

Pocatello / Chubbuck

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DISTRICT

25

Maximizing Student Learning!

**ANNUAL BUDGET
2007 - 2008**

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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BUDGET FORMAT

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

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

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

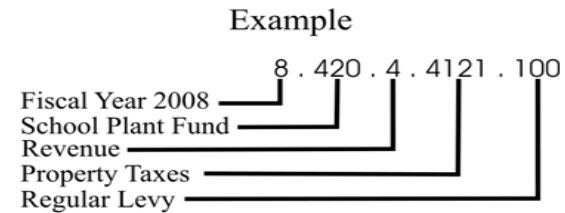
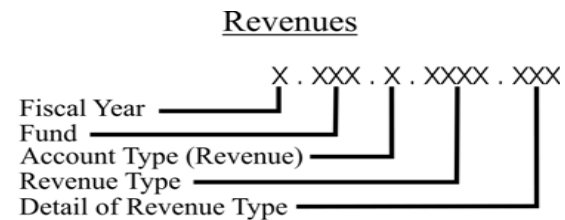
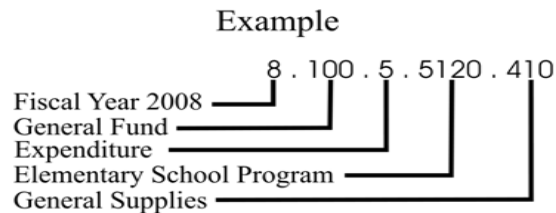
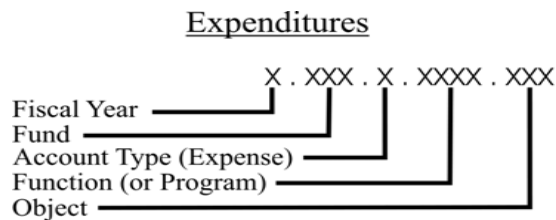
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2004-2005” and “2005-2006” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2006-2007” as the Adjusted Budget is as of May 31, 2007.

EXPLANATION OF ACCOUNT STRUCTURES

Parts of this document display a segment of the District’s account structure to demonstrate how revenues and expenses have been budgeted. The following illustrates how each element is combined to create an account number. To see a listing of Fund numbers and descriptions, please refer to Page 3. A detailed explanation of Functions (Programs) and Objects are included in this document’s Appendices.



POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

BOARD OF TRUSTEES 2006-2007

Terry Anderson - Chairman
Marianne Donnelly - Vice Chairman
Janie Gebhardt - Clerk

Nathan Hill - Member
Brent Leavitt - Member

BUDGET DEVELOPMENT STAFF

Education Service Center

Shelley Allen, Public Information Officer
Bob Devine, Director of Secondary Education
Melissa Dietz, Director of Community Education
Robert England, Technology Coordinator
C.B. Giles, Business Services Coordinator
Larry Goold, Media Coordinator
Douglas Howell, Director of Human Resources
Craig Leiby, Transportation Coordinator
Patti Mortensen, Director of Elementary Education
John Raukar, School Safety Interventionist
Bart Reed, Director of Business Operations

Carl Smart, Director of Employee Services
Sheryl Smart, Coordinator of Human Resources
Elaine Smith, Coordinator of Volunteer Services
Lynda Steenrod, Director of Special Services
Elaine Tobias, ESEA Title I Coordinator
Mary M. Vagner, Superintendent
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
Don Cotant - Pocatello High
Sheryl Brockett - Alameda Center
Frances Stephens - Franklin Middle School
Doug Reader - Hawthorne Middle School
Jim Harrell - Irving Middle School
Janna Herdt - Chubbuck Elementary
Pamela Ward - Edahow Elementary
Betsy Goeltz - Ellis Elementary
Janice Green - Gate City Elementary

Wayne Bagwell - Greenacres Elementary
Howard Peck - Indian Hills Elementary
Jan Harwood - Jefferson Elementary
Evelyn Robinson - Lewis and Clark Elementary
Kent Hobbs - Lincoln Early Childhood Center
Miffy Lane - Syringa Elementary
Lori Craney - Tendoy Elementary
Stephen Anderson - Tyhee Elementary
Steven Morton - Washington Elementary
Susan Murray - Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

2007-2008 BUDGET CALENDAR

July 18, 2006 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 12, 2007 Development of financial parameters and review of allotments. Review budget procedures.

February 14 & March 5, 2007 Administrative review of budgeting process and procedures. Distribute data and staff printouts to directors, department heads, and coordinators.

March 23, 2007 Directors and department heads return General Fund staff printouts and data to Business Office.

April 13, 2007 Directors and department heads return Special Fund staff printouts and data to Business Office.

April 30, 2007 Final day to notify county of the date of the Budget Hearing date.

May 21, 2007 Final review of proposed budget by the Superintendent and Cabinet.

May 29, 2007 Special Board Workshop - Final review of proposed 2007-2008 Budget

June 1, 2007 Advertisement prepared and submitted to the Idaho State Journal.

June 8, 2007 Post and Publish Budget Hearing and Budget Summaries. Submit proposed budget for printing.

June 19, 2007 Regular Board Meeting - Public Hearing and Adoption of 2007-2008 budget.

July 17, 2007 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2004-2005</u>			<u>2005-2006</u>			<u>2006-2007 Budget*</u>		<u>2007-2008 Budget*</u>
	<u>Adjusted</u>	<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	64,475,732	64,875,749	-400,017	65,470,557	65,782,380	-311,823	66,467,869	66,611,920	70,514,954
220 Federal Forest Fund									
231 Albertson's Foundation Fund	19,455	18,348	1,107	26,900	27,081	-181	31,400	31,400	9,281
241 Driver Education Fund	116,240	115,208	1,032	1,685	1,711	-26			
242 Special Grants Fund	122,962	95,595	27,367	115,960	89,390	26,570	112,840	112,840	110,500
243 State Professional-Technical Education Fund	37,535	36,622	913	50,252	48,251	2,001	19,723	82,903	23,300
245 State Technology Fund	468,946	442,622	26,324	504,888	486,365	18,523	461,447	517,817	499,337
246 Substance Abuse Prevention Fund	302,391	302,729	-338	324,730	330,837	-6,107	313,763	349,429	309,214
251 Title I-A, ESEA - Improving Basic Programs Fund	192,145	180,553	11,592	203,849	193,485	10,364	199,874	239,162	237,500
257 Title VI-B, IDEA - School-Age Fund	2,539,150	2,325,912	213,238	2,473,691	2,215,592	258,099	2,443,206	2,517,802	2,630,911
258 Title VI-B, IDEA - Preschool Fund	2,875,211	2,425,833	449,378	2,938,302	2,566,803	371,499	2,415,564	2,869,599	2,415,564
261 Title V-A, ESEA - Innovative Programs Fund	141,330	132,239	9,091	143,736	135,770	7,966	127,599	135,808	127,599
263 Perkins IV - Professional Technical Fund	55,894	58,018	-2,124	36,862	37,415	-553	35,693	18,267	17,886
267 Title VII-A Indian Education Fund	219,180	219,117	63	216,478	216,516	-38	209,352	209,352	217,625
269 Johnson O'Malley Fund	107,028	107,028	63	95,957	106,892	-10,935			
270 Title III, ESEA - LEP / Immigrant Fund	63,548	44,578	18,970	57,323	48,164	9,159	50,000	31,671	25,083
271 Title II-A, ESEA - Improving Teacher Quality Fund				9,559	9,559				
273 Title IV-A, ESEA - Drug-Free Schools Fund	982,185	896,061	86,124	709,505	316,042	393,463	1,025,570	1,080,254	1,103,857
274 Head Start Fund	205,939	167,440	38,499	321,487	251,241	70,246	91,748	327,649	56,361
275 Head Start Disabilities Fund	1,159,494	1,138,356	21,138	1,172,335	1,175,898	-3,563	1,150,962	1,154,012	1,149,475
276 Head Start Training Fund	22,422	22,636	-214	21,970	21,778	192			
277 Head Start Incentive Fund	19,853	19,842	11	19,778	19,778		15,853	18,023	15,853
278 Head Start T.A.N.F. Fund	14,400	14,408	-8	11,700	11,695	5			
282 Title II-D, ESEA - Technology Fund	98,689	98,992	-303	97,542	97,542		97,542	97,542	97,542
290 Child Nutrition Fund	3,764,860	4,671,684	-906,824	205,902	198,354	7,548	64,893	7,053	
310 Bond Interest and Redemption Fund	4,577,951	4,706,349	-128,398	4,435,389	5,018,637	-583,248	4,905,566	4,705,366	4,760,506
420 Plant Facilities Fund	4,899,848	5,259,068	-359,220	4,531,821	4,646,547	-114,726	4,538,221	4,538,221	4,551,571
610 Print Shop Fund				5,376,397	5,533,607	-157,210	6,994,055	6,994,055	6,252,567
710 VEBA Trust Fund	217,402	170,320	47,082	145,025	138,105	6,920	147,500	147,500	152,070
	<u>1,333,000</u>	<u>1,335,313</u>	<u>-2,313</u>	<u>1,354,000</u>	<u>1,367,152</u>	<u>-13,152</u>	<u>1,236,456</u>	<u>1,236,456</u>	<u>1,281,456</u>
Total of All Funds	<u>89,032,790</u>	<u>89,880,622</u>	<u>-847,832</u>	<u>91,073,580</u>	<u>91,092,589</u>	<u>-19,009</u>	<u>93,156,696</u>	<u>94,235,201</u>	<u>96,559,912</u>

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2005 THROUGH FY 2008

LEVIES:	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	<u>Estimated</u> <u>2007-2008</u>
General M&O Levy ¹	\$6,253,641	\$6,604,425	\$0	\$0
Supplemental Levy ²	5,000,000	5,000,000	5,000,000	6,000,000
Tort Levy	192,777	201,179	205,575	179,146
Judgment Levy ³	0	161,210	0	0
School Plant Facilities Levy ⁴	2,894,063	3,038,766	3,190,704	3,350,239
School Construction Bond Levy ⁵	<u>2,673,517</u>	<u>2,082,324</u>	<u>2,136,035</u>	<u>2,079,730</u>
TOTAL LEVIES	<u>\$17,013,998</u>	<u>\$17,087,904</u>	<u>\$10,532,314</u>	<u>\$11,609,115</u>
PROPERTY VALUES:	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>Estimated</u> <u>2006-2007</u>
Adjusted Property Value ⁶	\$2,088,424,090	\$2,205,352,260	N/A	N/A
Actual September Taxable Property Value ⁷	\$2,110,224,617	\$2,257,620,053	\$2,309,085,389	
Urban Renewal Property Value ⁸	\$217,455,055	\$171,440,897	N/A	N/A

¹On August 25, 2006, the Idaho Legislature convened in an Extraordinary Session and passed into law House Bill 1 (H0001) - The Property Tax Relief Act of 2006. The result of this act was that as of FY 2007, the General Maintenance and Operations Levy was removed and replaced with additional state funding. The district had certified the levy for FY 2007, but never collected property tax dollars.

²Approved March 11, 2003 for FY 2005; approved March 8, 2005 for FY 2006 and FY 2007; approved February 13, 2007 for FY 2008 and FY 2009

³In 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.

⁴Approved October 3, 2000 for a 10-year period. Expiration of the new levy will be in FY 2011.

⁵Approved March 4, 1997 for a 20-year school construction bond not to exceed \$27,500,000. The last payment on this bond is scheduled for August 1, 2016.

⁶Includes an adjustment for Home Owner's 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. As of December 2006, this is no longer being calculated by the Idaho State Tax Commission.

⁷The value used by Bannock County in the calculation of the actual property tax levy rates.

⁸The 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: FY 2005 and \$685,763 in FY 2006. Because of the removal of the M&O Levy, there were no revenues received from Urban Renewal Increments after FY 2006.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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 19th day of June 2007 at 5:30 p.m., in the Administration Office of said School District located at 3115 Pole Line Road, Pocatello, Idaho.

The purpose of said budget hearing shall be to present and review the proposed budget for support and maintenance of said School District for the fiscal year, July 1, 2007, to June 30, 2008, 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 8, 2007, 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.

Ms. Janie Gebhardt
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

SUMMARY STATEMENT - 2007-2008 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual	Actual	Adjusted Budget	Proposed Budget	Actual	Actual	Adjusted Budget	Proposed Budget
<u>REVENUES</u>	2004-05	2005-06	2006-07	2007-08	2004-05	2005-06	2006-07	2007-08
Beginning Balance	4,850,309	4,493,832	4,491,755	5,200,000	5,565,980	6,358,984	5,457,830	6,265,789
Local Tax Revenue	12,183,846	12,846,787		6,179,146	5,609,942	5,197,263	5,326,739	5,429,969
Other Local Revenue			5,205,575					
State Revenue	48,603,765	48,950,850	52,660,090	1,226,300	1,791,875	1,777,713	1,795,591	2,094,620
Federal Revenue			555,000	57,344,508	1,679,275	1,782,644	2,172,509	1,823,056
Sale of Fixed Assets	346,959	499,567		565,000	10,029,195	9,885,613	11,076,458	10,268,770
Transfers					13,283	15,199	5,000	5,000
TOTALS	<u>64,875,749</u>	<u>65,782,380</u>	<u>66,611,920</u>	<u>70,514,954</u>	<u>315,324</u>	<u>292,793</u>	<u>1,789,154</u>	<u>157,754</u>
		0	0	0	<u>25,004,874</u>	<u>25,310,209</u>	<u>27,623,281</u>	<u>26,044,958</u>
<u>EXPENDITURES</u>								
Salaries	41,661,167	42,624,376	43,401,945	44,657,565	6,294,888	6,086,881	6,609,122	6,406,282
Fringe Benefits	12,380,672	12,405,252	12,676,403	13,339,218	2,258,717	2,318,215	2,459,546	2,545,792
Purchased Services	3,274,923	3,248,676	4,187,214	4,231,988	2,375,821	2,737,210	3,654,934	4,362,717
Supplies and Materials	2,404,499	2,370,537	2,076,115	4,112,272	2,581,376	2,786,358	3,027,177	2,468,054
Capital Objects	24,492	2,949	5,400	4,500	2,514,412	3,123,402	2,740,022	2,408,072
Debt Retirement	0	0	0	0	2,604,016	2,583,281	2,215,980	2,221,000
Insurance and Judgement	326,987	349,726	381,674					
Transfers and Other Requirements				330,600				
Contingency Reserve	309,177	289,109	154,264	157,754	5,513	3,201	1,634,890	3,632
Reserve for Future Building Expenses	0		620,178	653,475	11,147	3,684		
Unappropriated Fund Balance	4,498,832	4,491,755	2,480,714	2,612,598	6,358,984	5,667,977	1,163,695	1,492,382
Appropriated Fund Balance		0	212,703	0	0	0	4,111,802	4,130,027
Designated Reserves								
TOTALS	<u>64,875,749</u>	<u>65,782,380</u>	<u>66,611,920</u>	<u>70,514,954</u>	<u>25,004,874</u>	<u>25,310,209</u>	<u>27,623,281</u>	<u>26,044,958</u>

A Copy of the School District Budget will be available for public inspection in the District's Administrative Offices or online at: <http://web1.d25.k12.id.us/home/bo/Budget2008.pdf> 0 0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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 73% percent of the planned total expenditures in 2007-2008. 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
2007-2008 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.4.4111.100 Taxes - General M & O	7,135,092	6,956,926	-178,166	7,301,819	7,406,059	104,240	8,489,844		
8.100.4.4112.200 Taxes - Supplemental Levy	5,000,000	5,032,430	32,430	5,000,000	5,073,555	73,555	5,000,000	5,000,000	6,000,000
8.100.4.4114.400 Taxes - Tort Levy	192,777	194,491	1,714	198,560	203,867	5,307	205,575	205,575	179,146
8.100.4.4119.900 Taxes - Judgment				161,210	163,305	2,095			
8.100.4.4130.000 Penalty on Delinquent Taxes	115,000	127,815	12,815	130,000	103,374	-26,626	110,000	30,000	35,000
8.100.4.4140.010 Montessori Tuition	55,000	67,005	12,005	67,500	75,602	8,102	70,000	70,000	70,000
8.100.4.4140.020 Summer School Tuition	29,000	25,025	-3,975	25,000	26,142	1,142	25,000	25,000	25,000
8.100.4.4140.030 Community Education Revenues	30,000	22,573	-7,427	30,000	22,614	-7,386	30,000	30,000	25,000
8.100.4.4140.040 Strings Program Revenues	7,500	9,207	1,707	8,500	11,165	2,665	10,000	10,000	12,000
8.100.4.4140.050 IDLA Tuition		-1,000	-1,000						
8.100.4.4150.000 Earnings on Investment	215,000	289,455	74,455	240,000	460,981	200,981	325,000	325,000	750,000
8.100.4.4174.410 Music Instrument Maintenance	1,250	1,338	88	1,500	2,761	1,261	1,800	1,800	1,800
8.100.4.4179.900 Participation Fee Revenue	75,000	85,036	10,036	75,000	90,870	15,870	90,000	90,000	90,000
8.100.4.4191.100 Rentals	27,500	26,608	-892	27,500	22,372	-5,128	20,000	20,000	22,500
8.100.4.4193.300 Transportation	200,000	207,723	7,723	200,000	159,119	-40,881	175,000	175,000	175,000
8.100.4.4199.900 Other Local Revenue	37,820	22,991	-14,829	20,000	37,184	-17,184	20,000	20,000	20,000
TOTAL LOCAL FUNDING	13,120,939	13,067,622	-53,317	13,486,589	13,838,971	352,382	14,572,219	6,002,375	7,405,446
8.100.4.4311.100 Basic School Support	35,888,108	36,263,003	374,895	36,454,969	36,478,452	23,483	36,356,105	46,862,328	47,636,612
8.100.4.4312.200 Transportation Support	2,211,961	2,023,109	-188,852	2,377,815	2,022,252	-355,563	2,473,000	2,473,000	2,357,171
8.100.4.4314.400 Exceptional Child Contracts	25,000	96,575	71,575	35,000	85,555	50,555	35,000	35,000	86,000
8.100.4.4318.800 State Benefit Apportionment	5,664,392	5,673,836	9,444	5,734,811	5,730,194	-4,617	5,859,547	5,865,045	6,027,982
8.100.4.4319.900 Other State Support	159,095	191,911	32,816	168,326	137,907	-30,419	175,946	198,658	1,130,153
8.100.4.4329.900 Other State Revenue	300,582	302,080	1,498	488,204	504,638	16,434	100,000	108,990	100,000
8.100.4.4380.000 Revenue In Lieu of Property Taxes	2,055,346	2,055,346		1,991,011	1,991,011		2,016,052		
TOTAL STATE FUNDING	46,304,484	46,605,859	30,375	47,250,136	46,950,010	-300,126	47,015,650	55,562,790	57,344,508
8.100.4.4450.000 Indirect Costs	125,000	170,561	45,561	150,000	166,747	16,747	150,000	150,000	165,000
8.100.4.4459.900 Medicaid Revenue	80,000	176,398	-96,398	90,000	332,820	-242,820	280,000	405,000	400,000
TOTAL FEDERAL FUNDING	205,000	346,959	141,959	240,000	499,567	259,567	430,000	555,000	565,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	<u>Adopted</u>	
8.100.4.4600.000 Interfund Transfers			5,000	5,000					
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>0</u>								<u>0</u>
	<u>59,630,423</u>	<u>60,025,440</u>	<u>395,017</u>	<u>60,976,725</u>	<u>61,288,548</u>	<u>311,823</u>	<u>62,017,869</u>	<u>62,120,165</u>	<u>65,314,954</u>
8.100.4.7000.000 Estimated Beginning Balance	4,845,309	4,850,309		4,493,832	4,493,832		4,450,000	4,491,755	5,200,000
TOTAL GENERAL FUND	<u>64,475,732</u>	<u>64,875,749</u>	<u>5,000</u> <u>400,017</u>	<u>65,470,557</u>	<u>65,782,380</u>	<u>311,823</u>	<u>66,467,869</u>	<u>66,611,920</u>	<u>70,514,954</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

Property Taxes - General Maintenance and Operation

DESCRIPTION

This portion of the maintenance and operation tax levy has reached the maximum allowed which is 0.3 percent of market value. On August 25, 2006, the Idaho Legislature convened in an Extraordinary Session and passed into law House Bill 1 (H0001) - The Property Tax Relief Act of 2006. The result of this act was that as of FY 2007, the General Maintenance and Operations Levy was removed and replaced with additional state funding.

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
2007-2008 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. Because of The Property Tax Relief Act of 2006, only the FY 2005 and FY 2006 budgets will show receipts of these funds. 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. The Agriculture Replacement revenue source will be phased out over the next 3 fiscal years.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

ESTIMATE OF M & O STATE SUPPORT REVENUE
FOR 2007-2008

1. Entitlement (Number of Support Units = 559 x \$25,442 - State Distribution Factor)	\$14,222,078
2. Salary Apportionment (Number of Support Units = 565.4)	<u>33,414,534</u>
3. BASE SUPPORT	<u>\$47,636,612</u>
4. Benefit Apportionment	6,027,982
5. Exceptional Child Support	86,000
6. Transportation Support	2,357,171
7. Textbook Allowance	403,718
8. Teacher Classroom Supplies (\$350 per qualifying full-time teacher)	208,565
9. ISAT Remediation	247,625
10. Idaho Reading Initiative / Limited English Proficiency / Gifted and Talented	170,245
11. TOTAL STATE SUPPORT	<u>\$57,137,918</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	<u>Actual Enrollment</u>										<u>Projected Enrollment</u>				
	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	
K	930	890	866	909	931	964	937	931	1,015	970	970	970	970	970	
1	952	895	908	897	895	922	944	951	921	1,020	976	976	976	976	
2	955	920	851	884	861	884	899	947	918	909	1,008	965	965	965	
3	986	917	902	890	835	868	865	883	918	884	888	985	942	942	
4	927	966	929	892	854	847	859	866	861	909	877	881	978	934	
5	954	922	951	914	853	814	832	849	843	840	895	864	867	963	
6	937	941	904	945	864	872	804	842	807	833	829	884	853	856	
7	951	972	962	947	956	882	884	820	830	817	844	840	897	865	
8	980	914	942	957	919	959	877	853	812	823	805	832	828	884	
9	1,070	1,017	941	983	986	1,002	1,008	957	936	887	894	874	903	899	
10	1,094	1,026	984	911	950	979	996	995	935	927	874	881	861	890	
11	1,080	1,045	1,016	987	901	896	924	924	931	903	879	829	836	817	
12	1,032	1,023	1,015	953	911	904	865	889	867	883	857	834	787	794	
TOTAL ELEMENTARY															
K	930	890	866	909	931	964	937	931	1,015	970	970	970	970	970	
1-3	2,893	2,732	2,661	2,671	2,591	2,674	2,708	2,781	2,757	2,813	2,872	2,926	2,883	2,883	
4-6	2,818	2,829	2,784	2,751	2,571	2,533	2,495	2,557	2,511	2,582	2,601	2,629	2,698	2,753	
TOTAL ELEMENTARY															
7-8	1,931	1,886	1,904	1,904	1,875	1,841	1,761	1,673	1,642	1,640	1,649	1,672	1,725	1,749	
9-12	4,276	4,111	3,956	3,834	3,748	3,781	3,793	3,765	3,669	3,600	3,504	3,418	3,387	3,400	
TOTAL SECONDARY															
TOTAL															
	12,848	12,448	12,171	12,069	11,716	11,793	11,694	11,707	11,594	11,605	11,596	11,615	11,663	11,755	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2005 THROUGH FISCAL YEAR 2008

<u>Function Number and Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<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	16,722,500	16,680,248	42,252	17,077,931	16,995,571	82,360	17,090,338	17,176,003	19,324,136
5150 Secondary Program	15,877,742	15,945,905	-68,163	16,013,017	16,203,708	-190,691	16,058,372	16,083,535	17,099,244
5170 Alternate School Program	830,329	838,173	-7,844	927,519	918,391	9,128	1,101,841	916,796	933,237
5190 Vocational-Technical Program	10,400	7,046	3,354	10,000	9,979	21	9,643	9,643	10,636
5210 Special Education Program	3,971,324	3,938,184	33,140	4,107,763	4,072,648	35,115	4,262,371	4,440,219	4,703,935
5220 Preschool Handicapped Program	346,718	356,615	-9,897	355,558	349,035	6,523	361,204	319,779	277,524
5240 Gifted And Talented Program	190,307	190,403	-96	231,198	231,716	-518	235,855	209,208	245,841
5310 Interscholastic Program	230,000	317,093	-87,093	230,000	274,844	-44,844	290,000	290,000	330,000
5320 School Activity Program	792,375	782,720	9,655	867,413	804,372	63,041	946,674	946,813	899,390
5410 Summer School Program	89,498	87,033	2,465	88,291	86,861	1,430	89,604	89,616	89,664
5420 Community Education Program	65,951	61,644	4,307	73,667	66,846	6,821	76,805	76,315	81,120
Total Instruction	39,127,144	39,205,064	-77,920	39,982,357	40,013,970	-31,613	40,522,707	40,557,927	43,994,727

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2005 THROUGH FISCAL YEAR 2008

Function Number and Description	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6110 Attendance, Guidance And Health Program	2,504,550	2,451,176	53,374	2,308,232	2,280,484	27,748	2,569,274	2,495,611	2,600,831
6160 Ancillary Service Program	1,302,941	1,312,393	-9,452	1,232,892	1,248,892	-16,000	1,274,399	1,211,544	1,268,226
6210 Instructional Improvement Program	1,110,373	1,058,264	52,109	1,124,483	1,049,609	74,874	1,017,879	946,241	1,285,780
6220 Educational Media Services Program	1,322,916	1,327,317	-4,401	1,308,809	1,299,275	9,534	1,204,088	1,236,433	1,301,116
6230 Instruction-Related Technology Program	572,522	509,223	63,299	581,188	556,391	24,797	618,753	684,233	611,414
6310 Board Of Education Program	461,471	417,708	43,763	40,000	36,506	3,494	40,000	55,000	43,800
6320 Central Administration Program	608,635	599,625	9,010	911,193	863,215	47,978	992,300	1,109,845	1,228,245
6410 School Administration Program	3,742,732	3,758,588	-15,856	3,826,037	3,801,561	24,476	3,895,975	3,898,332	4,015,810
6510 Business Administration Program	544,856	522,482	22,374	474,057	468,052	6,005	483,619	482,330	494,472
6550 Central Service Program	117,967	111,306	6,661	123,125	115,274	7,851	120,211	116,647	124,309
6560 Administrative Technology Service Program	275,828	259,858	15,970	299,032	281,885	17,147	493,906	493,778	289,682
6610 Building Operation Services Program	4,421,498	3,985,808	435,690	4,536,947	4,067,614	469,333	4,428,666	4,556,618	4,535,849
6640 General Maintenance Services Program	1,276,401	1,282,524	-6,123	1,342,683	1,332,143	10,540	1,413,560	1,407,706	1,471,067
6650 Ground Maintenance Services Program	198,022	176,667	21,355	204,143	201,498	2,645	211,370	210,957	216,051
6670 Security Services Program									
6810 Pupil To School Transportation Program	2,797,430	2,652,434	137,996	2,909,246	2,622,071	287,175	2,780,434	2,700,143	2,800,578
6840 Non-reimbursable Transportation Program	46,329	45,564	765	43,398	45,019	-1,621	46,496	46,496	42,271
6910 Other Support Services Program	395,067	390,246	4,821	723,176	718,405	4,771	409,205	445,310	347,315
7900 Secondary School Activities Program									
Total Support Services	<u>21,609,538</u>	<u>20,867,676</u>	<u>831,862</u>	<u>21,988,641</u>	<u>20,987,546</u>	<u>1,001,095</u>	<u>22,001,735</u>	<u>22,100,824</u>	<u>22,681,416</u>
Total Current Expenditures	<u>60,826,682</u>	<u>60,072,740</u>	<u>753,942</u>	<u>61,970,998</u>	<u>61,001,516</u>	<u>969,482</u>	<u>62,524,442</u>	<u>62,728,751</u>	<u>66,676,143</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2005 THROUGH FISCAL YEAR 2008

<u>Function Number and Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<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	274,489	309,177	-34,688	270,917	289,109	-18,192	153,879	154,264	157,754
9500 Contingency Reserve Program	3,374,561	4,493,832	-1,119,271	3,228,642	4,491,755	-1,263,113	3,789,548	3,728,905	3,681,057
Total Transfers or Reserves	<u>3,649,050</u>	<u>4,803,009</u>	<u>-1,153,959</u>	<u>3,499,559</u>	<u>4,780,864</u>	<u>-1,281,305</u>	<u>3,943,427</u>	<u>3,883,169</u>	<u>3,838,811</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>64,475,732</u>	<u>64,875,749</u>	<u>-400,017</u>	<u>65,470,557</u>	<u>65,782,380</u>	<u>-311,823</u>	<u>66,467,869</u>	<u>66,611,920</u>	<u>70,514,954</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2005 THROUGH FISCAL YEAR 2008

Object Number and Description	2004-2005 Budget			2005-2006 Budget			2006-2007 Budget		2007-2008 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
111 Superintendent and Assistant Superintendent	230,215	228,175	2,040	112,280	129,859	-17,579	114,800	125,000	128,125
112 Directors	179,984	180,317	-333	215,991	199,069	16,922	180,134	191,189	196,703
113 Supervisors and Coordinators	641,966	629,458	12,509	638,544	649,971	-11,427	662,863	602,773	619,407
114 Principals and Assistant Principals	2,214,633	2,225,280	-10,647	2,276,385	2,289,780	-13,395	2,336,042	2,331,938	2,407,182
115 Ancillary Professional	969,720	981,272	-11,552	909,913	931,287	-21,374	948,795	900,674	936,623
116 Teachers	26,932,683	26,880,023	52,660	27,588,311	27,796,354	-208,043	28,341,589	28,092,792	28,863,927
117 Media Specialists	603,171	602,028	1,143	617,263	623,292	-6,029	534,266	538,086	572,272
118 Counselors	1,434,935	1,432,354	2,581	1,312,049	1,338,378	-26,329	1,531,978	1,488,595	1,546,739
131 Saturday School Teachers	11,243	6,070	5,173	11,243	7,647	3,596	10,400	10,400	10,600
132 Teachers Lunch Duty	25,000	16,600	8,400	25,000	24,201	799	25,000	25,000	25,000
133 Stipends and Extra Days - Regular	145,727	109,789	35,938	142,727	100,222	42,505	129,831	112,148	112,298
134 Curriculum Development Stipends	51,953	47,495	4,458	12,782	7,936	4,846	10,100	10,100	10,100
135 Other Special Programs	102,379	87,970	14,409	102,673	74,424	28,249	104,247	101,877	145,300
137 District Early Retirement Grants	345,500	335,500	10,000	335,800	337,700	-1,900	369,600	390,100	312,300
151 Clerical Personnel	2,232,163	2,195,625	36,538	2,213,948	2,209,821	4,127	2,316,123	2,350,305	2,435,162
152 Instructional Assistants	1,152,537	1,132,116	20,421	1,095,096	1,066,316	28,780	1,161,636	1,225,404	1,239,717
153 Custodians	1,116,943	1,060,288	56,655	1,110,549	1,099,007	11,542	1,169,583	1,171,351	1,194,751
154 Maintenance Personnel	1,016,161	958,257	57,904	996,398	985,246	11,152	1,057,481	1,101,589	1,068,748
155 Grounds Personnel	117,583	100,758	16,825	117,679	118,345	-666	124,304	124,033	127,573
156 Warehouse Personnel	76,336	72,242	4,094	80,126	75,143	4,983	77,514	74,695	80,019
157 Bus Drivers	1,080,778	990,324	90,454	1,125,221	979,532	145,689	1,013,171	1,014,649	1,035,381
158 Mechanics	148,263	142,348	5,915	149,770	143,000	6,770	154,730	154,405	154,934
162 Bus Attendants	188,821	127,481	61,340	176,228	98,068	78,160	110,278	98,000	95,466
163 Nurses	32,742	32,742	0	34,578	35,275	-697	37,806	37,868	41,130
164 Social Workers	38,558	38,449	109	38,384	39,223	-839	39,804	39,876	41,419
165 Music Accompanists	53,276	51,929	1,347	53,276	52,463	813	56,300	56,300	56,300
166 Advanced Placement Readers	7,500	612	6,888	7,500	695	6,805	5,000	5,000	5,000
181 Clerical Substitutes	4,750	2,874	1,876	4,750	3,760	990	4,750	4,750	4,750
182 Substitute Instructional Assistants	49,703	54,964	-5,261	52,703	59,757	-7,054	52,200	52,200	55,200
183 Substitute Custodians	67,670	90,059	-22,389	68,346	56,856	11,490	78,655	78,655	85,378

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2005 THROUGH FISCAL YEAR 2008

<u>Object Number and Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
186 Substitute Teachers	444,390	539,633	-95,243	525,500	528,012	-2,512	526,500	576,500	590,900
187 Substitute and Trainee Bus Drivers	180,000	203,442	-23,442	181,759	175,283	6,476	186,303	181,759	189,062
195 Future Salary Adjustment									160,000
196 Awards and Bonuses	0	0	0	29,000	28,540	460	0	11,693	
199 Personal Leave Reimbursement	14,690	10,691	3,999	108,386	99,914	8,472	122,680	122,241	110,099
100 SALARIES	<u>42,038,973</u>	<u>41,661,167</u>	<u>377,806</u>	<u>42,732,158</u>	<u>42,624,376</u>	<u>107,782</u>	<u>43,594,463</u>	<u>43,401,945</u>	<u>44,657,565</u>
210 PERSI	4,170,388	4,181,179	-10,791	4,339,915	4,272,433	67,482	4,340,978	4,306,567	4,426,545
220 Social Security Tax	3,153,062	3,064,835	88,227	3,207,529	3,140,143	67,386	3,204,194	3,186,640	3,270,571
230 Life Insurance									
240 Medical Insurance	79,605	80,269	664	78,386	77,727	659	83,828	84,054	83,698
260 Dental Insurance	3,528,960	3,649,735	-120,775	3,779,272	3,505,172	274,100	3,578,780	3,592,544	3,966,467
270 Worker's Compensation Insurance	331,993	329,187	2,806	339,409	330,777	8,632	352,235	333,744	351,944
280 Retirement Sick Leave Benefits	343,659	488,150	-144,491	536,773	489,178	47,595	525,056	524,913	549,784
290 Vision Insurance	478,715	463,265	15,450	480,127	473,387	6,740	527,718	531,854	574,150
295 Physicals	103,311	102,789	522	101,647	94,374	7,273	95,391	95,742	95,314
296 Other Employee Benefits	7,110	9,803	-2,693	8,745	12,262	-3,517	8,745	8,745	8,845
200 FRINGE BENEFITS	<u>5,800</u>	<u>11,460</u>	<u>-5,660</u>	<u>5,800</u>	<u>9,800</u>	<u>-4,000</u>	<u>10,600</u>	<u>11,600</u>	<u>11,900</u>
	<u>12,202,603</u>	<u>12,380,672</u>	<u>-178,069</u>	<u>12,877,603</u>	<u>12,405,252</u>	<u>472,351</u>	<u>12,727,525</u>	<u>12,676,403</u>	<u>13,339,218</u>
310 Professional and Technical Services	752,611	717,498	35,113	739,482	677,084	62,398	718,538	876,538	873,625
311 Legal Services	82,000	62,907	19,093	72,000	48,452	23,548	70,000	70,000	70,000
312 Audit Services	28,845	27,247	1,598	29,145	29,159	14	30,045	30,045	29,625
313 Publishing and Advertising	30,166	27,171	2,995	31,466	18,200	13,266	31,966	31,966	32,966
315 Elections	11,500	8,680	2,820	2,500	1,237	1,263	11,000	11,000	5,500
317 Health Services (Contracted)	40,969	28,981	11,988	3,500	1,637	1,863	3,500	3,500	173,225
318 Testing Program	19,650	12,476	7,174	21,150	15,508	5,642	19,850	19,850	19,850
319 Consultants	49,306	42,397	6,909	49,659	37,840	11,819	62,800	91,906	46,800
320 ISAT Remediation									123,820
	0	0	0	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2005 THROUGH FISCAL YEAR 2008

<u>Object Number and Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
321 Facility Rentals	85,740	84,007	1,733	85,740	84,370	1,370	81,240	81,240	83,880
322 Vehicle Lease or Rental	6,000	3,124	2,876	6,000	4,088	1,912	6,500	6,500	6,500
325 Repair and Maintenance (Contracted)	191,578	171,742	19,836	253,345	234,478	18,867	197,628	197,628	166,791
328 Building Repairs (Contracted)	40,000	39,163	837	44,100	44,180	-80	44,100	44,100	44,223
330 Energy Management Services	132,000	132,000	837	50,000	49,500	-500			
331 Electricity Utilities	694,000	491,204	202,796	735,000	568,914	166,086	593,570	593,570	644,701
332 Gas Utilities	425,055	327,083	97,972	527,144	417,829	109,315	508,100	603,812	514,600
336 Water	404,500	353,587	50,913	450,300	372,723	77,577	479,400	488,200	512,800
337 Land Fill Fee									
345 Transportation Services (Contracted)	2,500	752	1,748	2,500	1,396	1,104	2,500	2,500	4,000
351 Telephone - Voice	1,500	472	1,028	1,020	196	824	800	800	1,020
352 Postage	81,200	79,779	1,421	81,100	74,051	7,049	81,000	81,000	81,000
353 Telephone - Repair	64,000	64,780	-780	64,000	58,956	5,044	60,000	60,000	60,000
355 Telephone - Cellular	1,500	1,347	153	1,500	1,255	245	2,000	2,000	2,000
361 Computer Service Expenses	2,500	1,372	1,128	1,800	2,002	-202	1,800	1,800	2,500
371 Tuition	23,507	5,764	17,743	7,000	7,000		248,071	248,071	69,802
381 In-District Travel Allowance	16,000	15,686	314	15,000	18,797	-3,797	15,000	15,000	17,600
382 Out-District Travel Allowance	22,514	17,138	5,376	22,025	15,760	6,265	20,845	35,845	39,220
384 Administrative Staff Development	40,680	24,330	16,350	11,000	18,214	-7,214	31,810	36,883	34,110
385 Student Activity Travel	1,500			2,000		2,000			
391 Professional Dues and Fees	230,000	317,093	-87,093	230,000	274,844	-44,844	290,000	290,000	330,000
392 Student Activity Support	34,600	32,489	2,111	34,600	30,819	3,781	34,600	34,600	34,600
393 Indirect Costs	155,075	147,177	7,898	155,075	92,496	62,579	172,075	173,075	123,575
396 Inservice Training		-2,021	2,021						
399 Purchased Duty Lunches	38,084	25,049	13,435	33,295	31,060	2,035	38,009	41,078	66,155
	10,000	13,884	-3,884	10,000	16,528	-6,528	14,000	14,000	17,500
300 PURCHASED SERVICES	<u>3,719,480</u>	<u>3,274,923</u>	<u>444,557</u>	<u>3,772,446</u>	<u>3,248,676</u>	<u>523,770</u>	<u>3,871,247</u>	<u>4,187,214</u>	<u>4,231,988</u>
410 General Supplies	695,790	617,440	78,350	665,897	597,459	68,438	677,218	685,840	926,582
413 Curriculum Development Supplies	14,600	4,201	10,399	10,000	9,588	412	8,000	8,000	8,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2005 THROUGH FISCAL YEAR 2008

<u>Object Number and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
415 One-Time Supplies	10,261	10,715	-454	5,000	4,510	490			
416 Printing	3,693	1,245	2,448				0	148	0
418 Custodial Supplies	128,835	120,563	8,272	155,590	152,952	2,638	155,920	180,920	180,920
419 Warehouse Supplies									
420 Transportation Supplies	2,000	542	1,458		478	-478			
421 Motor Fuel	5,900	6,804	-904	6,400	5,344	1,056	6,400	6,400	6,400
423 Grease and Lubricants	175,250	243,869	-68,619	207,250	336,312	-129,062	330,374	330,374	351,303
425 Laundry	8,000	9,294	-1,294	8,000	9,518	-1,518	8,000	8,000	8,000
428 Repairs Parts and Supplies	1,112	1,182	-70	1,112	895	217	1,112	1,112	1,112
429 Tires	109,000	113,904	-4,904	109,900	105,436	4,464	109,900	109,900	109,900
430 Library Books	13,000	13,645	-645	13,000	16,264	-3,264	13,000	13,000	13,000
436 Film Footage Replacement	78,847	78,703	144	78,936	78,066	870	78,586	77,498	78,639
440 Textbooks	1,500	1,467	33	1,500	1,490	10	1,500	1,500	1,500
471 Building Repairs (Non-Contracted)	1,099,355	1,005,654	93,701	795,863	895,171	-99,308	399,308	484,308	2,243,464
481 Equipment Repair (Non-Contracted)	125,000	148,081	-23,081	131,300	129,850	1,450	137,865	137,865	151,652
493 Professional Books and Journals	25,200	26,153	-953	29,500	27,214	2,286	30,250	30,250	30,250
400 SUPPLIES AND MATERIALS	<u>1,750</u>	<u>1,037</u>	<u>713</u>	<u>1,000</u>	<u>10</u>	<u>1,010</u>	<u>1,000</u>	<u>1,000</u>	<u>1,550</u>
	<u>2,499,293</u>	<u>2,404,499</u>	<u>94,794</u>	<u>2,220,248</u>	<u>2,370,537</u>	<u>-150,289</u>	<u>1,958,433</u>	<u>2,076,115</u>	<u>4,112,272</u>
550 Equipment	26,000	24,492	1,508	4,100	2,949	1,151	4,600	5,400	4,500
500 CAPITAL OBJECTS									
	<u>26,000</u>	<u>24,492</u>	<u>1,508</u>	<u>4,100</u>	<u>2,949</u>	<u>1,151</u>	<u>4,600</u>	<u>5,400</u>	<u>4,500</u>
711 Property Insurance	128,740	128,740		139,039	135,354	3,685	140,686	140,686	130,644
712 Liability Insurance	169,879	161,483	8,396	183,573	176,459	7,114	182,626	182,626	159,308
714 Transportation Insurance	35,879	35,929	-50	35,929	37,078	-1,149	39,027	39,027	34,925
715 Surety Insurance									
730 Judgments	835	835		902	835	67	835	835	723
700 INSURANCE AND JUDGMENT	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>18,500</u>	<u>5,000</u>
	<u>340,333</u>	<u>326,987</u>	<u>13,346</u>	<u>364,443</u>	<u>349,726</u>	<u>14,717</u>	<u>368,174</u>	<u>381,674</u>	<u>330,600</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2005 THROUGH FISCAL YEAR 2008

<u>Object Number and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
810 Transfers to Other Funds	274,489	309,177	-34,688	270,917	289,109	-18,192	153,879	154,264	157,754
850 Contingency Reserve	597,905	N/A	N/A	609,765	N/A	N/A	620,178	620,178	653,149
852 Unappropriated Fund Balance	2,391,622	N/A	N/A	1,964,060	N/A	N/A	2,480,714	2,480,714	2,612,598
854 Inventory / Prepaid Expenses	320,385	N/A	N/A	398,069	N/A	N/A	415,310	415,310	415,310
855 Appropriated Fund Balance	64,649	N/A	N/A	256,748	N/A	N/A	273,346	212,703	
899 Actual Year-End Fund Balance	N/A	4,493,832	N/A	N/A	4,491,755	N/A	N/A	N/A	0 N/A
800 TRANSFERS OR RESERVES	<u>3,649,050</u>	<u>4,803,009</u>	<u>-1,153,959</u>	<u>3,499,559</u>	<u>4,780,864</u>	<u>-1,281,305</u>	<u>3,943,427</u>	<u>3,883,169</u>	<u>3,838,811</u>
TOTAL EXPENDITURES, TRANSFER AND RESERVES	<u>64,475,732</u>	<u>64,875,749</u>	<u>-400,017</u>	<u>65,470,557</u>	<u>65,782,380</u>	<u>-311,823</u>	<u>66,467,869</u>	<u>66,611,920</u>	<u>70,514,954</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

EXPENDITURES BY FUNCTION (PROGRAM) WITH OBJECT TOTALS

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

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

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

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.5120.116 Teachers	11,523,580	11,482,872	40,708	11,846,254	11,945,169	-98,915	12,074,064	12,058,687	12,460,843
8.100.5.5120.131 Saturday School Teachers									
8.100.5.5120.135 Other Special Programs	410	365	45	410	122	288	400	400	149,900
8.100.5.5120.152 Instructional Assistants	57,877	49,807	12,070	57,877	32,527	25,350	57,877	57,877	639,489
8.100.5.5120.165 Music Accompanists	548,307	533,426	14,881	532,056	524,142	7,914	563,365	638,498	
8.100.5.5120.182 Substitute Instructional Assistants	3,276	634	2,643	3,276	824	2,452	1,300	1,300	1,300
8.100.5.5120.186 Substitute Teachers	20,503	23,550	-3,047	20,503	22,776	-2,273	20,000	20,000	23,000
8.100.5.5120.199 Personal Leave Reimbursement	203,100	206,775	-3,675	210,000	175,199	34,801	215,000	215,000	222,200
Total Salaries	<u>45,195</u>	<u>32,478</u>	<u>12,718</u>	<u>31,479</u>	<u>34,698</u>	<u>-3,219</u>	<u>31,179</u>	<u>31,000</u>	<u>32,000</u>
	12,402,248	12,325,907	76,341	12,701,855	12,735,455	-33,600	12,963,185	13,022,762	13,524,732
8.100.5.5120.210 PERSI	1,235,892	1,251,877	-15,985	1,295,773	1,294,553	1,220	1,298,275	1,296,276	1,349,702
8.100.5.5120.220 Social Security Tax	930,203	903,053	27,150	952,641	933,972	18,669	952,794	957,280	994,068
8.100.5.5120.230 Life Insurance	21,983	22,778	-795	22,584	22,330	254	23,870	24,108	24,263
8.100.5.5120.240 Medical Insurance	981,128	1,070,097	-88,969	1,136,065	1,089,036	47,029	1,063,293	1,075,961	1,227,305
8.100.5.5120.260 Dental Insurance	95,498	96,387	-889	102,080	100,361	1,719	104,850	99,946	106,581
8.100.5.5120.270 Worker's Compensation Insurance	56,678	86,290	-29,612	88,493	85,261	3,232	85,556	85,949	89,263
8.100.5.5120.280 Retirement Sick Leave Benefits	141,904	138,654	3,250	143,421	143,464	-43	157,829	160,104	175,064
8.100.5.5120.290 Vision Insurance	29,723	30,047	-324	30,534	28,511	2,023	28,396	28,680	28,865
Total Fringe Benefits	<u>3,493,009</u>	<u>3,599,182</u>	<u>-106,173</u>	<u>3,771,591</u>	<u>3,697,388</u>	<u>74,203</u>	<u>3,716,863</u>	<u>3,728,304</u>	<u>3,995,111</u>
8.100.5.5120.381 In-District Travel Allowance									
8.100.5.5120.382 Out-District Travel Allowance	5,640	4,226	1,414	5,640	3,867	1,773	5,640	5,640	5,000
8.100.5.5120.384 Administrative Staff Development	5,000	2,769	2,231	4,000	3,164	836	4,500	4,573	1,000
8.100.5.5120.392 Student Activity Support	1,500	561	939	2,000	2,000		500	2,000	2,000
8.100.5.5120.396 Inservice Training	22,500	22,859	-359	22,500	21,011	1,489	22,500	22,000	22,500
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>2,000</u>
	34,640	30,415	4,225	34,140	28,942	5,198	33,140	40,713	30,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u> <u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.5120.410 General Supplies	249,285	227,737	21,548	244,922	211,860	33,062	244,150	250,424	369,760
8.100.5.5120.416 Printing	3,693	1,245	2,448						
8.100.5.5120.440 Textbooks	539,525	495,763	43,762	325,423	321,926	3,497	133,000	133,000	1,403,133
Total Supplies and Materials	792,503	724,745	67,758	570,345	533,786	36,559	377,150	383,424	1,772,893
8.100.5.5120.550 Equipment									
Total Capital Objects	100	0	100	0	0	0	0	800	900
Total Elementary Program	<u>100</u> <u>16,722,500</u>	<u>16,680,248</u>	<u>100</u> <u>42,252</u>	<u>17,007,931</u>	<u>16,995,571</u>	<u>0</u> <u>82,360</u>	<u>17,090,338</u>	<u>17,176,003</u>	19,324,136

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

Account Elements and Object Description	2004-2005 Budget			2005-2006 Budget			2006-2007 Budget		2007-2008 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5150.116 Teachers	11,336,062	11,309,734		11,348,190	11,472,419	-124,229	11,598,844	11,518,361	11,736,369
8.100.5.5150.131 Saturday School Teachers			26,328						
8.100.5.5150.132 Teachers Lunch Duty	10,833	5,705	5,128	10,833	7,525	3,308	10,000	10,000	10,000
8.100.5.5150.133 Stipends and Extra Days - Regular	25,000	16,600	8,400	25,000	24,201	799	25,000	25,000	25,000
8.100.5.5150.152 Instructional Assistants	55,000	46,096	8,904	55,000	41,522	13,478	55,000	55,000	55,000
8.100.5.5150.165 Music Accompanists	41,915	48,873	-6,958	40,062	36,442	3,620	52,280	42,854	45,067
8.100.5.5150.166 Advanced Placement Readers	50,000	51,296	-1,296	50,000	51,639	-1,639	55,000	55,000	55,000
8.100.5.5150.186 Substitute Teachers	7,500	6,831	6,888	7,500	5,974	6,805	5,000	5,000	5,000
8.100.5.5150.199 Personal Leave Reimbursement	210,290	306,331	-96,041	310,000	359,074	-41,074	310,000	360,000	367,200
Total Salaries	<u>35,200</u>	<u>25,913</u>	<u>9,288</u>	<u>26,200</u>	<u>24,610</u>	<u>1,590</u>	<u>26,200</u>	<u>26,200</u>	<u>26,200</u>
	11,771,800	11,811,161	-39,361	11,872,785	12,010,129	-137,344	12,137,324	12,097,415	12,324,836
8.100.5.5150.210 PERSI	1,179,273	1,192,672	-13,399	1,201,372	1,206,804	-5,432	1,206,387	1,197,216	1,219,679
8.100.5.5150.220 Social Security Tax	882,885	871,561	11,324	890,459	886,683	3,776	892,094	885,486	905,875
8.100.5.5150.230 Life Insurance	18,489	18,527	-38	17,964	17,955	9	19,258	19,177	19,136
8.100.5.5150.240 Medical Insurance	812,377	895,447	-83,070	903,661	901,469	2,192	859,466	856,213	987,049
8.100.5.5150.260 Dental Insurance	80,316	80,582	-266	81,188	81,147	41	84,591	79,534	84,058
8.100.5.5150.270 Worker's Compensation Insurance	53,797	82,803	-29,006	79,931	80,534	-603	80,106	79,513	81,344
8.100.5.5150.280 Retirement Sick Leave Benefits	135,374	132,008	3,366	132,972	133,577	-605	146,658	147,890	158,199
8.100.5.5150.290 Vision Insurance	24,998	25,141	-143	24,295	23,057	1,238	22,910	22,813	22,765
Total Fringe Benefits	<u>3,187,509</u>	<u>3,298,740</u>	<u>-111,231</u>	<u>3,331,842</u>	<u>3,331,225</u>	<u>617</u>	<u>3,311,470</u>	<u>3,287,842</u>	<u>3,478,105</u>
8.100.5.5150.319 Consultants									
8.100.5.5150.321 Facility Rentals	4,756	3,795	961	5,859	4,874	985	3,000	5,606	3,000
8.100.5.5150.325 Repair and Maintenance (Contracted)	19,000	17,767	1,233	19,000	12,371	6,629	20,000	20,000	21,000
8.100.5.5150.381 In-District Travel Allowance	3,900	3,900		3,900	3,820	80	3,900	3,900	3,900
8.100.5.5150.392 Student Activity Support	7,000	4,965	2,235	7,010	5,264	1,746	7,330	7,330	7,330
8.100.5.5150.399 Purchased Duty Lunches	90,075	90,075		90,075	62,397	27,678	90,075	90,075	90,075
Total Purchased Services	<u>10,000</u>	<u>13,884</u>	<u>-3,884</u>	<u>10,000</u>	<u>16,528</u>	<u>-6,528</u>	<u>14,000</u>	<u>14,000</u>	<u>17,500</u>
	134,731	130,287	4,444	135,844	101,514	34,330	138,305	140,911	142,805
8.100.5.5150.410 General Supplies	247,012	218,914	28,098	225,446	210,405	15,041	228,305	229,399	336,507
8.100.5.5150.440 Textbooks	536,690	486,803	49,887	447,100	550,436	-103,336	242,968	327,968	816,991
Total Supplies and Materials	<u>783,702</u>	<u>705,717</u>	<u>77,985</u>	<u>672,546</u>	<u>760,841</u>	<u>-88,295</u>	<u>471,273</u>	<u>557,367</u>	<u>1,153,498</u>
Total Secondary Program	<u>15,877,742</u>	<u>15,945,905</u>	<u>-68,163</u>	<u>16,013,017</u>	<u>16,203,708</u>	<u>-190,691</u>	<u>16,058,372</u>	<u>16,083,535</u>	<u>17,099,244</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.5170.116 Teachers	564,806	568,893	-4,087	627,934	634,208	-6,274	775,092	641,775	640,449
8.100.5.5170.152 Instructional Assistants	49,091	50,596	-1,505	57,789	49,482	8,307	52,328	42,390	44,590
8.100.5.5170.199 Personal Leave Reimbursement	4,100	3,254	846	2,300	2,510	-210	2,100	2,100	2,100
Total Salaries	<u>617,997</u>	<u>622,743</u>	<u>-4,746</u>	<u>688,023</u>	<u>686,200</u>	<u>1,823</u>	<u>829,520</u>	<u>686,265</u>	<u>687,139</u>
8.100.5.5170.210 PERSI	63,035	64,526	-1,491	71,486	71,574	-88	84,610	69,999	70,088
8.100.5.5170.220 Social Security Tax	46,350	45,350	1,000	51,615	50,525	1,090	60,969	50,440	50,504
8.100.5.5170.230 Life Insurance	1,260	1,383	-123	1,442	1,408	34	1,728	1,431	1,512
8.100.5.5170.240 Medical Insurance	60,837	64,646	-3,809	73,298	65,976	7,322	77,108	63,852	75,479
8.100.5.5170.260 Dental Insurance	5,477	5,825	-348	6,505	6,149	356	7,589	5,931	6,640
8.100.5.5170.270 Worker's Compensation Insurance	2,824	4,337	-1,513	4,930	4,586	344	5,475	4,530	4,535
8.100.5.5170.280 Retirement Sick Leave Benefits	7,107	7,172	-65	7,912	7,922	-10	10,286	8,646	9,091
8.100.5.5170.290 Vision Insurance	1,704	1,838	-134	1,958	1,737	221	2,056	1,702	1,799
Total Fringe Benefits	<u>188,594</u>	<u>195,077</u>	<u>-6,483</u>	<u>219,146</u>	<u>209,877</u>	<u>9,269</u>	<u>249,821</u>	<u>206,531</u>	<u>219,648</u>
8.100.5.5170.371 Tuition	1,000	745	255	1,000	3,597	-3,597	0	1,000	2,000
8.100.5.5170.392 Student Activity Support	1,000	948	52	1,000	990	10	0	1,000	1,000
Total Purchased Services	<u>2,000</u>	<u>1,693</u>	<u>307</u>	<u>1,000</u>	<u>4,587</u>	<u>-3,587</u>	<u>0</u>	<u>1,000</u>	<u>3,000</u>
8.100.5.5170.410 General Supplies	21,488	18,414	3,074	19,000	17,528	1,472	22,500	23,000	22,500
8.100.5.5170.430 Library Books	250	246	4	350	198	152	0	0	950
Total Supplies and Materials	<u>21,738</u>	<u>18,660</u>	<u>3,078</u>	<u>19,350</u>	<u>17,726</u>	<u>1,624</u>	<u>22,500</u>	<u>23,000</u>	<u>23,450</u>
Total Alternate School Program	<u>830,329</u>	<u>838,173</u>	<u>-7,844</u>	<u>927,519</u>	<u>918,391</u>	<u>9,128</u>	<u>1,101,841</u>	<u>916,796</u>	<u>933,237</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual Budget</u>	<u>Variance</u>		<u>Actual Budget</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.5190.361 Computer Service Expenses	7,400	1,636		7,000			6,643	6,643	7,636
Total Purchased Services	7,400	1,636		7,000	0		6,643	6,643	7,636
8.100.5.5190.410 General Supplies	3,000	1,718		3,000	21		3,000	3,000	3,000
Total Supplies and Materials	3,000	1,718		3,000	21		3,000	3,000	3,000
Total Vocational-Technical Program	10,400	3,354		10,000	21		9,643	9,643	10,636

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2004-2005 Budget			2005-2006 Budget			2006-2007 Budget		2007-2008 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5210.116 Teachers	2,465,318	2,453,724		2,599,787	2,602,634		2,715,681	2,747,779	2,911,844
8.100.5.5210.152 Instructional Assistants			11,594			-2,847			
8.100.5.5210.182 Substitute Instructional Assistants	451,808	434,337	17,471	411,043	404,025	7,018	438,161	446,160	467,709
8.100.5.5210.186 Substitute Teachers	16,200	22,087	-5,887	16,200	25,715	-9,515	16,200	16,200	16,200
8.100.5.5210.199 Personal Leave Reimbursement	1,000	895	105	1,500	1,739	-239	1,500	1,500	1,500
Total Salaries	<u>10,000</u>	<u>10,301</u>	<u>-301</u>	<u>7,800</u>	<u>9,568</u>	<u>-1,768</u>	<u>17,222</u>	<u>17,222</u>	<u>9,568</u>
	2,944,326	2,921,345	-22,981	3,036,330	3,043,680	-7,350	3,188,764	3,228,861	3,406,821
8.100.5.5210.210 PERSI	298,566	299,137		313,635	313,293		323,448	327,538	345,690
8.100.5.5210.220 Social Security Tax	220,825	216,158	-571	227,724	223,690	342	234,375	237,322	250,402
8.100.5.5210.230 Life Insurance			4,667			4,034			
8.100.5.5210.240 Medical Insurance	7,162	7,049	113	7,163	6,950	213	7,614	7,735	7,938
8.100.5.5210.260 Dental Insurance	345,792	339,085	6,707	360,303	328,128	32,175	339,810	345,233	390,358
8.100.5.5210.270 Worker's Compensation Insurance	31,118	30,269	849	32,375	30,962	1,413	33,445	32,069	34,868
8.100.5.5210.280 Retirement Sick Leave Benefits	13,452	20,332	-6,880	20,344	20,287	57	21,046	21,311	22,485
8.100.5.5210.290 Vision Insurance	33,860	33,163	697	34,715	34,729	-14	39,321	40,458	44,839
Total Fringe Benefits	<u>9,683</u>	<u>9,454</u>	<u>229</u>	<u>9,684</u>	<u>8,818</u>	<u>866</u>	<u>9,058</u>	<u>9,202</u>	<u>9,444</u>
	960,458	954,647	5,811	1,005,943	966,857	39,086	1,008,117	1,020,868	1,106,024
8.100.5.5210.310 Professional and Technical Services								125,000	125,000
8.100.5.5210.321 Facility Rentals			0			0			
8.100.5.5210.371 Tuition	2,880	2,096	784	2,880	1,974	906	2,880	2,880	2,880
8.100.5.5210.381 In-District Travel Allowance	15,000	14,941	59	15,000	15,200	-200	15,000	15,000	15,600
Total Purchased Services	<u>1,890</u>	<u>1,890</u>	<u>0</u>	<u>1,890</u>	<u>1,881</u>	<u>9</u>	<u>1,890</u>	<u>1,890</u>	<u>1,890</u>
	19,770	18,927	843	19,770	19,055	715	19,770	144,770	145,370
8.100.5.5210.410 General Supplies			843			715			
8.100.5.5210.440 Textbooks	26,430	22,802	3,628	25,380	23,249	2,131	25,380	25,380	25,380
Total Supplies and Materials	<u>20,340</u>	<u>20,463</u>	<u>-123</u>	<u>20,340</u>	<u>19,806</u>	<u>534</u>	<u>20,340</u>	<u>20,340</u>	<u>20,340</u>
	46,770	43,265	3,505	45,720	43,055	2,665	45,720	45,720	45,720
Total Special Education Program	<u>3,971,324</u>	<u>3,938,184</u>	<u>33,140</u>	<u>4,107,763</u>	<u>4,072,648</u>	<u>35,115</u>	<u>4,262,371</u>	<u>4,440,219</u>	<u>4,703,935</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5220.116 Teachers	205,699	205,699		212,326	214,449	-2,123	217,634	186,504	166,290
8.100.5.5220.152 Instructional Assistants	55,673	55,486	0	54,146	52,203	1,943	55,502	55,502	42,862
8.100.5.5220.199 Personal Leave Reimbursement			187						
Total Salaries	<u>1,595</u>	<u>615</u>	<u>980</u>	<u>1,885</u>	<u>665</u>	<u>1,220</u>	<u>1,474</u>	<u>1,474</u>	665
	262,967	261,800	1,167	268,357	267,317	1,040	274,610	243,480	209,817
8.100.5.5220.210 PERSI									
8.100.5.5220.220 Social Security Tax	26,823	27,201	-378	27,883	27,774	109	28,010	24,834	21,402
8.100.5.5220.230 Life Insurance	19,722	17,729	1,993	20,126	18,668	1,458	20,183	17,895	15,421
8.100.5.5220.240 Medical Insurance									
8.100.5.5220.260 Dental Insurance	<u>600</u>	<u>822</u>	<u>-222</u>	<u>600</u>	<u>575</u>	<u>25</u>	<u>648</u>	<u>567</u>	486
8.100.5.5220.270 Worker's Compensation Insurance	28,970	39,532	-10,562	30,182	26,511	3,671	28,920	25,305	23,525
8.100.5.5220.270 Worker's Compensation Insurance	2,607	3,575	-968	2,712	2,599	113	2,846	2,350	2,134
8.100.5.5220.280 Retirement Sick Leave Benefits	1,199	1,812	-613	1,799	1,778	21	1,812	1,607	1,385
8.100.5.5220.290 Vision Insurance	3,018	3,011	7	3,087	3,074	13	3,405	3,067	2,776
Total Fringe Benefits	<u>812</u>	<u>1,132</u>	<u>-320</u>	<u>812</u>	<u>739</u>	<u>73</u>	<u>770</u>	<u>674</u>	578
	83,751	94,814	-11,063	87,201	81,717	5,484	86,594	76,299	67,707
Total Preschool Handicapped Program	346,718	356,615	9,897	355,558	349,035	6,523	361,204	319,779	277,524

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

Account Elements and Object Description	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5240.116 Teachers	105,712	105,712		155,953	156,299	-346	159,852	139,664	145,710
8.100.5.5240.199 Personal Leave Reimbursement			0			-193			
Total Salaries	105,712	105,810	-98	156,053	156,591	-538	160,827	140,639	146,010
8.100.5.5240.210 PERSI		98	-98	100	293	-193	975	975	300
8.100.5.5240.220 Social Security Tax	10,783	10,994	-211	16,214	16,394	-180	16,404	14,345	14,893
8.100.5.5240.230 Life Insurance	7,928	7,900	28	11,704	11,831	-127	11,821	10,337	10,732
8.100.5.5240.240 Medical Insurance		150	-6	225	225	0	243	243	243
8.100.5.5240.260 Dental Insurance	7,242	7,242		11,318	11,318		10,845	10,845	12,561
8.100.5.5240.270 Worker's Compensation Insurance	652	652	0	1,008	1,017	-9	1,067	1,007	1,067
8.100.5.5240.280 Retirement Sick Leave Benefits	476	735	-259	1,044	1,049	-5	1,061	928	964
8.100.5.5240.290 Vision Insurance	1,216	1,217	-1	1,794	1,815	-21	1,994	1,772	1,932
Total Fringe Benefits	203	203	0	312	289	23	289	289	289
8.100.5.5240.381 In-District Travel Allowance	28,644	29,092	-448	43,619	43,939	-320	43,724	39,766	42,681
8.100.5.5240.396 Inservice Training		150	200	350	350	0	350	350	350
Total Purchased Services	28,601	28,196	405	25,476	25,465	11	25,254	22,753	50,100
8.100.5.5240.410 General Supplies	28,951	28,346	605	25,826	25,815	11	25,604	23,103	50,450
8.100.5.5240.440 Textbooks	2,700	2,041	659	2,700	2,368	332	2,700	2,700	3,700
Total Supplies and Materials	3,000	2,625	375	3,000	3,003	-3	3,000	3,000	3,000
8.100.5.5240.550 Equipment	5,700	4,666	1,034	5,700	5,371	329	5,700	5,700	6,700
Total Capital Objects	21,300	22,489	-1,189	0	0	0	0	0	0
Total Gifted And Talented Program	190,307	190,403	-96	231,198	231,716	-518	235,855	209,208	245,841

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.5310.385 Student Activity Travel	230,000	317,093	-87,093	230,000	274,844	-44,844	290,000	290,000	330,000
Total Purchased Services	230,000	317,093	-87,093	230,000	274,844	-44,844	290,000	290,000	330,000
Total Interscholastic Program	230,000	317,093	-87,093	230,000	274,844	-44,844	290,000	290,000	330,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**GENERAL FUND
SCHOOL ACTIVITY PROGRAM**

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.5320.116 Teachers	575,000	593,577	-18,577	635,800	630,316	5,484	693,022	693,022	693,022
Total Salaries	575,000	593,577	-18,577	635,800	630,316	5,484	693,022	693,022	693,022
8.100.5.5320.210 PERSI	58,650	38,425	20,225	66,060	39,373	26,687	70,688	70,688	70,688
8.100.5.5320.220 Social Security Tax	43,125	44,130	-1,005	47,685	46,906	779	50,937	50,937	50,937
8.100.5.5320.270 Worker's Compensation Insurance	2,628	4,098	-1,470	4,260	4,181	779	4,574	4,574	4,574
8.100.5.5320.280 Retirement Sick Leave Benefits	6,612	4,255	2,357	7,312	4,371	2,941	8,593	8,732	9,169
Total Fringe Benefits	111,015	90,908	-20,107	125,317	94,831	-30,486	134,792	134,931	135,368
8.100.5.5320.321 Facility Rentals	63,860	64,144	-284	63,860	70,025	-6,165	58,360	58,360	60,000
8.100.5.5320.391 Professional Dues and Fees	8,600	7,160	1,440	8,600	6,950	1,650	8,600	8,600	8,600
8.100.5.5320.392 Student Activity Support	31,500	24,500	7,000	31,500		31,500	49,500	49,500	
Total Purchased Services	103,960	95,804	8,156	103,960	76,975	-26,985	116,460	116,460	68,600
8.100.5.5320.410 General Supplies	2,400	2,431	-31	2,336	2,250	87	2,400	2,400	2,400
Total Supplies and Materials	2,400	2,431	-31	2,336	2,250	87	2,400	2,400	2,400
Total School Activity Program	792,375	782,720	9,655	867,413	804,372	63,041	946,674	946,813	899,390

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.5410.116 Teachers	60,000	63,397	-3,397	60,000	35,201	24,799	60,000	60,000	60,000
8.100.5.5410.151 Clerical Personnel	12,500	11,277	1,223	12,500	37,724	-25,224	12,000	12,000	12,000
Total Salaries	72,500	74,674	-2,174	72,500	72,925	-425	72,000	72,000	72,000
8.100.5.5410.210 PERSI	7,395	4,785	2,610	7,533	5,667	1,866	7,344	7,344	7,344
8.100.5.5410.220 Social Security Tax	5,438	5,647	-209	5,438	5,565	-127	5,292	5,292	5,292
8.100.5.5410.270 Worker's Compensation Insurance	331	377	-46	486	345	141	475	475	475
8.100.5.5410.280 Retirement Sick Leave Benefits	834	531	303	834	627	207	893	905	953
Total Fringe Benefits	13,998	11,340	2,658	14,291	12,205	2,086	14,004	14,016	14,064
8.100.5.5410.410 General Supplies	3,000	1,019	1,981	1,500	1,731	-231	3,600	3,600	3,600
Total Supplies and Materials	3,000	1,019	1,981	1,500	1,731	-231	3,600	3,600	3,600
Total Summer School Program	89,498	87,033	2,465	88,291	86,861	1,430	89,604	89,616	89,664

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.5420.116 Teachers									
8.100.5.5420.199 Personal Leave Reimbursement	40,810	40,862	-52	45,810	45,381	429	47,400	47,000	49,400
Total Salaries	120	200	-80	200	200	0	200	200	0
	40,930	41,062	-132	46,010	45,581	429	47,600	47,200	49,400
8.100.5.5420.210 PERSI									
8.100.5.5420.220 Social Security Tax	4,175	1,891	2,284	4,781	2,148	2,633	4,855	4,814	5,039
8.100.5.5420.230 Life Insurance	3,070	2,968	102	3,451	3,420	32	3,499	3,470	3,631
8.100.5.5420.240 Medical Insurance									
8.100.5.5420.260 Dental Insurance	3,721	3,755	-3	3,773	3,748	25	3,615	3,615	4,187
8.100.5.5420.270 Worker's Compensation Insurance	326	325	1	336	337	-1	356	336	356
8.100.5.5420.280 Retirement Sick Leave Benefits	186	290	-104	308	299	9	314	314	326
8.100.5.5420.290 Vision Insurance	470	209	261	529	238	291	589	589	654
Total Fringe Benefits	101	101	0	104	97	7	96	96	96
	12,021	9,465	2,556	13,357	10,361	2,996	13,405	13,315	14,370
8.100.5.5420.310 Professional and Technical Services									
8.100.5.5420.313 Publishing and Advertising	3,000	4,007	-1,007	3,000	2,793	207	3,500	3,500	4,000
8.100.5.5420.322 Vehicle Lease or Rental	3,500	3,426	74	4,500	3,623	877	5,000	5,000	6,000
Total Purchased Services	6,000	3,124	2,876	6,000	4,088	1,912	6,500	6,500	6,500
	12,500	10,557	1,943	13,500	10,505	2,995	15,000	15,000	16,500
8.100.5.5420.410 General Supplies									
Total Supplies and Materials	500	559	-59	800	399	401	800	800	850
Total Community Education Program	500	559	-59	800	399	401	800	800	850
	<u>65,951</u>	<u>61,644</u>	<u>4,307</u>	<u>73,667</u>	<u>66,846</u>	<u>6,821</u>	<u>76,805</u>	<u>76,315</u>	<u>81,120</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2004-2005 Budget			2005-2006 Budget			2006-2007 Budget		2007-2008 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6110.118 Counselors	1,434,935	1,432,354		1,312,049	1,338,378	-26,329	1,531,978	1,488,595	1,546,739
8.100.5.6110.133 Stipends and Extra Days - Regular			2,581						
8.100.5.6110.151 Clerical Personnel	70,431	49,432	20,999	70,431	46,794	23,637	61,100	46,663	46,789
8.100.5.6110.164 Social Workers	297,083	294,692	2,391	286,769	294,835	-8,066	287,847	286,387	296,546
8.100.5.6110.199 Personal Leave Reimbursement	38,558	38,449	109	38,384	39,223	-839	39,804	39,876	41,419
Total Salaries	<u>6,700</u>	<u>4,040</u>	<u>2,660</u>	<u>3,900</u>	<u>2,798</u>	<u>1,103</u>	<u>6,508</u>	<u>6,508</u>	<u>6,508</u>
	1,847,707	1,818,967	28,740	1,711,533	1,722,027	-10,494	1,927,237	1,868,029	1,938,001
8.100.5.6110.210 PERSI	188,537	189,652	-1,115	177,835	177,521		196,577	190,607	197,676
8.100.5.6110.220 Social Security Tax	138,636	133,515	5,121	128,365	126,103	314	141,653	137,415	142,443
8.100.5.6110.230 Life Insurance						2,262			
8.100.5.6110.240 Medical Insurance	3,307	3,480	-173	3,122	3,105	17	3,613	3,613	3,613
8.100.5.6110.260 Dental Insurance	159,697	167,523	-7,826	157,061	146,352	10,709	161,225	161,229	178,217
8.100.5.6110.270 Worker's Compensation Insurance	14,377	15,098	-721	14,113	13,970	143	15,868	14,997	15,868
8.100.5.6110.280 Retirement Sick Leave Benefits	8,444	12,605	-4,161	11,468	11,477	-9	12,721	12,328	12,790
8.100.5.6110.290 Vision Insurance	21,248	20,992	256	19,683	19,737	-54	23,898	23,535	25,640
Total Fringe Benefits	<u>4,471</u>	<u>4,735</u>	<u>-264</u>	<u>4,216</u>	<u>3,966</u>	<u>250</u>	<u>4,297</u>	<u>4,297</u>	<u>4,297</u>
	538,717	547,600	-8,883	515,863	502,232	-13,631	559,852	548,021	580,544
8.100.5.6110.310 Professional and Technical Services									
8.100.5.6110.317 Health Services (Contracted)	60,087	42,339	17,748	60,087	40,000	20,087	61,000	61,000	61,000
8.100.5.6110.381 In-District Travel Allowance	37,469	28,616	8,853						
8.100.5.6110.396 Inservice Training				0	0	0	0	0	0
	<u>420</u>	<u>320</u>	<u>101</u>	<u>420</u>	<u>285</u>	<u>135</u>	<u>420</u>	<u>420</u>	<u>500</u>
Total Purchased Services	<u>3,683</u>	<u>437</u>	<u>3,246</u>	<u>3,719</u>	<u>150</u>	<u>3,569</u>	<u>4,155</u>	<u>2,432</u>	<u>4,155</u>
	101,659	71,712	29,947	64,226	40,436	23,790	65,575	63,852	65,655
8.100.5.6110.410 General Supplies									
	<u>16,467</u>	<u>12,898</u>	<u>3,569</u>	<u>16,610</u>	<u>15,788</u>	<u>822</u>	<u>16,610</u>	<u>15,709</u>	<u>16,631</u>
Total Supplies and Materials	<u>16,467</u>	<u>12,898</u>	<u>3,569</u>	<u>16,610</u>	<u>15,788</u>	<u>822</u>	<u>16,610</u>	<u>15,709</u>	<u>16,631</u>
Total Attendance, Guidance And Health Program	<u>2,504,550</u>	<u>2,451,176</u>	<u>53,374</u>	<u>2,308,232</u>	<u>2,280,484</u>	<u>27,748</u>	<u>2,569,274</u>	<u>2,495,611</u>	<u>2,600,831</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6160.115 Ancillary Professional	969,720	981,272	-11,552	909,913	931,287	-21,374	948,795	900,674	936,623
8.100.5.6160.133 Stipends and Extra Days - Regular	11,545	8,545	3,000	8,545	5,070	3,475	5,070	1,595	1,619
8.100.5.6160.163 Nurses	32,742	32,742		34,578	35,275	-697	37,806	37,868	41,130
8.100.5.6160.199 Personal Leave Reimbursement	4,900	2,210	2,690	3,025	1,658	1,368	3,507	3,247	1,658
Total Salaries	<u>1,018,907</u>	<u>1,024,769</u>	<u>-5,862</u>	<u>-956,061</u>	<u>-973,290</u>	<u>-17,229</u>	<u>-995,178</u>	<u>943,384</u>	<u>981,030</u>
8.100.5.6160.210 PERSI	103,974	106,473	-2,499	99,335	99,369		101,508	96,218	100,065
8.100.5.6160.220 Social Security Tax	76,453	75,959	494	71,704	71,935	-231	73,145	69,335	72,106
8.100.5.6160.230 Life Insurance	1,497	1,500	-3	1,463	1,454	9	1,579	1,567	1,567
8.100.5.6160.240 Medical Insurance	72,425	72,425		73,570	72,241	1,329	70,493	69,803	80,485
8.100.5.6160.260 Dental Insurance	6,520	6,516	4	6,608	6,547	61	6,938	6,498	6,885
8.100.5.6160.270 Worker's Compensation Insurance	4,649	7,115	-2,466	6,406	6,488	-82	6,569	6,227	6,475
8.100.5.6160.280 Retirement Sick Leave Benefits	11,718	11,785	-67	10,995	10,998	-3	12,340	11,878	12,979
8.100.5.6160.290 Vision Insurance	2,028	2,028		1,980	1,857	123	1,879	1,864	1,864
Total Fringe Benefits	<u>279,264</u>	<u>283,802</u>	<u>-4,538</u>	<u>-272,061</u>	<u>-270,889</u>	<u>1,172</u>	<u>-274,451</u>	<u>263,390</u>	<u>282,426</u>
8.100.5.6160.381 In-District Travel Allowance	1,800	1,794	6	1,800	1,902	-102	1,800	1,800	1,800
Total Purchased Services	<u>1,800</u>	<u>1,794</u>	<u>6</u>	<u>1,800</u>	<u>1,902</u>	<u>-102</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
8.100.5.6160.410 General Supplies	2,970	2,029	941	2,970	2,810	160	2,970	2,970	2,970
Total Supplies and Materials	<u>2,970</u>	<u>2,029</u>	<u>941</u>	<u>2,970</u>	<u>2,810</u>	<u>160</u>	<u>2,970</u>	<u>2,970</u>	<u>2,970</u>
Total Ancillary Service Program	<u>1,302,941</u>	<u>1,312,393</u>	<u>9,452</u>	<u>1,232,892</u>	<u>1,248,892</u>	<u>-16,000</u>	<u>1,274,399</u>	<u>1,211,544</u>	<u>1,268,226</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6210.112 Directors	179,984	180,317	-333	215,991	199,069	16,922	180,134	191,189	196,703
8.100.5.6210.113 Supervisors and Coordinators	368,276	361,009	7,267	371,817	370,211	1,606	378,750	319,065	327,718
8.100.5.6210.116 Teachers	55,696	55,553	143	56,257	60,277	-4,020			
8.100.5.6210.134 Curriculum Development Stipends	51,953	47,495	4,458	12,782	7,936	4,846	100,000	100,000	100,000
8.100.5.6210.135 Other Special Programs	1,551	1,617	-66	158,530	142,198	16,332	167,932	159,929	172,272
8.100.5.6210.151 Clerical Personnel	148,477	148,825	-348	16,000	11,265	4,735	16,000	16,000	16,000
8.100.5.6210.182 Substitute Instructional Assistants	13,000	9,327	3,673						
8.100.5.6210.199 Personal Leave Reimbursement									
Total Salaries	<u>2,020</u>	<u>120</u>	<u>1,900</u>	<u>2,467</u>	<u>846</u>	<u>1,621</u>	<u>2,685</u>	<u>2,685</u>	<u>1,260</u>
	820,957	804,262	16,695	833,844	791,802	42,042	755,601	698,968	724,053
8.100.5.6210.210 PERSI									
8.100.5.6210.220 Social Security Tax	82,415	82,665	-250	84,974	79,515	5,459	75,438	69,686	72,221
8.100.5.6210.230 Life Insurance	61,574	58,743	2,831	62,537	58,249	4,288	55,538	51,392	53,218
8.100.5.6210.240 Medical Insurance	1,531	1,567	-36	1,500	1,461	39	1,539	1,389	1,401
8.100.5.6210.260 Dental Insurance	50,043	50,508	-465	49,048	44,800	4,248	43,380	40,036	44,020
8.100.5.6210.270 Worker's Compensation Insurance	4,505	4,555	-50	4,368	4,216	152	4,271	3,716	3,968
8.100.5.6210.280 Retirement Sick Leave Benefits	5,616	5,434	183	9,867	5,247	4,620	4,988	4,615	4,779
8.100.5.6210.290 Vision Insurance	9,421	9,152	269	9,393	8,801	592	9,170	8,581	9,366
8.100.5.6210.296 Other Employee Benefits	1,398	1,419	-21	1,352	1,210	142	1,154	1,058	1,074
Total Fringe Benefits	<u>0</u>	<u>1,150</u>	<u>-1,150</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	216,503	215,194	1,309	223,039	203,498	19,541	195,478	180,473	190,047
8.100.5.6210.310 Professional and Technical Services									
8.100.5.6210.317 Health Services (Contracted)	3,150	3,150		3,150	3,154	4	3,150	3,150	15,050
8.100.5.6210.318 Testing Program	3,500	3,65	3,035	3,500	1,637	1,863	3,500	3,500	173,225
8.100.5.6210.320 ISAT Remediation	19,650	12,476	7,174	21,150	15,508	5,642	19,850	19,850	19,850
8.100.5.6210.381 In-District Travel Allowance									123,820
8.100.5.6210.392 Student Activity Support	0	0	0	0	0	0	0	0	
8.100.5.6210.396 Inservice Training	10,000	8,794	1,206	10,000	7,198	2,802	10,000	10,000	10,000
Total Purchased Services	<u>0</u>	<u>-8,440</u>	<u>8,440</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	36,864	16,805	20,059	38,365	28,070	10,295	37,065	37,065	341,945

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6210.410 General Supplies	19,735	15,955	3,780	19,235	16,651	2,584	21,735	21,735	21,735
8.100.5.6210.413 Curriculum Development Supplies	14,600	4,201	10,399	10,000	9,588	412	8,000	8,000	8,000
8.100.5.6210.415 One-Time Supplies		1,162	-198						
8.100.5.6210.493 Professional Books and Journals	<u>964</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Supplies and Materials	<u>750</u>	<u>687</u>	<u>64</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	36,049	22,004	14,045	29,235	26,239	2,996	29,735	29,735	29,735
Total Instructional Improvement Program	<u>1,110,373</u>	<u>1,058,264</u>	<u>52,109</u>	<u>1,124,483</u>	<u>1,049,609</u>	<u>74,874</u>	<u>1,017,879</u>	<u>946,241</u>	<u>1,285,780</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6220.113 Supervisors and Coordinators		4,000		4,000	4,000		4,000	4,000	4,000
8.100.5.6220.117 Media Specialists	603,171	602,028	1,043	617,263	623,292	-6,029	534,266	538,086	572,272
8.100.5.6220.133 Stipends and Extra Days - Regular		5,715	3,036	8,751	6,835	1,916	8,661	8,890	8,890
8.100.5.6220.151 Clerical Personnel	281,278	281,727	-449	255,550	256,604	-1,054	266,947	287,407	300,304
8.100.5.6220.199 Personal Leave Reimbursement									
Total Salaries	<u>4,825</u>	<u>2,538</u>	<u>2,288</u>	<u>3,200</u>	<u>2,230</u>	<u>970</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
	902,025	896,009	6,016	888,764	892,961	-4,197	817,074	841,583	888,666
8.100.5.6220.210 PERSI		93,140	-1,134	91,930	92,898	-968	82,924	85,840	90,198
8.100.5.6220.220 Social Security Tax	92,006	65,545	2,107	66,654	65,773	881	60,055	61,857	65,318
8.100.5.6220.230 Life Insurance		2,721	-194	2,460	2,550	-90	2,406	2,487	2,487
8.100.5.6220.240 Medical Insurance	122,035	130,393	-8,358	123,371	110,415	12,956	107,366	110,980	117,891
8.100.5.6220.260 Dental Insurance		11,760	-776	11,085	10,957	128	10,567	10,309	10,923
8.100.5.6220.270 Worker's Compensation Insurance	10,984	6,224	-2,108	5,954	5,972	-18	5,392	5,549	5,865
8.100.5.6220.280 Retirement Sick Leave Benefits	4,116	10,309		10,175	10,282	-107	10,081	10,597	11,699
8.100.5.6220.290 Vision Insurance	10,377								
Total Fringe Benefits	<u>3,417</u>	<u>3,689</u>	<u>-272</u>	<u>3,315</u>	<u>3,111</u>	<u>204</u>	<u>2,863</u>	<u>2,959</u>	<u>2,959</u>
	313,114	323,780	-10,666	314,944	301,958	-12,986	281,654	290,578	307,340
8.100.5.6220.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>24,030</u>	<u>23,983</u>	<u>47</u>	<u>21,365</u>	<u>21,364</u>	<u>1</u>	<u>21,624</u>	<u>21,624</u>	<u>22,271</u>
	24,030	23,983	47	21,365	21,364	1	21,624	21,624	22,271
8.100.5.6220.410 General Supplies		3,621	29	3,650	3,634	16	3,650	3,650	3,650
8.100.5.6220.430 Library Books	78,597	78,457	140	78,586	77,868	718	78,586	77,498	77,689
8.100.5.6220.436 Film Footage Replacement		1,467	33	1,500	1,490	10	1,500	1,500	1,500
Total Supplies and Materials	<u>1,500</u>	<u>83,545</u>	<u>202</u>	<u>83,736</u>	<u>82,992</u>	<u>744</u>	<u>83,736</u>	<u>82,648</u>	<u>82,839</u>
	83,747	83,545	202	83,736	82,992	744	83,736	82,648	82,839
Total Educational Media Services Program	<u>1,322,916</u>	<u>1,327,317</u>	<u>4,401</u>	<u>1,308,809</u>	<u>1,299,275</u>	<u>9,534</u>	<u>1,204,088</u>	<u>1,236,433</u>	<u>1,301,116</u>
	1,322,916	1,327,317	4,401	1,308,809	1,299,275	9,534	1,204,088	1,236,433	1,301,116

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6230.113 Supervisors and Coordinators									
8.100.5.6230.154 Maintenance Personnel	65,157	66,604	-1,447	65,809	66,542	-733	67,454	67,566	69,486
8.100.5.6230.199 Personal Leave Reimbursement	354,063	316,118	37,945	315,983	317,655	-1,672	342,875	391,997	336,448
Total Salaries	<u>1,010</u>	<u>340</u>	<u>670</u>	<u>400</u>	<u>670</u>	<u>-270</u>	<u>500</u>	<u>500</u>	650
	420,230	383,062	37,168	382,192	384,866	-2,674	410,829	460,063	406,584
8.100.5.6230.210 PERSI									
8.100.5.6230.220 Social Security Tax	42,863	37,807	5,056	39,711	37,941	1,770	41,904	46,927	41,472
8.100.5.6230.230 Life Insurance	31,518	28,685	2,833	28,665	29,057	-392	30,196	33,807	29,884
8.100.5.6230.240 Medical Insurance									
8.100.5.6230.260 Dental Insurance	819	887	-68	825	894	-69	850	931	850
8.100.5.6230.270 Worker's Compensation Insurance	36,212	32,080	4,132	37,728	28,585	9,143	34,306	37,921	38,250
8.100.5.6230.270 Worker's Compensation Insurance	3,258	2,895	363	3,387	3,003	384	3,377	3,523	3,380
8.100.5.6230.280 Retirement Sick Leave Benefits	16,175	18,717	-2,542	23,275	19,639	3,636	24,855	27,827	25,534
8.100.5.6230.290 Vision Insurance	4,826	4,188	638	4,388	4,200	188	5,094	5,796	5,379
Total Fringe Benefits	<u>1,014</u>	<u>902</u>	<u>112</u>	<u>1,017</u>	<u>867</u>	<u>150</u>	<u>914</u>	<u>1,010</u>	915
	136,685	126,161	10,524	138,996	124,185	14,811	141,496	157,742	142,664
8.100.5.6230.325 Repair and Maintenance (Contracted)				60,000	47,340	12,660			
8.100.5.6230.361 Computer Service Expenses	15,607	0	15,607				66,428	66,428	62,166
Total Purchased Services	<u>15,607</u>	<u>0</u>	<u>15,607</u>	<u>0</u>	<u>0</u>	<u>12,660</u>	<u>66,428</u>	<u>66,428</u>	62,166
	15,607	0	15,607	60,000	47,340	12,660	66,428	66,428	62,166
Total Instruction-Related Technology Program	<u>572,522</u>	<u>0</u>	<u>63,299</u>	<u>581,188</u>	<u>556,391</u>	<u>24,797</u>	<u>618,753</u>	<u>684,233</u>	611,414
	572,522	509,223	63,299	581,188	556,391	24,797	618,753	684,233	611,414

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

Account Elements and Object Description	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	Actual Budget	Variance		Actual Budget	Variance		Adopted	Adjusted	Adopted
8.100.5.6310.151 Clerical Personnel									
8.100.5.6310.199 Personal Leave Reimbursement	77,906	76,866	1,040	0	0	0	0	0	0
Total Salaries	100	325	-225	0	0	0	0	0	0
	78,006	77,191	815	0	0	0	0	0	0
8.100.5.6310.210 PERSI				0	0	0	0	0	0
8.100.5.6310.220 Social Security Tax	7,957	8,015	-58	0	0	0	0	0	0
8.100.5.6310.230 Life Insurance	5,851	5,504	347	0	0	0	0	0	0
8.100.5.6310.240 Medical Insurance	163	156	7	0	0	0	0	0	0
8.100.5.6310.260 Dental Insurance	7,894	7,563	331	0	0	0	0	0	0
8.100.5.6310.270 Worker's Compensation Insurance	710	683	27	0	0	0	0	0	0
8.100.5.6310.280 Retirement Sick Leave Benefits	357	506	-149	0	0	0	0	0	0
8.100.5.6310.290 Vision Insurance	897	888	9	0	0	0	0	0	0
Total Fringe Benefits	221	213	8	0	0	0	0	0	0
	24,050	23,528	522	0	0	0	0	0	0
8.100.5.6310.311 Legal Services				0	0	0	0	0	0
8.100.5.6310.312 Audit Services	82,000	62,907	19,093	0	0	0	0	0	0
8.100.5.6310.313 Publishing and Advertising	28,845	27,247	1,598	0	0	0	0	0	0
8.100.5.6310.315 Elections	25,166	22,369	2,797	0	0	0	0	0	0
8.100.5.6310.319 Consultants	11,500	8,680	2,820	0	0	0	0	0	0
8.100.5.6310.382 Out-District Travel Allowance				0	0	0	0	1,900	3,900
8.100.5.6310.391 Professional Dues and Fees	7,925	3,874	3,951	5,000	7,980	-2,980	5,000	5,000	5,000
Total Purchased Services	25,000	24,640	360	25,000	23,869	1,131	25,000	25,000	25,000
	179,836	149,717	30,119	30,000	31,049	-1,049	30,000	31,500	33,500
8.100.5.6310.410 General Supplies				5,000	5,458	-458	5,000	5,000	5,000
8.100.5.6310.493 Professional Books and Journals	4,700	5,790	-1,090	0	0	0	0	0	300
Total Supplies and Materials	0	0	-1,090	5,000	5,458	-458	5,000	5,000	5,300
8.100.5.6310.712 Liability Insurance	4,700	5,790	-1,090	5,000	5,458	-458	5,000	5,000	5,000
8.100.5.6310.730 Judgments	169,879	161,483	8,396	5,000	0	5,000	5,000	18,500	5,000
Total Insurance and Judgment	5,000	0	5,000	5,000	0	5,000	5,000	18,500	5,000
	174,879	161,483	13,396	5,000	0	5,000	5,000	18,500	5,000
Total Board Of Education Program	461,471	417,708	43,763	40,000	36,506	3,494	40,000	55,000	43,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6320.111 Superintendent and Assistant Superintendent	230,215	228,175	2,040	112,280	129,859	-17,579	114,800	125,000	128,125
8.100.5.6320.151 Clerical Personnel	130,806	142,124	-11,318	287,386	286,040	1,347	327,472	344,772	369,970
8.100.5.6320.186 Substitute Teachers	30,000	25,632	4,368	4,000		4,000			
8.100.5.6320.195 Future Salary Adjustment					0		0	0	160,000
8.100.5.6320.199 Personal Leave Reimbursement	0	0	0	1,965	0	1,935	1,080	1,080	930
Total Salaries	<u>391,911</u>	<u>396,235</u>	<u>-4,324</u>	<u>405,231</u>	<u>416,028</u>	<u>-10,797</u>	<u>443,952</u>	<u>471,452</u>	<u>659,025</u>
8.100.5.6320.210 PERSI	36,914	38,206	-1,292	41,690	43,241	-1,551	45,282	48,087	50,900
8.100.5.6320.220 Social Security Tax	29,393	28,014	1,379	30,392	29,967	425	32,631	34,652	36,678
8.100.5.6320.230 Life Insurance									
8.100.5.6320.240 Medical Insurance	366	634	-268	725	820	-95	770	848	810
8.100.5.6320.260 Dental Insurance	14,485	19,230	-4,745	32,654	25,221	7,433	30,727	34,252	33,422
8.100.5.6320.270 Worker's Compensation Insurance	1,304	1,735	-431	2,924	2,615	309	3,025	3,183	3,203
8.100.5.6320.280 Retirement Sick Leave Benefits	1,791	2,601	-810	2,711	2,779	-68	2,930	3,108	3,294
8.100.5.6320.290 Vision Insurance	4,506	4,230	276	4,606	4,786	-180	5,504	5,940	6,602
8.100.5.6320.295 Physicals	405	541	-136	886	754	132	819	913	867
8.100.5.6320.296 Other Employee Benefits	5,800	4,800	1,000	5,800	9,800	-4,000	10,600	11,600	11,900
Total Fringe Benefits	<u>94,964</u>	<u>99,990</u>	<u>-5,026</u>	<u>122,388</u>	<u>119,983</u>	<u>2,405</u>	<u>132,288</u>	<u>142,583</u>	<u>147,776</u>
8.100.5.6320.310 Professional and Technical Services									
8.100.5.6320.311 Legal Services	2,225	2,224		2,350	11,604	-9,254	2,468	35,468	23,050
8.100.5.6320.313 Publishing and Advertising			1	72,000	48,452	23,548	70,000	70,000	70,000
8.100.5.6320.315 Elections	0	0	-277	21,666	10,726	10,940	21,666	21,666	21,666
8.100.5.6320.319 Consultants	0	277		2,500	1,237	1,263	11,000	11,000	5,500
8.100.5.6320.325 Repair and Maintenance (Contracted)	18,500	12,551	5,949	18,500	7,666	10,834	34,500	59,500	15,000
8.100.5.6320.352 Postage	4,385	4,176	209	4,385	4,476	-91	4,500	4,500	4,600
8.100.5.6320.381 In-District Travel Allowance	64,000	64,780	-780	64,000	58,956	5,044	60,000	60,000	60,000
8.100.5.6320.382 Out-District Travel Allowance								15,000	19,500
8.100.5.6320.391 Professional Dues and Fees	18,750	11,709	7,041	0	0	0	15,700	20,700	21,500
8.100.5.6320.393 Indirect Costs	1,000	689	311	1,000	0	1,000	1,000	1,000	1,000
8.100.5.6320.396 Inservice Training		-2,021	2,021		0				
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>108,860</u>	<u>94,385</u>	<u>14,475</u>	<u>186,401</u>	<u>143,118</u>	<u>43,283</u>	<u>220,834</u>	<u>298,834</u>	<u>242,616</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6320.410 General Supplies	11,900	8,665	3,235	12,600	7,636	4,964	11,600	13,350	18,270
8.100.5.6320.493 Professional Books and Journals	1,000	351	649	1,000	-10	1,010	1,000	1,000	1,250
Total Supplies and Materials	12,900	9,016	3,884	13,600	7,626	5,974	12,600	14,350	19,520
8.100.5.6320.712 Liability Insurance				183,573	176,459	7,114	182,626	182,626	159,308
Total Insurance and Judgment	0	0	0	183,573	176,459	7,114	182,626	182,626	159,308
Total Central Administration Program	0 608,635	0 599,625	0 9,010	911,193	863,215	47,978	992,300	1,109,845	1,228,245

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	2004-2005 Budget			2005-2006 Budget			2006-2007 Budget		2007-2008 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6410.114 Principals and Assistant Principals	2,214,633	2,225,280	-10,647	2,276,385	2,289,780	-13,395	2,336,042	2,331,938	2,407,182
8.100.5.6410.151 Clerical Personnel	650,782	636,783	13,999	649,526	634,849	14,677	662,361	668,901	673,138
8.100.5.6410.181 Clerical Substitutes	4,750	2,874	1,876	4,750	3,760	990	4,750	4,750	4,750
8.100.5.6410.199 Personal Leave Reimbursement	12,500	11,828	673	12,900	12,190	710	11,300	11,300	11,300
Total Salaries	<u>2,882,665</u>	<u>2,876,765</u>	<u>5,900</u>	<u>2,943,561</u>	<u>2,940,579</u>	<u>2,982</u>	<u>3,014,453</u>	<u>3,016,889</u>	<u>3,096,370</u>
8.100.5.6410.210 PERSI	293,548	297,849	-4,301	305,344	305,436		306,990	307,238	315,346
8.100.5.6410.220 Social Security Tax	216,201	211,003	5,198	220,767	215,198	-92	221,563	221,742	227,584
8.100.5.6410.230 Life Insurance	6,765	6,926	-161	6,690	6,647	43	7,452	7,452	7,452
8.100.5.6410.240 Medical Insurance	215,819	228,029	-12,210	221,078	207,295	13,783	216,900	216,900	236,310
8.100.5.6410.260 Dental Insurance	19,425	20,541	-1,116	19,865	20,118	-253	21,347	20,147	21,347
8.100.5.6410.270 Worker's Compensation Insurance	13,173	19,828	-6,655	19,721	19,557	164	19,896	19,911	20,435
8.100.5.6410.280 Retirement Sick Leave Benefits	33,150	32,967	183	33,796	33,807	-11	37,320	37,946	40,901
8.100.5.6410.290 Vision Insurance	6,042	6,397	-355	5,942	5,721	221	5,781	5,781	5,781
8.100.5.6410.296 Other Employee Benefits		4,750	-4,750						
Total Fringe Benefits	<u>804,123</u>	<u>828,292</u>	<u>-24,169</u>	<u>833,203</u>	<u>813,780</u>	<u>-19,423</u>	<u>837,249</u>	<u>837,117</u>	<u>875,156</u>
8.100.5.6410.319 Consultants	25,300	25,300		25,300	25,300		25,300	25,300	25,300
8.100.5.6410.382 Out-District Travel Allowance			0			0			
8.100.5.6410.396 Inservice Training	750	354	396	0	0	0	0	0	0
Total Purchased Services	<u>2,000</u>	<u>858</u>	<u>1,142</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.100.5.6410.410 General Supplies	28,050	26,511	1,539	25,300	25,300		25,300	25,300	25,300
8.100.5.6410.415 One-Time Supplies	18,597	17,466	1,131	18,973	17,392	1,581	18,973	18,878	18,984
Total Supplies and Materials	<u>9,297</u>	<u>9,554</u>	<u>-257</u>	<u>5,000</u>	<u>4,510</u>	<u>490</u>	<u>0</u>	<u>148</u>	<u>0</u>
Total School Administration Program	<u>3,742,732</u>	<u>3,758,588</u>	<u>-15,856</u>	<u>3,826,037</u>	<u>3,801,561</u>	<u>24,476</u>	<u>3,895,975</u>	<u>3,898,332</u>	<u>4,015,810</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6510.151 Clerical Personnel	369,408	341,929	27,479	287,632	286,909		296,204	295,202	305,370
8.100.5.6510.199 Personal Leave Reimbursement						723			
Total Salaries	<u>750</u>	<u>110</u>	<u>640</u>	<u>500</u>	<u>540</u>	<u>-40</u>	<u>750</u>	<u>750</u>	650
	370,158	342,039	-28,119	288,132	287,449	683	296,954	295,952	306,020
8.100.5.6510.210 PERSI									
8.100.5.6510.220 Social Security Tax	37,756	34,253	3,503	29,937	29,871		30,289	30,185	31,213
8.100.5.6510.230 Life Insurance	27,762	24,343	3,419	21,610	21,064	546	21,826	21,751	22,493
8.100.5.6510.240 Medical Insurance			-124			-158			
8.100.5.6510.260 Dental Insurance	<u>706</u>	<u>830</u>	<u>-124</u>	<u>572</u>	<u>730</u>	<u>-158</u>	<u>618</u>	<u>618</u>	618
8.100.5.6510.270 Worker's Compensation Insurance	34,072	31,417	2,655	28,768	24,825	3,943	27,564	27,564	27,865
8.100.5.6510.270 Worker's Compensation Insurance	3,065	2,834	231	2,582	2,604	-22	2,713	2,561	2,713
8.100.5.6510.280 Retirement Sick Leave Benefits	1,691	2,218	-527	1,921	1,910		1,960	1,960	2,019
8.100.5.6510.290 Vision Insurance	4,257	3,794	463	3,312	3,306	11	3,681	3,725	4,049
8.100.5.6510.296 Other Employee Benefits	954	883	71	776	751	25	734	734	734
Total Fringe Benefits	<u>0</u>	<u>760</u>	<u>-760</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
	110,263	101,333	8,930	89,478	85,061	4,417	89,385	89,098	91,704
8.100.5.6510.310 Professional and Technical Services									
8.100.5.6510.312 Audit Services	48,000	64,905	-16,905	48,000	48,000		48,000	48,000	48,000
8.100.5.6510.313 Publishing and Advertising				29,145	29,159	0	30,045	30,045	29,625
8.100.5.6510.381 In-District Travel Allowance	0	0	0	3,800	3,312	488	3,800	3,800	3,800
8.100.5.6510.382 Out-District Travel Allowance	0	0	0	100	0	100	100	100	100
8.100.5.6510.396 Inservice Training	100	10	90	500	0	-142	500	500	500
Total Purchased Services	<u>500</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>642</u>	<u>-142</u>	<u>0</u>	<u>0</u>	0
	49,100	64,914	-15,814	81,545	81,113	432	82,445	82,445	82,025
8.100.5.6510.410 General Supplies	14,500	13,360	1,140	14,000	13,594	406	13,500	13,500	13,500
Total Supplies and Materials	<u>14,500</u>	<u>13,360</u>	<u>1,140</u>	<u>14,000</u>	<u>13,594</u>	<u>406</u>	<u>13,500</u>	<u>13,500</u>	13,500
	14,500	13,360	1,140	14,000	13,594	406	13,500	13,500	13,500
8.100.5.6510.550 Equipment							500	500	500
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	500
	0	0	0	0	0	0	500	500	500
8.100.5.6510.715 Surety Insurance	0	0	0	0	0	0	500	500	500
Total Insurance and Judgment	<u>835</u>	<u>835</u>	<u>0</u>	<u>902</u>	<u>835</u>	<u>67</u>	<u>835</u>	<u>835</u>	723
	835	835	0	902	835	67	835	835	723
Total Business Administration Program	<u>835</u>	<u>835</u>	<u>0</u>	<u>902</u>	<u>835</u>	<u>67</u>	<u>835</u>	<u>835</u>	723
	544,856	522,482	22,374	474,057	468,052	6,005	483,619	482,350	494,472

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	Actual	Variance		Actual	Variance		Adopted	Adjusted	Adopted
8.100.5.6550.156 Warehouse Personnel									
8.100.5.6550.199 Personal Leave Reimbursement	76,336	4,094		80,126	4,983		77,514	74,695	80,019
Total Salaries	<u>360</u>	<u>70</u>		<u>400</u>	<u>200</u>		<u>400</u>	<u>400</u>	400
	76,696	4,164		80,526	5,183		77,914	75,095	80,419
8.100.5.6550.210 PERSI									
8.100.5.6550.220 Social Security Tax	7,823	300		8,367	671		7,947	7,660	8,203
8.100.5.6550.230 Life Insurance	5,752	1,040		6,039	917		5,726	5,519	5,910
8.100.5.6550.240 Medical Insurance	216	-8		225	-13		243	243	243
8.100.5.6550.260 Dental Insurance	10,864	51		11,318	1,284		10,845	10,845	10,964
8.100.5.6550.270 Worker's Compensation Insurance	978	-1230		1,008	-59		1,067	1,007	1,067
8.100.5.6550.280 Retirement Sick Leave Benefits	2,952			4,904	332		4,714	4,543	5,050
8.100.5.6550.290 Vision Insurance	882	48		926	74		966	946	1,064
Total Fringe Benefits	<u>304</u>	<u>0</u>		<u>312</u>	<u>4</u>		<u>289</u>	<u>289</u>	289
	29,771	203		33,099	3,210		31,797	31,052	32,790
8.100.5.6550.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>2,500</u>	<u>-301</u>		<u>2,500</u>	<u>-392</u>		<u>3,000</u>	<u>3,000</u>	3,500
	2,500	-301		2,500	-392		3,000	3,000	3,500
8.100.5.6550.410 General Supplies									
8.100.5.6550.419 Warehouse Supplies	4,500	258		4,500	73		4,500	4,500	4,500
8.100.5.6550.421 Motor Fuel	2,000	1,458		2,000	-478		3,000	3,000	3,000
Total Supplies and Materials	<u>2,500</u>	<u>879</u>		<u>2,000</u>	<u>255</u>		<u>3,000</u>	<u>3,000</u>	3,000
	2,500	879		2,000	255		3,000	3,000	3,000
Total Central Service Program	<u>9,000</u>	<u>2,595</u>		<u>7,000</u>	<u>-150</u>		<u>7,500</u>	<u>7,500</u>	7,600
	117,967	6,661		123,125	7,851		120,211	116,647	124,309

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

Account Elements and Object Description	<u>2004-2005</u>			<u>2005-2006</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6560.151 Clerical Personnel	138,193	137,704		151,860	150,868		166,207	166,117	170,827
8.100.5.6560.199 Personal Leave Reimbursement			489			992			
Total Salaries	<u>725</u>	<u>950</u>	<u>-225</u>	<u>725</u>	<u>950</u>	<u>-225</u>	<u>900</u>	<u>900</u>	<u>950</u>
	138,918	138,654	264	152,585	151,818	767	167,107	167,017	171,777
8.100.5.6560.210 PERSI			264			767			
8.100.5.6560.220 Social Security Tax	14,170	14,380	-210	15,853	15,808		17,045	17,045	17,521
8.100.5.6560.230 Life Insurance	10,418	10,003	415	11,444	11,060	384	12,282	12,282	12,626
8.100.5.6560.240 Medical Insurance			-73			-76			
8.100.5.6560.260 Dental Insurance	<u>225</u>	<u>298</u>	<u>-73</u>	<u>262</u>	<u>338</u>	<u>-76</u>	<u>284</u>	<u>284</u>	<u>284</u>
8.100.5.6560.270 Worker's Compensation Insurance	10,864	10,814	51	15,205	10,375	2,830	12,652	12,652	12,791
8.100.5.6560.280 Retirement Sick Leave Benefits			51			91			
8.100.5.6560.290 Vision Insurance	<u>977</u>	<u>976</u>	<u>1</u>	<u>1,186</u>	<u>1,095</u>	<u>91</u>	<u>1,245</u>	<u>1,175</u>	<u>1,245</u>
	<u>635</u>	<u>912</u>	<u>-277</u>	<u>1,017</u>	<u>1,012</u>	<u>5</u>	<u>1,103</u>	<u>1,103</u>	<u>1,133</u>
	<u>1,597</u>	<u>1,592</u>	<u>5</u>	<u>1,746</u>	<u>1,750</u>	<u>-4</u>	<u>2,072</u>	<u>2,104</u>	<u>2,273</u>
Total Fringe Benefits	<u>304</u>	<u>304</u>	<u>0</u>	<u>364</u>	<u>316</u>	<u>48</u>	<u>337</u>	<u>337</u>	<u>337</u>
	39,190	39,279	-89	45,077	41,754	3,323	47,020	46,982	48,210
8.100.5.6560.310 Professional and Technical Services			10,405			10,125			
8.100.5.6560.325 Repair and Maintenance (Contracted)	10,500			10,500			10,500	10,500	7,500
8.100.5.6560.361 Computer Service Expenses	75,545	73,357	2,188	79,195	79,428	-233	81,604	81,604	49,520
8.100.5.6560.382 Out-District Travel Allowance							175,000	175,000	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,048</u>	<u>-2,048</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
Total Purchased Services	<u>0</u>	<u>44</u>	<u>-44</u>	<u>0</u>	<u>2,048</u>	<u>-2,048</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
	86,045	73,496	-12,549	89,695	81,951	7,745	268,904	268,904	58,820
8.100.5.6560.410 General Supplies			3,246			5,312			
	<u>11,675</u>	<u>8,429</u>	<u>3,246</u>	<u>11,675</u>	<u>6,363</u>	<u>5,312</u>	<u>10,875</u>	<u>10,875</u>	<u>10,875</u>
Total Supplies and Materials	<u>11,675</u>	<u>8,429</u>	<u>3,246</u>	<u>11,675</u>	<u>6,363</u>	<u>5,312</u>	<u>10,875</u>	<u>10,875</u>	<u>10,875</u>
Total Administrative Technology Service Program	275,828	259,858	15,970	299,032	281,885	17,147	493,906	493,778	289,682

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	<u>Adopted</u>	
8.100.5.6610.113 Supervisors and Coordinators	64,083	4,048	60,035	-10,608	52,045	62,653	64,163	64,015	65,844
8.100.5.6610.135 Other Special Programs	42,951	2,398	40,553	2,899	44,796	41,897	46,370	44,000	1,194,751
8.100.5.6610.153 Custodians	1,116,943	56,655	1,060,288	11,542	1,110,549	1,099,007	1,169,583	1,171,351	0
8.100.5.6610.183 Substitute Custodians	67,670	-22,389	90,059	11,490	68,346	56,856	78,655	78,655	85,378
8.100.5.6610.199 Personal Leave Reimbursement	4,200	560	3,640	2,140	4,200	2,060	4,980	4,980	4,780
Total Salaries	1,295,847	41,272	1,254,575	17,463	1,279,936	1,262,473	1,363,751	1,363,001	1,350,753
8.100.5.6610.210 PERSI	125,274	208	125,066	-389	125,885	126,274	131,080	131,003	129,069
8.100.5.6610.220 Social Security Tax	97,188	3,539	93,649	1,217	95,996	94,779	100,236	100,181	99,280
8.100.5.6610.230 Life Insurance	3,939	267	3,672	3,892	3,798	3,718	4,131	4,131	4,202
8.100.5.6610.240 Medical Insurance	186,722	14,339	172,383	3,921	187,278	149,537	180,750	180,750	185,930
8.100.5.6610.260 Dental Insurance	16,799	-89,995	15,901	830	16,825	15,995	17,790	16,790	18,102
8.100.5.6610.270 Worker's Compensation Insurance	48,420	1,039	67,215	3,940	75,509	71,569	79,996	80,078	84,827
8.100.5.6610.280 Retirement Sick Leave Benefits	14,902	370	13,863	-93	13,933	14,026	15,935	16,175	16,741
8.100.5.6610.290 Vision Insurance	5,228	370	4,858	421	5,036	4,615	4,818	4,818	4,903
Total Fringe Benefits	498,472	1,866	496,606	43,727	524,260	480,533	534,736	533,926	543,054
8.100.5.6610.310 Professional and Technical Services	615,649	25,802	589,847	37,760	592,578	554,818	569,503	569,503	569,608
8.100.5.6610.330 Energy Management Services	132,000	20,796	132,000	160,924	50,000	49,500	58,570	58,570	63,470
8.100.5.6610.331 Electricity Utilities	694,000	97,972	491,204	109,315	722,000	555,276	508,100	58,570	514,600
8.100.5.6610.332 Gas Utilities	425,055	50,913	327,083	77,577	527,144	417,829	508,100	603,812	514,600
8.100.5.6610.336 Water	404,500	1,748	353,587	1,104	450,300	372,723	479,400	488,200	512,800
8.100.5.6610.337 Land Fill Fee	2,500	1,421	752	7,049	2,500	1,396	2,500	2,500	4,000
8.100.5.6610.351 Telephone - Voice	81,200	153	79,779	245	81,100	74,051	81,000	81,000	81,000
8.100.5.6610.353 Telephone - Repair	1,500	1,128	1,347	-202	1,500	1,255	2,000	2,000	2,000
8.100.5.6610.355 Telephone - Cellular	2,500	153	1,372	1,166	1,800	2,002	1,800	1,800	2,500
8.100.5.6610.381 In-District Travel Allowance	2,000	153	1,847	834	2,000	834	500	500	500
8.100.5.6610.382 Out-District Travel Allowance	1,500	626	874	40,237	2,430,922	2,020,685	2,226,373	2,330,885	2,316,478
Total Purchased Services	2,362,404	382,710	1,979,694	40,237	2,430,922	2,020,685	2,226,373	2,330,885	2,316,478

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6610.410 General Supplies	2,200	1,638	562	2,200	1,802	398	2,200	2,200	8,000
8.100.5.6610.418 Custodial Supplies	128,835	120,563	8,272	155,590	152,952	2,638	155,920	180,920	180,920
8.100.5.6610.481 Equipment Repair (Non-Contracted)									
Total Supplies and Materials	<u>4,000</u>	<u>3,992</u>	<u>8</u>	<u>4,000</u>	<u>4,021</u>	<u>-21</u>	<u>4,000</u>	<u>4,000</u>	4,000
	135,035	126,193	8,842	161,790	158,775	3,015	162,120	187,120	192,920
8.100.5.6610.550 Equipment									0
Total Capital Objects	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>795</u>	<u>205</u>	<u>1,000</u>	<u>1,000</u>	0
	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>	<u>795</u>	<u>205</u>	<u>1,000</u>	<u>1,000</u>	
8.100.5.6610.711 Property Insurance	128,740	128,740		139,039	135,354	3,685	140,686	140,686	130,644
Total Insurance and Judgment	<u>128,740</u>	<u>128,740</u>	<u>0</u>	<u>139,039</u>	<u>135,354</u>	<u>3,685</u>	<u>140,686</u>	<u>140,686</u>	130,644
Total Building Operation Services Program	<u>4,421,498</u>	<u>3,985,808</u>	<u>435,690</u>	<u>4,536,947</u>	<u>4,067,614</u>	<u>469,333</u>	<u>4,428,666</u>	<u>4,556,618</u>	4,535,849

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2004-2005			2005-2006			2006-2007 Budget		2007-2008 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
8.100.5.6640.151 Clerical Personnel		66,377			66,898			69,766	71,758
8.100.5.6640.154 Maintenance Personnel	66,878	662,139	501,261	67,525	667,591	627,066	69,214	709,592	732,300
8.100.5.6640.199 Personal Leave Reimbursement			19,959			12,824	714,606		
Total Salaries	<u>1,240</u>	<u>1,060</u>	<u>180</u>	<u>680</u>	<u>260</u>	<u>420</u>	<u>2,460</u>	<u>2,460</u>	<u>2,390</u>
	730,216	709,576	20,640	748,620	734,749	13,871	786,280	781,818	806,448
8.100.5.6640.210 PERSI	74,482	73,974	508	77,781	75,718	2,063	80,201	79,752	82,258
8.100.5.6640.220 Social Security Tax	54,766	52,875	1,891	56,147	55,029	1,118	57,791	57,467	59,273
8.100.5.6640.230 Life Insurance	1,650	1,615	35	1,688	1,750	62	1,822	1,822	1,822
8.100.5.6640.240 Medical Insurance	79,667	78,138	1,529	84,888	69,797	15,091	81,338	81,338	82,226
8.100.5.6640.260 Dental Insurance	7,168	7,028	140	7,626	7,466	160	8,006	7,556	8,006
8.100.5.6640.270 Worker's Compensation Insurance	28,106	37,842	-9,736	45,591	40,961	4,630	47,570	47,304	50,645
8.100.5.6640.280 Retirement Sick Leave Benefits	8,397	8,296	101	8,609	8,381	228	9,749	9,846	10,670
8.100.5.6640.290 Vision Insurance	2,231	2,198	33	2,283	2,154	129	2,168	2,168	2,168
Total Fringe Benefits	<u>256,467</u>	<u>261,967</u>	<u>-5,500</u>	<u>284,613</u>	<u>261,256</u>	<u>23,357</u>	<u>288,645</u>	<u>287,253</u>	<u>297,068</u>
8.100.5.6640.325 Repair and Maintenance (Contracted)	61,218	52,128	9,090	62,000	59,881	2,119	63,000	63,000	63,000
8.100.5.6640.328 Building Repairs (Contracted)	40,000	39,163	837	40,000	39,979	21	40,000	40,000	40,000
8.100.5.6640.396 Inservice Training	3,000	3,675	-675	3,000	4,113	-1,113	8,000	8,000	8,500
Total Purchased Services	<u>104,218</u>	<u>94,966</u>	<u>9,252</u>	<u>105,000</u>	<u>103,973</u>	<u>1,027</u>	<u>111,000</u>	<u>111,000</u>	<u>111,500</u>
8.100.5.6640.410 General Supplies	3,000	3,455	-455	4,400	4,248	152	7,770	7,770	9,770
8.100.5.6640.421 Motor Fuel	22,500	31,894	-9,394	33,750	49,915	-16,165	46,250	46,250	58,879
8.100.5.6640.428 Repairs Parts and Supplies	20,000	19,159	841	20,000	31,903	-11,903	20,000	20,000	20,000
8.100.5.6640.471 Building Repairs (Non-Contracted)	125,000	148,081	-23,081	131,300	129,850	1,450	137,865	137,865	151,652
8.100.5.6640.481 Equipment Repair (Non-Contracted)	15,000	13,426	1,574	15,000	16,249	-1,249	15,750	15,750	15,750
Total Supplies and Materials	<u>185,500</u>	<u>216,015</u>	<u>-30,515</u>	<u>204,450</u>	<u>232,165</u>	<u>-27,715</u>	<u>227,635</u>	<u>227,635</u>	<u>256,051</u>
Total General Maintenance Services Program	<u>1,276,401</u>	<u>1,282,524</u>	<u>6,123</u>	<u>1,342,683</u>	<u>1,332,143</u>	<u>10,540</u>	<u>1,413,560</u>	<u>1,407,706</u>	<u>1,471,067</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005</u>			<u>2005-2006</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6650.155 Grounds Personnel	117,583	100,758	16,825	117,679	118,345	-666	124,304	124,033	127,573
8.100.5.6650.199 Personal Leave Reimbursement									
Total Salaries	<u>160</u>	<u>200</u>	<u>-40</u>	<u>360</u>	<u>180</u>	<u>180</u>	<u>360</u>	<u>360</u>	360
	117,743	100,958	-16,785	118,039	118,525	-486	124,664	124,393	127,933
8.100.5.6650.210 PERSI									
8.100.5.6650.220 Social Security Tax	12,009	10,409	1,600	12,264	12,147	117	12,716	12,688	13,049
8.100.5.6650.230 Life Insurance	8,831	7,668	1,163	8,853	8,991	-138	9,162	9,142	9,403
8.100.5.6650.240 Medical Insurance									
8.100.5.6650.260 Dental Insurance	338	298	40	375	361	14	405	405	405
8.100.5.6650.270 Worker's Compensation Insurance	16,296	14,445	1,851	18,864	15,491	3,373	18,075	18,075	18,272
8.100.5.6650.270 Worker's Compensation Insurance	1,467	1,274	193	1,695	1,637	58	1,779	1,679	1,779
8.100.5.6650.280 Retirement Sick Leave Benefits	4,532	5,733	-1,201	7,189	7,189	0	7,542	7,526	8,035
8.100.5.6650.290 Vision Insurance	1,350	1,154	196	1,357	1,345	12	1,545	1,567	1,693
Total Fringe Benefits	<u>456</u>	<u>406</u>	<u>50</u>	<u>507</u>	<u>472</u>	<u>35</u>	<u>482</u>	<u>482</u>	482
	45,279	41,386	3,893	51,104	47,636	3,468	51,706	51,564	53,118
8.100.5.6650.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>10,000</u>	<u>9,529</u>	<u>471</u>	<u>10,000</u>	<u>10,103</u>	<u>-103</u>	<u>10,000</u>	<u>10,000</u>	10,000
	10,000	9,529	471	10,000	10,103	-103	10,000	10,000	10,000
8.100.5.6650.410 General Supplies									
Total Supplies and Materials	<u>25,000</u>	<u>24,794</u>	<u>206</u>	<u>25,000</u>	<u>25,235</u>	<u>-235</u>	<u>25,000</u>	<u>25,000</u>	25,000
	25,000	24,794	206	25,000	25,235	-235	25,000	25,000	25,000
Total Ground Maintenance Services Program	<u>198,022</u>	<u>176,667</u>	<u>21,355</u>	<u>204,143</u>	<u>201,498</u>	<u>2,645</u>	<u>211,370</u>	<u>210,957</u>	216,051
	198,022	176,667	21,355	204,143	201,498	2,645	211,370	210,957	216,051

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005</u>			<u>2005-2006</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6670.310 Professional and Technical Services									
Total Purchased Services	0	672	-672	0	0	0	600	600	600
Total Security Services Program	0	672	-672	0	0	0	600	600	600
	0	672	-672	0	0	0	600	600	600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6810.113 Supervisors and Coordinators	140,450	137,810	2,640	144,873	146,566	-1,693	148,496	148,127	152,359
8.100.5.6810.151 Clerical Personnel	58,852	57,321	1,531	56,670	52,898	3,772	59,939	59,824	62,977
8.100.5.6810.157 Bus Drivers	1,080,778	990,324	90,454	1,128,221	979,532	145,689	1,013,171	1,014,649	1,035,381
8.100.5.6810.158 Mechanics	148,263	142,348	5,915	149,770	143,000	6,770	154,730	154,405	154,934
8.100.5.6810.162 Bus Attendants	188,821	127,481	61,340	176,228	98,068	78,160	110,278	98,000	95,466
8.100.5.6810.187 Substitute and Trainee Bus Drivers	180,000	203,442	-23,442	181,759	175,283	6,476	186,303	181,759	189,062
8.100.5.6810.199 Personal Leave Reimbursement	5,000	3,880	1,120	4,100	2,660	1,440	4,100	4,100	4,230
Total Salaries	1,802,164	1,662,606	139,558	1,838,621	1,598,007	240,614	1,677,017	1,660,864	1,694,409
8.100.5.6810.210 PERSI	165,461	169,268	-3,807	194,037	162,564	31,473	171,056	169,408	172,829
8.100.5.6810.220 Social Security Tax	135,162	124,539	10,623	140,066	118,810	21,256	123,260	122,073	124,539
8.100.5.6810.230 Life Insurance	5,808	4,656	1,152	4,628	4,241	387	4,674	4,922	4,285
8.100.5.6810.240 Medical Insurance	270,087	203,338	66,749	221,841	163,998	57,843	198,102	209,175	182,360
8.100.5.6810.260 Dental Insurance	24,299	18,712	5,587	19,933	16,914	3,019	19,498	19,430	17,754
8.100.5.6810.270 Worker's Compensation Insurance	69,834	91,457	-21,623	114,107	86,754	27,353	101,962	100,980	111,491
8.100.5.6810.280 Retirement Sick Leave Benefits	20,725	18,892	1,833	21,476	18,108	3,368	20,795	20,926	22,417
8.100.5.6810.290 Vision Insurance	7,563	5,968	1,595	5,962	5,025	937	5,281	5,576	4,808
8.100.5.6810.295 Physicals	7,110	9,803	-2,693	8,745	12,262	-3,517	8,745	8,745	8,745
Total Fringe Benefits	706,049	646,634	59,415	730,795	588,675	142,120	653,373	661,235	649,228
8.100.5.6810.310 Professional and Technical Services				9,817	9,720	97	9,817	9,817	9,817
8.100.5.6810.325 Repair and Maintenance (Contracted)	10,000	5,968	4,032	10,000	8,913	1,087	10,000	10,000	10,000
8.100.5.6810.328 Building Repairs (Contracted)	0	0	0	4,100	4,202	-102	4,100	4,100	4,223
8.100.5.6810.331 Electricity Utilities	0	0	0	13,000	13,638	-638	12,000	12,000	13,231
8.100.5.6810.345 Transportation Services (Contracted)	1,900	472	1,028	1,020	196	824	800	800	1,020
8.100.5.6810.361 Computer Service Expenses	500	1,078	500	2,050	0	1,046	2,050	2,050	2,050
8.100.5.6810.382 In-District Travel Allowance	2,250	1,078	1,072	2,050	804	1,446	2,050	2,050	2,050
8.100.5.6810.382 Out-District Travel Allowance	3,055	2,246	809	0	2,612	-2,612	2,310	2,310	2,310
8.100.5.6810.396 Inservice Training	500	323	177	600	790	-190	600	600	600
Total Purchased Services	17,805	9,987	7,818	40,787	40,876	-89	41,877	41,877	43,451

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
8.100.5.6810.420 Transportation Supplies	5,100	6,060	-960	5,600	4,570	-1,030	5,600	5,600	5,600
8.100.5.6810.421 Motor Fuel	150,000	210,114	-60,114	171,000	284,151	-113,151	281,124	281,124	289,324
8.100.5.6810.423 Grease and Lubricants	8,000	9,294	-1,294	8,000	9,518	-1,518	8,000	8,000	8,000
8.100.5.6810.425 Laundry	1,112	1,182	-70	1,112	895	217	1,112	1,112	1,112
8.100.5.6810.428 Repairs Parts and Supplies	86,000	89,747	-3,747	86,000	70,812	15,188	86,000	86,000	86,000
8.100.5.6810.429 Tires	13,000	13,645	-645	13,000	16,264	-3,264	13,000	13,000	13,000
8.100.5.6810.481 Equipment Repair (Non-Contracted)	6,200	8,736	-2,536	10,500	6,944	3,556	10,500	10,500	10,500
Total Supplies and Materials	269,412	338,778	-69,366	295,212	393,155	-97,943	405,336	405,336	413,536
8.100.5.6810.550 Equipment	2,000	1,429	571	2,000	1,358	642	2,000	2,000	2,000
Total Capital Objects	2,000	1,429	571	2,000	1,358	642	2,000	2,000	2,000
8.100.5.6810.714 Transportation Insurance				1,831		1,831	1,831	1,831	1,954
Total Insurance and Judgment	0	0	0	1,831	0	1,831	1,831	1,831	1,954
Total Pupil To School Transportation Program	2,797,430	2,659,434	137,996	2,909,246	2,622,071	287,175	2,781,434	2,773,143	2,804,578

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6840.313 Publishing and Advertising		1,099	401	1,500	539	961	1,500	1,500	1,500
8.100.5.6840.382 Out-District Travel Allowance	1,500			2,000	3,110	-1,110	2,000	2,000	2,000
Total Purchased Services	<u>3,300</u>	<u>1,980</u>	<u>1,320</u>	<u>2,000</u>	<u>3,110</u>	<u>-1,110</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
8.100.5.6840.420 Transportation Supplies	4,800	3,080	1,720	3,500	3,649	-149	3,500	3,500	3,500
8.100.5.6840.421 Motor Fuel	800	744	56	800	774	26	800	800	800
8.100.5.6840.428 Repairs Parts and Supplies	250	240	10	3,000	2,921	79	3,000	3,000	3,000
Total Supplies and Materials	<u>3,000</u>	<u>4,997</u>	<u>-1,997</u>	<u>3,000</u>	<u>2,921</u>	<u>1,079</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
8.100.5.6840.550 Equipment	4,050	5,981	-1,931	4,700	3,496	1,205	4,700	4,700	4,700
Total Capital Objects	<u>1,600</u>	<u>575</u>	<u>1,025</u>	<u>1,100</u>	<u>796</u>	<u>304</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
8.100.5.6840.714 Transportation Insurance	1,600	575	1,025	1,100	796	304	1,100	1,100	1,100
Total Insurance and Judgment	<u>35,879</u>	<u>35,929</u>	<u>-50</u>	<u>34,098</u>	<u>37,078</u>	<u>-2,980</u>	<u>37,196</u>	<u>37,196</u>	<u>32,971</u>
Total Non-reimbursable Transportation Program	<u>35,879</u>	<u>35,929</u>	<u>-50</u>	<u>34,098</u>	<u>37,078</u>	<u>-2,980</u>	<u>37,196</u>	<u>37,196</u>	<u>32,971</u>
	<u>46,329</u>	<u>45,564</u>	<u>765</u>	<u>43,398</u>	<u>45,019</u>	<u>-1,621</u>	<u>46,496</u>	<u>46,496</u>	<u>42,271</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.6910.135 Other Special Programs									
8.100.5.6910.137 District Early Retirement Grants	345,500	335,500	10,000	335,800	337,700	-1,900	369,600	390,100	312,300
8.100.5.6910.152 Instructional Assistants									
8.100.5.6910.196 Awards and Bonuses	5,743	9,396	-3,653	29,000	288,540	-23,460	0	11,693	0
8.100.5.6910.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	0	0
Total Salaries	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	351,343	344,889	6,454	626,800	626,262	538	369,600	401,793	312,300
8.100.5.6910.210 PERSI									
8.100.5.6910.220 Social Security Tax	607	990	-383	30,235	28,855	1,380		1,169	
8.100.5.6910.230 Life Insurance	26,359	25,582	777	47,447	47,745	-298	27,066	29,566	22,054
8.100.5.6910.240 Medical Insurance	38	20	18	0	0	0	0	0	0
8.100.5.6910.260 Dental Insurance	1,811	982	829	0	0	0	0	0	0
8.100.5.6910.270 Worker's Compensation Insurance	163	88	77	0	0	0	0	0	0
8.100.5.6910.280 Retirement Sick Leave Benefits	1,597	4,489	-2,892	5,938	5,931	-7	2,439	2,853	2,061
8.100.5.6910.290 Vision Insurance	67	109	-42	3,156	3,193	-37	0	129	0
Total Fringe Benefits	<u>51</u>	<u>28</u>	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	30,693	32,287	-1,594	86,376	85,524	852	29,605	33,517	25,015
8.100.5.6910.310 Professional and Technical Services									
8.100.5.6910.319 Consultants	10,000	10,260	-260	10,000	6,619	3,381	10,000	10,000	10,000
8.100.5.6910.381 In-District Travel Allowance	750	750	0	0	0	0	0	0	0
8.100.5.6910.382 Out-District Travel Allowance	500	500	0	0	0	0	0	0	0
8.100.5.6910.396 Inservice Training	500	481	19	0	0	0	0	0	0
Total Purchased Services	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	11,950	11,991	-41	10,000	6,619	3,381	10,000	10,000	10,000
8.100.5.6910.410 General Supplies									
Total Supplies and Materials	<u>1,081</u>	<u>1,079</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,081	1,079	2	0	0	0	0	0	0
Total Other Support Services Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	395,067	390,246	4,821	723,176	718,405	4,771	409,205	445,310	347,315

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
SECONDARY SCHOOL ACTIVITIES PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.7900.410 General Supplies		-1,181	1,181		-348	348			
Total Supplies and Materials	<u>0</u>	<u>-1,181</u>	<u>1,181</u>	<u>0</u>	<u>-348</u>	<u>348</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Secondary School Activities Program	<u>0</u>	<u>-1,181</u>	<u>1,181</u>	<u>0</u>	<u>-348</u>	<u>348</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>0</u> <u>60,826,682</u>	<u>60,072,740</u>	<u>753,942</u>	<u>0</u> <u>61,970,998</u>	<u>61,001,516</u>	<u>969,482</u>	<u>0</u> <u>62,524,442</u>	<u>0</u> <u>62,728,751</u>	<u>0</u> <u>66,707,109</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.9200.810 Transfers to Other Funds	274,489	309,177	-34,688	270,917	289,109	-18,192	153,879	154,264	157,754
Total Transfers or Reserves	274,489	309,177	-34,688	270,917	289,109	-18,192	153,879	154,264	157,754
Total Fund Transfer Program	274,489	309,177	-34,688	270,917	289,109	-18,192	153,879	154,264	157,754

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u> 2004 2005	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> 2005 2006	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.100.5.9500.850 Contingency Reserve	597,905	N/A	N/A	609,765	N/A	N/A	620,178	620,178	653,149
8.100.5.9500.852 Unappropriated Fund Balance	2,391,622	N/A	N/A	1,964,060	N/A	N/A	2,480,714	2,480,714	2,612,598
8.100.5.9500.854 Inventory / Prepaid Expenses	320,385	N/A	N/A	398,069	N/A	N/A	415,310	415,310	415,310
8.100.5.9500.855 Appropriated Fund Balance	64,649	N/A	N/A	256,748	N/A	N/A	273,346	212,703	N/A
8.100.3.3200.000 Actual Year-End Fund Balance	N/A	4,493,832	N/A	N/A	4,491,755	N/A	N/A	N/A	0
Total Transfers or Reserves	<u>3,374,561</u>	<u>4,493,832</u>	<u>1,119,271</u>	<u>3,228,642</u>	<u>4,491,755</u>	<u>1,263,113</u>	<u>3,789,548</u>	<u>3,728,905</u>	3,681,057
Total Contingency Reserve Program	<u>3,374,561</u>	<u>4,493,832</u>	<u>1,119,271</u>	<u>3,228,642</u>	<u>4,491,755</u>	<u>1,263,113</u>	<u>3,789,548</u>	<u>3,728,905</u>	3,681,057
TOTAL GENERAL FUND	<u>64,475,732</u>	<u>64,875,749</u>	<u>-400,017</u>	<u>65,470,557</u>	<u>65,782,380</u>	<u>-311,823</u>	<u>66,467,869</u>	<u>66,611,920</u>	70,514,954

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 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
2007-2008 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.220.4.4459.900 Federal Forest	8,500	8,800	300	8,800	8,977	177	9,000	9,000	8,000
TOTAL FEDERAL FUNDING	8,500	8,800	300	8,800	8,977	177	9,000	9,000	8,000
TOTAL CURRENT REVENUES	8,500	8,800	300	8,800	8,977	177	9,000	9,000	8,000
8.220.4.7000.000 Estimated Beginning Balance	10,955	9,548	-1,407	18,100	18,104		22,400	22,400	1,281
TOTAL FEDERAL FOREST FUND	19,455	18,348	-1,107	26,900	27,081	4	31,400	31,400	9,281

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.220.5.5120.550 Equipment	19,455	244	19,211	26,900	4,508	22,392	31,400	31,400	9,281
Total Capital Objects	19,455	244	19,211	26,900	4,508	22,392	31,400	31,400	9,281
Total Elementary Program	19,455	244	19,211	26,900	4,508	22,392	31,400	31,400	9,281
Total Current Expenditures	19,455	244	19,211	26,900	4,508	22,392	31,400	31,400	9,281

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.220.3.3200.000 Actual Year-End Fund Balance	N/A	18,104	N/A	N/A	22,573	N/A	N/A	N/A	N/A
Total Transfers or Reserves		18,104	18,104		22,573	22,573			
Total Contingency Reserve Program	<u>0</u>	<u>18,104</u>	<u>18,104</u>	<u>0</u>	<u>22,573</u>	<u>22,573</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<u>0</u>	<u>18,104</u>	<u>18,104</u>	<u>0</u>	<u>22,573</u>	<u>22,573</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>19,455</u>	<u>18,348</u>	<u>1,107</u>	<u>26,900</u>	<u>27,081</u>	<u>-181</u>	<u>31,400</u>	<u>31,400</u>	<u>9,281</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 231

ALBERTSON'S FOUNDATION FUND

DESCRIPTION

The district has not received any grants since FY 2005. Amounts reported in FY 2006 are carry-over amounts from grants received in prior fiscal years.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u> <u>2004-2005 Budget</u>			<u>Adjusted</u> <u>2005-2006 Budget</u>			<u>2006-2007 Budget</u> <u>Adopted</u>		<u>2007-2008 Budget</u> <u>Adopted</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>			
8.231.4.4150.000 Earnings on Investments									
8.231.4.4192.200 Albertson's Foundation Grant	116,240	1,685	654	16	16	0	0	0	0
TOTAL LOCAL FUNDING	116,240	1,032	115,208	1,685	0	0	0	0	0
	116,240	1,032	115,208	17	1,685	1,702	0	0	0
8.231.4.4600.000 Interfund Transfer									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	9	9	0	0	0	0
TOTAL CURRENT REVENUES	116,240	1,032	115,208	1,685	26	0	0	0	0
	116,240	1,032	115,208	26	1,685	1,711	0	0	0
TOTAL ALBERTSON'S FOUNDATION FUND	116,240	1,032	115,208	1,685	26	0	0	0	0
	116,240	1,032	115,208	26	1,685	1,711	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.231.5.5120.430 Library Books	1,500	1,504	-4	0	0	0	0	0	0
Total Supplies and Materials	1,500	1,504	-4	0	0	0	0	0	0
Total Elementary Program	1,500	1,504	-4	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.231.5.5150.210 PERSI	0	0	0	0	0	0	0	0	0
8.231.5.5150.220 Social Security Tax	0	-4	4	0	0	0	0	0	0
Total Fringe Benefits	0	-4	4	0	0	0	0	0	0
Total Secondary Program	0	-4	4	0	0	0	0	0	0
	0	-4	4	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.231.5.6210.134 Curriculum Development Stipends									
8.231.5.6210.151 Clerical Personnel	502	600	-98	0	0	0	0	0	0
Total Salaries	925	603	322	0	0	0	0	0	0 0
8.231.5.6210.210 PERSI	1,427	1,203	224	0	0	0	0	0	
8.231.5.6210.220 Social Security Tax									
8.231.5.6210.270 Worker's Compensation Insurance	52	62	-10	0	0	0	0	0	0
8.231.5.6210.280 Retirement Sick Leave Benefits	109	92	17	0	0	0	0	0	0
Total Fringe Benefits	6	6	0	0	0	0	0	0	0 0
	6	7	-1	0	0	0	0	0	
8.231.5.6210.306 Training or Incentive Grants	173	167	6	0	0	0	0	0	
8.231.5.6210.382 Out-District Travel Allowance	12,060	13,756	-1,696	0	0	0	0	0	
8.231.5.6210.384 Administrative Staff Development	6,600	6,513	88	0	0	0	0	0	0
8.231.5.6210.396 Inservice Training	9,508	9,198	310	0	0	0	0	0	0
Total Purchased Services	12,243	10,219	2,024	1,085	1,937	-52	0	0	0 0
	40,411	39,685	726	1,685	1,737	-52	0	0	
8.231.5.6210.410 General Supplies									
8.231.5.6210.413 Curriculum Development Supplies	17,915	18,339	-424	0	0	0	0	0	0
Total Supplies and Materials	6,600	6,502	98	0	0	0	0	0	0 0
	24,515	24,841	-326	0	0	0	0	0	
8.231.5.6210.550 Equipment									
Total Capital Objects	2,943	2,942	1	0	0	0	0	0	0
	2,943	2,942	1	0	0	0	0	0	0
Total Instructional Improvement Program	69,469	68,839	630	1,685	1,737	-52	0	0	0
							0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**ALBERTSON'S FOUNDATION FUND
OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.231.5.6910.135 Other Special Programs									
8.231.5.6910.199 Personal Leave Reimbursement	25,706	25,504	202	0	0	0	0	0	0
Total Salaries	163	0	163	0	0	0	0	0	0
	<u>25,869</u>	<u>25,504</u>	<u>365</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.231.5.6910.210 PERSI				0	0	0	0	0	
8.231.5.6910.220 Social Security Tax	2,671	2,650	21	0	0	0	0	0	
8.231.5.6910.230 Life Insurance	1,967	1,778	189	0	-27	27	0	0	0
8.231.5.6910.240 Medical Insurance				0	0	0	0	0	0
8.231.5.6910.260 Dental Insurance	38	38	0	0	0	0	0	0	0
8.231.5.6910.270 Worker's Compensation Insurance	1,811	1,811	0	0	0	0	0	0	0
8.231.5.6910.280 Retirement Sick Leave Benefits	163	163	0	0	0	0	0	0	0
8.231.5.6910.280 Retirement Sick Leave Benefits	118	177	-59	0	0	0	0	0	0
8.231.5.6910.290 Vision Insurance	295	293	2	0	0	0	0	0	0
Total Fringe Benefits	51	51	0	0	0	0	0	0	0
	<u>7,114</u>	<u>6,960</u>	<u>154</u>	<u>0</u>	<u>-27</u>	<u>27</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.231.5.6910.396 Inservice Training				0	-27	27	0	0	0
Total Purchased Services	12,288	12,406	-118	0	0	0	0	0	0
	<u>12,288</u>	<u>12,406</u>	<u>-118</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Support Services Program	45,271	44,870	401	0	0	0	0	0	0
	<u>45,271</u>	<u>44,870</u>	<u>401</u>	<u>0</u>	<u>-27</u>	<u>27</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	116,240	115,208	1,032	1,685	1,711	-26	0	0	0
	<u>116,240</u>	<u>115,208</u>	<u>1,032</u>	<u>1,685</u>	<u>1,711</u>	<u>-26</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ALBERTSON'S FOUNDATION FUND	<u>116,240</u>	<u>115,208</u>	<u>1,032</u>	<u>1,685</u>	<u>1,711</u>	<u>-26</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 241

DRIVER EDUCATION FUND

DESCRIPTION

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

SPECIAL NOTES

The District 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
2007-2008 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2005 Budget</u>			<u>-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted 2004</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.241.4.4193.300 Student Fees	60,837	46,844	-13,993	60,210	45,630	-14,580	58,590	58,590	57,375
TOTAL LOCAL FUNDING	60,837	46,844	-13,993	60,210	45,630	-14,580	58,590	58,590	57,375
8.241.4.4321.100 State Reimbursement	62,125	37,180	-24,945	55,750	37,420	-18,330	54,250	54,250	53,125
TOTAL STATE FUNDING	62,125	37,180	-24,945	55,750	37,420	-18,330	54,250	54,250	53,125
TOTAL CURRENT REVENUES	122,962	84,024	-38,938	115,960	83,050	-32,910	112,840	112,840	110,500
8.241.4.7000.000 Estimated Beginning Balance		11,571	11,571		6,341	6,341			
TOTAL DRIVER EDUCATION FUND	122,962	95,595	-27,367	115,960	89,391	-26,569	112,840	112,840	110,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.241.5.5420.113 Supervisors and Coordinators		8,821		6,044	6,104		6,195	6,195	6,420
8.241.5.5420.116 Teachers	8,905	50,180	12,806	62,985	49,886	13,099	61,104	61,104	61,985
8.241.5.5420.151 Clerical Personnel									
Total Salaries	4,100	201	3,899	2,784	2,946	-162	2,854	2,854	2,958
	75,990	59,201	16,789	71,813	58,936	12,877	70,153	70,153	71,363
8.241.5.5420.210 PERSI									
8.241.5.5420.220 Social Security Tax	7,895	3,531	4,364	7,461	3,149	4,313	7,290	7,290	7,414
8.241.5.5420.230 Life Insurance	5,813	4,422	1,391	5,493	4,419	1,074	5,262	5,262	5,353
8.241.5.5420.240 Medical Insurance		22	11	22	23	-1	23	23	24
8.241.5.5420.260 Dental Insurance	1,216	541	675	724	750	-26	830	830	780
8.241.5.5420.270 Worker's Compensation Insurance		49	57	64	67	-3	70	70	74
8.241.5.5420.280 Retirement Sick Leave Benefits	348	369	-21	329	392	-63	470	470	471
8.241.5.5420.290 Vision Insurance	873	391	482	826	349	477	884	884	964
Total Fringe Benefits	30	15	15	20	19	1	20	20	20
	16,314	9,340	6,974	14,939	9,167	5,772	14,849	14,849	15,100
8.241.5.5420.322 Vehicle Lease or Rental									
Total Purchased Services	11,880	7,094	4,786	11,880	7,323	4,558	10,330	10,330	8,360
	11,880	7,094	4,786	11,880	7,323	4,558	10,330	10,330	8,360
8.241.5.5420.410 General Supplies									
8.241.5.5420.412 Health Services Supplies	525	729	-204	525	879	-354	525	525	525
8.241.5.5420.421 Motor Fuel	2,500	644	1,856	2,459	2,721	-262	2,500	2,500	2,500
8.241.5.5420.428 Repairs Parts and Supplies	3,530	2,841	689	3,529	5,155	-1,626	3,667	3,667	3,773
Total Supplies and Materials	4,331	990	3,341	4,330	1,472	2,858	4,331	4,331	4,331
	10,886	5,205	5,681	10,843	10,227	616	11,023	11,023	11,129
8.241.5.5420.550 Equipment									
Total Capital Objects	500	527	-27	500	195	305	500	500	500
	500	527	-27	500	195	305	500	500	500
8.241.5.5420.720 Other Insurance									
Total Insurance and Judgment	3,892	3,892	0	3,892	1,167	2,725	3,892	3,892	1,461
	3,892	3,892	0	3,892	1,167	2,725	3,892	3,892	1,461
Total Community Education Program	119,462	85,260	34,202	113,867	87,014	26,853	110,747	110,747	107,913

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>-2005 Budget</u>			<u>-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted 2004</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.241.5.6320.393 Indirect Costs									
Total Purchased Services	<u>3,500</u>	<u>3,996</u>	<u>-496</u>	<u>2,093</u>		<u>2,093</u>	<u>2,093</u>	<u>2,093</u>	<u>2,587</u>
	<u>3,500</u>	<u>3,996</u>	<u>-496</u>	<u>2,093</u>	<u>0</u>	<u>2,093</u>	<u>2,093</u>	<u>2,093</u>	<u>2,587</u>
Total Central Administration Program	<u>3,500</u>	<u>3,996</u>	<u>-496</u>	<u>2,093</u>	<u>0</u>	<u>2,093</u>	<u>2,093</u>	<u>2,093</u>	<u>2,587</u>
Total Current Expenditures	<u>122,962</u>	<u>89,255</u>	<u>33,707</u>	<u>115,960</u>	<u>87,014</u>	<u>28,946</u>	<u>112,840</u>	<u>112,840</u>	<u>110,500</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted 2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.241.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A		N/A	N/A	N/A	N/A
Total Transfers or Reserves		6,340			2,376				
Total Contingency Reserve Program	0	6,340	6,340	0	2,376	2,376	0	0	0 0
		<u>6,340</u>	<u>6,340</u>		<u>2,376</u>	<u>2,376</u>			
TOTAL DRIVER EDUCATION FUND	0			0			0	0	
	<u>122,962</u>	<u>95,595</u>	<u>27,367</u>	<u>115,960</u>	<u>89,390</u>	<u>26,570</u>	<u>112,840</u>	<u>112,840</u>	<u>110,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.4.4192.200 Start / Reader Grants	10,283	9,706	-577	22,565	21,833	-732		4,501	
TOTAL LOCAL FUNDING	<u>10,283</u>	<u>9,706</u>	<u>-577</u>	<u>22,565</u>	<u>21,833</u>	<u>-732</u>	<u>0</u>	4,501	<u>0</u>
							0	4,501	0
8.242.4.4319.900 Experimental Grants Revenue	11,450	12,079	629	19,723	19,723		19,723	21,000	23,300
8.242.4.4329.900 Commission of the Arts Grant	15,802	14,838	-964	7,964	6,655	-1,309		7,452	
TOTAL STATE FUNDING	<u>15,802</u>	<u>14,838</u>	<u>-964</u>	<u>7,964</u>	<u>6,655</u>	<u>-1,309</u>	<u>0</u>	7,452	<u>0</u>
	<u>27,252</u>	<u>26,916</u>	<u>-336</u>	<u>27,687</u>	<u>26,378</u>	<u>-1,309</u>	19,723	28,452	<u>23,300</u>
8.242.4.4430.000 VISTA Revenues								49,950	
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	49,950	<u>0</u>
	0	0	0	0	0	0	0	49,950	0
8.242.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39</u>	<u>39</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	39	39	0	0	0
TOTAL CURRENT REVENUES	<u>37,535</u>	<u>36,622</u>	<u>-913</u>	<u>30,252</u>	<u>48,251</u>	<u>2,001</u>	<u>19,723</u>	<u>82,903</u>	<u>23,300</u>
TOTAL SPECIAL GRANTS FUND	<u><u>37,535</u></u>	<u><u>36,622</u></u>	<u><u>-913</u></u>	<u><u>30,252</u></u>	<u><u>48,251</u></u>	<u><u>2,001</u></u>	<u><u>19,723</u></u>	<u><u>82,903</u></u>	<u><u>23,300</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM**

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.5110.159 Food Preparation									
Total Salaries	<u>0</u>	<u>635</u>	<u>-635</u>	<u>856</u>	<u>0</u>	<u>856</u>	<u>856</u>	<u>0</u>	<u>0</u>
8.242.5.5110.210 PERSI	0	635	-635	856	0	856	856	0	0
8.242.5.5110.220 Social Security Tax	0	66	-66	89	0	89	89	0	0
8.242.5.5110.270 Worker's Compensation Insurance	0	48	-48	66	0	66	65	0	0
8.242.5.5110.280 Retirement Sick Leave Benefits	0	3	-3	6	0	6	6	0	0
Total Fringe Benefits	<u>0</u>	<u>7</u>	<u>-7</u>	<u>10</u>	<u>0</u>	<u>10</u>	<u>11</u>	<u>0</u>	<u>0</u>
8.242.5.5110.319 Consultants	0	124	-124	171	0	171	171	0	0
8.242.5.5110.382 Out-District Travel Allowance	<u>2,700</u>	<u>2,317</u>	<u>383</u>	<u>2,253</u>	<u>2,253</u>	<u>0</u>	<u>2,253</u>	<u>1,500</u>	<u>1,500</u>
Total Purchased Services	<u>200</u>	<u>157</u>	<u>43</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.242.5.5110.450 Food - School Lunch	2,900	2,473	427	2,253	2,253	0	2,253	1,500	1,500
Total Supplies and Materials	<u>8,550</u>	<u>8,846</u>	<u>-296</u>	<u>15,989</u>	<u>17,050</u>	<u>-1,061</u>	<u>15,989</u>	<u>18,933</u>	<u>18,900</u>
Total Kindergarten Program	<u>8,550</u>	<u>8,846</u>	<u>-296</u>	<u>15,989</u>	<u>17,050</u>	<u>-1,061</u>	<u>15,989</u>	<u>18,933</u>	<u>18,900</u>
	<u>11,450</u>	<u>12,079</u>	<u>-629</u>	<u>19,269</u>	<u>19,303</u>	<u>-34</u>	<u>19,269</u>	<u>20,433</u>	<u>20,400</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.5120.306 Training or Incentive Grants		950	0						
8.242.5.5120.396 Inservice Training	950	950	0	11,893	11,893	0	0	0	0
Total Purchased Services	<u>4,500</u>	<u>4,500</u>	<u>0</u>	<u>11,393</u>	<u>11,393</u>	<u>0</u>	0	0	<u>0 0</u>
8.242.5.5120.410 General Supplies	5,450	5,450	0	1,995	1,995	0	0	0	
8.242.5.5120.430 Library Books	1,300	1,295	5					1,794	
Total Supplies and Materials	<u>2,000</u>	<u>2,005</u>	<u>-5</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	0	<u>0 0</u>
	3,300	3,300	0	1,995	1,995	0	0	1,794	
Total Elementary Program	<u>8,750</u>	<u>8,750</u>	<u>0</u>	<u>13,388</u>	<u>13,388</u>	<u>0</u>	0	1,794	<u>0</u>
			0			0	0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.5150.114 Principals and Assistant Principals								7,778	
8.242.5.5150.133 Stipends and Extra Days - Regular								2,354	0
8.242.5.5150.154 Maintenance Personnel	0	0	0	0	0	0	0		0
8.242.5.5150.186 Substitute Teachers	0	0	0	167	0	167	0		0
Total Salaries	<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>
								12,232	0
8.242.5.5150.210 PERSI				167	0	167	0		
8.242.5.5150.220 Social Security Tax	0	0	0	17	0	17	0		0
8.242.5.5150.270 Worker's Compensation Insurance	0	0	0	13	0	13	0	775	0
8.242.5.5150.280 Retirement Sick Leave Benefits	0	0	0	1	0	1	0	67	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.242.5.5150.310 Professional and Technical Services				33	0	33	0	842	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,076</u>	<u>0</u>
								35,076	0
8.242.5.5150.410 General Supplies				0	0	0	0		0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,649</u>	<u>-149</u>	<u>0</u>	<u>1,800</u>	<u>0</u>
8.242.5.5150.550 Equipment				2,500	2,649	-149	0	1,800	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>1,860</u>	<u>140</u>	<u>0</u>	<u>191</u>	<u>0</u>
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>1,860</u>	<u>140</u>	<u>0</u>	<u>191</u>	<u>0</u>
	0	0	0	4,700	4,509	191	0	50,141	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.5170.116 Teachers		1,545		1,797	1,810	-13			
8.242.5.5170.135 Other Special Programs	1,674	4,176	129	1,000	1,000	-13	0	2,068	0
Total Salaries	4,176	4,176	0	2,797	2,810	-13	0	2,668	0
8.242.5.5170.210 PERSI	5,850	5,721	129	2,797	2,810	-13	0	2,668	
8.242.5.5170.220 Social Security Tax	608	594	14	291	292	-1	0	277	
8.242.5.5170.270 Worker's Compensation Insurance	448	382	66	212	210	2	0	204	0
8.242.5.5170.280 Retirement Sick Leave Benefits	26	42	-16	19	19	0	0	18	0
Total Fringe Benefits	67	66	1	32	32	0	0	34	0
8.242.5.5170.310 Professional and Technical Services	1,149	1,084	65	554	553	1	0	533	
8.242.5.5170.382 Out-District Travel Allowance	465	3,048	465	0	0	0	0	355	0
8.242.5.5170.396 Inservice Training	3,800	2,351	52	892	0	892	0	982	0
Total Purchased Services	2,567	2,351	216	0	0	0	0	0	0
8.242.5.5170.410 General Supplies	6,832	6,099	733	892	0	892	0	1,337	0
Total Supplies and Materials	1,732	1,699	33	3,721	3,309	412	0	2,748	0
Total Alternate School Program	1,732	1,699	33	3,721	3,309	412	0	2,748	0
	15,563	14,603	960	7,964	6,672	1,292	0	7,286	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.5220.410 General Supplies									
Total Supplies and Materials	1,533	956	577	1,977	1,436	541	0	2,516	2,500
Total Preschool Handicapped Program	1,533	956	577	1,977	1,436	541	0	2,516	2,500
	1,533	956	577	1,977	1,436	541	0	2,516	2,500

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
COMMUNITY EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.5420.396 Inservice Training				2,500	2,500				
Total Purchased Services	0	0	0	2,500	2,500	0	0	0	0
Total Community Education Program	0	0	0	2,500	2,500	0	0	0	0
	0	0	0	2,500	2,500	0	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.242.5.6320.393 Indirect Costs									
Total Purchased Services	239	234	5	454	443	11	454	733	400
Total Central Administration Program	239	234	5	454	443	11	454	733	400
Total Current Expenditures	239	234	5	454	443	11	454	733	400
	37,535	36,622	913	50,252	48,251	2,001	19,723	82,903	23,300
TOTAL SPECIAL GRANTS FUND	37,535	36,622	913	50,252	48,251	2,001	19,723	82,903	23,300

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>4-2005 Budget</u>			<u>Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u> <u>200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.243.4.4324.400 Professional Technical Revenue	382,282	355,866	-26,416	417,471	397,547	-19,924	371,385	427,755	405,589
8.243.4.4329.900 Other State Revenue	40,000	40,000		40,000	40,000		40,000	40,000	40,000
TOTAL STATE FUNDING	422,282	395,866	-26,416	457,471	437,547	-19,924	411,385	467,755	445,589
8.243.4.4600.000 Interfund Transfers	46,664	46,757		47,417	48,819	1,402	50,062	50,062	53,748
TOTAL OTHER FUNDING SOURCES	46,664	46,757	93	47,417	48,819	1,402	50,062	50,062	53,748
			93						
TOTAL CURRENT REVENUES	468,946	442,622	-26,324	504,888	486,365	-18,523	461,447	517,817	499,337
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	468,946	442,622	-26,324	504,888	486,365	-18,523	461,447	517,817	499,337

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.243.5.5190.116 Teachers							15,000		18,350
8.243.5.5190.133 Stipends and Extra Days - Regular							39,578	37,034	36,190
8.243.5.5190.186 Substitute Teachers	53,017	-308		38,076	-622		5,000	5,000	5,000
8.243.5.5190.199 Personal Leave Reimbursement	4,080	731		4,222	-541				
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-1,163</u>		150	0	<u>0</u>
	57,397	422		42,698	-1,163		59,728	42,734	59,540
8.243.5.5190.210 PERSI							5,686	3,920	5,667
8.243.5.5190.220 Social Security Tax	5,535	-37		3,998	-64		4,569	3,268	4,465
8.243.5.5190.230 Life Insurance	4,075	269		2,943	130				
8.243.5.5190.240 Medical Insurance							40	0	0
8.243.5.5190.260 Dental Insurance	0	0		0	0		1,808	0	0
8.243.5.5190.270 Worker's Compensation Insurance	0	0		0	0		178	0	0
8.243.5.5190.280 Retirement Sick Leave Benefits	0	-121		0	0		400	287	393
8.243.5.5190.290 Vision Insurance	245	-4		258	-3		690	475	737
	613	-4		442	-8				
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		48	0	<u>0</u>
	10,468	107		7,641	55		13,419	7,950	11,262
8.243.5.5190.310 Professional and Technical Services									
8.243.5.5190.319 Consultants	8,208								1,286
8.243.5.5190.381 In-District Travel Allowance	7,227	5,000		37,044	0		19,026	53,056	49,094
8.243.5.5190.382 Out-District Travel Allowance									
8.243.5.5190.391 Professional Dues and Fees	41,440	14,325		31,907	1		47,104	38,664	42,100
	300	200		110	1		1,500	2,497	2,500
Total Purchased Services	<u>7,445</u>	<u>200</u>		<u>20,079</u>	<u>-18,777</u>				<u>2,500</u>
	64,620	19,725		89,340	19,023		68,130	94,617	95,080
8.243.5.5190.410 General Supplies	149,099	15,143		132,335	2,322		108,947	142,577	116,426
8.243.5.5190.415 One-Time Supplies									
Total Supplies and Materials	<u>2,000</u>	<u>2,000</u>		<u>0</u>	<u>0</u>			2,768	<u>0</u>
	151,099	15,143		132,335	2,322		108,947	145,345	116,426
8.243.5.5190.550 Equipment									
8.243.5.5190.555 Mini Grants Equipment	57,339	-9,694		103,903	-194		80,593	94,878	83,870
	2,000	-72							
Total Capital Objects	<u>2,000</u>	<u>-72</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
	59,339	-9,766		103,903	-194		80,593	94,878	83,870
8.243.5.5190.712 Liability Insurance									
Total Insurance and Judgment	<u>700</u>	<u>700</u>		<u>413</u>	<u>0</u>		<u>450</u>	<u>600</u>	<u>550</u>
	700	700		413	0		450	600	550
Total Vocational-Technical Program	<u>700</u>	<u>700</u>		<u>413</u>	<u>0</u>		<u>450</u>	<u>600</u>	<u>550</u>
	343,623	26,331		376,330	20,043		331,267	386,124	366,728

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
8.243.5.6210.113 Supervisors and Coordinators	72,628	-637	73,265	-3,138	73,952	75,930	75,930	76,086	
8.243.5.6210.151 Clerical Personnel	22,998	112	22,886	1,304	24,308	23,809	25,000	25,160	
8.243.5.6210.199 Personal Leave Reimbursement									
Total Salaries	<u>75</u>	<u>238</u>	<u>-163</u>	<u>-79</u>	<u>75</u>	<u>75</u>	<u>75</u>	<u>114</u>	
	95,701	-288	95,989	-1,913	98,335	99,814	101,005	101,360	
8.243.5.6210.210 PERSI	9,943	-71	10,014	-236	10,221	10,372	10,496	10,532	
8.243.5.6210.220 Social Security Tax	7,321	37	7,284	-258	7,353	7,636	7,728	7,602	
8.243.5.6210.230 Life Insurance	201	-5	206	1	208	224	225	225	
8.243.5.6210.240 Medical Insurance	6,787	446	6,341	238	6,834	6,362	6,434	6,931	
8.243.5.6210.260 Dental Insurance	602	30	572	-2	591	626	634	650	
8.243.5.6210.270 Worker's Compensation Insurance	440	-196	636	-11	655	670	678	669	
8.243.5.6210.280 Retirement Sick Leave Benefits	1,100	-9	1,109	-24	1,133	1,257	1,272	1,369	
8.243.5.6210.290 Vision Insurance									
Total Fringe Benefits	<u>178</u>	<u>0</u>	<u>178</u>	<u>7</u>	<u>178</u>	<u>169</u>	<u>171</u>	<u>171</u>	
	26,572	232	26,340	-285	27,173	27,316	27,638	28,149	
8.243.5.6210.381 In-District Travel Allowance	450	18	432	120	450	450	450	500	
8.243.5.6210.382 Out-District Travel Allowance	2,000	2	1,998	504	2,000	2,000	2,000	2,000	
Total Purchased Services	<u>2,450</u>	<u>20</u>	<u>2,430</u>	<u>624</u>	<u>2,450</u>	<u>2,450</u>	<u>2,450</u>	<u>2,500</u>	
8.243.5.6210.410 General Supplies	600	28	572	53	600	600	600	600	
Total Supplies and Materials	<u>600</u>	<u>28</u>	<u>572</u>	<u>53</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>	
Total Instructional Improvement Program	<u>600</u>	<u>28</u>	<u>572</u>	<u>53</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>	
	125,323	-8	125,331	1,520	128,558	130,180	131,693	132,609	
Total Current Expenditures	<u>468,946</u>	<u>26,324</u>	<u>442,622</u>	<u>18,523</u>	<u>504,888</u>	<u>461,447</u>	<u>517,817</u>	<u>499,337</u>	
	468,946	26,324	442,622	18,523	504,888	461,447	517,817	499,337	
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u>468,946</u>	<u>26,324</u>	<u>442,622</u>	<u>18,523</u>	<u>504,888</u>	<u>461,447</u>	<u>517,817</u>	<u>499,337</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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

Technology funds are utilized within the District to help maintain existing network services which includes our wide area and local area networks. It also helps maintain 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
2007-2008 ANNUAL BUDGET

STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.245.4.4319.900 Other State Support	302,391	290,660	-11,731	324,730	319,870	-4,860	313,763	349,429	309,214
TOTAL STATE FUNDING	302,391	290,660	-11,731	324,730	319,870	4,860	313,763	349,429	309,214
TOTAL CURRENT REVENUES	302,391	290,660	-11,731	324,730	319,870	4,860	313,763	349,429	309,214
8.245.4.7000.000 Estimated Beginning Balance		12,069	12,069		10,967	10,967	0		0
TOTAL STATE TECHNOLOGY FUND	302,391	302,729	338	324,730	330,837	6,107	313,763	349,429	309,214

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.245.5.5120.410 General Supplies	9,008	8,219	789	17,681	16,853	828	10,000	9,000	3,000
Total Supplies and Materials	9,008	8,219	789	17,681	16,853	828	10,000	9,000	3,000
8.245.5.5120.550 Equipment	19,145	15,499	3,646	12,533	12,405	128	27,200	14,000	65,306
Total Capital Objects	19,145	15,499	3,646	12,533	12,405	128	27,200	14,000	65,306
Total Elementary Program	28,153	23,718	4,435	30,214	29,257	957	37,200	23,000	68,306

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND
SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.245.5.5150.410 General Supplies									
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>	6,200	<u>3,000</u>
8.245.5.5150.550 Equipment									
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	52,180	<u>12,000</u>
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	52,180	<u>12,000</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	58,380	<u>15,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
8.245.5.6230.154 Maintenance Personnel	86,378	-2,875	89,253	91,926	1,744	90,182	84,317	62,838	64,928
8.245.5.6230.199 Personal Leave Reimbursement									
Total Salaries	<u>40</u>	<u>-40</u>	<u>89,293</u>	<u>90</u>	<u>-90</u>	<u>90,272</u>	<u>0</u>	<u>0</u>	<u>64,928</u>
	86,378	-2,915	89,293	91,926	1,654	90,272	84,317	62,838	64,928
8.245.5.6230.210 PERSI									
8.245.5.6230.220 Social Security Tax	8,975	669	8,306	13,199	5,665	7,534	8,761	6,528	6,746
8.245.5.6230.230 Life Insurance	6,608	-180	6,788	9,718	3,009	6,709	6,324	4,807	4,870
8.245.5.6230.240 Medical Insurance	225	6	219	300	112	188	188	162	162
8.245.5.6230.260 Dental Insurance	10,864	285	10,579	14,485	5,122	9,363	10,375	7,230	7,810
8.245.5.6230.270 Worker's Compensation Insurance	978	232	955	1,300	459	842	865	712	733
8.245.5.6230.280 Retirement Sick Leave Benefits	3,325	-442	4,957	4,890	-442	5,332	5,135	3,802	4,077
8.245.5.6230.290 Vision Insurance	993	73	920	1,461	627	834	1,062	792	877
Total Fringe Benefits	<u>304</u>	<u>6</u>	<u>298</u>	<u>406</u>	<u>163</u>	<u>243</u>	<u>260</u>	<u>193</u>	<u>193</u>
	32,272	-749	33,021	45,759	14,715	31,044	32,970	24,226	25,468
8.245.5.6230.319 Consultants									
8.245.5.6230.325 Repair and Maintenance (Contracted)	147,857	8,486	139,371	2,000	11,844	2,000	2,000	9,500	1,000
8.245.5.6230.361 Computer Service Expenses				139,331		127,488	140,276	151,476	113,512
8.245.5.6230.381 In-District Travel Allowance		0		2,000	1,882	118	2,000	1,509	2,000
8.245.5.6230.382 Out-District Travel Allowance	5,000	491	4,909	5,000	88	4,912	5,000	4,000	5,000
8.245.5.6230.396 Inservice Training	1,000	789	211	3,500	2,328	1,172	5,000	5,000	2,000
Total Purchased Services	<u>931</u>	<u>0</u>	<u>931</u>	<u>3,000</u>	<u>1,280</u>	<u>1,720</u>	<u>3,000</u>	<u>4,500</u>	<u>2,000</u>
	154,788	9,766	145,022	154,831	17,421	137,410	157,276	175,985	125,512
8.245.5.6230.552 Technology Equipment									
Total Capital Objects	<u>800</u>	<u>91</u>	<u>709</u>	<u>2,000</u>	<u>221</u>	<u>1,779</u>	<u>2,000</u>	<u>5,000</u>	<u>10,000</u>
	800	91	709	2,000	221	1,779	2,000	5,000	10,000
Total Instruction-Related Technology Program	<u>800</u>	<u>91</u>	<u>709</u>	<u>2,000</u>	<u>221</u>	<u>1,779</u>	<u>2,000</u>	<u>5,000</u>	<u>10,000</u>
	274,238	6,193	268,045	294,516	34,011	260,505	276,563	268,049	225,908

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

STATE TECHNOLOGY FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.245.5.6910.196 Awards and Bonuses									
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>718</u>	<u>-718</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.245.5.6910.210 PERSI	0	0	0	0	718	-718	0	0	0
8.245.5.6910.220 Social Security Tax	0	0	0	0	75	-75	0	0	0
8.245.5.6910.270 Worker's Compensation Insurance	0	0	0	0	55	-55	0	0	0
8.245.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	5	-5	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>-8</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Support Services Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>142</u>	<u>-142</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>860</u>	<u>-860</u>	<u>0</u>	<u>0</u>	<u>0</u>
	302,391	291,763	10,628	324,730	290,622	34,108	313,763	349,429	309,214

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.245.3.3200.000 Actual Year-End Fund Balance	N/A	10,966	N/A	N/A	40,215	N/A	N/A	N/A	N/A
Total Transfers or Reserves		10,966	10,966		40,215	40,215			
Total Contingency Reserve Program	<u>0</u>	<u>10,966</u>	<u>10,966</u>	<u>0</u>	<u>40,215</u>	<u>40,215</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE TECHNOLOGY FUND	<u>0</u>	<u>302,729</u>	<u>-338</u>	<u>0</u>	<u>324,730</u>	<u>6,107</u>	<u>0</u>	<u>0</u>	<u>0</u>
	302,391	302,729	-338	324,730	330,837	6,107	313,763	349,429	309,214

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.246.4.4329.900 Substance Abuse Prevention	192,145	180,553	-11,592	203,849	193,485	-10,364	199,874	239,162	237,500
TOTAL STATE FUNDING	192,145	180,553	-11,592	203,849	193,485	-10,364	199,874	239,162	237,500
TOTAL CURRENT REVENUES	192,145	180,553	-11,592	203,849	193,485	-10,364	199,874	239,162	237,500
TOTAL SUBSTANCE ABUSE PREVENTION FUND	192,145	180,553	-11,592	203,849	193,485	-10,364	199,874	239,162	237,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.246.5.5120.116 Teachers									
8.246.5.5120.152 Instructional Assistants									
8.246.5.5120.199 Personal Leave Reimbursement	0	0	0	29,755	27,671	-14	42,000	42,000	45,000
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	29,955	27,685	2,270	42,000	42,000	45,000
8.246.5.5120.210 PERSI	0	0	0						
8.246.5.5120.220 Social Security Tax	0	0	0	1,866	1,775	91	4,284	4,284	4,676
8.246.5.5120.230 Life Insurance	0	0	0	2,291	2,118	173	3,087	3,087	3,375
8.246.5.5120.240 Medical Insurance	0	0	0						
8.246.5.5120.260 Dental Insurance	0	0	0	3,773	3,773	0	0	0	0
8.246.5.5120.270 Worker's Compensation Insurance	0	0	0	339	339	0	0	0	0
8.246.5.5120.280 Retirement Sick Leave Benefits	0	0	0	200	184	16	277	277	297
8.246.5.5120.290 Vision Insurance	0	0	0	206	196	10	521	521	608
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>96</u>	<u>96</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	8,846	8,557	289	8,169	8,169	8,956
Total Elementary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,801</u>	<u>36,241</u>	<u>2,560</u>	<u>50,169</u>	<u>50,169</u>	<u>53,956</u>
	0	0	0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.246.5.5150.131 Saturday School Teachers	7,000	6,041	959	8,760	7,932	828	7,500	7,500	7,500
Total Salaries	7,000	6,041	959	8,760	7,932	828	7,500	7,500	7,500
8.246.5.5150.210 PERSI									
8.246.5.5150.220 Social Security Tax	727	412	315	910	824	86	765	765	779
8.246.5.5150.270 Worker's Compensation Insurance	536	462	75	670	602	68	551	551	562
8.246.5.5150.280 Retirement Sick Leave Benefits	32	41	-9	59	53	6	50	50	50
Total Fringe Benefits	80	46	34	101	91	10	93	93	101
8.246.5.5150.396 Inservice Training	1,375	959	416	1,740	1,570	170	1,459	1,459	1,492
Total Purchased Services	0	0	0	16,895	13,643	3,252	9,000	19,729	40,000
Total Secondary Program	0	0	0	16,895	13,643	3,252	9,000	19,729	40,000
	<u>8,375</u>	<u>7,000</u>	<u>1,375</u>	<u>27,395</u>	<u>23,144</u>	<u>4,251</u>	<u>17,959</u>	<u>28,688</u>	<u>48,992</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.246.5.6110.118 Counselors									
8.246.5.6110.199 Personal Leave Reimbursement	3,000	9,081	-6,081	33,780	37,128	-3,348	40,099	40,099	28,319
Total Salaries	<u>0</u>	<u>-81</u>	<u>81</u>	<u>325</u>	<u>130</u>	<u>195</u>	<u>0</u>	<u>0</u>	<u>28,319</u>
	3,000	9,000	-6,000	34,105	37,258	-3,153	40,099	40,099	28,319
8.246.5.6110.210 PERSI									
8.246.5.6110.220 Social Security Tax	312	948	-636	3,544	3,872	-328	4,090	4,090	2,942
8.246.5.6110.230 Life Insurance	230	669	-439	2,606	2,838	-232	2,947	2,947	2,124
8.246.5.6110.240 Medical Insurance									
8.246.5.6110.260 Dental Insurance	0	-6	6	75	75	0	81	81	81
8.246.5.6110.260 Dental Insurance	0	-293	293	3,773	3,773	0	3,615	3,615	3,905
8.246.5.6110.270 Worker's Compensation Insurance	0	-27	27	339	339	0	356	356	366
8.246.5.6110.280 Retirement Sick Leave Benefits	0	72	-58	228	248	-20	265	265	187
8.246.5.6110.290 Vision Insurance	14	105	-71	392	428	-36	497	497	382
Total Fringe Benefits	<u>0</u>	<u>-8</u>	<u>8</u>	<u>96</u>	<u>96</u>	<u>0</u>	<u>96</u>	<u>96</u>	<u>96</u>
	590	1,460	-870	11,053	11,670	-617	11,947	11,947	10,083
8.246.5.6110.410 General Supplies									
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23</u>	<u>-23</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Attendance, Guidance And Health Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23</u>	<u>-23</u>	<u>0</u>	<u>0</u>	<u>0</u>
	3,590	10,459	-6,869	45,158	48,950	-3,792	52,046	52,046	38,402

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.246.5.6160.115 Ancillary Professional									0
Total Salaries	0	0	0	0	0	0	0	19,272	0
8.246.5.6160.210 PERSI	0	0	0	0	0	0	0	19,272	
8.246.5.6160.220 Social Security Tax	0	0	0	0	0	0	0	1,995	
8.246.5.6160.230 Life Insurance	0	0	0	0	0	0	0	1,469	0
8.246.5.6160.240 Medical Insurance	0	0	0	0	0	0	0	0	0
8.246.5.6160.260 Dental Insurance	0	0	0	0	0	0	0	52	0
8.246.5.6160.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	2,314	0
8.246.5.6160.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	228	0
8.246.5.6160.290 Vision Insurance	0	0	0	0	0	0	0	126	0
Total Fringe Benefits	0	0	0	0	0	0	0	242	0
Total Ancillary Service Program	0	0	0	0	0	0	0	61	0
	0	0	0	0	0	0	0	6,487	0
	0	0	0	0	0	0	0	25,759	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.246.5.6210.113 Supervisors and Coordinators	58,840	50,513	8,327						
Total Salaries	58,840	50,513	8,327	0	0	0	0	0	0
8.246.5.6210.210 PERSI				0	0	0	0	0	0
8.246.5.6210.220 Social Security Tax	6,113	5,263	850	0	4	-4	0	0	0
8.246.5.6210.230 Life Insurance	4,501	3,850	652	0	-2	2	0	0	0
8.246.5.6210.240 Medical Insurance	144	122	22	0	1	-1	0	0	0
8.246.5.6210.260 Dental Insurance	3,621	2,954	667	0	20	-20	0	0	0
8.246.5.6210.270 Worker's Compensation Insurance	325	266	59	0	2	-2	0	0	0
8.246.5.6210.280 Retirement Sick Leave Benefits	269	303	-34	0	0	0	0	0	0
8.246.5.6210.290 Vision Insurance	677	583	94	0	0	0	0	0	0
Total Fringe Benefits	101	83	18	0	0	0	0	0	0
	15,751	13,422	2,329	0	1	-1	0	0	0
8.246.5.6210.310 Professional and Technical Services				54,000	54,000	-25	54,000	54,000	54,000
8.246.5.6210.381 In-District Travel Allowance	54,000	54,000							
8.246.5.6210.392 Student Activity Support	2,500	2,436	64			0			
8.246.5.6210.396 Inservice Training	8,000	6,447	1,553	4,900	4,905	5	4,900	5,900	13,000
Total Purchased Services	33,994	31,887	2,107	21,945	18,369	3,576	13,000	9,800	12,900
	98,494	92,398	6,096	80,445	76,874	3,571	71,500	69,300	79,900
8.246.5.6210.410 General Supplies									
Total Supplies and Materials	2,595	2,257	338	2,840	3,069	-229	3,800	3,800	5,000
	2,595	2,257	338	2,840	3,069	-229	3,800	3,800	5,000
Total Instructional Improvement Program	175,680	158,590	17,090	83,285	79,968	3,317	75,300	73,100	84,900

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.246.5.6320.393 Indirect Costs	4,500	4,503	-3	4,210	4,206	4	4,400	4,400	6,250
Total Purchased Services	4,500	4,503	-3	4,210	4,206	4	4,400	4,400	6,250
Total Central Administration Program	<u>4,500</u>	<u>4,503</u>	<u>-3</u>	<u>4,210</u>	<u>4,206</u>	<u>4</u>	<u>4,400</u>	<u>4,400</u>	<u>6,250</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND
OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.246.5.6910.196 Awards and Bonuses									
Total Salaries	0	0	0	0	839	-839	0	0	0
8.246.5.6910.210 PERSI	0	0	0	0	839	-839	0	0	0
8.246.5.6910.220 Social Security Tax	0	0	0	0	60	-60	0	0	0
8.246.5.6910.270 Worker's Compensation Insurance	0	0	0	0	64	-64	0	0	0
8.246.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	6	-6	0	0	0
Total Fringe Benefits	0	0	0	0	7	-7	0	0	0
8.246.5.6910.396 Inservice Training	0	0	0	0	136	-136	0	0	0
Total Purchased Services	0	0	0	5,000	0	5,000	0	5,000	5,000
Total Other Support Services Program	0	0	0	5,000	0	5,000	0	5,000	5,000
Total Current Expenditures	0	0	0	5,000	975	4,025	0	5,000	5,000
	192,145	180,553	11,592	203,849	193,485	10,364	199,874	239,162	237,500
TOTAL SUBSTANCE ABUSE PREVENTION FUND	192,145	180,553	11,592	203,849	193,485	10,364	199,874	239,162	237,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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 as well as Alameda Center. 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
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.4.4451.100 ESEA Title I Revenue	2,539,150	2,325,912	-213,238	2,473,691	2,215,592	-258,099	2,269,393	2,517,802	2,630,911
TOTAL FEDERAL FUNDING	<u>2,539,150</u>	<u>2,325,912</u>	<u>-213,238</u>	<u>2,473,691</u>	<u>2,215,592</u>	<u>-258,099</u>	<u>2,269,393</u>	<u>2,517,802</u>	<u>2,630,911</u>
TOTAL CURRENT REVENUES	<u>2,539,150</u>	<u>2,325,912</u>	<u>-213,238</u>	<u>2,473,691</u>	<u>2,215,592</u>	<u>-258,099</u>	<u>2,269,393</u>	<u>2,517,802</u>	<u>2,630,911</u>
8.251.4.7000.000 Estimated Beginning Balance							173,813		0
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>2,539,150</u>	<u>2,325,912</u>	<u>-213,238</u>	<u>2,473,691</u>	<u>2,215,592</u>	<u>-258,099</u>	<u>2,443,206</u>	<u>2,517,802</u>	<u>2,630,911</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.5.5120.116 Teachers	1,416,138	1,358,510	57,628	1,404,983	1,304,891	100,092	1,530,362	1,322,269	1,351,118
8.251.5.5120.152 Instructional Assistants	124,903	115,348	9,555	92,930	95,157	-2,227		106,782	113,042
8.251.5.5120.186 Substitute Teachers	25,000	16,804	8,196	10,000	21,418	-11,418	0	15,000	15,000
8.251.5.5120.199 Personal Leave Reimbursement	12,817	5,925	6,892	5,899	5,345	554	0	5,500	5,500
Total Salaries	1,578,858	1,496,586	82,272	1,513,812	1,426,810	87,002	1,530,362	1,449,551	1,484,660
8.251.5.5120.210 PERSI	165,918	148,018	17,900	155,758	141,207	14,551	159,005	156,333	152,697
8.251.5.5120.220 Social Security Tax	124,003	110,724	13,279	115,447	104,078	11,369	114,777	114,121	111,349
8.251.5.5120.230 Life Insurance	2,920	3,330	-410	3,075	2,872	203	2,882	3,026	2,911
8.251.5.5120.240 Medical Insurance	144,910	159,024	-14,114	154,685	142,278	12,408	159,451	135,056	140,350
8.251.5.5120.260 Dental Insurance	13,060	14,235	-1,175	13,899	12,806	1,093	13,294	13,293	13,173
8.251.5.5120.270 Worker's Compensation Insurance	7,457	10,392	-2,935	10,112	9,455	658	10,253	10,247	9,798
8.251.5.5120.280 Retirement Sick Leave Benefits	18,352	16,457	1,895	17,240	15,629	1,611	19,283	19,005	19,840
8.251.5.5120.290 Vision Insurance	4,059	4,553	-494	3,951	3,628	323	3,996	3,600	3,464
Total Fringe Benefits	480,679	466,732	13,947	474,167	431,952	42,215	482,941	454,681	453,582
8.251.5.5120.310 Professional and Technical Services								25,000	200,000
8.251.5.5120.381 In-District Travel Allowance	2,000	0	2,000	2,000	0	1,095	0	600	500
Total Purchased Services	2,000	0	2,000	2,000	305	1,095	0	600	200,500
8.251.5.5120.410 General Supplies	2,000	0	2,000	2,000	305	1,695	0	25,600	60,000
Total Supplies and Materials	108,000	60,387	47,613	112,286	50,226	62,060	0	98,965	60,000
8.251.5.5120.550 Equipment	108,000	60,387	47,613	112,286	50,226	62,060	0	98,965	60,000
Total Capital Objects	16,000	6,276	9,724	5,000	2,885	2,115	0	5,000	2,500
Total Elementary Program	<u>2,185,537</u>	<u>2,029,981</u>	<u>155,556</u>	<u>2,107,265</u>	<u>1,912,178</u>	<u>195,087</u>	<u>2,033,303</u>	<u>2,033,797</u>	<u>2,201,242</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
8.251.5.5150.116 Teachers	13,300	-9,310	22,610	8,112	22,000	65,924	65,924	55,501	
8.251.5.5150.186 Substitute Teachers					13,888	10,000	1,500	1,500	
8.251.5.5150.199 Personal Leave Reimbursement	540	540	0	0	0	325	325	200	
Total Salaries	<u>14,003</u>	<u>-8,737</u>	<u>22,740</u>	<u>8,112</u>	<u>22,000</u>	<u>76,249</u>	<u>67,749</u>	<u>57,201</u>	
8.251.5.5150.210 PERSI									
8.251.5.5150.220 Social Security Tax	1,399	-1,035	2,434	806	2,285	6,884	6,757	5,788	
8.251.5.5150.230 Life Insurance	1,072	-711	1,783	631	1,710	5,718	5,237	4,290	
8.251.5.5150.240 Medical Insurance		-20	56	27	75	150	162	122	
8.251.5.5150.260 Dental Insurance	1,811	-843	2,654	1,412	3,773	8,300	7,230	5,858	
8.251.5.5150.270 Worker's Compensation Insurance	163	-77	240	126	339	692	712	550	
8.251.5.5150.280 Retirement Sick Leave Benefits	65	-95	160	54	149	511	470	377	
8.251.5.5150.290 Vision Insurance	162	-107	269	89	253	835	821	752	
Total Fringe Benefits	<u>51</u>	<u>-27</u>	<u>78</u>	<u>33</u>	<u>96</u>	<u>208</u>	<u>193</u>	<u>145</u>	
	4,759	-2,916	7,675	3,180	8,680	23,298	21,582	17,882	
8.251.5.5150.310 Professional and Technical Services									
Total Purchased Services	<u>16,523</u>	<u>0</u>	<u>16,523</u>	<u>0</u>	<u>16,408</u>	<u>16,000</u>	<u>14,368</u>	<u>16,000</u>	
	16,523	0	16,523	0	16,408	16,000	14,368	16,000	
Total Secondary Program	<u>35,285</u>	<u>-11,654</u>	<u>46,939</u>	<u>0</u>	<u>47,088</u>	<u>115,547</u>	<u>103,699</u>	<u>91,083</u>	
	35,285	-11,654	46,939	0	47,088	115,547	103,699	91,083	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.5.6210.113 Supervisors and Coordinators	63,155	63,155		63,787	64,425	-638	65,600	71,300	63,459
8.251.5.6210.151 Clerical Personnel	22,700	22,421	0	21,778	18,025	3,753	23,575	23,575	22,318
8.251.5.6210.199 Personal Leave Reimbursement			279						
Total Salaries	<u>525</u>	<u>0</u>	<u>525</u>	<u>160</u>	<u>16</u>	<u>144</u>	<u>390</u>	<u>390</u>	<u>390</u>
	86,380	85,576	804	85,725	82,466	3,259	89,565	95,265	86,167
8.251.5.6210.210 PERSI									
8.251.5.6210.220 Social Security Tax	8,974	8,848	126	8,700	8,481	219	9,306	9,595	8,953
8.251.5.6210.230 Life Insurance	6,607	6,584	23	6,646	6,367	279	6,717	6,914	6,462
8.251.5.6210.240 Medical Insurance	216	206	10	200	192	8	225	243	194
8.251.5.6210.260 Dental Insurance	6,337	6,325	12	6,603	5,895	708	8,300	7,230	6,002
8.251.5.6210.270 Worker's Compensation Insurance	571	570	1	594	530	64	692	712	564
8.251.5.6210.280 Retirement Sick Leave Benefits	398	592	-194	561	548	13	601	622	569
8.251.5.6210.290 Vision Insurance	993	980	13	964	939	25	1,129	1,166	1,163
Total Fringe Benefits	<u>177</u>	<u>177</u>	<u>0</u>	<u>169</u>	<u>151</u>	<u>18</u>	<u>208</u>	<u>192</u>	<u>148</u>
	24,273	24,281	-8	24,437	23,103	1,334	27,178	26,674	24,055
8.251.5.6210.382 Out-District Travel Allowance									
8.251.5.6210.396 Inservice Training	5,000		5,000	5,000	297	4,703		3,897	3,500
Total Purchased Services	<u>110,000</u>	<u>62,062</u>	<u>47,938</u>	<u>115,664</u>	<u>75,934</u>	<u>39,730</u>	<u>113,810</u>	<u>160,388</u>	<u>136,366</u>
	115,000	62,062	52,938	120,664	76,232	44,432	113,810	164,285	139,866
8.251.5.6210.410 General Supplies									
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>3,198</u>	<u>500</u>
	0	0	0	0	0	0	0	3,198	500
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,198</u>	<u>500</u>
	225,653	171,920	53,733	230,826	181,800	49,026	230,553	289,422	250,588

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.5.6320.393 Indirect Costs	52,601	47,629	4,972	50,759	50,597	162	59,842	61,028	54,251
Total Purchased Services	52,601	47,629	4,972	50,759	50,597	162	59,842	61,028	54,251
Total Central Administration Program	52,601	47,629	4,972	50,759	50,597	162	59,842	61,028	54,251

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.5.6810.345 Transportation Services (Contracted)	16,000	15,296	704	0	0	0	0	6,058	10,000
Total Purchased Services	16,000	15,296	704	0	0	0	0	6,058	10,000
Total Pupil To School Transportation Program	<u>16,000</u>	<u>15,296</u>	<u>704</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,058</u>	<u>10,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.5.6910.196 Awards and Bonuses				11,725	11,725				0
Total Salaries	0	0	0	11,725	11,725	0	0	0	0
8.251.5.6910.210 PERSI	0	0	0			0	0	0	
8.251.5.6910.220 Social Security Tax	0	0	0	1,148	1,148	0	0	0	
8.251.5.6910.270 Worker's Compensation Insurance	0	0	0	897	897	0	0	0	0
8.251.5.6910.280 Retirement Sick Leave Benefits	0	0	0	79	78	0	0	0	0
Total Fringe Benefits	0	0	0	127	127	1	0	0	0 0
Total Other Support Services Program	0	0	0	2,251	2,250	1	0	0	0
	0	0	0	13,976	13,975	1	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.251.5.7200.116 Teachers									
Total Salaries	2,000	695	1,305	1,000	621	379	1,000	1,000	500
8.251.5.7200.210 PERSI	2,000	695	1,305	1,000	621	379	1,000	1,000	500
8.251.5.7200.220 Social Security Tax	208	41	167	104	65	40	104	102	52
8.251.5.7200.270 Worker's Compensation Insurance	153	50	103	77	42	35	75	74	38
8.251.5.7200.280 Retirement Sick Leave Benefits	10	5	5	7	4	3	7	7	3
Total Fringe Benefits	23	5	18	12	7	5	13	12	7
8.251.5.7200.383 Parent Activities Travel	394	100	294	200	118	82	199	195	100
Total Purchased Services	21,680	13,352	8,328	22,577	20,506	2,071	22,762	22,603	23,147
Total Parent Activities Program	21,680	13,352	8,328	22,577	20,506	2,071	22,762	22,603	23,147
Total Current Expenditures	24,074	14,148	9,926	23,777	21,246	2,531	23,961	23,798	23,747
Total Current Expenditures	2,539,150	2,325,912	213,238	2,473,691	2,215,592	258,099	2,443,206	2,517,802	2,630,911
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>2,539,150</u>	<u>2,325,912</u>	<u>213,238</u>	<u>2,473,691</u>	<u>2,215,592</u>	<u>258,099</u>	<u>2,443,206</u>	<u>2,517,802</u>	<u>2,630,911</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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 Improvement Act of 2004. These funds are to be used to pay for "excess costs", required by I.D.E.A., for educating students with disabilities.

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
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.257.4.4430.000 Title VI-B - Restricted	2,846,935	2,425,833	-421,102	2,938,302	2,566,803	-371,499	2,415,564	2,869,599	2,415,564
8.257.4.4456.600 Title VI-B Capacity Build	28,276		-28,276						
TOTAL FEDERAL FUNDING	<u>2,875,211</u>	<u>2,425,833</u>	<u>-449,378</u>	<u>2,938,302</u>	<u>2,566,803</u>	<u>-371,499</u>	<u>2,415,564</u>	<u>2,869,599</u>	<u>2,415,564</u>
TOTAL CURRENT REVENUES	<u>2,875,211</u>	<u>2,425,833</u>	<u>-449,378</u>	<u>2,938,302</u>	<u>2,566,803</u>	<u>-371,499</u>	<u>2,415,564</u>	<u>2,869,599</u>	<u>2,415,564</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u><u>2,875,211</u></u>	<u><u>2,425,833</u></u>	<u><u>-449,378</u></u>	<u><u>2,938,302</u></u>	<u><u>2,566,803</u></u>	<u><u>-371,499</u></u>	<u><u>2,415,564</u></u>	<u><u>2,869,599</u></u>	<u><u>2,415,564</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Actual 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.257.5.5210.116 Teachers	220,087	155,780	64,307	252,502	111,446	141,056	181,423	187,794	110,877
8.257.5.5210.152 Instructional Assistants	1,134,416	1,015,434	118,982	1,119,855	1,062,486	57,369	1,115,353	1,209,436	1,215,222
8.257.5.5210.182 Substitute Instructional Assistants									
8.257.5.5210.199 Personal Leave Reimbursement	91,066	38,570	52,496	58,720	111,216	-52,496		63,788	
Total Salaries	<u>4,255</u>	<u>3,555</u>	<u>700</u>	<u>8,710</u>	<u>4,283</u>	<u>4,428</u>	<u>9,990</u>	<u>9,790</u>	<u>4,922</u>
	1,449,824	1,213,339	236,485	1,439,787	1,289,431	150,356	1,306,566	1,470,808	1,330,221
8.257.5.5210.210 PERSI	141,175	118,888	22,287	143,538	119,105	24,433	135,752	146,189	139,222
8.257.5.5210.220 Social Security Tax	103,945	88,104	15,841	105,652	86,014	19,638	97,992	105,526	100,497
8.257.5.5210.230 Life Insurance									
8.257.5.5210.240 Medical Insurance	7,290	6,661	629	7,537	6,762	775	7,275	7,537	7,872
8.257.5.5210.260 Dental Insurance	352,522	323,379	29,143	363,934	339,716	24,218	402,550	417,075	379,527
8.257.5.5210.270 Worker's Compensation Insurance	31,707	29,357	2,350	32,663	30,527	2,136	33,562	34,773	35,621
8.257.5.5210.280 Retirement Sick Leave Benefits	6,211	8,076	-1,865	6,251	7,818	-1,567	8,755	9,428	8,844
8.257.5.5210.290 Vision Insurance	15,626	13,160	2,466	15,886	13,310	2,576	16,462	17,727	18,090
Total Fringe Benefits	<u>9,858</u>	<u>9,101</u>	<u>757</u>	<u>10,190</u>	<u>8,699</u>	<u>1,491</u>	<u>10,088</u>	<u>10,452</u>	<u>9,365</u>
	668,334	596,725	71,609	685,651	611,950	73,701	712,436	748,707	699,038
8.257.5.5210.310 Professional and Technical Services	140,200	125,079	15,121	30,291	31,192	-901	14,696		
8.257.5.5210.381 In-District Travel Allowance									
Total Purchased Services	<u>140,200</u>	<u>83</u>	<u>-83</u>	<u>30,291</u>	<u>0</u>	<u>0</u>	<u>14,696</u>	<u>0</u>	<u>0</u>
	140,200	125,162	15,038	30,291	31,192	-901	14,696	0	0
8.257.5.5210.410 General Supplies									
Total Supplies and Materials	<u>125,683</u>	<u>65,530</u>	<u>60,153</u>	<u>196,780</u>	<u>138,052</u>	<u>58,728</u>	<u>15,000</u>	<u>120,631</u>	<u>0</u>
	125,683	65,530	60,153	196,780	138,052	58,728	15,000	120,631	284
8.257.5.5210.550 Equipment									
Total Capital Objects	<u>62,034</u>	<u>80,591</u>	<u>-18,557</u>	<u>60,000</u>	<u>42,715</u>	<u>17,285</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
	62,034	80,591	-18,557	60,000	42,715	17,285	0	10,000	0
Total Special Education Program	<u>2,446,075</u>	<u>2,081,347</u>	<u>364,728</u>	<u>2,412,509</u>	<u>2,113,339</u>	<u>299,170</u>	<u>2,048,698</u>	<u>2,350,146</u>	<u>2,029,543</u>
	2,446,075	2,081,347	364,728	2,412,509	2,113,339	299,170	2,048,698	2,350,146	2,029,543

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.257.5.6160.115 Ancillary Professional									
8.257.5.6160.199 Personal Leave Reimbursement	254,736	199,212	55,524	174,781	165,761	9,020	236,319	236,688	253,975
Total Salaries	<u>1,105</u>	<u>585</u>	<u>520</u>	<u>1,170</u>	<u>195</u>	<u>975</u>	<u>942</u>	<u>942</u>	195
	255,841	199,797	56,044	175,951	165,956	9,995	237,261	237,630	254,170
8.257.5.6160.210 PERSI									
8.257.5.6160.220 Social Security Tax	26,582	20,911	5,671	22,987	16,961	6,026	24,652	24,690	26,408
8.257.5.6160.230 Life Insurance	19,572	14,766	4,806	16,926	11,906	5,020	17,795	17,823	19,063
8.257.5.6160.240 Medical Insurance									
8.257.5.6160.260 Dental Insurance	<u>412</u>	<u>357</u>	<u>55</u>	<u>393</u>	<u>302</u>	<u>91</u>	<u>434</u>	<u>434</u>	468
8.257.5.6160.270 Worker's Compensation Insurance	19,917	17,048	2,869	18,802	14,856	3,946	23,987	23,987	22,571
8.257.5.6160.280 Retirement Sick Leave Benefits	1,792	1,537	255	1,687	1,338	349	2,000	2,000	2,118
8.257.5.6160.290 Vision Insurance	1,169	1,403	-234	909	1,092	-183	1,589	1,592	1,677
	2,942	2,314	628	2,543	1,877	666	2,990	2,994	3,432
Total Fringe Benefits	<u>558</u>	<u>489</u>	<u>69</u>	<u>531</u>	<u>375</u>	<u>156</u>	<u>601</u>	<u>601</u>	557
	72,944	58,826	14,118	64,778	48,707	16,071	74,048	74,121	76,294
8.257.5.6160.310 Professional and Technical Services				137,319	119,797	17,522		128,145	
8.257.5.6160.381 In-District Travel Allowance									
Total Purchased Services	<u>12,000</u>	<u>13,502</u>	<u>-1,502</u>	<u>13,000</u>	<u>11,443</u>	<u>1,557</u>	<u>0</u>	<u>12,000</u>	0
	12,000	13,502	-1,502	13,000	11,443	1,557	0	12,000	0
Total Ancillary Service Program	<u>12,000</u>	<u>13,502</u>	<u>-1,502</u>	<u>150,319</u>	<u>131,240</u>	<u>19,079</u>	<u>0</u>	<u>140,145</u>	0
	340,785	272,126	68,659	391,048	345,903	45,145	311,309	451,896	330,464

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2005 Budget</u>			<u>-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted 2004</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.257.5.6210.396 Inservice Training	30,000	16,794	13,206	43,968	19,460	24,508	0	12,000	0
Total Purchased Services	30,000	16,794	13,206	43,968	19,460	24,508	0	12,000	0
Total Instructional Improvement Program	30,000	16,794	13,206	43,968	19,460	24,508	0	12,000	0
							0	12,000	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.257.5.6320.393 Indirect Costs	58,351	55,566	2,785	56,691	54,015	2,676	55,557	55,557	55,557
Total Purchased Services	58,351	55,566	2,785	56,691	54,015	2,676	55,557	55,557	55,557
Total Central Administration Program	58,351	55,566	2,785	56,691	54,015	2,676	55,557	55,557	55,557

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.257.5.6910.196 Awards and Bonuses				28,480	28,480				
Total Salaries	0	0	0	28,480	28,480	0	0	0	0
8.257.5.6910.210 PERSI	0	0	0	2,914	2,914	0	0	0	0
8.257.5.6910.220 Social Security Tax	0	0	0	2,178	2,178	0	0	0	0
8.257.5.6910.270 Worker's Compensation Insurance	0	0	0	191	190	0	0	0	0
8.257.5.6910.280 Retirement Sick Leave Benefits	0	0	0	323	323	1	0	0	0
Total Fringe Benefits	0	0	0	5,606	5,605	0	0	0	0
Total Other Support Services Program	0	0	0	34,086	34,085	1	0	0	0
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,938,302</u>	<u>2,566,803</u>	<u>371,499</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2,875,211</u>	<u>2,425,833</u>	<u>449,378</u>	<u>2,938,302</u>	<u>2,566,803</u>	<u>371,499</u>	<u>2,415,564</u>	<u>2,869,599</u>	<u>2,415,564</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>2,875,211</u>	<u>2,425,833</u>	<u>449,378</u>	<u>2,938,302</u>	<u>2,566,803</u>	<u>371,499</u>	<u>2,415,564</u>	<u>2,869,599</u>	<u>2,415,564</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.258.4.4430.000 Title VI-B Preschool	141,330	132,239	-9,091	143,736	135,770	-7,966	127,599	135,808	127,599
TOTAL FEDERAL FUNDING	141,330	132,239	-9,091	143,736	135,770	-7,966	127,599	135,808	127,599
TOTAL CURRENT REVENUES	141,330	132,239	-9,091	143,736	135,770	-7,966	127,599	135,808	127,599
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	141,330	132,239	-9,091	143,736	135,770	-7,966	127,599	135,808	127,599

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.258.5.5220.152 Instructional Assistants	27,842	29,599	-1,757	27,080	28,205	-1,125	27,751	28,256	27,794
8.258.5.5220.186 Substitute Teachers									
8.258.5.5220.199 Personal Leave Reimbursement		154	-154						
Total Salaries	<u>0</u>	<u>154</u>	<u>-154</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	200	0	200	400	0	400	320	320	0
	<u>28,042</u>	<u>29,753</u>	<u>-1,711</u>	<u>27,480</u>	<u>28,205</u>	<u>-725</u>	<u>28,071</u>	<u>28,576</u>	<u>27,794</u>
8.258.5.5220.210 PERSI									
8.258.5.5220.220 Social Security Tax	2,914	3,075	-161	2,856	2,842	14	2,916	2,921	2,888
8.258.5.5220.230 Life Insurance	2,145	2,185	-40	2,103	1,856	247	2,147	2,144	2,085
8.258.5.5220.240 Medical Insurance									
8.258.5.5220.260 Dental Insurance	150	192	-42	150	150	0	162	150	162
8.258.5.5220.270 Worker's Compensation Insurance	7,242	9,305	-2,063	7,242	7,546	-304	7,230	8,300	7,810
8.258.5.5220.280 Retirement Sick Leave Benefits									
8.258.5.5220.290 Vision Insurance	652	840	-188	650	678	-28	712	692	733
	128	198	-70	126	188	-62	185	191	183
Total Fringe Benefits	<u>322</u>	<u>340</u>	<u>-18</u>	<u>316</u>	<u>315</u>	<u>1</u>	<u>354</u>	<u>354</u>	<u>375</u>
	203	262	-59	203	193	10	193	208	193
	<u>13,756</u>	<u>16,398</u>	<u>-2,642</u>	<u>13,646</u>	<u>13,767</u>	<u>-121</u>	<u>13,899</u>	<u>14,960</u>	<u>14,429</u>
8.258.5.5220.313 Publishing and Advertising									
Total Purchased Services	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>576</u>	<u>-576</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,000	0	1,000	0	576	-576	0	0	0
8.258.5.5220.410 General Supplies									
Total Supplies and Materials	<u>12,064</u>	<u>5,258</u>	<u>6,806</u>	<u>14,988</u>	<u>12,381</u>	<u>2,607</u>	<u>4,159</u>	<u>9,703</u>	<u>11,266</u>
	12,064	5,258	6,806	14,988	12,381	2,607	4,159	9,703	11,266
8.258.5.5220.550 Equipment									
Total Capital Objects	<u>6,616</u>	<u>5,185</u>	<u>1,431</u>	<u>1,968</u>	<u>522</u>	<u>1,446</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
	6,616	5,185	1,431	1,968	522	1,446	0	1,000	0
Total Preschool Handicapped Program	<u>61,478</u>	<u>56,594</u>	<u>4,884</u>	<u>58,082</u>	<u>55,452</u>	<u>2,630</u>	<u>46,129</u>	<u>54,239</u>	<u>53,489</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.258.5.6160.115 Ancillary Professional									
8.258.5.6160.199 Personal Leave Reimbursement	51,162	51,415	-253	51,929	52,452	-523	53,231	53,314	55,654
Total Salaries	227	33	195	3,250		3,250	65	65	0
	51,389	51,448	-59	55,179	52,452	2,727	53,296	53,379	55,654
8.258.5.6160.210 PERSI									
8.258.5.6160.220 Social Security Tax	5,340	5,345	-5	5,733	5,450	283	5,538	5,546	5,782
8.258.5.6160.230 Life Insurance	3,931	3,666	265	4,222	3,587	635	3,997	4,004	4,174
8.258.5.6160.240 Medical Insurance									
8.258.5.6160.260 Dental Insurance	3,752	3,621	0	3,621	3,773	-152	4,150	4,150	3,905
8.258.5.6160.270 Worker's Compensation Insurance	326	326	0	325	339	-14	346	346	366
8.258.5.6160.280 Retirement Sick Leave Benefits	235	357	-122	252	349	-97	358	358	367
8.258.5.6160.290 Vision Insurance	591	592	-1	634	603	31	672	673	751
Total Fringe Benefits	101	101	0	101	96	5	104	104	96
	14,220	14,084	136	14,963	14,272	691	15,240	15,256	15,522
8.258.5.6160.310 Professional and Technical Services									
Total Purchased Services	10,000	6,383	3,617	8,500	6,925	1,575	10,000	10,000	0
Total Ancillary Service Program	10,000	6,383	3,617	8,500	6,925	1,575	10,000	10,000	0
	75,609	71,914	3,695	78,642	73,649	4,993	78,536	78,635	71,176

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.258.5.6210.382 Out-District Travel Allowance	1,000	696	304	3,000	2,771	229	0	0	0
Total Purchased Services	1,000	696	304	3,000	2,771	229	0	0	0
Total Instructional Improvement Program	1,000	696	304	3,000	2,771	229	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.258.5.6320.393 Indirect Costs	3,243	3,036	207	2,980	2,866	114	2,934	2,934	2,934
Total Purchased Services	3,243	3,036	207	2,980	2,866	114	2,934	2,934	2,934
Total Central Administration Program	3,243	3,036	207	2,980	2,866	114	2,934	2,934	2,934

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.258.5.6910.196 Awards and Bonuses									
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>861</u>	<u>861</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.258.5.6910.210 PERSI	<u>0</u>	<u>0</u>	<u>0</u>	<u>861</u>	<u>861</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.258.5.6910.220 Social Security Tax	<u>0</u>	<u>0</u>	<u>0</u>	<u>89</u>	<u>89</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.258.5.6910.270 Worker's Compensation Insurance	<u>0</u>	<u>0</u>	<u>0</u>	<u>66</u>	<u>66</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.258.5.6910.280 Retirement Sick Leave Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>10</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Support Services Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>171</u>	<u>171</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,032</u>	<u>1,032</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	141,330	132,239	9,091	143,736	135,770	7,966	127,599	135,808	127,599
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	<u>141,330</u>	<u>132,239</u>	<u>9,091</u>	<u>143,736</u>	<u>135,770</u>	<u>7,966</u>	<u>127,599</u>	<u>135,808</u>	<u>127,599</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 261

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND

DESCRIPTION

Title V-A authorizes a formula grant program that provides flexibility for innovative educational programs. Local Education Agencies (LEA's) may choose to direct their allocation to one or more of 27 different innovative assistance areas outlined in federal regulation.

SPECIAL NOTES

Historically, funds have been used to provide instructional assistants for reading remediation in Grades 1 and 2. Due to changes in federal appropriations, the Innovative Program funds are being reduced each year by 50%. The funds were not expended in the FY 2007 budget year in order to carry funds forward and create a larger amount to use for an allowable activity. A steering committee will direct the use of the funds for the 2007 -2008 school year.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2005 Budget</u>			<u>-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted 2004</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.261.4.4452.200 Title VI Revenue	55,894	55,894	0	36,862	36,862	0	35,693	18,267	9,000
TOTAL FEDERAL FUNDING	55,894	55,894	0	36,862	36,862	0	35,693	18,267	9,000
			0			0			
8.261.4.4600.000 Interfund Transfers		2,124	2,124		553	553			
TOTAL OTHER FUNDING SOURCES	0	2,124	2,124	0	553	553	0	0	0
	0	2,124	2,124	0	553	553	0	0	0
TOTAL CURRENT REVENUES	55,894	58,018	2,124	36,862	37,415	553	35,693	18,267	9,000
8.261.4.7000.000 Estimated Beginning Balance									
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	55,894	58,018	2,124	36,862	37,415	553	35,693	18,267	17,886
	0	0	0	0	0	0	0	0	8,886
	<u>55,894</u>	<u>58,018</u>	<u>2,124</u>	<u>36,862</u>	<u>37,415</u>	<u>553</u>	<u>35,693</u>	<u>18,267</u>	<u>17,886</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.261.5.5120.152 Instructional Assistants	46,628	49,176	-2,548	30,257	31,122	-865	30,000		
Total Salaries	46,628	49,176	-2,548	30,257	31,122	-865	30,000	0	0
8.261.5.5120.210 PERSI								0	0
8.261.5.5120.220 Social Security Tax								0	0
8.261.5.5120.270 Worker's Compensation Insurance	3,988	3,920	-68	2,940	2,581	-359	2,950	0	0
8.261.5.5120.280 Retirement Sick Leave Benefits	192	359	-167	202	207	-5	201	0	0
Total Fringe Benefits	0	0	0	0	1	-1	0	0	0
8.261.5.5120.317 Health Services (Contracted)	3,780	4,079	-299	2,442	2,593	-151	2,451	0	0
8.261.5.5120.396 Inservice Training								7,500	7,500
Total Purchased Services	0	965	0	426	0	426	0	0	0
8.261.5.5120.410 General Supplies	965	965	0	426	0	426	0	7,500	7,500
Total Supplies and Materials	3,211	2,487	724	2,873	2,872	1	2,492	10,297	9,916
Total Elementary Program	3,211	2,487	724	2,873	2,872	1	2,492	10,297	9,916
	54,584	56,708	-2,124	35,998	36,587	-589	34,943	17,797	17,416

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.261.5.6320.393 Indirect Costs									
Total Purchased Services	1,310	1,310	0	864	828	36	750	470	470
Total Central Administration Program	1,310	1,310	0	864	828	36	750	470	470
Total Current Expenditures	<u>1,310</u>	<u>1,310</u>	<u>0</u>	<u>864</u>	<u>828</u>	<u>36</u>	<u>750</u>	<u>470</u>	
	55,894	58,018	-2,124	36,862	37,415	-553	35,693	18,267	17,886
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	<u>55,894</u>	<u>58,018</u>	<u>-2,124</u>	<u>36,862</u>	<u>37,415</u>	<u>-553</u>	<u>35,693</u>	<u>18,267</u>	<u>17,886</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 263

PERKINS IV - PROFESSIONAL-TECHNICAL FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>4-2005 Budget</u>			<u>Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u> <u>200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.263.4.4453.300 Carl Perkins Grant	213,680	213,617		210,978	210,648		203,852	203,852	212,125
TOTAL FEDERAL FUNDING	213,680	213,617	-63	210,978	210,648	-330	203,852	203,852	212,125
			-63			-330			
8.263.4.4600.000 Interfund Transfers	5,500	5,500		5,500	5,869		5,500	5,500	5,500
TOTAL OTHER FUNDING	5,500	5,500	0	5,500	5,869	369	5,500	5,500	5,500
SOURCES	5,500	5,500	0	5,500	5,869	369	5,500	5,500	5,500
			0			369			
TOTAL CURRENT REVENUES	219,180	219,117	-63	216,478	216,516		209,352	209,352	217,625
			-63			38			
TOTAL PERKINS IV -	219,180	219,117	-63	216,478	216,516		209,352	209,352	217,625
PROFESSIONAL TECHNICAL	219,180	219,117	-63	216,478	216,516		209,352	209,352	217,625
FUND	219,180	219,117	-63	216,478	216,516	38	209,352	209,352	217,625
			-63			38			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual Budget</u>	<u>Variance</u>		<u>Actual Budget</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.263.5.5190.116 Teachers							15,375	15,375	16,698
8.263.5.5190.152 Instructional Assistants							71,186	71,186	82,612
8.263.5.5190.199 Personal Leave Reimbursement	93,078	85,051	7,933	76,044	79,091	-3,047			
Total Salaries	<u>333</u>	<u>375</u>	<u>-42</u>	<u>400</u>	<u>315</u>	<u>85</u>	<u>380</u>	<u>380</u>	<u>315</u>
	94,117	86,226	7,891	76,544	80,106	-3,562	86,941	86,941	99,625
8.263.5.5190.210 PERSI							8,996	8,996	10,351
8.263.5.5190.220 Social Security Tax	9,697	8,953	744	8,521	8,319	202	6,651	6,651	7,472
8.263.5.5190.230 Life Insurance	7,199	6,174	1,025	5,810	5,616	194			
8.263.5.5190.240 Medical Insurance							283	283	324
8.263.5.5190.260 Dental Insurance	15,064	16,410	-1,346	12,809	12,749	1	12,653	12,653	15,620
8.263.5.5190.270 Worker's Compensation Insurance	1,356	1,481	-125	1,151	1,145	60	1,245	1,245	1,466
8.263.5.5190.280 Retirement Sick Leave Benefits	438	587	-149	454	533	-79	583	583	657
8.263.5.5190.290 Vision Insurance	1,073	991	82	943	921	22	1,092	1,092	1,344
Total Fringe Benefits	<u>422</u>	<u>462</u>	<u>-40</u>	<u>326</u>	<u>325</u>	<u>1</u>	<u>336</u>	<u>336</u>	<u>385</u>
	35,549	35,398	151	30,268	29,860	408	31,839	31,839	37,619
8.263.5.5190.310 Professional and Technical Services							15,413	15,413	6,425
8.263.5.5190.381 In-District Travel Allowance	5,052	4,985	68	25,837	25,837				
8.263.5.5190.382 Out-District Travel Allowance							500	500	500
8.263.5.5190.392 Student Activity Support	28,010	24,564	3,446	19,153	18,172	1	10,516	10,516	5,000
Total Purchased Services	<u>14,706</u>	<u>14,706</u>	<u>0</u>	<u>15,246</u>	<u>15,246</u>	<u>981</u>	<u>15,289</u>	<u>15,289</u>	<u>15,910</u>
	48,068	44,555	3,513	60,429	59,447	982	41,718	41,718	27,835
8.263.5.5190.410 General Supplies									
Total Supplies and Materials	<u>27,684</u>	<u>39,279</u>	<u>-11,595</u>	<u>22,070</u>	<u>20,698</u>	<u>1,372</u>	<u>38,664</u>	<u>38,664</u>	<u>42,587</u>
	27,684	39,279	-11,595	22,070	20,698	1,372	38,664	38,664	42,587
8.263.5.5190.550 Equipment									
Total Capital Objects	<u>3,960</u>	<u>3,800</u>	<u>160</u>	<u>17,256</u>	<u>16,495</u>	<u>761</u>	<u>0</u>	<u>0</u>	<u>0</u>
	3,960	3,800	160	17,256	16,495	761	0	0	0
Total Vocational-Technical Program	<u>209,378</u>	<u>209,257</u>	<u>121</u>	<u>206,567</u>	<u>206,606</u>	<u>-39</u>	<u>199,162</u>	<u>199,162</u>	<u>207,666</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.263.5.6410.410 General Supplies									
Total Supplies and Materials	131	164	-33	189	193	-4	176	176	200
Total School Administration Program	131	164	-33	189	193	-4	176	176	200
	<u>131</u>	<u>164</u>	<u>-33</u>	<u>189</u>	<u>193</u>	<u>-4</u>	<u>176</u>	<u>176</u>	<u>200</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PERKINS IV - PROFESSIONAL TECHNICAL FUND
OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.263.5.6910.152 Instructional Assistants									
Total Salaries	<u>7,258</u>	<u>7,267</u>	<u>-9</u>	<u>7,266</u>	<u>7,262</u>	<u>4</u>	<u>7,518</u>	<u>7,518</u>	<u>7,304</u>
8.263.5.6910.210 PERSI	7,258	7,267	-9	7,266	7,262	4	7,518	7,518	7,304
8.263.5.6910.220 Social Security Tax	754	754	0	755	754	1	781	781	759
8.263.5.6910.230 Life Insurance	555	556	-1	548	548	0	575	575	548
8.263.5.6910.240 Medical Insurance	17	18	-1	18	18	0	19	19	18
8.263.5.6910.260 Dental Insurance	869	868	1	899	899	0	868	868	879
8.263.5.6910.270 Worker's Compensation Insurance	78	78	0	81	81	0	85	85	82
8.263.5.6910.280 Retirement Sick Leave Benefits	33	48	-15	48	48	0	50	50	48
8.263.5.6910.290 Vision Insurance	83	84	-1	84	84	1	95	95	99
Total Fringe Benefits	<u>24</u>	<u>24</u>	<u>0</u>	<u>23</u>	<u>23</u>	<u>0</u>	<u>23</u>	<u>23</u>	<u>22</u>
Total Other Support Services Program	<u>2,413</u>	<u>2,430</u>	<u>-17</u>	<u>2,456</u>	<u>2,456</u>	<u>0</u>	<u>2,496</u>	<u>2,496</u>	<u>2,455</u>
Total Current Expenditures	<u>9,671</u>	<u>9,697</u>	<u>-26</u>	<u>9,722</u>	<u>9,718</u>	<u>4</u>	<u>10,014</u>	<u>10,014</u>	<u>9,759</u>
	219,180	219,117	63	216,478	216,516	-38	209,352	209,352	217,625
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	<u>219,180</u>	<u>219,117</u>	<u>63</u>	<u>216,478</u>	<u>216,516</u>	<u>-38</u>	<u>209,352</u>	<u>209,352</u>	<u>217,625</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 267

TITLE VII-A INDIAN EDUCATION FUND

DESCRIPTION

Title VII funds are provided to the District 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 FY 2007, the Shoshone-Bannock Tribe became the fiscal agent for this program. This change allows the Tribal Council to more closely direct and coordinate the program's development.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

TITLE VII-A INDIAN EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.267.4.4430.000 Indian Education - Title IX	107,028	107,028		95,957	106,892	10,935			
TOTAL FEDERAL FUNDING	107,028	107,028	<u>0</u>	95,957	106,892	10,935	<u>0</u>	<u>0</u>	<u>0 0</u>
			0				0	0	
TOTAL CURRENT REVENUES	107,028	107,028	<u>0</u>	95,957	106,892	10,935			<u>0</u>
			0				0	0	
TOTAL TITLE VII-A INDIAN EDUCATION FUND	<u>107,028</u>	<u>107,028</u>	<u>0</u>	<u>95,957</u>	<u>106,892</u>	<u>10,935</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

TITLE VII-A INDIAN EDUCATION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.267.5.5150.116 Teachers	35,500	41,124	-5,624	27,800	31,616	-3,816			
8.267.5.5150.152 Instructional Assistants	31,854	29,395	2,459	30,975	34,728	-3,753	0	0	0
8.267.5.5150.199 Personal Leave Reimbursement							0	0	0
Total Salaries	<u>250</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>0</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
	67,604	70,519	-2,915	59,025	66,344	-7,319			
8.267.5.5150.210 PERSI							0	0	
8.267.5.5150.220 Social Security Tax	7,024	6,667	357	6,132	7,553	-1,421			
8.267.5.5150.230 Life Insurance	5,172	4,909	263	4,427	5,561	-1,134	0	0	0
8.267.5.5150.240 Medical Insurance							0	0	0
8.267.5.5150.260 Dental Insurance	<u>300</u>	<u>324</u>	<u>-24</u>	<u>300</u>	<u>319</u>	<u>-19</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.267.5.5150.260 Dental Insurance	14,485	15,642	-1,157	15,940	16,009	-69	0	0	0
8.267.5.5150.270 Worker's Compensation Insurance	1,304	1,410	-106	1,332	1,439	-107	0	0	0
8.267.5.5150.280 Retirement Sick Leave Benefits	310	443	-133	396	484	-88	0	0	0
8.267.5.5150.290 Vision Insurance	<u>777</u>	<u>738</u>	<u>39</u>	<u>679</u>	<u>836</u>	<u>-157</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fringe Benefits	<u>405</u>	<u>439</u>	<u>-34</u>	<u>416</u>	<u>410</u>	<u>-6</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
	29,777	30,572	-795	29,622	32,611	-2,989			
8.267.5.5150.381 In-District Travel Allowance							0	0	
8.267.5.5150.382 Out-District Travel Allowance	700	227	473	700		700			
8.267.5.5150.396 Inservice Training	<u>1,500</u>	<u>1,514</u>	<u>-14</u>	<u>1,000</u>	<u>2,037</u>	<u>-1,037</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Purchased Services	<u>1,336</u>	<u>0</u>	<u>1,336</u>	<u>1,000</u>	<u>481</u>	<u>519</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
	3,536	1,740	1,796	2,700	2,519	182	0	0	0
8.267.5.5150.410 General Supplies	<u>3,601</u>	<u>1,872</u>	<u>1,729</u>	<u>2,100</u>	<u>1,297</u>	<u>803</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Supplies and Materials	<u>3,601</u>	<u>1,872</u>	<u>1,729</u>	<u>2,100</u>	<u>1,297</u>	<u>803</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Secondary Program	<u>3,601</u>	<u>1,872</u>	<u>1,729</u>	<u>2,100</u>	<u>1,297</u>	<u>803</u>	<u>0</u>	<u>0</u>	<u>0</u>
	104,518	104,703	-185	93,447	102,771	9,324			
							0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

TITLE VII-A INDIAN EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.267.5.6320.393 Indirect Costs									
Total Purchased Services	2,510	2,325	185	2,510	2,402	108	0	0	0
Total Central Administration Program	2,510	2,325	185	2,510	2,402	108	0	0	0
	<u>2,510</u>	<u>2,325</u>	<u>185</u>	<u>2,510</u>	<u>2,402</u>	<u>108</u>	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

TITLE VII-A INDIAN EDUCATION FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.267.5.6910.196 Awards and Bonuses									0
Total Salaries	0	0	0	0	1,435	-1,435	0	0	0
8.267.5.6910.210 PERSI	0	0	0	0	1,435	-1,435	0	0	
8.267.5.6910.220 Social Security Tax	0	0	0	0	149	-149	0	0	
8.267.5.6910.270 Worker's Compensation Insurance	0	0	0	0	110	-110	0	0	0
8.267.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	10	-10	0	0	0
Total Fringe Benefits	0	0	0	0	17	-17	0	0	0
Total Other Support Services Program	0	0	0	0	285	-285	0	0	0
Total Current Expenditures	0	0	0	0	1,720	-1,720	0	0	0
	107,028	107,028	0	95,957	106,892	-10,935	0	0	0
TOTAL TITLE VII-A INDIAN EDUCATION FUND	<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>106,892</u></u>	<u><u>-10,935</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 269

JOHNSON O'MALLEY FUND

DESCRIPTION

The Johnson O'Malley (JOM) program is a federally funded program for Indian Education activities. The Shoshone-Bannock Tribe is the grantee and through consultation and collaboration with Tribal Business Council members and a parent committee, the school district provides activities and support for our Native American students. The design of that support varies and is dependent upon the needs of the families and students. Tutoring, transportation, cultural activities and career awareness are some activities that might take place in our schools.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2005 Budget</u>			<u>-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted 2004</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.269.4.4450.000 Restricted Federal Grant	63,548	44,578	-18,970	57,323	48,164	-9,159	50,000	31,286	25,083
TOTAL FEDERAL FUNDING	63,548	44,578	-18,970	57,323	48,164	9,159	50,000	31,286	25,083
8.269.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>385</u>	<u>0</u>
	0	0	0	0	0	0	0	385	0
TOTAL CURRENT REVENUES	63,548	44,578	-18,970	57,323	48,164	9,159	50,000	31,671	25,083
TOTAL JOHNSON O'MALLEY FUND	63,548	44,578	-18,970	57,323	48,164	9,159	50,000	31,671	25,083

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.269.5.5120.113 Supervisors and Coordinators				3,320	3,348	28	3,320		
8.269.5.5120.152 Instructional Assistants				11,125	20,713	-9,588	11,403	0	8,000
8.269.5.5120.199 Personal Leave Reimbursement	11,679	12,078	-499					0	
Total Salaries	100	40	60	100	0	100	0	0	0
	11,679	12,118	-439	14,545	24,060	-9,515	14,723	0	8,000
8.269.5.5120.210 PERSI				1,502	2,491	-989	1,530	0	0
8.269.5.5120.220 Social Security Tax	1,213	1,235	-22	1,107	1,783	-676	1,104	0	612
8.269.5.5120.230 Life Insurance	894	879	15					0	0
8.269.5.5120.240 Medical Insurance				73	144	-71	81	0	0
8.269.5.5120.260 Dental Insurance	3,621	3,303	318	3,985	7,206	-3,221	3,615	13	0
8.269.5.5120.270 Worker's Compensation Insurance								629	0
8.269.5.5120.280 Retirement Sick Leave Benefits	326	298	28	334	648	-314	356	56	0
8.269.5.5120.280 Retirement Sick Leave Benefits		85	-31	96	159	-63	98		53
8.269.5.5120.290 Vision Insurance	54	137	-3	167	276	-109	186	0	0
	134							0	0
Total Fringe Benefits	101	101	0	104	186	-82	96	16	0
	6,418	6,106	312	7,368	12,892	-5,524	7,066	714	665
8.269.5.5120.381 In-District Travel Allowance				600	68	532	600	0	600
8.269.5.5120.382 Out-District Travel Allowance	995	1,050	995	1,000	210	790	1,000	0	3,000
8.269.5.5120.396 Inservice Training	3,000							0	0
Total Purchased Services	1,000	665	335	400	400	0	400	0	0
	4,995	1,916	3,079	2,000	678	1,322	2,000	0	3,600
8.269.5.5120.410 General Supplies				4,600	2,448	2,152	4,925	0	1,500
Total Supplies and Materials	5,500	2,211	3,289	4,600	2,448	2,152	4,925	0	1,500
	5,500	2,211	3,289	4,600	2,448	2,152	4,925	0	1,500
Total Elementary Program								0	
	28,592	22,351	6,241	28,313	40,079	-11,566	28,714	714	13,765

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND
SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.269.5.5150.116 Teachers									
8.269.5.5150.152 Instructional Assistants				4,704	3,073	1,631	4,000	13,990	
8.269.5.5150.199 Personal Leave Reimbursement	23,540	13,836	9,704	10,728	1,036	9,692	10,728	3,752	7,000
Total Salaries	<u>400</u>	<u>0</u>	<u>400</u>	<u>0</u>	<u>0</u>	<u>-11,324</u>	<u>0</u>	<u>0</u>	<u>0</u>
	23,940	13,836	-10,104	15,432	4,108	-11,324	14,728	17,742	7,000
8.269.5.5150.210 PERSI									
8.269.5.5150.220 Social Security Tax		1,129	-201	1,046	319	727		1,454	0
8.269.5.5150.230 Life Insurance	928	1,058	765	1,181	314	867	0	1,358	536
8.269.5.5150.240 Medical Insurance	1,823						0		
8.269.5.5150.260 Dental Insurance	75	88	-13	72	6	66	0	72	0
8.269.5.5150.270 Worker's Compensation Insurance	3,621	4,225	-604	3,985	302	3,683	0	3,367	0
8.269.5.5150.280 Retirement Sick Leave Benefits	326	380	-54	333	27	306	0	321	0
8.269.5.5150.290 Vision Insurance	107	93	14	79	27	52	0	118	46
	102	125	-23	116	35	81	0	184	0
Total Fringe Benefits	<u>101</u>	<u>110</u>	<u>-9</u>	<u>104</u>	<u>8</u>	<u>96</u>	<u>0</u>	<u>88</u>	<u>0</u>
	7,083	7,208	-125	6,916	1,040	5,876	0	6,962	582
8.269.5.5150.381 In-District Travel Allowance									
8.269.5.5150.396 Inservice Training		0	2,947	5,231	1,918	3,913	5,231	3,560	3,000
Total Purchased Services	<u>2,994</u>	<u>247</u>	<u>2,747</u>	<u>5,231</u>	<u>1,718</u>	<u>3,513</u>	<u>5,231</u>	<u>1,000</u>	<u>3,000</u>
	2,994	247	2,747	5,231	1,718	3,513	5,231	4,560	3,000
8.269.5.5150.410 General Supplies									
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>957</u>	<u>0</u>
	0	0	0	0	0	0	0	957	0
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>957</u>	<u>0</u>
	34,017	21,290	12,727	27,379	6,866	20,713	19,959	30,221	10,582

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.269.5.6320.393 Indirect Costs							1,327		
Total Purchased Services	939	938	2	888	876	12		736	736
Total Central Administration Program	939	938	2	888	876	12	1,327	736	736
	939	938	2	888	876	12	1,327	736	736

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND
OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.269.5.6910.196 Awards and Bonuses									
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>287</u>	<u>287</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.269.5.6910.210 PERSI	0	0	0	287	287	0	0	0	0
8.269.5.6910.220 Social Security Tax	0	0	0	29	30	-1	0	0	0
8.269.5.6910.270 Worker's Compensation Insurance	0	0	0	22	22	0	0	0	0
8.269.5.6910.280 Retirement Sick Leave Benefits	0	0	0	2	2	0	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Support Services Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>56</u>	<u>57</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>343</u>	<u>344</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>63,548</u>	<u>44,578</u>	<u>18,970</u>	<u>57,323</u>	<u>48,164</u>	<u>9,159</u>	<u>50,000</u>	<u>31,671</u>	<u>25,083</u>
TOTAL JOHNSON O'MALLEY FUND	<u><u>63,548</u></u>	<u><u>44,578</u></u>	<u><u>18,970</u></u>	<u><u>57,323</u></u>	<u><u>48,164</u></u>	<u><u>9,159</u></u>	<u><u>50,000</u></u>	<u><u>31,671</u></u>	<u><u>25,083</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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 2008.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.270.4.4459.900 Title III LEP Revenue				9,559	9,559				
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,559</u>	<u>9,559</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	9,559	9,559	0	0	0	0
TOTAL CURRENT REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,559</u>	<u>9,559</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	9,559	9,559	0	0	0	0
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>9,559</u></u>	<u><u>9,559</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.270.5.5120.116 Teachers				7,140	7,171	-31			0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,140</u>	<u>7,171</u>	<u>-31</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.270.5.5120.210 PERSI	0	0	0	742	787	-45	0	0	
8.270.5.5120.220 Social Security Tax	0	0	0	546	668	-122	0	0	0
8.270.5.5120.230 Life Insurance	0	0	0	14	11	3	0	0	0
8.270.5.5120.240 Medical Insurance	0	0	0	692	514	178	0	0	0
8.270.5.5120.260 Dental Insurance	0	0	0	62	46	16	0	0	0
8.270.5.5120.270 Worker's Compensation Insurance	0	0	0	48	48	0	0	0	0
8.270.5.5120.280 Retirement Sick Leave Benefits	0	0	0	82	87	-5	0	0	0
8.270.5.5120.290 Vision Insurance	0	0	0	18	11	7	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>18</u>	<u>11</u>	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Elementary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,204</u>	<u>2,173</u>	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	9,344	9,344	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.270.5.6320.393 Indirect Costs									0
Total Purchased Services	0	0	0	215	215	0	0	0	0
Total Central Administration Program	0	0	0	215	215	0	0	0	0
Total Current Expenditures	0	0	0	215	215	0	0	0	0
	0	0	0	9,559	9,559	0	0	0	
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	0	0	0	9,559	9,559	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.271.4.4459.900 Title II-A Revenue	982,185	896,061	-86,124	709,505	316,042	-393,463	644,122	1,080,254	<u>1,103,857</u>
TOTAL FEDERAL FUNDING	982,185	896,061	-86,124	709,505	316,042	-393,463	644,122	<u>1,080,254</u>	<u>1,103,857</u>
TOTAL CURRENT REVENUES	982,185	896,061	-86,124	709,505	316,042	-393,463	644,122	<u>1,080,254</u>	<u>1,103,857</u>
8.271.4.7000.000 Estimated Beginning Balance							381,448		<u>0</u>
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u>982,185</u>	<u>896,061</u>	<u>-86,124</u>	<u>709,505</u>	<u>316,042</u>	<u>-393,463</u>	<u>1,025,570</u>	<u>1,080,254</u>	<u>1,103,857</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.271.5.5120.116 Teachers	398,221	409,108	-10,887	116,606	94,989	21,617	351,900	383,886	399,621
8.271.5.5120.151 Clerical Personnel	29,957	30,171	-214	30,563	30,290	273	31,174	32,111	32,914
8.271.5.5120.199 Personal Leave Reimbursement									
Total Salaries	<u>2,000</u>	<u>1,193</u>	<u>808</u>	<u>500</u>	<u>395</u>	<u>105</u>	<u>383,074</u>	<u>415,997</u>	400
	430,178	440,472	-10,294	147,669	125,674	-21,995	383,074	415,997	432,935
8.271.5.5120.210 PERSI	43,936	45,746	-1,810	15,343	13,047	2,296	39,801	43,221	44,982
8.271.5.5120.220 Social Security Tax	32,309	32,690	-381	11,297	8,878	2,419	29,156	31,823	33,119
8.271.5.5120.230 Life Insurance									
8.271.5.5120.240 Medical Insurance	<u>867</u>	<u>900</u>	<u>-33</u>	<u>150</u>	<u>163</u>	<u>-13</u>	<u>891</u>	<u>816</u>	815
8.271.5.5120.260 Dental Insurance	43,771	43,438	333	7,546	8,149	-603	39,765	36,403	41,871
8.271.5.5120.270 Worker's Compensation Insurance	3,912	3,909	3	678	732	-54	3,914	3,583	3,583
8.271.5.5120.280 Retirement Sick Leave Benefits	1,966	3,037	-1,071	987	831	156	2,538	2,931	2,857
8.271.5.5120.290 Vision Insurance	4,948	5,065	-117	1,699	1,445	254	4,827	5,242	5,845
Total Fringe Benefits	<u>1,216</u>	<u>1,217</u>	<u>-1</u>	<u>152</u>	<u>193</u>	<u>-41</u>	<u>1,060</u>	<u>970</u>	970
	132,925	136,001	-3,076	37,852	33,438	4,414	121,952	124,989	134,042
8.271.5.5120.396 Inservice Training	138,481	110,009	28,472	504,932	137,894	367,038	504,932	521,275	518,887
Total Purchased Services	138,481	110,009	28,472	504,932	137,894	367,038	504,932	521,275	518,887
Total Elementary Program	<u>701,584</u>	<u>686,482</u>	<u>15,102</u>	<u>690,453</u>	<u>297,006</u>	<u>393,447</u>	<u>1,009,958</u>	<u>1,062,261</u>	1,085,864

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.271.5.5150.135 Other Special Programs									0
Total Salaries	3,560	0	3,560	0	0	0	0	0	0
8.271.5.5150.210 PERSI	3,560	0	3,560	0	0	0	0	0	
8.271.5.5150.220 Social Security Tax	370	0	370	0	0	0	0	0	0
8.271.5.5150.270 Worker's Compensation Insurance	272	0	272	0	0	0	0	0	0
8.271.5.5150.280 Retirement Sick Leave Benefits	16	0	16	0	0	0	0	0	0
Total Fringe Benefits	41	0	41	0	0	0	0	0	0 0
8.271.5.5150.319 Consultants	699	0	699	0	0	0	0	0	
8.271.5.5150.382 Out-District Travel Allowance	3,400	680	2,720	0	0	0	0	0	0
8.271.5.5150.396 Inservice Training	480	434	46	0	0	0	0	0	0
Total Purchased Services	13,446	11,045	2,401	0	0	0	0	0	0 0
	17,326	12,159	5,167	0	0	0	0	0	
8.271.5.5150.410 General Supplies	46,619	51,673	-5,054	0	0	0	0	0	0
Total Supplies and Materials	46,619	51,673	-5,054	0	0	0	0	0	0
Total Secondary Program	68,204	63,832	4,372	0	0	0	0	0	0
				0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.271.5.6230.151 Clerical Personnel	42,206	18,247	23,959						0
Total Salaries	42,206	18,247	23,959	0	0	0	0	0	0
8.271.5.6230.210 PERSI				0	0	0	0	0	
8.271.5.6230.220 Social Security Tax	4,386	1,896	2,490	0	0	0	0	0	
8.271.5.6230.270 Worker's Compensation Insurance	3,229	1,345	1,884	0	0	0	0	0	0
8.271.5.6230.280 Retirement Sick Leave Benefits	228	214	14	0	0	0	0	0	0
Total Fringe Benefits	484	210	274	0	0	0	0	0	0
	8,327	3,665	4,662						0
8.271.5.6230.319 Consultants				0	0	0	0	0	
8.271.5.6230.396 Inservice Training	6,350	1,800	4,550	0	0	0	0	0	0
Total Purchased Services	7,197	7,332	-135	0	0	0	0	0	0
	13,547	9,132	4,415						0
8.271.5.6230.410 General Supplies				0	0	0	0	0	0
Total Supplies and Materials	21,701	9,983	11,718	0	0	0	0	0	0
	21,701	9,983	11,718						0
8.271.5.6230.550 Equipment				0	0	0	0	0	0
Total Capital Objects	107,213	85,318	21,895	0	0	0	0	0	0
	107,213	85,318	21,895						0
Total Instruction-Related Technology Program	192,994	126,344	66,650	0	0	0	0	0	0
				0	0	0	0	0	

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.271.5.6320.393 Indirect Costs	19,403	19,403	—	15,612	15,597	—	15,612	17,993	17,993
Total Purchased Services	19,403	19,403	0	15,612	15,597	15	15,612	17,993	17,993
Total Central Administration Program	<u>19,403</u>	<u>19,403</u>	<u>0</u>	<u>15,612</u>	<u>15,597</u>	<u>15</u>	<u>15,612</u>	<u>17,993</u>	<u>17,993</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.271.5.6910.196 Awards and Bonuses				2,870	2,870				
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,870</u>	<u>2,870</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.271.5.6910.210 PERSI	0	0	0	2,870	2,870	0	0	0	0
8.271.5.6910.220 Social Security Tax	0	0	0	298	298	0	0	0	0
8.271.5.6910.270 Worker's Compensation Insurance	0	0	0	220	220	0	0	0	0
8.271.5.6910.280 Retirement Sick Leave Benefits	0	0	0	19	19	1	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>33</u>	<u>33</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Support Services Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>570</u>	<u>570</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,440</u>	<u>3,440</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	982,185	896,061	86,124	709,505	316,042	393,463	1,025,570	1,080,254	1,103,857
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u>982,185</u>	<u>896,061</u>	<u>86,124</u>	<u>709,505</u>	<u>316,042</u>	<u>393,463</u>	<u>1,025,570</u>	<u>1,080,254</u>	<u>1,103,857</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>4-2005 Budget</u>			<u>Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted 200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.273.4.4459.900 We Care Drug Revenue	205,939	167,440	-38,499	321,487	251,018	-70,469	83,420	327,649	56,261
TOTAL FEDERAL FUNDING	205,939	167,440	-38,499	321,487	251,018	-70,469	83,420	327,649	56,261
8.273.4.4600.000 Interfund Transfers					223	223	0	0	0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>223</u>	<u>223</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	205,939	167,440	-38,499	321,487	251,241	-70,246	83,420	327,649	56,261
8.273.4.7000.000 Estimated Beginning Balance							8,328		
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	205,939	167,440	-38,499	321,487	251,241	-70,246	<u>91,748</u>	327,649	<u>56,261</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.273.5.5120.410 General Supplies	1,500		1,500						
Total Supplies and Materials	1,500	0	1,500	0	0	0	0	0	0
Total Elementary Program	1,500	0	1,500	0	0	0	0	0	0
	1,500	0	1,500	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.273.5.5150.116 Teachers									
Total Salaries	7,000	5,160	1,840	7,000	6,468	532	7,000	6,000	7,000
8.273.5.5150.210 PERSI	7,000	5,160	1,840	7,000	6,468	532	7,000	6,000	7,000
8.273.5.5150.220 Social Security Tax	727	536	191	727	618	109	714	714	727
8.273.5.5150.270 Worker's Compensation Insurance	536	371	165	536	469	67	514	514	525
8.273.5.5150.280 Retirement Sick Leave Benefits	32	46	-14	47	43	4	46	46	46
Total Fringe Benefits	80	59	21	81	68	13	87	87	94
8.273.5.5150.396 Inservice Training	1,375	1,012	363	1,391	1,199	192	1,361	1,361	1,392
Total Purchased Services	0	12	-12	0	0	0	0	0	0
Total Secondary Program	0	12	-12	0	0	0	0	0	
	8,375	6,184	2,191	8,391	7,666	725	8,361	7,361	8,392

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.273.5.6110.118 Counselors									
8.273.5.6110.199 Personal Leave Reimbursement	46,245	45,470	775	19,985	20,388	-403	0	0	0
Total Salaries	168	130	38	143	0	143	0	0	0 0
	46,413	45,600	813	20,128	20,388	-260			
8.273.5.6110.210 PERSI							0	0	
8.273.5.6110.220 Social Security Tax	4,819	4,738	81	2,091	2,118	-27	0	0	
8.273.5.6110.230 Life Insurance	3,549	3,252	297	1,540	1,495	45	0	0	0
8.273.5.6110.240 Medical Insurance	207	138	69	33	33	0	0	0	0
8.273.5.6110.260 Dental Insurance	6,663	6,663	0	1,660	1,660	0	0	0	0
8.273.5.6110.270 Worker's Compensation Insurance	599	600	-1	149	149	0	0	0	0
8.273.5.6110.280 Retirement Sick Leave Benefits	213	288	-75	135	136	-1	0	0	0
8.273.5.6110.290 Vision Insurance	533	524	9	232	234	-2	0	0	0
Total Fringe Benefits	186	187	-1	42	42	0	0	0	0 0
	16,769	16,389	380	5,882	5,868	14			
8.273.5.6110.410 General Supplies							0	0	0
Total Supplies and Materials	1,623	627	996	1,736	1,713	23	0	0	0
	1,623	627	996	1,736	1,713	23			
Total Attendance, Guidance And Health Program	64,805	62,616	2,189	27,746	27,969	-223	0	0	0
							0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.273.5.6210.113 Supervisors and Coordinators				60,685	58,112	2,573	62,280	62,280	30,750
8.273.5.6210.136 Other Special Programs				115,028	91,485	23,543		99,905	
8.273.5.6210.196 Awards and Bonuses	62,067	52,075	10,092				0		0
8.273.5.6210.199 Personal Leave Reimbursement					287	-287	0		0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>287</u>	<u>-287</u>	<u>0</u>	<u>0</u>	<u>0</u>
	200	40	160	725	0	725	0	0	0
	<u>62,567</u>	<u>52,115</u>	<u>10,452</u>	<u>176,438</u>	<u>149,884</u>	<u>26,554</u>	<u>62,280</u>	<u>162,185</u>	<u>30,750</u>
8.273.5.6210.210 PERSI				10,213	9,782	431	6,353	10,132	3,195
8.273.5.6210.220 Social Security Tax	1,973	1,434	539	13,522	11,457	2,065	4,578	12,197	2,306
8.273.5.6210.230 Life Insurance	4,832	3,952	880						
8.273.5.6210.240 Medical Insurance				195	165	30	97	192	0
8.273.5.6210.260 Dental Insurance	2,112	1,509	603	9,810	6,011	3,799	2,169	6,441	0
8.273.5.6210.270 Worker's Compensation Insurance				881	540	341	213	629	0
8.273.5.6210.280 Retirement Sick Leave Benefits	190	136	54	1,182	996	186	411	1,202	203
8.273.5.6210.290 Vision Insurance	289	419	-130	1,130	1,083	47	772	1,230	415
	<u>218</u>	<u>159</u>	<u>59</u>	<u>255</u>	<u>155</u>	<u>100</u>	<u>58</u>	<u>171</u>	<u>0</u>
Total Fringe Benefits	<u>59</u>	<u>42</u>	<u>17</u>	<u>37,188</u>	<u>30,189</u>	<u>6,999</u>	<u>14,651</u>	<u>32,194</u>	<u>6,119</u>
8.273.5.6210.310 Professional and Technical Services	9,717	7,682	2,035						
8.273.5.6210.381 In-District Travel Allowance	3,929	2,061	1,868	6,943	987	5,956		11,962	
8.273.5.6210.382 Out-District Travel Allowance	4,269	1,394	2,875	16,641	3,504	13,137	1,000	3,940	1,000
8.273.5.6210.396 Inservice Training	7,066	3,053	4,013	6,932	1,766	5,166		9,533	
Total Purchased Services	<u>29,757</u>	<u>24,112</u>	<u>5,645</u>	<u>10,249</u>	<u>9,636</u>	<u>613</u>	<u>2,900</u>	<u>1,000</u>	<u>10,000</u>
	<u>45,021</u>	<u>30,620</u>	<u>14,401</u>	<u>40,765</u>	<u>15,893</u>	<u>24,872</u>	<u>3,500</u>	<u>26,435</u>	<u>11,000</u>
8.273.5.6210.410 General Supplies				24,376	13,582	10,794	1,000	89,889	0
8.273.5.6210.450 Food - School Lunch	9,659	3,533	6,126						0
Total Supplies and Materials	<u>715</u>	<u>567</u>	<u>148</u>	<u>718</u>	<u>280</u>	<u>438</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>10,374</u>	<u>4,100</u>	<u>6,274</u>	<u>25,094</u>	<u>13,862</u>	<u>11,232</u>	<u>1,000</u>	<u>89,889</u>	<u>0</u>
8.273.5.6210.550 Equipment								3,503	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>3,503</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,503</u>	<u>0</u>
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,503</u>	<u>0</u>
	<u>127,679</u>	<u>94,517</u>	<u>33,162</u>	<u>279,485</u>	<u>209,828</u>	<u>69,657</u>	<u>81,431</u>	<u>314,206</u>	<u>47,869</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.273.5.6320.393 Indirect Costs									0
Total Purchased Services	3,580	4,122	-542	5,865	5,778	87	1,956	6,082	0
Total Central Administration Program	3,580	4,122	-542	5,865	5,778	87	1,956	6,082	0
Total Current Expenditures	205,939	167,440	38,499	321,487	251,241	70,246	91,748	327,649	56,261
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	205,939	167,440	38,499	321,487	251,241	70,246	91,748	327,649	56,261

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 274

HEAD START FUND

DESCRIPTION

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

PROGRAM CHANGES

Changes may occur when federal notice is received regarding grant applications and additional funding.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.4.4430.000 Head Start Revenue	1,159,494	1,135,783	-23,711	1,172,335	1,175,898	3,563	1,150,962	1,154,012	1,149,475
TOTAL FEDERAL FUNDING	<u>1,159,494</u>	<u>1,135,783</u>	<u>-23,711</u>	<u>1,172,335</u>	<u>1,175,898</u>	<u>3,563</u>	<u>1,150,962</u>	<u>1,154,012</u>	<u>1,149,475</u>
8.274.4.4600.000 Interfund Transfers		2,573	2,573						
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>2,573</u>	<u>2,573</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,159,494</u>	<u>1,138,356</u>	<u>-21,138</u>	<u>1,172,335</u>	<u>1,175,898</u>	<u>3,563</u>	<u>1,150,962</u>	<u>1,154,012</u>	<u>1,149,475</u>
TOTAL HEAD START FUND	<u><u>1,159,494</u></u>	<u><u>1,138,356</u></u>	<u><u>-21,138</u></u>	<u><u>1,172,335</u></u>	<u><u>1,175,898</u></u>	<u><u>3,563</u></u>	<u><u>1,150,962</u></u>	<u><u>1,154,012</u></u>	<u><u>1,149,475</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.5110.116 Teachers	329,639	329,301		341,497	341,983	-486	343,450	345,562	350,814
8.274.5.5110.152 Instructional Assistants	280,220	272,592	338	291,856	292,883	-1,027	302,821	289,779	311,524
8.274.5.5110.186 Substitute Teachers			7,628						
8.274.5.5110.199 Personal Leave Reimbursement	6,310	7,763	-1,453	8,362	8,436	-74	8,300	7,500	7,000
Total Salaries	<u>2,475</u>	<u>2,560</u>	<u>-85</u>	<u>4,210</u>	<u>4,250</u>	<u>-40</u>	<u>4,200</u>	<u>4,250</u>	<u>4,300</u>
	618,644	612,216	6,428	645,925	647,552	-1,627	658,771	647,091	673,638
8.274.5.5110.210 PERSI									
8.274.5.5110.220 Social Security Tax	64,278	64,286		66,364	67,284	-920	67,583	66,386	69,264
8.274.5.5110.230 Life Insurance	47,327	45,569	1,758	49,655	48,377	1,278	49,408	49,502	51,512
8.274.5.5110.240 Medical Insurance	1,351	1,717	-366	1,562	1,561		1,808	1,636	1,716
8.274.5.5110.260 Dental Insurance	76,018	81,291	-5,273	78,972	77,863	1,109	80,687	72,722	82,716
8.274.5.5110.270 Worker's Compensation Insurance	6,663	7,351	-688	7,095	7,013	82	7,942	7,207	7,763
8.274.5.5110.280 Retirement Sick Leave Benefits	2,846	4,322	-1,476	4,328	4,401	-73	4,414	4,328	4,532
8.274.5.5110.290 Vision Insurance	7,115	7,116	-1	7,347	7,447	-100	8,196	8,049	9,178
Total Fringe Benefits	<u>1,903</u>	<u>2,365</u>	<u>-462</u>	<u>1,934</u>	<u>1,947</u>	<u>-13</u>	<u>2,151</u>	<u>1,905</u>	<u>2,041</u>
	207,501	214,017	-6,516	217,257	215,893	1,364	222,189	211,735	228,722
8.274.5.5110.381 In-District Travel Allowance									
8.274.5.5110.382 Out-District Travel Allowance	3,100	3,100		2,470	2,470		2,600	2,700	2,700
8.274.5.5110.390 Volunteer Reimbursement	2,725	2,725	0	7,328	7,328	0	1,500	2,000	750
Total Purchased Services	<u>190</u>	<u>190</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	6,015	6,015	0	9,798	9,798	0	4,100	4,700	3,450
8.274.5.5110.410 General Supplies	16,900	27,530	-10,630	33,605	35,645	-2,040	16,000	33,050	17,507
8.274.5.5110.416 Printing	3,200	2,601	599	5,500	5,506	-6	4,000	6,000	4,000
8.274.5.5110.450 Food - School Lunch	1,650	1,321	329	1,289	1,289		1,855	2,055	2,055
Total Supplies and Materials	<u>21,750</u>	<u>31,451</u>	<u>-9,701</u>	<u>40,394</u>	<u>42,440</u>	<u>-2,046</u>	<u>21,855</u>	<u>41,105</u>	<u>23,562</u>
	53,954	26,297	27,657	35,810	35,777	33	5,000	0	0
8.274.5.5110.550 Equipment	53,954	26,297	27,657	8,856	8,823	33	5,000	0	0
8.274.5.5110.554 Equipment Replacement				26,954	26,954				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>0</u>	<u>0</u>
	53,954	26,297	27,657	35,810	35,777	33	5,000	0	0
8.274.5.5110.718 Pupil Insurance	1,014	1,014	0	1,014	1,014	0	1,014	1,014	1,014
8.274.5.5110.720 Other Insurance	500	505	-5	505	505	0	505	505	505
Total Insurance and Judgment	<u>1,514</u>	<u>1,519</u>	<u>-5</u>	<u>1,519</u>	<u>1,519</u>	<u>0</u>	<u>1,519</u>	<u>1,519</u>	<u>1,519</u>
Total Kindergarten Program	<u>909,378</u>	<u>891,515</u>	<u>17,863</u>	<u>950,703</u>	<u>952,979</u>	<u>-2,276</u>	<u>913,434</u>	<u>906,150</u>	<u>930,891</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6110.301 Contracted Dental Services									
8.274.5.6110.317 Health Services (Contracted)	1,000		1,000	177	177	0	500	500	500
Total Purchased Services	3,185	2,447	738	2,484	2,484	0	2,900	3,980	3,075
Total Attendance, Guidance And Health Program	4,185	2,447	1,738	2,661	2,661	0	3,400	4,480	3,575
	<u>4,185</u>	<u>2,447</u>	<u>1,738</u>	<u>2,661</u>	<u>2,661</u>	<u>0</u>	<u>3,400</u>	<u>4,480</u>	<u>3,575</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6210.113 Supervisors and Coordinators	48,467	46,891	1,576	48,040	48,040		46,605	48,087	49,042
8.274.5.6210.151 Clerical Personnel	21,530	21,568	-38	22,340	22,823	-483	21,734	21,388	21,812
8.274.5.6210.199 Personal Leave Reimbursement									
Total Salaries	<u>525</u>	<u>850</u>	<u>-325</u>	<u>850</u>	<u>850</u>	<u>0</u>	<u>850</u>	<u>850</u>	850
	70,522	69,309	1,213	71,230	71,713	-483	69,189	70,325	71,704
8.274.5.6210.210 PERSI									
8.274.5.6210.220 Social Security Tax	7,328	7,226	102	7,402	7,477	-75	7,188	7,307	7,449
8.274.5.6210.230 Life Insurance	5,395	5,210	185	5,449	5,386	63	5,189	5,380	5,378
8.274.5.6210.240 Medical Insurance	216	237	-21	225	225	0	243	243	243
8.274.5.6210.260 Dental Insurance	8,100	7,829	271	7,546	7,546	0	7,230	7,230	7,810
8.274.5.6210.270 Worker's Compensation Insurance	710	705	5	678	678	0	712	712	732
8.274.5.6210.280 Retirement Sick Leave Benefits	324	476	-152	478	477	1	464	471	474
8.274.5.6210.290 Vision Insurance	812	800	12	820	828	-8	872	886	967
Total Fringe Benefits	<u>202</u>	<u>220</u>	<u>-18</u>	<u>194</u>	<u>193</u>	<u>1</u>	<u>192</u>	<u>194</u>	192
	23,087	22,703	384	22,792	22,809	-17	22,090	22,423	23,245
8.274.5.6210.319 Consultants									
8.274.5.6210.382 Out-District Travel Allowance	5,400	4,935	465	2,482	2,483	-1	4,500	5,100	5,100
8.274.5.6210.390 Volunteer Reimbursement	5,150	5,150	0	5,052	5,018	34	1,500	3,000	1,200
8.274.5.6210.391 Professional Dues and Fees	1,000	577	423	1,112	1,112	0	1,200	1,200	1,200
8.274.5.6210.396 Inservice Training	3,700	3,868	-168	2,950	2,362	588	2,300	2,900	2,970
Total Purchased Services	<u>750</u>	<u>750</u>	<u>0</u>	<u>2,316</u>	<u>2,316</u>	<u>0</u>	<u>1,315</u>	<u>1,550</u>	1,550
	16,000	15,281	719	13,912	13,290	622	10,815	13,750	12,020
8.274.5.6210.410 General Supplies									
Total Supplies and Materials	<u>3,665</u>	<u>3,654</u>	<u>11</u>	<u>1,288</u>	<u>1,323</u>	<u>-35</u>	<u>1,500</u>	<u>1,500</u>	1,500
	3,665	3,654	11	1,288	1,323	-35	1,500	1,500	1,500
Total Instructional Improvement Program	<u>113,274</u>	<u>110,947</u>	<u>2,327</u>	<u>109,222</u>	<u>109,135</u>	<u>87</u>	<u>103,594</u>	<u>107,998</u>	108,469

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6320.393 Indirect Costs	27,717	25,911	1,806	27,408	25,768	1,640	31,076	31,076	27,620
Total Purchased Services	27,717	25,911	1,806	27,408	25,768	1,640	31,076	31,076	27,620
Total Central Administration Program	27,717	25,911	1,806	27,408	25,768	1,640	31,076	31,076	27,620

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6610.351 Telephone - Voice									
Total Purchased Services	980	794	186	647	608	39	745	700	745
Total Building Operation Services Program	980	794	186	647	608	39	745	700	745
	980	794	186	647	608	39	745	700	745

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6810.345 Transportation Services (Contracted)	75,758	73,178	2,580	65,895	65,219	676	83,443	83,333	59,650
Total Purchased Services	75,758	73,178	2,580	65,895	65,219	676	83,443	83,333	59,650
Total Pupil To School Transportation Program	75,758	73,178	2,580	65,895	65,219	676	83,443	83,333	59,650

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.6830.327 Maintenance of Leased Vehicles									
Total Purchased Services	1,600	634	966	282	181	101	1,200	1,500	1,200
Total General Transportation Program	1,600	634	966	282	181	101	1,200	1,500	1,200
	<u>1,600</u>	<u>634</u>	<u>966</u>	<u>282</u>	<u>181</u>	<u>101</u>	<u>1,200</u>	<u>1,500</u>	<u>1,200</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**HEAD START FUND
PARENT ACTIVITIES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u> <small>2004-2005</small>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <small>2005-2006</small>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.7200.383 Parent Activities Travel									
8.274.5.7200.390 Volunteer Reimbursement	4,900	4,899		772	772		1,220	1,250	700
8.274.5.7200.396 Inservice Training	416	416	1	112	104	1	250	400	400
8.274.5.7200.399 Purchased Duty Lunches	750	599	151	583	582	1	450	500	500
Total Purchased Services	10,950	9,630	1,320	7,356	7,528	-172	8,000	10,000	10,000
	17,016	15,544	1,472	8,823	8,986	-163	9,920	12,150	11,600
8.274.5.7200.410 General Supplies									
Total Supplies and Materials	9,586	6,239	3,347	6,694	6,678		4,150	6,625	5,725
	9,586	6,239	3,347	6,694	6,678	16	4,150	6,625	5,725
Total Parent Activities Program	26,602	21,783	4,819	15,517	15,664	-147	14,070	18,775	17,325
Total Current Expenditures	<u>1,159,494</u>	<u>1,127,210</u>	<u>32,284</u>	<u>1,172,335</u>	<u>1,172,215</u>	<u>120</u>	<u>1,150,962</u>	<u>1,154,012</u>	<u>1,149,475</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.274.5.9200.810 Transfers to Other Funds		11,147	-11,147		3,684	-3,684			
Total Transfers or Reserves	0	11,147	-11,147	0	3,684	-3,684	0	0	0
Total Fund Transfer Program	<u>0</u>	<u>11,147</u>	<u>-11,147</u>	<u>0</u>	<u>3,684</u>	<u>-3,684</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL HEAD START FUND	<u>0</u>	<u>1,138,356</u>	<u>21,138</u>	<u>0</u>	<u>1,175,898</u>	<u>3,563</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,159,494</u>	<u>1,138,356</u>	<u>21,138</u>	<u>1,172,335</u>	<u>1,175,898</u>	<u>3,563</u>	<u>1,150,962</u>	<u>1,154,012</u>	<u>1,149,475</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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.

This fund has not been utilized since FY 2006. Disabilities funds for children and classrooms are included in the supply accounts of Fund 274 - Head Start.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START DISABILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.275.4.4430.000 Head Start Disabilities Revenue	22,422	17,351	-5,071	21,970	18,094	-3,876			
TOTAL FEDERAL FUNDING	22,422	17,351	-5,071	21,970	18,094	-3,876	<u>0</u>	<u>0</u>	<u>0 0</u>
8.275.4.4600.000 Interfund Transfers		5,285	5,285		3,684	3,684	0	0	0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>5,285</u>	<u>5,285</u>	<u>0</u>	<u>3,684</u>	<u>3,684</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>0</u>	<u>5,285</u>	<u>5,285</u>	<u>0</u>	<u>3,684</u>	<u>3,684</u>	<u>0</u>	<u>0</u>	<u>0</u>
	22,422	22,636	214	21,970	21,778	-192			
TOTAL HEAD START DISABILITIES FUND	22,422	22,636	214	21,970	21,778	-192	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**HEAD START DISABILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.275.5.6210.115 Ancillary Professional	16,443	17,332	-889	16,774	16,774	0	0	0	0
8.275.5.6210.199 Personal Leave Reimbursement							0	0	0
Total Salaries	325	0	325	0	0	0	0	0	0
	16,768	17,332	-564	16,774	16,774	0	0	0	0
8.275.5.6210.210 PERSI							0	0	0
8.275.5.6210.220 Social Security Tax	1,743	1,801	-58	1,743	1,743	0	0	0	0
8.275.5.6210.230 Life Insurance	1,283	1,270	13	1,283	1,230	53	0	0	0
8.275.5.6210.240 Medical Insurance	29	25	4	24	24	0	0	0	0
8.275.5.6210.260 Dental Insurance	1,620	1,222	398	1,207	1,206	1	0	0	0
8.275.5.6210.270 Worker's Compensation Insurance	142	110	32	109	108	1	0	0	0
8.275.5.6210.280 Retirement Sick Leave Benefits	77	118	-41	112	112	0	0	0	0
8.275.5.6210.290 Vision Insurance	193	199	-6	193	193	0	0	0	0
Total Fringe Benefits	41	34	7	31	31	0	0	0	0
	5,128	4,779	349	4,702	4,647	55	0	0	0
Total Instructional Improvement Program	21,896	22,111	-215	21,476	21,421	55	0	0	0
							0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**HEAD START DISABILITIES FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.275.5.6320.393 Indirect Costs									0
Total Purchased Services	526	526	0	494	356	138	0	0	0
Total Central Administration Program	526	526	0	494	356	138	0	0	0
Total Current Expenditures	526	526	0	494	356	138	0	0	0
	22,422	22,636	-214	21,970	21,778	192	0	0	0
TOTAL HEAD START DISABILITIES FUND	22,422	22,636	-214	21,970	21,778	192	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2005 Budget</u>			<u>-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted 2004</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.276.4.4430.000 Head Start Training Grant	19,853	13,981	-5,872	19,778	19,778		15,853	18,023	15,853
TOTAL FEDERAL FUNDING	19,853	13,981	-5,872	19,778	19,778	0	15,853	18,023	15,853
						0			
8.276.4.4600.000 Interfund Transfers		5,861	5,861						
TOTAL OTHER FUNDING SOURCES	0	5,861	5,861	0	0	0	0	0	0
	0	5,861	5,861	0	0	0	0	0	0
TOTAL CURRENT REVENUES	19,853	19,842	-11	19,778	19,778	0	15,853	18,023	15,853
						0			
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	19,853	19,842	-11	19,778	19,778	0	15,853	18,023	15,853

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.276.5.5110.382 Out-District Travel Allowance		7,273		6,520	6,971	-451	8,690	10,301	9,236
8.276.5.5110.396 Inservice Training	12,104	12,104	0	12,803	12,460	343	6,735	7,235	6,237
Total Purchased Services	19,377	19,377	0	19,323	19,431	-108	15,425	17,536	15,473
Total Kindergarten Program	19,377	19,377	0	19,323	19,431	-108	15,425	17,536	15,473

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.276.5.6320.393 Indirect Costs									
Total Purchased Services	476	465	11	455	347	108	428	487	380
Total Central Administration Program	476	465	11	455	347	108	428	487	380
Total Current Expenditures	476	465	11	455	347	108	428	487	380
	<u>19,853</u>	<u>19,842</u>	<u>11</u>	<u>19,778</u>	<u>19,778</u>	<u>0</u>	<u>15,853</u>	<u>18,023</u>	<u>15,853</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u><u>19,853</u></u>	<u><u>19,842</u></u>	<u><u>11</u></u>	<u><u>19,778</u></u>	<u><u>19,778</u></u>	<u><u>0</u></u>	<u><u>15,853</u></u>	<u><u>18,023</u></u>	<u><u>15,853</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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.

This fund has not been utilized since FY 2006.

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HEAD START INCENTIVE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2004-2005</u>			<u>2005-2006</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.277.4.4430.000 Title VI-B Preschool Revenue	14,400	14,400		11,700	11,695				
TOTAL FEDERAL FUNDING	<u>14,400</u>	<u>14,400</u>	<u>0</u>	<u>11,700</u>	<u>11,695</u>	<u>-5</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
			0			-5	0	0	
8.277.4.4600.000 Interfund Transfers									0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>8</u>	<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	8	8	0	0	0	0	0	
TOTAL CURRENT REVENUES	<u>14,400</u>	<u>14,408</u>	<u>8</u>	<u>11,700</u>	<u>11,695</u>	<u>-5</u>	<u>0</u>	<u>0</u>	<u>0</u>
			8			-5	0	0	
TOTAL HEAD START INCENTIVE FUND	<u><u>14,400</u></u>	<u><u>14,408</u></u>	<u><u>8</u></u>	<u><u>11,700</u></u>	<u><u>11,695</u></u>	<u><u>-5</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
			8			-5	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START INCENTIVE FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.277.5.5210.306 Training or Incentive Grants									
Total Purchased Services	2,490	2,686	-196	13	45	-32	0	0	0
Total Special Education Program	2,490	2,686	-196	13	45	-32	0	0	0
	<u>2,490</u>	<u>2,686</u>	<u>-196</u>	<u>13</u>	<u>45</u>	<u>-32</u>	<u>0</u>	<u>0</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**HEAD START INCENTIVE FUND
ANCILLARY SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.277.5.6160.115 Ancillary Professional	8,822	8,922	-100	8,911	8,912	-1			0
Total Salaries	8,822	8,922	-100	8,911	8,912	-1	0	0	0
8.277.5.6160.210 PERSI							0	0	
8.277.5.6160.220 Social Security Tax	917	927	-10	926	926	0	0	0	0
8.277.5.6160.230 Life Insurance	675	655	20	682	653	29	0	0	0
8.277.5.6160.240 Medical Insurance	16	13	3	13	13	0	0	0	0
8.277.5.6160.260 Dental Insurance	891	628	263	648	647	1	0	0	0
8.277.5.6160.270 Worker's Compensation Insurance	78	57	21	58	58	0	0	0	0
8.277.5.6160.280 Retirement Sick Leave Benefits	41	62	-21	60	59	1	0	0	0
8.277.5.6160.290 Vision Insurance	102	103	-1	103	102	1	0	0	0
Total Fringe Benefits	22	18	4	17	17	0	0	0	0
Total Ancillary Service Program	2,742	2,462	280	2,507	2,476	31	0	0	0
	<u>11,564</u>	<u>11,384</u>	<u>180</u>	<u>11,418</u>	<u>11,388</u>	<u>30</u>	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START INCENTIVE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.277.5.6320.393 Indirect Costs									
Total Purchased Services	346	338	9	269	263	6	0	0	0
Total Central Administration Program	346	338	9	269	263	6	0	0	0
Total Current Expenditures	346	338	9	269	263	6	0	0	0
	14,400	14,408	-8	11,700	11,695	5	0	0	0
TOTAL HEAD START INCENTIVE FUND	14,400	14,408	-8	11,700	11,695	5	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2005 Budget</u>			<u>-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted 2004</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.4.4430.000 Head Start CDA Revenue	98,689	98,689		97,542	97,542		97,542	97,542	97,542
TOTAL FEDERAL FUNDING	98,689	98,689	<u>0</u>	97,542	97,542	<u>0</u>	97,542	97,542	97,542
			0			0			
8.278.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>303</u>	<u>303</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	303	303	0	0	0	0	0	0
TOTAL CURRENT REVENUES	98,689	98,992	<u>303</u>	97,542	97,542	<u>0</u>	97,542	97,542	97,542
			303			0			
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	98,689	98,992	<u>303</u>	97,542	97,542	<u>0</u>	97,542	97,542	97,542
			303			0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.5110.116 Teachers		26,315		28,495	26,697	1,798	26,216	26,645	26,605
8.278.5.5110.152 Instructional Assistants	26,372	26,270	57	22,125	24,211	-2,086	26,635	26,341	27,514
8.278.5.5110.186 Substitute Teachers	26,000		-270						
8.278.5.5110.199 Personal Leave Reimbursement		414	336	425	425	0	500	500	500
Total Salaries	<u>300</u>	<u>80</u>	<u>220</u>	<u>145</u>	<u>105</u>	<u>40</u>	<u>185</u>	<u>185</u>	<u>185</u>
	53,422	53,080	342	51,190	51,437	-247	53,536	53,671	54,804
8.278.5.5110.210 PERSI									
8.278.5.5110.220 Social Security Tax	5,473	4,429	1,044	5,275	5,001	274	5,510	5,524	5,642
8.278.5.5110.230 Life Insurance	4,087	3,960	127	3,918	3,969	-51	4,016	4,105	4,111
8.278.5.5110.240 Medical Insurance		60	12	103	86	17	100	101	141
8.278.5.5110.260 Dental Insurance	3,038	2,877	161	5,363	4,165	1,198	4,483	4,501	6,814
8.278.5.5110.270 Worker's Compensation Insurance		259		485	375	110	441	443	639
8.278.5.5110.280 Retirement Sick Leave Benefits	248	363	-115	344	351	-7	358	362	362
8.278.5.5110.290 Vision Insurance	607	490	117	585	554	32	668	671	732
Total Fringe Benefits	<u>77</u>	<u>81</u>	<u>-4</u>	<u>134</u>	<u>103</u>	<u>31</u>	<u>119</u>	<u>120</u>	<u>168</u>
	13,869	12,519	1,350	16,207	14,604	1,603	15,695	15,827	18,609
8.278.5.5110.381 In-District Travel Allowance									
8.278.5.5110.382 Out-District Travel Allowance		350	0	251	251	0	300	275	275
8.278.5.5110.390 Volunteer Reimbursement	1,200	1,200	0	1,351	1,351	0	818	400	400
Total Purchased Services	<u>0</u>	<u>26</u>	<u>-26</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,550	1,576	-26	1,602	1,602	0	1,118	675	675
8.278.5.5110.410 General Supplies		10,365	-4,793	5,498	5,801	-303	2,500	2,321	3,000
8.278.5.5110.416 Printing	5,572								
8.278.5.5110.450 Food - School Lunch	100	100	0	57	57	0	100	300	300
Total Supplies and Materials	<u>250</u>	<u>80</u>	<u>170</u>	<u>56</u>	<u>56</u>	<u>0</u>	<u>200</u>	<u>200</u>	<u>200</u>
	5,922	10,545	-4,623	5,611	5,914	-303	2,800	2,821	3,500
8.278.5.5110.550 Equipment									
Total Capital Objects	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			200						
8.278.5.5110.718 Pupil Insurance	200	0		0	0	0	0	0	0
Total Insurance and Judgment	<u>102</u>	<u>102</u>	<u>0</u>	<u>102</u>	<u>102</u>	<u>0</u>	<u>102</u>	<u>102</u>	<u>102</u>
			0						
Total Kindergarten Program	<u>102</u>	<u>102</u>	<u>0</u>	<u>102</u>	<u>102</u>	<u>0</u>	<u>102</u>	<u>102</u>	<u>102</u>
	75,065	77,822	2,757	74,712	73,660	1,052	73,251	73,096	77,690

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.6110.317 Health Services (Contracted)									
Total Purchased Services	130	169	-39	200	200	0	100	100	100
Total Attendance, Guidance And Health Program	130	169	-39	200	200	0	100	100	100
	130	169	-39	200	200	0	100	100	100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.6210.113 Supervisors and Coordinators									
8.278.5.6210.151 Clerical Personnel	2,783	2,693		2,061	2,045		2,272	2,330	2,333
Total Salaries	888	794	94	279	282	-3	501	1,026	1,032
8.278.5.6210.210 PERSI	3,671	3,486	185	2,340	2,327	13	2,773	3,356	3,365
8.278.5.6210.220 Social Security Tax	342	363	-21	244	242	2	288	349	349
8.278.5.6210.270 Worker's Compensation Insurance	253	267	-14	180	178	2	208	257	252
8.278.5.6210.280 Retirement Sick Leave Benefits	13	21	-8	18	15	3	18	23	22
Total Fringe Benefits	39	40	-1	28	27	1	35	42	45 668
8.278.5.6210.319 Consultants	647	691	-44	470	463	7	549	671	
8.278.5.6210.390 Volunteer Reimbursement	600	600	0	158	158	0	360	360	360
8.278.5.6210.391 Professional Dues and Fees	300	92	208	127	127	0	150	150	120
8.278.5.6210.396 Inservice Training	300	300	0	143	143	0	175	250	250
Total Purchased Services	800	800	0	887	887	0	800	400	400
8.278.5.6210.410 General Supplies	2,000	1,792	208	1,315	1,315	0	1,485	1,160	1,130 75
Total Supplies and Materials	300	300	0	300	300	0	150	100	75
Total Instructional Improvement Program	6,618	6,269	349	4,425	4,405	20	4,957	5,287	5,238

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.6320.393 Indirect Costs	2,341	2,281	60	2,244	2,191	53	2,634	2,634	2,341
Total Purchased Services	2,341	2,281	60	2,244	2,191	53	2,634	2,634	2,341
Total Central Administration Program	2,341	2,281	60	2,244	2,191	53	2,634	2,634	2,341

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.6610.351 Telephone - Voice									
Total Purchased Services	175	82	93	175	175	0	175	175	175
Total Building Operation Services Program	175	82	93	175	175	0	175	175	175
	175	82	93	175	175	0	175	175	175

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>-2005 Budget</u>			<u>-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted 2004</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.6810.345 Transportation Services (Contracted)	10,100	10,100	—	13,668	13,569	—	14,000	14,000	9,448
Total Purchased Services	10,100	10,100	0	13,668	13,569	99	14,000	14,000	9,448
Total Pupil To School Transportation Program	<u>10,100</u>	<u>10,100</u>	<u>0</u>	<u>13,668</u>	<u>13,569</u>	<u>99</u>	<u>14,000</u>	<u>14,000</u>	<u>9,448</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.278.5.7200.383 Parent Activities Travel		800	0	965	964	1	950	700	600
8.278.5.7200.390 Volunteer Reimbursement	800	800	0	965	964	1	950	700	600
8.278.5.7200.396 Inservice Training	160	160	0	75	75	0	150	100	100
8.278.5.7200.399 Purchased Duty Lunches	300	50	250	0	0	0	200	150	150
Total Purchased Services	<u>2,600</u>	<u>870</u>	<u>1,730</u>	<u>678</u>	<u>712</u>	<u>-34</u>	<u>725</u>	<u>750</u>	<u>1,150</u>
8.278.5.7200.410 General Supplies	3,860	1,880	1,980	1,718	1,751	-33	2,025	1,700	2,000
Total Supplies and Materials	<u>400</u>	<u>390</u>	<u>10</u>	<u>400</u>	<u>1,591</u>	<u>-1,191</u>	<u>400</u>	<u>550</u>	<u>550</u>
Total Parent Activities Program	<u>400</u>	<u>390</u>	<u>10</u>	<u>400</u>	<u>1,591</u>	<u>-1,191</u>	<u>400</u>	<u>550</u>	<u>550</u>
	<u>4,260</u>	<u>2,269</u>	<u>1,991</u>	<u>2,118</u>	<u>3,342</u>	<u>1,224</u>	<u>2,425</u>	<u>2,250</u>	<u>2,550</u>
Total Current Expenditures	<u>98,689</u>	<u>98,992</u>	<u>-303</u>	<u>97,542</u>	<u>97,542</u>	<u>0</u>	<u>97,542</u>	<u>97,542</u>	<u>97,542</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<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>0</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
2007-2008 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 2008.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2004-2005 Budget</u>			<u>Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> 2005-2006	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.282.4.4459.900 Enhancing Education with Technology				205,902	197,949	-7,953	64,893	7,953	
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	205,902	197,949	7,953	64,893	7,953	<u>0</u>
	0	0	0						0
8.282.4.4600.000 Interfund Transfers					406	406			
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>406</u>	<u>406</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	406	406	0	0	0
TOTAL CURRENT REVENUES				205,902	198,354	7,548	64,893	7,953	
	0	0	0						0
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>205,902</u></u>	<u><u>198,354</u></u>	<u><u>7,548</u></u>	<u><u>64,893</u></u>	<u><u>7,953</u></u>	<u><u>0</u></u>
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.282.5.5120.134 Curriculum Development Stipends				3,394	1,300	2,094		3,100	0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,394</u>	<u>1,300</u>	<u>2,094</u>	<u>0</u>	<u>3,100</u>	<u>0</u>
8.282.5.5120.210 PERSI	0	0	0				0	3,100	
8.282.5.5120.220 Social Security Tax	0	0	0	145	135	10	0	323	0
8.282.5.5120.270 Worker's Compensation Insurance	0	0	0	260	95	165	0	237	0
8.282.5.5120.280 Retirement Sick Leave Benefits	0	0	0	20	9	11	0	20	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>16</u>	<u>15</u>	<u>1</u>	<u>0</u>	<u>39</u>	<u>0</u>
8.282.5.5120.319 Consultants	0	0	0	441	253	188	0	619	
8.282.5.5120.396 Inservice Training	0	0	0	3,400	10,831	3,400	0	2,081	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,937</u>	<u>10,831</u>	<u>3,106</u>	<u>0</u>	<u>2,081</u>	<u>0</u>
8.282.5.5120.410 General Supplies	0	0	0	17,337	10,831	6,506	0	2,081	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,815</u>	<u>49,650</u>	<u>-835</u>	<u>0</u>	<u>2,153</u>	<u>0</u>
Total Elementary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,815</u>	<u>49,650</u>	<u>-835</u>	<u>0</u>	<u>2,153</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>69,987</u>	<u>62,034</u>	<u>7,953</u>	<u>0</u>	<u>7,953</u>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**TITLE II-D, ESEA - TECHNOLOGY FUND
SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.282.5.5150.135 Other Special Programs									0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,240</u>	<u>1,400</u>	<u>-160</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.282.5.5150.210 PERSI	0	0	0	1,240	1,400	-160	0	0	
8.282.5.5150.220 Social Security Tax	0	0	0	129	145	-16	0	0	
8.282.5.5150.270 Worker's Compensation Insurance	0	0	0	95	106	-11	0	0	0
8.282.5.5150.280 Retirement Sick Leave Benefits	0	0	0	48	9	39	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>16</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>
8.282.5.5150.319 Consultants	0	0	0	286	277	9	0	0	
8.282.5.5150.382 Out-District Travel Allowance	0	0	0	2,720	2,720	0	0	0	0
8.282.5.5150.396 Inservice Training	0	0	0	46	0	46	0	0	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>80</u>	<u>0</u>	<u>80</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,846</u>	<u>2,720</u>	<u>126</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	4,372	4,397	-25	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.282.5.6230.151 Clerical Personnel				14,400	14,496	-96			
Total Salaries	0	0	0	14,400	14,496	-96	0	0	0
8.282.5.6230.210 PERSI	0	0	0				0	0	0
8.282.5.6230.220 Social Security Tax	0	0	0	1,496	1,506	-10	0	0	0
8.282.5.6230.270 Worker's Compensation Insurance	0	0	0	1,102	1,055	47	0	0	0
8.282.5.6230.280 Retirement Sick Leave Benefits	0	0	0	94	96	-2	0	0	0
Total Fringe Benefits	0	0	0	166	167	-1	0	0	0
8.282.5.6230.319 Consultants	0	0	0	2,858	2,824	34	0	0	0
Total Purchased Services	0	0	0	2,660	2,660	0	0	0	0
8.282.5.6230.410 General Supplies	0	0	0	2,660	2,660	0	0	0	0
Total Supplies and Materials	0	0	0	57,932	58,254	-322	37,233	0	0
8.282.5.6230.550 Equipment	0	0	0	57,932	58,254	-322	37,233	0	0
Total Capital Objects	0	0	0	53,693	53,689	4	27,660	0	0
Total Instruction-Related Technology Program	0	0	0	53,693	53,689	4	27,660	0	0
Total Current Expenditures	0	0	0	131,543	131,924	-381	64,893	0	0
	0	0	0	205,902	198,354	7,548	64,893	7,953	0
	0	0	0						0
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	0	0	0	205,902	198,354	7,548	64,893	7,953	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUND 290

CHILD NUTRITION FUND

DESCRIPTION

The Child Nutrition Program is designed to provide one-fourth for breakfast and 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 lunch meals, breakfast meals, ala carte items and catering. Reimbursements are received for student lunch and breakfast meals from the United States Department of Agriculture. Reimbursements are also received from the United States Department of Agriculture for meals served to children through the Summer Feeding Program. The secondary schools have full service kitchens on location. The elementary schools, Lincoln Early Childhood Center, Kindergarten through second grade program at Idaho State University, and Montessori are serviced out of the Central Kitchen.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.290.4.4150.000 Food Service Investments		14,261	11,761	10,000	27,959	17,959	20,000	20,000	30,000
8.290.4.4161.100 Food Service Sales to Students	2,500	764,193	-65,807	734,846	869,619	134,773	850,000	850,000	840,000
8.290.4.4161.110 Food Service Breakfast Sales		70,167	18,167	48,455	66,610	18,155	76,000	76,000	100,000
8.290.4.4162.200 Adult Lunch Sales	52,000	60,203	10,203	44,460	52,190	7,730	48,000	48,000	60,000
8.290.4.4162.205 Ala Carte Lunch Sales	310,000	301,508	-8,492	311,375	283,495	-27,880	330,000	330,000	310,000
8.290.4.4162.210 Adult Breakfast Sales		1,445	55	4,003	570	-3,433	1,000	1,000	1,000
8.290.4.4162.215 Ala Carte Breakfast Sales	140,000	159,297	19,297	158,352	157,414	-6,938	169,000	169,000	180,000
8.290.4.4162.220 Kindergarten Snack Fees		8,564	-1,436	9,000	6,979	-2,021	7,000	7,000	7,500
8.290.4.4162.225 After School Snack Fees									1,000
8.290.4.4169.940 Catering Sales		242	242						1,000
TOTAL LOCAL FUNDING	<u>250,000</u>	<u>1,393,787</u>	<u>-14,092</u>	<u>1,337,491</u>	<u>1,470,595</u>	<u>133,104</u>	<u>1,510,000</u>	<u>1,510,000</u>	<u>1,544,500</u>
8.290.4.4455.500 Child Nutrition Federal Reimbursement	1,049,535	1,422,525	372,990	1,434,098	1,477,852	43,754	1,606,461	1,606,461	1,500,000
8.290.4.4455.510 School Breakfast Federal Reimbursement	310,000	445,003	135,003	454,800	470,252	15,452	500,000	500,000	485,000
8.290.4.4455.520 Kindergarten Milk Reimbursement	12,000	19,990	7,990	16,000	14,652	-1,348	14,000	14,000	15,000
8.290.4.4455.530 USDA Commodity Value	100,000	185,391	85,391	100,000	146,314	46,314	100,000	100,000	125,000
8.290.4.4455.550 Summer Feeding Reimbursement	250,000	297,732	47,732	275,000	288,354	13,354	275,000	275,000	290,000
8.290.4.4455.560 After School Snack Revenues									2,500
TOTAL FEDERAL FUNDING	<u>1,720,535</u>	<u>2,371,589</u>	<u>947,054</u>	<u>2,270,898</u>	<u>2,390,424</u>	<u>119,526</u>	<u>2,496,461</u>	<u>2,496,461</u>	<u>2,417,500</u>
8.290.4.4600.000 Interfund Transfers	222,325	216,488	-5,837	218,000	233,191	-15,191	98,317	98,317	98,506
TOTAL OTHER FUNDING SOURCES	222,325	216,488	-5,837	218,000	233,191	-15,191	98,317	98,317	98,506
TOTAL CURRENT REVENUES	<u>3,364,860</u>	<u>3,981,863</u>	<u>617,003</u>	<u>3,835,389</u>	<u>4,101,210</u>	<u>265,821</u>	<u>4,103,778</u>	<u>4,103,778</u>	<u>4,060,506</u>
8.290.4.7000.000 Estimated Beginning Balance	400,000	689,821	289,821	600,000	917,427	317,427	801,788	801,788	700,000
TOTAL CHILD NUTRITION FUND	<u>3,764,860</u>	<u>4,671,684</u>	<u>906,824</u>	<u>4,435,389</u>	<u>5,018,637</u>	<u>583,248</u>	<u>4,905,566</u>	<u>4,905,566</u>	<u>4,760,506</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.290.5.7100.159 Food Preparation	1,047,130	1,109,894	-62,764	1,134,118	1,209,108	-74,990	1,255,899	1,255,899	1,266,901
8.290.5.7100.188 Substitute Food Service									
8.290.5.7100.199 Personal Leave Reimbursement	73,250	73,702	-452	50,500	38,306	12,194	50,000	50,000	40,000
Total Salaries	<u>3,300</u>	<u>4,160</u>	<u>-860</u>	<u>6,500</u>	<u>6,380</u>	<u>120</u>	<u>5,000</u>	<u>5,000</u>	<u>6,500</u>
	1,123,680	1,187,756	-64,076	1,191,118	1,253,793	-62,675	1,310,899	1,310,899	1,313,401
8.290.5.7100.210 PERSI									
8.290.5.7100.220 Social Security Tax	109,140	114,072	-4,932	118,510	124,952	-6,442	131,008	131,008	132,306
8.290.5.7100.230 Life Insurance	83,666	89,731	-6,065	91,120	94,380	-3,260	98,317	98,317	98,506
8.290.5.7100.240 Medical Insurance	2,898	3,262	-364	5,325	3,249	2,076	3,441	3,441	3,210
8.290.5.7100.260 Dental Insurance	163,012	138,345	24,667	257,108	133,196	123,912	190,381	190,381	154,736
8.290.5.7100.270 Worker's Compensation Insurance	14,289	12,492	1,797	23,075	11,920	11,155	15,873	15,873	14,523
8.290.5.7100.280 Retirement Sick Leave Benefits	42,096	72,321	-30,225	45,846	76,289	-30,443	79,833	79,833	82,481
8.290.5.7100.290 Vision Insurance	12,080	12,684	-604	13,698	13,859	-161	15,887	15,887	17,191
Total Fringe Benefits	<u>4,081</u>	<u>3,762</u>	<u>319</u>	<u>7,199</u>	<u>3,287</u>	<u>3,912</u>	<u>4,771</u>	<u>4,771</u>	<u>3,818</u>
	431,262	446,670	-15,408	561,881	461,132	-100,749	539,511	539,511	506,771
8.290.5.7100.309 Bank Service Charges									
8.290.5.7100.310 Professional and Technical Services		6,952	-6,952	5,000	2,818	2,182	5,000	5,000	5,000
8.290.5.7100.381 In-District Travel Allowance	10,000	13,194	-3,194	20,000	14,024	5,976	25,000	25,000	15,000
8.290.5.7100.396 Inservice Training	5,000	6,153	-1,153	5,500	6,123	-623	6,000	6,000	7,000
Total Purchased Services	<u>7,000</u>	<u>2,899</u>	<u>4,101</u>	<u>7,434</u>	<u>5,898</u>	<u>1,536</u>	<u>8,000</u>	<u>8,000</u>	<u>5,000</u>
	22,000	29,199	-7,199	37,934	28,863	9,071	44,000	44,000	32,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.290.5.7100.410 General Supplies	90,000	91,844	-1,844	90,000	92,155	-2,155	100,000	100,000	100,000
8.290.5.7100.411 Supplies - Tray Cost	115,000	131,148	-16,148	115,000	137,766	-22,766	150,000	150,000	150,000
8.290.5.7100.421 Motor Fuel	7,500	7,454	46	10,000	8,337	1,663	15,000	15,000	8,000
8.290.5.7100.425 Laundry	30,000	17,929	12,071	35,000	20,026	14,974	40,000	40,000	30,000
8.290.5.7100.428 Repairs Parts and Supplies	30,000	28,119	1,881	35,000	56,536	-21,536	40,000	40,000	40,000
8.290.5.7100.450 Food - School Lunch	1,837,418	1,778,014	59,404	1,649,456	1,844,289	-194,833	2,005,051	2,005,051	1,772,334
8.290.5.7100.451 Catering Costs	18,000	7,019	10,981	10,000	4,944	5,056	8,000	8,000	8,000
Total Supplies and Materials	<u>2,127,918</u>	<u>2,061,527</u>	<u>-66,391</u>	<u>1,944,456</u>	<u>2,164,053</u>	<u>-219,597</u>	<u>2,358,051</u>	<u>2,358,051</u>	2,108,334
8.290.5.7100.550 Equipment	60,000	21,968	38,032	100,000	183,248	-83,248	100,000	100,000	100,000
8.290.5.7100.580 Depreciation		7,137	-7,137		13,187	-13,187			
Total Capital Objects	<u>60,000</u>	<u>29,105</u>	<u>-30,895</u>	<u>100,000</u>	<u>196,435</u>	<u>-96,435</u>	<u>100,000</u>	<u>100,000</u>	100,000
Total Child Nutrition Program	<u>3,764,860</u>	<u>3,754,257</u>	<u>-10,603</u>	<u>3,835,389</u>	<u>4,104,277</u>	<u>-268,888</u>	<u>4,352,461</u>	<u>4,352,461</u>	4,060,506
Total Current Expenditures	<u>3,764,860</u>	<u>3,754,257</u>	<u>-10,603</u>	<u>3,835,389</u>	<u>4,104,277</u>	<u>-268,888</u>	<u>4,352,461</u>	<u>4,352,461</u>	4,060,506

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.290.5.9500.850 Contingency Reserve		N/A	N/A		N/A	N/A			700,000
8.290.3.3200.000 Actual Year-End Fund Balance	N/A	-917,427	N/A	600,000	-914,360	N/A	553,105	553,105	N/A
Total Transfers or Reserves	0	-917,427	-917,427	-600,000	914,360	-314,360	553,105	553,105	700,000
Total Contingency Reserve Program	0	-917,427	917,427	-600,000	-914,360	314,360	-553,105	-553,105	-700,000
TOTAL CHILD NUTRITION FUND	0	4,671,684	-906,824	4,435,389	5,018,637	-583,248	4,905,566	4,905,566	4,760,506

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.310.4.4125.500 School Bond Levy	2,673,517	2,693,053	19,536	2,082,324	2,113,376	31,052	2,136,035	2,136,035	2,079,730
8.310.4.4150.000 Investment Earnings	15,000	30,463	15,463	20,000	57,674	37,674	20,000	20,000	57,675
TOTAL LOCAL FUNDING	<u>2,688,517</u>	<u>2,723,516</u>	<u>34,999</u>	<u>2,102,324</u>	<u>2,171,050</u>	<u>68,726</u>	<u>2,156,035</u>	<u>2,156,035</u>	<u>2,137,405</u>
TOTAL CURRENT REVENUES	<u>2,688,517</u>	<u>2,723,516</u>	<u>34,999</u>	<u>2,102,324</u>	<u>2,171,050</u>	<u>68,726</u>	<u>2,156,035</u>	<u>2,156,035</u>	<u>2,137,405</u>
8.310.4.7000.000 Estimated Beginning Balance	1,889,434	1,982,833	93,399	2,429,497	2,475,497	46,000	2,382,186	2,382,186	2,414,166
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>4,577,951</u>	<u>4,706,349</u>	<u>128,398</u>	<u>4,531,821</u>	<u>4,646,547</u>	<u>114,726</u>	<u>4,538,221</u>	<u>4,538,221</u>	<u>4,551,571</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.310.5.9110.610 Bond Principal	<u>1,210,000</u>	<u>1,210,000</u>	<u> </u>	<u>1,300,000</u>	<u>1,310,000</u>	<u>-10,000</u>	<u>1,380,000</u>	<u>1,380,000</u>	<u>1,450,000</u>
Total Debt Retirement	<u>1,210,000</u>	<u>1,210,000</u>	<u> 0</u>	<u>1,300,000</u>	<u>1,310,000</u>	<u>-10,000</u>	<u>1,380,000</u>	<u>1,380,000</u>	<u>1,450,000</u>
Total Debt Service Program	<u>1,210,000</u>	<u>1,210,000</u>	<u> 0</u>	<u>1,300,000</u>	<u>1,310,000</u>	<u>-10,000</u>	<u>1,380,000</u>	<u>1,380,000</u>	<u>1,450,000</u>
			0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.310.5.9120.620 Bond Interest	<u>1,056,600</u>	<u>1,020,852</u>	<u>-35,748</u>	<u>-897,838</u>	<u>-900,118</u>	<u>-2,280</u>	<u>-835,980</u>	<u>-835,980</u>	<u>-771,000</u>
Total Debt Retirement	<u>1,056,600</u>	<u>1,020,852</u>	<u>-35,748</u>	<u>-897,838</u>	<u>-900,118</u>	<u>-2,280</u>	<u>-835,980</u>	<u>-835,980</u>	<u>-771,000</u>
8.310.5.9120.850 Contingency Reserve	<u>2,311,351</u>		<u>2,311,351</u>	<u>2,333,983</u>		<u>2,333,983</u>	<u>2,322,241</u>	<u>2,322,241</u>	<u>2,330,571</u>
Total Transfers or Reserves	<u>2,311,351</u>	<u>0</u>	<u>-2,311,351</u>	<u>2,333,983</u>	<u>0</u>	<u>-2,333,983</u>	<u>2,322,241</u>	<u>2,322,241</u>	<u>2,330,571</u>
Total Debt Service Interest Program	<u>3,367,951</u>	<u>1,020,852</u>	<u>2,347,099</u>	<u>3,231,821</u>	<u>0</u>	<u>2,331,704</u>	<u>3,158,221</u>	<u>3,158,221</u>	<u>3,101,571</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.310.3.3200.000 Actual Year-End Fund Balance	N/A	2,475,497	N/A	N/A	2,436,429	N/A	N/A	N/A	N/A
Total Transfers or Reserves		2,475,497	2,475,497		2,436,429	2,436,429			
Total Contingency Reserve Program	<u>0</u>	<u>2,475,497</u>	<u>2,475,497</u>	<u>0</u>	<u>2,436,429</u>	<u>2,436,429</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>0</u> <u>4,577,951</u>	<u>4,706,349</u>	<u>-128,398</u>	<u>0</u> <u>4,531,821</u>	<u>4,646,547</u>	<u>-114,726</u>	<u>0</u> <u>4,538,221</u>	<u>0</u> <u>4,538,221</u>	<u>0</u> <u>4,551,571</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.4.4121.100 School Plant Facility Levy	2,894,063	2,916,889	22,826	3,038,766	3,083,886	45,120	3,190,704	3,190,704	3,350,239
8.420.4.4150.000 Investment Earnings			-47,311			-9,578	10,000	10,000	5,000
8.420.4.4199.900 Other Local Revenue	50,000	2,689		10,000	422				238,000
TOTAL LOCAL FUNDING	<u>2,944,063</u>	<u>2,920,500</u>	<u>922</u>	<u>3,048,766</u>	<u>3,085,230</u>	<u>922</u>	<u>3,200,704</u>	<u>3,200,704</u>	3,593,239
			-23,563			-36,464			
8.420.4.4311.110 State Lottery Revenues	390,000	421,133	31,133	390,000	409,714	19,714	410,000	410,000	500,000
8.420.4.4312.200 Bus Depreciation	326,969	326,966		307,631	358,230	50,599	300,471	300,471	254,328
8.420.4.4370.000 UNKNOWN			-3				322,990	322,990	
TOTAL STATE FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>697,631</u>	<u>767,944</u>	<u>70,313</u>	<u>1,033,461</u>	<u>1,033,461</u>	754,328
	716,969	748,099	31,130						
8.420.4.4420.000 Grants and Program Reimbursements	25,000		-25,000	25,000	60,905	35,905	60,000	60,000	
8.420.4.4532.200 Sale of Fixed Assets	5,000	13,283	8,283	5,000	15,199	10,199	5,000	5,000	5,000
TOTAL FEDERAL FUNDING	<u>30,000</u>	<u>13,283</u>	<u>-16,717</u>	<u>30,000</u>	<u>76,104</u>	<u>46,104</u>	<u>65,000</u>	<u>65,000</u>	5,000
8.420.4.4600.000 Interfund Transfers							1,634,890	1,634,890	
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,634,890</u>	<u>1,634,890</u>	0
	0	0	0	0	0	0			0
TOTAL CURRENT REVENUES	<u>3,691,032</u>	<u>3,681,882</u>	<u>9,150</u>	<u>3,776,397</u>	<u>3,929,278</u>	<u>152,881</u>	<u>5,934,055</u>	<u>5,934,055</u>	4,352,567
8.420.4.7000.000 Estimated Beginning Balance	1,208,816	1,577,186	368,370	1,600,000	1,604,329	4,329	1,060,000	1,060,000	1,900,000
TOTAL PLANT FACILITIES FUND	<u>4,899,848</u>	<u>5,259,068</u>	<u>359,220</u>	<u>5,376,397</u>	<u>5,533,607</u>	<u>157,210</u>	<u>6,994,055</u>	<u>6,994,055</u>	6,252,567

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.5120.550 Equipment		58,051	17,128	81,790	54,764	27,026	66,250	66,250	65,750
8.420.5.5120.552 Technology Equipment	75,179	325,392	373,205	777,270	404,107	373,163	332,500	332,500	287,900
8.420.5.5120.554 Equipment Replacement									
Total Capital Objects	<u>5,000</u>	<u>1,210</u>	<u>3,790</u>	<u>5,000</u>	<u>2,795</u>	<u>2,205</u>	<u>5,000</u>	<u>5,000</u>	5,000
	778,776	384,653	394,123	864,060	461,666	402,394	403,750	403,750	358,650
Total Elementary Program	778,776	384,653	394,123	864,060	461,666	402,394	403,750	403,750	358,650

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.5150.550 Equipment	97,474	92,410	5,064	112,895	120,139	-7,244	113,762	113,762	100,220
8.420.5.5150.554 Equipment Replacement	5,000	1,674	3,326	5,000	3,917	1,083	5,000	5,000	5,000
Total Capital Objects	<u>102,474</u>	<u>94,085</u>	<u>8,389</u>	<u>117,895</u>	<u>124,056</u>	<u>-6,161</u>	<u>118,762</u>	<u>118,762</u>	105,220
Total Secondary Program	102,474	94,085	8,389	117,895	124,056	6,161	118,762	118,762	105,220

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.5190.550 Equipment	25,054	18,654	6,400	25,399	25,399	0	14,730	14,730	12,380
Total Capital Objects	25,054	18,654	6,400	25,399	25,399	0	14,730	14,730	12,380
Total Vocational-Technical Program	<u>25,054</u>	<u>18,654</u>	<u>6,400</u>	<u>25,399</u>	<u>25,399</u>	<u>0</u>	<u>14,730</u>	<u>14,730</u>	<u>12,380</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.5210.550 Equipment	12,506	12,506	0	15,050	14,993	57	15,050	15,050	12,370
Total Capital Objects	12,506	12,506	0	15,050	14,993	57	15,050	15,050	12,370
Total Special Education Program	12,506	12,506	0	15,050	14,993	57	15,050	15,050	12,370

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.5300.550 Equipment				28,425	35,463	-7,038			
Total Capital Objects	0	0	0	28,425	35,463	-7,038	0	0	0
Total School Activity Program	0	0	0	28,425	35,463	-7,038	0	0	0
	0	0	0				0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.5320.550 Equipment	32,170	21,267	10,903				28,425	28,425	45,685
Total Capital Objects	32,170	21,267	10,903	0	0	0	28,425	28,425	45,685
Total School Activity Program	32,170	21,267	10,903	0	0	0	28,425	28,425	45,685
				0	0	0			

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6210.550 Equipment				1,000	1,000	0	6,000	6,000	320
Total Capital Objects	750	750	0	1,000	1,000	0	6,000	6,000	320
Total Instructional Improvement Program	750	750	0	1,000	1,000	0	6,000	6,000	320

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
EDUCATIONAL MEDIA SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6220.550 Equipment	3,500	3,500		3,600	3,600		2,353	2,353	1,800
Total Capital Objects	3,500	3,500	0	3,600	3,600	0	2,353	2,353	1,800
Total Educational Media Services Program	<u>3,500</u>	<u>3,500</u>	<u>0</u>	<u>3,600</u>	<u>3,600</u>	<u>0</u>	<u>2,353</u>	<u>2,353</u>	<u>1,800</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6230.550 Equipment				90,000	124,953	-34,953	90,000	90,000	90,000
8.420.5.6230.554 Equipment Replacement		245	-245						
	25,000	23,238	1,762	85,000	84,492	508	98,328	98,328	118,000
Total Capital Objects									
	25,000	23,483	1,517	175,000	209,445	34,445	188,328	188,328	208,000
Total Instruction-Related Technology Program	25,000	23,483	1,517	175,000	209,445	34,445	188,328	188,328	208,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6310.550 Equipment				3,997		3,997			
Total Capital Objects	0	0	0	3,997	0	3,997	700	700	1,000
Total Board Of Education Program	0	0	0	3,997	0	3,997	700	700	1,000
	0	0	0	3,997	0	3,997	700	700	1,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6320.550 Equipment									
Total Capital Objects	250	272	-22	750	797	-47	500	500	1,250
Total Central Administration Program	250	272	-22	750	797	-47	500	500	1,250
	<u>250</u>	<u>272</u>	<u>-22</u>	<u>750</u>	<u>797</u>	<u>-47</u>	<u>500</u>	<u>500</u>	<u>1,250</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6510.550 Equipment	1,999	2,063	-64	2,000	945	1,055	2,000	2,000	2,000
Total Capital Objects	1,999	2,063	-64	2,000	945	1,055	2,000	2,000	2,000
Total Business Administration Program	1,999	2,063	-64	2,000	945	1,055	2,000	2,000	2,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6550.550 Equipment				10,240	9,228	1,012	16,000	16,000	1,015
Total Capital Objects	0	0	0	10,240	9,228	1,012	16,000	16,000	1,015
Total Central Service Program	0	0	0	10,240	9,228	1,012	16,000	16,000	1,015
	0	0	0						

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6560.550 Equipment	5,000	-278		4,000	330		3,000	3,000	3,000
Total Capital Objects	5,000	-278		4,000	330		3,000	3,000	3,000
Total Administrative Technology Service Program	5,000	-278		4,000	330		3,000	3,000	3,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6610.550 Equipment	160,985	117,005	43,980	163,135	142,079	21,056	23,190	23,190	19,740
8.420.5.6610.551 Vehicle Purchases	47,000	43,378	3,622	137,900	138,902	-1,002	45,000	45,000	165,000
8.420.5.6610.552 Technology Equipment	7,005	6,827	178	5,000	4,578	422	8,200	8,200	12,400
Total Capital Objects	214,990	167,210	47,780	306,035	285,560	20,475	76,390	76,390	197,140
Total Building Operation Services Program	214,990	167,210	47,780	306,035	285,560	20,475	76,390	76,390	197,140

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u> <small>2004-2005</small>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <small>2005-2006</small>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6640.325 Repair and Maintenance (Contracted)	<u>1,815,830</u>	<u>1,089,825</u>	<u>726,005</u>	<u>1,618,525</u>	<u>1,458,912</u>	<u>159,613</u>	<u>1,748,100</u>	<u>1,748,100</u>	<u>2,635,570</u>
Total Purchased Services	<u>1,815,830</u>	<u>1,089,825</u>	<u>726,005</u>	<u>1,618,525</u>	<u>1,458,912</u>	<u>159,613</u>	<u>1,748,100</u>	<u>1,748,100</u>	<u>2,635,570</u>
8.420.5.6640.520 Site Improvement Expenses	123,950	100,480	23,470	224,771	218,774	5,997	343,474	343,474	346,600
8.420.5.6640.540 Remodeling	51,800	59,061	-7,261	745,374	699,924	45,450	813,939	813,939	543,932
8.420.5.6640.550 Equipment	<u>96,445</u>	<u>91,341</u>	<u>5,104</u>	<u>28,292</u>	<u>23,684</u>	<u>4,608</u>	<u>71,316</u>	<u>71,316</u>	<u>36,205</u>
Total Capital Objects	<u>272,195</u>	<u>250,883</u>	<u>21,312</u>	<u>998,437</u>	<u>942,381</u>	<u>56,056</u>	<u>1,228,729</u>	<u>1,228,729</u>	<u>926,737</u>
Total General Maintenance Services Program	<u>2,088,025</u>	<u>1,340,708</u>	<u>747,317</u>	<u>2,616,962</u>	<u>2,401,293</u>	<u>215,669</u>	<u>2,976,829</u>	<u>2,976,829</u>	<u>3,562,307</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6650.550 Equipment	8,978	8,971	7	9,945	7,022	2,923	11,325	11,325	10,775
Total Capital Objects	8,978	8,971	7	9,945	7,022	2,923	11,325	11,325	10,775
Total Ground Maintenance Services Program	8,978	8,971	7	9,945	7,022	2,923	11,325	11,325	10,775

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6810.560 Buses	302,102	286,172	15,930	317,856	302,710	15,146	296,332	296,332	233,942
Total Capital Objects	302,102	286,172	15,930	317,856	302,710	15,146	296,332	296,332	233,942
Total Pupil To School Transportation Program	302,102	286,172	15,930	317,856	302,710	15,146	296,332	296,332	233,942

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.6840.550 Equipment	6,000	4,777	1,223	6,468	6,132	336	9,996	9,996	3,331
Total Capital Objects	6,000	4,777	1,223	6,468	6,132	336	9,996	9,996	3,331
Total Non-reimbursable Transportation Program	6,000	4,777	1,223	6,468	6,132	336	9,996	9,996	3,331

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.8100.310 Professional and Technical Services	5,000	5,626	-626	5,000		5,000	25,000	25,000	<u>0</u>
Total Purchased Services	5,000	5,626	-626	5,000	0	5,000	25,000	25,000	<u>0</u>
8.420.5.8100.510 Site Purchases	1,015,000	203,364	-203,364	1,015,000	0	-90,054	0	0	<u>0</u>
8.420.5.8100.530 New Buildings and Additions	0	698,237	316,763	0	214,054	9,054	0	0	<u>0</u>
Total Capital Objects	<u>1,015,000</u>	<u>901,601</u>	<u>-113,399</u>	<u>1,015,000</u>	<u>214,054</u>	<u>9,054</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Asset Acquisition Program	<u>1,020,000</u>	<u>907,227</u>	<u>-112,773</u>	<u>1,015,000</u>	<u>214,054</u>	<u>4,054</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>4,627,574</u>	<u>3,281,575</u>	<u>1,345,999</u>	<u>4,718,682</u>	<u>4,107,033</u>	<u>611,649</u>	<u>4,195,470</u>	<u>4,195,470</u>	<u>4,760,185</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.9110.610 Bond Principal		<u>-345,109</u>	<u>-345,109</u>		<u>-360,884</u>	<u>-360,884</u>			
Total Debt Retirement	<u>0</u>	<u>-345,109</u>	<u>-345,109</u>	<u>0</u>	<u>-360,884</u>	<u>-360,884</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Debt Service Program	<u>0</u>	<u>-345,109</u>	<u>-345,109</u>	<u>0</u>	<u>-360,884</u>	<u>-360,884</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0			0			0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.9120.620 Bond Interest		28,055	-28,055		12,280	-12,280			
Total Debt Retirement	0	28,055	-28,055	0	12,280	-12,280	0	0	0
Total Debt Service Interest Program	<u>0</u>	<u>28,055</u>	<u>-28,055</u>	<u>0</u>	<u>12,280</u>	<u>-12,280</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0			0			0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PLANT FACILITIES FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.9200.810 Transfers to Other Funds							1,634,890	1,634,890	
Total Transfers or Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	1,634,890	1,634,890	<u>0</u>
Total Fund Transfer Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,634,890</u>	<u>1,634,890</u>	<u>0</u>
	0	0	0	0	0	0			0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2004-2005 Budget</u>			<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.420.5.9500.851 Future Building Reserve		N/A	N/A		N/A	N/A	1,163,695	1,163,695	1,492,382
8.420.3.3200.000 Actual Year-End Fund Balance	<u>272,274</u>	<u>1,604,329</u>	<u>N/A</u>	<u>657,715</u>	<u>1,053,411</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total Transfers or Reserves	<u>272,274</u>	<u>1,604,329</u>	<u>1,332,055</u>	<u>657,715</u>	<u>1,053,411</u>	<u>395,696</u>	<u>1,163,695</u>	<u>1,163,695</u>	<u>1,492,382</u>
Total Contingency Reserve Program	<u>272,274</u>	<u>1,604,329</u>	<u>1,332,055</u>	<u>657,715</u>	<u>1,053,411</u>	<u>395,696</u>	<u>1,163,695</u>	<u>1,163,695</u>	<u>1,492,382</u>
TOTAL PLANT FACILITIES FUND	<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>5,533,607</u></u>	<u><u>-157,210</u></u>	<u><u>6,994,055</u></u>	<u><u>6,994,055</u></u>	<u><u>6,252,567</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 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
2007-2008 ANNUAL BUDGET

PRINT SHOP FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.610.4.4199.900 Fees / Printing Charges	217,402	132,124	-85,278	130,625	117,783	-12,842	120,500	120,500	134,000
8.610.4.4199.910 Copier Click Charges		22,086	22,086		4,498	4,498	15,000	15,000	4,253
8.610.4.4199.990 Overhead Revenue	0	8,790	8,790	140,000	15,824	1,424	12,000	12,000	13,817
TOTAL LOCAL FUNDING	0	8,790	8,790	140,000	15,824	1,424	12,000	12,000	13,817
	217,402	163,000	-54,402	145,025	138,105	-6,920	147,500	147,500	152,070
8.610.4.4600.000 Interfund Transfers		30,426	30,426						
TOTAL OTHER FUNDING SOURCES	0	30,426	30,426	0	0	0	0	0	0
	0			0	0	0	0	0	0
TOTAL CURRENT REVENUES	217,402	193,426	-23,976	145,025	138,105	-6,920	147,500	147,500	152,070
8.610.4.7000.000 Estimated Beginning Balance		-23,106	-23,106						
TOTAL PRINT SHOP FUND	217,402	170,320	-47,082	145,025	138,105	-6,920	147,500	147,500	152,070

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**PRINT SHOP FUND
CENTRAL SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2004-2005 Budget</u>			<u>Adjusted 2005-2006 Budget</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>Actual Budget</u>	<u>Variance</u>	<u>Adjusted 2005-2006 Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	<u>Adopted</u>	
8.610.5.6550.161 Printer									
8.610.5.6550.199 Personal Leave Reimbursement	51,247	42,041	9,206	10,639	18,545	-7,906	19,838	19,838	22,379
Total Salaries	<u>160</u>	<u>0</u>	<u>160</u>	<u>0</u>	<u>0</u>	<u>-7,906</u>	<u>0</u>	<u>0</u>	<u>22,379</u>
8.610.5.6550.210 PERSI	51,407	42,041	9,366	10,639	18,545	-7,906	19,838	19,838	22,379
8.610.5.6550.220 Social Security Tax	5,342	4,033	1,309	1,105	1,921	-816	2,061	2,061	2,325
8.610.5.6550.230 Life Insurance	3,932	2,828	1,104	814	1,414	-600	1,488	1,488	1,678
8.610.5.6550.240 Medical Insurance	144	119	25	47	47	0	47	47	51
8.610.5.6550.260 Dental Insurance	8,100	5,772	2,328	2,263	2,342	-79	2,594	2,594	2,441
8.610.5.6550.270 Worker's Compensation Insurance	710	521	189	203	211	-8	216	216	229
8.610.5.6550.280 Retirement Sick Leave Benefits	1,978	2,395	-417	409	1,121	-712	1,208	1,208	1,405
8.610.5.6550.290 Vision Insurance	591	447	144	122	213	-91	250	250	302
Total Fringe Benefits	<u>203</u>	<u>163</u>	<u>40</u>	<u>63</u>	<u>61</u>	<u>-2,303</u>	<u>65</u>	<u>65</u>	<u>60</u>
8.610.5.6550.310 Professional and Technical Services	21,000	16,279	4,721	5,026	7,329	-2,303	7,929	7,929	8,491
8.610.5.6550.313 Publishing and Advertising	96,000	77,102	18,898	86,560	67,645	18,915	68,500	68,500	70,000
8.610.5.6550.325 Repair and Maintenance (Contracted)					10,471	-10,471	12,000	12,000	12,000
Total Purchased Services	<u>1,000</u>	<u>1,862</u>	<u>-862</u>	<u>1,800</u>	<u>192</u>	<u>1,608</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
8.610.5.6550.410 General Supplies	97,000	78,964	18,036	88,360	78,309	10,051	81,700	81,700	83,200
Total Supplies and Materials	<u>41,000</u>	<u>30,346</u>	<u>10,654</u>	<u>41,000</u>	<u>25,242</u>	<u>-15,758</u>	<u>38,033</u>	<u>38,033</u>	<u>38,000</u>
8.610.5.6550.550 Equipment	41,000	30,346	10,654	41,000	25,242	15,758	38,033	38,033	38,000
8.610.5.6550.580 Depreciation	6,995	200	6,795	0	1,919	-1,919	0	0	0
Total Capital Objects	<u>0</u>	<u>2,489</u>	<u>-2,489</u>	<u>0</u>	<u>1,919</u>	<u>-1,919</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Central Service Program	<u>6,995</u>	<u>2,689</u>	<u>4,306</u>	<u>0</u>	<u>1,919</u>	<u>-1,919</u>	<u>0</u>	<u>0</u>	<u>0</u>
	217,402	170,320	47,082	145,025	131,344	13,681	147,500	147,500	152,070
Total Current Expenditures	217,402	170,320	47,082	145,025	131,344	13,681	147,500	147,500	152,070

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.610.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A		N/A	N/A	N/A	N/A
Total Transfers or Reserves		0			6,761				
Total Contingency Reserve Program	0	0	0	0	6,761	6,761	0	0	0
TOTAL PRINT SHOP FUND	0	0	0	0	6,761	6,761	0	0	0
	217,402	170,320	47,082	145,025	138,105	6,920	147,500	147,500	152,070

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 710

VEBA TRUST FUND

DESCRIPTION

The assets of this trust came from the closure of the escrow account associated with the district's medical insurance plan with Blue Shield of Idaho in 1998. Approximately half of the funds received from Blue Shield were returned to employees in May 1998 and the remainder held in reserve within the General Fund until the feasibility of a self-funded insurance plan was determined. The VEBA Trust Fund was created in June 2003 in anticipation of the creation of a partially self-funded insurance benefit plan. When the trust was created, the reserves that had been accounted for in the General Fund were then transferred to this fund.

Assets held in the Trust may be used to effect employee costs of rising medical insurance premiums. The "Selective Insurance Plan" (SIP) outlines the general guidelines under which the trust is governed.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.710.4.4150.000 Earnings on Investment	28,000	29,255	1,255	28,000	40,831	12,831	45,000	45,000	40,000
TOTAL LOCAL FUNDING	28,000	29,255	1,255	28,000	40,831	12,831	45,000	45,000	40,000
TOTAL CURRENT REVENUES	28,000	29,255	1,255	28,000	40,831	12,831	45,000	45,000	40,000
8.710.4.7000.000 Estimated Beginning Balance	1,305,000	1,306,058	1,058	1,326,000	1,326,321		1,191,456	1,191,456	1,241,456
TOTAL VEBA TRUST FUND	<u>1,333,000</u>	<u>1,335,313</u>	<u>2,313</u>	<u>1,354,000</u>	<u>1,367,152</u>	<u>321</u>	<u>1,236,456</u>	<u>1,236,456</u>	<u>1,281,456</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

VEBA TRUST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.710.5.5120.240 Medical Insurance	80,330		80,330						
Total Fringe Benefits	80,330	0	80,330	0	0	0	0	0	0
Total Elementary Program	80,330	0	80,330	0	0	0	0	0	0
	80,330	0		0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

VEBA TRUST FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.710.5.5150.240 Medical Insurance	80,331		80,331						
Total Fringe Benefits	80,331	0	80,331	0	0	0	0	0	0
Total Secondary Program	<u>80,331</u>	<u>0</u>	<u>80,331</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		0		0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.710.5.6320.391 Professional Dues and Fees		8,992	-8,992		300	-300			
Total Purchased Services	0	8,992	-8,992	0	300	-300	0	0	0
Total Central Administration Program	0	8,992	-8,992	0	300	-300	0	0	0
	0			0	300	-300	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.710.5.6910.240 Medical Insurance					175,000	-175,000			0
8.710.5.6910.296 Other Employee Benefits				175,000		175,000	0	0	175,000
Total Fringe Benefits	0	0	0	175,000	0		0	0	175,000
Total Other Support Services Program	0	0	0	175,000	175,000	0	0	0	175,000
Total Current Expenditures	0	0	0			0	0	0	
	160,661	8,992	151,669	175,000	175,300	-300			175,000
							0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET**

**VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2006-2007 Budget</u>		<u>2007-2008 Budget</u>
	<u>2004-2005 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
8.710.5.9500.852 Unappropriated Fund Balance	1,172,339	N/A	N/A	1,179,000	N/A	N/A	1,236,456	1,236,456	1,106,456
8.710.3.3200.000 Actual Year-End Fund Balance	N/A	1,326,321	N/A	N/A	1,191,852	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>1,172,339</u>	<u>1,326,321</u>	<u>-153,982</u>	<u>1,179,000</u>	<u>1,191,852</u>	<u>-12,852</u>	<u>1,236,456</u>	<u>1,236,456</u>	1,106,456
Total Contingency Reserve Program	<u>1,172,339</u>	<u>1,326,321</u>	<u>153,982</u>	<u>1,179,000</u>	<u>1,191,852</u>	<u>-12,852</u>	<u>1,236,456</u>	<u>1,236,456</u>	1,106,456
TOTAL VEBA TRUST FUND	<u>1,333,000</u>	<u>1,335,313</u>	<u>2,313</u>	<u>1,354,000</u>	<u>1,367,152</u>	<u>-13,152</u>	<u>1,236,456</u>	<u>1,236,456</u>	1,281,456

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2007-2008 ANNUAL BUDGET

EXPENDITURES

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

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

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

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

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

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- 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.

