714</u>	<u>0</u>	<u>4,714</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>4,471</u>	<u>243</u>	<u>4,714</u>	<u>0</u>	<u>4,714</u>	<u>4,714</u>	<u>4,714</u>	<b><u>4,714</u></b>
<b>Total Current Expenditures</b>	<u>563,404</u>	<u>442,977</u>	<u>120,427</u>	<u>568,889</u>	<u>476,838</u>	<u>92,051</u>	<u>552,197</u>	<u>571,921</u>	<b><u>568,075</u></b>
<b>TOTAL TITLE II-A, ESEA - SUPPORTING EFFECTIVE INSTRUCTION FUND</b>	<u><u>563,404</u></u>	<u><u>442,977</u></u>	<u><u>120,427</u></u>	<u><u>568,889</u></u>	<u><u>476,838</u></u>	<u><u>92,051</u></u>	<u><u>552,197</u></u>	<u><u>571,921</u></u>	<b><u><u>568,075</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

**MCKINNEY-VENTO HOMELESS FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.272.4.4430.000 McKinney-Vento Homeless Revenue	12,440	12,440		12,440	12,440		12,000	14,936	<b>9,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>12,440</u>	<u>12,440</u>	<u>0</u>	<u>12,440</u>	<u>12,440</u>	<u>0</u>	<u>12,000</u>	<u>14,936</u>	<b><u>9,000</u></b>
			0			0			
<b>TOTAL CURRENT REVENUES</b>	<u>12,440</u>	<u>12,440</u>		<u>12,440</u>	<u>12,440</u>		<u>12,000</u>	<u>14,936</u>	<b><u>9,000</u></b>
			0			0			
<b>TOTAL MCKINNEY-VENTO HOMELESS FUND</b>	<u><u>12,440</u></u>	<u><u>12,440</u></u>	<u><u>0</u></u>	<u><u>12,440</u></u>	<u><u>12,440</u></u>	<u><u>0</u></u>	<u><u>12,000</u></u>	<u><u>14,936</u></u>	<b><u><u>9,000</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.272.5.6160.152 Instructional Assistants	7,233	1,075	6,158						
<b>Total Salaries</b>	<u>7,233</u>	<u>1,075</u>	<u>6,158</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.272.5.6160.210 PERSI	1,221	128	1,093	0	0	0	0	0	0
4.272.5.6160.220 Social Security Tax	783		702	0	0	0	0	0	0
4.272.5.6160.270 Worker's Compensation Insurance		81	67	0	0	0	0	0	0
4.272.5.6160.280 Retirement Sick Leave Benefits	129		129	0	0	0	0	0	0
	<sup>74</sup>	<sup>7</sup>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fringe Benefits</b>	<u>2,207</u>	<u>0 217</u>	<u>1,990</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.272.5.6160.410 General Supplies	3,000	11,148	-8,148	<u>0 2,440</u>	<u>0 2,440</u>	<u>0</u>	<u>0 2,000</u>	<u>0 14,936</u>	<u>0 9,000</u>
<b>Total Supplies and Materials</b>	<u>3,000</u>	<u>11,148</u>	<u>-8,148</u>	<u>12,440</u>	<u>12,440</u>	<u>0</u>	<u>12,000</u>	<u>14,936</u>	<u>9,000</u>
<b>Total Ancillary Service Program</b>	<u>12,440</u>	<u>12,440</u>		<u>12,440</u>	<u>12,440</u>	<u>0</u>	<u>12,000</u>	<u>14,936</u>	<u>9,000</u>
<b>Total Current Expenditures</b>	<u>12,440</u>	<u>12,440</u>	<u>0</u>	<u>12,440</u>	<u>12,440</u>	<u>0</u>	<u>12,000</u>	<u>14,936</u>	<u>9,000</u>
			<u>0</u>			<u>0</u>			
<b>TOTAL MCKINNEY-VENTO HOMELESS FUND</b>	<u><u>12,440</u></u>	<u><u>12,440</u></u>	<u><u>0</u></u>	<u><u>12,440</u></u>	<u><u>12,440</u></u>	<u><u>0</u></u>	<u><u>12,000</u></u>	<u><u>14,936</u></u>	<u><u>9,000</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.273.4.4459.900 21st Century Schools Revenue	284,288	260,597	-23,691	276,800	261,698	-15,102	157,000	157,000	<b>157,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>284,288</u>	<u>260,597</u>	<u>-23,691</u>	<u>276,800</u>	<u>261,698</u>	<u>-15,102</u>	<u>157,000</u>	<u>157,000</u>	<b><u>157,000</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>284,288</u>	<u>260,597</u>	<u>-23,691</u>	<u>276,800</u>	<u>261,698</u>	<u>-15,102</u>	<u>157,000</u>	<u>157,000</u>	<b><u>157,000</u></b>
<b>TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND</b>	<u>284,288</u>	<u>260,597</u>	<u>-23,691</u>	<u>276,800</u>	<u>261,698</u>	<u>-15,102</u>	<u>157,000</u>	<u>157,000</u>	<b><u>157,000</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.273.5.6210.136 Other Special Programs	219,634	202,619	17,015	214,189	206,177	8,012	116,164	106,164	<b>110,608</b>
4.273.5.6210.199 Personal Leave Reimbursement					20	-20			
<b>Total Salaries</b>	<u>219,634</u>	<u>202,619</u>	<u>17,015</u>	<u>214,189</u>	<u>206,197</u>	<u>7,992</u>	<u>116,164</u>	<u>106,164</u>	<u><b>110,608</b></u>
4.273.5.6210.210 PERSI	3,794	4,930	-1,136	8,916	7,411	1,505	13,626	13,626	<b>3,173</b>
4.273.5.6210.220 Social Security Tax	16,377	15,441	936	15,452	15,774	- 322	8,538	8,538	<b>8,130</b>
4.273.5.6210.230 Life Insurance	104	104		208	95	113			<b>104</b>
4.273.5.6210.240 Medical Insurance	9,020	9,118	-98	11,600	8,783	2,817	52,250	6,250	<b>12,267</b>
4.273.5.6210.250 Employee Assistance Plan			0	54	25			52	<b>28</b>
4.273.5.6210.260 Dental Insurance	436	429		878	393	485			<b>233</b>
4.273.5.6210.270 Worker's Compensation Insurance	28,152	27,141	1,112	1,465	1,491	-26	14,840	14,840	<b>780</b>
4.273.5.6210.280 Retirement Sick Leave Benefits		-34	7,34				0	0	
4.273.5.6210.290 Vision Insurance				148	68				
<b>Total Fringe Benefits</b>	<u>34,358</u>	<u>34,503</u>	<u>0,145</u>	<u>38,721</u>	<u>34,040</u>	<u>8,681</u>	<u>39,357</u>	<u>39,357</u>	<u><b>24,715</b></u>
4.273.5.6210.310 Professional and Technical Services	6,600	6,625	-25	8,066	7,967		2,400	2,400	<b>6,350</b>
4.273.5.6210.381 In-District Travel Allowance	2,090	138	1,952	2,025	3,004	99,980	2,600	2,600	<b>2,800</b>
4.273.5.6210.382 Out-District Travel Allowance	1,113	1,113		1,393	1,105	288	710	710	<b>500</b>
<b>Total Purchased Services</b>	<u>9,803</u>	<u>7,876</u>	<u>1,927</u>	<u>11,483</u>	<u>12,076</u>	<u>- 593</u>	<u>5,710</u>	<u>5,710</u>	<u><b>9,650</b></u>
4.273.5.6210.410 General Supplies	14,490	10,225	4,265	9,584	9,386	198	4,168	14,168	<b>4,000</b>
<b>Total Supplies and Materials</b>	<u>14,490</u>	<u>10,225</u>	<u>4,265</u>	<u>9,584</u>	<u>9,386</u>	<u>198</u>	<u>4,168</u>	<u>14,168</u>	<u><b>4,000</b></u>
4.273.5.6210.550 Equipment	5,960	5,802	158						<b>6,227</b>
<b>Total Capital Objects</b>	<u>5,960</u>	<u>5,802</u>	<u>158</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>6,227</b></u>
<b>Total Instructional Improvement Program</b>	<u>281,245</u>	<u>258,026</u>	<u>23,219</u>	<u>203,977</u>	<u>201,698</u>	<u>12,279</u>	<u>105,399</u>	<u>155,399</u>	<u><b>155,200</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.273.5.6320.393 Indirect Costs	3,043	2,571	472	2,823		2,823	1,601	1,601	<b>1,800</b>
<b>Total Purchased Services</b>	3,043	2,571	472	2,823	0	2,823	1,601	1,601	<b>1,800</b>
<b>Total Central Administration Program</b>	3,043	2,571	472	2,823	0	2,823	1,601	1,601	<b>1,800</b>
<b>Total Current Expenditures</b>	284,288	260,597	23,691	276,800	0 261,698	15,102	157,000	157,000	<b>157,000</b>
<b>TOTAL TITLE IV-B, ESEA - 21ST CENTURY COMMUNITY LEARNING CENTERS FUND</b>	<u>284,288</u>	<u>260,597</u>	<u>23,691</u>	<u>276,800</u>	<u>0</u> <u>261,698</u>	<u>15,102</u>	<u>157,000</u>	<u>157,000</u>	<b><u>157,000</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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 at Tyhee Elementary School. The current funded enrollment is for 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.274.4.4430.000 Head Start Revenue	2,461,789	1,730,919	- 730,870	3,645,245	2,892,780	- 752,465	2,491,823	2,491,823	<b>2,749,751</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>2,461,789</u>	<u>1,730,919</u>	<u>- 730,870</u>	<u>3,645,245</u>	<u>2,892,780</u>	<u>- 752,465</u>	<u>2,491,823</u>	<u>2,491,823</u>	<b><u>2,749,751</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>2,461,789</u>	<u>1,730,919</u>	<u>- 730,870</u>	<u>3,645,245</u>	<u>2,892,780</u>	<u>- 752,465</u>	<u>2,491,823</u>	<u>2,491,823</u>	<b><u>2,749,751</u></b>
<b>TOTAL HEAD START FUND</b>	<u><u>2,461,789</u></u>	<u><u>1,730,919</u></u>	<u><u>- 730,870</u></u>	<u><u>3,645,245</u></u>	<u><u>2,892,780</u></u>	<u><u>- 752,465</u></u>	<u><u>2,491,823</u></u>	<u><u>2,491,823</u></u>	<b><u><u>2,749,751</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**HEAD START FUND**  
**ELEMENTARY PROGRAM**

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.274.5.5120.116 Teachers	493,897	410,535	83,362	413,990	377,854	36,136	434,978	434,978	<b>462,300</b>
4.274.5.5120.152 Instructional Assistants	605,841	567,113	38,728	739,676	639,712	99,964	818,059	818,059	<b>824,667</b>
4.274.5.5120.186 Substitute Teachers	74,075	2,518	71,557	41,203	10,026	31,177	11,475	11,475	<b>12,650</b>
4.274.5.5120.199 Personal Leave Reimbursement	4,140	2,634	1,506	3,540	1,636	1,904	2,800	2,800	<b>1,760</b>
<b>Total Salaries</b>	<b>1,177,953</b>	<b>982,800</b>	<b>195,153</b>	<b>1,198,409</b>	<b>1,029,230</b>	<b>169,179</b>	<b>1,267,312</b>	<b>1,267,312</b>	<b>1,301,377</b>
4.274.5.5120.210 PERSI	129,485	111,116	18,369	135,740	116,861	18,879	147,309	147,309	<b>151,061</b>
4.274.5.5120.220 Social Security Tax	127,000	72,118	54,882	85,897	76,572	9,325	93,147	93,147	<b>95,651</b>
4.274.5.5120.230 Life Insurance	3,216	3,038	178	4,160	3,048	1,112	3,298	3,298	<b>3,354</b>
4.274.5.5120.240 Medical Insurance	243,874	217,177	26,697	391,314	220,129	171,185	395,875	395,875	<b>430,577</b>
4.274.5.5120.250 Employee Assistance Plan	730	664	66	1,078	647	431	887	887	<b>902</b>
4.274.5.5120.260 Dental Insurance	11,761	10,675	1,086	17,529	10,774	6,755			<b>12,140</b>
4.274.5.5120.270 Worker's Compensation Insurance	7,765	6,864	901	8,147	7,473	674	8,744	8,744	<b>9,110</b>
4.274.5.5120.280 Retirement Sick Leave Benefits		-1,112	1,112				0	0	
4.274.5.5120.290 Vision Insurance	2,006	1,849	157	2,961	1,849	1,112	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>525,837</b>	<b>422,388</b>	<b>103,449</b>	<b>646,826</b>	<b>437,355</b>	<b>209,471</b>	<b>649,260</b>	<b>649,260</b>	<b>702,795</b>
4.274.5.5120.325 Repair and Maintenance (Contracted)				40,750	95	40,655	41,000	41,000	<b>7,655</b>
4.274.5.5120.381 In-District Travel Allowance	2,215	65,598	1,617	790	877	-87	2,215	2,215	<b>1,110</b>
4.274.5.5120.382 Out-District Travel Allowance	65,4,866		0,4,866				2,118	2,118	<b>2,653</b>
<b>Total Purchased Services</b>	<b>7,146</b>	<b>0,663</b>	<b>6,483</b>	<b>41,540</b>	<b>0,972</b>	<b>40,568</b>	<b>45,333</b>	<b>45,333</b>	<b>11,418</b>
4.274.5.5120.410 General Supplies	71,312	56,215	15,097	90,716	89,172	1,544	163,031	163,031	<b>156,718</b>
4.274.5.5120.416 Printing	2,806	1,907	899	3,320	2,373	947	2,200	2,200	<b>2,200</b>
4.274.5.5120.421 Motor Fuel	10,770	5,175	5,595	18,500	9,700	8,800	18,500	18,500	<b>12,000</b>
4.274.5.5120.450 Food - School Lunch	600	205	395	600	190	410	600	600	<b>600</b>
4.274.5.5120.481 Equipment Repair (Non-Contracted)							200	200	<b>200</b>
<b>Total Supplies and Materials</b>	<b>85,488</b>	<b>63,502</b>	<b>21,986</b>	<b>113,136</b>	<b>101,434</b>	<b>11,702</b>	<b>184,531</b>	<b>184,531</b>	<b>171,718</b>
4.274.5.5120.550 Equipment				158,600		158,600			
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,600</b>	<b>0</b>	<b>158,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.274.5.5120.718 Pupil Insurance	0,735	0,735	0	735	0,796	-61	0,1,000	0,1,084	<b>0,1,084</b>
4.274.5.5120.720 Other Insurance	1,650	1,514	136	3,000	1,542	1,458	1,638	0,1,638	<b>1,800</b>
<b>Total Insurance and Judgment</b>	<b>2,385</b>	<b>2,249</b>	<b>136</b>	<b>3,735</b>	<b>2,338</b>	<b>1,397</b>	<b>2,638</b>	<b>2,722</b>	<b>2,884</b>
<b>Total Elementary Program</b>	<b>1,798,809</b>	<b>1,471,602</b>	<b>327,207</b>	<b>2,162,246</b>	<b>1,571,329</b>	<b>590,917</b>	<b>2,149,074</b>	<b>2,149,158</b>	<b>2,190,192</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.274.5.6110.301 Contracted Dental Services	1,884	-1,733	3,617				1,200	1,200	<b>480</b>
4.274.5.6110.317 Health Services (Contracted)	5,100	4,830	270	5,400	2,160	3,240	4,600	4,600	<b>4,250</b>
<b>Total Purchased Services</b>	<u>6,984</u>	<u>3,097</u>	<u>3,887</u>	<u>0</u> 5,400	<u>0</u> 2,160	<u>0</u> 3,240	<u>5,800</u>	<u>5,800</u>	<u><b>4,730</b></u>
<b>Total Attendance, Guidance And Health Program</b>	<u>6,984</u>	<u>3,097</u>	<u>3,887</u>	<u>5,400</u>	<u>2,160</u>	<u>3,240</u>	<u>5,800</u>	<u>5,800</u>	<u><b>4,730</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.274.5.6210.113 Supervisors and Coordinators	59,147	67,712	-8,565	68,241	72,739	-4,498	75,926	75,926	<b>75,987</b>
4.274.5.6210.151 Clerical Personnel	104,422	75,569	28,853	72,772	76,087	-3,315	90,033	90,033	<b>101,408</b>
4.274.5.6210.199 Personal Leave Reimbursement	600	320	280	600	180	420	600	600	<b>180</b>
<b>Total Salaries</b>	<b>164,169</b>	<b>143,601</b>	<b>20,568</b>	<b>141,613</b>	<b>149,006</b>	<b>-7,393</b>	<b>166,559</b>	<b>166,559</b>	<b>177,575</b>
4.274.5.6210.210 PERSI	19,257	17,248	2,009	16,611	17,972	-1,361	19,537	19,537	<b>21,000</b>
4.274.5.6210.220 Social Security Tax	12,066	10,978	1,088	10,409	11,327	- 918	12,242	12,242	<b>13,051</b>
4.274.5.6210.230 Life Insurance	478	479		382	503	- 121	478	478	<b>306</b>
4.274.5.6210.240 Medical Insurance	33,121	25,954	7,168	26,989	26,324	665	45,900	45,900	<b>27,013</b>
4.274.5.6210.250 Employee Assistance Plan			21	75	75		103	103	<b>57</b>
4.274.5.6210.260 Dental Insurance	1,597	1,231	366	1,209	1,183				<b>761</b>
4.274.5.6210.270 Worker's Compensation Insurance	991,123	781,001	122	987	1,080	0 -93	1,149	1,149	<b>1,243</b>
4.274.5.6210.280 Retirement Sick Leave Benefits		- 150	150				0	0	
4.274.5.6210.290 Vision Insurance	272	213	59	204	204		0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>68,013</b>	<b>57,032</b>	<b>10,981</b>	<b>56,866</b>	<b>58,668</b>	<b>0 1,802</b>	<b>79,409</b>	<b>79,409</b>	<b>63,431</b>
4.274.5.6210.319 Consultants									<b>86,000</b>
4.274.5.6210.382 Out-District Travel Allowance	495		495				592	592	<b>990</b>
4.274.5.6210.390 Volunteer Reimbursement	0 1,338	0 766	0 572	0 1,820	0 1,367	0 453	0 1,820	0 1,820	<b>1,820</b>
4.274.5.6210.391 Professional Dues and Fees	12,589	12,589		20,678	20,594	0	17,423	17,423	<b>20,000</b>
4.274.5.6210.396 Inservice Training	5,341	5,323	18	26,693	23,574	3,119	2,875	2,875	<b>15,810</b>
<b>Total Purchased Services</b>	<b>19,763</b>	<b>18,677</b>	<b>1,086</b>	<b>49,191</b>	<b>45,534</b>	<b>3,657</b>	<b>22,710</b>	<b>22,710</b>	<b>124,620</b>
4.274.5.6210.410 General Supplies	1,448	1,785	337	1,756	1,397	359	5,600	5,600	<b>2,645</b>
<b>Total Supplies and Materials</b>	<b>1,448</b>	<b>1,785</b>	<b>337</b>	<b>1,756</b>	<b>1,397</b>	<b>359</b>	<b>5,600</b>	<b>5,600</b>	<b>2,645</b>
<b>Total Instructional Improvement Program</b>	<b>253,393</b>	<b>221,095</b>	<b>32,298</b>	<b>249,426</b>	<b>254,606</b>	<b>-5,180</b>	<b>274,278</b>	<b>274,278</b>	<b>368,271</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.274.5.6320.393 Indirect Costs	25,346	17,469	7,877	35,332		35,332	28,574	28,574	<b>29,090</b>
<b>Total Purchased Services</b>	<u>25,346</u>	<u>17,469</u>	<u>7,877</u>	<u>35,332</u>	<u>0</u>	<u>35,332</u>	<u>28,574</u>	<u>28,574</u>	<b><u>29,090</u></b>
<b>Total Central Administration Program</b>	<u>25,346</u>	<u>17,469</u>	<u>7,877</u>	<u>35,332</u>	<u>0</u>	<u>35,332</u>	<u>28,574</u>	<u>28,574</u>	<b><u>29,090</u></b>
					0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.274.5.6610.351 Telephone - Voice	419	444	-25		149	- 149			<b>3,600</b>
<b>Total Purchased Services</b>	419	444	-25	0	149	- 149	0	0	<b>3,600</b>
<b>Total Building Operation Services Program</b>	419	444	-25	0	149	- 149	0	0	<b>3,600</b>
				0			0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.274.5.6640.540 Remodeling	352,800		352,800	21,800	11,723	10,077			<b>120,000</b>
<b>Total Capital Objects</b>	352,800	0	352,800	21,800	11,723	10,077	0	0	<b>120,000</b>
<b>Total General Maintenance Services Program</b>	<u>352,800</u>	<u>0</u>	<u>352,800</u>	<u>21,800</u>	<u>11,723</u>	<u>10,077</u>	<u>0</u>	<u>0</u>	<b><u>120,000</u></b>
		0					0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.274.5.6810.345 Transportation Services (Contracted)	420		420	200		200	200	200	
<b>Total Purchased Services</b>	420	0	420	200	0	200	200	200	<b>0</b>
<b>Total Pupil To School Transportation Program</b>	<b>420</b>	<b>0</b>	<b>420</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>
		0			0				0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.274.5.6830.327 Maintenance of Leased Vehicles	3,080	2,356	724	7,402	7,349		7,500	7,500	<b>5,000</b>
<b>Total Purchased Services</b>	3,080	2,356	724	7,402	7,349	53	7,500	7,500	<b>5,000</b>
<b>Total General Transportation Program</b>	3,080	2,356	724	7,402	7,349	53	7,500	7,500	<b>5,000</b>
						53			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.274.5.7200.383 Parent Activities Travel	2,243	2,243		414	413		1,702	2,382	<b>2,268</b>
4.274.5.7200.390 Volunteer Reimbursement	100		100						
4.274.5.7200.396 Inservice Training	757	756	0	815	63	1,752	600	600	<b>600</b>
4.274.5.7200.399 Purchased Duty Lunches	13,800	8,307	5,493	13,800	12,267	1,533	14,000	14,000	<b>14,000</b>
<b>Total Purchased Services</b>	<b>16,900</b>	<b>11,306</b>	<b>5,594</b>	<b>15,029</b>	<b>12,743</b>	<b>2,286</b>	<b>16,302</b>	<b>16,982</b>	<b>16,868</b>
4.274.5.7200.410 General Supplies	3,638	3,550	88	4,610	2,621	1,989	10,095	9,331	<b>12,000</b>
<b>Total Supplies and Materials</b>	<b>3,638</b>	<b>3,550</b>	<b>88</b>	<b>4,610</b>	<b>2,621</b>	<b>1,989</b>	<b>10,095</b>	<b>9,331</b>	<b>12,000</b>
<b>Total Parent Activities Program</b>	<b>20,538</b>	<b>14,856</b>	<b>5,682</b>	<b>19,639</b>	<b>15,364</b>	<b>4,275</b>	<b>26,397</b>	<b>26,313</b>	<b>28,868</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.274.5.8100.530 New Buildings and Additions				1,143,800	1,030,100	113,700			<b>0</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,143,800</u>	<u>1,030,100</u>	<u>113,700</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Capital Asset Acquisition Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,143,800</u>	<u>1,030,100</u>	<u>113,700</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Current Expenditures</b>	<u>2,461,789</u>	<u>1,730,919</u>	<u>730,870</u>	<u>3,645,245</u>	<u>2,892,780</u>	<u>752,465</u>	<u>2,491,823</u>	<u>2,491,823</u>	<b><u>2,749,751</u></b>
<b>TOTAL HEAD START FUND</b>	<u><u>2,461,789</u></u>	<u><u>1,730,919</u></u>	<u><u>730,870</u></u>	<u><u>3,645,245</u></u>	<u><u>2,892,780</u></u>	<u><u>752,465</u></u>	<u><u>2,491,823</u></u>	<u><u>2,491,823</u></u>	<b><u><u>2,749,751</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.276.4.4430.000 Head Start Training Grant	21,178	18,610	-2,568	21,178	15,641	-5,537	21,178	21,178	<b>21,178</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>21,178</u>	<u>18,610</u>	<u>-2,568</u>	<u>21,178</u>	<u>15,641</u>	<u>-5,537</u>	<u>21,178</u>	<u>21,178</u>	<b><u>21,178</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>21,178</u>	<u>18,610</u>	<u>-2,568</u>	<u>21,178</u>	<u>15,641</u>	<u>-5,537</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><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>15,641</u></u>	<u><u>-5,537</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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.276.5.5120.382 Out-District Travel Allowance				8,198	7,484	714	8,198	8,198	<b>7,489</b>
4.276.5.5120.396 Inservice Training	20,962	18,422	2,540	12,737	8,157	4,580	12,737	12,737	<b>13,376</b>
<b>Total Purchased Services</b>	<u>20,962</u>	<u>18,422</u>	<u>2,540</u>	<u>20,935</u>	<u>15,641</u>	<u>5,294</u>	<u>20,935</u>	<u>20,935</u>	<b>20,865</b>
<b>Total Elementary Program</b>	<u>20,962</u>	<u>18,422</u>	<u>2,540</u>	<u>20,935</u>	<u>15,641</u>	<u>5,294</u>	<u>20,935</u>	<u>20,935</u>	<b>20,865</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.276.5.6320.393 Indirect Costs	216	188	28	243		243	243	243	<b>313</b>
<b>Total Purchased Services</b>	216	188	28	243	0	243	243	243	<b>313</b>
<b>Total Central Administration Program</b>	216	188	28	243	0	243	243	243	<b>313</b>
<b>Total Current Expenditures</b>	21,178	18,610	2,568	21,178	0 15,641	5,537	21,178	21,178	<b>21,178</b>
<b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b>	<u>21,178</u>	<u>18,610</u>	<u>2,568</u>	<u>21,178</u>	<u>15,641</u>	<u>5,537</u>	<u>21,178</u>	<u>21,178</u>	<b><u>21,178</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.4.4430.000 Head Start CDA Revenue	145,264	124,754	-20,510	145,264	108,392	-36,872	145,264	145,264	<b>145,264</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>145,264</u>	<u>124,754</u>	<u>-20,510</u>	<u>145,264</u>	<u>108,392</u>	<u>-36,872</u>	<u>145,264</u>	<u>145,264</u>	<b><u>145,264</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>145,264</u>	<u>124,754</u>	<u>-20,510</u>	<u>145,264</u>	<u>108,392</u>	<u>-36,872</u>	<u>145,264</u>	<u>145,264</u>	<b><u>145,264</u></b>
<b>TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND</b>	<u>145,264</u>	<u>124,754</u>	<u>-20,510</u>	<u>145,264</u>	<u>108,392</u>	<u>-36,872</u>	<u>145,264</u>	<u>145,264</u>	<b><u>145,264</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.5.5120.116 Teachers	38,335	14,860	23,475	26,691	19,825	6,866	26,583	26,583	<b>30,748</b>
4.278.5.5120.152 Instructional Assistants	34,262	51,123	-16,861	47,220	31,420	15,800	46,706	46,706	<b>26,298</b>
4.278.5.5120.186 Substitute Teachers	1,143	100	1,043	1,000	1,120	- 120	1,025	481	<b>1,066</b>
4.278.5.5120.199 Personal Leave Reimbursement	272	586	314	340	124	216	560	560	<b>440</b>
<b>Total Salaries</b>	<b>74,012</b>	<b>66,669</b>	<b>7,343</b>	<b>75,251</b>	<b>52,489</b>	<b>22,762</b>	<b>74,874</b>	<b>74,330</b>	<b>58,552</b>
4.278.5.5120.210 PERSI	8,548	6,904	1,644	8,710	6,267	2,443	8,663	8,663	<b>6,891</b>
4.278.5.5120.220 Social Security Tax	5,440	4,843	597	5,532	3,860	1,672	5,503	5,503	<b>4,303</b>
4.278.5.5120.230 Life Insurance	169	162	7	199	152	47	101	101	<b>118</b>
4.278.5.5120.240 Medical Insurance	14,649	12,783	1,866	18,679	12,981	5,698	12,037	12,037	<b>15,031</b>
4.278.5.5120.250 Employee Assistance Plan				51	36	15			<b>31</b>
4.278.5.5120.260 Dental Insurance	44,706	41,610	3,096	837	575	262	27,516	27,516	<b>424</b>
4.278.5.5120.270 Worker's Compensation Insurance	506	466	40	524	382	142	0	0	<b>409</b>
4.278.5.5120.280 Retirement Sick Leave Benefits		-75	75						
4.278.5.5120.290 Vision Insurance	120	106	14	141	100	41	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>30,182</b>	<b>25,839</b>	<b>4,343</b>	<b>34,673</b>	<b>24,353</b>	<b>10,320</b>	<b>26,847</b>	<b>26,847</b>	<b>27,207</b>
4.278.5.5120.381 In-District Travel Allowance	100		61	200	37	163	400	400	<b>400</b>
4.278.5.5120.382 Out-District Travel Allowance	335	39	335						<b>600</b>
<b>Total Purchased Services</b>	<b>435</b>	<b>0 39</b>	<b>396</b>	<b>0 200</b>	<b>0</b>	<b>0 163</b>	<b>0 400</b>	<b>0 400</b>	<b>1,000</b>
4.278.5.5120.410 General Supplies	6,702	4,156	2,546	5,479	3,204	2,275	8,000	8,000	<b>9,000</b>
4.278.5.5120.416 Printing		168	-83	85			275	275	<b>275</b>
4.278.5.5120.450 Food - School Lunch	85		45	23	1	84			<b>45</b>
<b>Total Supplies and Materials</b>	<b>46,832</b>	<b>4,325</b>	<b>2,507</b>	<b>5,587</b>	<b>3,212</b>	<b>18,375</b>	<b>48,320</b>	<b>48,320</b>	<b>9,320</b>
4.278.5.5120.718 Pupil Insurance				45	45				<b>97</b>
4.278.5.5120.720 Other Insurance	45	45 135	0 110	25	138	- 113	60 147	97 147	<b>147</b>
<b>Total Insurance and Judgment</b>	<b>25 70</b>	<b>180</b>	<b>110</b>	<b>70</b>	<b>183</b>	<b>- 113</b>	<b>207</b>	<b>244</b>	<b>244</b>
<b>Total Elementary Program</b>	<b>111,531</b>	<b>97,052</b>	<b>14,479</b>	<b>115,781</b>	<b>80,273</b>	<b>35,508</b>	<b>110,648</b>	<b>110,141</b>	<b>96,323</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.5.6110.317 Health Services (Contracted)	460	431	29	96	95		360	360	<b>360</b>
<b>Total Purchased Services</b>	460	431	29	96		1	360	360	<b>360</b>
<b>Total Attendance, Guidance And Health Program</b>	460	431	29	96	95	1	360	360	<b>360</b>
					95	1			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.5.6210.113 Supervisors and Coordinators	5,441	5,888	447	6,095	6,133	-38	6,782	6,782	<b>6,787</b>
4.278.5.6210.151 Clerical Personnel	9,328	6,477	- 2,851	6,394	6,678	- 284	8,164	8,164	<b>9,035</b>
<b>Total Salaries</b>	<b>14,769</b>	<b>12,365</b>	<b>2,404</b>	<b>12,489</b>	<b>12,811</b>	<b>- 322</b>	<b>14,946</b>	<b>14,946</b>	<b>15,822</b>
4.278.5.6210.210 PERSI	1,732	1,485	247	1,465	1,545	-80	1,754	1,754	<b>1,871</b>
4.278.5.6210.220 Social Security Tax	1,086	945	141	918	973	-55	1,098	1,098	<b>1,163</b>
4.278.5.6210.230 Life Insurance				34	43	-9			<b>43</b>
4.278.5.6210.240 Medical Insurance	2,959	2,259	700	2,411	2,283	128	4,100	4,100	<b>4,387</b>
4.278.5.6210.250 Employee Assistance Plan	43		1			-1		43	
4.278.5.6210.260 Dental Insurance	143	107	36	108	103	5	9	103	<b>9 124</b>
4.278.5.6210.270 Worker's Compensation Insurance	9 101	7 11	2 11	6 87	7 93	5 -6	9 103	9 103	<b>9 111</b>
4.278.5.6210.280 Retirement Sick Leave Benefits		90 -13	13				0	0	
4.278.5.6210.290 Vision Insurance	0			0 18	0 18	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>24,097</b>	<b>19,941</b>	<b>5,156</b>	<b>5,047</b>	<b>5,065</b>	<b>0 -18</b>	<b>07,107</b>	<b>07,107</b>	<b>07,708</b>
4.278.5.6210.319 Consultants									<b>7,052</b>
4.278.5.6210.382 Out-District Travel Allowance			35				250	250	<b>250</b>
4.278.5.6210.390 Volunteer Reimbursement	0	0	0	0 120	0 116	0	0 225	0 225	<b>225</b>
4.278.5.6210.391 Professional Dues and Fees	35,295	0,207	88	0,386	0,385	0	6,805	6,805	<b>6,805</b>
4.278.5.6210.396 Inservice Training	73,216	1,377	5 786	1,400	2,465	4,065	710	940	<b>1,000</b>
<b>Total Purchased Services</b>	<b>8,566</b>	<b>7,652</b>	<b>914</b>	<b>7,906</b>	<b>8,967</b>	<b>-1,061</b>	<b>7,990</b>	<b>8,220</b>	<b>15,332</b>
4.278.5.6210.410 General Supplies	130	111	19	120	114		160	160	<b>100</b>
<b>Total Supplies and Materials</b>	<b>130</b>	<b>111</b>	<b>19</b>	<b>120</b>	<b>114</b>	<b>6</b>	<b>160</b>	<b>160</b>	<b>100</b>
<b>Total Instructional Improvement Program</b>	<b>29,562</b>	<b>25,070</b>	<b>4,492</b>	<b>25,562</b>	<b>26,957</b>	<b>6,395</b>	<b>30,203</b>	<b>30,433</b>	<b>38,962</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.5.6320.393 Indirect Costs	1,481	1,259	222	1,685		1,685	1,685	1,685	<b>1,865</b>
<b>Total Purchased Services</b>	1,481	1,259	222	1,685	0	1,685	1,685	1,685	<b>1,865</b>
<b>Total Central Administration Program</b>	1,481	1,259	222	1,685	0	1,685	1,685	1,685	<b>1,865</b>
					0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.5.6610.351 Telephone - Voice		-3	44						<b>460</b>
<b>Total Purchased Services</b>	<u>41</u> <u>41</u>		<u>44</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>460</b>
<b>Total Building Operation Services Program</b>	<u>41</u>	<u>-3</u> <u>-3</u>	<u>44</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>460</b>
				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.5.6640.540 Remodeling									<b>4,912</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>4,912</b>
<b>Total General Maintenance Services Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>4,912</b>
	0	0	0	0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.5.6810.345 Transportation Services (Contracted)			60						
<b>Total Purchased Services</b>	60	60	0	60	60	0	0	0	0
<b>Total Pupil To School Transportation Program</b>	<u>60</u>	<u>0</u>	<u>60</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		0		0	0	0	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.5.6830.327 Maintenance of Leased Vehicles			40	40	46	-6			<b>82</b>
<b>Total Purchased Services</b>	40	40	0	40		-6	60	60	<b>82</b>
<b>Total General Transportation Program</b>	40	0	40	40	46	-6	60	60	<b>82</b>
		0			46				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.5.7200.383 Parent Activities Travel	202	200		200	37	163	200	514	220
4.278.5.7200.390 Volunteer Reimbursement			20						
4.278.5.7200.396 Inservice Training			2	50					60
4.278.5.7200.399 Purchased Duty Lunches	20 1,100	0 396	704	0 1,100	0 769	0 331	0 90,000	0 90,000	0 1,000
<b>Total Purchased Services</b>	<u>1,388</u>	<u>662</u>	<u>726</u>	<u>1,350</u>	<u>805</u>	<u>545</u>	<u>1,290</u>	<u>1,604</u>	<u>1,280</u>
4.278.5.7200.410 General Supplies	701	283	418	750	216	534	1,018	981	1,020
<b>Total Supplies and Materials</b>	<u>701</u>	<u>283</u>	<u>418</u>	<u>750</u>	<u>216</u>	<u>534</u>	<u>1,018</u>	<u>981</u>	<u>1,020</u>
<b>Total Parent Activities Program</b>	<u>2,089</u>	<u>945</u>	<u>1,144</u>	<u>2,100</u>	<u>1,022</u>	<u>1,078</u>	<u>2,308</u>	<u>2,585</u>	<u>2,300</u>
<b>Total Current Expenditures</b>	<u>145,264</u>	<u>124,754</u>	<u>20,510</u>	<u>145,264</u>	<u>108,392</u>	<u>36,872</u>	<u>145,264</u>	<u>145,264</u>	<u>145,264</u>
<b>TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND</b>	<u><u>145,264</u></u>	<u><u>124,754</u></u>	<u><u>20,510</u></u>	<u><u>145,264</u></u>	<u><u>108,392</u></u>	<u><u>36,872</u></u>	<u><u>145,264</u></u>	<u><u>145,264</u></u>	<u><u>145,264</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**  
**IDAHO BLENDED LEARNING FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.281.4.4459.900 Idaho Rebounds Revenue	444,028	4,549,444	4,105,416	2,141,376	1,832,795	- 308,581		1,489,117	
<b>TOTAL FEDERAL FUNDING</b>	<u>444,028</u>	<u>4,549,444</u>	<u>4,105,416</u>	<u>2,141,376</u>	<u>1,832,795</u>	<u>- 308,581</u>	<u>0</u>	<u>1,489,117</u>	<u>0</u>
<b>TOTAL CURRENT REVENUES</b>	<u>444,028</u>	<u>4,549,444</u>	<u>4,105,416</u>	<u>2,141,376</u>	<u>1,832,795</u>	<u>- 308,581</u>	0	<u>1,489,117</u>	<u>0</u>
<b>TOTAL IDAHO BLENDED LEARNING FUND</b>	<u>444,028</u>	<u>4,549,444</u>	<u>4,105,416</u>	<u>2,141,376</u>	<u>1,832,795</u>	<u>- 308,581</u>	0	<u>1,489,117</u>	<u>0</u>
							0		0



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**  
**IDAHO BLENDED LEARNING FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.281.5.5120.186 Substitute Teachers				184,558	850	183,708			
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>184,558</u>	<u>850</u>	<u>183,708</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.281.5.5120.220 Social Security Tax	0	0	0	14,120	65	14,055	0	0	0
4.281.5.5120.270 Worker's Compensation Insurance	0	0	0	1,322		1,322	0	0	0
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,442</u>	<u>0</u>	<u>15,377</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.281.5.5120.410 General Supplies	0	323,701	- 323,701	214,623	68,791	195,832	0	53,212	0
<b>Total Supplies and Materials</b>	<u>0</u>	<u>323,701</u>	<u>- 323,701</u>	<u>214,623</u>	<u>18,791</u>	<u>195,832</u>	<u>0</u>	<u>53,212</u>	<u>0</u>
4.281.5.5120.550 Equipment	444,028	2,240,820	-1,796,792				0		0
4.281.5.5120.554 Equipment Replacement	0	0	0	92,754	20,353	72,401	0	65,714	0
<b>Total Capital Objects</b>	<u>444,028</u>	<u>2,240,820</u>	<u>-1,796,792</u>	<u>92,754</u>	<u>20,353</u>	<u>72,401</u>	<u>0</u>	<u>65,714</u>	<u>0</u>
<b>Total Elementary Program</b>	<u>444,028</u>	<u>2,564,521</u>	<u>-2,120,493</u>	<u>507,377</u>	<u>40,059</u>	<u>467,318</u>	<u>0</u>	<u>118,926</u>	<u>0</u>
							0		0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**  
**IDAHO BLENDED LEARNING FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.281.5.5150.186 Substitute Teachers				184,558		184,558			<u>0</u>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>184,558</u>	<u>0</u>	<u>184,558</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.281.5.5150.220 Social Security Tax	0	0	0	14,120	0	14,120	0	0	
4.281.5.5150.270 Worker's Compensation Insurance	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,322</u>	<u>0</u>	<u>1,322</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,442</u>	<u>0</u>	<u>15,442</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Secondary Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0		0		0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.281.5.6110.317 Health Services (Contracted)		9,667	-9,667	5,000		5,000		1,000	
<b>Total Purchased Services</b>	<u>0</u>	<u>9,667</u>	<u>-9,667</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
<b>Total Attendance, Guidance And Health Program</b>	<u>0</u>	<u>9,667</u>	<u>-9,667</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
	0				0		0		0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.281.5.6210.116 Teachers		5,328	-5,328						
<b>Total Salaries</b>	<u>0</u>	<u>5,328</u>	<u>-5,328</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.281.5.6210.210 PERSI	0	635	635	0	0	0	0	0	0
4.281.5.6210.220 Social Security Tax	0	390	- 390	0	0	0	0	0	0
4.281.5.6210.270 Worker's Compensation Insurance	0		- -37	0	0	0	0	0	0
<b>Total Fringe Benefits</b>	<u>0</u>	<u>37,062</u>	<u>-1,062</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.281.5.6210.319 Consultants	0	200	200	0	0	0	0	0	0
4.281.5.6210.391 Professional Dues and Fees	0		-	10,000	0	10,000	0	15,052	0
4.281.5.6210.396 Inservice Training	0	0	0	21,750	0	21,750	0	27,950	0
<b>Total Purchased Services</b>	<u>0</u>	<u>0 200</u>	<u>0 200</u>	<u>31,750</u>	<u>0</u>	<u>31,750</u>	<u>0</u>	<u>43,002</u>	<u>0</u>
<b>Total Instructional Improvement Program</b>	<u>0</u>	<u>6,590</u>	<u>-6,590</u>	<u>31,750</u>	<u>0</u>	<u>31,750</u>	<u>0</u>	<u>43,002</u>	<u>0</u>
	0			0			0		0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.281.5.6230.361 Computer Service Expenses		30,580	-30,580						
4.281.5.6230.396 Inservice Training		4,000	-4,000						
<b>Total Purchased Services</b>	<u>0</u>	<u>34,580</u>	<u>-34,580</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.281.5.6230.410 General Supplies		382	382						
<b>Total Supplies and Materials</b>	<u>0</u>	<u>382</u>	<u>-</u> 382	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Instruction-Related Technology Program</b>	<u>0</u>	<u>34,962</u>	<u>-34,962</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0			0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.281.5.6320.393 Indirect Costs		299	299	3,692		3,692		1,359	<b>0</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>299</u>	<u>- 299</u>	<u>3,692</u>	<u>0</u>	<u>3,692</u>	<u>0</u>	<u>1,359</u>	<b>0</b>
4.281.5.6320.410 General Supplies	0			6,752	0	6,752	0		<b>0</b>
<b>Total Supplies and Materials</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,752</u>	<u>0</u>	<u>6,752</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Central Administration Program</b>	<u>0</u>	<u>0 299</u>	<u>0 299</u>	<u>10,444</u>	<u>0</u>	<u>10,444</u>	<u>0</u>	<u>01,359</u>	<b>0</b>
	0				0		0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.281.5.6610.351 Telephone - Voice		1,678	-1,678						
<b>Total Purchased Services</b>	<u>0</u>	<u>1,678</u>	<u>-1,678</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>Total Building Operation Services Program</b>	<u>0</u>	<u>1,678</u>	<u>-1,678</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
	0			0	0	0	0	0	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.281.5.6910.133 Stipends and Extra Days - Regular		1,606,753	-1,606,753	1,152,717	1,539,661	- 386,944		1,101,376	<u>0</u>
<b>Total Salaries</b>	<u>0</u>	<u>1,606,753</u>	<u>-1,606,753</u>	<u>1,152,717</u>	<u>1,539,661</u>	<u>- 386,944</u>	<u>0</u>	<u>1,101,376</u>	<u>0</u>
4.281.5.6910.210 PERSI	0	191,010	- 191,010	137,634	152,104	-14,470	0	131,428	
4.281.5.6910.220 Social Security Tax		122,754	- 122,754	88,186	100,722	-12,536	0	84,135	
4.281.5.6910.270 Worker's Compensation Insurance	0	11,211	-11,211	8,268	250	8,018	0	7,891	<u>0</u>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>324,974</u>	<u>- 324,974</u>	<u>234,088</u>	<u>253,075</u>	<u>-18,987</u>	<u>0</u>	<u>223,454</u>	<u>0</u>
<b>Total Other Support Services Program</b>	<u>0</u>	<u>1,931,727</u>	<u>-1,931,727</u>	<u>1,386,805</u>	<u>1,792,736</u>	<u>- 405,931</u>	<u>0</u>	<u>1,324,830</u>	<u>0</u>
<b>Total Current Expenditures</b>	<u>444,028</u>	<u>4,549,444</u>	<u>-4,105,416</u>	<u>2,141,376</u>	<u>1,832,795</u>	<u>308,581</u>	<u>0</u>	<u>1,489,117</u>	<u>0</u>
<b>TOTAL IDAHO BLENDED LEARNING FUND</b>	<u><u>444,028</u></u>	<u><u>4,549,444</u></u>	<u><u>-4,105,416</u></u>	<u><u>2,141,376</u></u>	<u><u>1,832,795</u></u>	<u><u>308,581</u></u>	<u><u>0</u></u>	<u><u>1,489,117</u></u>	<u><u>0</u></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.290.4.4150.000 Food Service Investments	12,000	233	-11,767	12,000	3,207	-8,793	1,000	1,000	15,000
4.290.4.4161.100 Food Service Sales to Students	850,000	34,668	- 815,332	825,000	6,961	- 818,039	1,250,000	1,250,000	1,400,000
4.290.4.4161.110 Food Service Breakfast Sales	90,000	1,222	-88,778	90,000	378	-89,622	100,000	100,000	115,000
4.290.4.4162.200 Adult Lunch Sales	12,000	15,426	3,426	10,000	26,281	16,281	7,500	7,500	10,000
4.290.4.4162.205 Ala Carte Lunch Sales	175,000	132,876	-42,124	150,000	173,130	23,130	250,900	250,900	255,000
4.290.4.4162.210 Adult Breakfast Sales				10		-10			25
4.290.4.4162.225 After School Snack Fees				100		- 100			
4.290.4.4169.940 Catering Sales	0 <sup>7,000</sup>	24,028	2,972	7,000	0 <sup>5,127</sup>	-1,873	257,000	25 <sup>7,000</sup>	7,000
<b>TOTAL LOCAL FUNDING</b>	<u>1,146,000</u>	<u>188,455</u>	<u>- 957,545</u>	<u>1,094,110</u>	<u>21<sup>0</sup>5,084</u>	<u>- 879,026</u>	<u>1,61<sup>0</sup>6,425</u>	<u>1,61<sup>0</sup>6,425</u>	<u>1,80<sup>0</sup>2,025</u>
4.290.4.4455.500 Child Nutrition Federal Reimbursement	2,500,000	2,680,842	180,842	2,000,000	4,564,817	2,564,817	1,407,857	1,407,857	1,810,000
4.290.4.4455.510 School Breakfast Federal Reimbursement	650,000	668,380	18,380	575,000	1,205,335	630,335	725,000	725,000	650,000
4.290.4.4455.520 Kindergarten Milk Reimbursement	900		- 900	500		- 500			1,000
4.290.4.4455.530 USDA Commodity Value	300,000	295,409	-4,591	300,000	397,639	97,639	350,000	350,000	490,000
4.290.4.4455.550 Summer Feeding Reimbursement	400,000	0 <sup>674,766</sup>	274,766	400,000	0 <sup>379,104</sup>	-20,896	325,000	325,000	400,000
4.290.4.4455.560 After School Snack Revenues	15,000	13,375	-1,625	12,500	15,473	2,973	15,000	15,000	12,000
4.290.4.4455.570 Fruit and Vegetable Reimbursement	106,000	78,389	-27,611	105,000	75,414	-29,586	105,000	105,000	100,000
4.290.4.4459.900 CARES Revenue		521,899	521,899	210,632	12,270	- 198,362	198,362	497,669	
<b>TOTAL FEDERAL FUNDING</b>	<u>3,97<sup>0</sup>1,900</u>	<u>4,933,060</u>	<u>961,160</u>	<u>3,603,632</u>	<u>6,650,051</u>	<u>3,046,419</u>	<u>3,126,219</u>	<u>3,425,526</u>	<u>3,46<sup>0</sup>3,000</u>
4.290.4.4600.000 Interfund Transfers	120,000	122,635	2,635	120,000	130,324	10,324	191,415	191,415	120,000
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>120,000</u>	<u>122,635</u>	<u>2,635</u>	<u>120,000</u>	<u>130,324</u>	<u>10,324</u>	<u>191,415</u>	<u>191,415</u>	<u>120,000</u>
<b>TOTAL CURRENT REVENUES</b>	<u>5,237,900</u>	<u>5,244,150</u>	<u>6,250</u>	<u>4,817,742</u>	<u>6,995,459</u>	<u>2,177,717</u>	<u>4,934,059</u>	<u>5,233,366</u>	<u>5,385,025</u>
4.290.4.7000.000 Estimated Beginning Balance	800,000	754,380	-45,620	850,000	1,009,851	159,851	1,600,000	1,600,000	2,000,000
<b>TOTAL CHILD NUTRITION FUND</b>	<u>6,037,900</u>	<u>5,998,530</u>	<u>-39,370</u>	<u>5,667,742</u>	<u>8,005,31<sup>0</sup></u>	<u>2,337,56<sup>8</sup></u>	<u>6,534,059</u>	<u>6,833,366</u>	<u>7,385,025</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.290.5.7100.159 Food Preparation	1,680,403	1,615,810	64,593	1,641,154	1,728,803	-87,649	1,786,127	1,786,127	<b>1,881,640</b>
4.290.5.7100.188 Substitute Food Service	40,000	13,648	26,352	47,217	13,545	33,672	20,000	20,000	<b>23,000</b>
4.290.5.7100.199 Personal Leave Reimbursement	6,650	7,859	-1,209	7,490	9,550	-2,060	7,859	7,859	<b>9,500</b>
<b>Total Salaries</b>	<b>1,727,053</b>	<b>1,637,317</b>	<b>89,736</b>	<b>1,695,861</b>	<b>1,751,898</b>	<b>-56,037</b>	<b>1,813,986</b>	<b>1,813,986</b>	<b>1,914,140</b>
4.290.5.7100.210 PERSI	197,891	193,726	4,165	193,386	206,098	-12,712	210,435	210,435	<b>211,429</b>
4.290.5.7100.220 Social Security Tax	129,144	121,619	7,525	124,646	131,360	-6,714	133,328	133,328	<b>140,689</b>
4.290.5.7100.230 Life Insurance	4,992	3,665	1,327	3,021	3,883	- 862	2,812	2,812	<b>7,864</b>
4.290.5.7100.240 Medical Insurance	432,293	248,469	183,824	284,200	260,636	23,564	337,500	337,500	<b>1,009,646</b>
4.290.5.7100.250 Employee Assistance Plan	1,294	780	514	783	800	-17	756	756	<b>2,114</b>
4.290.5.7100.260 Dental Insurance	20,848	11,977	8,871	12,731	11,778	953			<b>28,467</b>
4.290.5.7100.270 Worker's Compensation Insurance	110,097	109,949	148	112,283	111,580	703	114,825	114,825	<b>122,314</b>
4.290.5.7100.280 Retirement Sick Leave Benefits		- 410	410				0	0	
4.290.5.7100.290 Vision Insurance	3,554	2,020	1,534	2,151	2,031	120	2,002	2,002	<b>0</b>
<b>Total Fringe Benefits</b>	<b>900,113</b>	<b>691,794</b>	<b>208,319</b>	<b>733,201</b>	<b>728,166</b>	<b>5,035</b>	<b>801,658</b>	<b>801,658</b>	<b>1,520,523</b>
4.290.5.7100.308 Credit Card Transaction Fees	-2,500	-1,889	- 611	-2,500	-1,978	- 522	-2,500	-2,500	<b>-2,500</b>
4.290.5.7100.309 Bank Service Charges	2,000	4,472	-2,472	3,800	4,440	- 640	4,000	4,000	<b>4,000</b>
4.290.5.7100.310 Professional and Technical Services	36,000	29,767	6,233	41,000	38,497	2,503	45,000	45,000	<b>45,000</b>
4.290.5.7100.381 In-District Travel Allowance	7,500	7,091	409	7,500	5,700	1,800	9,000	9,000	<b>9,000</b>
4.290.5.7100.396 Inservice Training	6,500	281	6,219	4,748	69	4,679	4,800	4,800	<b>4,800</b>
<b>Total Purchased Services</b>	<b>49,500</b>	<b>39,721</b>	<b>9,779</b>	<b>54,548</b>	<b>46,727</b>	<b>7,821</b>	<b>60,300</b>	<b>60,300</b>	<b>60,300</b>
4.290.5.7100.410 General Supplies	137,100	136,248	852	92,270	84,946	7,324	112,269	112,269	<b>100,000</b>
4.290.5.7100.411 Supplies - Tray Cost	113,500	106,383	7,117	175,000	181,404	-6,404	175,000	175,000	<b>175,000</b>
4.290.5.7100.421 Motor Fuel	8,000	6,556	1,444	7,000	12,004	-5,004	12,000	12,000	<b>12,000</b>
4.290.5.7100.425 Laundry	27,000	26,186	814	30,000	31,964	-1,964	35,000	35,000	<b>37,500</b>
4.290.5.7100.428 Repairs Parts and Supplies	60,000	48,019	11,981	50,000	17,737	32,263	40,000	40,000	<b>40,000</b>
4.290.5.7100.450 Food - School Lunch	2,205,672	2,276,298	-70,626	2,303,362	2,851,670	- 548,308	2,931,346	3,230,653	<b>2,971,562</b>
4.290.5.7100.451 Catering Costs	1,800	229	1,571	1,500	- 235	1,735	2,500	2,500	<b>2,000</b>
<b>Total Supplies and Materials</b>	<b>2,553,072</b>	<b>2,599,918</b>	<b>-46,846</b>	<b>2,659,132</b>	<b>3,179,491</b>	<b>- 520,359</b>	<b>3,308,115</b>	<b>3,607,422</b>	<b>3,338,062</b>
4.290.5.7100.540 Remodeling	500		500				2,000	2,000	<b>2,000</b>
4.290.5.7100.550 Equipment	457,662	19,929	437,733	175,000	63,019	111,981	198,000	198,000	<b>198,000</b>
<b>Total Capital Objects</b>	<b>458,162</b>	<b>19,929</b>	<b>438,233</b>	<b>175,000</b>	<b>63,019</b>	<b>111,981</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Total Child Nutrition Program</b>	<b>5,687,900</b>	<b>4,988,679</b>	<b>699,221</b>	<b>5,317,742</b>	<b>5,769,301</b>	<b>- 451,559</b>	<b>6,184,059</b>	<b>6,483,366</b>	<b>7,035,025</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.290.5.9500.850 Contingency Reserve	350,000	N/A	N/A	350,000	N/A	N/A	350,000	350,000	<b>350,000</b>
4.290.3.3200.000 Actual Year-End Fund Balance	N/A	1,009,851	N/A	N/A	2,236,009	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>350,000</u>	<u>1,009,851</u>	<u>659,851</u>	<u>350,000</u>	<u>2,236,009</u>	<u>1,886,009</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>1,009,851</u>	<u>659,851</u>	<u>350,000</u>	<u>2,236,009</u>	<u>1,886,009</u>	<u>350,000</u>	<u>350,000</u>	<b><u>350,000</u></b>
<b>TOTAL CHILD NUTRITION FUND</b>	<u><u>6,037,900</u></u>	<u><u>5,998,530</u></u>	<u><u>39,370</u></u>	<u><u>5,667,742</u></u>	<u><u>8,005,310</u></u>	<u><u>-2,337,568</u></u>	<u><u>6,534,059</u></u>	<u><u>6,833,366</u></u>	<b><u><u>7,385,025</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.310.4.4150.000 Investment Earnings	10,000	2,407	-7,593	10,000	1,498	-8,502	2,500	2,500	<b>2,500</b>
<b>TOTAL LOCAL FUNDING</b>	<b>10,000</b>	<b>2,407</b>	<b>-7,593</b>	<b>10,000</b>	<b>1,498</b>	<b>-8,502</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL CURRENT REVENUES</b>	<b>10,000</b>	<b>2,407</b>	<b>-7,593</b>	<b>10,000</b>	<b>1,498</b>	<b>-8,502</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
4.310.4.7000.000 Estimated Beginning Balance	594,675	594,881	206	605,000	597,288	-7,712	599,788	599,788	<b>599,000</b>
<b>TOTAL BOND INTEREST AND REDEMPTION FUND</b>	<b>604,675</b>	<b>597,288</b>	<b>-7,387</b>	<b>615,000</b>	<b>598,786</b>	<b>-16,214</b>	<b>602,288</b>	<b>602,288</b>	<b>601,500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.310.5.9120.850 Contingency Reserve	604,675		604,675	615,000		615,000	602,288	602,288	<b>601,500</b>
<b>Total Transfers or Reserves</b>	604,675	0	- 604,675	615,000	0	- 615,000	602,288	602,288	<b>601,500</b>
<b>Total Debt Service Interest Program</b>	<u>604,675</u>	<u>0</u>	<u>604,675</u>	<u>615,000</u>	<u>0</u>	<u>615,000</u>	<u>602,288</u>	<u>602,288</u>	<u><b>601,500</b></u>
		0			0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.310.3.3200.000 Actual Year-End Fund Balance	N/A	597,288	N/A	N/A	598,786	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>		597,288	597,288		598,786	598,786			
<b>Total Contingency Reserve Program</b>	0	597,288	597,288	0	598,786	598,786	0	0	<b>0 0</b>
<b>TOTAL BOND INTEREST AND REDEMPTION FUND</b>	<u>0</u> <u>604,675</u>	<u>597,288</u>	<u>7,387</u>	<u>0</u> <u>615,000</u>	<u>598,786</u>	<u>16,214</u>	<u>0</u> <u>602,288</u>	<u>0</u> <u>602,288</u>	<b><u>601,500</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.4.4121.100 School Plant Facility Levy	6,103,748	6,245,180	141,432	6,686,605	6,596,213	-90,392	6,729,382	6,729,382	<b>6,729,382</b>
4.420.4.4150.000 Investment Earnings	10,000	34,869	24,869	50,000	21,334	-28,666	35,000	35,000	<b>45,000</b>
4.420.4.4199.900 Other Local Revenue	260,000	258,868	-1,132		961,920	961,920			
<b>TOTAL LOCAL FUNDING</b>	<u>6,373,748</u>	<u>6,538,917</u>	<u>165,169</u>	<u>6,736,605</u>	<u>7,579,467</u>	<u>842,862</u>	<u>6,764,382</u>	<u>6,764,382</u>	<b><u>6,774,382</u></b>
4.420.4.4311.110 State Lottery Revenues	874,000	921,950	47,950	900,000	822,779	-77,221	825,000	825,000	<b>950,000</b>
4.420.4.4312.200 Bus Depreciation	389,485	404,870	15,385	309,000	456,217	147,217	387,784	387,784	<b>400,000</b>
4.420.4.4370.000 State Facility Maintenance Revenue	26,000		-26,000	26,000		-26,000	26,000	26,000	<b>26,000</b>
<b>TOTAL STATE FUNDING</b>	<u>1,289,485</u>	<u>1,326,820</u>	<u>37,335</u>	<u>1,235,000</u>	<u>1,278,996</u>	<u>43,996</u>	<u>1,238,784</u>	<u>1,238,784</u>	<b><u>1,376,000</u></b>
4.420.4.4420.000 Grants and Program Reimbursements				570,000	570,000				
4.420.4.4532.200 Sale of Fixed Assets	5,000	5,072	72	5,000	25,114	20,114	5,000	5,000	<b>5,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>5,000</u>	<u>5,072</u>	<u>72</u>	<u>575,000</u>	<u>595,114</u>	<u>20,114</u>	<u>5,000</u>	<u>5,000</u>	<b><u>5,000</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>7,668,233</u>	<u>7,870,809</u>	<u>202,576</u>	<u>8,546,605</u>	<u>9,453,577</u>	<u>906,972</u>	<u>8,008,166</u>	<u>8,008,166</u>	<b><u>8,155,382</u></b>
4.420.4.7000.000 Estimated Beginning Balance	10,500,000	10,430,301	-69,699	8,512,775	8,512,775		5,500,000	5,740,517	<b>7,751,620</b>
<b>TOTAL PLANT FACILITIES FUND</b>	<u>18,168,233</u>	<u>18,301,110</u>	<u>132,877</u>	<u>17,059,380</u>	<u>17,966,352</u>	<u>906,972</u>	<u>13,508,166</u>	<u>13,748,683</u>	<b><u>15,907,002</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.5120.550 Equipment	52,730	30,195	22,535	52,730	27,069	25,661	52,730	52,730	<b>54,186</b>
4.420.5.5120.552 Technology Equipment	49,520	47,622	1,898		360	- 360	260,073	260,073	<b>260,073</b>
4.420.5.5120.554 Equipment Replacement	5,000		5,000	5,000		5,000	5,000	5,000	<b>5,000</b>
				0					
<b>Total Capital Objects</b>	<u>107,250</u>	<u>77,817</u>	<u>29,433</u>	<u>57,730</u>	<u>27,429</u>	<u>30,301</u>	<u>317,803</u>	<u>317,803</u>	<b><u>319,259</u></b>
<b>Total Elementary Program</b>	<u>107,250</u>	<u>77,817</u>	<u>29,433</u>	<u>57,730</u>	<u>27,429</u>	<u>30,301</u>	<u>317,803</u>	<u>317,803</u>	<b><u>319,259</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.5150.550 Equipment	123,828	95,331	28,497	124,196	99,590	24,606	124,196	137,435	<b>123,265</b>
4.420.5.5150.552 Technology Equipment	394,335	378,513	15,822	465,000	464,806	194	520,927	520,927	<b>520,927</b>
4.420.5.5150.554 Equipment Replacement	5,000	208	4,792	5,000		5,000	5,000	5,000	<b>5,000</b>
<b>Total Capital Objects</b>	<u>523,163</u>	<u>474,052</u>	<u>49,111</u>	<u>594,196</u>	<u>564,396</u>	<u>29,800</u>	<u>650,123</u>	<u>663,362</u>	<b><u>649,192</u></b>
<b>Total Secondary Program</b>	<u>523,163</u>	<u>474,052</u>	<u>49,111</u>	<u>594,196</u>	<u>564,396</u>	<u>29,800</u>	<u>650,123</u>	<u>663,362</u>	<b><u>649,192</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.5170.550 Equipment	1,567	785	782	1,742	1,519	223	1,742	1,684	<b>1,742</b>
<b>Total Capital Objects</b>	1,567	785	782	1,742	1,519	223	1,742	1,684	<b>1,742</b>
<b>Total Alternate School Program</b>	1,567	785	782	1,742	1,519	223	1,742	1,684	<b>1,742</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.5320.550 Equipment	42,872	26,923	15,949	42,872	47,513	-4,641	42,872	43,558	<b>43,558</b>
<b>Total Capital Objects</b>	<u>42,872</u>	<u>26,923</u>	<u>15,949</u>	<u>42,872</u>	<u>47,513</u>	<u>-4,641</u>	<u>42,872</u>	<u>43,558</u>	<b><u>43,558</u></b>
<b>Total School Activity Program</b>	<u>42,872</u>	<u>26,923</u>	<u>15,949</u>	<u>42,872</u>	<u>47,513</u>	<u>-4,641</u>	<u>42,872</u>	<u>43,558</u>	<b><u>43,558</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6210.550 Equipment	1,000	350	650	2,320		2,320	2,320	2,320	<b>2,320</b>
<b>Total Capital Objects</b>	1,000	350	650	2,320	0	2,320	2,320	2,320	<b>2,320</b>
<b>Total Instructional Improvement Program</b>	1,000	350	650	2,320	0	2,320	2,320	2,320	<b>2,320</b>
					0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.6230.550 Equipment	100,000	100,217	217	105,000	88,567	16,433	110,000	110,000	<b>115,000</b>
4.420.5.6230.552 Technology Equipment			-					500,000	<b>1,001,620</b>
4.420.5.6230.554 Equipment Replacement	175,000	173,893	1,107	175,000	161,250	13,750	175,000	175,000	<b>175,000</b>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
<b>Total Capital Objects</b>	<u>275,000</u>	<u>274,110</u>	<u>890</u>	<u>280,000</u>	<u>249,817</u>	<u>30,183</u>	<u>285,000</u>	<u>785,000</u>	<b><u>1,291,620</u></b>
<b>Total Instruction-Related Technology Program</b>	<u>275,000</u>	<u>274,110</u>	<u>890</u>	<u>280,000</u>	<u>249,817</u>	<u>30,183</u>	<u>285,000</u>	<u>785,000</u>	<b><u>1,291,620</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.6310.550 Equipment	500		500	500		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>
		0			0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.6320.550 Equipment	700		608	700		700	700	700	<b>700</b>
<b>Total Capital Objects</b>	700	92 92	608	700	0	700	700	700	<b>700</b>
<b>Total Central Administration Program</b>	700		608	700	0	700	700	700	<b>700</b>
		92			0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.6510.550 Equipment	2,500		2,500	2,500		2,500	2,500	2,500	<b>2,500</b>
<b>Total Capital Objects</b>	2,500	0	2,500	2,500	0	2,500	2,500	2,500	<b>2,500</b>
<b>Total Business Administration Program</b>	<u>2,500</u>	<u>0</u>	<u>2,500</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>
		0			0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6560.550 Equipment	2,500	250	2,250	2,500		2,500	2,500	2,500	<b>2,500</b>
<b>Total Capital Objects</b>	2,500	250	2,250	2,500	0	2,500	2,500	2,500	<b>2,500</b>
<b>Total Administrative Technology Service Program</b>	2,500	250	2,250	2,500	0	2,500	2,500	2,500	<b>2,500</b>
					0				

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6610.550 Equipment	27,105	27,393	288	34,745	30,318	4,427	34,745	34,745	<b>34,745</b>
4.420.5.6610.551 Vehicle Purchases	337,300	216,034	-121,266	217,800	147,866	69,934	187,300	187,300	<b>256,000</b>
4.420.5.6610.552 Technology Equipment	2,500		2,500	2,500		2,500	2,500	2,500	<b>2,500</b>
<b>Total Capital Objects</b>	<u>366,905</u>	<u>243,427</u>	<u>123,478</u>	<u>255,045</u>	<u>178,184</u>	<u>76,861</u>	<u>224,545</u>	<u>224,545</u>	<b><u>293,245</u></b>
<b>Total Building Operation Services Program</b>	<u>366,905</u>	<u>243,427</u>	<u>123,478</u>	<u>255,045</u>	<u>178,184</u>	<u>76,861</u>	<u>224,545</u>	<u>224,545</u>	<b><u>293,245</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.6630.520 Site Improvement Expenses	2,037,072	957,644	1,079,428	1,676,904	2,332,640	- 655,736	3,565,913	4,565,913	<b>3,323,349</b>
4.420.5.6630.540 Remodeling	19,300	5,284	14,016	29,900	14,826	15,074	77,055	77,055	<b>77,055</b>
<b>Total Capital Objects</b>	<u>2,056,372</u>	<u>962,928</u>	<u>1,093,444</u>	<u>1,706,804</u>	<u>2,347,466</u>	<u>- 640,662</u>	<u>3,642,968</u>	<u>4,642,968</u>	<b><u>3,400,404</u></b>
<b>Total Maintenance - Non-Student Occupied Program</b>	<u>2,056,372</u>	<u>962,928</u>	<u>1,093,444</u>	<u>1,706,804</u>	<u>2,347,466</u>	<u>- 640,662</u>	<u>3,642,968</u>	<u>4,642,968</u>	<b><u>3,400,404</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.6640.325 Repair and Maintenance (Contracted)	648,580	747,920	-99,340	708,150	639,795	68,355	481,350	708,000	<b>708,000</b>
<b>Total Purchased Services</b>	<b>648,580</b>	<b>747,920</b>	<b>-99,340</b>	<b>708,150</b>	<b>639,795</b>	<b>68,355</b>	<b>481,350</b>	<b>708,000</b>	<b>708,000</b>
4.420.5.6640.540 Remodeling	1,781,326	1,360,264	421,062	2,534,629	887,680	1,646,949	905,490	905,490	<b>1,540,018</b>
4.420.5.6640.550 Equipment	23,200	17,649	5,551	34,400	28,050	6,350	34,400	34,400	<b>34,400</b>
<b>Total Capital Objects</b>	<b>1,804,526</b>	<b>1,377,913</b>	<b>426,613</b>	<b>2,569,029</b>	<b>915,730</b>	<b>1,653,299</b>	<b>939,890</b>	<b>939,890</b>	<b>1,574,418</b>
<b>Total General Maintenance Services Program</b>	<b>2,453,106</b>	<b>2,125,833</b>	<b>327,273</b>	<b>3,277,179</b>	<b>1,555,525</b>	<b>1,721,654</b>	<b>1,421,240</b>	<b>1,647,890</b>	<b>2,282,418</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.6650.550 Equipment	21,160	8,785	12,375	23,560	15,904	7,656	23,560	23,560	<b>23,560</b>
<b>Total Capital Objects</b>	21,160	8,785	12,375	23,560	15,904	7,656	23,560	23,560	<b>23,560</b>
<b>Total Ground Maintenance Services Program</b>	21,160	8,785	12,375	23,560	15,904	7,656	23,560	23,560	<b>23,560</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.6810.560 Buses	733,764	753,588	-19,824	647,665	644,262	3,403	694,493	694,493	<b>812,242</b>
<b>Total Capital Objects</b>	<u>733,764</u>	<u>753,588</u>	<u>-19,824</u>	<u>647,665</u>	<u>644,262</u>	<u>3,403</u>	<u>694,493</u>	<u>694,493</u>	<b><u>812,242</u></b>
<b>Total Pupil To School Transportation Program</b>	<u>733,764</u>	<u>753,588</u>	<u>-19,824</u>	<u>647,665</u>	<u>644,262</u>	<u>3,403</u>	<u>694,493</u>	<u>694,493</u>	<b><u>812,242</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**GENERAL TRANSPORTATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.420.5.6830.550 Equipment	9,840	5,095	4,745	6,340	5,760	580	6,340	6,340	<b>6,340</b>
<b>Total Capital Objects</b>	9,840	5,095	4,745	6,340	5,760	580	6,340	6,340	<b>6,340</b>
<b>Total General Transportation Program</b>	<u>9,840</u>	<u>5,095</u>	<u>4,745</u>	<u>6,340</u>	<u>5,760</u>	<u>580</u>	<u>6,340</u>	<u>6,340</u>	<b><u>6,340</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.5.8100.310 Professional and Technical Services		2,500	-2,500						<b>0</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>2,500</b>	<b>-2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.420.5.8100.510 Site Purchases	0			0	0	0	0	3,250,000	
4.420.5.8100.530 New Buildings and Additions	9,100,000	4,831,799	4,268,201	2,850,000	1,977,592	872,408	250,000	250,000	<b>250,000</b>
<b>Total Capital Objects</b>	<b>9,100,000</b>	<b>4,831,799</b>	<b>4,268,201</b>	<b>2,850,000</b>	<b>1,977,592</b>	<b>872,408</b>	<b>250,000</b>	<b>3,500,000</b>	<b>250,000</b>
<b>Total Capital Asset Acquisition Program</b>	<b>9,100,000</b>	<b>4,834,299</b>	<b>4,265,701</b>	<b>2,850,000</b>	<b>1,977,592</b>	<b>872,408</b>	<b>250,000</b>	<b>3,500,000</b>	<b>250,000</b>
<b>Total Current Expenditures</b>	<b>15,698,199</b>	<b>9,788,335</b>	<b>5,909,864</b>	<b>9,751,653</b>	<b>7,615,367</b>	<b>2,136,286</b>	<b>7,569,206</b>	<b>12,559,723</b>	<b>9,382,100</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.9500.851 Future Building Reserve	2,470,034	N/A	N/A	7,307,727	N/A	N/A	5,938,960	1,188,960	<b>6,524,902</b>
4.420.3.3200.000 Actual Year-End Fund Balance	N/A	8,512,775	N/A	N/A	10,350,985	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>2,470,034</u>	<u>8,512,775</u>	<u>6,042,741</u>	<u>7,307,727</u>	<u>10,350,985</u>	<u>3,043,258</u>	<u>5,938,960</u>	<u>1,188,960</u>	<b><u>6,524,902</u></b>
<b>Total Contingency Reserve Program</b>	<u>2,470,034</u>	<u>8,512,775</u>	<u>6,042,741</u>	<u>7,307,727</u>	<u>10,350,985</u>	<u>3,043,258</u>	<u>5,938,960</u>	<u>1,188,960</u>	<b><u>6,524,902</u></b>
<b>TOTAL PLANT FACILITIES FUND</b>	<u><u>18,168,233</u></u>	<u><u>18,301,110</u></u>	<u><u>- 132,877</u></u>	<u><u>17,059,380</u></u>	<u><u>17,966,352</u></u>	<u><u>- 906,972</u></u>	<u><u>13,508,166</u></u>	<u><u>13,748,683</u></u>	<b><u><u>15,907,002</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 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**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.610.4.4199.900 Fees / Printing Charges	95,000	95,488	488	85,000	123,594	38,594	95,000	95,000	<b>85,000</b>
4.610.4.4199.910 Copier Click Charges	8,000	6,170	-1,830	4,000	4,932	932	6,000	6,000	<b>6,000</b>
4.610.4.4199.990 Overhead Revenue	19,500	18,525	- 975	18,000	20,470	2,470	19,000	19,000	<b>19,000</b>
<b>TOTAL LOCAL FUNDING</b>	<b>122,500</b>	<b>120,182</b>	<b>-2,318</b>	<b>107,000</b>	<b>148,996</b>	<b>41,996</b>	<b>120,000</b>	<b>120,000</b>	<b>110,000</b>
<b>TOTAL CURRENT REVENUES</b>	<b>122,500</b>	<b>120,182</b>	<b>-2,318</b>	<b>107,000</b>	<b>148,996</b>	<b>41,996</b>	<b>120,000</b>	<b>120,000</b>	<b>110,000</b>
4.610.4.7000.000 Estimated Beginning Balance	225,000	241,684	16,684	228,000	264,419	36,419	228,000	228,000	<b>241,929</b>
<b>TOTAL PRINT SHOP FUND</b>	<b>347,500</b>	<b>361,867</b>	<b>14,367</b>	<b>335,000</b>	<b>413,415</b>	<b>78,415</b>	<b>348,000</b>	<b>348,000</b>	<b>351,929</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

Account Elements and Object Description	2020-2021 Budget			2021-2022 Budget			2022-2023 Budget		2023-2024 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.610.5.6550.161 Printer	24,614	24,751	137	24,772	25,604	- 832	26,270	26,270	<b>27,055</b>
4.610.5.6550.199 Personal Leave Reimbursement	130		- 86	130	106				<b>75</b>
<b>Total Salaries</b>	<u>24,744</u>	<u>24,795</u>	<u>-51</u>	<u>24,902</u>	<u>25,710</u>	<u>24 808</u>	<u>26,340</u>	<u>26,340</u>	<u><b>27,130</b></u>
4.610.5.6550.210 PERSI	2,902	2,965	-63	2,921	3,067	- 146	3,089	3,089	<b>3,033</b>
4.610.5.6550.220 Social Security Tax	1,819	1,869	-50	1,831	1,934	- 103	1,936	1,936	<b>1,995</b>
4.610.5.6550.230 Life Insurance				65	65				<b>65</b>
4.610.5.6550.240 Medical Insurance	5,622	5,630	0	6,125	5,922	203	7,812	7,812	<b>7,667</b>
4.610.5.6550.250 Employee Assistance Plan	65		-8	17	17	0	65	65	<b>18</b>
4.610.5.6550.260 Dental Insurance	269	267	0	274	268	0	18	18	<b>146</b>
4.610.5.6550.270 Worker's Compensation Insurance	17,551	1,648	0 -97	1,649	1,623	0	1,667	1,667	<b>1,733</b>
4.610.5.6550.290 Vision Insurance			2	46	46	6	0	0	
<b>Total Fringe Benefits</b>	<u>42,291</u>	<u>48,507</u>	<u>0 216</u>	<u>12,928</u>	<u>12,943</u>	<u>0 -15</u>	<u>44,633</u>	<u>44,633</u>	<u><b>44,657</b></u>
4.610.5.6550.310 Professional and Technical Services	55,500	45,045	10,455	55,500	64,792	-9,292	55,500	55,500	<b>57,750</b>
4.610.5.6550.313 Publishing and Advertising	2,000		2,000	2,000		2,000	2,000	2,000	<b>2,000</b>
4.610.5.6550.325 Repair and Maintenance (Contracted)	1,000	230	770	1,500	703	797	1,500	1,500	<b>1,500</b>
4.610.5.6550.396 Inservice Training		0		1,000	0	1,000	1,000	1,000	<b>1,000</b>
<b>Total Purchased Services</b>	<u>58,500</u>	<u>45,275</u>	<u>13,225</u>	<u>60,000</u>	<u>65,495</u>	<u>-5,495</u>	<u>60,000</u>	<u>60,000</u>	<u><b>62,250</b></u>
4.610.5.6550.410 General Supplies	28,850	14,870	13,980	28,850	23,604	5,246	28,850	28,850	<b>29,715</b>
<b>Total Supplies and Materials</b>	<u>28,850</u>	<u>14,870</u>	<u>13,980</u>	<u>28,850</u>	<u>23,604</u>	<u>5,246</u>	<u>28,850</u>	<u>28,850</u>	<u><b>29,715</b></u>
4.610.5.6550.550 Equipment	11,000		11,000	11,000		11,000	11,000	11,000	<b>11,000</b>
<b>Total Capital Objects</b>	<u>11,000</u>	<u>0</u>	<u>11,000</u>	<u>11,000</u>	<u>0</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u><b>11,000</b></u>
<b>Total Central Service Program</b>	<u>135,385</u>	<u>97,448</u>	<u>37,937</u>	<u>137,680</u>	<u>107,752</u>	<u>9,928</u>	<u>140,823</u>	<u>140,823</u>	<u><b>144,752</b></u>
<b>Total Current Expenditures</b>	<u>135,385</u>	<u>97,448</u>	<u>37,937</u>	<u>137,680</u>	<u>127,752</u>	<u>9,928</u>	<u>140,823</u>	<u>140,823</u>	<u><b>144,752</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
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**PRINT SHOP FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.610.5.9500.850 Contingency Reserve	212,115	N/A	N/A	197,320	N/A	N/A	207,177	207,177	<b>207,177</b>
4.610.3.3200.000 Actual Year-End Fund Balance	N/A	264,419	N/A	N/A	285,663	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>212,115</u>	<u>264,419</u>	<u>52,304</u>	<u>197,320</u>	<u>285,663</u>	<u>88,343</u>	<u>207,177</u>	<u>207,177</u>	<b><u>207,177</u></b>
<b>Total Contingency Reserve Program</b>	<u>212,115</u>	<u>264,419</u>	<u>52,304</u>	<u>197,320</u>	<u>285,663</u>	<u>88,343</u>	<u>207,177</u>	<u>207,177</u>	<b><u>207,177</u></b>
<b>TOTAL PRINT SHOP FUND</b>	<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>413,415</u></u>	<u><u>-78,415</u></u>	<u><u>348,000</u></u>	<u><u>348,000</u></u>	<b><u><u>351,929</u></u></b>



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**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.

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

<u>Account Elements and Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.710.4.4150.000 Earnings on Investment	10,000	3,181	-6,819	3,000	2,415	- 585	2,000	2,000	<b>5,000</b>
4.710.4.4192.200 Contributions from Wellness Programs	110,000	119,000	9,000	115,000		- 115,000	115,000	115,000	
<b>TOTAL LOCAL FUNDING</b>	<u>120,000</u>	<u>122,181</u>	<u>2,181</u>	<u>118,000</u>	<u>2,415</u>	<u>- 115,585</u>	<u>117,000</u>	<u>117,000</u>	<u><b>5,000</b></u>
<b>TOTAL CURRENT REVENUES</b>	<u>120,000</u>	<u>122,181</u>	<u>2,181</u>	<u>118,000</u>	<u>2,415</u>	<u>- 115,585</u>	<u>117,000</u>	<u>117,000</u>	<u><b>5,000</b></u>
4.710.4.7000.000 Estimated Beginning Balance	794,745	784,380	-10,365	905,940	906,121	181	1,023,940	1,023,940	<b>1,025,000</b>
<b>TOTAL VEBA TRUST FUND</b>	<u>914,745</u>	<u>906,561</u>	<u>-8,184</u>	<u>1,023,940</u>	<u>908,536</u>	<u>- 115,404</u>	<u>1,140,940</u>	<u>1,140,940</u>	<u><b>1,030,000</b></u>

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**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.710.5.6320.391 Professional Dues and Fees	400	440	-40	500	440		500	500	_____
<b>Total Purchased Services</b>	400	440	-40	500	440	60	500	500	<b>0</b>
<b>Total Central Administration Program</b>	400	440	-40	500	440	60	500	500	<b>0</b>
						60			<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<b><u>2023-2024 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>
4.710.5.6910.296 Other Employee Benefits				175,000		175,000	175,000	175,000	
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,000</u>	<u>0</u>	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>	<u><b>0</b></u>
<b>Total Other Support Services Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,000</u>	<u>0</u>	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>	<u><b>0</b></u>
<b>Total Current Expenditures</b>	<u>0</u> 400	<u>0</u> 440	<u>0</u> -40	<u>175,500</u>	<u>0</u> 440	<u>175,060</u>	<u>175,500</u>	<u>175,500</u>	<u><b>0</b></u>
									<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2023-2024 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2020-2021 Budget</u>			<u>2021-2022 Budget</u>			<u>2022-2023 Budget</u>		<u>2023-2024 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.710.5.9500.852 Unappropriated Fund Balance	914,345	N/A	N/A	848,440	N/A	N/A	965,440	965,440	<b>1,030,000</b>
4.710.3.3200.000 Actual Year-End Fund Balance	N/A	906,121	N/A	N/A	908,096	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>914,345</u>	<u>906,121</u>	<u>-8,224</u>	<u>848,440</u>	<u>908,096</u>	<u>59,656</u>	<u>965,440</u>	<u>965,440</u>	<b><u>1,030,000</u></b>
<b>Total Contingency Reserve Program</b>	<u>914,345</u>	<u>906,121</u>	<u>-8,224</u>	<u>848,440</u>	<u>908,096</u>	<u>59,656</u>	<u>965,440</u>	<u>965,440</u>	<b><u>1,030,000</u></b>
<b>TOTAL VEBA TRUST FUND</b>	<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>908,536</u></u>	<u><u>115,404</u></u>	<u><u>1,140,940</u></u>	<u><u>1,140,940</u></u>	<b><u><u>1,030,000</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
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**EXPENDITURES**

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

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

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

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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,

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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.