



Pocatello / Chubbuck

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DISTRICT

25

Maximizing Student Learning!

**ANNUAL BUDGET
2006 - 2007**

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

BUDGET FORMAT

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

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

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

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

SPECIAL NOTE: The actual amounts listed under “2003-2004” and “2004-2005” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals might not appear to sum correctly. The amount listed under “2005-2006” as the Adjusted Budget is as of April 30, 2006.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

BOARD OF TRUSTEES 2005-2006

Marianne Donnelly - Chairman
Terry Anderson - Vice Chairman
Nathan Hill - Clerk

Michael Parrish - Member
Brent Leavitt - Member

BUDGET DEVELOPMENT STAFF

Education Service Center

Pete Black, Public Information Officer
Joan Bowman, ESEA Title I Coordinator
Bob Devine, Director of Secondary Education
Robert England, Technology Coordinator
C.B. Giles, Business Services Coordinator
Larry Goold, Media Coordinator
Dr. Carolyn Kennedy, Superintendent
Craig Leiby, Transportation Coordinator
Kimberly Marks, Director of Community Education
Patti Mortensen, Director of Elementary Education
John Raukar, School Safety Interventionist

Bart Reed, Director of Business Operations
Lynda Steenrod, Director of Special Services
Carl Smart, Director of Employee Services
Sheryl Smart, Coordinator of Human Resources
Elaine Smith, Coordinator of Volunteer Services
A.J. Watson, Energy Education Manager
Chuck Wegner, Director of Curriculum
Kenneth Wright, Maintenance Planner
Chris Young, Food Service Coordinator
Sherry Young, Director of Head Start

Principals

Patrick Charlton - Century High
David Ross - Highland High
Jeff Brandt - New Horizons and Kinport Academy
Don Cotant - Pocatello High
Frances Stephens - Franklin Middle School
Doug Reader - Hawthorne Middle School
Jim Harrell - Irving Middle School
Janna Herdt - Chubbuck Elementary
Susan Murray - Edahow Elementary
Cheryl Charlton - Ellis Elementary

Janice Green - Gate City Elementary
Wayne Bagwell - Greenacres Elementary
Roger Griffin - Indian Hills Elementary
Jan Harwood - Jefferson Elementary
Evelyn Robinson - Lewis and Clark Elementary
Miffy Lane - Syringa Elementary
Lori Craney - Tendoy Elementary
Lyla Wolfenbarger - Tyhee Elementary
Steven Morton - Washington Elementary
Judy Thomas - Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

2006-2007 BUDGET CALENDAR

July 19, 2005 Organization of the Board; oath of office; election of Chair and Vice Chair; appointment of Clerk, Treasurer, and Deputy Treasurer; authorization to sign checks and invest funds; authorization for interfund loans, and designation of depository for District funds.

PRIOR TO:

February 13, 2006 Development of financial parameters and review of allotments. Review budget procedures.

February 17 & March 6, 2006 Administrative review of budgeting process and procedures. Distribute data and staff printouts to directors, department heads, and coordinators.

March 24, 2006 Directors and department heads return General Fund staff printouts and data to Business Office.

April 14, 2006 Directors and department heads return Special Fund staff printouts and data to Business Office.

April 30, 2006 Final day to notify county of the date of the Budget Hearing date.

May 22, 2006 Final review of proposed budget by the Superintendent and Cabinet.

May 23, 2006 Regular Board Meeting - Final review of proposed 2006-2007 Budget

June 2, 2006 Advertisement prepared and submitted to the Idaho State Journal.

June 9, 2006 Post and Publish Budget Hearing and Budget Summaries. Submit proposed budget for printing.

June 20, 2006 Regular Board Meeting - Public Hearing and Adoption of 2006-2007 budget.

July 27, 2006 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2003-2004 Budget*</u>			<u>2004-2005 Budget*</u>			<u>2005-2006 Budget*</u>		<u>2006-2007 Budget*</u>
	<u>Adjusted</u>	<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	63,847,102	64,251,178	-404,076	64,475,732	64,875,749	-400,017	62,967,083	65,470,335	66,467,869
220 Federal Forest Fund	10,950	10,957	-7	19,455	18,348	1,107	26,900	26,900	31,400
231 Albertson's Foundation Fund	958,788	891,396	67,392	116,240	115,208	1,032	0	1,685	0
241 Driver Education Fund	123,130	95,074	28,056	122,962	95,595	27,367	115,960	115,960	112,840
242 Special Grants Fund	42,221	34,425	7,796	37,535	36,622	913	2,002	50,929	19,723
243 State Professional-Technical Education Fund	396,457	380,432	16,025	468,946	442,622	26,324	453,999	453,802	461,447
245 State Technology Fund	351,655	352,727	-1,072	302,391	302,729	-338	320,697	324,730	313,763
246 Substance Abuse Prevention Fund	213,308	212,792	516	192,145	180,553	11,592	187,257	198,849	199,874
251 Title I-A, ESEA - Improving Basic Programs Fund	2,422,417	1,973,891	448,526	2,539,150	2,325,912	213,238	2,260,556	2,473,691	2,443,206
257 Title VI-B, IDEA - School-Age Fund	2,547,519	1,950,574	596,945	2,875,211	2,425,833	449,378	2,579,083	2,938,302	2,415,564
258 Title VI-B, IDEA - Preschool Fund	166,273	157,294	8,979	141,330	132,239	9,091	138,849	143,736	127,599
261 Title V-A, ESEA - Innovative Programs Fund	70,598	71,442	-844	55,894	58,018	-2,124	34,971	36,862	35,693
263 Perkins III - Professional Technical Fund	210,940	208,823	2,117	219,180	219,117	63	191,776	199,476	209,352
267 Title VII-A Indian Education Fund	107,316	99,476	7,840	107,028	107,028	0	95,957	95,957	0
269 Johnson O'Malley Fund	57,060	40,406	16,654	63,548	44,578	18,970	83,770	57,323	50,000
270 Title III, ESEA - LEP / Immigrant Fund	759	759	0	0	0	0	5,000	9,559	0
271 Title II-A, ESEA - Improving Teacher Quality Fund	837,285	792,049	45,236	982,185	896,061	86,124	693,233	709,505	1,025,570
273 Title IV-A, ESEA - Drug-Free Schools Fund	110,604	108,982	1,622	205,939	167,440	38,499	83,465	321,487	91,748
274 Head Start Fund	1,095,011	1,116,064	-21,053	1,159,494	1,138,356	21,138	1,124,496	1,151,450	1,150,962
275 Head Start Disabilities Fund	36,549	36,375	174	22,422	22,636	-214	22,123	22,123	0
276 Head Start Training Fund	17,130	19,129	-1,999	19,853	19,842	11	15,853	15,853	15,853
277 Head Start Incentive Fund	13,500	13,524	-24	14,400	14,408	-8	14,400	14,400	0
278 Head Start T.A.N.F. Fund	96,486	96,395	91	98,689	98,992	-303	97,542	97,542	97,542
282 Title II-D, ESEA - Technology Fund	0	0	0	0	0	0	50,703	205,902	64,893
290 Child Nutrition Fund	3,759,619	4,078,307	-318,688	3,764,860	4,671,684	-906,824	4,435,389	4,435,389	4,905,566
310 Bond Interest and Redemption Fund	4,018,668	4,236,717	-218,049	4,577,951	4,706,349	-128,398	4,531,821	4,531,821	4,538,221
420 Plant Facilities Fund	6,838,540	7,146,159	-307,619	4,899,848	5,259,068	-359,220	5,376,397	5,376,397	4,626,175
430 School Building Maintenance Fund	0	0	0	0	0	0	0	0	2,367,880
610 Print Shop Fund	241,115	171,283	69,832	217,402	170,320	47,082	145,025	145,025	147,500
710 VEBA Trust Fund	1,309,691	1,310,711	-1,020	1,333,000	1,335,313	-2,313	1,354,000	1,354,000	1,236,456
Total of all Funds	89,900,691	89,857,337	43,354	89,032,790	89,880,622	-847,832	87,408,307	90,978,990	93,156,696

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2004 THROUGH FY 2007

Beginning with the 1993 assessment year, House Bill No. 715 added a new section of Idaho Code 63-222, authorizing the State Tax Commission to conduct ratio studies to annually determine the ratio between county assessed values and market values for property tax purposes. The State Tax Commission is required to certify the **adjusted market value** to the State Department of Education and each county auditor no later than the first Monday in April each year. The District uses the adjusted market value for tax assessment purposes.

LEVIES:	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>Estimated 2006-2007</u>
General M&O Levy	\$5,907,147	\$6,253,641	\$6,604,425	\$7,762,863
Supplemental Levy ¹	5,000,000	5,000,000	5,000,000	5,000,000
Tort Levy	155,204	192,777	201,179	205,575
Judgment Levy ²	0	0	161,210	0
School Plant Facilities Levy ³	2,756,250	2,894,063	3,038,766	3,190,704
School Construction Bond Levy ⁴	<u>2,377,372</u>	<u>2,673,517</u>	<u>2,082,324</u>	<u>2,136,035</u>
TOTAL LEVIES	<u>\$16,195,973</u>	<u>\$17,013,998</u>	<u>\$17,087,904</u>	<u>\$18,295,177</u>
PROPERTY VALUES:	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>Estimated 2006-2007</u>
Adjusted Property Value ⁵	\$1,972,926,286	\$2,088,424,090	\$2,205,352,261	\$2,591,498,269
Actual September Property Value ⁶	\$2,036,689,451	\$2,110,224,617	\$2,257,620,053	
Urban Renewal Property Value ⁷	\$227,140,032	\$217,455,055	\$171,440,897	\$181,745,261

¹Approved March 11, 2003 for FY 2004 and FY 2005; approved March 8, 2005 for FY 2006 and FY 2007

²In FY 2005, several utilities throughout the state were successful in court and were awarded repayment of property taxes due to over-assessment by the State in determining operating property valuations. Because of those awards, Bannock County was required to withhold \$161,210 in property tax revenues from the district. Idaho Code 63-1305 allows the district to levy an amount equal to its portion of the judgment as a one-time levy in the year following the hold back.

³Approved October 3, 2000 for a 10-year period. Expiration of the new levy will be in FY 2011.

⁴Approved March 4, 1997 for a 20-year school construction bond not to exceed \$27,500,000.

⁵Includes an adjustment for Home Owners' Exemptions, but does not include Urban Renewal Market Value. This is the value used by the Idaho State Tax Commission to calculate property tax replacement and used by the district to calculate the General M&O Levy.

⁶The value used by Bannock County in the calculation of the actual property tax levy rates.

⁷The cities of Pocatello and Chubbuck have created Urban Renewal Districts that use Tax Increment Financing to make improvements to the infrastructure within the borders of each district. These values represent the appreciation of the property value within all of the Urban Renewal Districts because of those improvements ("the Increment"). School District No. 25 receives a percentage of the Increment each year as property tax revenue. The *Annual Budget* includes the following funds received from Urban Renewal Districts as part of the M&O levy: \$908,560 in FY 2004; \$869,820 in FY 2005; \$685,763 in FY 2006 and \$726,981 in FY 2007.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

NOTICE OF BUDGET HEARING

NOTICE IS HEREBY GIVEN, that a public school budget hearing in School District No. 25 will be held on the 20th day of June 2006 at five-thirty (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, 2006, to June 30, 2007, as provided for by Section 33-801, Idaho Code.

FURTHER NOTICE IS GIVEN, that for the purpose of said budget hearing, public notices will be posted in the following places and said notice will be published in the IDAHO STATE JOURNAL, on June 9, 2006, according to Section 33-402, IDAHO CODE, to wit:

1. On the main door of the Administration Office, 3115 Pole Line Road, Pocatello, Idaho.
2. On the bulletin board at the Bannock County Courthouse, 600 East Center, Pocatello, Idaho.
3. On the bulletin board at the City of Chubbuck Offices, 5160 Yellowstone, Chubbuck, Idaho.
4. On the bulletin board at the City of Pocatello Office, 911 East Sherman, Pocatello, Idaho

That all of the places above mentioned are within the boundaries of School District No. 25, Bannock County, Pocatello, Idaho.

Mr. Nathan Hill
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SUMMARY STATEMENT - 2006-2007 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2003-04	Actual 2004-05	Adjusted Budget 2005-06	Proposed Budget 2006-07	Actual 2003-04	Actual 2004-05	Adjusted Budget 2005-06	Proposed Budget 2006-07
<u>REVENUES</u>								
Beginning Balance	4,768,327	4,850,309	4,493,832	4,450,000	6,955,487	5,565,980	5,973,597	6,021,419
Local Tax Revenue	11,965,406	12,183,846	12,661,589	13,695,419	5,151,588	5,609,942	5,121,090	5,326,739
Other Local Revenue	901,838	883,776	825,000	876,800	2,640,615	1,791,875	1,624,976	1,791,090
State Revenue	46,322,081	46,605,859	47,249,914	47,015,650	1,627,907	1,679,275	1,711,709	2,032,456
Federal Revenue	293,526	346,959	240,000	430,000	8,906,693	10,029,195	10,801,366	9,723,354
Sale of Fixed Assets	0	0	0	0	52,478	13,283	5,000	5,000
Transfers	0	5,000	0	0	271,390	315,324	270,917	1,788,769
TOTALS	<u>64,251,178</u>	<u>64,875,749</u>	<u>64,470,335</u>	<u>66,467,869</u>	<u>25,606,158</u>	<u>25,004,874</u>	<u>25,508,655</u>	<u>26,688,827</u>
 <u>EXPENDITURES</u>								
Salaries	41,970,159	41,661,167	42,732,158	43,594,463	5,639,879	6,294,888	6,330,473	6,448,107
Fringe Benefits	12,014,228	12,380,672	12,877,603	12,727,525	1,875,516	2,258,717	2,570,692	2,449,318
Purchased Services	3,328,146	3,274,923	3,772,224	3,871,247	2,771,375	2,375,821	3,489,188	3,281,402
Supplies and Materials	1,517,163	2,404,499	2,220,248	1,958,433	2,820,956	2,581,376	2,667,927	2,680,947
Capital Objects	3,074	24,492	4,100	4,600	4,280,499	2,514,412	3,475,581	2,696,723
Debt Retirement	0	0	0	0	2,627,047	2,604,016	2,197,838	2,215,980
Insurance and Judgment	315,013	326,987	364,443	368,174	6,602	5,513	6,258	5,963
Transfers and Other Requirements	253,086	309,177	270,917	153,879	18,304	11,147	0	1,634,890
Contingency Reserve	0	0	609,765	620,178	0	0	0	0
Reserve for Future Building Expenses	0	0	0	0	0	0	657,715	1,163,695
Unappropriated Fund Balance	4,850,309	4,493,832	1,964,060	2,480,714	5,565,980	6,358,984	4,112,983	4,111,802
Appropriated Fund Balance	0	0	256,748	273,346	0	0	0	0
Designated Reserves	0	0	398,069	415,310	0	0	0	0
TOTALS	<u>64,251,178</u>	<u>64,875,749</u>	<u>65,470,335</u>	<u>66,467,869</u>	<u>25,606,158</u>	<u>25,004,874</u>	<u>24,508,655</u>	<u>26,688,827</u>

A Copy of the School District Budget will be available for public inspection in the
District's Administrative Offices or online at: <http://www4.d25.k12.id.us/bo/Budget2007.pdf>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 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 over 71% percent of the planned total expenditures in 2006-2007. 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
2006-2007 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.4.4111.100 Taxes - General M & O	6,827,337	6,801,618	-25,719	7,135,092	6,956,926	-178,166	7,301,819	7,301,819	8,489,844
7.100.4.4112.200 Taxes - Supplemental Levy	5,000,000	5,007,240	7,240	5,000,000	5,032,430	32,430	5,000,000	5,000,000	5,000,000
7.100.4.4114.400 Taxes - Tort Levy	155,204	156,547	1,343	192,777	194,491	1,714	198,560	198,560	205,575
7.100.4.4119.900 Taxes - Judgment	0	0	0	0	0	0	161,210	161,210	0
7.100.4.4130.000 Penalty on Delinquent Taxes	115,000	128,766	13,766	115,000	127,815	12,815	130,000	130,000	110,000
7.100.4.4140.010 Montessori Tuition	55,000	60,739	5,739	55,000	67,005	12,005	67,500	67,500	70,000
7.100.4.4140.020 Summer School Tuition	30,000	26,700	-3,300	29,000	25,025	-3,975	25,000	25,000	25,000
7.100.4.4140.030 Community Education Revenues	27,500	25,925	-1,575	30,000	22,573	-7,427	30,000	30,000	30,000
7.100.4.4140.040 Strings Program Revenues	7,500	8,142	642	7,500	9,207	1,707	8,500	8,500	10,000
7.100.4.4140.050 IDLA Tuition	0	125	125	0	-1,000	-1,000	0	0	0
7.100.4.4150.000 Earnings on Investment	300,000	252,292	-47,708	215,000	289,455	74,455	240,000	240,000	325,000
7.100.4.4174.410 Music Instrument Maintenance	1,500	3,408	1,908	1,250	1,338	88	1,500	1,500	1,800
7.100.4.4179.900 Participation Fee Revenue	84,000	68,300	-15,700	75,000	85,036	10,036	75,000	75,000	90,000
7.100.4.4191.100 Rentals	27,500	28,429	929	27,500	26,608	-892	27,500	27,500	20,000
7.100.4.4193.300 Transportation	175,000	212,794	37,794	200,000	207,723	7,723	200,000	200,000	175,000
7.100.4.4199.900 Other Local Revenue	38,000	86,217	48,217	37,820	22,991	-14,829	20,000	20,000	20,000
TOTAL LOCAL FUNDING	12,843,541	12,867,244	23,703	13,120,939	13,067,622	-53,317	13,486,589	13,486,589	14,572,219
7.100.4.4311.100 Basic School Support	35,786,897	36,317,465	530,568	35,888,108	36,263,003	374,895	35,276,688	36,454,969	36,356,105
7.100.4.4312.200 Transportation Support	2,147,237	1,864,682	-282,555	2,211,961	2,023,109	-188,852	2,377,815	2,377,815	2,473,000
7.100.4.4314.400 Exceptional Child Contracts	0	70,643	70,643	25,000	96,575	71,575	35,000	35,000	35,000
7.100.4.4318.800 State Benefit Apportionment	5,483,227	5,456,438	-26,789	5,664,392	5,673,836	9,444	5,590,014	5,734,811	5,859,547
7.100.4.4319.900 Other State Support	324,352	358,664	34,312	159,095	191,911	32,816	170,785	168,104	175,946
7.100.4.4329.900 Other State Revenue	280,832	261,395	-19,437	300,582	302,080	1,498	106,274	488,204	100,000
7.100.4.4380.000 Revenue In Lieu of Property Taxes	1,992,795	1,992,795	0	2,055,346	2,055,346	0	1,983,918	1,991,011	2,016,052
TOTAL STATE FUNDING	46,015,340	46,322,082	306,742	46,304,484	46,605,859	301,375	45,540,494	47,249,914	47,015,650

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.4.4450.000 Indirect Costs	124,894	159,003	34,109	125,000	170,561	45,561	150,000	150,000	150,000
7.100.4.4459.900 Medicaid Revenue	100,000	134,523	34,523	80,000	176,398	96,398	90,000	90,000	280,000
TOTAL FEDERAL FUNDING	224,894	293,526	68,632	205,000	346,959	141,959	240,000	240,000	430,000
7.100.4.4600.000 Interfund Transfers	0	0	0	0	5,000	5,000	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	5,000	5,000	0	0	0
TOTAL CURRENT REVENUES	59,083,775	59,482,851	399,076	59,630,423	60,025,440	395,017	59,267,083	60,976,503	62,017,869
7.100.4.7000.000 Estimated Beginning Balance	4,763,327	4,768,327	5,000	4,845,309	4,850,309	5,000	3,700,000	4,493,832	4,450,000
TOTAL GENERAL FUND	63,847,102	64,251,178	404,076	64,475,732	64,875,749	400,017	62,967,083	65,470,335	66,467,869

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

DESCRIPTION

Property Taxes - General Maintenance and Operation	This portion of the maintenance and operation tax levy has reached the maximum allowed which is 0.3 percent of market value.
Taxes - Supplemental	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 - Judgments	In FY 2005, several utilities throughout the state were successful in court and were awarded repayment of property taxes due to over-assessment by the State in determining operating property valuations. Because of those awards, Bannock County was required to withhold \$161,210 in property tax revenues from 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, and other reimbursements.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 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 1995 Legislature passed HB 156 providing property tax relief for all of Idaho's property tax payers. The bill reduced the maximum local equalization rate from 0.4 percent to 0.3 percent and the State now funds up to the 0.1 percent that would have been raised at the local level. In addition, the 2001 Legislature passed HB 378 in which certain agricultural assets would be exempt from taxation and the replacement taxes would be submitted to the district through the State Tax Commission.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 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
2006-2007 ANNUAL BUDGET

ESTIMATE OF M & O STATE SUPPORT REVENUE
FOR 2006-2007

1. Entitlement (Number of Support Units = 560.8 x \$25,436 - State Distribution Factor)	\$14,264,509
2. Salary Apportionment	<u>32,589,255</u>
3. Support Subtotal	\$46,853,764
4. Local Equalization (Adjusted Market Valuation, including Urban Renewal Values = \$2,773,273,530)	<u>(10,497,659)</u>
5. BASE SUPPORT	\$36,356,105
6. Benefit Apportionment	5,879,102
7. Exceptional Contracts / Tuition Equivalency	35,000
8. Misc. Grants/Programs	175,946
9. Transportation	<u>2,473,000</u>
10. TOTAL STATE SUPPORT	<u>\$44,919,153</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2004 THROUGH FISCAL YEAR 2007

<u>Function Number and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<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	16,143,323	16,087,463	55,860	16,722,500	16,680,248	42,252	16,558,475	17,077,931	17,090,338
5150 Secondary Program	15,641,785	15,626,052	15,733	15,877,742	15,945,905	-68,163	15,214,787	16,013,017	16,058,372
5170 Alternate School Program	861,612	855,615	5,997	830,329	838,173	-7,844	845,970	927,519	1,101,841
5190 Vocational-Technical Program	11,084	9,516	1,568	10,400	7,046	3,354	10,000	10,000	9,643
5210 Special Education Program	3,760,603	3,733,139	27,464	3,971,324	3,938,184	33,140	4,037,154	4,107,763	4,262,371
5220 Preschool Handicapped Program	374,009	381,288	-7,279	346,718	356,615	-9,897	352,803	355,558	361,204
5240 Gifted And Talented Program	165,486	163,471	2,015	190,307	190,403	-96	234,478	230,976	235,855
5310 Interscholastic Program	250,000	284,059	-34,059	230,000	317,093	-87,093	230,000	230,000	290,000
5320 School Activity Program	740,265	791,476	-51,211	792,375	782,720	9,655	798,284	867,413	946,674
5410 Summer School Program	100,068	86,753	13,315	89,498	87,033	2,465	88,291	88,291	89,604
5420 Community Education Program	86,507	64,638	21,869	65,951	61,644	4,307	73,814	73,667	76,805
Total Instruction	<u>38,134,742</u>	<u>38,083,469</u>	<u>51,273</u>	<u>39,127,144</u>	<u>39,205,064</u>	<u>-77,920</u>	<u>38,444,056</u>	<u>39,982,135</u>	<u>40,522,707</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2004 THROUGH FISCAL YEAR 2007**

<u>Function Number and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6110 Attendance, Guidance And Health Program	2,497,080	2,366,667	130,413	2,504,550	2,451,176	53,374	2,338,970	2,308,232	2,569,274
6160 Ancillary Service Program	1,247,371	1,244,860	2,511	1,302,941	1,312,393	-9,452	1,329,759	1,232,892	1,274,399
6210 Instructional Improvement Program	1,457,863	1,371,628	86,235	1,110,373	1,058,264	52,109	1,115,998	1,124,483	1,017,879
6220 Educational Media Services Program	1,334,186	1,322,382	11,804	1,322,916	1,327,317	-4,401	1,323,002	1,308,809	1,204,088
6230 Instruction-Related Technology Program	569,536	565,811	3,725	572,522	509,223	63,299	593,268	581,188	618,753
6310 Board Of Education Program	507,938	412,645	95,293	461,471	417,708	43,763	40,000	40,000	40,000
6320 Central Administration Program	617,423	551,432	65,991	608,635	599,625	9,010	904,631	911,193	992,300
6410 School Administration Program	3,756,519	3,717,099	39,420	3,742,732	3,758,588	-15,856	3,778,297	3,826,037	3,895,975
6510 Business Administration Program	597,904	595,369	2,535	544,856	522,482	22,374	467,202	474,057	483,619
6550 Central Service Program	112,543	109,420	3,123	117,967	111,306	6,661	118,829	123,125	120,211
6560 Administrative Technology Service Program	302,581	288,786	13,795	275,828	259,858	15,970	310,001	299,032	493,906
6610 Building Operation Services Program	4,586,885	4,090,268	496,617	4,421,498	3,985,808	435,690	4,426,533	4,536,947	4,428,666
6640 General Maintenance Services Program	1,208,529	1,186,430	22,099	1,276,401	1,282,524	-6,123	1,361,370	1,342,683	1,413,560
6650 Ground Maintenance Services Program	214,082	190,704	23,378	198,022	176,667	21,355	207,881	204,143	211,370
6670 Security Services Program	16,000	16,146	-146	0	672	-672	0	0	600
6810 Pupil To School Transportation Program	2,602,308	2,574,409	27,899	2,797,430	2,659,434	137,996	2,913,733	2,909,246	2,781,434
6840 Non-reimbursable Transportation Program	38,519	39,049	-530	46,329	45,564	765	43,229	43,398	46,496
6910 Other Support Services Program	483,296	422,235	61,061	395,067	390,246	4,821	282,912	723,176	409,205
7900 Secondary School Activities Program	0	-1,025	1,025	0	-1,181	1,181	0	0	0
Total Support Services	22,150,563	21,064,314	1,086,249	21,699,538	20,867,676	831,862	21,555,615	21,988,641	22,001,735
Total Current Expenditures	60,285,305	59,147,783	1,137,522	60,826,682	60,072,740	753,942	59,999,671	61,970,776	62,524,442

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2004 THROUGH FISCAL YEAR 2007

<u>Function Number and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<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	242,548	253,086	-10,538	274,489	309,177	-34,688	270,917	270,917	153,879
9500 Contingency Reserve Program	3,319,249	4,850,309	-1,531,060	3,374,561	4,493,832	-1,119,271	2,696,495	3,228,642	3,789,548
Total Transfers or Reserves	<u>3,561,797</u>	<u>5,103,395</u>	<u>-1,541,598</u>	<u>3,649,050</u>	<u>4,803,009</u>	<u>-1,153,959</u>	<u>2,967,412</u>	<u>3,499,559</u>	<u>3,943,427</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>63,847,102</u>	<u>64,251,178</u>	<u>-404,076</u>	<u>64,475,732</u>	<u>64,875,749</u>	<u>-400,017</u>	<u>62,967,083</u>	<u>65,470,335</u>	<u>66,467,869</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2004 THROUGH FISCAL YEAR 2007**

<u>Object Number and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<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	182,356	208,933	-26,577	230,215	228,175	2,040	100,280	112,280	114,800
112 Directors	181,962	245,282	-63,320	179,984	180,317	-333	214,251	215,991	180,134
113 Supervisors and Coordinators	728,662	671,274	57,388	641,966	629,458	12,509	642,849	638,544	662,863
114 Principals and Assistant Principals	2,219,371	2,186,172	33,199	2,214,633	2,225,280	-10,647	2,240,644	2,276,385	2,336,042
115 Ancillary Professional	935,647	935,366	281	969,720	981,272	-11,552	986,588	909,913	948,795
116 Teachers	26,920,569	27,007,345	-86,776	26,932,683	26,880,023	52,660	26,873,836	27,588,311	28,341,589
117 Media Specialists	632,044	632,045	-1	603,171	602,028	1,143	609,878	617,263	534,266
118 Counselors	1,393,752	1,389,356	4,396	1,434,935	1,432,354	2,581	1,314,142	1,312,049	1,531,978
131 Saturday School Teachers	11,243	5,114	6,129	11,243	6,070	5,173	11,243	11,243	10,400
132 Teachers Lunch Duty	25,000	18,562	6,438	25,000	16,600	8,400	25,000	25,000	25,000
133 Stipends and Extra Days - Regular	174,156	101,360	72,796	145,727	109,789	35,938	142,727	142,727	129,831
134 Curriculum Development Stipends	45,498	54,660	-9,162	51,953	47,495	4,458	12,782	12,782	10,100
135 Other Special Programs	125,404	155,416	-30,012	102,379	87,970	14,409	102,673	102,673	104,247
137 District Early Retirement Grants	325,800	283,700	42,100	345,500	335,500	10,000	252,300	335,800	369,600
138 State Early Retirement Grants	0	0	0	0	0	0	0	0	0
151 Clerical Personnel	2,305,468	2,255,850	49,618	2,232,163	2,195,625	36,538	2,233,398	2,213,948	2,316,123
152 Instructional Assistants	1,220,890	1,204,222	16,668	1,152,537	1,132,116	20,421	1,158,164	1,095,096	1,161,636
153 Custodians	1,128,678	1,139,125	-10,447	1,116,943	1,060,288	56,655	1,105,623	1,110,549	1,169,583
154 Maintenance Personnel	963,949	996,346	-32,397	1,016,161	958,257	57,904	1,018,466	996,398	1,057,481
155 Grounds Personnel	130,000	119,692	10,308	117,583	100,758	16,825	120,080	117,679	124,304
156 Warehouse Personnel	74,691	71,707	2,984	76,336	72,242	4,094	76,339	80,126	77,514
157 Bus Drivers	1,023,393	1,025,846	-2,453	1,080,778	990,324	90,454	1,125,221	1,125,221	1,013,171
158 Mechanics	146,367	142,526	3,841	148,263	142,348	5,915	148,287	149,770	154,730
162 Bus Attendants	175,002	128,791	46,211	188,821	127,481	61,340	205,145	176,228	110,278
163 Nurses	29,215	29,215	0	32,742	32,742	0	34,578	34,578	37,806
164 Social Workers	38,035	38,041	-6	38,558	38,449	109	38,449	38,384	39,804
165 Music Accompanists	0	0	0	53,276	51,929	1,347	53,276	53,276	56,300
166 Advanced Placement Readers	0	0	0	7,500	612	6,888	7,500	7,500	5,000
181 Clerical Substitutes	7,250	10,486	-3,236	4,750	2,874	1,876	4,750	4,750	4,750
182 Substitute Instructional Assistants	56,703	57,806	-1,103	49,703	54,964	-5,261	52,703	52,703	52,200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2004 THROUGH FISCAL YEAR 2007

<u>Object Number and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
183 Substitute Custodians	67,670	63,559	4,111	67,670	90,059	-22,389	68,346	68,346	78,655
186 Substitute Teachers	470,439	506,135	-35,696	444,390	539,633	-95,243	390,790	525,500	526,500
187 Substitute and Trainee Bus Drivers	138,361	178,343	-39,982	180,000	203,442	-23,442	181,759	181,759	186,303
196 Awards and Bonuses	0	0	0	0	0	0	0	291,000	0
199 Personal Leave Reimbursement	115,415	107,885	7,530	141,690	104,691	36,999	107,907	108,386	122,680
100 SALARIES	41,992,990	41,970,158	22,832	42,038,973	41,661,167	377,807	41,659,974	42,732,158	43,594,463
210 PERSI	3,986,951	4,009,088	-22,137	4,170,388	4,181,179	-10,791	4,245,158	4,339,915	4,340,978
220 Social Security Tax	3,207,262	3,095,747	111,515	3,153,062	3,064,835	88,227	3,124,501	3,207,529	3,204,194
230 Life Insurance	71,155	76,342	-5,187	79,605	80,269	-664	74,547	78,386	83,828
240 Medical Insurance	3,633,641	3,521,893	111,748	3,528,960	3,649,735	-120,775	3,724,133	3,779,272	3,578,780
260 Dental Insurance	333,062	321,993	11,069	331,993	329,187	2,806	319,213	339,409	352,235
270 Worker's Compensation Insurance	326,265	326,972	-707	343,659	488,150	-144,491	523,855	536,773	525,056
280 Retirement Sick Leave Benefits	477,888	468,357	9,531	478,715	463,265	15,450	475,804	480,127	527,718
290 Vision Insurance	104,691	102,288	2,403	103,311	102,789	522	98,802	101,647	95,391
295 Physicals	7,110	7,905	-795	7,110	9,803	-2,693	8,745	8,745	8,745
296 Other Employee Benefits	90,167	83,643	6,524	5,800	11,460	-5,660	5,800	5,800	10,600
200 FRINGE BENEFITS	12,238,192	12,014,228	223,964	12,202,603	12,380,672	-178,069	12,600,558	12,877,603	12,727,525
306 Training or Incentive Grants	4,062	0	4,062	0	0	0	0	0	0
307 Legislative Liaison	2,500	0	2,500	0	0	0	0	0	0
310 Professional and Technical Services	742,021	691,806	50,215	752,611	717,498	35,113	729,665	739,482	718,538
311 Legal Services	82,000	57,971	24,029	82,000	62,907	19,093	72,000	72,000	70,000
312 Audit Services	28,845	25,933	2,912	28,845	27,247	1,598	29,145	29,145	30,045
313 Publishing and Advertising	46,903	27,104	19,799	30,166	27,171	2,995	31,466	31,466	31,966
315 Elections	11,000	3,757	7,243	11,500	8,680	2,820	2,500	2,500	11,000
317 Health Services (Contracted)	40,969	31,014	9,955	40,969	28,981	11,988	3,500	3,500	3,500
318 Testing Program	10,650	9,171	1,479	19,650	12,476	7,174	21,150	21,150	19,850

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2004 THROUGH FISCAL YEAR 2007

<u>Object Number and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
319 Consultants	59,600	35,288	24,312	49,306	42,397	6,909	46,800	49,659	62,800
321 Facility Rentals	95,660	82,121	13,539	85,740	84,007	1,733	85,740	85,740	81,240
322 Vehicle Lease or Rental	6,000	6,852	-852	6,000	3,124	2,876	6,000	6,000	6,500
325 Repair and Maintenance (Contracted)	269,749	203,447	66,302	191,578	171,742	19,836	253,345	253,345	197,628
328 Building Repairs (Contracted)	40,000	34,035	5,965	40,000	39,163	837	40,000	44,100	44,100
330 Energy Management Services	132,000	121,000	11,000	132,000	132,000	0	50,000	50,000	0
331 Electricity Utilities	744,300	468,080	276,220	694,000	491,204	202,796	722,000	735,000	593,570
332 Gas Utilities	475,090	307,296	167,794	425,055	327,083	97,972	402,400	527,144	508,100
335 Storm Water Fee	13,800	0	13,800	0	0	0	0	0	0
336 Water	371,750	416,137	-44,387	404,500	353,587	50,913	450,300	450,300	479,400
337 Land Fill Fee	2,500	582	1,918	2,500	752	1,748	2,500	2,500	2,500
345 Transportation Services (Contracted)	38,120	44,094	-5,974	1,500	472	1,028	1,020	1,020	800
351 Telephone - Voice	81,200	79,609	1,591	81,200	79,779	1,421	81,100	81,100	81,000
352 Postage	69,000	59,847	9,153	64,000	64,780	-780	64,000	64,000	60,000
353 Telephone - Repair	4,000	1,861	2,139	1,500	1,347	153	1,500	1,500	2,000
355 Telephone - Cellular	3,000	1,887	1,113	2,500	1,372	1,128	1,800	1,800	1,800
361 Computer Service Expenses	24,191	17,460	6,732	23,507	5,764	17,743	7,000	7,000	248,071
371 Tuition	17,000	14,800	2,200	16,000	15,686	314	15,000	15,000	15,000
381 In-District Travel Allowance	23,024	17,305	5,719	22,514	17,138	5,376	22,025	22,025	20,845
382 Out-District Travel Allowance	48,530	35,271	13,259	40,680	24,330	16,350	9,000	11,000	31,810
384 Administrative Staff Development	0	0	0	1,500	561	939	700	2,000	500
385 Student Activity Travel	250,000	284,059	-34,059	230,000	317,093	-87,093	230,000	230,000	290,000
391 Professional Dues and Fees	28,850	32,471	-3,621	34,600	32,489	2,111	34,600	34,600	34,600
392 Student Activity Support	175,662	150,236	25,426	155,075	147,177	7,898	155,075	155,075	172,075
393 Indirect Costs	527	527	0	0	-2,021	2,021	0	0	0
396 Inservice Training	98,466	56,829	41,637	38,484	25,049	13,435	36,856	33,073	38,009
399 Purchased Duty Lunches	10,000	10,299	-299	10,000	13,884	-3,884	10,000	10,000	14,000
300 PURCHASED SERVICES	4,050,969	3,328,146	722,823	3,719,480	3,274,923	444,557	3,618,187	3,772,224	3,871,247

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2004 THROUGH FISCAL YEAR 2007

<u>Object Number and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
410 General Supplies	720,766	607,678	113,088	695,790	617,440	78,350	673,047	665,897	677,218
413 Curriculum Development Supplies	12,600	13,221	-621	14,600	4,201	10,399	10,000	10,000	8,000
414 Achievement Standards Supplies	4,236	2,609	1,627	0	0	0	0	0	0
415 One-Time Supplies	1,000	36	964	10,261	10,715	-454	5,000	5,000	0
416 Printing	3,693	-172	3,865	3,693	1,245	2,448	0	0	0
418 Custodial Supplies	130,404	117,138	13,266	128,835	120,563	8,272	155,590	155,590	155,920
419 Warehouse Supplies	0	2,862	-2,862	2,000	542	1,458	0	0	0
420 Transportation Supplies	5,900	6,989	-1,089	5,900	6,804	-904	6,400	6,400	6,400
421 Motor Fuel	175,250	174,675	575	175,250	243,869	-68,619	207,250	207,250	330,374
423 Grease and Lubricants	8,500	8,748	-248	8,000	9,294	-1,294	8,000	8,000	8,000
425 Laundry	1,112	910	202	1,112	1,182	-70	1,112	1,112	1,112
428 Repairs Parts and Supplies	109,000	114,933	-5,933	109,000	113,904	-4,904	109,900	109,900	109,900
429 Tires	13,000	11,906	1,094	13,000	13,645	-645	13,000	13,000	13,000
430 Library Books	78,958	77,596	1,362	78,847	78,703	144	78,947	78,936	78,586
436 Film Footage Replacement	1,500	1,378	122	1,500	1,467	33	1,500	1,500	1,500
440 Textbooks	248,645	238,470	10,175	1,099,555	1,005,654	93,901	320,863	795,863	399,308
471 Building Repairs (Non-Contracted)	125,000	117,614	7,386	125,000	148,081	-23,081	131,300	131,300	137,865
481 Equipment Repair (Non-Contracted)	25,200	17,786	7,414	25,200	26,153	-953	29,500	29,500	30,250
493 Professional Books and Journals	4,490	2,785	1,705	1,750	1,037	713	1,000	1,000	1,000
400 SUPPLIES AND MATERIALS	1,669,254	1,517,163	152,091	2,499,293	2,404,499	94,794	1,752,409	2,220,248	1,958,433
550 Equipment	8,100	3,074	5,026	26,000	24,492	1,508	4,100	4,100	4,600
500 CAPITAL OBJECTS	8,100	3,074	5,026	26,000	24,492	1,508	4,100	4,100	4,600
711 Property Insurance	148,100	147,747	353	128,740	128,740	0	139,039	139,039	140,686
712 Liability Insurance	138,956	138,800	157	169,879	161,483	8,396	183,573	183,573	182,626
714 Transportation Insurance	27,569	27,631	-62	35,879	35,929	-50	35,929	35,929	39,027
715 Surety Insurance	1,175	835	340	835	835	0	902	902	835

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2004 THROUGH FISCAL YEAR 2007

<u>Object Number and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
730 Judgments	10,000	0	10,000	5,000	0	5,000	5,000	5,000	5,000
700 INSURANCE AND JUDGMENT	325,800	315,013	10,788	340,333	326,987	13,346	364,443	364,443	368,174
810 Transfers to Other Funds	242,548	253,086	-10,538	274,489	309,177	-34,688	270,917	270,917	153,879
850 Contingency Reserve	574,807	N/A	N/A	597,905	N/A	N/A	592,670	609,765	620,178
852 Unappropriated Fund Balance	2,298,550	N/A	N/A	2,391,622	N/A	N/A	1,783,440	1,964,060	2,480,714
854 Inventory / Prepaid Expenses	320,450	N/A	N/A	320,385	N/A	N/A	320,385	398,069	415,310
855 Appropriated Fund Balance	125,442	N/A	N/A	64,649	N/A	N/A	0	256,748	273,346
899 Actual Year-End Fund Balance	N/A	4,850,309	N/A	N/A	4,493,832	N/A	N/A	N/A	N/A
800 TRANSFERS OR RESERVES	3,561,797	5,103,395	-1,541,598	3,649,050	4,803,009	-1,153,959	2,967,412	3,499,559	3,943,427
TOTAL EXPENDITURES, TRANSFER AND RESERVES	63,847,102	64,251,178	-404,076	64,475,732	64,875,749	-400,017	62,967,083	65,470,335	66,467,869

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5120.116 Teachers	11,330,152	11,380,759	-50,607	11,523,580	11,482,872	40,708	11,611,501	11,846,254	12,074,064
7.100.5.5120.131 Saturday School Teachers	410	302	108	410	365	45	410	410	400
7.100.5.5120.135 Other Special Programs	45,809	72,319	-26,510	57,877	45,807	12,070	57,877	57,877	57,877
7.100.5.5120.152 Instructional Assistants	546,267	546,890	-623	548,307	533,426	14,881	552,252	532,056	563,365
7.100.5.5120.165 Music Accompanists	0	0	0	3,276	634	2,643	3,276	3,276	1,300
7.100.5.5120.182 Substitute Instructional Assistants	20,503	22,534	-2,031	20,503	23,550	-3,047	20,503	20,503	20,000
7.100.5.5120.186 Substitute Teachers	237,439	193,258	44,181	203,100	206,775	-3,675	175,000	210,000	215,000
7.100.5.5120.199 Personal Leave Reimbursement	41,320	31,320	10,000	45,195	32,478	12,718	31,400	31,479	31,179
Total Salaries	12,221,900	12,247,381	-25,481	12,402,248	12,325,907	76,341	12,452,219	12,701,855	12,963,185
7.100.5.5120.210 PERSI	1,162,723	1,181,757	-19,034	1,235,892	1,251,877	-15,985	1,270,458	1,295,773	1,298,275
7.100.5.5120.220 Social Security Tax	934,193	901,974	32,219	930,203	903,053	27,150	933,918	952,641	952,794
7.100.5.5120.230 Life Insurance	19,184	20,739	-1,555	21,983	22,778	-795	20,406	22,584	23,870
7.100.5.5120.240 Medical Insurance	1,023,039	1,012,806	10,233	981,128	1,070,097	-88,969	1,066,514	1,136,065	1,065,293
7.100.5.5120.260 Dental Insurance	93,797	92,673	1,124	95,498	96,387	-889	91,416	102,080	104,850
7.100.5.5120.270 Worker's Compensation Insurance	53,640	57,207	-3,567	56,678	86,290	-29,612	83,431	88,493	85,556
7.100.5.5120.280 Retirement Sick Leave Benefits	139,837	137,713	2,125	141,904	138,654	3,250	142,866	143,421	157,829
7.100.5.5120.290 Vision Insurance	29,464	29,261	203	29,723	30,047	-324	28,295	30,534	28,396
Total Fringe Benefits	3,455,877	3,434,130	21,747	3,493,009	3,599,182	-106,173	3,637,304	3,771,591	3,716,863
7.100.5.5120.325 Repair and Maintenance (Contracted)	20,207	16,183	4,024	0	0	0	0	0	0
7.100.5.5120.345 Transportation Services (Contracted)	36,120	36,120	0	0	0	0	0	0	0
7.100.5.5120.381 In-District Travel Allowance	5,640	4,020	1,620	5,640	4,226	1,414	5,640	5,640	5,640
7.100.5.5120.382 Out-District Travel Allowance	3,800	3,182	618	5,000	2,769	2,231	4,000	4,000	4,500
7.100.5.5120.384 Administrative Staff Development	0	0	0	1,500	561	939	700	2,000	500
7.100.5.5120.392 Student Activity Support	22,500	22,404	96	22,500	22,859	-359	22,500	22,500	22,500
Total Purchased Services	88,267	81,909	6,358	34,640	30,415	4,225	32,840	34,140	33,140

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5120.410 General Supplies	266,586	220,429	46,157	249,285	227,737	21,548	244,189	244,922	244,150
7.100.5.5120.416 Printing	3,693	0	3,693	3,693	1,245	2,448	0	0	0
7.100.5.5120.440 Textbooks	107,000	103,613	3,387	539,525	495,763	43,762	191,923	325,423	133,000
Total Supplies and Materials	<u>377,279</u>	<u>324,042</u>	<u>53,237</u>	<u>792,503</u>	<u>724,745</u>	<u>67,758</u>	<u>436,112</u>	<u>570,345</u>	<u>377,150</u>
7.100.5.5120.550 Equipment	0	0	0	100	0	100	0	0	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Elementary Program	<u>16,143,323</u>	<u>16,087,463</u>	<u>55,860</u>	<u>16,722,500</u>	<u>16,680,248</u>	<u>42,252</u>	<u>16,558,475</u>	<u>17,077,931</u>	<u>17,090,338</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5150.116 Teachers	11,445,020	11,450,067	-5,047	11,336,062	11,309,734	26,328	11,102,376	11,348,190	11,598,844
7.100.5.5150.131 Saturday School Teachers	10,833	4,813	6,021	10,833	5,705	5,128	10,833	10,833	10,000
7.100.5.5150.132 Teachers Lunch Duty	25,000	18,562	6,438	25,000	16,600	8,400	25,000	25,000	25,000
7.100.5.5150.133 Stipends and Extra Days - Regular	55,000	36,719	18,281	55,000	46,096	8,904	55,000	55,000	55,000
7.100.5.5150.152 Instructional Assistants	89,724	92,011	-2,287	41,915	48,873	-6,958	41,915	40,062	52,280
7.100.5.5150.165 Music Accompanists	0	0	0	50,000	51,296	-1,296	50,000	50,000	55,000
7.100.5.5150.166 Advanced Placement Readers	0	0	0	7,500	612	6,888	7,500	7,500	5,000
7.100.5.5150.186 Substitute Teachers	180,000	294,528	-114,528	210,290	306,331	-96,041	210,290	310,000	310,000
7.100.5.5150.199 Personal Leave Reimbursement	37,360	26,155	11,205	35,200	25,913	9,288	26,200	26,200	26,200
Total Salaries	11,842,937	11,922,854	-79,917	11,771,800	11,811,161	-39,361	11,529,114	11,872,785	12,137,324
7.100.5.5150.210 PERSI	1,132,570	1,144,750	-12,180	1,179,273	1,192,672	-13,399	1,176,025	1,201,372	1,206,387
7.100.5.5150.220 Social Security Tax	900,311	882,284	18,027	882,885	871,561	11,324	864,684	890,459	892,094
7.100.5.5150.230 Life Insurance	16,697	18,178	-1,481	18,489	18,527	-38	16,239	17,964	19,258
7.100.5.5150.240 Medical Insurance	890,234	888,762	1,472	812,377	895,447	-83,070	848,758	903,661	859,466
7.100.5.5150.260 Dental Insurance	81,620	81,475	145	80,316	80,582	-266	72,751	81,188	84,591
7.100.5.5150.270 Worker's Compensation Insurance	51,737	55,204	-3,467	53,797	82,803	-29,006	77,245	79,931	80,106
7.100.5.5150.280 Retirement Sick Leave Benefits	135,408	133,383	2,025	135,374	132,008	3,366	132,584	132,972	146,658
7.100.5.5150.290 Vision Insurance	25,641	25,637	4	24,998	25,141	-143	22,518	24,295	22,910
Total Fringe Benefits	3,234,218	3,229,675	4,543	3,187,509	3,298,740	-111,231	3,210,804	3,331,842	3,311,470
7.100.5.5150.319 Consultants	5,000	5,008	-8	4,756	3,795	961	3,000	5,859	3,000
7.100.5.5150.321 Facility Rentals	19,000	14,268	4,732	19,000	17,767	1,233	19,000	19,000	20,000
7.100.5.5150.325 Repair and Maintenance (Contracted)	66,900	26,285	40,615	3,900	0	3,900	3,900	3,900	3,900
7.100.5.5150.381 In-District Travel Allowance	7,010	5,041	1,969	7,000	4,765	2,235	7,010	7,010	7,330
7.100.5.5150.392 Student Activity Support	82,162	82,000	162	90,075	90,075	0	90,075	90,075	90,075
7.100.5.5150.399 Purchased Duty Lunches	10,000	10,299	-299	10,000	13,884	-3,884	10,000	10,000	14,000
Total Purchased Services	190,072	142,900	47,172	134,731	130,287	4,444	132,985	135,844	138,305
7.100.5.5150.410 General Supplies	258,253	220,195	38,058	247,012	218,914	28,098	236,284	225,446	228,305
7.100.5.5150.416 Printing	0	-172	172	0	0	0	0	0	0
7.100.5.5150.440 Textbooks	116,305	110,599	5,706	536,690	486,803	49,887	105,600	447,100	242,968
Total Supplies and Materials	374,558	330,623	43,935	783,702	705,717	77,985	341,884	672,546	471,273
Total Secondary Program	15,641,785	15,626,052	15,733	15,877,742	15,945,905	-68,163	15,214,787	16,013,017	16,058,372

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5170.116 Teachers	587,348	595,432	-8,084	564,806	568,893	-4,087	570,929	627,934	775,092
7.100.5.5170.152 Instructional Assistants	61,847	48,012	13,835	49,091	50,596	-1,505	49,091	57,789	52,328
7.100.5.5170.199 Personal Leave Reimbursement	1,060	2,066	-1,006	4,100	3,254	846	2,100	2,300	2,100
Total Salaries	650,255	645,510	4,745	617,997	622,743	-4,746	622,120	688,023	829,520
7.100.5.5170.210 PERSI	62,091	62,473	-382	63,035	64,526	-1,491	64,639	71,486	84,610
7.100.5.5170.220 Social Security Tax	49,674	46,875	2,799	46,350	45,350	1,000	46,660	51,615	60,969
7.100.5.5170.230 Life Insurance	1,112	1,281	-169	1,260	1,383	-123	1,410	1,442	1,728
7.100.5.5170.240 Medical Insurance	59,209	59,447	-238	60,837	64,646	-3,809	73,696	73,298	77,108
7.100.5.5170.260 Dental Insurance	5,429	5,438	-9	5,477	5,825	-348	6,317	6,505	7,589
7.100.5.5170.270 Worker's Compensation Insurance	2,828	3,369	-541	2,824	4,337	-1,513	4,168	4,930	5,475
7.100.5.5170.280 Retirement Sick Leave Benefits	7,310	7,282	28	7,107	7,172	-65	7,155	7,912	10,286
7.100.5.5170.290 Vision Insurance	1,704	1,732	-28	1,704	1,838	-134	1,955	1,958	2,056
Total Fringe Benefits	189,357	187,897	1,460	188,594	195,077	-6,483	206,000	219,146	249,821
7.100.5.5170.371 Tuition	0	0	0	1,000	745	255	0	0	0
7.100.5.5170.392 Student Activity Support	1,000	1,002	-2	1,000	948	52	1,000	1,000	0
Total Purchased Services	1,000	1,002	-2	2,000	1,693	307	1,000	1,000	0
7.100.5.5170.410 General Supplies	21,000	20,994	6	21,488	18,414	3,074	16,500	19,000	22,500
7.100.5.5170.430 Library Books	0	212	-212	250	246	4	350	350	0
Total Supplies and Materials	21,000	21,206	-206	21,738	18,660	3,078	16,850	19,350	22,500
Total Alternate School Program	861,612	855,615	5,997	830,329	838,173	-7,844	845,970	927,519	1,101,841

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5190.361 Computer Service Expenses	8,084	7,460	625	7,400	5,764	1,636	7,000	7,000	6,643
Total Purchased Services	8,084	7,460	625	7,400	5,764	1,636	7,000	7,000	6,643
7.100.5.5190.410 General Supplies	3,000	2,057	943	3,000	1,282	1,718	3,000	3,000	3,000
Total Supplies and Materials	3,000	2,057	943	3,000	1,282	1,718	3,000	3,000	3,000
Total Vocational-Technical Program	11,084	9,516	1,568	10,400	7,046	3,354	10,000	10,000	9,643

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5210.116 Teachers	2,322,138	2,319,131	3,007	2,465,318	2,453,724	11,594	2,486,291	2,599,787	2,715,681
7.100.5.5210.152 Instructional Assistants	447,951	444,610	3,341	451,808	434,337	17,471	459,234	411,043	438,161
7.100.5.5210.182 Substitute Instructional Assistants	16,200	25,194	-8,994	16,200	22,087	-5,887	16,200	16,200	16,200
7.100.5.5210.186 Substitute Teachers	4,000	647	3,353	1,000	895	105	1,500	1,500	1,500
7.100.5.5210.199 Personal Leave Reimbursement	9,835	7,755	2,080	10,000	10,301	-301	7,800	7,800	17,222
Total Salaries	2,800,124	2,797,336	2,788	2,944,326	2,921,345	22,981	2,971,025	3,036,330	3,188,764
7.100.5.5210.210 PERSI	271,580	270,380	1,200	298,566	299,137	-571	306,850	313,635	323,448
7.100.5.5210.220 Social Security Tax	214,165	207,092	7,073	220,825	216,158	4,667	222,827	227,724	234,375
7.100.5.5210.230 Life Insurance	6,005	6,474	-469	7,162	7,049	113	7,050	7,163	7,614
7.100.5.5210.240 Medical Insurance	320,358	312,003	8,355	345,792	339,085	6,707	368,480	360,303	339,810
7.100.5.5210.260 Dental Insurance	29,372	27,802	1,570	31,118	30,269	849	31,584	32,375	33,445
7.100.5.5210.270 Worker's Compensation Insurance	12,329	12,956	-627	13,452	20,332	-6,880	19,906	20,344	21,046
7.100.5.5210.280 Retirement Sick Leave Benefits	32,201	31,740	461	33,860	33,163	697	34,166	34,715	39,321
7.100.5.5210.290 Vision Insurance	9,227	9,069	158	9,683	9,454	229	9,776	9,684	9,058
Total Fringe Benefits	895,237	877,517	17,720	960,458	954,647	5,811	1,000,639	1,005,943	1,008,117
7.100.5.5210.321 Facility Rentals	2,800	1,481	1,319	2,880	2,096	784	2,880	2,880	2,880
7.100.5.5210.371 Tuition	15,000	14,400	600	15,000	14,941	59	15,000	15,000	15,000
7.100.5.5210.381 In-District Travel Allowance	1,890	1,890	0	1,890	1,890	0	1,890	1,890	1,890
Total Purchased Services	19,690	17,771	1,919	19,770	18,927	843	19,770	19,770	19,770
7.100.5.5210.410 General Supplies	25,212	20,198	5,014	26,430	22,802	3,628	25,380	25,380	25,380
7.100.5.5210.440 Textbooks	20,340	20,317	23	20,340	20,463	-123	20,340	20,340	20,340
Total Supplies and Materials	45,552	40,515	5,037	46,770	43,265	3,505	45,720	45,720	45,720
Total Special Education Program	3,760,603	3,733,139	27,464	3,971,324	3,938,184	33,140	4,037,154	4,107,763	4,262,371

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5220.116 Teachers	244,934	244,934	0	205,699	205,699	0	207,521	212,326	217,634
7.100.5.5220.152 Instructional Assistants	41,146	47,268	-6,122	55,673	55,486	187	55,672	54,146	55,502
7.100.5.5220.199 Personal Leave Reimbursement	1,225	968	258	1,595	615	980	1,885	1,885	1,474
Total Salaries	287,305	293,170	-5,865	262,967	261,800	1,167	265,078	268,357	274,610
7.100.5.5220.210 PERSI	28,067	28,930	-863	26,823	27,201	-378	27,541	27,883	28,010
7.100.5.5220.220 Social Security Tax	21,977	19,847	2,130	19,722	17,729	1,993	19,880	20,126	20,183
7.100.5.5220.230 Life Insurance	528	609	-81	600	822	-222	600	600	648
7.100.5.5220.240 Medical Insurance	28,166	29,746	-1,580	28,970	39,532	-10,562	31,360	30,182	28,920
7.100.5.5220.260 Dental Insurance	2,582	3,393	-811	2,607	3,575	-968	2,688	2,712	2,846
7.100.5.5220.270 Worker's Compensation Insurance	1,266	1,355	-89	1,199	1,812	-613	1,776	1,799	1,812
7.100.5.5220.280 Retirement Sick Leave Benefits	3,304	3,376	-72	3,018	3,011	7	3,048	3,087	3,405
7.100.5.5220.290 Vision Insurance	814	863	-49	812	1,132	-320	832	812	770
Total Fringe Benefits	86,704	88,118	-1,414	83,751	94,814	-11,063	87,725	87,201	86,594
Total Preschool Handicapped Program	374,009	381,288	-7,279	346,718	356,615	-9,897	352,803	355,558	361,204

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5240.116 Teachers	103,640	104,425	-785	105,712	105,712	0	155,712	155,953	159,852
7.100.5.5240.199 Personal Leave Reimbursement	440	98	343	0	98	-98	100	100	975
Total Salaries	104,080	104,522	-442	105,712	105,810	-98	155,812	156,053	160,827
7.100.5.5240.210 PERSI	10,168	10,319	-151	10,783	10,994	-211	16,188	16,214	16,404
7.100.5.5240.220 Social Security Tax	7,961	7,608	353	7,928	7,900	28	11,686	11,704	11,821
7.100.5.5240.230 Life Insurance	138	144	-6	144	150	-6	225	225	243
7.100.5.5240.240 Medical Insurance	7,042	7,042	0	7,242	7,242	0	11,760	11,318	10,845
7.100.5.5240.260 Dental Insurance	646	646	0	652	652	0	1,008	1,008	1,067
7.100.5.5240.270 Worker's Compensation Insurance	459	483	-24	476	735	-259	1,044	1,044	1,061
7.100.5.5240.280 Retirement Sick Leave Benefits	1,197	1,202	-5	1,216	1,217	-1	1,792	1,794	1,994
7.100.5.5240.290 Vision Insurance	204	203	1	203	203	0	312	312	289
Total Fringe Benefits	27,815	27,647	168	28,644	29,092	-448	44,015	43,619	43,724
7.100.5.5240.381 In-District Travel Allowance	350	95	255	350	150	200	350	350	350
7.100.5.5240.396 Inservice Training	27,541	26,078	1,463	28,601	28,196	405	28,601	25,254	25,254
Total Purchased Services	27,891	26,173	1,718	28,951	28,346	605	28,951	25,604	25,604
7.100.5.5240.410 General Supplies	2,700	2,623	77	2,700	2,041	659	2,700	2,700	2,700
7.100.5.5240.440 Textbooks	3,000	2,506	494	3,000	2,625	375	3,000	3,000	3,000
Total Supplies and Materials	5,700	5,129	571	5,700	4,666	1,034	5,700	5,700	5,700
7.100.5.5240.550 Equipment	0	0	0	21,300	22,489	-1,189	0	0	0
Total Capital Objects	0	0	0	21,300	22,489	-1,189	0	0	0
Total Gifted And Talented Program	165,486	163,471	2,015	190,307	190,403	-96	234,478	230,976	235,855

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5310.385 Student Activity Travel	250,000	284,059	-34,059	230,000	317,093	-87,093	230,000	230,000	290,000
Total Purchased Services	<u>250,000</u>	<u>284,059</u>	<u>-34,059</u>	<u>230,000</u>	<u>317,093</u>	<u>-87,093</u>	<u>230,000</u>	<u>230,000</u>	290,000
Total Interscholastic Program	<u>250,000</u>	<u>284,059</u>	<u>-34,059</u>	<u>230,000</u>	<u>317,093</u>	<u>-87,093</u>	<u>230,000</u>	<u>230,000</u>	290,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5320.116 Teachers	500,000	588,308	-88,308	575,000	593,577	-18,577	578,000	635,800	693,022
Total Salaries	500,000	588,308	-88,308	575,000	593,577	-18,577	578,000	635,800	693,022
7.100.5.5320.210 PERSI	48,850	37,927	10,923	58,650	38,425	20,225	60,054	66,060	70,688
7.100.5.5320.220 Social Security Tax	38,250	43,782	-5,532	43,125	44,130	-1,005	43,350	47,685	50,937
7.100.5.5320.270 Worker's Compensation Insurance	2,205	2,722	-517	2,628	4,098	-1,470	3,873	4,260	4,574
7.100.5.5320.280 Retirement Sick Leave Benefits	5,750	4,421	1,329	6,612	4,255	2,357	6,647	7,312	8,593
Total Fringe Benefits	95,055	88,852	6,203	111,015	90,908	20,107	113,924	125,317	134,792
7.100.5.5320.321 Facility Rentals	73,860	66,373	7,488	63,860	64,144	-284	63,860	63,860	58,360
7.100.5.5320.382 Out-District Travel Allowance	2,350	0	2,350	0	0	0	0	0	0
7.100.5.5320.391 Professional Dues and Fees	8,600	6,942	1,658	8,600	7,160	1,440	8,600	8,600	8,600
7.100.5.5320.392 Student Activity Support	58,000	39,227	18,773	31,500	24,500	7,000	31,500	31,500	49,500
Total Purchased Services	142,810	112,542	30,268	103,960	95,804	8,156	103,960	103,960	116,460
7.100.5.5320.410 General Supplies	2,400	1,774	626	2,400	2,431	-31	2,400	2,336	2,400
Total Supplies and Materials	2,400	1,774	626	2,400	2,431	-31	2,400	2,336	2,400
Total School Activity Program	740,265	791,476	-51,211	792,375	782,720	9,655	798,284	867,413	946,674

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5410.116 Teachers	64,000	61,269	2,731	60,000	63,397	-3,397	60,000	60,000	60,000
7.100.5.5410.151 Clerical Personnel	10,000	11,826	-1,826	12,500	11,277	1,223	12,500	12,500	12,000
Total Salaries	74,000	73,094	906	72,500	74,674	-2,174	72,500	72,500	72,000
7.100.5.5410.210 PERSI	7,230	4,830	2,400	7,395	4,785	2,610	7,533	7,533	7,344
7.100.5.5410.220 Social Security Tax	5,661	5,527	134	5,438	5,647	-209	5,438	5,438	5,292
7.100.5.5410.270 Worker's Compensation Insurance	326	274	52	331	377	-46	486	486	475
7.100.5.5410.280 Retirement Sick Leave Benefits	851	592	259	834	531	303	834	834	893
Total Fringe Benefits	14,068	11,223	2,845	13,998	11,340	2,658	14,291	14,291	14,004
7.100.5.5410.410 General Supplies	8,000	1,001	6,999	3,000	1,019	1,981	1,500	1,500	3,600
7.100.5.5410.440 Textbooks	2,000	1,435	565	0	0	0	0	0	0
Total Supplies and Materials	10,000	2,436	7,564	3,000	1,019	1,981	1,500	1,500	3,600
7.100.5.5410.550 Equipment	2,000	0	2,000	0	0	0	0	0	0
Total Capital Objects	2,000	0	2,000	0	0	0	0	0	0
Total Summer School Program	100,068	86,753	13,315	89,498	87,033	2,465	88,291	88,291	89,604

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.5420.116 Teachers	54,718	42,387	12,332	40,810	40,862	-52	45,810	45,810	47,400
7.100.5.5420.199 Personal Leave Reimbursement	60	200	-140	120	200	-80	200	200	200
Total Salaries	54,778	42,587	12,192	40,930	41,062	-132	46,010	46,010	47,600
7.100.5.5420.210 PERSI	5,352	1,783	3,569	4,175	1,891	2,284	4,781	4,781	4,855
7.100.5.5420.220 Social Security Tax	4,190	2,801	1,389	3,070	2,968	102	3,451	3,451	3,499
7.100.5.5420.230 Life Insurance	69	77	-8	72	75	-3	75	75	81
7.100.5.5420.240 Medical Insurance	3,521	3,738	-217	3,621	3,605	17	3,920	3,773	3,615
7.100.5.5420.260 Dental Insurance	323	337	-14	326	325	1	336	336	356
7.100.5.5420.270 Worker's Compensation Insurance	242	178	64	186	290	-104	308	308	314
7.100.5.5420.280 Retirement Sick Leave Benefits	630	210	420	470	209	261	529	529	589
7.100.5.5420.290 Vision Insurance	102	110	-8	101	101	0	104	104	96
Total Fringe Benefits	14,429	9,233	5,196	12,021	9,465	2,556	13,504	13,357	13,405
7.100.5.5420.310 Professional and Technical Services	2,000	1,923	77	3,000	4,007	-1,007	3,000	3,000	3,500
7.100.5.5420.313 Publishing and Advertising	6,000	3,665	2,335	3,500	3,426	74	4,500	4,500	5,000
7.100.5.5420.322 Vehicle Lease or Rental	6,000	6,852	-852	6,000	3,124	2,876	6,000	6,000	6,500
7.100.5.5420.382 Out-District Travel Allowance	300	0	300	0	0	0	0	0	0
Total Purchased Services	14,300	12,440	1,860	12,500	10,557	1,943	13,500	13,500	15,000
7.100.5.5420.410 General Supplies	1,500	379	1,121	500	559	-59	800	800	800
Total Supplies and Materials	1,500	379	1,121	500	559	-59	800	800	800
7.100.5.5420.550 Equipment	1,500	0	1,500	0	0	0	0	0	0
Total Capital Objects	1,500	0	1,500	0	0	0	0	0	0
Total Community Education Program	86,507	64,638	21,869	65,951	61,644	4,307	73,814	73,667	76,805

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6110.118 Counselors	1,393,752	1,389,356	4,396	1,434,935	1,432,354	2,581	1,314,142	1,312,049	1,531,978
7.100.5.6110.133 Stipends and Extra Days - Regular	83,831	47,733	36,098	70,431	49,432	20,999	70,431	70,431	61,100
7.100.5.6110.151 Clerical Personnel	313,727	290,634	23,093	297,083	294,692	2,391	297,841	286,769	287,847
7.100.5.6110.164 Social Workers	38,035	38,041	-6	38,558	38,449	109	38,449	38,384	39,804
7.100.5.6110.199 Personal Leave Reimbursement	4,025	3,528	498	6,700	4,040	2,660	3,700	3,900	6,508
Total Salaries	1,833,370	1,769,292	64,078	1,847,707	1,818,967	28,740	1,724,563	1,711,533	1,927,237
7.100.5.6110.210 PERSI	178,954	175,031	3,923	188,537	189,652	-1,115	179,182	177,835	196,577
7.100.5.6110.220 Social Security Tax	140,122	129,452	10,670	138,636	133,515	5,121	129,342	128,365	141,653
7.100.5.6110.230 Life Insurance	3,043	3,156	-113	3,307	3,480	-173	3,270	3,122	3,613
7.100.5.6110.240 Medical Insurance	162,309	153,595	8,714	159,697	167,523	-7,826	170,912	157,061	161,225
7.100.5.6110.260 Dental Insurance	14,881	14,027	854	14,377	15,098	-721	14,650	14,113	15,868
7.100.5.6110.270 Worker's Compensation Insurance	8,031	8,181	-150	8,444	12,605	-4,161	11,555	11,468	12,721
7.100.5.6110.280 Retirement Sick Leave Benefits	21,083	20,422	661	21,248	20,992	256	19,833	19,683	23,898
7.100.5.6110.290 Vision Insurance	4,681	4,476	205	4,471	4,735	-264	4,534	4,216	4,297
Total Fringe Benefits	533,104	508,340	24,764	538,717	547,600	-8,883	533,278	515,863	559,852
7.100.5.6110.306 Training or Incentive Grants	4,062	0	4,062	0	0	0	0	0	0
7.100.5.6110.310 Professional and Technical Services	68,000	43,842	24,158	60,087	42,339	17,748	60,087	60,087	61,000
7.100.5.6110.317 Health Services (Contracted)	37,469	28,995	8,474	37,469	28,616	8,853	0	0	0
7.100.5.6110.381 In-District Travel Allowance	420	239	181	420	320	101	420	420	420
7.100.5.6110.396 Inservice Training	4,155	942	3,213	3,683	437	3,246	4,155	3,719	4,155
Total Purchased Services	114,106	74,018	40,088	101,659	71,712	29,947	64,662	64,226	65,575
7.100.5.6110.410 General Supplies	16,500	15,017	1,483	16,467	12,898	3,569	16,467	16,610	16,610
Total Supplies and Materials	16,500	15,017	1,483	16,467	12,898	3,569	16,467	16,610	16,610
Total Attendance, Guidance And Health Program	2,497,080	2,366,667	130,413	2,504,550	2,451,176	53,374	2,338,970	2,308,232	2,569,274

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6160.115 Ancillary Professional	935,647	935,366	281	969,720	981,272	-11,552	986,588	909,913	948,795
7.100.5.6160.133 Stipends and Extra Days - Regular	8,545	8,545	0	11,545	8,545	3,000	8,545	8,545	5,070
7.100.5.6160.163 Nurses	29,215	29,215	0	32,742	32,742	0	34,578	34,578	37,806
7.100.5.6160.199 Personal Leave Reimbursement	3,325	3,023	303	4,900	2,210	2,690	3,025	3,025	3,507
Total Salaries	<u>976,732</u>	<u>976,149</u>	<u>583</u>	<u>1,018,907</u>	<u>1,024,769</u>	<u>-5,862</u>	<u>1,032,736</u>	<u>956,061</u>	<u>995,178</u>
7.100.5.6160.210 PERSI	95,404	96,379	-975	103,974	106,473	-2,499	107,301	99,335	101,508
7.100.5.6160.220 Social Security Tax	74,702	72,441	2,262	76,453	75,959	494	77,455	71,704	73,145
7.100.5.6160.230 Life Insurance	1,323	1,440	-117	1,497	1,500	-3	1,500	1,463	1,579
7.100.5.6160.240 Medical Insurance	70,416	70,416	0	72,425	72,425	0	78,400	73,570	70,493
7.100.5.6160.260 Dental Insurance	6,456	6,456	0	6,520	6,516	4	6,720	6,608	6,938
7.100.5.6160.270 Worker's Compensation Insurance	4,306	4,511	-205	4,649	7,115	-2,466	6,920	6,406	6,569
7.100.5.6160.280 Retirement Sick Leave Benefits	11,233	11,226	7	11,718	11,785	-67	11,877	10,995	12,340
7.100.5.6160.290 Vision Insurance	2,029	2,028	1	2,028	2,028	0	2,080	1,980	1,879
Total Fringe Benefits	<u>265,869</u>	<u>264,896</u>	<u>973</u>	<u>279,264</u>	<u>283,802</u>	<u>-4,538</u>	<u>292,253</u>	<u>272,061</u>	<u>274,451</u>
7.100.5.6160.381 In-District Travel Allowance	1,800	1,800	0	1,800	1,794	6	1,800	1,800	1,800
Total Purchased Services	<u>1,800</u>	<u>1,800</u>	<u>0</u>	<u>1,800</u>	<u>1,794</u>	<u>6</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
7.100.5.6160.410 General Supplies	2,970	2,015	955	2,970	2,029	941	2,970	2,970	2,970
Total Supplies and Materials	<u>2,970</u>	<u>2,015</u>	<u>955</u>	<u>2,970</u>	<u>2,029</u>	<u>941</u>	<u>2,970</u>	<u>2,970</u>	<u>2,970</u>
Total Ancillary Service Program	<u>1,247,371</u>	<u>1,244,860</u>	<u>2,511</u>	<u>1,302,941</u>	<u>1,312,393</u>	<u>-9,452</u>	<u>1,329,759</u>	<u>1,232,892</u>	<u>1,274,399</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6210.112 Directors	176,962	226,437	-49,475	179,984	180,317	-333	214,251	215,991	180,134
7.100.5.6210.113 Supervisors and Coordinators	376,722	357,828	18,894	368,276	361,009	7,267	368,276	371,817	378,750
7.100.5.6210.116 Teachers	268,619	220,633	47,986	55,696	55,553	143	55,696	56,257	0
7.100.5.6210.134 Curriculum Development Stipends	45,498	54,660	-9,162	51,953	47,495	4,458	12,782	12,782	10,100
7.100.5.6210.135 Other Special Programs	6,315	4,592	1,723	1,551	1,617	-66	0	0	0
7.100.5.6210.151 Clerical Personnel	163,901	156,041	7,860	148,477	148,825	-348	156,578	158,530	167,932
7.100.5.6210.182 Substitute Instructional Assistants	20,000	10,079	9,921	13,000	9,327	3,673	16,000	16,000	16,000
7.100.5.6210.199 Personal Leave Reimbursement	1,450	3,280	-1,830	2,020	120	1,900	2,467	2,467	2,685
Total Salaries	1,059,467	1,033,549	25,918	820,957	804,262	16,695	826,050	833,844	755,601
7.100.5.6210.210 PERSI	101,276	101,910	-634	82,415	82,665	-250	84,163	84,974	75,438
7.100.5.6210.220 Social Security Tax	80,799	76,268	4,531	61,574	58,743	2,831	61,954	62,537	55,538
7.100.5.6210.230 Life Insurance	1,705	1,674	31	1,531	1,567	-36	1,500	1,500	1,539
7.100.5.6210.240 Medical Insurance	64,256	60,106	4,150	50,043	50,508	-465	50,960	49,048	43,380
7.100.5.6210.260 Dental Insurance	5,893	5,471	422	4,505	4,555	-50	4,368	4,368	4,271
7.100.5.6210.270 Worker's Compensation Insurance	6,423	4,700	1,723	5,616	5,434	183	8,554	9,867	4,988
7.100.5.6210.280 Retirement Sick Leave Benefits	12,153	11,962	191	9,421	9,152	269	9,497	9,393	9,170
7.100.5.6210.290 Vision Insurance	1,857	1,746	111	1,398	1,419	-21	1,352	1,352	1,154
7.100.5.6210.296 Other Employee Benefits	17,825	21,284	-3,459	0	1,150	-1,150	0	0	0
Total Fringe Benefits	292,187	285,122	7,065	216,503	215,194	1,309	222,348	223,039	195,478
7.100.5.6210.310 Professional and Technical Services	3,150	3,150	0	3,150	3,150	0	3,150	3,150	3,150
7.100.5.6210.317 Health Services (Contracted)	3,500	2,019	1,481	3,500	365	3,135	3,500	3,500	3,500
7.100.5.6210.318 Testing Program	10,650	9,171	1,479	19,650	12,476	7,174	21,150	21,150	19,850
7.100.5.6210.371 Tuition	2,000	400	1,600	0	0	0	0	0	0
7.100.5.6210.381 In-District Travel Allowance	564	553	11	564	459	105	565	565	565
7.100.5.6210.382 Out-District Travel Allowance	3,900	1,859	2,041	0	0	0	0	0	0
7.100.5.6210.392 Student Activity Support	12,000	5,603	6,397	10,000	8,794	1,206	10,000	10,000	10,000
7.100.5.6210.396 Inservice Training	45,000	12,260	32,740	0	-8,440	8,440	0	0	0
Total Purchased Services	80,764	35,015	45,749	36,864	16,805	20,059	38,365	38,365	37,065

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6210.410 General Supplies	10,785	3,799	6,986	19,735	15,955	3,780	19,235	19,235	21,735
7.100.5.6210.413 Curriculum Development Supplies	12,600	13,221	-621	14,600	4,201	10,399	10,000	10,000	8,000
7.100.5.6210.415 One-Time Supplies	1,000	36	964	964	1,162	-198	0	0	0
7.100.5.6210.493 Professional Books and Journals	1,060	886	174	750	687	64	0	0	0
Total Supplies and Materials	<u>25,445</u>	<u>17,943</u>	<u>7,502</u>	<u>36,049</u>	<u>22,004</u>	<u>14,045</u>	<u>29,235</u>	<u>29,235</u>	<u>29,735</u>
Total Instructional Improvement Program	<u>1,457,863</u>	<u>1,371,628</u>	<u>86,235</u>	<u>1,110,373</u>	<u>1,058,264</u>	<u>52,109</u>	<u>1,115,998</u>	<u>1,124,483</u>	<u>1,017,879</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6220.113 Supervisors and Coordinators	4,000	4,000	0	4,000	4,000	0	4,000	4,000	4,000
7.100.5.6220.117 Media Specialists	632,044	632,045	-1	603,171	602,028	1,143	609,878	617,263	534,266
7.100.5.6220.133 Stipends and Extra Days - Regular	8,280	8,363	-83	8,751	5,715	3,036	8,751	8,751	8,661
7.100.5.6220.151 Clerical Personnel	276,747	272,193	4,554	281,278	281,727	-449	270,400	255,550	266,947
7.100.5.6220.199 Personal Leave Reimbursement	2,030	3,185	-1,155	4,825	2,538	2,288	3,200	3,200	3,200
Total Salaries	923,101	919,786	3,315	902,025	896,009	6,016	896,229	888,764	817,074
7.100.5.6220.210 PERSI	90,168	90,532	-364	92,006	93,140	-1,134	92,709	91,930	82,924
7.100.5.6220.220 Social Security Tax	70,602	67,400	3,202	67,652	65,545	2,107	67,217	66,654	60,055
7.100.5.6220.230 Life Insurance	2,231	2,452	-221	2,527	2,721	-194	2,460	2,460	2,406
7.100.5.6220.240 Medical Insurance	119,003	115,836	3,167	122,035	130,393	-8,358	128,576	123,371	107,366
7.100.5.6220.260 Dental Insurance	10,911	10,543	368	10,984	11,760	-776	11,021	11,085	10,567
7.100.5.6220.270 Worker's Compensation Insurance	4,064	4,267	-203	4,116	6,224	-2,108	6,005	5,954	5,392
7.100.5.6220.280 Retirement Sick Leave Benefits	10,616	10,578	38	10,377	10,309	68	10,262	10,175	10,081
7.100.5.6220.290 Vision Insurance	3,432	3,389	43	3,417	3,689	-272	3,411	3,315	2,863
Total Fringe Benefits	311,027	304,997	6,030	313,114	323,780	-10,666	321,661	314,944	281,654
7.100.5.6220.325 Repair and Maintenance (Contracted)	17,600	16,840	760	24,030	23,983	47	21,365	21,365	21,624
Total Purchased Services	17,600	16,840	760	24,030	23,983	47	21,365	21,365	21,624
7.100.5.6220.410 General Supplies	2,000	1,997	3	3,650	3,621	29	3,650	3,650	3,650
7.100.5.6220.430 Library Books	78,958	77,384	1,574	78,597	78,457	140	78,597	78,586	78,586
7.100.5.6220.436 Film Footage Replacement	1,500	1,378	122	1,500	1,467	33	1,500	1,500	1,500
Total Supplies and Materials	82,458	80,759	1,699	83,747	83,545	202	83,747	83,736	83,736
Total Educational Media Services Program	1,334,186	1,322,382	11,804	1,322,916	1,327,317	-4,401	1,323,002	1,308,809	1,204,088

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6230.113 Supervisors and Coordinators	64,063	61,442	2,621	65,157	66,604	-1,447	65,157	65,809	67,454
7.100.5.6230.154 Maintenance Personnel	351,602	357,367	-5,765	354,063	316,118	37,945	325,111	315,983	342,875
7.100.5.6230.199 Personal Leave Reimbursement	200	600	-400	1,010	340	670	400	400	500
Total Salaries	<u>415,865</u>	<u>419,409</u>	<u>-3,544</u>	<u>420,230</u>	<u>383,062</u>	<u>37,168</u>	<u>390,668</u>	<u>382,192</u>	410,829
7.100.5.6230.210 PERSI	40,630	41,273	-643	42,863	37,807	5,056	40,591	39,711	41,904
7.100.5.6230.220 Social Security Tax	31,814	31,241	573	31,518	28,685	2,833	29,300	28,665	30,196
7.100.5.6230.230 Life Insurance	798	1,059	-261	819	887	-68	825	825	850
7.100.5.6230.240 Medical Insurance	38,729	37,875	854	36,212	32,080	4,132	39,200	37,728	34,306
7.100.5.6230.260 Dental Insurance	3,551	3,429	122	3,258	2,895	363	3,360	3,387	3,377
7.100.5.6230.270 Worker's Compensation Insurance	15,144	13,971	1,173	16,175	18,717	-2,542	23,791	23,275	24,855
7.100.5.6230.280 Retirement Sick Leave Benefits	4,782	4,858	-76	4,826	4,188	638	4,493	4,388	5,094
7.100.5.6230.290 Vision Insurance	1,116	1,107	9	1,014	902	112	1,040	1,017	914
7.100.5.6230.296 Other Employee Benefits	1,500	1,500	0	0	0	0	0	0	0
Total Fringe Benefits	<u>138,064</u>	<u>136,313</u>	<u>1,751</u>	<u>136,685</u>	<u>126,161</u>	<u>10,524</u>	<u>142,600</u>	<u>138,996</u>	141,496
7.100.5.6230.325 Repair and Maintenance (Contracted)	0	0	0	0	0	0	60,000	60,000	0
7.100.5.6230.361 Computer Service Expenses	15,607	10,000	5,607	15,607	0	15,607	0	0	66,428
7.100.5.6230.396 Inservice Training	0	89	-89	0	0	0	0	0	0
Total Purchased Services	<u>15,607</u>	<u>10,089</u>	<u>5,518</u>	<u>15,607</u>	<u>0</u>	<u>15,607</u>	<u>60,000</u>	<u>60,000</u>	66,428
Total Instruction-Related Technology Program	<u>569,536</u>	<u>565,811</u>	<u>3,725</u>	<u>572,522</u>	<u>509,223</u>	<u>63,299</u>	<u>593,268</u>	<u>581,188</u>	618,753

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6310.151 Clerical Personnel	98,059	97,616	443	77,906	76,866	1,040	0	0	0
7.100.5.6310.199 Personal Leave Reimbursement	40	405	-365	100	325	-225	0	0	0
Total Salaries	98,099	98,021	78	78,006	77,191	815	0	0	0
7.100.5.6310.210 PERSI	9,584	8,754	830	7,957	8,015	-58	0	0	0
7.100.5.6310.220 Social Security Tax	7,504	6,772	732	5,851	5,504	347	0	0	0
7.100.5.6310.230 Life Insurance	207	201	6	163	156	7	0	0	0
7.100.5.6310.240 Medical Insurance	10,563	8,113	2,450	7,894	7,563	331	0	0	0
7.100.5.6310.260 Dental Insurance	969	736	233	710	683	27	0	0	0
7.100.5.6310.270 Worker's Compensation Insurance	438	429	9	357	506	-149	0	0	0
7.100.5.6310.280 Retirement Sick Leave Benefits	1,129	1,030	99	897	888	9	0	0	0
7.100.5.6310.290 Vision Insurance	306	237	69	221	213	8	0	0	0
Total Fringe Benefits	30,700	26,272	4,428	24,050	23,528	522	0	0	0
7.100.5.6310.307 Legislative Liaison	2,500	0	2,500	0	0	0	0	0	0
7.100.5.6310.310 Professional and Technical Services	30,000	0	30,000	0	0	0	0	0	0
7.100.5.6310.311 Legal Services	82,000	57,971	24,029	82,000	62,907	19,093	0	0	0
7.100.5.6310.312 Audit Services	28,845	25,933	2,912	28,845	27,247	1,598	0	0	0
7.100.5.6310.313 Publishing and Advertising	37,903	22,263	15,640	25,166	22,369	2,797	0	0	0
7.100.5.6310.315 Elections	11,000	3,757	7,243	11,500	8,680	2,820	0	0	0
7.100.5.6310.319 Consultants	5,000	0	5,000	0	0	0	0	0	0
7.100.5.6310.382 Out-District Travel Allowance	8,285	8,249	36	7,325	3,874	3,451	5,000	5,000	5,000
7.100.5.6310.391 Professional Dues and Fees	19,000	24,896	-5,896	25,000	24,640	360	25,000	25,000	25,000
7.100.5.6310.396 Inservice Training	500	495	5	0	0	0	0	0	0
Total Purchased Services	225,033	143,564	81,469	179,836	149,717	30,119	30,000	30,000	30,000
7.100.5.6310.410 General Supplies	3,950	5,616	-1,666	4,700	5,790	-1,090	5,000	5,000	5,000
7.100.5.6310.493 Professional Books and Journals	1,200	372	829	0	0	0	0	0	0
Total Supplies and Materials	5,150	5,988	-838	4,700	5,790	-1,090	5,000	5,000	5,000
7.100.5.6310.712 Liability Insurance	138,956	138,800	157	169,879	161,483	8,396	0	0	0
7.100.5.6310.730 Judgments	10,000	0	10,000	5,000	0	5,000	5,000	5,000	5,000
Total Insurance and Judgment	148,956	138,800	10,157	174,879	161,483	13,396	5,000	5,000	5,000
Total Board Of Education Program	507,938	412,645	95,293	461,471	417,708	43,763	40,000	40,000	40,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6320.111 Superintendent and Assistant Superinte		208,933	-26,577	230,215	228,175	2,040	100,280	112,280	114,800
7.100.5.6320.112 Directors	5,000	5,000	0	0	0	0	0	0	0
7.100.5.6320.133 Stipends and Extra Days - Regular	18,500	0	18,500	0	0	0	0	0	0
7.100.5.6320.151 Clerical Personnel	132,506	128,417	4,089	130,806	142,124	-11,318	294,555	287,386	327,472
7.100.5.6320.186 Substitute Teachers	49,000	17,702	31,298	30,000	25,632	4,368	4,000	4,000	0
7.100.5.6320.199 Personal Leave Reimbursement	240	1,426	-1,186	890	304	586	1,565	1,565	1,680
Total Salaries	387,602	361,478	26,124	391,911	396,235	-4,324	400,400	405,231	443,952
7.100.5.6320.210 PERSI	33,045	34,860	-1,815	36,914	38,206	-1,292	41,187	41,690	45,282
7.100.5.6320.220 Social Security Tax	29,550	24,686	4,864	29,393	28,014	1,379	30,030	30,392	32,631
7.100.5.6320.230 Life Insurance	367	546	-179	366	634	-268	689	725	770
7.100.5.6320.240 Medical Insurance	15,756	18,003	-2,247	14,485	19,230	-4,745	32,066	32,654	30,727
7.100.5.6320.260 Dental Insurance	1,445	1,526	-81	1,304	1,735	-431	2,748	2,924	3,025
7.100.5.6320.270 Worker's Compensation Insurance	1,666	1,605	61	1,791	2,601	-810	2,683	2,711	2,930
7.100.5.6320.280 Retirement Sick Leave Benefits	4,459	4,137	322	4,506	4,230	276	4,603	4,606	5,504
7.100.5.6320.290 Vision Insurance	459	490	-31	405	541	-136	851	886	819
7.100.5.6320.296 Other Employee Benefits	5,815	5,482	333	5,800	4,800	1,000	5,800	5,800	10,600
Total Fringe Benefits	92,562	91,334	1,228	94,964	99,990	-5,026	120,657	122,388	132,288
7.100.5.6320.310 Professional and Technical Services	2,050	2,076	-26	2,225	2,224	1	2,350	2,350	2,468
7.100.5.6320.311 Legal Services	0	0	0	0	0	0	72,000	72,000	70,000
7.100.5.6320.313 Publishing and Advertising	1,000	63	937	0	277	-277	21,666	21,666	21,666
7.100.5.6320.315 Elections	0	0	0	0	0	0	2,500	2,500	11,000
7.100.5.6320.319 Consultants	36,100	16,480	19,620	18,500	12,551	5,949	18,500	18,500	34,500
7.100.5.6320.325 Repair and Maintenance (Contracted)	4,177	4,176	1	4,385	4,176	209	4,385	4,385	4,500
7.100.5.6320.352 Postage	69,000	59,847	9,153	64,000	64,780	-780	64,000	64,000	60,000
7.100.5.6320.382 Out-District Travel Allowance	10,055	4,148	5,907	18,750	11,709	7,041	0	0	15,700
7.100.5.6320.391 Professional Dues and Fees	1,000	633	367	1,000	689	311	1,000	1,000	1,000
7.100.5.6320.393 Indirect Costs	527	527	0	0	-2,021	2,021	0	0	0
Total Purchased Services	123,909	87,951	35,958	108,860	94,385	14,475	186,401	186,401	220,834

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6320.410 General Supplies	12,000	9,853	2,147	11,900	8,665	3,235	12,600	12,600	11,600
7.100.5.6320.493 Professional Books and Journals	1,350	816	534	1,000	351	649	1,000	1,000	1,000
Total Supplies and Materials	<u>13,350</u>	<u>10,669</u>	<u>2,681</u>	<u>12,900</u>	<u>9,016</u>	<u>3,884</u>	<u>13,600</u>	<u>13,600</u>	<u>12,600</u>
7.100.5.6320.712 Liability Insurance	0	0	0	0	0	0	183,573	183,573	182,626
Total Insurance and Judgment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>183,573</u>	<u>183,573</u>	<u>182,626</u>
Total Central Administration Program	<u>617,423</u>	<u>551,432</u>	<u>65,991</u>	<u>608,635</u>	<u>599,625</u>	<u>9,010</u>	<u>904,631</u>	<u>911,193</u>	<u>992,300</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6410.114 Principals and Assistant Principals	2,219,371	2,186,172	33,199	2,214,633	2,225,280	-10,647	2,240,644	2,276,385	2,336,042
7.100.5.6410.151 Clerical Personnel	638,080	638,217	-137	650,782	636,783	13,999	636,958	649,526	662,361
7.100.5.6410.181 Clerical Substitutes	7,250	10,486	-3,236	4,750	2,874	1,876	4,750	4,750	4,750
7.100.5.6410.199 Personal Leave Reimbursement	5,040	12,883	-7,843	12,500	11,828	673	12,900	12,900	11,300
Total Salaries	2,869,741	2,847,757	21,984	2,882,665	2,876,765	5,900	2,895,252	2,943,561	3,014,453
7.100.5.6410.210 PERSI	279,656	282,541	-2,885	293,548	297,849	-4,301	300,324	305,344	306,990
7.100.5.6410.220 Social Security Tax	219,517	210,938	8,579	216,201	211,003	5,198	217,143	220,767	221,563
7.100.5.6410.230 Life Insurance	6,006	6,461	-455	6,765	6,926	-161	6,750	6,690	7,452
7.100.5.6410.240 Medical Insurance	212,649	209,370	3,279	215,819	228,029	-12,210	231,280	221,078	216,900
7.100.5.6410.260 Dental Insurance	19,496	19,079	417	19,425	20,541	-1,116	19,824	19,865	21,347
7.100.5.6410.270 Worker's Compensation Insurance	12,648	13,217	-569	13,173	19,828	-6,655	19,397	19,721	19,896
7.100.5.6410.280 Retirement Sick Leave Benefits	33,000	33,010	-10	33,150	32,967	183	33,294	33,796	37,320
7.100.5.6410.290 Vision Insurance	6,140	6,074	66	6,042	6,397	-355	6,136	5,942	5,781
7.100.5.6410.296 Other Employee Benefits	58,880	50,397	8,483	0	4,750	-4,750	0	0	0
Total Fringe Benefits	847,992	831,086	16,906	804,123	828,292	-24,169	834,148	833,203	837,249
7.100.5.6410.319 Consultants	12,500	12,800	-300	25,300	25,300	0	25,300	25,300	25,300
7.100.5.6410.382 Out-District Travel Allowance	6,750	6,173	577	750	354	396	0	0	0
7.100.5.6410.396 Inservice Training	0	0	0	2,000	858	1,142	0	0	0
Total Purchased Services	19,250	18,973	277	28,050	26,511	1,539	25,300	25,300	25,300
7.100.5.6410.410 General Supplies	19,536	19,283	253	18,597	17,466	1,131	18,597	18,973	18,973
7.100.5.6410.415 One-Time Supplies	0	0	0	9,297	9,554	-257	5,000	5,000	0
Total Supplies and Materials	19,536	19,283	253	27,894	27,019	875	23,597	23,973	18,973
Total School Administration Program	3,756,519	3,717,099	39,420	3,742,732	3,758,588	-15,856	3,778,297	3,826,037	3,895,975

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6510.112 Directors	0	13,845	-13,845	0	0	0	0	0	0
7.100.5.6510.151 Clerical Personnel	391,631	382,535	9,096	369,408	341,929	27,479	280,962	287,632	296,204
7.100.5.6510.199 Personal Leave Reimbursement	960	460	500	750	110	640	500	500	750
Total Salaries	<u>392,591</u>	<u>396,841</u>	<u>-4,250</u>	<u>370,158</u>	<u>342,039</u>	<u>28,119</u>	<u>281,462</u>	<u>288,132</u>	<u>296,954</u>
7.100.5.6510.210 PERSI	38,354	38,173	181	37,756	34,253	3,503	29,244	29,937	30,289
7.100.5.6510.220 Social Security Tax	30,032	28,483	1,549	27,762	24,343	3,419	21,110	21,610	21,826
7.100.5.6510.230 Life Insurance	594	891	-297	706	830	-124	572	572	618
7.100.5.6510.240 Medical Insurance	31,687	30,750	937	34,072	31,417	2,655	29,890	28,768	27,564
7.100.5.6510.260 Dental Insurance	2,905	2,781	124	3,065	2,834	231	2,562	2,582	2,713
7.100.5.6510.270 Worker's Compensation Insurance	1,731	1,760	-29	1,691	2,218	-527	1,885	1,921	1,960
7.100.5.6510.280 Retirement Sick Leave Benefits	4,515	4,501	14	4,257	3,794	463	3,237	3,312	3,681
7.100.5.6510.290 Vision Insurance	913	900	13	954	883	71	793	776	734
7.100.5.6510.296 Other Employee Benefits	6,147	4,980	1,167	0	760	-760	0	0	0
Total Fringe Benefits	<u>116,878</u>	<u>113,219</u>	<u>3,659</u>	<u>110,263</u>	<u>101,333</u>	<u>8,930</u>	<u>89,293</u>	<u>89,478</u>	<u>89,385</u>
7.100.5.6510.310 Professional and Technical Services	69,530	67,911	1,619	48,000	64,905	-16,905	48,000	48,000	48,000
7.100.5.6510.312 Audit Services	0	0	0	0	0	0	29,145	29,145	30,045
7.100.5.6510.313 Publishing and Advertising	0	0	0	0	0	0	3,800	3,800	3,800
7.100.5.6510.381 In-District Travel Allowance	100	10	90	100	10	90	100	100	100
7.100.5.6510.382 Out-District Travel Allowance	1,750	1,483	267	500	0	500	0	0	500
7.100.5.6510.396 Inservice Training	500	469	31	500	0	500	500	500	0
Total Purchased Services	<u>71,880</u>	<u>69,873</u>	<u>2,007</u>	<u>49,100</u>	<u>64,914</u>	<u>-15,814</u>	<u>81,545</u>	<u>81,545</u>	<u>82,445</u>
7.100.5.6510.410 General Supplies	14,500	13,890	610	14,500	13,360	1,140	14,000	14,000	13,500
7.100.5.6510.493 Professional Books and Journals	880	712	168	0	0	0	0	0	0
Total Supplies and Materials	<u>15,380</u>	<u>14,602</u>	<u>778</u>	<u>14,500</u>	<u>13,360</u>	<u>1,140</u>	<u>14,000</u>	<u>14,000</u>	<u>13,500</u>
7.100.5.6510.550 Equipment	0	0	0	0	0	0	0	0	500
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
7.100.5.6510.715 Surety Insurance	1,175	835	340	835	835	0	902	902	835
Total Insurance and Judgment	<u>1,175</u>	<u>835</u>	<u>340</u>	<u>835</u>	<u>835</u>	<u>0</u>	<u>902</u>	<u>902</u>	<u>835</u>
Total Business Administration Program	<u>597,904</u>	<u>595,369</u>	<u>2,535</u>	<u>544,856</u>	<u>522,482</u>	<u>22,374</u>	<u>467,202</u>	<u>474,057</u>	<u>483,619</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6550.156 Warehouse Personnel	74,691	71,707	2,984	76,336	72,242	4,094	76,339	80,126	77,514
7.100.5.6550.199 Personal Leave Reimbursement	180	360	-180	360	290	70	400	400	400
Total Salaries	74,871	72,067	2,804	76,696	72,532	4,164	76,739	80,526	77,914
7.100.5.6550.210 PERSI	7,314	7,051	263	7,823	7,523	300	7,974	8,367	7,947
7.100.5.6550.220 Social Security Tax	5,728	4,691	1,037	5,752	4,712	1,040	5,755	6,039	5,726
7.100.5.6550.230 Life Insurance	207	213	-6	216	224	-8	225	225	243
7.100.5.6550.240 Medical Insurance	10,562	10,410	152	10,864	10,814	51	11,760	11,318	10,845
7.100.5.6550.260 Dental Insurance	968	943	25	978	976	2	1,008	1,008	1,067
7.100.5.6550.270 Worker's Compensation Insurance	2,726	2,749	-23	2,952	4,182	-1,230	4,673	4,904	4,714
7.100.5.6550.280 Retirement Sick Leave Benefits	861	830	31	882	834	48	883	926	966
7.100.5.6550.290 Vision Insurance	306	304	2	304	304	0	312	312	289
Total Fringe Benefits	28,672	27,190	1,482	29,771	29,568	203	32,590	33,099	31,797
7.100.5.6550.325 Repair and Maintenance (Contracted)	2,500	1,775	725	2,500	2,801	-301	2,500	2,500	3,000
7.100.5.6550.382 Out-District Travel Allowance	500	0	500	0	0	0	0	0	0
Total Purchased Services	3,000	1,775	1,225	2,500	2,801	-301	2,500	2,500	3,000
7.100.5.6550.410 General Supplies	3,500	4,350	-850	4,500	4,242	258	4,500	4,500	4,500
7.100.5.6550.419 Warehouse Supplies	0	2,862	-2,862	2,000	542	1,458	0	0	0
7.100.5.6550.421 Motor Fuel	2,500	1,176	1,324	2,500	1,621	879	2,500	2,500	3,000
Total Supplies and Materials	6,000	8,388	-2,388	9,000	6,405	2,595	7,000	7,000	7,500
Total Central Service Program	112,543	109,420	3,123	117,967	111,306	6,661	118,829	123,125	120,211

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6560.151 Clerical Personnel	157,414	156,109	1,305	138,193	137,704	489	160,590	151,860	166,207
7.100.5.6560.199 Personal Leave Reimbursement	360	705	-345	725	950	-225	725	725	900
Total Salaries	157,774	156,814	960	138,918	138,654	264	161,315	152,585	167,107
7.100.5.6560.210 PERSI	15,413	15,361	52	14,170	14,380	-210	16,760	15,853	17,045
7.100.5.6560.220 Social Security Tax	12,069	11,316	753	10,418	10,003	415	12,098	11,444	12,282
7.100.5.6560.230 Life Insurance	231	355	-124	225	298	-73	262	262	284
7.100.5.6560.240 Medical Insurance	12,323	12,144	179	10,864	10,814	51	13,720	13,205	12,652
7.100.5.6560.260 Dental Insurance	1,130	1,100	30	977	976	1	1,176	1,186	1,245
7.100.5.6560.270 Worker's Compensation Insurance	695	710	-15	635	912	-277	1,081	1,017	1,103
7.100.5.6560.280 Retirement Sick Leave Benefits	1,814	1,808	6	1,597	1,592	5	1,855	1,746	2,072
7.100.5.6560.290 Vision Insurance	357	355	2	304	304	0	364	364	337
Total Fringe Benefits	44,032	43,149	883	39,190	39,279	-89	47,316	45,077	47,020
7.100.5.6560.310 Professional and Technical Services	10,500	0	10,500	10,500	95	10,405	10,500	10,500	10,500
7.100.5.6560.325 Repair and Maintenance (Contracted)	77,365	77,006	359	75,545	73,357	2,188	79,195	79,195	81,604
7.100.5.6560.361 Computer Service Expenses	0	0	0	0	0	0	0	0	175,000
7.100.5.6560.382 Out-District Travel Allowance	985	1,024	-39	0	44	-44	0	0	1,800
7.100.5.6560.391 Professional Dues and Fees	250	0	250	0	0	0	0	0	0
Total Purchased Services	89,100	78,030	11,070	86,045	73,496	12,549	89,695	89,695	268,904
7.100.5.6560.410 General Supplies	11,675	10,793	882	11,675	8,429	3,246	11,675	11,675	10,875
Total Supplies and Materials	11,675	10,793	882	11,675	8,429	3,246	11,675	11,675	10,875
Total Administrative Technology Service Program	302,581	288,786	13,795	275,828	259,858	15,970	310,001	299,032	493,906

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6610.113 Supervisors and Coordinators	150,476	112,300	38,176	64,083	60,035	4,048	61,972	52,045	64,163
7.100.5.6610.135 Other Special Programs	40,095	40,711	-616	42,951	40,553	2,398	44,796	44,796	46,370
7.100.5.6610.153 Custodians	1,128,678	1,139,125	-10,447	1,116,943	1,060,288	56,655	1,105,623	1,110,549	1,169,583
7.100.5.6610.183 Substitute Custodians	67,670	63,559	4,111	67,670	90,059	-22,389	68,346	68,346	78,655
7.100.5.6610.199 Personal Leave Reimbursement	2,330	4,060	-1,730	4,200	3,640	560	4,200	4,200	4,980
Total Salaries	1,389,249	1,359,755	29,494	1,295,847	1,254,575	41,272	1,284,937	1,279,936	1,363,751
7.100.5.6610.210 PERSI	132,909	128,674	4,235	125,274	125,066	208	126,404	125,885	131,080
7.100.5.6610.220 Social Security Tax	109,143	101,687	7,456	97,188	93,649	3,539	96,371	95,996	100,236
7.100.5.6610.230 Life Insurance	4,116	4,009	107	3,939	3,672	267	3,798	3,798	4,131
7.100.5.6610.240 Medical Insurance	212,382	186,995	25,387	186,722	172,383	14,339	194,585	187,278	180,750
7.100.5.6610.260 Dental Insurance	19,472	16,915	2,557	16,799	15,901	898	16,679	16,825	17,790
7.100.5.6610.270 Worker's Compensation Insurance	50,439	46,819	3,620	48,420	67,215	-18,795	75,814	75,509	79,996
7.100.5.6610.280 Retirement Sick Leave Benefits	16,423	15,146	1,277	14,902	13,863	1,039	14,776	13,933	15,935
7.100.5.6610.290 Vision Insurance	6,117	5,471	646	5,228	4,858	370	5,162	5,036	4,818
Total Fringe Benefits	551,001	505,717	45,284	498,472	496,606	1,866	533,589	524,260	534,736
7.100.5.6610.310 Professional and Technical Services	530,791	554,312	-23,521	615,649	589,847	25,802	592,578	592,578	569,503
7.100.5.6610.330 Energy Management Services	132,000	121,000	11,000	132,000	132,000	0	50,000	50,000	0
7.100.5.6610.331 Electricity Utilities	744,300	468,080	276,220	694,000	491,204	202,796	722,000	722,000	581,570
7.100.5.6610.332 Gas Utilities	475,090	307,296	167,794	425,055	327,083	97,972	402,400	527,144	508,100
7.100.5.6610.335 Storm Water Fee	13,800	0	13,800	0	0	0	0	0	0
7.100.5.6610.336 Water	371,750	416,137	-44,387	404,500	353,587	50,913	450,300	450,300	479,400
7.100.5.6610.337 Land Fill Fee	2,500	582	1,918	2,500	752	1,748	2,500	2,500	2,500
7.100.5.6610.351 Telephone - Voice	81,200	79,609	1,591	81,200	79,779	1,421	81,100	81,100	81,000
7.100.5.6610.353 Telephone - Repair	4,000	1,861	2,139	1,500	1,347	153	1,500	1,500	2,000
7.100.5.6610.355 Telephone - Cellular	3,000	1,887	1,113	2,500	1,372	1,128	1,800	1,800	1,800
7.100.5.6610.381 In-District Travel Allowance	2,000	1,876	124	2,000	1,847	153	2,000	2,000	500
7.100.5.6610.382 Out-District Travel Allowance	1,500	1,273	227	1,500	874	626	0	0	0
Total Purchased Services	2,361,931	1,953,913	408,018	2,362,404	1,979,694	382,710	2,306,178	2,430,922	2,226,373

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6610.410 General Supplies	1,200	1,532	-332	2,200	1,638	562	2,200	2,200	2,200
7.100.5.6610.418 Custodial Supplies	130,404	117,138	13,266	128,835	120,563	8,272	155,590	155,590	155,920
7.100.5.6610.481 Equipment Repair (Non-Contracted)	4,000	3,930	70	4,000	3,992	8	4,000	4,000	4,000
Total Supplies and Materials	<u>135,604</u>	<u>122,600</u>	<u>13,004</u>	<u>135,035</u>	<u>126,193</u>	<u>8,842</u>	<u>161,790</u>	<u>161,790</u>	<u>162,120</u>
7.100.5.6610.550 Equipment	1,000	535	465	1,000	0	1,000	1,000	1,000	1,000
Total Capital Objects	<u>1,000</u>	<u>535</u>	<u>465</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
7.100.5.6610.711 Property Insurance	148,100	147,747	353	128,740	128,740	0	139,039	139,039	140,686
Total Insurance and Judgment	<u>148,100</u>	<u>147,747</u>	<u>353</u>	<u>128,740</u>	<u>128,740</u>	<u>0</u>	<u>139,039</u>	<u>139,039</u>	<u>140,686</u>
Total Building Operation Services Program	<u>4,586,885</u>	<u>4,090,268</u>	<u>496,617</u>	<u>4,421,498</u>	<u>3,985,808</u>	<u>435,690</u>	<u>4,426,533</u>	<u>4,536,947</u>	<u>4,428,666</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6640.151 Clerical Personnel	65,999	65,659	340	66,878	66,377	501	66,879	67,525	69,214
7.100.5.6640.154 Maintenance Personnel	612,347	638,979	-26,632	662,098	642,139	19,959	693,355	680,415	714,606
7.100.5.6640.199 Personal Leave Reimbursement	635	580	55	1,240	1,060	180	680	680	2,460
Total Salaries	678,981	705,219	-26,238	730,216	709,576	20,640	760,914	748,620	786,280
7.100.5.6640.210 PERSI	66,335	70,327	-3,992	74,482	73,974	508	79,058	77,781	80,201
7.100.5.6640.220 Social Security Tax	51,941	52,227	-286	54,766	52,875	1,891	57,070	56,147	57,791
7.100.5.6640.230 Life Insurance	1,420	1,545	-125	1,650	1,615	35	1,688	1,688	1,822
7.100.5.6640.240 Medical Insurance	75,697	73,772	1,925	79,667	78,138	1,529	88,200	84,888	81,338
7.100.5.6640.260 Dental Insurance	6,940	6,683	257	7,168	7,028	140	7,560	7,626	8,006
7.100.5.6640.270 Worker's Compensation Insurance	24,727	24,709	18	28,106	37,842	-9,736	46,339	45,591	47,570
7.100.5.6640.280 Retirement Sick Leave Benefits	7,808	8,204	-396	8,397	8,296	101	8,751	8,609	9,749
7.100.5.6640.290 Vision Insurance	2,180	2,155	25	2,231	2,198	33	2,340	2,283	2,168
Total Fringe Benefits	237,048	239,622	-2,574	256,467	261,967	-5,500	291,006	284,613	288,645
7.100.5.6640.325 Repair and Maintenance (Contracted)	61,000	37,962	23,038	61,218	52,128	9,090	62,000	62,000	63,000
7.100.5.6640.328 Building Repairs (Contracted)	40,000	34,035	5,965	40,000	39,163	837	40,000	40,000	40,000
7.100.5.6640.396 Inservice Training	5,000	1,681	3,319	3,000	3,675	-675	3,000	3,000	8,000
Total Purchased Services	106,000	73,678	32,322	104,218	94,966	9,252	105,000	105,000	111,000
7.100.5.6640.410 General Supplies	4,000	3,270	730	3,000	3,455	-455	4,400	4,400	7,770
7.100.5.6640.421 Motor Fuel	22,500	22,187	313	22,500	31,894	-9,394	33,750	33,750	46,250
7.100.5.6640.428 Repairs Parts and Supplies	20,000	16,987	3,013	20,000	19,159	841	20,000	20,000	20,000
7.100.5.6640.471 Building Repairs (Non-Contracted)	125,000	117,614	7,386	125,000	148,081	-23,081	131,300	131,300	137,865
7.100.5.6640.481 Equipment Repair (Non-Contracted)	15,000	7,851	7,149	15,000	13,426	1,574	15,000	15,000	15,750
Total Supplies and Materials	186,500	167,910	18,590	185,500	216,015	-30,515	204,450	204,450	227,635
Total General Maintenance Services Program	1,208,529	1,186,430	22,099	1,276,401	1,282,524	-6,123	1,361,370	1,342,683	1,413,560

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6650.155 Grounds Personnel	130,000	119,692	10,308	117,583	100,758	16,825	120,080	117,679	124,304
7.100.5.6650.199 Personal Leave Reimbursement	125	360	-235	160	200	-40	360	360	360
Total Salaries	<u>130,125</u>	<u>120,052</u>	<u>10,073</u>	<u>117,743</u>	<u>100,958</u>	<u>16,785</u>	<u>120,440</u>	<u>118,039</u>	124,664
7.100.5.6650.210 PERSI	12,713	8,961	3,752	12,009	10,409	1,600	12,513	12,264	12,716
7.100.5.6650.220 Social Security Tax	9,954	9,037	917	8,831	7,668	1,163	9,033	8,853	9,162
7.100.5.6650.230 Life Insurance	330	219	112	338	298	40	375	375	405
7.100.5.6650.240 Medical Insurance	17,604	10,677	6,927	16,296	14,445	1,851	19,600	18,864	18,075
7.100.5.6650.260 Dental Insurance	1,614	965	649	1,467	1,274	193	1,680	1,695	1,779
7.100.5.6650.270 Worker's Compensation Insurance	4,739	4,554	185	4,532	5,733	-1,201	7,335	7,189	7,542
7.100.5.6650.280 Retirement Sick Leave Benefits	1,496	1,065	431	1,350	1,154	196	1,385	1,357	1,545
7.100.5.6650.290 Vision Insurance	507	313	194	456	406	50	520	507	482
Total Fringe Benefits	<u>48,957</u>	<u>35,791</u>	<u>13,166</u>	<u>45,279</u>	<u>41,386</u>	<u>3,893</u>	<u>52,441</u>	<u>51,104</u>	51,706
7.100.5.6650.325 Repair and Maintenance (Contracted)	10,000	9,639	361	10,000	9,529	471	10,000	10,000	10,000
Total Purchased Services	<u>10,000</u>	<u>9,639</u>	<u>361</u>	<u>10,000</u>	<u>9,529</u>	<u>471</u>	<u>10,000</u>	<u>10,000</u>	10,000
7.100.5.6650.410 General Supplies	25,000	25,221	-221	25,000	24,794	206	25,000	25,000	25,000
Total Supplies and Materials	<u>25,000</u>	<u>25,221</u>	<u>-221</u>	<u>25,000</u>	<u>24,794</u>	<u>206</u>	<u>25,000</u>	<u>25,000</u>	25,000
Total Ground Maintenance Services Program	<u>214,082</u>	<u>190,704</u>	<u>23,378</u>	<u>198,022</u>	<u>176,667</u>	<u>21,355</u>	<u>207,881</u>	<u>204,143</u>	211,370

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6670.310 Professional and Technical Services	16,000	16,146	-146	0	672	-672	0	0	600
Total Purchased Services	16,000	16,146	-146	0	672	-672	0	0	600
Total Security Services Program	16,000	16,146	-146	0	672	-672	0	0	600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6810.113 Supervisors and Coordinators	133,401	135,704	-2,303	140,450	137,810	2,640	143,444	144,873	148,496
7.100.5.6810.151 Clerical Personnel	57,404	56,602	802	58,852	57,321	1,531	56,135	56,670	59,939
7.100.5.6810.157 Bus Drivers	1,023,393	1,025,846	-2,453	1,080,778	990,324	90,454	1,125,221	1,125,221	1,013,171
7.100.5.6810.158 Mechanics	146,367	142,526	3,841	148,263	142,348	5,915	148,287	149,770	154,730
7.100.5.6810.162 Bus Attendants	175,002	128,791	46,211	188,821	127,481	61,340	205,145	176,228	110,278
7.100.5.6810.187 Substitute and Trainee Bus Drivers	138,361	178,343	-39,982	180,000	203,442	-23,442	181,759	181,759	186,303
7.100.5.6810.199 Personal Leave Reimbursement	3,065	4,090	-1,025	5,000	3,880	1,120	4,100	4,100	4,100
Total Salaries	1,676,993	1,671,900	5,093	1,802,164	1,662,606	139,558	1,864,091	1,838,621	1,677,017
7.100.5.6810.210 PERSI	150,319	159,925	-9,606	165,461	169,268	-3,807	193,679	194,037	171,056
7.100.5.6810.220 Social Security Tax	128,078	124,943	3,135	135,162	124,539	10,623	139,807	140,066	123,260
7.100.5.6810.230 Life Insurance	4,600	4,365	235	5,808	4,656	1,152	4,628	4,628	4,674
7.100.5.6810.240 Medical Insurance	235,365	197,874	37,491	270,087	203,338	66,749	230,496	221,841	198,102
7.100.5.6810.260 Dental Insurance	21,579	18,455	3,124	24,299	18,712	5,587	19,757	19,933	19,498
7.100.5.6810.270 Worker's Compensation Insurance	61,983	58,288	3,695	69,834	91,457	-21,623	113,896	114,107	101,962
7.100.5.6810.280 Retirement Sick Leave Benefits	19,285	18,935	350	20,725	18,892	1,833	21,437	21,476	20,795
7.100.5.6810.290 Vision Insurance	6,779	6,006	773	7,563	5,968	1,595	6,115	5,962	5,281
7.100.5.6810.295 Physicals	7,110	7,905	-795	7,110	9,803	-2,693	8,745	8,745	8,745
Total Fringe Benefits	635,098	596,695	38,403	706,049	646,634	59,415	738,560	730,795	653,373
7.100.5.6810.310 Professional and Technical Services	0	0	0	0	0	0	0	9,817	9,817
7.100.5.6810.325 Repair and Maintenance (Contracted)	10,000	13,581	-3,581	10,000	5,768	4,232	10,000	10,000	10,000
7.100.5.6810.328 Building Repairs (Contracted)	0	0	0	0	0	0	0	4,100	4,100
7.100.5.6810.331 Electricity Utilities	0	0	0	0	0	0	0	13,000	12,000
7.100.5.6810.345 Transportation Services (Contracted)	2,000	7,974	-5,974	1,500	472	1,028	1,020	1,020	800
7.100.5.6810.361 Computer Service Expenses	500	0	500	500	0	500	0	0	0
7.100.5.6810.381 In-District Travel Allowance	2,250	841	1,409	2,250	1,178	1,072	2,250	2,250	2,250
7.100.5.6810.382 Out-District Travel Allowance	3,055	3,765	-710	3,055	2,246	809	0	0	2,310
7.100.5.6810.396 Inservice Training	500	470	30	500	323	177	600	600	600
Total Purchased Services	18,305	26,631	-8,326	17,805	9,987	7,818	13,870	40,787	41,877

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6810.420 Transportation Supplies	5,100	6,184	-1,084	5,100	6,060	-960	5,600	5,600	5,600
7.100.5.6810.421 Motor Fuel	150,000	151,217	-1,217	150,000	210,114	-60,114	171,000	171,000	281,124
7.100.5.6810.423 Grease and Lubricants	8,500	8,748	-248	8,000	9,294	-1,294	8,000	8,000	8,000
7.100.5.6810.425 Laundry	1,112	910	202	1,112	1,182	-70	1,112	1,112	1,112
7.100.5.6810.428 Repairs Parts and Supplies	86,000	92,435	-6,435	86,000	89,747	-3,747	86,000	86,000	86,000
7.100.5.6810.429 Tires	13,000	11,906	1,094	13,000	13,645	-645	13,000	13,000	13,000
7.100.5.6810.481 Equipment Repair (Non-Contracted)	6,200	6,005	195	6,200	8,736	-2,536	10,500	10,500	10,500
Total Supplies and Materials	<u>269,912</u>	<u>277,405</u>	<u>-7,493</u>	<u>269,412</u>	<u>338,778</u>	<u>-69,366</u>	<u>295,212</u>	<u>295,212</u>	<u>405,336</u>
7.100.5.6810.550 Equipment	2,000	1,778	222	2,000	1,429	571	2,000	2,000	2,000
Total Capital Objects	<u>2,000</u>	<u>1,778</u>	<u>222</u>	<u>2,000</u>	<u>1,429</u>	<u>571</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
7.100.5.6810.714 Transportation Insurance	0	0	0	0	0	0	0	1,831	1,831
Total Insurance and Judgment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,831</u>	<u>1,831</u>
Total Pupil To School Transportation Program	<u>2,602,308</u>	<u>2,574,409</u>	<u>27,899</u>	<u>2,797,430</u>	<u>2,659,434</u>	<u>137,996</u>	<u>2,913,733</u>	<u>2,909,246</u>	<u>2,781,434</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6840.313 Publishing and Advertising	2,000	1,113	887	1,500	1,099	401	1,500	1,500	1,500
7.100.5.6840.382 Out-District Travel Allowance	3,300	3,135	165	3,300	1,980	1,320	0	2,000	2,000
Total Purchased Services	5,300	4,248	1,052	4,800	3,080	1,720	1,500	3,500	3,500
7.100.5.6840.420 Transportation Supplies	800	805	-5	800	744	56	800	800	800
7.100.5.6840.421 Motor Fuel	250	95	155	250	240	10	0	0	0
7.100.5.6840.428 Repairs Parts and Supplies	3,000	5,510	-2,510	3,000	4,997	-1,997	3,900	3,900	3,900
Total Supplies and Materials	4,050	6,410	-2,360	4,050	5,981	-1,931	4,700	4,700	4,700
7.100.5.6840.550 Equipment	1,600	761	839	1,600	575	1,025	1,100	1,100	1,100
Total Capital Objects	1,600	761	839	1,600	575	1,025	1,100	1,100	1,100
7.100.5.6840.714 Transportation Insurance	27,569	27,631	-62	35,879	35,929	-50	35,929	34,098	37,196
Total Insurance and Judgment	27,569	27,631	-62	35,879	35,929	-50	35,929	34,098	37,196
Total Non-reimbursable Transportation Program	38,519	39,049	-530	46,329	45,564	765	43,229	43,398	46,496

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.6910.135 Other Special Programs	33,185	37,794	-4,609	0	-7	7	0	0	0
7.100.5.6910.137 District Early Retirement Grants	325,800	283,700	42,100	345,500	335,500	10,000	252,300	335,800	369,600
7.100.5.6910.138 State Early Retirement Grants	0	0	0	0	0	0	0	0	0
7.100.5.6910.152 Instructional Assistants	33,955	25,431	8,524	5,743	9,396	-3,653	0	0	0
7.100.5.6910.196 Awards and Bonuses	0	0	0	0	0	0	0	291,000	0
7.100.5.6910.199 Personal Leave Reimbursement	110	380	-270	100	0	100	0	0	0
Total Salaries	393,050	347,305	45,745	351,343	344,889	6,454	252,300	626,800	369,600
7.100.5.6910.210 PERSI	6,246	6,186	60	607	990	-383	0	30,235	0
7.100.5.6910.220 Social Security Tax	29,325	26,375	2,950	26,359	25,582	777	18,922	47,447	27,166
7.100.5.6910.230 Life Insurance	244	254	-10	38	20	18	0	0	0
7.100.5.6910.240 Medical Insurance	12,771	12,412	359	1,811	982	829	0	0	0
7.100.5.6910.260 Dental Insurance	1,083	1,122	-39	163	88	75	0	0	0
7.100.5.6910.270 Worker's Compensation Insurance	1,473	2,752	-1,279	1,597	4,489	-2,892	1,690	5,538	2,439
7.100.5.6910.280 Retirement Sick Leave Benefits	743	728	15	67	109	-42	0	3,156	0
7.100.5.6910.290 Vision Insurance	356	363	-7	51	28	24	0	0	0
Total Fringe Benefits	52,241	50,193	2,048	30,693	32,287	-1,594	20,612	86,376	29,605
7.100.5.6910.310 Professional and Technical Services	10,000	2,445	7,555	10,000	10,260	-260	10,000	10,000	10,000
7.100.5.6910.319 Consultants	1,000	1,000	0	750	750	0	0	0	0
7.100.5.6910.381 In-District Travel Allowance	1,000	940	60	500	500	0	0	0	0
7.100.5.6910.382 Out-District Travel Allowance	2,000	980	1,020	500	481	19	0	0	0
7.100.5.6910.396 Inservice Training	15,270	14,345	925	200	0	200	0	0	0
Total Purchased Services	29,270	19,710	9,560	11,950	11,991	-41	10,000	10,000	10,000
7.100.5.6910.410 General Supplies	4,499	2,418	2,081	1,081	1,079	2	0	0	0
7.100.5.6910.414 Achievement Standards Supplies	4,236	2,609	1,627	0	0	0	0	0	0
Total Supplies and Materials	8,735	5,027	3,708	1,081	1,079	2	0	0	0
Total Other Support Services Program	483,296	422,235	61,061	395,067	390,246	4,821	282,912	723,176	409,205

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
SECONDARY SCHOOL ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.7900.410 General Supplies	0	-1,025	1,025	0	-1,181	1,181	0	0	0
Total Supplies and Materials	0	-1,025	1,025	0	-1,181	1,181	0	0	0
Total Secondary School Activities Program	0	-1,025	1,025	0	-1,181	1,181	0	0	0
Total Current Expenditures	60,285,305	59,147,783	1,137,522	60,826,682	60,072,740	753,942	59,999,671	61,970,776	62,524,442

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.9200.810 Transfers to Other Funds	242,548	253,086	-10,538	274,489	309,177	-34,688	270,917	270,917	153,879
Total Transfers or Reserves	<u>242,548</u>	<u>253,086</u>	<u>-10,538</u>	<u>274,489</u>	<u>309,177</u>	<u>-34,688</u>	<u>270,917</u>	<u>270,917</u>	153,879
Total Fund Transfer Program	<u>242,548</u>	<u>253,086</u>	<u>-10,538</u>	<u>274,489</u>	<u>309,177</u>	<u>-34,688</u>	<u>270,917</u>	<u>270,917</u>	153,879

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.100.5.9500.850 Contingency Reserve	574,807	N/A	N/A	597,905	N/A	N/A	592,670	609,765	620,178
7.100.5.9500.852 Unappropriated Fund Balance	2,298,550	N/A	N/A	2,391,622	N/A	N/A	1,783,440	1,964,060	2,480,714
7.100.5.9500.854 Inventory / Prepaid Expenses	320,450	N/A	N/A	320,385	N/A	N/A	320,385	398,069	415,310
7.100.5.9500.855 Appropriated Fund Balance	125,442	N/A	N/A	64,649	N/A	N/A	0	256,748	273,346
7.100.3.3200.000 Actual Year-End Fund Balance	N/A	4,850,309	N/A	N/A	4,493,832	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>3,319,249</u>	<u>4,850,309</u>	<u>1,531,060</u>	<u>3,374,561</u>	<u>4,493,832</u>	<u>1,119,271</u>	<u>2,696,495</u>	<u>3,228,642</u>	<u>3,789,548</u>
Total Contingency Reserve Program	<u>3,319,249</u>	<u>4,850,309</u>	<u>1,531,060</u>	<u>3,374,561</u>	<u>4,493,832</u>	<u>1,119,271</u>	<u>2,696,495</u>	<u>3,228,642</u>	<u>3,789,548</u>
TOTAL GENERAL FUND	<u><u>63,847,102</u></u>	<u><u>64,251,178</u></u>	<u><u>-404,076</u></u>	<u><u>64,475,732</u></u>	<u><u>64,875,749</u></u>	<u><u>-400,017</u></u>	<u><u>62,967,083</u></u>	<u><u>65,470,335</u></u>	<u><u>66,467,869</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 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
2006-2007 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
2006-2007 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.220.4.4459.900 Federal Forest	8,450	8,648	198	8,500	8,800	300	8,800	8,800	9,000
TOTAL FEDERAL FUNDING	8,450	8,648	198	8,500	8,800	300	8,800	8,800	9,000
TOTAL CURRENT REVENUES	8,450	8,648	198	8,500	8,800	300	8,800	8,800	9,000
7.220.4.7000.000 Estimated Beginning Balance	2,500	2,309	-191	10,955	9,548	-1,407	18,100	18,100	22,400
TOTAL FEDERAL FOREST FUND	10,950	10,957	7	19,455	18,348	-1,107	26,900	26,900	31,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.220.5.5120.550 Equipment	10,950	1,409	9,541	19,455	244	19,211	26,900	26,900	31,400
Total Capital Objects	<u>10,950</u>	<u>1,409</u>	<u>9,541</u>	<u>19,455</u>	<u>244</u>	<u>19,211</u>	<u>26,900</u>	<u>26,900</u>	31,400
Total Elementary Program	<u>10,950</u>	<u>1,409</u>	<u>9,541</u>	<u>19,455</u>	<u>244</u>	<u>19,211</u>	<u>26,900</u>	<u>26,900</u>	31,400
Total Current Expenditures	<u>10,950</u>	<u>1,409</u>	<u>9,541</u>	<u>19,455</u>	<u>244</u>	<u>19,211</u>	<u>26,900</u>	<u>26,900</u>	31,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.220.3.3200.000 Actual Year-End Fund Balance	N/A	9,548	N/A	N/A	18,104	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>9,548</u>	<u>9,548</u>	<u>0</u>	<u>18,104</u>	<u>18,104</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>9,548</u>	<u>9,548</u>	<u>0</u>	<u>18,104</u>	<u>18,104</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<u>10,950</u>	<u>10,957</u>	<u>-7</u>	<u>19,455</u>	<u>18,348</u>	<u>1,107</u>	<u>26,900</u>	<u>26,900</u>	<u>31,400</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 231

ALBERTSON'S FOUNDATION FUND

DESCRIPTION

The J.A. & Kathryn Albertson Foundation awarded the District the Creating High Performing Schools grant during fiscal year 2000-2001.

The Creating High Performing Schools Grant is a 3 ½ year continuation grant with the goal of creating and demonstrating exceptional results in student achievement, graduation rates, stakeholder satisfaction and post-secondary success. The district has not received any grants since FY 2005.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.231.4.4150.000 Earnings on Investments	0	5,799	5,799	0	654	654	0	0	0
7.231.4.4192.200 Albertson's Foundation Grant	958,788	885,510	-73,278	116,240	114,555	-1,685	0	1,685	0
TOTAL LOCAL FUNDING	958,788	891,309	-67,479	116,240	115,208	-1,032	0	1,685	0
7.231.4.4600.000 Interfund Transfer	0	87	87	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	0	87	87	0	0	0	0	0	0
TOTAL CURRENT REVENUES	958,788	891,396	-67,392	116,240	115,208	-1,032	0	1,685	0
TOTAL ALBERTSON'S FOUNDATION FUND	958,788	891,396	-67,392	116,240	115,208	-1,032	0	1,685	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.231.5.5120.430 Library Books	0	0	0	1,500	1,504	-4	0	0	0
Total Supplies and Materials	0	0	0	1,500	1,504	-4	0	0	0
Total Elementary Program	0	0	0	1,500	1,504	-4	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.231.5.5150.135 Other Special Programs	34,410	34,410	0	0	0	0	0	0	0
7.231.5.5150.199 Personal Leave Reimbursement	325	325	0	0	0	0	0	0	0
Total Salaries	34,735	34,735	0	0	0	0	0	0	0
7.231.5.5150.210 PERSI	3,362	3,429	-67	0	0	0	0	0	0
7.231.5.5150.220 Social Security Tax	2,632	2,624	8	0	-4	4	0	0	0
7.231.5.5150.230 Life Insurance	72	72	0	0	0	0	0	0	0
7.231.5.5150.240 Medical Insurance	3,521	3,521	0	0	0	0	0	0	0
7.231.5.5150.260 Dental Insurance	323	323	0	0	0	0	0	0	0
7.231.5.5150.270 Worker's Compensation Insurance	131	160	-29	0	0	0	0	0	0
7.231.5.5150.280 Retirement Sick Leave Benefits	395	399	-4	0	0	0	0	0	0
7.231.5.5150.290 Vision Insurance	101	101	0	0	0	0	0	0	0
Total Fringe Benefits	10,537	10,630	-93	0	-4	4	0	0	0
7.231.5.5150.396 Inservice Training	12,246	12,246	0	0	0	0	0	0	0
Total Purchased Services	12,246	12,246	0	0	0	0	0	0	0
Total Secondary Program	57,518	57,610	-92	0	-4	4	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.231.5.5170.550 Equipment	7,500	7,500	0	0	0	0	0	0	0
Total Capital Objects	7,500	7,500	0	0	0	0	0	0	0
Total Alternate School Program	7,500	7,500	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.231.5.6210.134 Curriculum Development Stipends	67,836	42,986	24,850	502	600	-98	0	0	0
7.231.5.6210.135 Other Special Programs	0	0	0	0	0	0	0	0	0
7.231.5.6210.151 Clerical Personnel	10,516	8,103	2,413	925	603	322	0	0	0
7.231.5.6210.186 Substitute Teachers	30,000	42,690	-12,690	0	0	0	0	0	0
Total Salaries	<u>108,352</u>	<u>93,779</u>	<u>14,573</u>	<u>1,427</u>	<u>1,203</u>	<u>224</u>	<u>0</u>	<u>0</u>	<u>0</u>
7.231.5.6210.210 PERSI	6,628	4,205	2,423	52	62	-10	0	0	0
7.231.5.6210.220 Social Security Tax	5,898	3,761	2,137	109	92	17	0	0	0
7.231.5.6210.270 Worker's Compensation Insurance	150	179	-29	6	6	0	0	0	0
7.231.5.6210.280 Retirement Sick Leave Benefits	780	495	285	6	7	-1	0	0	0
Total Fringe Benefits	<u>13,456</u>	<u>8,641</u>	<u>4,815</u>	<u>173</u>	<u>167</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>
7.231.5.6210.306 Training or Incentive Grants	66,620	77,942	-11,322	12,060	13,756	-1,696	0	0	0
7.231.5.6210.310 Professional and Technical Services	70,000	34,730	35,270	0	0	0	0	0	0
7.231.5.6210.354 Telephone / Cable - Data	2,811	2,805	6	0	0	0	0	0	0
7.231.5.6210.382 Out-District Travel Allowance	20,143	7,746	12,397	6,600	6,513	88	0	0	0
7.231.5.6210.384 Administrative Staff Development	28,482	18,974	9,508	9,508	9,198	310	0	0	0
7.231.5.6210.396 Inservice Training	47,587	41,586	6,001	12,243	10,219	2,024	0	1,685	0
Total Purchased Services	<u>235,643</u>	<u>183,783</u>	<u>51,860</u>	<u>40,411</u>	<u>39,685</u>	<u>726</u>	<u>0</u>	<u>1,685</u>	<u>0</u>
7.231.5.6210.410 General Supplies	48,645	41,749	6,896	17,915	18,339	-424	0	0	0
7.231.5.6210.413 Curriculum Development Supplies	404,302	421,701	-17,399	6,600	6,502	98	0	0	0
Total Supplies and Materials	<u>452,947</u>	<u>463,450</u>	<u>-10,503</u>	<u>24,515</u>	<u>24,841</u>	<u>-326</u>	<u>0</u>	<u>0</u>	<u>0</u>
7.231.5.6210.550 Equipment	5,370	2,439	2,931	2,943	2,942	1	0	0	0
Total Capital Objects	<u>5,370</u>	<u>2,439</u>	<u>2,931</u>	<u>2,943</u>	<u>2,942</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>815,768</u>	<u>752,092</u>	<u>63,676</u>	<u>69,469</u>	<u>68,839</u>	<u>630</u>	<u>0</u>	<u>1,685</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.231.5.6910.135 Other Special Programs	50,407	50,407	0	25,706	25,504	202	0	0	0
7.231.5.6910.199 Personal Leave Reimbursement	325	325	0	163	0	163	0	0	0
Total Salaries	<u>50,732</u>	<u>50,732</u>	<u>0</u>	<u>25,869</u>	<u>25,504</u>	<u>365</u>	<u>0</u>	<u>0</u>	<u>0</u>
7.231.5.6910.210 PERSI	4,925	5,009	-84	2,671	2,650	21	0	0	0
7.231.5.6910.220 Social Security Tax	3,856	3,681	175	1,967	1,778	189	0	0	0
7.231.5.6910.230 Life Insurance	72	72	0	38	38	0	0	0	0
7.231.5.6910.240 Medical Insurance	3,521	3,521	0	1,811	1,811	0	0	0	0
7.231.5.6910.260 Dental Insurance	323	323	0	163	163	0	0	0	0
7.231.5.6910.270 Worker's Compensation Insurance	192	234	-42	118	177	-59	0	0	0
7.231.5.6910.280 Retirement Sick Leave Benefits	580	583	-3	295	293	2	0	0	0
7.231.5.6910.290 Vision Insurance	101	101	0	51	51	0	0	0	0
Total Fringe Benefits	<u>13,570</u>	<u>13,524</u>	<u>46</u>	<u>7,114</u>	<u>6,960</u>	<u>154</u>	<u>0</u>	<u>0</u>	<u>0</u>
7.231.5.6910.396 Inservice Training	13,700	9,938	3,762	12,288	12,406	-118	0	0	0
Total Purchased Services	<u>13,700</u>	<u>9,938</u>	<u>3,762</u>	<u>12,288</u>	<u>12,406</u>	<u>-118</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Support Services Program	<u>78,002</u>	<u>74,194</u>	<u>3,808</u>	<u>45,271</u>	<u>44,870</u>	<u>401</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>958,788</u>	<u>891,396</u>	<u>67,392</u>	<u>116,240</u>	<u>115,208</u>	<u>1,032</u>	<u>0</u>	<u>1,685</u>	<u>0</u>
TOTAL ALBERTSON'S FOUNDATION FUND	<u><u>958,788</u></u>	<u><u>891,396</u></u>	<u><u>67,392</u></u>	<u><u>116,240</u></u>	<u><u>115,208</u></u>	<u><u>1,032</u></u>	<u><u>0</u></u>	<u><u>1,685</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 240

DRIVER EDUCATION FUND

DESCRIPTION

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

SPECIAL NOTES

The District teaches approximately 315 students each year, averaging 135 in the summer program and 180 in the two school year programs. Automobiles needed for both programs are leased by the District from local automobile dealers. Approximately 11 instructors are employed during the year. The state reimburses Districts up to \$125 per student. In order for the Driver Education program to break even, the district charges \$135 per student to supplement the state reimbursement.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.241.4.4193.300 Student Fees	67,910	46,040	-21,870	60,837	46,844	-13,993	60,210	60,210	58,590
TOTAL LOCAL FUNDING	67,910	46,040	-21,870	60,837	46,844	-13,993	60,210	60,210	58,590
7.241.4.4321.100 State Reimbursement	55,220	44,825	-10,395	62,125	37,180	-24,945	55,750	55,750	54,250
TOTAL STATE FUNDING	55,220	44,825	-10,395	62,125	37,180	-24,945	55,750	55,750	54,250
TOTAL CURRENT REVENUES	123,130	90,865	-32,265	122,962	84,024	-38,938	115,960	115,960	112,840
7.241.4.7000.000 Estimated Beginning Balance	0	4,209	4,209	0	11,571	11,571	0	0	0
TOTAL DRIVER EDUCATION FUND	123,130	95,074	-28,056	122,962	95,595	-27,367	115,960	115,960	112,840

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.241.5.5420.113 Supervisors and Coordinators	8,765	8,863	-98	8,905	8,821	84	6,044	6,044	6,195
7.241.5.5420.116 Teachers	62,985	46,153	16,832	62,985	50,180	12,806	62,985	62,985	61,104
7.241.5.5420.151 Clerical Personnel	1,025	249	777	4,100	201	3,899	2,784	2,784	2,854
Total Salaries	72,775	55,265	17,510	75,990	59,201	16,789	71,813	71,813	70,153
7.241.5.5420.210 PERSI	7,110	3,029	4,081	7,895	3,531	4,364	7,461	7,461	7,290
7.241.5.5420.220 Social Security Tax	5,567	4,153	1,414	5,813	4,422	1,391	5,493	5,493	5,262
7.241.5.5420.230 Life Insurance	21	21	0	33	22	11	22	22	23
7.241.5.5420.240 Medical Insurance	555	520	35	1,216	541	675	724	724	830
7.241.5.5420.260 Dental Insurance	44	47	-3	106	49	57	64	64	70
7.241.5.5420.270 Worker's Compensation Insurance	33	238	-205	348	369	-21	329	329	470
7.241.5.5420.280 Retirement Sick Leave Benefits	101	357	-256	873	391	482	826	826	884
7.241.5.5420.290 Vision Insurance	15	15	0	30	15	15	20	20	20
Total Fringe Benefits	13,446	8,381	5,065	16,314	9,340	6,974	14,939	14,939	14,849
7.241.5.5420.322 Vehicle Lease or Rental	11,880	8,365	3,515	11,880	7,094	4,786	11,880	11,880	10,330
Total Purchased Services	11,880	8,365	3,515	11,880	7,094	4,786	11,880	11,880	10,330
7.241.5.5420.410 General Supplies	525	408	117	525	729	-204	525	525	525
7.241.5.5420.412 Health Services Supplies	2,500	1,136	1,364	2,500	644	1,856	2,459	2,459	2,500
7.241.5.5420.421 Motor Fuel	3,530	1,900	1,630	3,530	2,841	689	3,529	3,529	3,667
7.241.5.5420.428 Repairs Parts and Supplies	4,331	1,683	2,648	4,331	990	3,341	4,330	4,330	4,331
Total Supplies and Materials	10,886	5,127	5,759	10,886	5,205	5,681	10,843	10,843	11,023
7.241.5.5420.550 Equipment	500	0	500	500	527	-27	500	500	500
Total Capital Objects	500	0	500	500	527	-27	500	500	500
7.241.5.5420.720 Other Insurance	10,143	4,333	5,810	3,892	3,892	0	3,892	3,892	3,892
Total Insurance and Judgment	10,143	4,333	5,810	3,892	3,892	0	3,892	3,892	3,892
Total Community Education Program	119,630	81,470	38,160	119,462	85,260	34,202	113,867	113,867	110,747

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.241.5.6320.393 Indirect Costs	3,500	2,033	1,467	3,500	3,996	-496	2,093	2,093	2,093
Total Purchased Services	3,500	2,033	1,467	3,500	3,996	-496	2,093	2,093	2,093
Total Central Administration Program	3,500	2,033	1,467	3,500	3,996	-496	2,093	2,093	2,093
Total Current Expenditures	123,130	83,503	39,627	122,962	89,255	33,707	115,960	115,960	112,840

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.241.3.3200.000 Actual Year-End Fund Balance	N/A	11,571	N/A	N/A	6,340	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>11,571</u>	<u>11,571</u>	<u>0</u>	<u>6,340</u>	<u>6,340</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>11,571</u>	<u>11,571</u>	<u>0</u>	<u>6,340</u>	<u>6,340</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DRIVER EDUCATION FUND	<u>123,130</u>	<u>95,074</u>	<u>28,056</u>	<u>122,962</u>	<u>95,595</u>	<u>27,367</u>	<u>115,960</u>	<u>115,960</u>	<u>112,840</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 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
2006-2007 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.4.4192.200 Start / Reader Grants	0	-533	-533	10,283	9,706	-577	0	22,565	0
TOTAL LOCAL FUNDING	0	-533	-533	10,283	9,706	-577	0	22,565	0
7.242.4.4319.900 Experimental Grants Revenue	13,901	13,356	-545	11,450	12,079	629	0	20,400	19,723
7.242.4.4329.900 Commission of the Arts Grant	2,000	1,998	-2	15,802	14,838	-964	2,002	7,964	0
7.242.4.4390.000 PERSI Gainsharing	5,000	5,000	0	0	0	0	0	0	0
TOTAL STATE FUNDING	20,901	20,353	-548	27,252	26,916	-336	2,002	28,364	19,723
7.242.4.4459.900 Team Nutrition Grant	21,320	14,602	-6,718	0	0	0	0	0	0
TOTAL FEDERAL FUNDING	21,320	14,602	-6,718	0	0	0	0	0	0
7.242.4.4600.000 Interfund Transfers	0	3	3	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	0	3	3	0	0	0	0	0	0
TOTAL CURRENT REVENUES	42,221	34,425	-7,796	37,535	36,622	-913	2,002	50,929	19,723
TOTAL SPECIAL GRANTS FUND	42,221	34,425	-7,796	37,535	36,622	-913	2,002	50,929	19,723

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5110.159 Food Preparation	3,280	1,115	2,165	0	635	-635	0	2,122	856
Total Salaries	3,280	1,115	2,165	0	635	-635	0	2,122	856
7.242.5.5110.210 PERSI	320	109	211	0	66	-66	0	220	89
7.242.5.5110.220 Social Security Tax	251	85	166	0	48	-48	0	162	65
7.242.5.5110.230 Life Insurance	0	4	-4	0	0	0	0	0	0
7.242.5.5110.240 Medical Insurance	0	216	-216	0	0	0	0	0	0
7.242.5.5110.260 Dental Insurance	0	20	-20	0	0	0	0	0	0
7.242.5.5110.270 Worker's Compensation Insurance	12	4	8	0	3	-3	0	14	6
7.242.5.5110.280 Retirement Sick Leave Benefits	38	13	25	0	7	-7	0	24	11
7.242.5.5110.290 Vision Insurance	0	6	-6	0	0	0	0	0	0
Total Fringe Benefits	621	457	164	0	124	-124	0	420	171
7.242.5.5110.319 Consultants	3,000	2,766	234	2,700	2,317	383	0	2,600	2,253
7.242.5.5110.382 Out-District Travel Allowance	0	0	0	200	157	43	0	200	0
Total Purchased Services	3,000	2,766	234	2,900	2,473	427	0	2,800	2,253
7.242.5.5110.450 Food - School Lunch	7,000	9,018	-2,018	8,550	8,846	-296	0	14,589	15,989
Total Supplies and Materials	7,000	9,018	-2,018	8,550	8,846	-296	0	14,589	15,989
Total Kindergarten Program	13,901	13,356	545	11,450	12,079	-629	0	19,931	19,269

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5120.306 Training or Incentive Grants	0	0	0	950	950	0	0	0	0
7.242.5.5120.396 Inservice Training	5,000	5,000	0	4,500	4,500	0	0	11,393	0
Total Purchased Services	5,000	5,000	0	5,450	5,450	0	0	11,393	0
7.242.5.5120.410 General Supplies	0	0	0	1,300	1,295	5	0	1,995	0
7.242.5.5120.430 Library Books	0	0	0	2,000	2,005	-5	0	0	0
Total Supplies and Materials	0	0	0	3,300	3,300	0	0	1,995	0
Total Elementary Program	5,000	5,000	0	8,750	8,750	0	0	13,388	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5150.116 Teachers	1,453	1,453	0	0	0	0	0	0	0
7.242.5.5150.154 Maintenance Personnel	0	0	0	0	0	0	0	167	0
Total Salaries	<u>1,453</u>	<u>1,453</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>167</u>	<u>0</u>
7.242.5.5150.210 PERSI	142	142	0	0	0	0	0	17	0
7.242.5.5150.220 Social Security Tax	110	111	-1	0	0	0	0	13	0
7.242.5.5150.270 Worker's Compensation Insurance	6	7	-1	0	0	0	0	1	0
7.242.5.5150.280 Retirement Sick Leave Benefits	17	17	0	0	0	0	0	2	0
Total Fringe Benefits	<u>275</u>	<u>276</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>33</u>	<u>0</u>
7.242.5.5150.306 Training or Incentive Grants	11,061	4,368	6,693	0	0	0	0	0	0
7.242.5.5150.396 Inservice Training	780	759	21	0	0	0	0	0	0
Total Purchased Services	<u>11,841</u>	<u>5,127</u>	<u>6,714</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7.242.5.5150.410 General Supplies	0	0	0	0	0	0	0	2,500	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>0</u>
7.242.5.5150.550 Equipment	0	0	0	0	0	0	0	2,000	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>0</u>
Total Secondary Program	<u>13,569</u>	<u>6,857</u>	<u>6,712</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,700</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5170.116 Teachers	1,682	1,682	0	1,674	1,545	129	1,673	1,797	0
7.242.5.5170.135 Other Special Programs	0	0	0	4,176	4,176	0	0	1,000	0
Total Salaries	<u>1,682</u>	<u>1,682</u>	<u>0</u>	<u>5,850</u>	<u>5,721</u>	<u>129</u>	<u>1,673</u>	<u>2,797</u>	<u>0</u>
7.242.5.5170.210 PERSI	164	164	0	608	594	14	174	291	0
7.242.5.5170.220 Social Security Tax	129	124	5	448	382	66	125	212	0
7.242.5.5170.270 Worker's Compensation Insurance	6	8	-2	26	42	-16	11	19	0
7.242.5.5170.280 Retirement Sick Leave Benefits	19	19	0	67	66	1	19	32	0
Total Fringe Benefits	<u>318</u>	<u>316</u>	<u>2</u>	<u>1,149</u>	<u>1,084</u>	<u>65</u>	<u>329</u>	<u>554</u>	<u>0</u>
7.242.5.5170.310 Professional and Technical Services	0	0	0	465	0	465	0	0	0
7.242.5.5170.382 Out-District Travel Allowance	0	0	0	3,800	3,748	52	0	892	0
7.242.5.5170.396 Inservice Training	0	0	0	2,567	2,351	216	0	0	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,832</u>	<u>6,099</u>	<u>733</u>	<u>0</u>	<u>892</u>	<u>0</u>
7.242.5.5170.410 General Supplies	0	0	0	1,732	1,699	33	0	3,721	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,732</u>	<u>1,699</u>	<u>33</u>	<u>0</u>	<u>3,721</u>	<u>0</u>
Total Alternate School Program	<u>2,000</u>	<u>1,998</u>	<u>2</u>	<u>15,563</u>	<u>14,603</u>	<u>960</u>	<u>2,002</u>	<u>7,964</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SPECIAL GRANTS FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5210.440 Textbooks	48	48	0	0	0	0	0	0	0
Total Supplies and Materials	48	48	0	0	0	0	0	0	0
7.242.5.5210.540 Remodeling	7,703	7,700	3	0	0	0	0	0	0
Total Capital Objects	7,703	7,700	3	0	0	0	0	0	0
Total Special Education Program	7,751	7,748	3	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5220.410 General Supplies	0	-533	533	1,533	956	577	0	1,977	0
Total Supplies and Materials	0	-533	533	1,533	956	577	0	1,977	0
Total Preschool Handicapped Program	0	-533	533	1,533	956	577	0	1,977	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SPECIAL GRANTS FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.5420.396 Inservice Training	0	0	0	0	0	0	0	2,500	0
Total Purchased Services	0	0	0	0	0	0	0	2,500	0
Total Community Education Program	0	0	0	0	0	0	0	2,500	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.242.5.6320.393 Indirect Costs	0	0	0	239	234	5	0	469	454
Total Purchased Services	0	0	0	239	234	5	0	469	454
Total Central Administration Program	0	0	0	239	234	5	0	469	454
Total Current Expenditures	42,221	34,425	7,796	37,535	36,622	913	2,002	50,929	19,723
TOTAL SPECIAL GRANTS FUND	42,221	34,425	7,796	37,535	36,622	913	2,002	50,929	19,723

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 243

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND

DESCRIPTION

This fund provides for additional equipment, supplies, professional development, and instructor contracts for time beyond the normal contract year for state-approved professional-technical programs. This includes annual reimbursement for state-approved professional-technical programs, one-time grants, and other revenues available from the Idaho Division of Professional-Technical Education. The District may receive reimbursement for qualified expenditures. This fund also provides for approved Gateway Professional-Technical School / Academy programs. The Professional-Technical School programs are funded by the Idaho Division of Professional-Technical Education and are based on Average Daily Attendance (A.D.A.) x 0.33

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
2006-2007 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.243.4.4324.400 Professional Technical Revenue	310,859	293,670	-17,189	382,282	355,866	-26,416	366,582	366,385	371,385
7.243.4.4329.900 Other State Revenue	40,000	40,000	0	40,000	40,000	0	40,000	40,000	40,000
TOTAL STATE FUNDING	350,859	333,670	-17,189	422,282	395,866	-26,416	406,582	406,385	411,385
7.243.4.4600.000 Interfund Transfers	45,598	46,762	1,164	46,664	46,757	93	47,417	47,417	50,062
TOTAL OTHER FUNDING SOURCES	45,598	46,762	1,164	46,664	46,757	93	47,417	47,417	50,062
TOTAL CURRENT REVENUES	396,457	380,432	-16,025	468,946	442,622	-26,324	453,999	453,802	461,447
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	396,457	380,432	-16,025	468,946	442,622	-26,324	453,999	453,802	461,447

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.243.5.5190.116 Teachers	0	0	0	0	0	0	0	0	15,000
7.243.5.5190.133 Stipends and Extra Days - Regular	41,365	41,268	97	53,317	53,625	-308	40,297	38,096	39,578
7.243.5.5190.186 Substitute Teachers	5,375	3,273	2,103	4,080	3,350	731	4,000	4,000	5,000
7.243.5.5190.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	0	150
Total Salaries	46,740	44,541	2,199	57,397	56,975	422	44,297	42,096	59,728
7.243.5.5190.210 PERSI	4,041	4,075	-34	5,535	5,572	-37	4,187	3,958	5,686
7.243.5.5190.220 Social Security Tax	3,585	2,983	602	4,075	3,806	269	3,322	3,214	4,569
7.243.5.5190.230 Life Insurance	0	0	0	0	0	0	0	0	40
7.243.5.5190.240 Medical Insurance	0	0	0	0	0	0	0	0	1,808
7.243.5.5190.260 Dental Insurance	0	0	0	0	0	0	0	0	178
7.243.5.5190.270 Worker's Compensation Insurance	168	191	-23	245	366	-121	297	282	400
7.243.5.5190.280 Retirement Sick Leave Benefits	476	474	2	613	617	-4	463	438	690
7.243.5.5190.290 Vision Insurance	0	0	0	0	0	0	0	0	48
Total Fringe Benefits	8,270	7,723	547	10,468	10,361	107	8,269	7,892	13,419
7.243.5.5190.310 Professional and Technical Services	0	0	0	8,208	8,208	0	8,208	0	0
7.243.5.5190.319 Consultants	2,681	2,681	0	7,227	2,227	5,000	29,625	37,449	19,426
7.243.5.5190.381 In-District Travel Allowance	100	100	0	300	100	200	100	100	100
7.243.5.5190.382 Out-District Travel Allowance	32,003	29,341	2,662	41,440	27,115	14,325	49,351	48,307	47,104
7.243.5.5190.391 Professional Dues and Fees	2,500	137	2,363	7,445	7,245	200	6,300	6,300	1,500
Total Purchased Services	37,284	32,259	5,025	64,620	44,895	19,725	93,584	92,156	68,130
7.243.5.5190.410 General Supplies	130,036	127,554	2,482	149,099	133,956	15,143	105,894	115,325	108,947
7.243.5.5190.415 One-Time Supplies	0	0	0	2,000	2,000	0	0	0	0
Total Supplies and Materials	130,036	127,554	2,482	151,099	135,956	15,143	105,894	115,325	108,947
7.243.5.5190.550 Equipment	58,473	51,849	6,624	57,339	67,033	-9,694	74,262	68,640	80,593
7.243.5.5190.555 Mini Grants Equipment	0	0	0	2,000	2,072	-72	0	0	0
Total Capital Objects	58,473	51,849	6,624	59,339	69,105	-9,766	74,262	68,640	80,593
7.243.5.5190.712 Liability Insurance	715	658	57	700	0	700	750	750	450
Total Insurance and Judgment	715	658	57	700	0	700	750	750	450
Total Vocational-Technical Program	281,518	264,583	16,935	343,623	317,292	26,331	327,056	326,859	331,267

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.243.5.6210.113 Supervisors and Coordinators	64,628	65,484	-856	72,628	73,265	-637	73,345	73,345	75,930
7.243.5.6210.151 Clerical Personnel	22,224	22,222	2	22,998	22,886	112	23,343	22,051	23,809
7.243.5.6210.199 Personal Leave Reimbursement	0	188	-188	75	-163	238	75	75	75
Total Salaries	86,852	87,894	-1,042	95,701	95,989	-288	96,763	95,471	99,814
7.243.5.6210.210 PERSI	8,485	8,729	-244	9,943	10,014	-71	10,054	9,920	10,372
7.243.5.6210.220 Social Security Tax	6,644	6,685	-41	7,321	7,284	37	7,258	7,159	7,636
7.243.5.6210.230 Life Insurance	191	195	-4	201	206	-5	208	208	224
7.243.5.6210.240 Medical Insurance	6,235	6,072	163	6,787	6,341	446	7,073	7,073	6,362
7.243.5.6210.260 Dental Insurance	532	550	-18	602	572	30	591	591	626
7.243.5.6210.270 Worker's Compensation Insurance	328	398	-70	440	636	-196	648	639	670
7.243.5.6210.280 Retirement Sick Leave Benefits	999	1,027	-28	1,100	1,109	-9	1,113	1,098	1,257
7.243.5.6210.290 Vision Insurance	178	177	1	178	178	0	185	185	169
7.243.5.6210.296 Other Employee Benefits	1,400	1,000	400	0	0	0	0	0	0
Total Fringe Benefits	24,992	24,835	157	26,572	26,340	232	27,130	26,873	27,316
7.243.5.6210.381 In-District Travel Allowance	425	425	0	450	432	18	450	450	450
7.243.5.6210.382 Out-District Travel Allowance	2,070	2,070	0	2,000	1,998	2	2,000	2,000	2,000
Total Purchased Services	2,495	2,495	0	2,450	2,430	20	2,450	2,450	2,450
7.243.5.6210.410 General Supplies	600	625	-25	600	572	28	600	600	600
Total Supplies and Materials	600	625	-25	600	572	28	600	600	600
Total Instructional Improvement Program	114,939	115,849	-910	125,323	125,331	-8	126,943	125,394	130,180

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.243.5.6910.196 Awards and Bonuses	0	0	0	0	0	0	0	1,292	0
Total Salaries	0	0	0	0	0	0	0	1,292	0
7.243.5.6910.210 PERSI	0	0	0	0	0	0	0	134	0
7.243.5.6910.220 Social Security Tax	0	0	0	0	0	0	0	99	0
7.243.5.6910.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	9	0
7.243.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	15	0
Total Fringe Benefits	0	0	0	0	0	0	0	257	0
Total Other Support Services Program	0	0	0	0	0	0	0	1,549	0
Total Current Expenditures	396,457	380,432	16,025	468,946	442,622	26,324	453,999	453,802	461,447
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	396,457	380,432	16,025	468,946	442,622	26,324	453,999	453,802	461,447

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 245

STATE TECHNOLOGY FUND

DESCRIPTION

The District receives a Technology Grant from the State of Idaho each year. This is used to maintain current network and internet services as well as individual computer systems.

SPECIAL NOTES

During Fiscal Year 2005, Technology funds were utilized within the District to maintain existing network services. This includes our wide area and local area networks. It also maintained security systems for the networks including anti-virus protection, intrusion detection, spam filtering, and Novell networking programs. Technology funds were also used to maintain the work order system, service vehicles and provide training for staff.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.245.4.4319.900 Other State Support	351,655	292,136	-59,519	302,391	290,660	-11,731	320,697	324,730	313,763
TOTAL STATE FUNDING	351,655	292,136	-59,519	302,391	290,660	-11,731	320,697	324,730	313,763
TOTAL CURRENT REVENUES	351,655	292,136	-59,519	302,391	290,660	-11,731	320,697	324,730	313,763
7.245.4.7000.000 Estimated Beginning Balance	0	60,591	60,591	0	12,069	12,069	0	0	0
TOTAL STATE TECHNOLOGY FUND	351,655	352,727	1,072	302,391	302,729	338	320,697	324,730	313,763

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

STATE TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.245.5.5120.410 General Supplies	22,400	22,396	4	9,008	8,219	789	7,681	17,681	10,000
Total Supplies and Materials	22,400	22,396	4	9,008	8,219	789	7,681	17,681	10,000
7.245.5.5120.550 Equipment	27,328	27,264	64	19,145	15,499	3,646	7,000	12,533	27,200
Total Capital Objects	27,328	27,264	64	19,145	15,499	3,646	7,000	12,533	27,200
Total Elementary Program	49,728	49,660	68	28,153	23,718	4,435	14,681	30,214	37,200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

STATE TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.245.5.5150.410 General Supplies	0	-27	27	0	0	0	0	0	0
Total Supplies and Materials	0	-27	27	0	0	0	0	0	0
Total Secondary Program	0	-27	27	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.245.5.6230.154 Maintenance Personnel	29,550	34,202	-4,652	86,378	89,253	-2,875	101,926	91,926	84,317
7.245.5.6230.199 Personal Leave Reimbursement	0	80	-80	0	40	-40	0	0	0
Total Salaries	29,550	34,282	-4,732	86,378	89,293	-2,915	101,926	91,926	84,317
7.245.5.6230.210 PERSI	2,887	3,053	-166	8,975	8,306	669	13,199	13,199	8,761
7.245.5.6230.220 Social Security Tax	2,261	2,576	-315	6,608	6,788	-180	9,718	9,718	6,324
7.245.5.6230.230 Life Insurance	69	74	-5	225	219	6	300	300	188
7.245.5.6230.240 Medical Insurance	3,700	3,617	83	10,864	10,579	285	14,485	14,485	10,375
7.245.5.6230.260 Dental Insurance	290	328	-38	978	955	23	1,300	1,300	865
7.245.5.6230.270 Worker's Compensation Insurance	955	1,140	-185	3,325	4,957	-1,632	4,890	4,890	5,135
7.245.5.6230.280 Retirement Sick Leave Benefits	340	359	-19	993	920	73	1,461	1,461	1,062
7.245.5.6230.290 Vision Insurance	102	106	-4	304	298	6	406	406	260
Total Fringe Benefits	10,604	11,252	-648	32,272	33,021	-749	45,759	45,759	32,970
7.245.5.6230.319 Consultants	5,570	5,647	-77	0	0	0	2,000	2,000	2,000
7.245.5.6230.325 Repair and Maintenance (Contracted)	152,590	138,674	13,916	147,857	139,371	8,486	139,331	139,331	140,276
7.245.5.6230.361 Computer Service Expenses	613	1,293	-680	0	0	0	2,000	2,000	2,000
7.245.5.6230.381 In-District Travel Allowance	5,000	4,852	148	5,000	4,509	491	5,000	5,000	5,000
7.245.5.6230.382 Out-District Travel Allowance	5,000	2,686	2,314	1,000	211	789	5,000	3,500	5,000
7.245.5.6230.396 Inservice Training	3,000	3,348	-348	931	931	0	3,000	3,000	3,000
Total Purchased Services	171,773	156,499	15,274	154,788	145,022	9,766	156,331	154,831	157,276
7.245.5.6230.481 Equipment Repair (Non-Contracted)	80,000	79,897	103	0	0	0	0	0	0
Total Supplies and Materials	80,000	79,897	103	0	0	0	0	0	0
7.245.5.6230.552 Technology Equipment	10,000	9,094	906	800	709	91	2,000	2,000	2,000
Total Capital Objects	10,000	9,094	906	800	709	91	2,000	2,000	2,000
Total Instruction-Related Technology Program	301,927	291,024	10,903	274,238	268,045	6,193	306,016	294,516	276,563
Total Current Expenditures	351,655	340,658	10,997	302,391	291,763	10,628	320,697	324,730	313,763

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.245.3.3200.000 Actual Year-End Fund Balance	N/A	12,069	N/A	N/A	10,966	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>12,069</u>	<u>12,069</u>	<u>0</u>	<u>10,966</u>	<u>10,966</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>12,069</u>	<u>12,069</u>	<u>0</u>	<u>10,966</u>	<u>10,966</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE TECHNOLOGY FUND	<u><u>351,655</u></u>	<u><u>352,727</u></u>	<u><u>-1,072</u></u>	<u><u>302,391</u></u>	<u><u>302,729</u></u>	<u><u>-338</u></u>	<u><u>320,697</u></u>	<u><u>324,730</u></u>	<u><u>313,763</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 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) provide professional development opportunities for the faculty, staff and community members.

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.246.4.4329.900 Substance Abuse Prevention	213,308	210,876	-2,432	192,145	180,553	-11,592	187,257	198,849	199,874
TOTAL STATE FUNDING	<u>213,308</u>	<u>210,876</u>	<u>-2,432</u>	<u>192,145</u>	<u>180,553</u>	<u>-11,592</u>	<u>187,257</u>	<u>198,849</u>	<u>199,874</u>
7.246.4.4600.000 Interfund Transfers	0	1,917	1,917	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>1,917</u>	<u>1,917</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>213,308</u>	<u>212,792</u>	<u>-516</u>	<u>192,145</u>	<u>180,553</u>	<u>-11,592</u>	<u>187,257</u>	<u>198,849</u>	<u>199,874</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u><u>213,308</u></u>	<u><u>212,792</u></u>	<u><u>-516</u></u>	<u><u>192,145</u></u>	<u><u>180,553</u></u>	<u><u>-11,592</u></u>	<u><u>187,257</u></u>	<u><u>198,849</u></u>	<u><u>199,874</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.246.5.5120.152 Instructional Assistants	0	0	0	0	0	0	0	29,755	42,000
7.246.5.5120.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	200	0
Total Salaries	0	0	0	0	0	0	0	29,955	42,000
7.246.5.5120.210 PERSI	0	0	0	0	0	0	0	1,866	4,284
7.246.5.5120.220 Social Security Tax	0	0	0	0	0	0	0	2,291	3,087
7.246.5.5120.230 Life Insurance	0	0	0	0	0	0	0	75	0
7.246.5.5120.240 Medical Insurance	0	0	0	0	0	0	0	3,773	0
7.246.5.5120.260 Dental Insurance	0	0	0	0	0	0	0	339	0
7.246.5.5120.270 Worker's Compensation Insurance	0	-5	5	0	0	0	0	200	277
7.246.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	206	521
7.246.5.5120.290 Vision Insurance	0	0	0	0	0	0	0	96	0
Total Fringe Benefits	0	-5	5	0	0	0	0	8,846	8,169
Total Elementary Program	0	-5	5	0	0	0	0	38,801	50,169

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.246.5.5150.131 Saturday School Teachers	7,000	6,348	652	7,000	6,041	959	7,000	8,760	7,500
Total Salaries	7,000	6,348	652	7,000	6,041	959	7,000	8,760	7,500
7.246.5.5150.210 PERSI	684	425	259	727	412	315	727	910	765
7.246.5.5150.220 Social Security Tax	536	464	72	536	462	75	536	670	551
7.246.5.5150.270 Worker's Compensation Insurance	26	34	-8	32	41	-9	32	59	50
7.246.5.5150.280 Retirement Sick Leave Benefits	80	50	30	80	46	34	80	101	93
Total Fringe Benefits	1,326	973	353	1,375	959	416	1,375	1,740	1,459
7.246.5.5150.396 Inservice Training	0	0	0	0	0	0	0	16,895	9,000
Total Purchased Services	0	0	0	0	0	0	0	16,895	9,000
Total Secondary Program	8,326	7,320	1,006	8,375	7,000	1,375	8,375	27,395	17,959

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.246.5.6110.118 Counselors	65,000	73,429	-8,429	3,000	9,081	-6,081	3,000	33,780	40,099
7.246.5.6110.199 Personal Leave Reimbursement	0	211	-211	0	-81	81	250	325	0
Total Salaries	65,000	73,640	-8,640	3,000	9,000	-6,000	3,250	34,105	40,099
7.246.5.6110.210 PERSI	6,350	7,230	-880	312	948	-636	338	3,544	4,090
7.246.5.6110.220 Social Security Tax	4,972	5,374	-402	230	669	-439	249	2,606	2,947
7.246.5.6110.230 Life Insurance	0	144	-144	0	-6	6	0	75	81
7.246.5.6110.240 Medical Insurance	0	7,042	-7,042	0	-293	293	0	3,773	3,615
7.246.5.6110.260 Dental Insurance	0	646	-646	0	-27	27	0	339	356
7.246.5.6110.270 Worker's Compensation Insurance	245	335	-90	14	72	-58	15	228	265
7.246.5.6110.280 Retirement Sick Leave Benefits	748	848	-100	34	105	-71	37	392	497
7.246.5.6110.290 Vision Insurance	0	203	-203	0	-8	8	0	96	96
Total Fringe Benefits	12,315	21,820	-9,505	590	1,460	-870	639	11,053	11,947
7.246.5.6110.410 General Supplies	1,000	730	270	0	0	0	0	0	0
Total Supplies and Materials	1,000	730	270	0	0	0	0	0	0
Total Attendance, Guidance And Health Program	78,315	96,190	-17,875	3,590	10,459	-6,869	3,889	45,158	52,046

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.246.5.6210.113 Supervisors and Coordinators	0	0	0	58,840	50,513	8,327	67,840	0	0
Total Salaries	0	0	0	58,840	50,513	8,327	67,840	0	0
7.246.5.6210.210 PERSI	0	0	0	6,113	5,263	850	7,049	0	0
7.246.5.6210.220 Social Security Tax	0	0	0	4,501	3,850	652	5,190	0	0
7.246.5.6210.230 Life Insurance	0	0	0	144	122	22	0	0	0
7.246.5.6210.240 Medical Insurance	0	0	0	3,621	2,954	667	0	0	0
7.246.5.6210.260 Dental Insurance	0	0	0	325	266	59	0	0	0
7.246.5.6210.270 Worker's Compensation Insurance	0	0	0	269	303	-34	310	0	0
7.246.5.6210.280 Retirement Sick Leave Benefits	0	0	0	677	583	94	780	0	0
7.246.5.6210.290 Vision Insurance	0	0	0	101	83	18	0	0	0
Total Fringe Benefits	0	0	0	15,751	13,422	2,329	13,329	0	0
7.246.5.6210.310 Professional and Technical Services	54,000	54,000	0	54,000	54,000	0	54,000	54,000	54,000
7.246.5.6210.381 In-District Travel Allowance	2,500	1,083	1,417	2,500	64	2,436	0	0	0
7.246.5.6210.392 Student Activity Support	12,297	6,553	5,744	8,000	6,447	1,553	8,000	4,500	4,500
7.246.5.6210.396 Inservice Training	49,870	39,880	9,990	33,994	31,887	2,107	26,324	21,945	13,000
Total Purchased Services	118,667	101,516	17,151	98,494	92,398	6,096	88,324	80,445	71,500
7.246.5.6210.410 General Supplies	3,500	3,388	112	2,595	2,257	338	1,000	2,840	3,800
Total Supplies and Materials	3,500	3,388	112	2,595	2,257	338	1,000	2,840	3,800
Total Instructional Improvement Program	122,167	104,903	17,264	175,680	158,590	17,090	170,493	83,285	75,300

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.246.5.6320.393 Indirect Costs	4,500	4,385	115	4,500	4,503	-3	4,500	4,210	4,400
Total Purchased Services	<u>4,500</u>	<u>4,385</u>	<u>115</u>	<u>4,500</u>	<u>4,503</u>	<u>-3</u>	<u>4,500</u>	<u>4,210</u>	4,400
Total Central Administration Program	<u>4,500</u>	<u>4,385</u>	<u>115</u>	<u>4,500</u>	<u>4,503</u>	<u>-3</u>	<u>4,500</u>	<u>4,210</u>	4,400
Total Current Expenditures	<u>213,308</u>	<u>212,792</u>	<u>516</u>	<u>192,145</u>	<u>180,553</u>	<u>11,592</u>	<u>187,257</u>	<u>198,849</u>	199,874
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u>213,308</u>	<u>212,792</u>	<u>516</u>	<u>192,145</u>	<u>180,553</u>	<u>11,592</u>	<u>187,257</u>	<u>198,849</u>	199,874

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 251

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND

DESCRIPTION

Title I-A ESEA provides financial assistance to the District to meet academic needs of educationally disadvantaged children in eligible schools. Programs are in place in 12 elementary schools, Alameda Center and Teen Parent. Funding is used to provide supplemental instruction to improve achievement in the basic and more advanced skills in reading and math.

Any Title I eligible school exceeding a 40% poverty level may elect to develop a school-wide plan enabling the school to use the Title I-A allocation to improve instruction and learning for all students.

SPECIAL NOTES

The Title I-A ESEA programs in School District No. 25 focus on instruction in reading/language arts and mathematics. At the elementary level, Title I-A ESEA provides a structured, balanced approach to reading/language arts that supports the school district's reading program. Currently, three Title I-A elementary schools have Reading Recovery trained Title I staff. Instruction in mathematics emphasize problem solving and mathematical concept development.

Title I-A ESEA instructional assistance supplements programs offered by the regular curriculum. Funds are used to hire additional teachers for staff development, and for the purchase of instructional materials and/or equipment necessary to carry out the special programs.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.4.4451.100 ESEA Title I Revenue	2,422,417	1,973,891	-448,526	2,539,150	2,325,912	-213,238	2,260,556	2,473,691	2,269,393
TOTAL FEDERAL FUNDING	2,422,417	1,973,891	-448,526	2,539,150	2,325,912	-213,238	2,260,556	2,473,691	2,269,393
TOTAL CURRENT REVENUES	2,422,417	1,973,891	-448,526	2,539,150	2,325,912	-213,238	2,260,556	2,473,691	2,269,393
7.251.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	0	0	173,813
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	2,422,417	1,973,891	-448,526	2,539,150	2,325,912	-213,238	2,260,556	2,473,691	2,443,206

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.5120.116 Teachers	1,139,300	994,742	144,558	1,416,138	1,358,510	57,628	1,264,499	1,404,983	1,530,362
7.251.5.5120.152 Instructional Assistants	352,564	202,075	150,489	124,903	115,348	9,555	126,250	92,930	0
7.251.5.5120.186 Substitute Teachers	20,000	16,478	3,522	25,000	16,804	8,196	10,000	10,000	0
7.251.5.5120.199 Personal Leave Reimbursement	3,000	3,395	-395	12,817	5,925	6,892	5,899	5,899	0
Total Salaries	1,514,864	1,216,690	298,174	1,578,858	1,496,586	82,272	1,406,648	1,513,812	1,530,362
7.251.5.5120.210 PERSI	146,048	110,120	35,928	165,918	148,018	17,900	145,111	155,758	159,005
7.251.5.5120.220 Social Security Tax	115,887	89,276	26,611	124,003	110,724	13,279	107,608	115,447	114,777
7.251.5.5120.230 Life Insurance	3,024	2,574	450	2,920	3,330	-410	3,150	3,075	2,882
7.251.5.5120.240 Medical Insurance	147,874	125,265	22,609	144,910	159,024	-14,114	152,096	154,685	159,451
7.251.5.5120.260 Dental Insurance	13,235	11,466	1,769	13,060	14,235	-1,175	13,650	13,899	13,294
7.251.5.5120.270 Worker's Compensation Insurance	5,756	5,583	173	7,457	10,392	-2,935	6,429	10,112	10,253
7.251.5.5120.280 Retirement Sick Leave Benefits	17,192	12,874	4,318	18,352	16,457	1,895	16,177	17,240	19,283
7.251.5.5120.290 Vision Insurance	4,259	3,642	617	4,059	4,553	-494	4,259	3,951	3,996
Total Fringe Benefits	453,275	360,800	92,475	480,679	466,732	13,947	448,480	474,167	482,941
7.251.5.5120.381 In-District Travel Allowance	0	0	0	2,000	0	2,000	2,000	2,000	0
Total Purchased Services	0	0	0	2,000	0	2,000	2,000	2,000	0
7.251.5.5120.410 General Supplies	116,578	104,381	12,197	108,000	60,387	47,613	50,000	112,286	0
Total Supplies and Materials	116,578	104,381	12,197	108,000	60,387	47,613	50,000	112,286	0
7.251.5.5120.550 Equipment	23,077	25,718	-2,641	16,000	6,276	9,724	5,000	5,000	0
Total Capital Objects	23,077	25,718	-2,641	16,000	6,276	9,724	5,000	5,000	0
Total Elementary Program	2,107,794	1,707,589	400,205	2,185,537	2,029,981	155,556	1,912,128	2,107,265	2,013,303

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.5150.116 Teachers	0	0	0	13,300	22,610	-9,310	14,039	22,000	65,924
7.251.5.5150.186 Substitute Teachers	0	0	0	540	0	540	350	0	10,000
7.251.5.5150.199 Personal Leave Reimbursement	0	0	0	163	130	33	0	0	325
Total Salaries	0	0	0	14,003	22,740	-8,737	14,389	22,000	76,249
7.251.5.5150.210 PERSI	0	0	0	1,399	2,434	-1,035	1,459	2,285	6,884
7.251.5.5150.220 Social Security Tax	0	0	0	1,072	1,783	-711	1,101	1,710	5,718
7.251.5.5150.230 Life Insurance	0	0	0	36	56	-20	38	75	150
7.251.5.5150.240 Medical Insurance	0	0	0	1,811	2,654	-843	1,811	3,773	8,300
7.251.5.5150.260 Dental Insurance	0	0	0	163	240	-77	162	339	692
7.251.5.5150.270 Worker's Compensation Insurance	0	0	0	65	160	-95	66	149	511
7.251.5.5150.280 Retirement Sick Leave Benefits	0	0	0	162	269	-107	161	253	835
7.251.5.5150.290 Vision Insurance	0	0	0	51	78	-27	51	96	208
Total Fringe Benefits	0	0	0	4,759	7,675	-2,916	4,849	8,680	23,298
7.251.5.5150.310 Professional and Technical Services	13,607	13,607	0	16,523	16,523	0	16,500	16,408	16,000
Total Purchased Services	13,607	13,607	0	16,523	16,523	0	16,500	16,408	16,000
Total Secondary Program	13,607	13,607	0	35,285	46,939	-11,654	35,738	47,088	115,547

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.6210.113 Supervisors and Coordinators	62,183	62,183	0	63,155	63,155	0	63,787	63,787	65,600
7.251.5.6210.151 Clerical Personnel	20,475	21,170	-695	22,700	22,421	279	22,922	21,778	23,575
7.251.5.6210.199 Personal Leave Reimbursement	260	33	228	525	0	525	0	160	390
Total Salaries	82,918	83,386	-468	86,380	85,576	804	86,709	85,725	89,565
7.251.5.6210.210 PERSI	8,101	8,264	-163	8,974	8,848	126	9,009	8,700	9,306
7.251.5.6210.220 Social Security Tax	6,343	6,320	23	6,607	6,584	23	6,634	6,646	6,717
7.251.5.6210.230 Life Insurance	210	200	10	216	206	10	200	200	225
7.251.5.6210.240 Medical Insurance	7,042	6,257	785	6,337	6,325	12	6,337	6,603	8,300
7.251.5.6210.260 Dental Insurance	646	570	76	571	570	1	569	594	692
7.251.5.6210.270 Worker's Compensation Insurance	315	377	-62	398	592	-194	397	561	601
7.251.5.6210.280 Retirement Sick Leave Benefits	954	965	-11	993	980	13	998	964	1,129
7.251.5.6210.290 Vision Insurance	202	182	20	177	177	0	177	169	208
Total Fringe Benefits	23,813	23,135	678	24,273	24,281	-8	24,321	24,437	27,178
7.251.5.6210.382 Out-District Travel Allowance	10,000	6,747	3,253	5,000	0	5,000	3,000	5,000	0
7.251.5.6210.396 Inservice Training	111,000	66,854	44,146	110,000	62,062	47,938	106,000	115,664	113,810
Total Purchased Services	121,000	73,601	47,399	115,000	62,062	52,938	109,000	120,664	113,810
Total Instructional Improvement Program	227,731	180,122	47,609	225,653	171,920	53,733	220,030	230,826	230,553

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.6320.393 Indirect Costs	51,368	50,970	398	52,601	47,629	4,972	48,635	50,759	59,842
Total Purchased Services	51,368	50,970	398	52,601	47,629	4,972	48,635	50,759	59,842
Total Central Administration Program	51,368	50,970	398	52,601	47,629	4,972	48,635	50,759	59,842

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.6810.345 Transportation Services (Contracted)	0	0	0	16,000	15,296	704	20,000	0	0
Total Purchased Services	0	0	0	16,000	15,296	704	20,000	0	0
Total Pupil To School Transportation Program	0	0	0	16,000	15,296	704	20,000	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.6910.196 Awards and Bonuses	0	0	0	0	0	0	0	11,725	0
Total Salaries	0	0	0	0	0	0	0	11,725	0
7.251.5.6910.210 PERSI	0	0	0	0	0	0	0	1,148	0
7.251.5.6910.220 Social Security Tax	0	0	0	0	0	0	0	897	0
7.251.5.6910.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	79	0
7.251.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	127	0
Total Fringe Benefits	0	0	0	0	0	0	0	2,251	0
Total Other Support Services Program	0	0	0	0	0	0	0	13,976	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.251.5.7200.116 Teachers	0	0	0	2,000	695	1,305	2,000	1,000	1,000
Total Salaries	0	0	0	2,000	695	1,305	2,000	1,000	1,000
7.251.5.7200.210 PERSI	0	0	0	208	41	167	208	104	104
7.251.5.7200.220 Social Security Tax	0	0	0	153	50	103	153	77	75
7.251.5.7200.270 Worker's Compensation Insurance	0	0	0	10	5	5	9	7	7
7.251.5.7200.280 Retirement Sick Leave Benefits	0	0	0	23	5	18	23	12	13
Total Fringe Benefits	0	0	0	394	100	294	393	200	199
7.251.5.7200.383 Parent Activities Travel	21,917	21,604	313	21,680	13,352	8,328	21,632	22,577	22,762
Total Purchased Services	21,917	21,604	313	21,680	13,352	8,328	21,632	22,577	22,762
Total Parent Activities Program	21,917	21,604	313	24,074	14,148	9,926	24,025	23,777	23,961
Total Current Expenditures	2,422,417	1,973,891	448,526	2,539,150	2,325,912	213,238	2,260,556	2,473,691	2,443,206
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	2,422,417	1,973,891	448,526	2,539,150	2,325,912	213,238	2,260,556	2,473,691	2,443,206

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUNDS 257, 258

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

DESCRIPTION

Title VI-B funds are authorized under the Individuals With Disabilities Education Act. These funds are to be used to pay for "excess costs", required by I.D.E.A., for educating students with disabilities.

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

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.257.4.4430.000 Title VI-B - Restricted	2,505,400	1,950,574	-554,826	2,846,935	2,425,833	-421,102	2,579,083	2,938,302	2,415,564
7.257.4.4456.600 Title VI-B Capacity Build	42,119	0	-42,119	28,276	0	-28,276	0	0	0
TOTAL FEDERAL FUNDING	<u>2,547,519</u>	<u>1,950,574</u>	<u>-596,945</u>	<u>2,875,211</u>	<u>2,425,833</u>	<u>-449,378</u>	<u>2,579,083</u>	<u>2,938,302</u>	<u>2,415,564</u>
TOTAL CURRENT REVENUES	<u>2,547,519</u>	<u>1,950,574</u>	<u>-596,945</u>	<u>2,875,211</u>	<u>2,425,833</u>	<u>-449,378</u>	<u>2,579,083</u>	<u>2,938,302</u>	<u>2,415,564</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u><u>2,547,519</u></u>	<u><u>1,950,574</u></u>	<u><u>-596,945</u></u>	<u><u>2,875,211</u></u>	<u><u>2,425,833</u></u>	<u><u>-449,378</u></u>	<u><u>2,579,083</u></u>	<u><u>2,938,302</u></u>	<u><u>2,415,564</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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**TITLE VI-B, IDEA - SCHOOL-AGE FUND
SPECIAL EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.257.5.5210.116 Teachers	143,020	108,860	34,160	220,087	155,780	64,307	206,846	252,502	181,423
7.257.5.5210.152 Instructional Assistants	987,020	853,188	133,832	1,134,416	1,015,434	118,982	1,112,232	1,119,855	1,115,353
7.257.5.5210.182 Substitute Instructional Assistants	38,570	0	38,570	91,066	38,570	52,496	40,000	58,720	0
7.257.5.5210.199 Personal Leave Reimbursement	2,275	3,448	-1,173	4,255	3,555	700	8,710	8,710	9,790
Total Salaries	1,170,885	965,495	205,390	1,449,824	1,213,339	236,485	1,367,788	1,439,787	1,306,566
7.257.5.5210.210 PERSI	109,265	91,233	18,032	141,175	118,888	22,287	137,956	143,538	135,752
7.257.5.5210.220 Social Security Tax	85,555	73,135	12,420	103,945	88,104	15,841	101,576	105,652	97,992
7.257.5.5210.230 Life Insurance	5,589	4,789	800	7,290	6,661	629	7,247	7,537	7,275
7.257.5.5210.240 Medical Insurance	299,700	233,142	66,558	352,522	323,379	29,143	349,866	363,934	402,550
7.257.5.5210.260 Dental Insurance	23,490	21,200	2,290	31,707	29,357	2,350	31,399	32,663	33,562
7.257.5.5210.270 Worker's Compensation Insurance	4,216	4,452	-236	6,211	8,076	-1,865	6,068	6,251	8,755
7.257.5.5210.280 Retirement Sick Leave Benefits	12,861	10,837	2,024	15,626	13,160	2,466	15,269	15,886	16,462
7.257.5.5210.290 Vision Insurance	8,262	6,709	1,553	9,858	9,101	757	9,796	10,190	10,088
Total Fringe Benefits	548,938	445,497	103,441	668,334	596,725	71,609	659,177	685,651	712,436
7.257.5.5210.310 Professional and Technical Services	115,300	104,337	10,963	140,200	125,079	15,121	140,200	30,291	14,696
7.257.5.5210.381 In-District Travel Allowance	2,000	1,186	814	0	83	-83	2,000	0	0
Total Purchased Services	117,300	105,523	11,777	140,200	125,162	15,038	142,200	30,291	14,696
7.257.5.5210.410 General Supplies	122,357	57,340	65,017	125,683	65,530	60,153	32,898	196,780	15,000
Total Supplies and Materials	122,357	57,340	65,017	125,683	65,530	60,153	32,898	196,780	15,000
7.257.5.5210.550 Equipment	238,832	72,844	165,988	62,034	80,591	-18,557	27,008	60,000	0
Total Capital Objects	238,832	72,844	165,988	62,034	80,591	-18,557	27,008	60,000	0
Total Special Education Program	2,198,312	1,646,698	551,614	2,446,075	2,081,347	364,728	2,229,071	2,412,509	2,048,698

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2006-2007 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.257.5.6160.115 Ancillary Professional	182,955	176,401	6,554	254,736	199,212	55,524	205,935	174,781	236,319
7.257.5.6160.199 Personal Leave Reimbursement	650	520	130	1,105	585	520	1,170	1,170	942
Total Salaries	183,605	176,921	6,684	255,841	199,797	56,044	207,105	175,951	237,261
7.257.5.6160.210 PERSI	17,939	17,746	193	26,582	20,911	5,671	21,519	22,987	24,652
7.257.5.6160.220 Social Security Tax	14,046	13,032	1,014	19,572	14,766	4,806	15,844	16,926	17,795
7.257.5.6160.230 Life Insurance	310	314	-4	412	357	55	355	393	434
7.257.5.6160.240 Medical Insurance	16,650	15,065	1,585	19,917	17,048	2,869	17,143	18,802	23,987
7.257.5.6160.260 Dental Insurance	1,305	1,382	-77	1,792	1,537	255	1,539	1,687	2,000
7.257.5.6160.270 Worker's Compensation Insurance	692	833	-141	1,169	1,403	-234	946	909	1,589
7.257.5.6160.280 Retirement Sick Leave Benefits	2,111	2,067	44	2,942	2,314	628	2,381	2,543	2,990
7.257.5.6160.290 Vision Insurance	459	448	11	558	489	69	480	531	601
Total Fringe Benefits	53,512	50,886	2,626	72,944	58,826	14,118	60,207	64,778	74,048
7.257.5.6160.310 Professional and Technical Services	0	0	0	0	0	0	0	137,319	0
7.257.5.6160.381 In-District Travel Allowance	10,000	8,227	1,773	12,000	13,502	-1,502	9,000	13,000	0
Total Purchased Services	10,000	8,227	1,773	12,000	13,502	-1,502	9,000	150,319	0
Total Ancillary Service Program	247,117	236,034	11,083	340,785	272,126	68,659	276,312	391,048	311,309

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE VI-B, IDEA - SCHOOL-AGE FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.257.5.6210.396 Inservice Training	50,500	23,926	26,574	30,000	16,794	13,206	15,000	43,968	0
Total Purchased Services	<u>50,500</u>	<u>23,926</u>	<u>26,574</u>	<u>30,000</u>	<u>16,794</u>	<u>13,206</u>	<u>15,000</u>	<u>43,968</u>	<u>0</u>
Total Instructional Improvement Program	<u>50,500</u>	<u>23,926</u>	<u>26,574</u>	<u>30,000</u>	<u>16,794</u>	<u>13,206</u>	<u>15,000</u>	<u>43,968</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE VI-B, IDEA - SCHOOL-AGE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.257.5.6320.393 Indirect Costs	51,590	43,916	7,675	58,351	55,566	2,785	58,700	56,691	55,557
Total Purchased Services	51,590	43,916	7,675	58,351	55,566	2,785	58,700	56,691	55,557
Total Central Administration Program	51,590	43,916	7,675	58,351	55,566	2,785	58,700	56,691	55,557

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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**TITLE VI-B, IDEA - SCHOOL-AGE FUND
OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.257.5.6910.196 Awards and Bonuses	0	0	0	0	0	0	0	28,480	0
Total Salaries	0	0	0	0	0	0	0	28,480	0
7.257.5.6910.210 PERSI	0	0	0	0	0	0	0	2,914	0
7.257.5.6910.220 Social Security Tax	0	0	0	0	0	0	0	2,178	0
7.257.5.6910.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	191	0
7.257.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	323	0
Total Fringe Benefits	0	0	0	0	0	0	0	5,606	0
Total Other Support Services Program	0	0	0	0	0	0	0	34,086	0
Total Current Expenditures	<u>2,547,519</u>	<u>1,950,574</u>	<u>596,945</u>	<u>2,875,211</u>	<u>2,425,833</u>	<u>449,378</u>	<u>2,579,083</u>	<u>2,938,302</u>	<u>2,415,564</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u><u>2,547,519</u></u>	<u><u>1,950,574</u></u>	<u><u>596,945</u></u>	<u><u>2,875,211</u></u>	<u><u>2,425,833</u></u>	<u><u>449,378</u></u>	<u><u>2,579,083</u></u>	<u><u>2,938,302</u></u>	<u><u>2,415,564</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.258.4.4430.000 Title VI-B Preschool	166,273	157,294	-8,979	141,330	132,239	-9,091	138,849	143,736	127,599
TOTAL FEDERAL FUNDING	166,273	157,294	-8,979	141,330	132,239	-9,091	138,849	143,736	127,599
TOTAL CURRENT REVENUES	166,273	157,294	-8,979	141,330	132,239	-9,091	138,849	143,736	127,599
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	166,273	157,294	-8,979	141,330	132,239	-9,091	138,849	143,736	127,599

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE VI-B, IDEA - PRESCHOOL FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.258.5.5220.152 Instructional Assistants	40,938	41,150	-212	27,842	29,599	-1,757	28,114	27,080	27,751
7.258.5.5220.186 Substitute Teachers	0	0	0	0	154	-154	0	0	0
7.258.5.5220.199 Personal Leave Reimbursement	170	0	170	200	0	200	400	400	320
Total Salaries	41,108	41,150	-42	28,042	29,753	-1,711	28,514	27,480	28,071
7.258.5.5220.210 PERSI	4,017	4,022	-5	2,914	3,075	-161	2,963	2,856	2,916
7.258.5.5220.220 Social Security Tax	3,145	3,093	52	2,145	2,185	-40	2,182	2,103	2,147
7.258.5.5220.230 Life Insurance	207	213	-6	150	192	-42	150	150	162
7.258.5.5220.240 Medical Insurance	11,100	10,410	690	7,242	9,305	-2,063	7,242	7,242	7,230
7.258.5.5220.260 Dental Insurance	870	943	-73	652	840	-188	650	650	712
7.258.5.5220.270 Worker's Compensation Insurance	155	190	-35	128	198	-70	130	126	185
7.258.5.5220.280 Retirement Sick Leave Benefits	473	474	-1	322	340	-18	328	316	354
7.258.5.5220.290 Vision Insurance	306	304	2	203	262	-59	203	203	193
Total Fringe Benefits	20,273	19,648	625	13,756	16,398	-2,642	13,848	13,646	13,899
7.258.5.5220.313 Publishing and Advertising	1,000	0	1,000	1,000	0	1,000	500	0	0
Total Purchased Services	1,000	0	1,000	1,000	0	1,000	500	0	0
7.258.5.5220.410 General Supplies	13,549	10,292	3,257	12,064	5,258	6,806	7,680	14,988	4,159
Total Supplies and Materials	13,549	10,292	3,257	12,064	5,258	6,806	7,680	14,988	4,159
7.258.5.5220.550 Equipment	12,743	12,467	276	6,616	5,185	1,431	4,500	1,968	0
Total Capital Objects	12,743	12,467	276	6,616	5,185	1,431	4,500	1,968	0
Total Preschool Handicapped Program	88,673	83,557	5,116	61,478	56,594	4,884	55,042	58,082	46,129

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE VI-B, IDEA - PRESCHOOL FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.258.5.6160.115 Ancillary Professional	50,151	50,407	-256	51,162	51,415	-253	51,929	51,929	53,231
7.258.5.6160.199 Personal Leave Reimbursement	100	33	68	227	33	195	3,250	3,250	65
Total Salaries	<u>50,251</u>	<u>50,440</u>	<u>-189</u>	<u>51,389</u>	<u>51,448</u>	<u>-59</u>	<u>55,179</u>	<u>55,179</u>	<u>53,296</u>
7.258.5.6160.210 PERSI	4,910	4,980	-70	5,340	5,345	-5	5,733	5,733	5,538
7.258.5.6160.220 Social Security Tax	3,845	3,840	5	3,931	3,666	265	4,222	4,222	3,997
7.258.5.6160.230 Life Insurance	69	72	-3	75	75	0	75	75	75
7.258.5.6160.240 Medical Insurance	3,700	3,521	179	3,621	3,621	0	3,621	3,621	4,150
7.258.5.6160.260 Dental Insurance	290	323	-33	326	326	0	325	325	346
7.258.5.6160.270 Worker's Compensation Insurance	190	234	-44	235	357	-122	252	252	358
7.258.5.6160.280 Retirement Sick Leave Benefits	578	580	-2	591	592	-1	634	634	672
7.258.5.6160.290 Vision Insurance	102	101	1	101	101	0	101	101	104
Total Fringe Benefits	<u>13,684</u>	<u>13,651</u>	<u>33</u>	<u>14,220</u>	<u>14,084</u>	<u>136</u>	<u>14,963</u>	<u>14,963</u>	<u>15,240</u>
7.258.5.6160.310 Professional and Technical Services	10,000	6,365	3,635	10,000	6,383	3,617	10,000	8,500	10,000
Total Purchased Services	<u>10,000</u>	<u>6,365</u>	<u>3,635</u>	<u>10,000</u>	<u>6,383</u>	<u>3,617</u>	<u>10,000</u>	<u>8,500</u>	<u>10,000</u>
Total Ancillary Service Program	<u>73,935</u>	<u>70,456</u>	<u>3,479</u>	<u>75,609</u>	<u>71,914</u>	<u>3,695</u>	<u>80,142</u>	<u>78,642</u>	<u>78,536</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.258.5.6210.382 Out-District Travel Allowance	0	0	0	1,000	696	304	0	3,000	0
Total Purchased Services	0	0	0	1,000	696	304	0	3,000	0
Total Instructional Improvement Program	0	0	0	1,000	696	304	0	3,000	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.258.5.6320.393 Indirect Costs	3,665	3,281	384	3,243	3,036	207	3,665	2,980	2,934
Total Purchased Services	<u>3,665</u>	<u>3,281</u>	<u>384</u>	<u>3,243</u>	<u>3,036</u>	<u>207</u>	<u>3,665</u>	<u>2,980</u>	<u>2,934</u>
Total Central Administration Program	<u>3,665</u>	<u>3,281</u>	<u>384</u>	<u>3,243</u>	<u>3,036</u>	<u>207</u>	<u>3,665</u>	<u>2,980</u>	<u>2,934</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.258.5.6910.196 Awards and Bonuses	0	0	0	0	0	0	0	861	0
Total Salaries	0	0	0	0	0	0	0	861	0
7.258.5.6910.210 PERSI	0	0	0	0	0	0	0	89	0
7.258.5.6910.220 Social Security Tax	0	0	0	0	0	0	0	66	0
7.258.5.6910.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	6	0
7.258.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	10	0
Total Fringe Benefits	0	0	0	0	0	0	0	171	0
Total Other Support Services Program	0	0	0	0	0	0	0	1,032	0
Total Current Expenditures	166,273	157,294	8,979	141,330	132,239	9,091	138,849	143,736	127,599
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	166,273	157,294	8,979	141,330	132,239	9,091	138,849	143,736	127,599

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 261

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND

DESCRIPTION

In previous fiscal years, Title V-A Innovative consisted of two parts. The first part consolidated several titles into a federal block grant giving school districts the latitude to plan the use of the funds. The second part provided funding for class-size reduction teachers.

SPECIAL NOTES

The District organized a steering committee to determine the focus for the part of the grant allowing district latitude to plan. In the past, the committee has recommended a program to increase student time-on-task in reading. To accomplish this task, instructional assistants aid students in grades one and/or two.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.261.4.4452.200 Title VI Revenue	70,598	70,598	0	55,894	55,894	0	34,971	36,862	35,693
TOTAL FEDERAL FUNDING	70,598	70,598	0	55,894	55,894	0	34,971	36,862	35,693
7.261.4.4600.000 Interfund Transfers	0	844	844	0	2,124	2,124	0	0	0
TOTAL OTHER FUNDING SOURCES	0	844	844	0	2,124	2,124	0	0	0
TOTAL CURRENT REVENUES	70,598	71,442	844	55,894	58,018	2,124	34,971	36,862	35,693
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	70,598	71,442	844	55,894	58,018	2,124	34,971	36,862	35,693

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.261.5.5120.152 Instructional Assistants	59,570	60,268	-698	46,628	49,176	-2,548	29,170	30,257	30,000
Total Salaries	59,570	60,268	-698	46,628	49,176	-2,548	29,170	30,257	30,000
7.261.5.5120.210 PERSI	0	14	-14	0	0	0	0	0	0
7.261.5.5120.220 Social Security Tax	4,557	4,641	-84	3,588	3,720	-132	2,188	2,240	2,250
7.261.5.5120.270 Worker's Compensation Insurance	226	296	-70	192	359	-167	195	202	201
7.261.5.5120.280 Retirement Sick Leave Benefits	36	2	34	0	0	0	0	0	0
Total Fringe Benefits	4,819	4,952	-133	3,780	4,079	-299	2,383	2,442	2,451
7.261.5.5120.396 Inservice Training	1,011	1,011	0	965	965	0	608	426	0
Total Purchased Services	1,011	1,011	0	965	965	0	608	426	0
7.261.5.5120.410 General Supplies	3,538	3,556	-18	3,211	2,487	724	2,005	2,873	2,492
Total Supplies and Materials	3,538	3,556	-18	3,211	2,487	724	2,005	2,873	2,492
Total Elementary Program	68,938	69,787	-849	54,584	56,708	-2,124	34,166	35,998	34,943

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

**TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.261.5.6320.393 Indirect Costs	1,660	1,655	5	1,310	1,310	0	805	864	750
Total Purchased Services	<u>1,660</u>	<u>1,655</u>	<u>5</u>	<u>1,310</u>	<u>1,310</u>	<u>0</u>	<u>805</u>	<u>864</u>	<u>750</u>
Total Central Administration Program	<u>1,660</u>	<u>1,655</u>	<u>5</u>	<u>1,310</u>	<u>1,310</u>	<u>0</u>	<u>805</u>	<u>864</u>	<u>750</u>
Total Current Expenditures	<u>70,598</u>	<u>71,442</u>	<u>-844</u>	<u>55,894</u>	<u>58,018</u>	<u>-2,124</u>	<u>34,971</u>	<u>36,862</u>	<u>35,693</u>
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	<u><u>70,598</u></u>	<u><u>71,442</u></u>	<u><u>-844</u></u>	<u><u>55,894</u></u>	<u><u>58,018</u></u>	<u><u>-2,124</u></u>	<u><u>34,971</u></u>	<u><u>36,862</u></u>	<u><u>35,693</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 263

PERKINS III - PROFESSIONAL-TECHNICAL FUND

DESCRIPTION

This fund provides for additional personnel, equipment, supplies, professional development (travel), Tech Prep Membership, etc. for state approved projects funded by the Carl D. Perkins Vocational and Applied Technology Education Act of 1998. 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
2006-2007 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.263.4.4453.300 Carl Perkins Grant	205,440	203,323	-2,117	213,680	213,617	-63	186,276	193,976	203,852
TOTAL FEDERAL FUNDING	205,440	203,323	-2,117	213,680	213,617	-63	186,276	193,976	203,852
7.263.4.4600.000 Interfund Transfers	5,500	5,500	0	5,500	5,500	0	5,500	5,500	5,500
TOTAL OTHER FUNDING SOURCES	5,500	5,500	0	5,500	5,500	0	5,500	5,500	5,500
TOTAL CURRENT REVENUES	210,940	208,823	-2,117	219,180	219,117	-63	191,776	199,476	209,352
TOTAL PERKINS III - PROFESSIONAL TECHNICAL FUND	210,940	208,823	-2,117	219,180	219,117	-63	191,776	199,476	209,352

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.263.5.5190.116 Teachers	0	0	0	0	0	0	0	0	15,375
7.263.5.5190.152 Instructional Assistants	92,038	89,915	2,123	93,784	85,851	7,933	88,097	88,097	71,186
7.263.5.5190.199 Personal Leave Reimbursement	70	320	-250	333	375	-42	400	400	380
Total Salaries	92,108	90,235	1,873	94,117	86,226	7,891	88,497	88,497	86,941
7.263.5.5190.210 PERSI	8,913	8,747	166	9,697	8,953	744	9,099	9,099	8,996
7.263.5.5190.220 Social Security Tax	7,046	6,516	530	7,199	6,174	1,025	6,637	6,637	6,651
7.263.5.5190.230 Life Insurance	301	301	0	300	339	-39	300	300	283
7.263.5.5190.240 Medical Insurance	14,928	14,712	216	15,064	16,410	-1,346	15,940	15,940	12,653
7.263.5.5190.260 Dental Insurance	1,369	1,332	37	1,356	1,481	-125	1,332	1,332	1,245
7.263.5.5190.270 Worker's Compensation Insurance	350	416	-66	438	587	-149	593	593	583
7.263.5.5190.280 Retirement Sick Leave Benefits	1,050	1,030	20	1,073	991	82	1,007	1,007	1,092
7.263.5.5190.290 Vision Insurance	430	430	0	422	462	-40	416	416	336
Total Fringe Benefits	34,387	33,485	902	35,549	35,398	151	35,324	35,324	31,839
7.263.5.5190.310 Professional and Technical Services	2,292	2,292	0	5,052	4,985	68	6,084	6,084	15,413
7.263.5.5190.381 In-District Travel Allowance	300	82	218	300	300	0	500	500	500
7.263.5.5190.382 Out-District Travel Allowance	4,481	4,480	1	28,010	24,564	3,446	12,400	18,825	10,516
7.263.5.5190.392 Student Activity Support	14,662	14,662	0	14,706	14,706	0	13,971	15,246	15,289
Total Purchased Services	21,735	21,516	219	48,068	44,555	3,513	32,955	40,655	41,718
7.263.5.5190.410 General Supplies	16,076	15,886	190	27,684	39,279	-11,595	15,076	9,192	38,664
Total Supplies and Materials	16,076	15,886	190	27,684	39,279	-11,595	15,076	9,192	38,664
7.263.5.5190.550 Equipment	17,176	17,176	0	3,960	3,800	160	10,611	16,495	0
Total Capital Objects	17,176	17,176	0	3,960	3,800	160	10,611	16,495	0
Total Vocational-Technical Program	181,482	178,298	3,184	209,378	209,257	121	182,463	190,163	199,162

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.263.5.6210.135 Other Special Programs	15,675	16,620	-945	0	0	0	0	0	0
Total Salaries	15,675	16,620	-945	0	0	0	0	0	0
7.263.5.6210.210 PERSI	1,531	1,533	-2	0	0	0	0	0	0
7.263.5.6210.220 Social Security Tax	1,199	1,171	28	0	0	0	0	0	0
7.263.5.6210.230 Life Insurance	36	33	3	0	0	0	0	0	0
7.263.5.6210.240 Medical Insurance	880	867	13	0	0	0	0	0	0
7.263.5.6210.260 Dental Insurance	81	79	2	0	0	0	0	0	0
7.263.5.6210.270 Worker's Compensation Insurance	60	74	-14	0	0	0	0	0	0
7.263.5.6210.280 Retirement Sick Leave Benefits	180	181	-1	0	0	0	0	0	0
7.263.5.6210.290 Vision Insurance	25	25	0	0	0	0	0	0	0
Total Fringe Benefits	3,992	3,963	29	0	0	0	0	0	0
Total Instructional Improvement Program	19,667	20,583	-916	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.263.5.6410.410 General Supplies	350	134	216	131	164	-33	189	189	176
Total Supplies and Materials	350	134	216	131	164	-33	189	189	176
Total School Administration Program	350	134	216	131	164	-33	189	189	176

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.263.5.6910.152 Instructional Assistants	7,085	7,434	-349	7,258	7,267	-9	6,777	6,777	7,518
7.263.5.6910.199 Personal Leave Reimbursement	0	-25	25	0	0	0	0	0	0
Total Salaries	<u>7,085</u>	<u>7,409</u>	<u>-324</u>	<u>7,258</u>	<u>7,267</u>	<u>-9</u>	<u>6,777</u>	<u>6,777</u>	<u>7,518</u>
7.263.5.6910.210 PERSI	693	724	-31	754	754	0	704	704	781
7.263.5.6910.220 Social Security Tax	549	566	-17	555	556	-1	508	508	575
7.263.5.6910.230 Life Insurance	18	18	0	17	18	-1	17	17	19
7.263.5.6910.240 Medical Insurance	880	867	13	869	868	1	897	897	868
7.263.5.6910.260 Dental Insurance	81	79	2	78	78	0	75	75	85
7.263.5.6910.270 Worker's Compensation Insurance	28	34	-6	33	48	-15	45	45	50
7.263.5.6910.280 Retirement Sick Leave Benefits	82	85	-3	83	84	-1	78	78	95
7.263.5.6910.290 Vision Insurance	25	25	0	24	24	0	23	23	23
Total Fringe Benefits	<u>2,356</u>	<u>2,398</u>	<u>-42</u>	<u>2,413</u>	<u>2,430</u>	<u>-17</u>	<u>2,347</u>	<u>2,347</u>	<u>2,496</u>
Total Other Support Services Program	<u>9,441</u>	<u>9,807</u>	<u>-366</u>	<u>9,671</u>	<u>9,697</u>	<u>-26</u>	<u>9,124</u>	<u>9,124</u>	<u>10,014</u>
Total Current Expenditures	<u>210,940</u>	<u>208,823</u>	<u>2,117</u>	<u>219,180</u>	<u>219,117</u>	<u>63</u>	<u>191,776</u>	<u>199,476</u>	<u>209,352</u>
TOTAL PERKINS III - PROFESSIONAL TECHNICAL FUND	<u><u>210,940</u></u>	<u><u>208,823</u></u>	<u><u>2,117</u></u>	<u><u>219,180</u></u>	<u><u>219,117</u></u>	<u><u>63</u></u>	<u><u>191,776</u></u>	<u><u>199,476</u></u>	<u><u>209,352</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 267

TITLE VII-A INDIAN EDUCATION FUND

DESCRIPTION

Title VII funds are provided by the U.S. Department of Education to the District for a grant to provide tutorial services for Indian students at Highland High School and Hawthorne Middle School.

SPECIAL NOTES

Some of these funds may be used for Indian students in other schools when they are available. This program has helped reduce the number of dropouts and increase the number of Indian students graduating.

Beginning with Fiscal Year 2007, the Shoshone-Bannock Tribe will make application to the Federal Government to become the fiscal agent for this program. This change will allow the Tribal Council to direct and coordinate the program's development.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE VII-A INDIAN EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.267.4.4430.000 Indian Education - Title IX	107,316	99,476	-7,840	107,028	107,028	0	95,957	95,957	0
TOTAL FEDERAL FUNDING	107,316	99,476	-7,840	107,028	107,028	0	95,957	95,957	0
TOTAL CURRENT REVENUES	107,316	99,476	-7,840	107,028	107,028	0	95,957	95,957	0
TOTAL TITLE VII-A INDIAN EDUCATION FUND	107,316	99,476	-7,840	107,028	107,028	0	95,957	95,957	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE VII-A INDIAN EDUCATION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.267.5.5150.116 Teachers	32,537	33,302	-765	35,500	41,124	-5,624	27,800	27,800	0
7.267.5.5150.152 Instructional Assistants	34,324	32,628	1,696	31,854	29,395	2,459	30,975	30,975	0
7.267.5.5150.199 Personal Leave Reimbursement	340	85	255	250	0	250	250	250	0
Total Salaries	67,201	66,015	1,186	67,604	70,519	-2,915	59,025	59,025	0
7.267.5.5150.210 PERSI	6,038	6,110	-72	7,024	6,667	357	6,132	6,132	0
7.267.5.5150.220 Social Security Tax	5,101	5,034	67	5,172	4,909	263	4,427	4,427	0
7.267.5.5150.230 Life Insurance	443	262	181	300	324	-24	300	300	0
7.267.5.5150.240 Medical Insurance	14,592	12,758	1,834	14,485	15,642	-1,157	15,940	15,940	0
7.267.5.5150.260 Dental Insurance	1,336	1,166	170	1,304	1,410	-106	1,332	1,332	0
7.267.5.5150.270 Worker's Compensation Insurance	214	300	-86	310	443	-133	396	396	0
7.267.5.5150.280 Retirement Sick Leave Benefits	762	715	47	777	738	39	679	679	0
7.267.5.5150.290 Vision Insurance	422	372	50	405	439	-34	416	416	0
Total Fringe Benefits	28,908	26,716	2,192	29,777	30,572	-795	29,622	29,622	0
7.267.5.5150.381 In-District Travel Allowance	0	0	0	700	227	473	700	700	0
7.267.5.5150.382 Out-District Travel Allowance	3,772	2,240	1,532	1,500	1,514	-14	1,000	1,000	0
7.267.5.5150.396 Inservice Training	2,724	306	2,418	1,336	0	1,336	1,000	1,000	0
Total Purchased Services	6,496	2,546	3,950	3,536	1,740	1,796	2,700	2,700	0
7.267.5.5150.410 General Supplies	2,351	1,832	519	3,601	1,872	1,729	2,100	2,100	0
Total Supplies and Materials	2,351	1,832	519	3,601	1,872	1,729	2,100	2,100	0
Total Secondary Program	104,956	97,110	7,847	104,518	104,703	-185	93,447	93,447	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

**TITLE VII-A INDIAN EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.267.5.6320.393 Indirect Costs	2,360	2,367	-7	2,510	2,325	185	2,510	2,510	0
Total Purchased Services	<u>2,360</u>	<u>2,367</u>	<u>-7</u>	<u>2,510</u>	<u>2,325</u>	<u>185</u>	<u>2,510</u>	<u>2,510</u>	<u>0</u>
Total Central Administration Program	<u>2,360</u>	<u>2,367</u>	<u>-7</u>	<u>2,510</u>	<u>2,325</u>	<u>185</u>	<u>2,510</u>	<u>2,510</u>	<u>0</u>
Total Current Expenditures	<u>107,316</u>	<u>99,476</u>	<u>7,840</u>	<u>107,028</u>	<u>107,028</u>	<u>0</u>	<u>95,957</u>	<u>95,957</u>	<u>0</u>
TOTAL TITLE VII-A INDIAN EDUCATION FUND	<u><u>107,316</u></u>	<u><u>99,476</u></u>	<u><u>7,840</u></u>	<u><u>107,028</u></u>	<u><u>107,028</u></u>	<u><u>0</u></u>	<u><u>95,957</u></u>	<u><u>95,957</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 269

JOHNSON O'MALLEY FUND

DESCRIPTION

Johnson O'Malley funds are provided to the District to fund a supplemental program for Indian students. Funds are based on the number of Indian students enrolled within the District.

SPECIAL NOTES

The Johnson O'Malley Fund employs tutors at Tyhee Elementary. The District Indian Education Committee is very involved and supports this program.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.269.4.4450.000 Restricted Federal Grant	57,060	40,406	-16,654	63,548	44,578	-18,970	63,770	57,323	50,000
TOTAL FEDERAL FUNDING	57,060	40,406	-16,654	63,548	44,578	-18,970	63,770	57,323	50,000
TOTAL CURRENT REVENUES	57,060	40,406	-16,654	63,548	44,578	-18,970	63,770	57,323	50,000
7.269.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	20,000	0	0
TOTAL JOHNSON O'MALLEY FUND	57,060	40,406	-16,654	63,548	44,578	-18,970	83,770	57,323	50,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.269.5.5120.113 Supervisors and Coordinators	0	0	0	0	0	0	0	3,320	3,320
7.269.5.5120.152 Instructional Assistants	10,977	11,142	-165	11,579	12,078	-499	11,201	11,125	11,403
7.269.5.5120.199 Personal Leave Reimbursement	60	0	60	100	40	60	100	100	0
Total Salaries	11,037	11,142	-105	11,679	12,118	-439	11,301	14,545	14,723
7.269.5.5120.210 PERSI	1,079	1,086	-7	1,213	1,235	-22	1,174	1,502	1,530
7.269.5.5120.220 Social Security Tax	845	809	36	894	879	15	848	1,107	1,104
7.269.5.5120.230 Life Insurance	72	71	1	75	68	7	75	73	81
7.269.5.5120.240 Medical Insurance	3,521	3,738	-217	3,621	3,303	318	3,985	3,985	3,615
7.269.5.5120.260 Dental Insurance	323	314	9	326	298	28	333	334	356
7.269.5.5120.270 Worker's Compensation Insurance	42	52	-10	54	85	-31	76	96	98
7.269.5.5120.280 Retirement Sick Leave Benefits	127	128	-1	134	137	-3	130	167	186
7.269.5.5120.290 Vision Insurance	102	101	1	101	101	0	104	104	96
Total Fringe Benefits	6,111	6,299	-188	6,418	6,106	312	6,725	7,368	7,066
7.269.5.5120.381 In-District Travel Allowance	2,000	597	1,403	995	0	995	995	600	600
7.269.5.5120.382 Out-District Travel Allowance	1,000	0	1,000	3,000	1,250	1,750	1,000	1,000	1,000
7.269.5.5120.383 Parent Activities Travel	3,000	0	3,000	0	0	0	0	0	0
7.269.5.5120.396 Inservice Training	5,000	0	5,000	1,000	665	335	500	400	400
Total Purchased Services	11,000	597	10,403	4,995	1,916	3,079	2,495	2,000	2,000
7.269.5.5120.410 General Supplies	9,026	4,300	4,726	5,500	2,211	3,289	4,248	4,600	4,925
Total Supplies and Materials	9,026	4,300	4,726	5,500	2,211	3,289	4,248	4,600	4,925
Total Elementary Program	37,174	22,338	14,836	28,592	22,351	6,241	24,769	28,513	28,714

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.269.5.5150.116 Teachers	0	0	0	0	0	0	0	4,704	4,000
7.269.5.5150.152 Instructional Assistants	12,964	12,019	945	23,540	13,836	9,704	32,851	10,728	10,728
7.269.5.5150.199 Personal Leave Reimbursement	60	0	60	400	0	400	0	0	0
Total Salaries	13,024	12,019	1,005	23,940	13,836	10,104	32,851	15,432	14,728
7.269.5.5150.210 PERSI	894	839	55	928	1,129	-201	3,413	1,046	0
7.269.5.5150.220 Social Security Tax	1,000	919	81	1,823	1,058	765	2,464	1,181	0
7.269.5.5150.230 Life Insurance	72	60	12	75	88	-13	262	72	0
7.269.5.5150.240 Medical Insurance	3,521	2,934	587	3,621	4,225	-604	13,948	3,985	0
7.269.5.5150.260 Dental Insurance	323	269	54	326	380	-54	1,166	333	0
7.269.5.5150.270 Worker's Compensation Insurance	55	55	0	107	93	14	220	79	0
7.269.5.5150.280 Retirement Sick Leave Benefits	106	99	7	102	125	-23	378	116	0
7.269.5.5150.290 Vision Insurance	101	85	17	101	110	-9	364	104	0
Total Fringe Benefits	6,072	5,259	813	7,083	7,208	-125	22,215	6,916	0
7.269.5.5150.396 Inservice Training	0	0	0	2,994	247	2,747	2,995	5,231	5,231
Total Purchased Services	0	0	0	2,994	247	2,747	2,995	5,231	5,231
Total Secondary Program	19,096	17,278	1,818	34,017	21,290	12,727	58,061	27,579	19,959

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.269.5.6320.393 Indirect Costs	790	789	1	939	938	2	940	888	1,327
Total Purchased Services	790	789	1	939	938	2	940	888	1,327
Total Central Administration Program	790	789	1	939	938	2	940	888	1,327

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.269.5.6910.196 Awards and Bonuses	0	0	0	0	0	0	0	287	0
Total Salaries	0	0	0	0	0	0	0	287	0
7.269.5.6910.210 PERSI	0	0	0	0	0	0	0	29	0
7.269.5.6910.220 Social Security Tax	0	0	0	0	0	0	0	22	0
7.269.5.6910.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	2	0
7.269.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	3	0
Total Fringe Benefits	0	0	0	0	0	0	0	56	0
Total Other Support Services Program	0	0	0	0	0	0	0	343	0
Total Current Expenditures	57,060	40,406	16,654	63,548	44,578	18,970	83,770	57,323	50,000
TOTAL JOHNSON O'MALLEY FUND	57,060	40,406	16,654	63,548	44,578	18,970	83,770	57,323	50,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

FUND 270

TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND

DESCRIPTION

Title III combines the former federal Bilingual Education and Immigrant Education Acts. The financial assistance is intended to provide aid to the school district that will build the capacity to develop and sustain an effective English as a Second Language (ESL) program. The ESL program is to provide immigrant and Limited English Proficient students with instruction that will ensure they attain English proficiency, develop high levels of academic achievement in core academic subjects and meet the high state standards.

The District does not anticipate receiving any funding for FY 2007.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.270.4.4459.900 Title III LEP Revenue	759	759	0	0	0	0	5,000	9,559	0
TOTAL FEDERAL FUNDING	759	759	0	0	0	0	5,000	9,559	0
TOTAL CURRENT REVENUES	759	759	0	0	0	0	5,000	9,559	0
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	759	759	0	0	0	0	5,000	9,559	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.270.5.5120.116 Teachers	0	0	0	0	0	0	0	7,140	0
7.270.5.5120.152 Instructional Assistants	759	759	0	0	0	0	4,000	0	0
Total Salaries	<u>759</u>	<u>759</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>7,140</u>	<u>0</u>
7.270.5.5120.210 PERSI	0	0	0	0	0	0	416	742	0
7.270.5.5120.220 Social Security Tax	0	0	0	0	0	0	306	546	0
7.270.5.5120.230 Life Insurance	0	0	0	0	0	0	0	14	0
7.270.5.5120.240 Medical Insurance	0	0	0	0	0	0	0	692	0
7.270.5.5120.260 Dental Insurance	0	0	0	0	0	0	0	62	0
7.270.5.5120.270 Worker's Compensation Insurance	0	0	0	0	0	0	18	48	0
7.270.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	46	82	0
7.270.5.5120.290 Vision Insurance	0	0	0	0	0	0	0	18	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>786</u>	<u>2,204</u>	<u>0</u>
7.270.5.5120.410 General Supplies	0	0	0	0	0	0	99	0	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>99</u>	<u>0</u>	<u>0</u>
Total Elementary Program	<u>759</u>	<u>759</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,885</u>	<u>9,344</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

**TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.270.5.6320.393 Indirect Costs	0	0	0	0	0	0	115	215	0
Total Purchased Services	0	0	0	0	0	0	115	215	0
Total Central Administration Program	0	0	0	0	0	0	115	215	0
Total Current Expenditures	759	759	0	0	0	0	5,000	9,559	0
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	759	759	0	0	0	0	5,000	9,559	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 271

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND

DESCRIPTION

Title II-A, ESEA funds consist of two components. The first component includes the programs that were once funded by the Eisenhower Professional Development Programs. These programs provided financial assistance for teachers and other staff to gain access to professional development in core academic subjects with an emphasis on mathematics and science. These professional development opportunities had a lasting and positive impact on teachers' classroom performance. The staff development funds are now less restrictive as to their use.

The second component of this grant includes funding for class size reductions in the primary grades.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.271.4.4459.900 Title II-A Revenue	837,285	792,049	-45,236	982,185	896,061	-86,124	693,233	709,505	644,122
TOTAL FEDERAL FUNDING	837,285	792,049	-45,236	982,185	896,061	-86,124	693,233	709,505	644,122
TOTAL CURRENT REVENUES	837,285	792,049	-45,236	982,185	896,061	-86,124	693,233	709,505	644,122
7.271.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	0	0	381,448
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	837,285	792,049	-45,236	982,185	896,061	-86,124	693,233	709,505	1,025,570

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.271.5.5120.116 Teachers	393,832	379,650	14,182	398,221	409,108	-10,887	421,667	116,606	351,900
7.271.5.5120.151 Clerical Personnel	0	0	0	29,957	30,171	-214	30,563	30,563	31,174
7.271.5.5120.199 Personal Leave Reimbursement	0	1,138	-1,138	2,000	1,193	808	500	500	0
Total Salaries	<u>393,832</u>	<u>380,788</u>	<u>13,044</u>	<u>430,178</u>	<u>440,472</u>	<u>-10,294</u>	<u>452,730</u>	<u>147,669</u>	<u>383,074</u>
7.271.5.5120.210 PERSI	38,477	37,579	898	43,936	45,746	-1,810	47,038	15,343	39,801
7.271.5.5120.220 Social Security Tax	30,128	28,350	1,778	32,309	32,690	-381	34,031	11,297	29,156
7.271.5.5120.230 Life Insurance	828	792	36	867	900	-33	900	150	891
7.271.5.5120.240 Medical Insurance	44,400	38,729	5,671	43,771	43,438	333	47,456	7,546	39,765
7.271.5.5120.260 Dental Insurance	3,480	3,551	-71	3,912	3,909	3	3,988	678	3,914
7.271.5.5120.270 Worker's Compensation Insurance	1,485	1,757	-272	1,966	3,037	-1,071	2,925	987	2,538
7.271.5.5120.280 Retirement Sick Leave Benefits	4,529	4,379	150	4,948	5,065	-117	5,206	1,699	4,827
7.271.5.5120.290 Vision Insurance	1,224	1,115	109	1,216	1,217	-1	1,245	152	1,060
Total Fringe Benefits	<u>124,551</u>	<u>116,253</u>	<u>8,298</u>	<u>132,925</u>	<u>136,001</u>	<u>-3,076</u>	<u>142,789</u>	<u>37,852</u>	<u>121,952</u>
7.271.5.5120.396 Inservice Training	247,409	227,185	20,224	138,481	110,009	28,472	97,714	504,932	504,932
Total Purchased Services	<u>247,409</u>	<u>227,185</u>	<u>20,224</u>	<u>138,481</u>	<u>110,009</u>	<u>28,472</u>	<u>97,714</u>	<u>504,932</u>	<u>504,932</u>
Total Elementary Program	<u>765,792</u>	<u>724,225</u>	<u>41,567</u>	<u>701,584</u>	<u>686,482</u>	<u>15,102</u>	<u>693,233</u>	<u>690,453</u>	<u>1,009,958</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.271.5.5150.135 Other Special Programs	0	0	0	3,560	0	3,560	0	0	0
Total Salaries	0	0	0	3,560	0	3,560	0	0	0
7.271.5.5150.210 PERSI	0	0	0	370	0	370	0	0	0
7.271.5.5150.220 Social Security Tax	0	0	0	272	0	272	0	0	0
7.271.5.5150.270 Worker's Compensation Insurance	0	0	0	16	0	16	0	0	0
7.271.5.5150.280 Retirement Sick Leave Benefits	0	0	0	41	0	41	0	0	0
Total Fringe Benefits	0	0	0	699	0	699	0	0	0
7.271.5.5150.319 Consultants	0	0	0	3,400	680	2,720	0	0	0
7.271.5.5150.382 Out-District Travel Allowance	0	0	0	480	434	46	0	0	0
7.271.5.5150.396 Inservice Training	0	0	0	13,446	11,045	2,401	0	0	0
Total Purchased Services	0	0	0	17,326	12,159	5,167	0	0	0
7.271.5.5150.410 General Supplies	0	0	0	46,619	51,673	-5,054	0	0	0
Total Supplies and Materials	0	0	0	46,619	51,673	-5,054	0	0	0
Total Secondary Program	0	0	0	68,204	63,832	4,372	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.271.5.6230.151 Clerical Personnel	0	0	0	42,206	18,247	23,959	0	0	0
Total Salaries	0	0	0	42,206	18,247	23,959	0	0	0
7.271.5.6230.210 PERSI	0	0	0	4,386	1,896	2,490	0	0	0
7.271.5.6230.220 Social Security Tax	0	0	0	3,229	1,345	1,884	0	0	0
7.271.5.6230.270 Worker's Compensation Insurance	0	0	0	228	214	14	0	0	0
7.271.5.6230.280 Retirement Sick Leave Benefits	0	0	0	484	210	274	0	0	0
Total Fringe Benefits	0	0	0	8,327	3,665	4,662	0	0	0
7.271.5.6230.319 Consultants	0	0	0	6,350	1,800	4,550	0	0	0
7.271.5.6230.396 Inservice Training	18,000	18,000	0	7,197	7,332	-135	0	0	0
Total Purchased Services	18,000	18,000	0	13,547	9,132	4,415	0	0	0
7.271.5.6230.410 General Supplies	21,310	1,163	20,147	21,701	9,983	11,718	0	0	0
Total Supplies and Materials	21,310	1,163	20,147	21,701	9,983	11,718	0	0	0
7.271.5.6230.550 Equipment	31,240	31,230	10	107,213	85,318	21,895	0	0	0
Total Capital Objects	31,240	31,230	10	107,213	85,318	21,895	0	0	0
Total Instruction-Related Technology Program	70,550	50,393	20,157	192,994	126,344	66,650	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.271.5.6320.393 Indirect Costs	943	17,431	-16,488	19,403	19,403	0	0	15,612	15,612
Total Purchased Services	943	17,431	-16,488	19,403	19,403	0	0	15,612	15,612
Total Central Administration Program	943	17,431	-16,488	19,403	19,403	0	0	15,612	15,612

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.271.5.6910.196 Awards and Bonuses	0	0	0	0	0	0	0	2,870	0
Total Salaries	0	0	0	0	0	0	0	2,870	0
7.271.5.6910.210 PERSI	0	0	0	0	0	0	0	298	0
7.271.5.6910.220 Social Security Tax	0	0	0	0	0	0	0	220	0
7.271.5.6910.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	19	0
7.271.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	33	0
Total Fringe Benefits	0	0	0	0	0	0	0	570	0
Total Other Support Services Program	0	0	0	0	0	0	0	3,440	0
Total Current Expenditures	837,285	792,049	45,236	982,185	896,061	86,124	693,233	709,505	1,025,570
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	837,285	792,049	45,236	982,185	896,061	86,124	693,233	709,505	1,025,570

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 273

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

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.273.4.4459.900 We Care Drug Revenue	110,604	108,982	-1,622	205,939	167,440	-38,499	83,465	321,487	83,420
TOTAL FEDERAL FUNDING	<u>110,604</u>	<u>108,982</u>	<u>-1,622</u>	<u>205,939</u>	<u>167,440</u>	<u>-38,499</u>	<u>83,465</u>	<u>321,487</u>	<u>83,420</u>
TOTAL CURRENT REVENUES	<u>110,604</u>	<u>108,982</u>	<u>-1,622</u>	<u>205,939</u>	<u>167,440</u>	<u>-38,499</u>	<u>83,465</u>	<u>321,487</u>	<u>83,420</u>
7.273.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	0	0	8,328
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u><u>110,604</u></u>	<u><u>108,982</u></u>	<u><u>-1,622</u></u>	<u><u>205,939</u></u>	<u><u>167,440</u></u>	<u><u>-38,499</u></u>	<u><u>83,465</u></u>	<u><u>321,487</u></u>	<u><u>91,748</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.273.5.5120.410 General Supplies	2,000	1,000	1,000	1,500	0	1,500	0	0	0
Total Supplies and Materials	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	0
Total Elementary Program	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.273.5.5150.116 Teachers	7,000	5,544	1,456	7,000	5,160	1,840	7,000	7,000	7,000
Total Salaries	7,000	5,544	1,456	7,000	5,160	1,840	7,000	7,000	7,000
7.273.5.5150.210 PERSI	684	527	157	727	536	191	727	727	714
7.273.5.5150.220 Social Security Tax	536	400	136	536	371	165	536	536	514
7.273.5.5150.270 Worker's Compensation Insurance	26	26	0	32	46	-14	32	47	46
7.273.5.5150.280 Retirement Sick Leave Benefits	80	62	18	80	59	21	80	81	87
Total Fringe Benefits	1,326	1,015	311	1,375	1,012	363	1,375	1,391	1,361
7.273.5.5150.396 Inservice Training	0	165	-165	0	12	-12	0	0	0
Total Purchased Services	0	165	-165	0	12	-12	0	0	0
Total Secondary Program	8,326	6,725	1,601	8,375	6,184	2,191	8,375	8,391	8,361

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.273.5.6110.118 Counselors	16,826	16,017	809	46,245	45,470	775	27,800	19,985	0
7.273.5.6110.199 Personal Leave Reimbursement	0	0	0	168	130	38	0	143	0
Total Salaries	16,826	16,017	809	46,413	45,600	813	27,800	20,128	0
7.273.5.6110.210 PERSI	1,644	1,565	79	4,819	4,738	81	2,888	2,091	0
7.273.5.6110.220 Social Security Tax	1,287	1,165	122	3,549	3,252	297	2,127	1,540	0
7.273.5.6110.230 Life Insurance	55	54	1	207	138	69	0	33	0
7.273.5.6110.240 Medical Insurance	2,676	2,637	39	6,663	6,663	0	0	1,660	0
7.273.5.6110.260 Dental Insurance	245	239	6	599	600	-1	0	149	0
7.273.5.6110.270 Worker's Compensation Insurance	64	74	-10	213	288	-75	127	135	0
7.273.5.6110.280 Retirement Sick Leave Benefits	193	184	9	533	524	9	320	232	0
7.273.5.6110.290 Vision Insurance	77	77	0	186	187	-1	0	42	0
Total Fringe Benefits	6,241	5,995	246	16,769	16,389	380	5,462	5,882	0
7.273.5.6110.410 General Supplies	568	0	568	1,623	627	996	0	1,736	0
Total Supplies and Materials	568	0	568	1,623	627	996	0	1,736	0
Total Attendance, Guidance And Health Program	23,635	22,012	1,623	64,805	62,616	2,189	33,262	27,746	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.273.5.6210.113 Supervisors and Coordinators	34,000	34,247	-247	0	0	0	9,000	60,685	62,280
7.273.5.6210.136 Other Special Programs	0	0	0	62,367	52,075	10,292	0	115,028	0
7.273.5.6210.199 Personal Leave Reimbursement	0	0	0	200	40	160	0	725	0
Total Salaries	34,000	34,247	-247	62,567	52,115	10,452	9,000	176,438	62,280
7.273.5.6210.210 PERSI	3,322	4,234	-912	1,973	1,434	539	935	10,213	6,353
7.273.5.6210.220 Social Security Tax	0	3,077	-3,077	4,832	3,952	880	688	13,522	4,578
7.273.5.6210.230 Life Insurance	0	86	-86	44	31	13	0	195	97
7.273.5.6210.240 Medical Insurance	0	2,112	-2,112	2,112	1,509	603	0	9,810	2,169
7.273.5.6210.260 Dental Insurance	0	194	-194	190	136	54	0	881	213
7.273.5.6210.270 Worker's Compensation Insurance	0	198	-198	289	419	-130	41	1,182	411
7.273.5.6210.280 Retirement Sick Leave Benefits	0	493	-493	218	159	59	104	1,130	772
7.273.5.6210.290 Vision Insurance	0	61	-61	59	42	17	0	255	58
Total Fringe Benefits	3,322	10,456	-7,134	9,717	7,682	2,035	1,768	37,188	14,651
7.273.5.6210.310 Professional and Technical Services	0	0	0	3,929	2,061	1,868	0	6,943	0
7.273.5.6210.381 In-District Travel Allowance	2,000	900	1,100	4,269	1,394	2,875	1,000	16,641	1,000
7.273.5.6210.382 Out-District Travel Allowance	0	0	0	7,066	3,053	4,013	0	6,932	0
7.273.5.6210.396 Inservice Training	28,000	29,606	-1,606	29,757	24,112	5,645	24,060	10,249	2,500
Total Purchased Services	30,000	30,506	-506	45,021	30,620	14,401	25,060	40,765	3,500
7.273.5.6210.410 General Supplies	7,821	2,057	5,764	9,659	3,533	6,126	4,000	24,376	1,000
7.273.5.6210.416 Printing	0	0	0	0	0	0	500	0	0
7.273.5.6210.450 Food - School Lunch	0	0	0	715	567	148	0	718	0
Total Supplies and Materials	7,821	2,057	5,764	10,374	4,100	6,274	4,500	25,094	1,000
Total Instructional Improvement Program	75,143	77,266	-2,123	127,679	94,517	33,162	40,328	279,485	81,431

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.273.5.6320.393 Indirect Costs	1,500	1,978	-478	3,580	4,122	-542	1,500	5,865	1,956
Total Purchased Services	<u>1,500</u>	<u>1,978</u>	<u>-478</u>	<u>3,580</u>	<u>4,122</u>	<u>-542</u>	<u>1,500</u>	<u>5,865</u>	<u>1,956</u>
Total Central Administration Program	<u>1,500</u>	<u>1,978</u>	<u>-478</u>	<u>3,580</u>	<u>4,122</u>	<u>-542</u>	<u>1,500</u>	<u>5,865</u>	<u>1,956</u>
Total Current Expenditures	<u>110,604</u>	<u>108,982</u>	<u>1,622</u>	<u>205,939</u>	<u>167,440</u>	<u>38,499</u>	<u>83,465</u>	<u>321,487</u>	<u>91,748</u>
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u><u>110,604</u></u>	<u><u>108,982</u></u>	<u><u>1,622</u></u>	<u><u>205,939</u></u>	<u><u>167,440</u></u>	<u><u>38,499</u></u>	<u><u>83,465</u></u>	<u><u>321,487</u></u>	<u><u>91,748</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 274

HEAD START FUND

DESCRIPTION

Head Start is a federally funded, community based, comprehensive preschool program for low income families with attention given to individual children and their special needs. The program is located at both the Lincoln Early Childhood Center and Tyhee Elementary School. The current funded enrollment is 169 three or four-year old children. The services of the program are Child Health and Developmental Services, Education and Early Childhood Development, Child Health and Safety, 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
2006-2007 ANNUAL BUDGET

HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.4.4430.000 Head Start Revenue	1,095,011	1,116,063	21,052	1,159,494	1,135,783	-23,711	1,124,496	1,151,450	1,150,962
TOTAL FEDERAL FUNDING	1,095,011	1,116,063	21,052	1,159,494	1,135,783	-23,711	1,124,496	1,151,450	1,150,962
7.274.4.4600.000 Interfund Transfers	0	0	0	0	2,573	2,573	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	2,573	2,573	0	0	0
TOTAL CURRENT REVENUES	1,095,011	1,116,063	21,052	1,159,494	1,138,356	-21,138	1,124,496	1,151,450	1,150,962
TOTAL HEAD START FUND	1,095,011	1,116,063	21,052	1,159,494	1,138,356	-21,138	1,124,496	1,151,450	1,150,962

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.5110.116 Teachers	325,200	307,154	18,046	329,639	329,301	338	329,639	329,639	343,450
7.274.5.5110.152 Instructional Assistants	268,174	265,421	2,753	280,220	272,592	7,628	305,703	305,703	302,821
7.274.5.5110.186 Substitute Teachers	2,750	2,739	11	6,310	7,763	-1,453	7,000	7,000	8,300
7.274.5.5110.199 Personal Leave Reimbursement	2,500	2,890	-390	2,475	2,560	-85	2,500	2,500	4,200
Total Salaries	598,624	578,204	20,420	618,644	612,216	6,428	644,842	644,842	658,771
7.274.5.5110.210 PERSI	58,217	57,380	837	64,278	64,286	-8	66,272	66,272	67,583
7.274.5.5110.220 Social Security Tax	45,891	42,448	3,444	47,327	45,569	1,758	49,330	49,330	49,408
7.274.5.5110.230 Life Insurance	1,758	1,511	247	1,351	1,717	-366	1,312	1,312	1,808
7.274.5.5110.240 Medical Insurance	94,313	72,702	21,611	76,018	81,291	-5,273	63,371	63,371	80,687
7.274.5.5110.260 Dental Insurance	7,392	6,617	775	6,663	7,351	-688	5,688	5,688	7,942
7.274.5.5110.270 Worker's Compensation Insurance	2,161	2,700	-539	2,846	4,322	-1,476	2,946	2,946	4,414
7.274.5.5110.280 Retirement Sick Leave Benefits	6,899	6,717	182	7,115	7,116	-1	7,416	7,416	8,196
7.274.5.5110.290 Vision Insurance	2,600	2,064	536	1,903	2,365	-462	1,774	1,774	2,151
Total Fringe Benefits	219,231	192,138	27,093	207,501	214,017	-6,516	198,109	198,109	222,189
7.274.5.5110.381 In-District Travel Allowance	3,100	3,275	-175	3,100	3,100	0	3,100	3,100	2,600
7.274.5.5110.382 Out-District Travel Allowance	1,369	5,280	-3,911	2,725	2,725	0	1,800	1,800	1,500
7.274.5.5110.390 Volunteer Reimbursement	4,750	4,495	255	190	190	0	0	0	0
Total Purchased Services	9,219	13,050	-3,831	6,015	6,015	0	4,900	4,900	4,100
7.274.5.5110.410 General Supplies	15,522	59,171	-43,649	16,900	27,530	-10,630	13,600	13,600	16,000
7.274.5.5110.416 Printing	3,000	3,292	-292	3,200	2,601	599	2,600	2,600	4,000
7.274.5.5110.450 Food - School Lunch	1,450	897	553	1,650	1,321	329	1,855	1,855	1,855
Total Supplies and Materials	19,972	63,360	-43,388	21,750	31,451	-9,701	18,055	18,055	21,855
7.274.5.5110.550 Equipment	2,000	1,171	829	53,954	26,297	27,657	3,741	3,741	5,000
7.274.5.5110.554 Equipment Replacement	0	0	0	0	0	0	0	26,954	0
Total Capital Objects	2,000	1,171	829	53,954	26,297	27,657	3,741	30,695	5,000
7.274.5.5110.718 Pupil Insurance	1,116	1,014	102	1,014	1,014	0	1,014	1,014	1,014
7.274.5.5110.720 Other Insurance	500	495	5	500	505	-5	500	500	505
Total Insurance and Judgment	1,616	1,509	107	1,514	1,519	-5	1,514	1,514	1,519
Total Kindergarten Program	850,662	849,432	1,230	909,378	891,515	17,863	871,161	898,115	913,434

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6110.301 Contracted Dental Services	1,000	310	690	1,000	0	1,000	500	500	500
7.274.5.6110.317 Health Services (Contracted)	2,635	2,634	1	3,185	2,447	738	3,200	3,200	2,900
Total Purchased Services	<u>3,635</u>	<u>2,944</u>	<u>691</u>	<u>4,185</u>	<u>2,447</u>	<u>1,738</u>	<u>3,700</u>	<u>3,700</u>	<u>3,400</u>
Total Attendance, Guidance And Health Program	<u>3,635</u>	<u>2,944</u>	<u>691</u>	<u>4,185</u>	<u>2,447</u>	<u>1,738</u>	<u>3,700</u>	<u>3,700</u>	<u>3,400</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6210.113 Supervisors and Coordinators	45,428	45,749	-321	48,467	46,891	1,576	46,142	46,142	46,605
7.274.5.6210.151 Clerical Personnel	20,319	21,893	-1,574	21,530	21,568	-38	21,130	21,130	21,734
7.274.5.6210.199 Personal Leave Reimbursement	520	850	-330	525	850	-325	850	850	850
Total Salaries	<u>66,267</u>	<u>68,492</u>	<u>-2,225</u>	<u>70,522</u>	<u>69,309</u>	<u>1,213</u>	<u>68,122</u>	<u>68,122</u>	<u>69,189</u>
7.274.5.6210.210 PERSI	6,474	6,769	-295	7,328	7,226	102	7,077	7,077	7,188
7.274.5.6210.220 Social Security Tax	5,071	5,212	-141	5,395	5,210	185	5,211	5,211	5,189
7.274.5.6210.230 Life Insurance	207	215	-8	216	237	-21	219	219	243
7.274.5.6210.240 Medical Insurance	7,400	6,991	409	8,100	7,829	271	7,242	7,242	7,230
7.274.5.6210.260 Dental Insurance	580	637	-57	710	705	5	650	650	712
7.274.5.6210.270 Worker's Compensation Insurance	239	314	-75	324	476	-152	312	312	464
7.274.5.6210.280 Retirement Sick Leave Benefits	763	791	-28	812	800	12	784	784	872
7.274.5.6210.290 Vision Insurance	204	279	-75	202	220	-18	202	202	192
Total Fringe Benefits	<u>20,938</u>	<u>21,207</u>	<u>-269</u>	<u>23,087</u>	<u>22,703</u>	<u>384</u>	<u>21,697</u>	<u>21,697</u>	<u>22,090</u>
7.274.5.6210.319 Consultants	15,089	15,094	-5	5,400	4,935	465	5,400	5,400	4,500
7.274.5.6210.382 Out-District Travel Allowance	1,871	1,882	-11	5,150	5,150	0	4,150	4,150	1,500
7.274.5.6210.390 Volunteer Reimbursement	2,580	1,226	1,354	1,000	577	423	900	900	1,200
7.274.5.6210.391 Professional Dues and Fees	4,215	4,254	-39	3,700	3,868	-168	2,950	2,950	2,300
7.274.5.6210.396 Inservice Training	660	1,659	-999	750	750	0	750	750	1,315
Total Purchased Services	<u>24,415</u>	<u>24,115</u>	<u>300</u>	<u>16,000</u>	<u>15,281</u>	<u>719</u>	<u>14,150</u>	<u>14,150</u>	<u>10,815</u>
7.274.5.6210.410 General Supplies	2,500	4,279	-1,779	3,665	3,654	11	2,285	2,285	1,500
Total Supplies and Materials	<u>2,500</u>	<u>4,279</u>	<u>-1,779</u>	<u>3,665</u>	<u>3,654</u>	<u>11</u>	<u>2,285</u>	<u>2,285</u>	<u>1,500</u>
Total Instructional Improvement Program	<u>114,120</u>	<u>118,093</u>	<u>-3,973</u>	<u>113,274</u>	<u>110,947</u>	<u>2,327</u>	<u>106,254</u>	<u>106,254</u>	<u>103,594</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6320.393 Indirect Costs	25,557	25,617	-60	27,717	25,911	1,806	25,846	25,846	31,076
Total Purchased Services	<u>25,557</u>	<u>25,617</u>	<u>-60</u>	<u>27,717</u>	<u>25,911</u>	<u>1,806</u>	<u>25,846</u>	<u>25,846</u>	31,076
Total Central Administration Program	<u>25,557</u>	<u>25,617</u>	<u>-60</u>	<u>27,717</u>	<u>25,911</u>	<u>1,806</u>	<u>25,846</u>	<u>25,846</u>	31,076

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6610.351 Telephone - Voice	825	945	-120	980	794	186	925	925	745
Total Purchased Services	825	945	-120	980	794	186	925	925	745
Total Building Operation Services Program	825	945	-120	980	794	186	925	925	745

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6810.345 Transportation Services (Contracted)	80,000	82,030	-2,030	75,758	73,178	2,580	98,045	98,045	83,443
Total Purchased Services	<u>80,000</u>	<u>82,030</u>	<u>-2,030</u>	<u>75,758</u>	<u>73,178</u>	<u>2,580</u>	<u>98,045</u>	<u>98,045</u>	83,443
Total Pupil To School Transportation Program	<u>80,000</u>	<u>82,030</u>	<u>-2,030</u>	<u>75,758</u>	<u>73,178</u>	<u>2,580</u>	<u>98,045</u>	<u>98,045</u>	83,443

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.6830.327 Maintenance of Leased Vehicles	1,295	960	335	1,600	634	966	1,200	1,200	1,200
Total Purchased Services	<u>1,295</u>	<u>960</u>	<u>335</u>	<u>1,600</u>	<u>634</u>	<u>966</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Total General Transportation Program	<u>1,295</u>	<u>960</u>	<u>335</u>	<u>1,600</u>	<u>634</u>	<u>966</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START FUND
PARENT ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.7200.383 Parent Activities Travel	4,182	4,194	-12	4,900	4,899	1	2,065	2,065	1,220
7.274.5.7200.390 Volunteer Reimbursement	416	416	0	416	416	0	150	150	250
7.274.5.7200.396 Inservice Training	700	1,258	-558	750	599	151	600	600	450
7.274.5.7200.399 Purchased Duty Lunches	11,000	9,329	1,671	10,950	9,630	1,320	10,250	10,250	8,000
Total Purchased Services	16,298	15,197	1,101	17,016	15,544	1,472	13,065	13,065	9,920
7.274.5.7200.410 General Supplies	2,619	2,542	77	9,586	6,239	3,347	4,300	4,300	4,150
Total Supplies and Materials	2,619	2,542	77	9,586	6,239	3,347	4,300	4,300	4,150
Total Parent Activities Program	18,917	17,739	1,178	26,602	21,783	4,819	17,365	17,365	14,070
Total Current Expenditures	1,095,011	1,097,759	-2,748	1,159,494	1,127,210	32,284	1,124,496	1,151,450	1,150,962

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.274.5.9200.810 Transfers to Other Funds	0	18,304	-18,304	0	11,147	-11,147	0	0	0
Total Transfers or Reserves	0	18,304	-18,304	0	11,147	-11,147	0	0	0
Total Fund Transfer Program	0	18,304	-18,304	0	11,147	-11,147	0	0	0
TOTAL HEAD START FUND	<u>1,095,011</u>	<u>1,116,063</u>	<u>-21,052</u>	<u>1,159,494</u>	<u>1,138,356</u>	<u>21,138</u>	<u>1,124,496</u>	<u>1,151,450</u>	<u>1,150,962</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 275

HEAD START DISABILITIES FUND

DESCRIPTION

Head Start provides federal funds that may be utilized for special services directly benefitting children with disabilities. The dollar amount is determined at the local level. Federal regulations require 10 percent of enrollment opportunities be made available to children diagnosed with disabilities.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START DISABILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.275.4.4430.000 Head Start Disabilities Revenue	36,549	25,000	-11,549	22,422	17,351	-5,071	22,123	22,123	0
TOTAL FEDERAL FUNDING	36,549	25,000	-11,549	22,422	17,351	-5,071	22,123	22,123	0
7.275.4.4600.000 Interfund Transfers	0	11,375	11,375	0	5,285	5,285	0	0	0
TOTAL OTHER FUNDING SOURCES	0	11,375	11,375	0	5,285	5,285	0	0	0
TOTAL CURRENT REVENUES	36,549	36,375	-174	22,422	22,636	214	22,123	22,123	0
TOTAL HEAD START DISABILITIES FUND	36,549	36,375	-174	22,422	22,636	214	22,123	22,123	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START DISABILITIES FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.275.5.5110.381 In-District Travel Allowance	50	33	17	0	0	0	0	0	0
Total Purchased Services	50	33	17	0	0	0	0	0	0
Total Kindergarten Program	50	33	17	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START DISABILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.275.5.6210.115 Ancillary Professional	26,562	27,906	-1,344	16,443	17,332	-889	16,443	16,443	0
7.275.5.6210.199 Personal Leave Reimbursement	325	65	260	325	0	325	195	195	0
Total Salaries	26,887	27,971	-1,084	16,768	17,332	-564	16,638	16,638	0
7.275.5.6210.210 PERSI	2,627	2,761	-134	1,743	1,801	-58	1,728	1,728	0
7.275.5.6210.220 Social Security Tax	2,057	2,077	-20	1,283	1,270	13	1,273	1,273	0
7.275.5.6210.230 Life Insurance	66	40	26	29	25	4	31	31	0
7.275.5.6210.240 Medical Insurance	3,215	1,950	1,265	1,620	1,222	398	1,485	1,485	0
7.275.5.6210.260 Dental Insurance	290	179	111	142	110	32	133	133	0
7.275.5.6210.270 Worker's Compensation Insurance	97	129	-32	77	118	-41	76	76	0
7.275.5.6210.280 Retirement Sick Leave Benefits	310	322	-12	193	199	-6	191	191	0
7.275.5.6210.290 Vision Insurance	102	56	46	41	34	7	42	42	0
Total Fringe Benefits	8,764	7,514	1,250	5,128	4,779	349	4,959	4,959	0
7.275.5.6210.396 Inservice Training	0	0	0	0	0	0	0	0	0
Total Purchased Services	0	0	0	0	0	0	0	0	0
Total Instructional Improvement Program	35,651	35,485	166	21,896	22,111	-215	21,597	21,597	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START DISABILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.275.5.6320.393 Indirect Costs	848	857	-9	526	526	0	526	526	0
Total Purchased Services	848	857	-9	526	526	0	526	526	0
Total Central Administration Program	848	857	-9	526	526	0	526	526	0
Total Current Expenditures	36,549	36,375	174	22,422	22,636	-214	22,123	22,123	0
TOTAL HEAD START DISABILITIES FUND	<u>36,549</u>	<u>36,375</u>	<u>174</u>	<u>22,422</u>	<u>22,636</u>	<u>-214</u>	<u>22,123</u>	<u>22,123</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 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
2006-2007 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.276.4.4430.000 Head Start Training Grant	17,130	12,200	-4,930	19,853	13,981	-5,872	15,853	15,853	15,853
TOTAL FEDERAL FUNDING	17,130	12,200	-4,930	19,853	13,981	-5,872	15,853	15,853	15,853
7.276.4.4600.000 Interfund Transfers	0	6,929	6,929	0	5,861	5,861	0	0	0
TOTAL OTHER FUNDING SOURCES	0	6,929	6,929	0	5,861	5,861	0	0	0
TOTAL CURRENT REVENUES	17,130	19,129	1,999	19,853	19,842	-11	15,853	15,853	15,853
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	17,130	19,129	1,999	19,853	19,842	-11	15,853	15,853	15,853

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.276.5.5110.382 Out-District Travel Allowance	8,295	10,295	-2,000	7,273	7,273	0	6,500	6,500	8,690
7.276.5.5110.396 Inservice Training	8,433	8,433	0	12,104	12,104	0	8,988	8,988	6,735
Total Purchased Services	<u>16,728</u>	<u>18,728</u>	<u>-2,000</u>	<u>19,377</u>	<u>19,377</u>	<u>0</u>	<u>15,488</u>	<u>15,488</u>	<u>15,425</u>
Total Kindergarten Program	<u>16,728</u>	<u>18,728</u>	<u>-2,000</u>	<u>19,377</u>	<u>19,377</u>	<u>0</u>	<u>15,488</u>	<u>15,488</u>	<u>15,425</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.276.5.6320.393 Indirect Costs	402	401	1	476	465	11	365	365	428
Total Purchased Services	<u>402</u>	<u>401</u>	<u>1</u>	<u>476</u>	<u>465</u>	<u>11</u>	<u>365</u>	<u>365</u>	<u>428</u>
Total Central Administration Program	<u>402</u>	<u>401</u>	<u>1</u>	<u>476</u>	<u>465</u>	<u>11</u>	<u>365</u>	<u>365</u>	<u>428</u>
Total Current Expenditures	<u>17,130</u>	<u>19,129</u>	<u>-1,999</u>	<u>19,853</u>	<u>19,842</u>	<u>11</u>	<u>15,853</u>	<u>15,853</u>	<u>15,853</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>17,130</u>	<u>19,129</u>	<u>-1,999</u>	<u>19,853</u>	<u>19,842</u>	<u>11</u>	<u>15,853</u>	<u>15,853</u>	<u>15,853</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 277

HEAD START INCENTIVE FUND

DESCRIPTION

Title VI-B Pre-School Incentive Grant Award provides monies designated by the Idaho State Department of Education to Head Start as discretionary funds for the provision of special education services under Public Law 99-457. These funds are based on the number of children with disabilities served on the December 1st count in the Head Start Program.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START INCENTIVE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.277.4.4430.000 Title VI-B Preschool Revenue	13,500	13,500	0	14,400	14,400	0	14,400	14,400	0
TOTAL FEDERAL FUNDING	13,500	13,500	0	14,400	14,400	0	14,400	14,400	0
7.277.4.4600.000 Interfund Transfers	0	24	24	0	8	8	0	0	0
TOTAL OTHER FUNDING SOURCES	0	24	24	0	8	8	0	0	0
TOTAL CURRENT REVENUES	13,500	13,524	24	14,400	14,408	8	14,400	14,400	0
TOTAL HEAD START INCENTIVE FUND	13,500	13,524	24	14,400	14,408	8	14,400	14,400	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START INCENTIVE FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.277.5.5210.306 Training or Incentive Grants	1,283	2,222	-939	2,490	2,686	-196	2,591	2,591	0
Total Purchased Services	<u>1,283</u>	<u>2,222</u>	<u>-939</u>	<u>2,490</u>	<u>2,686</u>	<u>-196</u>	<u>2,591</u>	<u>2,591</u>	<u>0</u>
Total Special Education Program	<u>1,283</u>	<u>2,222</u>	<u>-939</u>	<u>2,490</u>	<u>2,686</u>	<u>-196</u>	<u>2,591</u>	<u>2,591</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START INCENTIVE FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.277.5.6160.115 Ancillary Professional	10,000	8,656	1,344	8,822	8,922	-100	8,823	8,823	0
Total Salaries	10,000	8,656	1,344	8,822	8,922	-100	8,823	8,823	0
7.277.5.6160.210 PERSI	977	856	121	917	927	-10	917	917	0
7.277.5.6160.220 Social Security Tax	765	645	120	675	655	20	675	675	0
7.277.5.6160.230 Life Insurance	0	12	-12	16	13	3	16	16	0
7.277.5.6160.240 Medical Insurance	0	604	-604	891	628	263	797	797	0
7.277.5.6160.260 Dental Insurance	0	55	-55	78	57	21	72	72	0
7.277.5.6160.270 Worker's Compensation Insurance	36	40	-4	41	62	-21	40	40	0
7.277.5.6160.280 Retirement Sick Leave Benefits	115	100	15	102	103	-1	101	101	0
7.277.5.6160.290 Vision Insurance	0	18	-18	22	18	4	22	22	0
Total Fringe Benefits	1,893	2,329	-436	2,742	2,462	280	2,640	2,640	0
Total Ancillary Service Program	11,893	10,986	907	11,564	11,384	180	11,463	11,463	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START INCENTIVE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.277.5.6320.393 Indirect Costs	324	316	8	346	338	9	346	346	0
Total Purchased Services	<u>324</u>	<u>316</u>	<u>8</u>	<u>346</u>	<u>338</u>	<u>9</u>	<u>346</u>	<u>346</u>	0
Total Central Administration Program	<u>324</u>	<u>316</u>	<u>8</u>	<u>346</u>	<u>338</u>	<u>9</u>	<u>346</u>	<u>346</u>	0
Total Current Expenditures	<u>13,500</u>	<u>13,524</u>	<u>-24</u>	<u>14,400</u>	<u>14,408</u>	<u>-8</u>	<u>14,400</u>	<u>14,400</u>	0
TOTAL HEAD START INCENTIVE FUND	<u><u>13,500</u></u>	<u><u>13,524</u></u>	<u><u>-24</u></u>	<u><u>14,400</u></u>	<u><u>14,408</u></u>	<u><u>-8</u></u>	<u><u>14,400</u></u>	<u><u>14,400</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 278

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES (TANF)

DESCRIPTION

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.4.4430.000 Head Start CDA Revenue	96,486	96,395	-91	98,689	98,689	0	97,542	97,542	97,542
TOTAL FEDERAL FUNDING	96,486	96,395	-91	98,689	98,689	0	97,542	97,542	97,542
7.278.4.4600.000 Interfund Transfers	0	0	0	0	303	303	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	303	303	0	0	0
TOTAL CURRENT REVENUES	96,486	96,395	-91	98,689	98,992	303	97,542	97,542	97,542
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	96,486	96,395	-91	98,689	98,992	303	97,542	97,542	97,542

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.5110.116 Teachers	21,762	23,259	-1,497	26,372	26,315	57	26,372	26,977	26,216
7.278.5.5110.152 Instructional Assistants	31,615	26,334	5,281	26,000	26,270	-270	26,000	22,950	26,635
7.278.5.5110.186 Substitute Teachers	400	386	14	750	414	336	750	550	500
7.278.5.5110.199 Personal Leave Reimbursement	185	340	-155	300	80	220	300	170	185
Total Salaries	53,962	50,319	3,643	53,422	53,080	342	53,422	50,647	53,536
7.278.5.5110.210 PERSI	5,233	3,798	1,435	5,473	4,429	1,044	5,472	5,206	5,510
7.278.5.5110.220 Social Security Tax	4,129	3,793	336	4,087	3,960	127	4,086	3,875	4,016
7.278.5.5110.230 Life Insurance	147	85	62	72	60	12	99	94	100
7.278.5.5110.240 Medical Insurance	7,893	3,713	4,180	3,038	2,877	161	4,744	4,679	4,483
7.278.5.5110.260 Dental Insurance	619	340	279	267	259	8	425	421	441
7.278.5.5110.270 Worker's Compensation Insurance	204	228	-24	248	363	-115	244	340	358
7.278.5.5110.280 Retirement Sick Leave Benefits	616	444	172	607	490	117	605	576	668
7.278.5.5110.290 Vision Insurance	217	120	97	77	81	-4	133	120	119
Total Fringe Benefits	19,058	12,520	6,538	13,869	12,519	1,350	15,808	15,311	15,695
7.278.5.5110.381 In-District Travel Allowance	250	297	-47	350	350	0	350	550	300
7.278.5.5110.382 Out-District Travel Allowance	800	979	-179	1,200	1,200	0	1,200	1,200	818
7.278.5.5110.390 Volunteer Reimbursement	250	175	75	0	26	-26	0	0	0
Total Purchased Services	1,300	1,451	-151	1,550	1,576	-26	1,550	1,750	1,118
7.278.5.5110.410 General Supplies	1,422	13,435	-12,013	5,572	10,365	-4,793	3,572	8,000	2,500
7.278.5.5110.416 Printing	100	100	0	100	100	0	100	125	100
7.278.5.5110.450 Food - School Lunch	220	223	-3	250	80	170	250	350	200
Total Supplies and Materials	1,742	13,757	-12,015	5,922	10,545	-4,623	3,922	8,475	2,800
7.278.5.5110.550 Equipment	50	125	-75	200	0	200	0	0	0
Total Capital Objects	50	125	-75	200	0	200	0	0	0
7.278.5.5110.718 Pupil Insurance	108	102	6	102	102	0	102	102	102
Total Insurance and Judgment	108	102	6	102	102	0	102	102	102
Total Kindergarten Program	76,220	78,275	-2,055	75,065	77,822	-2,757	74,804	76,285	73,251

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.6110.317 Health Services (Contracted)	130	0	130	130	169	-39	130	200	100
Total Purchased Services	130	0	130	130	169	-39	130	200	100
Total Attendance, Guidance And Health Program	130	0	130	130	169	-39	130	200	100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.6210.113 Supervisors and Coordinators	2,039	1,887	152	2,783	2,693	91	2,783	2,041	2,272
7.278.5.6210.151 Clerical Personnel	929	436	493	888	794	94	888	0	501
Total Salaries	2,968	2,323	645	3,671	3,486	185	3,671	2,041	2,773
7.278.5.6210.210 PERSI	290	228	62	342	363	-21	381	212	288
7.278.5.6210.220 Social Security Tax	227	178	49	253	267	-14	281	156	208
7.278.5.6210.270 Worker's Compensation Insurance	12	8	4	13	21	-8	17	14	18
7.278.5.6210.280 Retirement Sick Leave Benefits	34	27	7	39	40	-1	42	24	35
Total Fringe Benefits	563	441	122	647	691	-44	721	406	549
7.278.5.6210.319 Consultants	618	618	0	600	600	0	600	600	360
7.278.5.6210.390 Volunteer Reimbursement	50	8	42	300	92	208	300	300	150
7.278.5.6210.391 Professional Dues and Fees	300	300	0	300	300	0	300	350	175
7.278.5.6210.396 Inservice Training	400	454	-54	800	800	0	800	881	800
Total Purchased Services	1,368	1,380	-12	2,000	1,792	208	2,000	2,131	1,485
7.278.5.6210.410 General Supplies	100	100	0	300	300	0	300	300	150
Total Supplies and Materials	100	100	0	300	300	0	300	300	150
Total Instructional Improvement Program	4,999	4,244	755	6,618	6,269	349	6,692	4,878	4,957

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.6320.393 Indirect Costs	2,181	2,260	-79	2,341	2,281	60	2,341	2,244	2,634
Total Purchased Services	2,181	2,260	-79	2,341	2,281	60	2,341	2,244	2,634
Total Central Administration Program	2,181	2,260	-79	2,341	2,281	60	2,341	2,244	2,634

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.6610.351 Telephone - Voice	125	146	-21	175	82	93	175	175	175
Total Purchased Services	125	146	-21	175	82	93	175	175	175
Total Building Operation Services Program	125	146	-21	175	82	93	175	175	175

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.6810.345 Transportation Services (Contracted)	11,134	9,930	1,204	10,100	10,100	0	9,140	10,500	14,000
Total Purchased Services	<u>11,134</u>	<u>9,930</u>	<u>1,204</u>	<u>10,100</u>	<u>10,100</u>	<u>0</u>	<u>9,140</u>	<u>10,500</u>	14,000
Total Pupil To School Transportation Program	<u>11,134</u>	<u>9,930</u>	<u>1,204</u>	<u>10,100</u>	<u>10,100</u>	<u>0</u>	<u>9,140</u>	<u>10,500</u>	14,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.278.5.7200.383 Parent Activities Travel	100	88	12	800	800	0	800	1,200	950
7.278.5.7200.390 Volunteer Reimbursement	60	0	60	160	160	0	160	160	150
7.278.5.7200.396 Inservice Training	150	62	88	300	50	250	300	300	200
7.278.5.7200.399 Purchased Duty Lunches	1,100	1,266	-166	2,600	870	1,730	2,600	1,200	725
Total Purchased Services	<u>1,410</u>	<u>1,417</u>	<u>-7</u>	<u>3,860</u>	<u>1,880</u>	<u>1,980</u>	<u>3,860</u>	<u>2,860</u>	<u>2,025</u>
7.278.5.7200.410 General Supplies	287	123	164	400	390	10	400	400	400
Total Supplies and Materials	<u>287</u>	<u>123</u>	<u>164</u>	<u>400</u>	<u>390</u>	<u>10</u>	<u>400</u>	<u>400</u>	<u>400</u>
Total Parent Activities Program	<u>1,697</u>	<u>1,540</u>	<u>157</u>	<u>4,260</u>	<u>2,269</u>	<u>1,991</u>	<u>4,260</u>	<u>3,260</u>	<u>2,425</u>
Total Current Expenditures	<u>96,486</u>	<u>96,395</u>	<u>91</u>	<u>98,689</u>	<u>98,992</u>	<u>-303</u>	<u>97,542</u>	<u>97,542</u>	<u>97,542</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u><u>96,486</u></u>	<u><u>96,395</u></u>	<u><u>91</u></u>	<u><u>98,689</u></u>	<u><u>98,992</u></u>	<u><u>-303</u></u>	<u><u>97,542</u></u>	<u><u>97,542</u></u>	<u><u>97,542</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 282

TITLE II-D, ESEA - TECHNOLOGY FUND

DESCRIPTION

There are two components of the Enhancing Education Through Technology (EETT) grants listed under Fund 282. One is a formula grant that accommodates a number of miscellaneous technology needs of the district's Technology Department. These miscellaneous technology needs include: 1) professional development through CompassCadre, 2) computer monitor upgrades, 3) Windows XP upgrades, 4) RAM upgrades, and 5) headphone replacement for use with Compass Learning or FastForward software.

The other component is a competitive grants. In past years, these grants have been used to implement FastForward Software technologies at Irving Middle School and even a GIS system at the Education Center.

There will be no formula grants offered to the district in Fiscal Year 2007.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.282.4.4459.900 Enhancing Education with Technology	0	0	0	0	0	0	50,703	205,902	64,893
TOTAL FEDERAL FUNDING	0	0	0	0	0	0	50,703	205,902	64,893
TOTAL CURRENT REVENUES	0	0	0	0	0	0	50,703	205,902	64,893
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	0	0	0	0	0	0	50,703	205,902	64,893

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.282.5.5120.134 Curriculum Development Stipends	0	0	0	0	0	0	0	3,394	0
Total Salaries	0	0	0	0	0	0	0	3,394	0
7.282.5.5120.210 PERSI	0	0	0	0	0	0	0	145	0
7.282.5.5120.220 Social Security Tax	0	0	0	0	0	0	0	260	0
7.282.5.5120.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	20	0
7.282.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	16	0
Total Fringe Benefits	0	0	0	0	0	0	0	441	0
7.282.5.5120.319 Consultants	0	0	0	0	0	0	0	3,400	0
7.282.5.5120.396 Inservice Training	0	0	0	0	0	0	0	13,937	0
Total Purchased Services	0	0	0	0	0	0	0	17,337	0
7.282.5.5120.410 General Supplies	0	0	0	0	0	0	0	48,815	0
Total Supplies and Materials	0	0	0	0	0	0	0	48,815	0
Total Elementary Program	0	0	0	0	0	0	0	69,987	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.282.5.5150.135 Other Special Programs	0	0	0	0	0	0	1,240	1,240	0
Total Salaries	0	0	0	0	0	0	1,240	1,240	0
7.282.5.5150.210 PERSI	0	0	0	0	0	0	129	129	0
7.282.5.5150.220 Social Security Tax	0	0	0	0	0	0	95	95	0
7.282.5.5150.270 Worker's Compensation Insurance	0	0	0	0	0	0	48	48	0
7.282.5.5150.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	14	14	0
Total Fringe Benefits	0	0	0	0	0	0	286	286	0
7.282.5.5150.319 Consultants	0	0	0	0	0	0	1,360	2,720	0
7.282.5.5150.382 Out-District Travel Allowance	0	0	0	0	0	0	191	46	0
7.282.5.5150.396 Inservice Training	0	0	0	0	0	0	2,360	80	0
Total Purchased Services	0	0	0	0	0	0	3,911	2,846	0
Total Secondary Program	0	0	0	0	0	0	5,437	4,372	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.282.5.6230.151 Clerical Personnel	0	0	0	0	0	0	23,959	14,400	0
Total Salaries	0	0	0	0	0	0	23,959	14,400	0
7.282.5.6230.210 PERSI	0	0	0	0	0	0	2,489	1,496	0
7.282.5.6230.220 Social Security Tax	0	0	0	0	0	0	1,833	1,102	0
7.282.5.6230.270 Worker's Compensation Insurance	0	0	0	0	0	0	922	94	0
7.282.5.6230.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	276	166	0
Total Fringe Benefits	0	0	0	0	0	0	5,520	2,858	0
7.282.5.6230.319 Consultants	0	0	0	0	0	0	4,550	2,660	0
7.282.5.6230.396 Inservice Training	0	0	0	0	0	0	7,197	0	0
Total Purchased Services	0	0	0	0	0	0	11,747	2,660	0
7.282.5.6230.410 General Supplies	0	0	0	0	0	0	2,727	57,932	37,233
Total Supplies and Materials	0	0	0	0	0	0	2,727	57,932	37,233
7.282.5.6230.550 Equipment	0	0	0	0	0	0	58	53,693	27,660
Total Capital Objects	0	0	0	0	0	0	58	53,693	27,660
Total Instruction-Related Technology Program	0	0	0	0	0	0	44,011	131,543	64,893

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

**TITLE II-D, ESEA - TECHNOLOGY FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.282.5.6320.393 Indirect Costs	0	0	0	0	0	0	1,255	0	0
Total Purchased Services	0	0	0	0	0	0	1,255	0	0
Total Central Administration Program	0	0	0	0	0	0	1,255	0	0
Total Current Expenditures	0	0	0	0	0	0	50,703	205,902	64,893
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,703</u>	<u>205,902</u>	<u>64,893</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 290

CHILD NUTRITION FUND

DESCRIPTION

The Child Nutrition Program is designed to provide one-third 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 meals, breakfast meals, ala carte items, and reimbursements from the Department of Agriculture. The secondary schools have full service kitchens on location. The elementary schools and Lincoln Early Childhood Center are serviced out of the Central Kitchen.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.290.4.4150.000 Food Service Investments	16	4,038	4,022	2,500	14,261	11,761	10,000	10,000	20,000
7.290.4.4161.100 Food Service Sales to Students	829,961	784,821	-45,140	830,000	764,193	-65,807	734,846	734,846	850,000
7.290.4.4161.110 Food Service Breakfast Sales	40,146	44,544	4,398	52,000	70,167	18,167	48,455	48,455	76,000
7.290.4.4162.200 Adult Lunch Sales	39,772	42,478	2,706	50,000	60,203	10,203	44,460	44,460	48,000
7.290.4.4162.205 Ala Carte Lunch Sales	414,391	273,386	-141,005	310,000	301,508	-8,492	311,375	311,375	330,000
7.290.4.4162.210 Adult Breakfast Sales	1,905	1,053	-852	1,500	1,445	-55	4,003	4,003	1,000
7.290.4.4162.215 Ala Carte Breakfast Sales	131,838	122,813	-9,025	140,000	159,297	19,297	158,352	158,352	169,000
7.290.4.4162.220 Kindergarten Snack Fees	8,172	9,161	989	10,000	8,564	-1,436	9,000	9,000	7,000
7.290.4.4162.225 After School Snack Fees	0	0	0	0	242	242	0	0	0
7.290.4.4169.940 Catering Sales	20,000	21,689	1,689	25,000	13,908	-11,092	17,000	17,000	9,000
TOTAL LOCAL FUNDING	1,486,201	1,303,983	-182,218	1,421,000	1,393,787	-27,213	1,337,491	1,337,491	1,510,000
7.290.4.4455.500 Child Nutrition Federal Reimbursement	1,354,287	1,347,333	-6,954	1,049,535	1,422,525	372,990	1,434,098	1,434,098	1,606,461
7.290.4.4455.510 School Breakfast Federal Reimbursement	356,578	408,452	51,874	310,000	445,003	135,003	454,800	454,800	500,000
7.290.4.4455.520 Kindergarten Milk Reimbursement	21,103	16,004	-5,099	12,000	19,990	7,990	16,000	16,000	14,000
7.290.4.4455.530 USDA Commodity Value	100,000	164,107	64,107	100,000	185,391	85,391	100,000	100,000	100,000
7.290.4.4455.550 Summer Feeding Reimbursement	0	212,380	212,380	250,000	297,732	47,732	275,000	275,000	275,000
7.290.4.4455.560 After School Snack Revenues	0	0	0	0	947	947	0	0	0
TOTAL FEDERAL FUNDING	1,831,968	2,148,276	316,308	1,721,535	2,371,589	650,054	2,279,898	2,279,898	2,495,461
7.290.4.4600.000 Interfund Transfers	191,450	197,950	6,500	222,325	216,488	-5,837	218,000	218,000	98,317
TOTAL OTHER FUNDING SOURCES	191,450	197,950	6,500	222,325	216,488	-5,837	218,000	218,000	98,317
TOTAL CURRENT REVENUES	3,509,619	3,650,209	140,590	3,364,860	3,981,863	617,003	3,835,389	3,835,389	4,103,778
7.290.4.7000.000 Estimated Beginning Balance	250,000	428,098	178,098	400,000	689,821	289,821	600,000	600,000	801,788
TOTAL CHILD NUTRITION FUND	3,759,619	4,078,307	318,688	3,764,860	4,671,684	906,824	4,435,389	4,435,389	4,905,566

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.290.5.7100.159 Food Preparation	1,080,990	1,074,843	6,147	1,047,130	1,109,894	-62,764	1,134,118	1,134,118	1,255,899
7.290.5.7100.188 Substitute Food Service	41,062	53,098	-12,036	73,250	73,702	-452	50,500	50,500	50,000
7.290.5.7100.199 Personal Leave Reimbursement	3,300	5,150	-1,850	3,300	4,160	-860	6,500	6,500	5,000
Total Salaries	<u>1,125,352</u>	<u>1,133,091</u>	<u>-7,739</u>	<u>1,123,680</u>	<u>1,187,756</u>	<u>-64,076</u>	<u>1,191,118</u>	<u>1,191,118</u>	<u>1,310,899</u>
7.290.5.7100.210 PERSI	105,935	100,757	5,178	109,140	114,072	-4,932	118,510	118,510	131,008
7.290.5.7100.220 Social Security Tax	86,089	85,266	823	83,666	89,731	-6,065	91,120	91,120	98,317
7.290.5.7100.230 Life Insurance	3,010	2,789	221	2,898	3,262	-364	5,325	5,325	3,441
7.290.5.7100.240 Medical Insurance	161,412	122,733	38,679	163,012	138,345	24,667	257,108	257,108	190,381
7.290.5.7100.260 Dental Insurance	12,651	10,668	1,983	14,289	12,492	1,797	23,075	23,075	15,873
7.290.5.7100.270 Worker's Compensation Insurance	36,361	44,380	-8,019	42,096	72,321	-30,225	45,846	45,846	79,833
7.290.5.7100.280 Retirement Sick Leave Benefits	12,469	11,926	543	12,080	12,684	-604	13,698	13,698	15,887
7.290.5.7100.290 Vision Insurance	4,450	3,406	1,044	4,081	3,762	319	7,199	7,199	4,771
Total Fringe Benefits	<u>422,377</u>	<u>381,926</u>	<u>40,451</u>	<u>431,262</u>	<u>446,670</u>	<u>-15,408</u>	<u>561,881</u>	<u>561,881</u>	<u>539,511</u>
7.290.5.7100.309 Bank Service Charges	0	4,972	-4,972	0	6,952	-6,952	5,000	5,000	5,000
7.290.5.7100.310 Professional and Technical Services	9,000	10,363	-1,363	10,000	13,194	-3,194	20,000	20,000	25,000
7.290.5.7100.381 In-District Travel Allowance	4,000	5,449	-1,449	5,000	6,153	-1,153	5,500	5,500	6,000
7.290.5.7100.396 Inservice Training	4,625	2,333	2,292	7,000	2,899	4,101	6,000	7,434	8,000
Total Purchased Services	<u>17,625</u>	<u>23,118</u>	<u>-5,493</u>	<u>22,000</u>	<u>29,199</u>	<u>-7,199</u>	<u>36,500</u>	<u>37,934</u>	<u>44,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.290.5.7100.410 General Supplies	80,000	71,372	8,628	90,000	91,844	-1,844	90,000	90,000	100,000
7.290.5.7100.411 Supplies - Tray Cost	125,000	109,136	15,864	115,000	131,148	-16,148	115,000	115,000	150,000
7.290.5.7100.421 Motor Fuel	7,500	4,719	2,781	7,500	7,454	46	7,000	10,000	15,000
7.290.5.7100.425 Laundry	30,000	16,111	13,889	30,000	17,929	12,071	35,000	35,000	40,000
7.290.5.7100.428 Repairs Parts and Supplies	30,000	23,127	6,873	30,000	28,119	1,881	35,000	35,000	40,000
7.290.5.7100.450 Food - School Lunch	1,841,765	1,549,808	291,957	1,837,418	1,778,014	59,404	1,650,890	1,649,456	2,005,051
7.290.5.7100.451 Catering Costs	15,000	11,879	3,121	18,000	7,019	10,981	13,000	10,000	8,000
Total Supplies and Materials	<u>2,129,265</u>	<u>1,786,153</u>	<u>343,112</u>	<u>2,127,918</u>	<u>2,061,527</u>	<u>66,391</u>	<u>1,945,890</u>	<u>1,944,456</u>	<u>2,358,051</u>
7.290.5.7100.540 Remodeling	5,000	3,526	1,474	0	0	0	0	0	0
7.290.5.7100.550 Equipment	60,000	55,910	4,090	60,000	21,968	38,032	100,000	100,000	100,000
7.290.5.7100.580 Depreciation	0	4,762	-4,762	0	7,137	-7,137	0	0	0
Total Capital Objects	<u>65,000</u>	<u>64,198</u>	<u>802</u>	<u>60,000</u>	<u>29,105</u>	<u>30,895</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total Child Nutrition Program	<u>3,759,619</u>	<u>3,388,486</u>	<u>371,133</u>	<u>3,764,860</u>	<u>3,754,257</u>	<u>10,603</u>	<u>3,835,389</u>	<u>3,835,389</u>	<u>4,352,461</u>
Total Current Expenditures	<u>3,759,619</u>	<u>3,388,486</u>	<u>371,133</u>	<u>3,764,860</u>	<u>3,754,257</u>	<u>10,603</u>	<u>3,835,389</u>	<u>3,835,389</u>	<u>4,352,461</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.290.5.9500.850 Contingency Reserve	0	N/A	N/A	0	N/A	N/A	600,000	600,000	553,105
7.290.3.3200.000 Actual Year-End Fund Balance	N/A	689,821	N/A	N/A	917,427	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>689,821</u>	<u>689,821</u>	<u>0</u>	<u>917,427</u>	<u>917,427</u>	<u>600,000</u>	<u>600,000</u>	<u>553,105</u>
Total Contingency Reserve Program	<u>0</u>	<u>689,821</u>	<u>689,821</u>	<u>0</u>	<u>917,427</u>	<u>917,427</u>	<u>600,000</u>	<u>600,000</u>	<u>553,105</u>
TOTAL CHILD NUTRITION FUND	<u><u>3,759,619</u></u>	<u><u>4,078,307</u></u>	<u><u>-318,688</u></u>	<u><u>3,764,860</u></u>	<u><u>4,671,684</u></u>	<u><u>-906,824</u></u>	<u><u>4,435,389</u></u>	<u><u>4,435,389</u></u>	<u><u>4,905,566</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 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 FY 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.310.4.4125.500 School Bond Levy	2,377,372	2,379,291	1,919	2,673,517	2,693,053	19,536	2,082,324	2,082,324	2,136,035
7.310.4.4150.000 Investment Earnings	15,000	16,786	1,786	15,000	30,463	15,463	20,000	20,000	20,000
TOTAL LOCAL FUNDING	2,392,372	2,396,077	3,705	2,688,517	2,723,516	34,999	2,102,324	2,102,324	2,156,035
TOTAL CURRENT REVENUES	2,392,372	2,396,077	3,705	2,688,517	2,723,516	34,999	2,102,324	2,102,324	2,156,035
7.310.4.7000.000 Estimated Beginning Balance	1,626,296	1,840,640	214,344	1,889,434	1,982,833	93,399	2,429,497	2,429,497	2,382,186
TOTAL BOND INTEREST AND REDEMPTION FUND	4,018,668	4,236,717	218,049	4,577,951	4,706,349	128,398	4,531,821	4,531,821	4,538,221

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.310.5.9110.610 Bond Principal	1,145,000	1,145,000	0	1,210,000	1,210,000	0	1,300,000	1,300,000	1,380,000
Total Debt Retirement	<u>1,145,000</u>	<u>1,145,000</u>	<u>0</u>	<u>1,210,000</u>	<u>1,210,000</u>	<u>0</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,380,000</u>
Total Debt Service Program	<u>1,145,000</u>	<u>1,145,000</u>	<u>0</u>	<u>1,210,000</u>	<u>1,210,000</u>	<u>0</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,380,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.310.5.9120.620 Bond Interest	1,107,604	1,108,884	-1,280	1,056,600	1,020,852	35,748	897,838	897,838	835,980
Total Debt Retirement	1,107,604	1,108,884	-1,280	1,056,600	1,020,852	35,748	897,838	897,838	835,980
7.310.5.9120.850 Contingency Reserve	1,766,064	0	1,766,064	2,311,351	0	2,311,351	2,333,983	2,333,983	2,322,241
Total Transfers or Reserves	1,766,064	0	-1,766,064	2,311,351	0	-2,311,351	2,333,983	2,333,983	2,322,241
Total Debt Service Interest Program	2,873,668	1,108,884	1,764,784	3,367,951	1,020,852	2,347,099	3,231,821	3,231,821	3,158,221

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.310.3.3200.000 Actual Year-End Fund Balance	N/A	1,982,833	N/A	N/A	2,475,497	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>1,982,833</u>	<u>1,982,833</u>	<u>0</u>	<u>2,475,497</u>	<u>2,475,497</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>1,982,833</u>	<u>1,982,833</u>	<u>0</u>	<u>2,475,497</u>	<u>2,475,497</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BOND INTEREST AND REDEMPTION FUND	<u><u>4,018,668</u></u>	<u><u>4,236,717</u></u>	<u><u>-218,049</u></u>	<u><u>4,577,951</u></u>	<u><u>4,706,349</u></u>	<u><u>-128,398</u></u>	<u><u>4,531,821</u></u>	<u><u>4,531,821</u></u>	<u><u>4,538,221</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 420

PLANT FACILITIES FUND

DESCRIPTION

The Plant Facilities Fund is used for capital outlay expenditures. The District purchases equipment and buses, as well as remodels and builds new facilities using proceeds from this fund.

SPECIAL NOTES

This fund may not be used for salaries and supplies or other operational expenses. On October 3, 2000, patrons renewed the authorization to set this levy for another ten years. The first year of the new authorization period was the 2001-2002 school year. Continued approval is critical in maintaining adequate educational facilities.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.4.4121.100 School Plant Facility Levy	2,756,250	2,772,298	16,048	2,894,063	2,916,889	22,826	3,038,766	3,038,766	3,190,704
7.420.4.4150.000 Investment Earnings	50,000	15,274	-34,726	50,000	2,689	-47,311	10,000	10,000	10,000
7.420.4.4199.900 PDA Revenue	160,804	160,804	0	0	922	922	0	0	0
TOTAL LOCAL FUNDING	2,967,054	2,948,375	-18,679	2,944,063	2,920,500	-23,563	3,048,766	3,048,766	3,200,704
7.420.4.4311.110 State Lottery Revenues	400,000	396,000	-4,000	390,000	421,133	31,133	390,000	390,000	0
7.420.4.4312.200 Bus Depreciation	388,295	330,046	-58,249	326,969	326,966	-3	307,631	307,631	300,471
TOTAL STATE FUNDING	788,295	726,046	-62,249	716,969	748,099	31,130	697,631	697,631	300,471
7.420.4.4420.000 Grants and Program Reimbursements	0	74,660	74,660	25,000	0	-25,000	25,000	25,000	60,000
7.420.4.4532.200 Sale of Fixed Assets	5,000	52,478	47,478	5,000	13,283	8,283	5,000	5,000	5,000
TOTAL FEDERAL FUNDING	5,000	127,137	122,137	30,000	13,283	-16,717	30,000	30,000	65,000
TOTAL CURRENT REVENUES	3,760,349	3,801,559	41,210	3,691,032	3,681,882	-9,150	3,776,397	3,776,397	3,566,175
7.420.4.7000.000 Estimated Beginning Balance	3,078,191	3,344,600	266,409	1,208,816	1,577,186	368,370	1,600,000	1,600,000	1,060,000
TOTAL PLANT FACILITIES FUND	6,838,540	7,146,159	307,619	4,899,848	5,259,068	359,220	5,376,397	5,376,397	4,626,175

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.5120.550 Equipment	68,106	43,470	24,636	75,179	58,051	17,128	81,790	81,790	66,250
7.420.5.5120.552 Technology Equipment	75,079	0	75,079	698,597	325,392	373,205	777,270	777,270	332,500
7.420.5.5120.554 Equipment Replacement	5,000	1,891	3,109	5,000	1,210	3,790	5,000	5,000	5,000
Total Capital Objects	<u>148,185</u>	<u>45,361</u>	<u>102,824</u>	<u>778,776</u>	<u>384,653</u>	<u>394,123</u>	<u>864,060</u>	<u>864,060</u>	403,750
Total Elementary Program	<u>148,185</u>	<u>45,361</u>	<u>102,824</u>	<u>778,776</u>	<u>384,653</u>	<u>394,123</u>	<u>864,060</u>	<u>864,060</u>	403,750

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.5150.550 Equipment	110,868	105,642	5,226	97,474	92,410	5,064	112,895	112,895	113,762
7.420.5.5150.552 Technology Equipment	480,560	231,261	249,299	0	0	0	0	0	0
7.420.5.5150.554 Equipment Replacement	5,000	1,044	3,956	5,000	1,674	3,326	5,000	5,000	5,000
Total Capital Objects	<u>596,428</u>	<u>337,947</u>	<u>258,481</u>	<u>102,474</u>	<u>94,085</u>	<u>8,389</u>	<u>117,895</u>	<u>117,895</u>	<u>118,762</u>
Total Secondary Program	<u>596,428</u>	<u>337,947</u>	<u>258,481</u>	<u>102,474</u>	<u>94,085</u>	<u>8,389</u>	<u>117,895</u>	<u>117,895</u>	<u>118,762</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.5190.550 Equipment	25,054	16,286	8,768	25,054	18,654	6,400	25,399	25,399	14,730
Total Capital Objects	<u>25,054</u>	<u>16,286</u>	<u>8,768</u>	<u>25,054</u>	<u>18,654</u>	<u>6,400</u>	<u>25,399</u>	<u>25,399</u>	14,730
Total Vocational-Technical Program	<u>25,054</u>	<u>16,286</u>	<u>8,768</u>	<u>25,054</u>	<u>18,654</u>	<u>6,400</u>	<u>25,399</u>	<u>25,399</u>	14,730

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.5210.550 Equipment	12,796	12,458	338	12,506	12,506	0	15,050	15,050	15,050
Total Capital Objects	<u>12,796</u>	<u>12,458</u>	<u>338</u>	<u>12,506</u>	<u>12,506</u>	<u>0</u>	<u>15,050</u>	<u>15,050</u>	15,050
Total Special Education Program	<u>12,796</u>	<u>12,458</u>	<u>338</u>	<u>12,506</u>	<u>12,506</u>	<u>0</u>	<u>15,050</u>	<u>15,050</u>	15,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.5320.550 Equipment	37,500	21,908	15,592	32,170	21,267	10,903	28,425	28,425	28,425
Total Capital Objects	<u>37,500</u>	<u>21,908</u>	<u>15,592</u>	<u>32,170</u>	<u>21,267</u>	<u>10,903</u>	<u>28,425</u>	<u>28,425</u>	<u>28,425</u>
Total School Activity Program	<u>37,500</u>	<u>21,908</u>	<u>15,592</u>	<u>32,170</u>	<u>21,267</u>	<u>10,903</u>	<u>28,425</u>	<u>28,425</u>	<u>28,425</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6210.550 Equipment	2,200	0	2,200	750	750	0	1,000	1,000	6,000
Total Capital Objects	<u>2,200</u>	<u>0</u>	<u>2,200</u>	<u>750</u>	<u>750</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>6,000</u>
Total Instructional Improvement Program	<u>2,200</u>	<u>0</u>	<u>2,200</u>	<u>750</u>	<u>750</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>6,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6220.550 Equipment	0	0	0	3,500	3,500	0	3,600	3,600	2,353
Total Capital Objects	0	0	0	3,500	3,500	0	3,600	3,600	2,353
Total Educational Media Services Program	0	0	0	3,500	3,500	0	3,600	3,600	2,353

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6230.550 Equipment	0	0	0	0	245	-245	90,000	90,000	90,000
7.420.5.6230.554 Equipment Replacement	0	0	0	25,000	23,238	1,762	85,000	85,000	98,328
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>23,483</u>	<u>1,517</u>	<u>175,000</u>	<u>175,000</u>	188,328
Total Instruction-Related Technology Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>23,483</u>	<u>1,517</u>	<u>175,000</u>	<u>175,000</u>	188,328

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6310.550 Equipment	0	0	0	0	0	0	3,997	3,997	700
Total Capital Objects	0	0	0	0	0	0	3,997	3,997	700
Total Board Of Education Program	0	0	0	0	0	0	3,997	3,997	700

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6320.550 Equipment	1,273	675	598	250	272	-22	750	750	500
Total Capital Objects	<u>1,273</u>	<u>675</u>	<u>598</u>	<u>250</u>	<u>272</u>	<u>-22</u>	<u>750</u>	<u>750</u>	500
Total Central Administration Program	<u>1,273</u>	<u>675</u>	<u>598</u>	<u>250</u>	<u>272</u>	<u>-22</u>	<u>750</u>	<u>750</u>	500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6510.550 Equipment	0	0	0	1,999	2,063	-64	2,000	2,000	2,000
Total Capital Objects	0	0	0	1,999	2,063	-64	2,000	2,000	2,000
Total Business Administration Program	0	0	0	1,999	2,063	-64	2,000	2,000	2,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6550.550 Equipment	0	0	0	0	0	0	10,240	10,240	16,000
Total Capital Objects	0	0	0	0	0	0	10,240	10,240	16,000
Total Central Service Program	0	0	0	0	0	0	10,240	10,240	16,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6560.550 Equipment	10,900	10,069	831	5,000	5,278	-278	4,000	4,000	3,000
Total Capital Objects	<u>10,900</u>	<u>10,069</u>	<u>831</u>	<u>5,000</u>	<u>5,278</u>	<u>-278</u>	<u>4,000</u>	<u>4,000</u>	<u>3,000</u>
Total Administrative Technology Service Program	<u>10,900</u>	<u>10,069</u>	<u>831</u>	<u>5,000</u>	<u>5,278</u>	<u>-278</u>	<u>4,000</u>	<u>4,000</u>	<u>3,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6610.550 Equipment	156,340	138,798	17,542	160,985	117,005	43,980	163,135	163,135	23,190
7.420.5.6610.551 Vehicle Purchases	236,000	212,628	23,372	47,000	43,378	3,622	137,900	137,900	45,000
7.420.5.6610.552 Technology Equipment	10,000	9,696	304	7,005	6,827	178	5,000	5,000	8,200
Total Capital Objects	<u>402,340</u>	<u>361,122</u>	<u>41,218</u>	<u>214,990</u>	<u>167,210</u>	<u>47,780</u>	<u>306,035</u>	<u>306,035</u>	<u>76,390</u>
Total Building Operation Services Program	<u>402,340</u>	<u>361,122</u>	<u>41,218</u>	<u>214,990</u>	<u>167,210</u>	<u>47,780</u>	<u>306,035</u>	<u>306,035</u>	<u>76,390</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6640.325 Repair and Maintenance (Contracted)	2,182,833	1,249,217	933,616	1,815,830	1,089,825	726,005	1,618,525	1,618,525	507,159
Total Purchased Services	2,182,833	1,249,217	933,616	1,815,830	1,089,825	726,005	1,618,525	1,618,525	507,159
7.420.5.6640.520 Site Improvement Expenses	161,890	182,154	-20,264	123,950	100,480	23,470	224,771	224,771	71,474
7.420.5.6640.540 Remodeling	21,000	20,305	695	51,800	59,061	-7,261	745,374	745,374	6,000
7.420.5.6640.550 Equipment	20,815	15,889	4,926	96,445	91,341	5,104	28,292	28,292	24,316
Total Capital Objects	203,705	218,348	-14,643	272,195	250,883	21,312	998,437	998,437	101,790
Total General Maintenance Services Program	2,386,538	1,467,565	918,973	2,088,025	1,340,708	747,317	2,616,962	2,616,962	608,949

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6650.550 Equipment	9,145	8,558	587	8,978	8,971	7	9,945	9,945	11,325
Total Capital Objects	<u>9,145</u>	<u>8,558</u>	<u>587</u>	<u>8,978</u>	<u>8,971</u>	<u>7</u>	<u>9,945</u>	<u>9,945</u>	11,325
Total Ground Maintenance Services Program	<u>9,145</u>	<u>8,558</u>	<u>587</u>	<u>8,978</u>	<u>8,971</u>	<u>7</u>	<u>9,945</u>	<u>9,945</u>	11,325

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6810.560 Buses	413,274	337,040	76,234	302,102	286,172	15,930	317,856	317,856	296,332
Total Capital Objects	<u>413,274</u>	<u>337,040</u>	<u>76,234</u>	<u>302,102</u>	<u>286,172</u>	<u>15,930</u>	<u>317,856</u>	<u>317,856</u>	296,332
Total Pupil To School Transportation Program	<u>413,274</u>	<u>337,040</u>	<u>76,234</u>	<u>302,102</u>	<u>286,172</u>	<u>15,930</u>	<u>317,856</u>	<u>317,856</u>	296,332

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.6840.550 Equipment	8,940	6,991	1,949	6,000	4,777	1,223	6,468	6,468	9,996
Total Capital Objects	<u>8,940</u>	<u>6,991</u>	<u>1,949</u>	<u>6,000</u>	<u>4,777</u>	<u>1,223</u>	<u>6,468</u>	<u>6,468</u>	<u>9,996</u>
Total Non-reimbursable Transportation Program	<u>8,940</u>	<u>6,991</u>	<u>1,949</u>	<u>6,000</u>	<u>4,777</u>	<u>1,223</u>	<u>6,468</u>	<u>6,468</u>	<u>9,996</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.8100.310 Professional and Technical Services	0	0	0	5,000	5,626	-626	5,000	5,000	25,000
Total Purchased Services	0	0	0	5,000	5,626	-626	5,000	5,000	25,000
7.420.5.8100.510 Site Purchases	0	0	0	0	203,364	-203,364	0	0	0
7.420.5.8100.530 New Buildings and Additions	2,250,000	2,569,830	-319,830	1,015,000	698,237	316,763	205,000	205,000	0
Total Capital Objects	2,250,000	2,569,830	-319,830	1,015,000	901,601	113,399	205,000	205,000	0
Total Capital Asset Acquisition Program	2,250,000	2,569,830	-319,830	1,020,000	907,227	112,773	210,000	210,000	25,000
Total Current Expenditures	6,304,573	5,195,809	1,108,764	4,627,574	3,281,575	1,345,999	4,718,682	4,718,682	1,827,590

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.9110.610 Bond Principal	341,339	341,339	0	0	345,109	-345,109	0	0	0
Total Debt Retirement	341,339	341,339	0	0	345,109	-345,109	0	0	0
Total Debt Service Program	341,339	341,339	0	0	345,109	-345,109	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.9120.620 Bond Interest	31,824	31,824	0	0	28,055	-28,055	0	0	0
Total Debt Retirement	31,824	31,824	0	0	28,055	-28,055	0	0	0
Total Debt Service Interest Program	31,824	31,824	0	0	28,055	-28,055	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.9200.810 Transfers to Other Funds	0	0	0	0	0	0	0	0	1,634,890
Total Transfers or Reserves	0	0	0	0	0	0	0	0	1,634,890
Total Fund Transfer Program	0	0	0	0	0	0	0	0	1,634,890

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.420.5.9500.851 Future Building Reserve	160,804	N/A	N/A	272,274	N/A	N/A	657,715	657,715	1,163,695
7.420.3.3200.000 Actual Year-End Fund Balance	N/A	1,577,186	N/A	N/A	1,604,329	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>160,804</u>	<u>1,577,186</u>	<u>1,416,382</u>	<u>272,274</u>	<u>1,604,329</u>	<u>1,332,055</u>	<u>657,715</u>	<u>657,715</u>	<u>1,163,695</u>
Total Contingency Reserve Program	<u>160,804</u>	<u>1,577,186</u>	<u>1,416,382</u>	<u>272,274</u>	<u>1,604,329</u>	<u>1,332,055</u>	<u>657,715</u>	<u>657,715</u>	<u>1,163,695</u>
TOTAL PLANT FACILITIES FUND	<u><u>6,838,540</u></u>	<u><u>7,146,159</u></u>	<u><u>-307,619</u></u>	<u><u>4,899,848</u></u>	<u><u>5,259,068</u></u>	<u><u>-359,220</u></u>	<u><u>5,376,397</u></u>	<u><u>5,376,397</u></u>	<u><u>4,626,175</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 430

SCHOOL BUILDING MAINTENANCE FUND

DESCRIPTION

The School Building Maintenance Fund is used for capital outlay expenditures. The 2006 State Legislature passed House Bill 743 which requires districts to allocate 2% of their facility valuation annually for renovation, repair and upkeep of building safety issues. State Lottery proceeds are now mandated to be reported in this fund.

SPECIAL NOTES

This fund may not be used for salaries and supplies or other operational expenses.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

SCHOOL BUILDING MAINTENANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.430.4.4311.110 Lottery Revenues	0	0	0	0	0	0	0	0	410,000
7.430.4.4370.000 State Facility Maintenance	0	0	0	0	0	0	0	0	322,990
TOTAL STATE FUNDING	0	0	0	0	0	0	0	0	732,990
7.430.4.4600.000 Interfund Transfers	0	0	0	0	0	0	0	0	1,634,890
TOTAL OTHER FUNDING SOURCES	0	0	0	0	0	0	0	0	1,634,890
TOTAL CURRENT REVENUES	0	0	0	0	0	0	0	0	2,367,880
TOTAL SCHOOL BUILDING MAINTENANCE FUND	0	0	0	0	0	0	0	0	2,367,880

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET**

**SCHOOL BUILDING MAINTENANCE FUND
GENERAL MAINTENANCE SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.430.5.6640.325 Repair and Maintenance (Contracted)	0	0	0	0	0	0	0	0	1,240,941
Total Purchased Services	0	0	0	0	0	0	0	0	1,240,941
7.430.5.6640.520 Site Improvement Expenses	0	0	0	0	0	0	0	0	272,000
7.430.5.6640.540 Remodeling	0	0	0	0	0	0	0	0	807,939
7.430.5.6640.550 Equipment	0	0	0	0	0	0	0	0	47,000
Total Capital Objects	0	0	0	0	0	0	0	0	1,126,939
Total General Maintenance Services Program	0	0	0	0	0	0	0	0	2,367,880
Total Current Expenditures	0	0	0	0	0	0	0	0	2,367,880
TOTAL SCHOOL BUILDING MAINTENANCE FUND	0	0	0	0	0	0	0	0	2,367,880

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 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
2006-2007 ANNUAL BUDGET

PRINT SHOP FUND
REVENUES

<u>Account Elements and Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.610.4.4199.900 Fees / Printing Charges	196,615	162,606	-34,009	217,402	132,124	-85,278	130,625	130,625	120,500
7.610.4.4199.910 Copier Click Charges	44,500	18,328	-26,172	0	22,086	22,086	0	0	15,000
7.610.4.4199.990 Overhead Revenue	0	0	0	0	8,790	8,790	14,400	14,400	12,000
TOTAL LOCAL FUNDING	241,115	180,934	-60,181	217,402	163,000	-54,402	145,025	145,025	147,500
7.610.4.4600.000 Interfund Transfers	0	0	0	0	30,426	30,426	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	30,426	30,426	0	0	0
TOTAL CURRENT REVENUES	241,115	180,934	-60,181	217,402	193,426	-23,976	145,025	145,025	147,500
7.610.4.7000.000 Estimated Beginning Balance	0	-9,651	-9,651	0	-23,106	-23,106	0	0	0
TOTAL PRINT SHOP FUND	241,115	171,283	-69,832	217,402	170,320	-47,082	145,025	145,025	147,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2006-2007 ANNUAL BUDGET

PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.610.5.6550.161 Printer	50,438	50,054	384	51,247	42,041	9,206	10,639	10,639	19,838
7.610.5.6550.199 Personal Leave Reimbursement	120	160	-40	160	0	160	0	0	0
Total Salaries	50,558	50,214	344	51,407	42,041	9,366	10,639	10,639	19,838
7.610.5.6550.210 PERSI	4,940	4,922	18	5,342	4,033	1,309	1,105	1,105	2,061
7.610.5.6550.220 Social Security Tax	3,868	2,868	1,000	3,932	2,828	1,104	814	814	1,488
7.610.5.6550.230 Life Insurance	138	142	-4	144	119	25	47	47	47
7.610.5.6550.240 Medical Insurance	7,400	6,940	460	8,100	5,772	2,328	2,263	2,263	2,594
7.610.5.6550.260 Dental Insurance	580	628	-48	710	521	189	203	203	216
7.610.5.6550.270 Worker's Compensation Insurance	1,634	1,927	-293	1,978	2,395	-417	409	409	1,208
7.610.5.6550.280 Retirement Sick Leave Benefits	581	579	2	591	447	144	122	122	250
7.610.5.6550.290 Vision Insurance	204	203	1	203	163	40	63	63	65
Total Fringe Benefits	19,345	18,209	1,136	21,000	16,279	4,721	5,026	5,026	7,929
7.610.5.6550.310 Professional and Technical Services	127,212	87,213	39,999	96,000	77,102	18,898	86,560	86,560	68,500
7.610.5.6550.313 Publishing and Advertising	0	0	0	0	0	0	0	0	12,000
7.610.5.6550.325 Repair and Maintenance (Contracted)	1,000	0	1,000	1,000	1,862	-862	1,800	1,800	1,200
Total Purchased Services	128,212	87,213	40,999	97,000	78,964	18,036	88,360	88,360	81,700
7.610.5.6550.410 General Supplies	43,000	37,027	5,973	41,000	30,346	10,654	41,000	41,000	38,033
Total Supplies and Materials	43,000	37,027	5,973	41,000	30,346	10,654	41,000	41,000	38,033
7.610.5.6550.550 Equipment	0	538	-538	6,995	200	6,795	0	0	0
7.610.5.6550.580 Depreciation	0	1,187	-1,187	0	2,489	-2,489	0	0	0
Total Capital Objects	0	1,725	-1,725	6,995	2,689	4,306	0	0	0
Total Central Service Program	241,115	194,389	46,726	217,402	170,320	47,082	145,025	145,025	147,500
Total Current Expenditures	241,115	194,389	46,726	217,402	170,320	47,082	145,025	145,025	147,500

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PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.610.3.3200.000 Actual Year-End Fund Balance	N/A	-23,106	N/A	N/A	0	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>-23,106</u>	<u>-23,106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>-23,106</u>	<u>-23,106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PRINT SHOP FUND	<u>241,115</u>	<u>171,283</u>	<u>69,832</u>	<u>217,402</u>	<u>170,320</u>	<u>47,082</u>	<u>145,025</u>	<u>145,025</u>	<u>147,500</u>

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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>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.710.4.4150.000 Earnings on Investment	25,000	26,020	1,020	28,000	29,255	1,255	28,000	28,000	45,000
TOTAL LOCAL FUNDING	25,000	26,020	1,020	28,000	29,255	1,255	28,000	28,000	45,000
TOTAL CURRENT REVENUES	25,000	26,020	1,020	28,000	29,255	1,255	28,000	28,000	45,000
7.710.4.7000.000 Estimated Beginning Balance	1,284,691	1,284,691	0	1,305,000	1,306,058	1,058	1,326,000	1,326,000	1,191,456
TOTAL VEBA TRUST FUND	1,309,691	1,310,711	1,020	1,333,000	1,335,313	2,313	1,354,000	1,354,000	1,236,456

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VEBA TRUST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.710.5.5120.240 Medical Insurance	0	0	0	80,330	0	80,330	0	0	0
Total Fringe Benefits	0	0	0	80,330	0	80,330	0	0	0
Total Elementary Program	0	0	0	80,330	0	80,330	0	0	0

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VEBA TRUST FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.710.5.5150.240 Medical Insurance	0	0	0	80,331	0	80,331	0	0	0
Total Fringe Benefits	0	0	0	80,331	0	80,331	0	0	0
Total Secondary Program	0	0	0	80,331	0	80,331	0	0	0

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VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.710.5.6320.391 Professional Dues and Fees	4,000	4,653	-653	0	8,992	-8,992	0	0	0
Total Purchased Services	<u>4,000</u>	<u>4,653</u>	<u>-653</u>	<u>0</u>	<u>8,992</u>	<u>-8,992</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Central Administration Program	<u>4,000</u>	<u>4,653</u>	<u>-653</u>	<u>0</u>	<u>8,992</u>	<u>-8,992</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.710.5.6910.296 Other Employee Benefits	0	0	0	0	0	0	175,000	175,000	0
Total Fringe Benefits	0	0	0	0	0	0	175,000	175,000	0
Total Other Support Services Program	0	0	0	0	0	0	175,000	175,000	0
Total Current Expenditures	4,000	4,653	-653	160,661	8,992	151,669	175,000	175,000	0

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VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>		<u>2006-2007 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
7.710.5.9500.852 Unappropriated Fund Balance	1,305,691	N/A	N/A	1,172,339	N/A	N/A	1,179,000	1,179,000	1,236,456
7.710.3.3200.000 Actual Year-End Fund Balance	N/A	1,306,058	N/A	N/A	1,326,321	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>1,305,691</u>	<u>1,306,058</u>	<u>367</u>	<u>1,172,339</u>	<u>1,326,321</u>	<u>153,982</u>	<u>1,179,000</u>	<u>1,179,000</u>	<u>1,236,456</u>
Total Contingency Reserve Program	<u>1,305,691</u>	<u>1,306,058</u>	<u>367</u>	<u>1,172,339</u>	<u>1,326,321</u>	<u>153,982</u>	<u>1,179,000</u>	<u>1,179,000</u>	<u>1,236,456</u>
TOTAL VEBA TRUST FUND	<u><u>1,309,691</u></u>	<u><u>1,310,711</u></u>	<u><u>-1,020</u></u>	<u><u>1,333,000</u></u>	<u><u>1,335,313</u></u>	<u><u>-2,313</u></u>	<u><u>1,354,000</u></u>	<u><u>1,354,000</u></u>	<u><u>1,236,456</u></u>

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:

CODE **FUNCTION/PROGRAM**

5000 **INSTRUCTION** This function includes classroom activities, interaction between classroom teachers and students, as well as activities and services of instructional assistants working directly with students.

The following is a description of the program expenditures that are part of the Instruction Function.

5110 **KINDERGARTEN PROGRAM (K)** Instruction and learning experiences which build upon the language and concepts the child already knows, and expands them towards an incurring understanding of and participation in his/her world.

5120 **ELEMENTARY PROGRAM (1-6)** Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in kindergarten through sixth grade.

5150 **SECONDARY PROGRAM (7-12)** Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in grade levels seven through twelve.

5170 **ALTERNATE SCHOOL PROGRAM** Direct instructional experiences for students in nontraditional instructional settings.

5190 **VOCATIONAL-TECHNICAL PROGRAM** The instruction and learning experiences which are concerned with preparing students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers.

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- 5210** **SPECIAL EDUCATION PROGRAM** The instructional activities and services of teachers and instructional assistants (Ancillary Personnel) who work to meet the needs of exceptional students. (Examples: Classroom teachers, instructional assistants, supplies, and equipment for the resource rooms and gifted and talented classrooms.)
- 5220** **PRESCHOOL HANDICAPPED PROGRAM** Provides needed remedial services to three to four year old handicapped children. Services are offered either by contracting with other agencies or through district operated programs.
- 5240** **GIFTED AND TALENTED PROGRAM** Programs to serve students identified as being gifted and talented in grades four through six.
- 5310** **INTERSCHOLASTIC COMPETITION PROGRAM** Extra-curricular programs and activities which normally supplement the institutional curriculum program, which involves student participation in competitive interscholastic events scheduled and sponsored by the school.
- 5320** **SCHOOL ACTIVITY PROGRAM** School sponsored activities which are an adjunct to the instructional curriculum and include student financed and managed activities.
- 5410** **SUMMER SCHOOL PROGRAM** Programs of instruction offered during the months of June, July, and August which are not part of the required State Educational Support Program.
- 5420** **COMMUNITY EDUCATION PROGRAM** Instruction designed to serve students and community members which are not part of the regular school program or required by the State Educational Support Program.
- 6000** **SUPPORT SERVICES** Services and programs classified in this function include administrative, technical, and logistical support to facilitate and enhance instruction, management, and operation of the School District.

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

- 6110** **ATTENDANCE, GUIDANCE, AND HEALTH PROGRAM** Activities, services, and programs designed to assist students and parents in the areas of school attendance, counseling/guidance, and health needs.
- 6160** **ANCILLARY SERVICE PROGRAM** The personnel, activities, and services designed to assist exceptional students and staff members who work with the Exceptional Child Program. Ancillary personnel included in this program are: Directors, Supervisors, Consulting Teachers, Psychologists, Social Workers, and other state approved personnel.

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- 6210 INSTRUCTIONAL IMPROVEMENT PROGRAM** Programs for assisting instructional staff in planning, developing, training, and evaluating learning experiences for students.
- 6220 EDUCATIONAL MEDIA SERVICES PROGRAM** Programs concerned with teaching and use of resources, including hardware and content materials available in the District Media Center and school libraries.
- 6230 INSTRUCTIONAL RELATED TECHNOLOGY PROGRAM** This encompasses all technology activities and services for the purpose of supporting instruction.
- 6310 BOARD OF EDUCATION PROGRAM** Programs or activities of the elected Board of Trustees which are designed to assist members in performing duties directed by law or established by board policy.
- 6320 CENTRAL ADMINISTRATION PROGRAM** Programs providing general administration and executive leadership for implementation of school policy, supervision, and management.
- 6410 SCHOOL ADMINISTRATION PROGRAM** Activities required to direct and manage the operation of the individual schools. Principals, Vice Principals, Secretaries, and Clerks are charged with responsibility for a school's administration.
- 6510 BUSINESS ADMINISTRATION PROGRAM** Programs related to fiscal operations including budgeting, receiving and disbursing, purchasing, financial and property accounting, payroll, internal auditing, data processing, and management of funds.
- 6550 CENTRAL SERVICES PROGRAM** Programs for receiving, disbursing, and accounting for materials, supplies, and equipment which are purchased, stored, and inventoried at the District Warehouse.
- 6560 ADMINISTRATIVE TECHNOLOGY SERVICES PROGRAM** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems and processing data for administrative and managerial purposes.
- 6610 BUILDING OPERATION SERVICES PROGRAM** Daily upkeep of all school buildings in the District including salaries, utilities, supplies, insurance, and other building care costs.
- 6640 GENERAL MAINTENANCE SERVICES PROGRAM** Maintenance of buildings and equipment, including repairs made by District personnel as well as outside contracted services.

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- 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.
- 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.
- 7300** **ENTERPRISE OPERATIONS PROGRAM** Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges.

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7900 **SECONDARY SCHOOL ACTIVITIES PROGRAM** Activities and services of personnel in providing non-instructional programs in the secondary school setting.

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 EXPENDITURE

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

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

The eight major areas are listed and defined as follows:

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

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REVENUES

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

CODE

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