



Pocatello / Chubbuck

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DISTRICT

25

Maximizing Student Learning!

ANNUAL BUDGET 2005 - 2006

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

BUDGET FORMAT

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

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

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

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

SPECIAL NOTE: The actual amounts listed under “2002-2003” and “2003-2004” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals might not appear to sum correctly. The amount listed under “2004-2005” as the Adjusted Budget is as of April 30, 2005.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

BOARD OF TRUSTEES 2004-2005

Nathan Hill - Chairman
Arnold Goodliffe - Vice Chairman
Marianne Donnelly - Clerk

Terry Anderson - Member
Michael Parrish - Member

BUDGET DEVELOPMENT STAFF

Education Service Center

Pete Black, Public Information Officer
Joan Bowman, ESEA Title I Coordinator
Robert England, Technology Coordinator
C.B. Giles, Business Services Coordinator
Larry Goold, Media Coordinator
Dr. Carolyn Kennedy, Superintendent
William Knickrehm, School Safety Interventionist
Craig Leiby, Transportation Coordinator
Kimberly Marks, Director of Community Education
Gloria Noble, Director of Elementary Education
Bart Reed, Director of Business Operations

Lynda Steenrod, Director of Special Services
Carl Smart, Director of Employee Services
Sheryl Smart, Coordinator of Human Resources
Elaine Smith, Coordinator of Volunteer Services
Jeff Taylor, Director of Secondary Education
A.J. Watson, Energy Education Manager
Chuck Wegner, Director of Curriculum
Kenneth Wright, School Plant Coordinator
Chris Young, Food Service Coordinator
Sherry Young, Director of Head Start

Principals

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

Janice Green - Gate City Elementary
Wayne Bagwell - Greenacres Elementary
Kent Hobbs - Indian Hills Elementary
Doug Howell - Jefferson Elementary
Evelyn Robinson - Lewis and Clark Elementary
Miffy Lane - Syringa Elementary
Marjean Waford- Tendoy Elementary
Lyla Wolfenbarger - Tyhee Elementary
Roger Griffin - Washington Elementary
Judy Thomas - Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

2005-2006 BUDGET CALENDAR

July 13, 2004 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 1, 2005 Development of financial parameters and review of allotments. Review budget procedures.

February 14 & March 7, 2005 Administrative review of budgeting process and procedures. Distribute data and staff printouts to directors, department heads, and coordinators.

March 25, 2005 Directors and department heads return General Fund staff printouts and data to Business Office.

April 15, 2005 Directors and department heads return Special Fund staff printouts and data to Business Office.

April 30, 2005 Final day to notify county of the date of the Budget Hearing date.

May 23, 2005 Final review of proposed budget by the Superintendent and Cabinet.

May 24, 2005 Regular Board Meeting - Final review of proposed 2005-2006 Budget

May 27, 2005 Advertisement prepared and submitted to the Idaho State Journal.

June 3, 2005 Post and Publish Budget Hearing and Budget Summaries. Submit proposed budget for printing.

June 14, 2005 Regular Board Meeting - Public Hearing and Adoption of 2005-2006 budget.

July 12, 2005 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2002-2003 Budget*</u>			<u>2003-2004 Budget*</u>			<u>2004-2005 Budget*</u>		<u>2005-2006 Budget*</u>
	<u>Adjusted</u>	<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	65,236,579	64,641,866	594,713	63,847,102	64,251,178	-404,076	63,413,670	64,475,732	62,967,083
220 Federal Forest Fund	11,950	12,156	-206	10,950	10,957	-7	19,455	19,455	26,900
231 Albertson's Foundation Fund	911,482	850,673	60,809	958,788	891,396	67,392	0	116,240	0
240 Driver Education Fund	113,190	114,342	-1,152	123,130	95,074	28,056	122,962	122,962	115,960
242 Special Grants Fund	180,984	174,630	6,354	42,221	34,425	7,796	0	37,535	2,002
243 State Professional-Technical Education Fund	476,351	440,665	35,686	396,457	380,432	16,025	444,403	468,946	453,999
245 State Technology Fund	361,995	362,630	-635	351,655	352,727	-1,072	295,515	302,391	320,697
246 Substance Abuse Prevention Fund	221,494	199,954	21,540	213,308	212,792	516	199,666	192,145	187,257
251 Title I-A, ESEA - Improving Basic Programs Fund	1,697,896	1,455,627	242,269	2,422,417	1,973,891	448,526	2,312,293	2,539,150	2,260,556
257 Title VI-B, IDEA - School-Age Fund	2,073,717	1,645,403	428,314	2,547,519	1,950,574	596,945	2,408,797	2,875,211	2,579,083
258 Title VI-B, IDEA - Preschool Fund	149,934	127,239	22,695	166,273	157,294	8,979	135,117	141,330	138,849
261 Title V-A, ESEA - Innovative Programs Fund	79,952	81,256	-1,304	70,598	71,442	-844	70,348	55,894	34,971
263 Perkins III - Professional Technical Fund	228,115	225,347	2,768	210,940	208,823	2,117	201,580	201,580	191,776
267 Title VII-A Indian Education Fund	113,583	61,552	52,031	107,316	99,476	7,840	100,971	107,028	95,957
269 Johnson O'Malley Fund	37,481	17,110	20,371	57,060	40,406	16,654	41,787	63,548	83,770
270 Title III, ESEA - LEP / Immigrant Fund	21,498	20,739	759	759	759	0	0	0	5,000
271 Title II-A, ESEA - Improving Teacher Quality Fund	730,995	668,676	62,319	837,285	792,049	45,236	735,158	982,185	693,233
273 Title IV-A, ESEA - Drug-Free Schools Fund	126,016	128,535	-2,519	110,604	108,982	1,622	122,579	203,244	83,465
274 Head Start Fund	1,069,690	1,080,596	-10,906	1,095,011	1,116,062	-21,051	1,111,473	1,132,540	1,124,496
275 Head Start Disabilities Fund	40,934	38,696	2,238	36,549	36,375	174	21,364	22,422	22,123
276 Head Start Training Fund	17,989	18,692	-703	17,130	19,129	-1,999	15,853	19,853	15,853
277 Head Start Incentive Fund	10,559	10,829	-270	13,500	13,524	-24	13,500	14,400	14,400
278 Head Start T.A.N.F. Fund	96,486	96,105	381	96,486	96,395	91	96,486	98,689	97,542
282 Title II-D ESEA - Technology	0	0	0	0	0	0	0	0	50,703
290 Child Nutrition Fund	3,753,920	3,757,607	-3,687	3,759,619	4,078,307	-318,688	3,764,860	3,764,860	4,435,389
310 Bond Interest and Redemption Fund	3,970,066	4,083,750	-113,684	4,018,668	4,236,717	-218,049	4,577,951	4,577,951	4,531,821
420 Plant Facilities Fund	7,689,042	8,502,992	-813,950	6,838,540	7,146,159	-307,619	4,899,848	4,899,848	5,376,397
610 Print Shop Fund	234,553	228,134	6,419	241,115	171,283	69,832	217,402	217,402	145,025
710 VEBA Trust Fund	1,283,816	1,284,691	-875	1,309,691	1,310,711	-1,020	1,333,000	1,333,000	1,354,000
Total of all Funds	<u>90,940,267</u>	<u>90,330,493</u>	<u>609,774</u>	<u>89,900,691</u>	<u>89,857,336</u>	<u>43,355</u>	<u>86,676,038</u>	<u>88,985,541</u>	<u>87,408,307</u>

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2002 THROUGH FY 2005

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

LEVIES:	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>Estimated</u> <u>2005-2006</u>
General M&O Levy	\$5,954,343	\$5,907,147	\$6,265,272	\$6,616,056
Supplemental Levy ¹	4,000,000	5,000,000	5,000,000	5,000,000
Tort Levy	143,957	155,204	192,777	198,560
Judgment Levy ²	0	0	0	161,210
School Plant Facilities Levy ³	2,625,000	2,756,250	2,894,063	3,038,766
School Construction Bond Levy ⁴	<u>2,368,510</u>	<u>2,377,372</u>	<u>2,673,517</u>	<u>2,482,324</u>
TOTAL LEVIES	<u>\$15,091,810</u>	<u>\$16,195,973</u>	<u>\$17,025,629</u>	<u>\$17,496,916</u>
PROPERTY VALUES:	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>Estimated</u> <u>2005-2006</u>
Adjusted Property Value ⁵	1,991,404,068	\$1,972,926,286	\$2,088,424,090	\$2,205,352,261
Urban Renewal Property Value ⁶	\$208,091,058	\$227,140,032	\$217,455,055	\$171,440,897

¹Approved October 3, 2000 for FY 2003; approved March 11, 2003 for FY 2004 and FY 2005; approved March 8, 2005 for FY 2006 and FY 2007

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

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

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

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

⁶The 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: \$832,364 in FY 2003; \$908,560 in FY 2004; \$869,820 in FY 2005 and \$685,763 in FY 2006.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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 14th day of June 2005 at five-thirty (5:30) p.m., in the Administration Office of said School District located at 3115 Pole Line Road, Pocatello, Idaho.

The purpose of said budget hearing shall be to present and review the proposed budget for support and maintenance of said School District for the fiscal year, July 1, 2005, to June 30, 2006, 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 3, 2005, 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. Marianne Donnelly
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SUMMARY STATEMENT - 2005-2006 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2002-03	Actual 2003-04	Adjusted Budget 2004-05	Proposed Budget 2005-06	Actual 2002-03	Actual 2003-04	Adjusted Budget 2004-05	Proposed Budget 2005-06
<u>REVENUES</u>								
Beginning Balance	6,085,270	4,768,327	4,845,309	3,700,000	6,472,531	6,955,487	4,814,205	5,993,597
Local Tax Revenue	11,246,561	11,965,406	12,327,869	12,661,589	5,468,855	5,151,588	5,567,580	5,121,090
Other Local Revenue	1,032,763	901,838	793,070	825,000	2,581,380	2,640,615	1,918,762	1,600,726
State Revenue	46,079,687	46,322,081	46,304,484	45,540,494	1,798,035	1,627,907	1,723,164	1,669,919
Federal Revenue	197,533	293,526	205,000	240,000	7,720,640	8,906,693	10,206,609	9,779,975
Sale of Fixed Assets	0	0	0	0	93,720	52,478	5,000	5,000
Capital Lease Proceeds	0	0	0	0	0	0	0	0
Transfers	52	0	0	0	1,553,463	271,390	274,489	270,917
TOTALS	<u>64,641,866</u>	<u>64,251,178</u>	<u>64,475,732</u>	<u>62,967,083</u>	<u>25,688,624</u>	<u>25,606,158</u>	<u>24,509,809</u>	<u>24,441,224</u>
 <u>EXPENDITURES</u>								
Salaries	41,298,634	41,970,159	42,038,973	41,663,974	5,209,211	5,639,879	6,673,875	6,313,519
Fringe Benefits	11,595,803	12,014,228	12,202,603	12,479,606	1,653,343	1,875,516	2,511,866	2,580,450
Purchased Services	3,349,794	3,328,146	3,719,480	3,618,187	3,398,325	2,771,375	3,296,128	2,952,032
Supplies and Materials	1,673,842	1,517,163	2,499,293	1,752,409	2,676,486	2,820,956	2,791,561	2,266,417
Capital Objects	34,435	3,074	26,000	4,100	2,543,952	4,280,499	3,207,607	3,356,737
Debt Retirement	0	0	0	0	3,230,061	2,627,047	2,266,600	2,197,838
Insurance and Judgment	377,612	315,013	340,333	355,906	11,663	6,602	6,208	3,533
Transfers and Other Requirements	1,543,419	253,086	274,489	270,917	10,096	18,304	0	0
Contingency Reserve	0	0	597,905	592,670	0	0	0	0
Reserve for Future Building Expenses	0	0	0	0	0	0	272,274	657,715
Unappropriated Fund Balance	4,768,327	4,850,309	2,391,622	1,908,929	6,955,487	5,565,980	3,483,690	4,112,983
Appropriated Fund Balance	0	0	64,649	0	0	0	0	0
Designated Reserves	0	0	320,385	320,385	0	0	0	0
TOTALS	<u>64,641,866</u>	<u>64,251,178</u>	<u>64,475,732</u>	<u>62,967,083</u>	<u>25,688,624</u>	<u>25,606,158</u>	<u>24,509,809</u>	<u>24,441,224</u>

A Copy of the School District Budget will be available for public inspection in the
District's Administrative Offices or online at: <http://www4.d25.k12.id.us/bo/Budget2006.pdf>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 100

GENERAL FUND

DESCRIPTION

The General Fund is used to account for all general revenues received and expenditures incurred for the maintenance and operations of the school district. It is the largest single fund of the District, accounting for 72% percent of the planned total expenditures in 2005-2006. Other funds are restricted to either specific items or special purposes. The General Fund and Special Funds comprise a complete school district financial plan.

SPECIAL NOTES

Beginning in FY 2004, IFARMS required the use of functions "5190", "6230" and "6560". This affected functions "5150", "6640" and "6510" respectively. For this reason, the funding for these programs might not to appear continuous, but they are continuous across functions.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
REVENUES

Account Elements and Description	2002-2003 Budget			2003-2004 Budget			2004-2005 Budget		2005-2006 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6.100.4.4111.100 Taxes - General M & O	6,806,576	6,997,033	190,457	6,827,337	6,801,618	-25,719	7,135,092	7,135,092	7,301,819
6.100.4.4112.200 Taxes - Supplemental Levy	4,000,000	4,100,682	100,682	5,000,000	5,007,240	7,240	5,000,000	5,000,000	5,000,000
6.100.4.4114.400 Taxes - Tort Levy	215,750	148,846	-66,904	155,204	156,547	1,343	192,777	192,777	198,560
6.100.4.4119.900 Taxes - Judgment	0	0	0	0	0	0	0	0	161,210
6.100.4.4130.000 Penalty on Delinquent Taxes	105,000	129,857	24,857	115,000	128,766	13,766	115,000	115,000	130,000
6.100.4.4140.010 Montessori Tuition	60,000	57,956	-2,044	55,000	60,739	5,739	55,000	55,000	67,500
6.100.4.4140.020 Summer School Tuition	30,000	29,210	-790	30,000	26,700	-3,300	29,000	29,000	25,000
6.100.4.4140.030 Community Education Revenues	30,000	28,072	-1,928	27,500	25,925	-1,575	30,000	30,000	30,000
6.100.4.4140.040 Strings Program Revenues	7,500	7,003	-497	7,500	8,142	642	7,500	7,500	8,500
6.100.4.4140.050 IDLA Tuition	0	0	0	0	125	125	0	0	0
6.100.4.4150.000 Earnings on Investment	650,000	469,461	-180,539	300,000	252,292	-47,708	215,000	215,000	240,000
6.100.4.4174.410 Music Instrument Maintenance	2,000	1,728	-272	1,500	3,408	1,908	1,250	1,250	1,500
6.100.4.4179.900 Participation Fee Revenue	0	0	0	84,000	68,300	-15,700	75,000	75,000	75,000
6.100.4.4191.100 Rentals	30,000	27,124	-2,876	27,500	28,429	929	27,500	27,500	27,500
6.100.4.4193.300 Transportation	165,000	206,452	41,452	175,000	212,794	37,794	200,000	200,000	200,000
6.100.4.4199.900 Other Local Revenue	25,000	75,900	50,900	38,000	86,217	48,217	35,000	37,820	20,000
TOTAL LOCAL FUNDING	12,126,826	12,279,324	152,498	12,843,541	12,867,244	23,703	13,118,119	13,120,939	13,486,589
6.100.4.4311.100 Basic School Support	36,610,554	35,876,822	-733,732	35,786,897	36,317,465	530,568	35,558,695	35,888,108	35,276,688
6.100.4.4312.200 Transportation Support	1,825,000	1,736,983	-88,017	2,147,237	1,864,682	-282,555	2,211,961	2,211,961	2,377,815
6.100.4.4314.400 Exceptional Child Contracts	0	57,675	57,675	0	70,643	70,643	25,000	25,000	35,000
6.100.4.4318.800 State Benefit Apportionment	5,455,675	5,473,315	17,640	5,483,227	5,456,438	-26,789	5,600,806	5,664,392	5,590,014
6.100.4.4319.900 Other State Support	714,043	679,862	-34,181	324,352	358,664	34,312	53,349	159,095	170,785
6.100.4.4329.900 Other State Revenue	260,000	243,757	-16,243	280,832	261,395	-19,437	187,000	300,582	106,274
6.100.4.4380.000 Revenue In Lieu of Property Taxes	2,003,035	2,011,273	8,238	1,992,795	1,992,795	0	2,055,346	2,055,346	1,983,918
TOTAL STATE FUNDING	46,868,307	46,079,687	-788,620	46,015,340	46,322,082	306,742	45,692,157	46,304,484	45,540,494

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.4.4450.000 Indirect Costs	90,000	133,881	43,881	124,894	159,003	34,109	125,000	125,000	150,000
6.100.4.4459.900 Medicaid Revenue	50,000	63,652	13,652	100,000	134,523	34,523	80,000	80,000	90,000
TOTAL FEDERAL FUNDING	140,000	197,533	57,533	224,894	293,526	68,632	205,000	205,000	240,000
6.100.4.4600.000 Interfund Transfers	0	52	52	0	0	0	160,661	0	0
TOTAL OTHER FUNDING SOURCES	0	52	52	0	0	0	160,661	0	0
TOTAL CURRENT REVENUES	59,135,133	58,556,597	-578,536	59,083,775	59,482,851	399,076	59,175,937	59,630,423	59,267,083
6.100.4.7000.000 Estimated Beginning Balance	6,101,446	6,085,270	-16,176	4,763,327	4,768,327	5,000	4,237,733	4,845,309	3,700,000
TOTAL GENERAL FUND	65,236,579	64,641,866	-594,713	63,847,102	64,251,178	404,076	63,413,670	64,475,732	62,967,083

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

DESCRIPTION

Property Taxes - General Maintenance and Operation	This portion of the maintenance and operation tax levy has reached the maximum allowed which is 0.3 percent of market value.
Taxes - Supplemental	This portion of the maintenance and operation tax levy requires a favorable simple majority vote to secure approval.
Taxes - Tort Levy	Idaho Code allows school districts to levy amounts equal to the cost of legally mandated insurance policy premiums for the upcoming fiscal year.
Taxes - Judgments	In FY 2005, several utilities throughout the state were successful in court and were awarded repayment of property taxes due to over-assessment by the State in determining operating property valuations. Because of those awards, Bannock County was required to withhold \$161,210 in property tax revenues from the district. Idaho Code 63-1305 allows the district to levy an amount equal to its portion of the judgment as a one-time levy in the year following the hold back.
Penalty On Delinquent Taxes	Revenue earned as a result of a penalty and/or interest added to the delinquent payment of taxes.
Tuition	The District charges tuition for three programs; a Montessori Kindergarten Program, a summer school program, and a community education program.
Earnings On Investments	The cash flow of the District lends itself to investment possibilities during the fiscal year. Cash is received in relatively large amounts and expenditures are reasonably level over a period of 12 months. Funds can then be invested in time certificates of deposit, repurchase agreements, macro savings accounts, or the State Investment Pool.
Rentals	Fees charged to various organizations for the use of District facilities are consistent with rates established by the rental policy.
Local Fees	Funds collected from schools for costs of non-reimbursable activities, transportation, and such fees as music instrument maintenance.
Other Local Sources	Funds collected from book fines, refunds, breakage, and other reimbursements.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

STATE SOURCES

DESCRIPTION

Base Support Program

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

Transportation Support

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

Exceptional Child Support

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

State Paid Benefits And Other State Support

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

State Paid Revenue in Lieu of Taxes

The 1995 Legislature passed HB 156 providing property tax relief for all of Idaho's property tax payers. The bill reduced the maximum local equalization rate from 0.4 percent to 0.3 percent and the State now funds up to the 0.1 percent that would have been raised at the local level. In addition, the 2001 Legislature passed HB 378 in which certain agricultural assets would be exempt from taxation and the replacement taxes would be submitted to the district through the State Tax Commission.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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
2005-2006 ANNUAL BUDGET

ESTIMATE OF M & O STATE SUPPORT REVENUE
FOR 2005-2006

1. Entitlement (Number of Support Units = 551 x \$24,695 - State Distribution Factor)	\$13,606,945
2. Salary Apportionment	<u>30,986,772</u>
3. Support Subtotal	\$44,593,717
4. Local Equalization (@.00392) (Adjusted Market Valuation, including Urban Renewal Values = \$2,376,793,158 x .00392)	<u>(9,317,029)</u>
5. BASE SUPPORT	\$35,276,688
6. Benefit Apportionment	5,590,014
7. Exceptional Contracts / Tuition Equivalency	35,000
8. Misc. Grants/Programs	163,485
9. Technology Grants	320,697
10. Transportation	<u>2,377,815</u>
11. TOTAL STATE SUPPORT	<u>\$43,763,699</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2003 THROUGH FISCAL YEAR 2006

<u>Function Number and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<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	16,153,530	15,952,400	201,130	16,143,323	16,087,463	55,860	16,374,438	16,722,500	16,558,120
5150 Secondary Program	15,266,729	14,980,011	286,718	15,641,785	15,626,052	15,733	15,833,139	15,877,742	15,240,386
5170 Alternate School Program	820,102	920,791	-100,689	861,612	855,615	5,997	829,463	830,329	839,973
5190 Vocational-Technical Program	0	0	0	11,084	9,516	1,568	10,400	10,400	10,000
5210 Special Education Program	3,660,010	3,615,643	44,367	3,760,603	3,733,139	27,464	3,768,340	3,971,324	4,007,168
5220 Preschool Handicapped Program	383,909	388,603	-4,694	374,009	381,288	-7,279	430,891	346,718	350,251
5240 Gifted And Talented Program	170,427	167,016	3,411	165,486	163,471	2,015	165,779	190,307	233,521
5300 School Activity Program	807,908	785,134	22,774	740,265	791,476	-51,211	766,438	792,375	798,284
5310 Interscholastic Program	250,000	277,770	-27,770	250,000	284,059	-34,059	230,000	230,000	230,000
5410 Summer School Program	128,013	88,137	39,876	100,068	86,753	13,315	89,498	89,498	88,291
5420 Community Education Program	85,861	65,017	20,844	86,507	64,638	21,869	65,980	65,951	73,495
Total Instruction	<u>37,726,489</u>	<u>37,240,522</u>	<u>485,967</u>	<u>38,134,742</u>	<u>38,083,469</u>	<u>51,273</u>	<u>38,564,366</u>	<u>39,127,144</u>	<u>38,429,489</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2003 THROUGH FISCAL YEAR 2006

<u>Function Number and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6110 Attendance, Guidance And Health Program	2,360,873	2,269,899	90,974	2,497,080	2,366,667	130,413	2,457,148	2,504,550	2,325,061
6160 Ancillary Service Program	1,212,850	1,196,127	16,723	1,247,371	1,244,860	2,511	1,273,276	1,302,941	1,323,379
6210 Instructional Improvement Program	1,287,618	999,441	288,177	1,457,863	1,371,628	86,235	1,099,118	1,110,373	1,111,851
6220 Educational Media Services Program	1,336,237	1,330,177	6,060	1,334,186	1,322,382	11,804	1,343,520	1,322,916	1,312,539
6230 Instruction-Related Technology Program	0	0	0	569,536	565,811	3,725	482,192	572,522	590,078
6310 Board Of Education Program	564,865	544,032	20,833	507,938	412,645	95,293	457,053	461,471	452,313
6320 Central Administration Program	637,680	532,378	105,302	617,423	551,432	65,991	576,255	608,635	517,019
6410 School Administration Program	3,744,596	3,722,509	22,087	3,756,519	3,717,099	39,420	3,729,345	3,742,732	3,759,476
6510 Business Administration Program	929,697	949,531	-19,834	597,904	595,369	2,535	452,438	544,856	431,758
6550 Central Service Program	107,726	98,622	9,104	112,543	109,420	3,123	116,964	117,967	122,877
6560 Administrative Technology Service Program	0	0	0	302,581	288,786	13,795	307,038	275,828	308,885
6610 Building Operation Services Program	4,631,769	4,161,555	470,214	4,586,885	4,090,268	496,617	4,442,747	4,421,498	4,406,763
6640 General Maintenance Services Program	1,832,891	1,833,830	-939	1,208,529	1,186,430	22,099	1,249,290	1,276,401	1,354,192
6650 Ground Maintenance Services Program	225,023	212,698	12,325	214,082	190,704	23,378	197,731	198,022	206,286
6670 Security Services Program	16,000	16,805	-805	16,000	16,146	-146	0	0	0
6810 Pupil To School Transportation Program	2,526,162	2,403,692	122,470	2,602,308	2,574,409	27,899	2,692,390	2,797,430	2,894,976
6840 Non-reimbursable Transportation Program	50,295	39,953	10,342	38,519	39,049	-530	46,329	46,329	44,328
6910 Other Support Services Program	762,957	779,393	-16,436	483,296	422,235	61,061	380,832	395,067	282,912
7900 Secondary School Activities Program	0	-1,044	1,044	0	-1,025	1,025	0	0	0
Total Support Services	22,227,239	21,089,599	1,137,640	22,150,563	21,064,314	1,086,249	21,303,666	21,699,538	21,444,693
Total Current Expenditures	59,953,728	58,330,121	1,623,607	60,285,305	59,147,783	1,137,522	59,868,032	60,826,682	59,874,182

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2003 THROUGH FISCAL YEAR 2006

<u>Function Number and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<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	1,538,646	1,543,419	-4,773	242,548	253,086	-10,538	274,489	274,489	270,917
9500 Contingency Reserve Program	3,744,205	4,768,327	-1,024,122	3,319,249	4,850,309	-1,531,060	3,271,149	3,374,561	2,821,984
Total Transfers or Reserves	<u>5,282,851</u>	<u>6,311,746</u>	<u>-1,028,895</u>	<u>3,561,797</u>	<u>5,103,395</u>	<u>-1,541,598</u>	<u>3,545,638</u>	<u>3,649,050</u>	<u>3,092,901</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u><u>65,236,579</u></u>	<u><u>64,641,868</u></u>	<u><u>594,711</u></u>	<u><u>63,847,102</u></u>	<u><u>64,251,178</u></u>	<u><u>-404,076</u></u>	<u><u>63,413,670</u></u>	<u><u>64,475,732</u></u>	<u><u>62,967,083</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2003 THROUGH FISCAL YEAR 2006

<u>Object Number and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
111 Superintendent and Assistant Superintendent	102,375	103,353	-978	182,356	208,933	-26,577	201,662	230,215	100,280
112 Directors	275,590	281,451	-5,861	181,962	245,282	-63,320	178,202	179,984	214,251
113 Supervisors and Coordinators	709,851	720,155	-10,304	728,662	671,274	57,388	677,434	641,966	642,849
114 Principals and Assistant Principals	2,176,269	2,177,970	-1,701	2,219,371	2,186,172	33,199	2,223,977	2,214,633	2,240,644
115 Ancillary Professional	901,625	896,824	4,801	935,647	935,366	281	946,221	969,720	986,588
116 Teachers	26,220,579	26,280,615	-60,036	26,920,569	27,007,345	-86,776	26,860,321	26,932,683	26,873,836
117 Media Specialists	636,838	637,226	-388	632,044	632,045	-1	638,088	603,171	609,878
118 Counselors	1,313,498	1,309,269	4,229	1,393,752	1,389,356	4,396	1,411,867	1,434,935	1,314,142
131 Saturday School Teachers	11,243	4,844	6,399	11,243	5,114	6,129	11,243	11,243	11,243
132 Teachers Lunch Duty	30,000	19,015	10,986	25,000	18,562	6,438	25,000	25,000	25,000
133 Stipends and Extra Days - Regular	209,291	116,015	93,276	174,156	101,360	72,796	145,426	145,727	142,727
134 Curriculum Development Stipends	43,077	37,530	5,547	45,498	54,660	-9,162	44,116	51,953	12,782
135 Other Special Programs	323,971	305,108	18,863	125,404	155,416	-30,012	44,176	102,379	102,673
137 District Early Retirement Grants	322,000	360,300	-38,300	325,800	283,700	42,100	343,500	345,500	252,300
138 State Early Retirement Grants	0	0	0	0	0	0	0	0	0
151 Clerical Personnel	2,280,220	2,251,769	28,451	2,305,468	2,255,850	49,618	2,127,540	2,232,163	2,233,398
152 Instructional Assistants	1,221,007	1,221,752	-745	1,220,890	1,204,222	16,668	1,146,629	1,152,537	1,158,164
153 Custodians	1,204,246	1,241,523	-37,277	1,128,678	1,139,125	-10,447	1,089,457	1,116,943	1,105,623
154 Maintenance Personnel	973,324	1,005,263	-31,939	963,949	996,346	-32,397	926,346	1,016,161	1,018,466
155 Grounds Personnel	132,223	137,628	-5,405	130,000	119,692	10,308	117,249	117,583	120,080
156 Warehouse Personnel	73,846	69,047	4,799	74,691	71,707	2,984	75,447	76,336	80,339
157 Bus Drivers	1,038,975	1,030,220	8,755	1,023,393	1,025,846	-2,453	1,069,667	1,080,778	1,125,221
158 Mechanics	143,965	135,564	8,401	146,367	142,526	3,841	147,396	148,263	148,287
162 Bus Attendants	106,649	110,914	-4,265	175,002	128,791	46,211	188,821	188,821	205,145
163 Nurses	35,797	35,797	0	29,215	29,215	0	31,004	32,742	34,578
164 Social Workers	37,503	37,413	90	38,035	38,041	-6	38,222	38,558	38,449
165 Music Accompanists	0	0	0	0	0	0	53,276	53,276	53,276
166 Advanced Placement Readers	0	0	0	0	0	0	7,500	7,500	7,500
181 Clerical Substitutes	10,205	5,225	4,980	7,250	10,486	-3,236	4,750	4,750	4,750

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2003 THROUGH FISCAL YEAR 2006**

<u>Object Number and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
182 Substitute Instructional Assistants	56,910	46,588	10,322	56,703	57,806	-1,103	49,703	49,703	52,703
183 Substitute Custodians	67,670	44,808	22,862	67,670	63,559	4,111	67,670	67,670	68,346
186 Substitute Teachers	556,439	486,780	69,659	470,439	506,135	-35,696	437,290	444,390	390,790
187 Substitute and Trainee Bus Drivers	139,745	143,804	-4,059	138,361	178,343	-39,982	138,361	180,000	181,759
199 Personal Leave Reimbursement	83,575	44,865	38,710	115,415	107,885	7,530	141,395	141,690	107,907
100 SALARIES	41,438,506	41,298,634	139,872	41,992,990	41,970,158	22,832	41,608,956	42,038,973	41,663,974
210 PERSI	3,938,398	3,918,211	20,187	3,986,951	4,009,088	-22,137	4,134,943	4,170,388	4,245,573
220 Social Security Tax	3,171,387	3,060,625	110,762	3,207,262	3,095,747	111,515	3,120,678	3,153,062	3,124,801
230 Life Insurance	73,305	72,160	1,145	71,155	76,342	-5,187	75,574	79,605	77,847
240 Medical Insurance	3,416,671	3,317,835	98,836	3,633,641	3,521,893	111,748	3,665,336	3,528,960	3,579,516
260 Dental Insurance	288,039	280,205	7,834	333,062	321,993	11,069	327,372	331,993	333,997
270 Worker's Compensation Insurance	265,681	284,422	-18,741	326,265	326,972	-707	337,064	343,659	524,099
280 Retirement Sick Leave Benefits	472,828	461,607	11,221	477,888	468,357	9,531	474,218	478,715	475,850
290 Vision Insurance	107,704	104,777	2,927	104,691	102,288	2,403	101,821	103,311	103,378
295 Physicals	7,110	7,627	-517	7,110	7,905	-795	7,110	7,110	8,745
296 Other Employee Benefits	88,510	88,334	176	90,167	83,643	6,524	5,800	5,800	5,800
200 FRINGE BENEFITS	11,829,633	11,595,803	233,830	12,238,192	12,014,228	223,964	12,249,916	12,202,603	12,479,606
306 Training or Incentive Grants	1,733	0	1,733	4,062	0	4,062	0	0	0
307 Legislative Liaison	2,500	392	2,108	2,500	0	2,500	0	0	0
310 Professional and Technical Services	823,378	608,640	214,738	742,021	691,806	50,215	752,611	752,611	729,665
311 Legal Services	80,000	104,037	-24,037	82,000	57,971	24,029	82,000	82,000	72,000
312 Audit Services	22,500	26,591	-4,091	28,845	25,933	2,912	28,845	28,845	29,145
313 Publishing and Advertising	46,903	40,579	6,324	46,903	27,104	19,799	30,166	30,166	31,466
315 Elections	9,000	7,604	1,396	11,000	3,757	7,243	11,500	11,500	2,500
317 Health Services (Contracted)	35,066	31,410	3,656	40,969	31,014	9,955	40,969	40,969	3,500
318 Testing Program	9,650	9,128	522	10,650	9,171	1,479	19,650	19,650	21,150

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2003 THROUGH FISCAL YEAR 2006

<u>Object Number and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
319 Consultants	99,141	73,232	25,909	59,600	35,288	24,312	46,800	49,306	46,800
321 Facility Rentals	86,990	83,563	3,427	95,660	82,121	13,539	85,740	85,740	85,740
322 Vehicle Lease or Rental	6,000	5,903	97	6,000	6,852	-852	6,000	6,000	6,000
325 Repair and Maintenance (Contracted)	271,030	210,120	60,910	269,749	203,447	66,302	198,010	191,578	253,345
328 Building Repairs (Contracted)	40,000	39,999	1	40,000	34,035	5,965	40,000	40,000	40,000
330 Energy Management Services	132,000	132,000	0	132,000	121,000	11,000	132,000	132,000	50,000
331 Electricity Utilities	910,224	625,968	284,256	744,300	468,080	276,220	694,000	694,000	722,000
332 Gas Utilities	396,900	240,245	156,655	475,090	307,296	167,794	425,055	425,055	402,400
335 Storm Water Fee	0	0	0	13,800	0	13,800	0	0	0
336 Water	371,100	322,675	48,425	371,750	416,137	-44,387	404,500	404,500	450,300
337 Land Fill Fee	2,500	990	1,510	2,500	582	1,918	2,500	2,500	2,500
345 Transportation Services (Contracted)	14,502	643	13,859	38,120	44,094	-5,974	1,500	1,500	1,020
351 Telephone - Voice	81,100	85,469	-4,369	81,200	79,609	1,591	81,200	81,200	81,100
352 Postage	89,100	73,081	16,019	69,000	59,847	9,153	64,000	64,000	64,000
353 Telephone - Repair	5,000	3,739	1,261	4,000	1,861	2,139	1,500	1,500	1,500
355 Telephone - Cellular	800	1,106	-306	3,000	1,887	1,113	2,500	2,500	1,800
361 Computer Service Expenses	16,001	12,355	3,646	24,191	17,460	6,732	23,507	23,507	7,000
371 Tuition	22,000	14,875	7,125	17,000	14,800	2,200	15,000	16,000	15,000
381 In-District Travel Allowance	25,904	23,635	2,269	23,024	17,305	5,719	22,014	22,514	22,025
382 Out-District Travel Allowance	66,594	55,682	10,912	48,530	35,271	13,259	39,180	40,680	9,000
384 Administrative Staff Development	1,000	993	7	0	0	0	1,000	1,500	700
385 Student Activity Travel	250,000	277,770	-27,770	250,000	284,059	-34,059	230,000	230,000	230,000
391 Professional Dues and Fees	30,750	22,411	8,339	28,850	32,471	-3,621	35,600	34,600	34,600
392 Student Activity Support	177,899	134,656	43,243	175,662	150,236	25,426	148,375	155,075	155,075
393 Indirect Costs	382	381	1	527	527	0	0	0	0
396 Inservice Training	121,493	69,659	51,834	98,466	56,829	41,637	35,327	38,484	36,856
399 Purchased Duty Lunches	10,000	10,266	-266	10,000	10,299	-299	10,000	10,000	10,000
300 PURCHASED SERVICES	4,259,140	3,349,794	909,346	4,050,969	3,328,146	722,823	3,711,049	3,719,480	3,618,187

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2003 THROUGH FISCAL YEAR 2006

<u>Object Number and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
410 General Supplies	740,967	623,081	117,886	720,766	607,678	113,088	671,854	695,790	673,047
413 Curriculum Development Supplies	13,500	15,654	-2,154	12,600	13,221	-621	14,600	14,600	10,000
414 Achievement Standards Supplies	0	474	-474	4,236	2,609	1,627	0	0	0
415 One-Time Supplies	95,053	85,076	9,977	1,000	36	964	0	10,261	5,000
416 Printing	25,543	17,511	8,032	3,693	-172	3,865	3,693	3,693	0
418 Custodial Supplies	130,404	120,366	10,038	130,404	117,138	13,266	128,835	128,835	155,590
419 Warehouse Supplies	0	-742	742	0	2,862	-2,862	2,000	2,000	0
420 Transportation Supplies	5,900	5,996	-96	5,900	6,989	-1,089	5,900	5,900	6,400
421 Motor Fuel	165,500	143,157	22,343	175,250	174,675	575	175,250	175,250	207,250
423 Grease and Lubricants	8,500	6,594	1,906	8,500	8,748	-248	8,000	8,000	8,000
425 Laundry	1,112	216	896	1,112	910	202	1,112	1,112	1,112
428 Repairs Parts and Supplies	109,000	94,051	14,949	109,000	114,933	-5,933	109,000	109,000	109,900
429 Tires	13,000	8,896	4,104	13,000	11,906	1,094	13,000	13,000	13,000
430 Library Books	89,557	86,673	2,884	78,958	77,596	1,362	79,208	78,847	78,947
436 Film Footage Replacement	1,500	1,505	-5	1,500	1,378	122	1,500	1,500	1,500
440 Textbooks	408,174	324,253	83,921	248,645	238,470	10,175	586,855	1,099,555	320,863
471 Building Repairs (Non-Contracted)	125,000	112,456	12,544	125,000	117,614	7,386	125,000	125,000	131,300
481 Equipment Repair (Non-Contracted)	25,200	22,685	2,515	25,200	17,786	7,414	25,200	25,200	29,500
493 Professional Books and Journals	4,805	5,942	-1,137	4,490	2,785	1,705	1,750	1,750	1,000
400 SUPPLIES AND MATERIALS	1,962,715	1,673,842	288,873	1,669,254	1,517,163	152,091	1,952,757	2,499,293	1,752,409
550 Equipment	21,600	3,165	18,435	8,100	3,074	5,026	5,021	26,000	4,100
552 Technology Equipment	31,268	31,270	-2	0	0	0	0	0	0
500 CAPITAL OBJECTS	52,868	34,435	18,433	8,100	3,074	5,026	5,021	26,000	4,100
711 Property Insurance	175,000	154,438	20,562	148,100	147,747	353	128,740	128,740	135,104
712 Liability Insurance	185,521	123,100	62,421	138,956	138,800	157	169,879	169,879	177,939
714 Transportation Insurance	39,095	31,233	7,862	27,569	27,631	-62	35,879	35,879	37,028

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2003 THROUGH FISCAL YEAR 2006

<u>Object Number and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		2005-2006 Budget
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
715 Surety Insurance	1,250	1,121	129	1,175	835	340	835	835	835
730 Judgments	10,000	67,720	-57,720	10,000	0	10,000	5,000	5,000	5,000
700 INSURANCE AND JUDGMENT	410,866	377,612	33,254	325,800	315,013	10,788	340,333	340,333	355,906
810 Transfers to Other Funds	1,538,646	1,543,419	-4,773	242,548	253,086	-10,538	274,489	274,489	270,917
850 Contingency Reserve	588,784	N/A	N/A	574,807	N/A	N/A	590,153	597,905	592,670
852 Unappropriated Fund Balance	2,355,138	N/A	N/A	2,298,550	N/A	N/A	2,360,611	2,391,622	1,908,929
854 Inventory / Prepaid Expenses	320,450	N/A	N/A	320,450	N/A	N/A	320,385	320,385	320,385
855 Appropriated Fund Balance	479,833	N/A	N/A	125,442	N/A	N/A	0	64,649	0
899 Actual Year-End Fund Balance	N/A	4,768,327	N/A	N/A	4,850,309	N/A	N/A	N/A	N/A
800 TRANSFERS OR RESERVES	5,282,851	6,311,746	-1,028,895	3,561,797	5,103,395	-1,541,598	3,545,638	3,649,050	3,092,901
TOTAL EXPENDITURES, TRANSFER AND RESERVES	65,236,579	64,641,866	594,713	63,847,102	64,251,178	-404,076	63,413,670	64,475,732	62,967,083

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5120.116 Teachers	11,304,001	11,280,626	23,375	11,330,152	11,380,759	-50,607	11,559,507	11,523,580	11,611,501
6.100.5.5120.131 Saturday School Teachers	410	0	410	410	302	108	410	410	410
6.100.5.5120.135 Other Special Programs	71,980	50,971	21,009	45,809	72,319	-26,510	0	57,877	57,877
6.100.5.5120.152 Instructional Assistants	556,609	558,527	-1,918	546,267	546,890	-623	559,591	548,307	552,252
6.100.5.5120.165 Music Accompanists	0	0	0	0	0	0	3,276	3,276	3,276
6.100.5.5120.182 Substitute Instructional Assistants	20,710	18,812	1,898	20,503	22,534	-2,031	20,503	20,503	20,503
6.100.5.5120.186 Substitute Teachers	247,439	221,708	25,731	237,439	193,258	44,181	200,000	203,100	175,000
6.100.5.5120.199 Personal Leave Reimbursement	20,060	15,740	4,320	41,320	31,320	10,000	45,000	45,195	31,400
Total Salaries	12,221,209	12,146,384	74,825	12,221,900	12,247,381	-25,481	12,388,287	12,402,248	12,452,219
6.100.5.5120.210 PERSI	1,165,763	1,163,851	1,912	1,162,723	1,181,757	-19,034	1,238,156	1,235,892	1,270,458
6.100.5.5120.220 Social Security Tax	934,921	899,999	34,922	934,193	901,974	32,219	929,123	930,203	933,918
6.100.5.5120.230 Life Insurance	19,668	19,729	-61	19,184	20,739	-1,555	21,065	21,983	21,981
6.100.5.5120.240 Medical Insurance	958,093	948,702	9,391	1,023,039	1,012,806	10,233	1,067,881	981,128	1,055,344
6.100.5.5120.260 Dental Insurance	80,818	80,578	240	93,797	92,673	1,124	95,378	95,498	98,472
6.100.5.5120.270 Worker's Compensation Insurance	43,858	49,386	-5,528	53,640	57,207	-3,567	56,616	56,678	83,431
6.100.5.5120.280 Retirement Sick Leave Benefits	140,304	137,020	3,284	139,837	137,713	2,125	142,133	141,904	142,866
6.100.5.5120.290 Vision Insurance	30,218	30,043	175	29,464	29,261	203	29,667	29,723	30,479
Total Fringe Benefits	3,373,643	3,329,308	44,335	3,455,877	3,434,130	21,747	3,580,019	3,493,009	3,636,949
6.100.5.5120.325 Repair and Maintenance (Contracted)	20,207	16,124	4,083	20,207	16,183	4,024	0	0	0
6.100.5.5120.345 Transportation Services (Contracted)	11,502	0	11,502	36,120	36,120	0	0	0	0
6.100.5.5120.381 In-District Travel Allowance	5,640	4,087	1,553	5,640	4,020	1,620	5,640	5,640	5,640
6.100.5.5120.382 Out-District Travel Allowance	4,000	3,897	103	3,800	3,182	618	4,000	5,000	4,000
6.100.5.5120.384 Administrative Staff Development	1,000	993	7	0	0	0	1,000	1,500	700
6.100.5.5120.392 Student Activity Support	22,500	19,962	2,538	22,500	22,404	96	22,500	22,500	22,500
Total Purchased Services	64,849	45,064	19,785	88,267	81,909	6,358	33,140	34,640	32,840

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5120.410 General Supplies	286,709	241,343	45,366	266,586	220,429	46,157	229,353	249,285	244,189
6.100.5.5120.415 One-Time Supplies	48,559	42,148	6,411	0	0	0	0	0	0
6.100.5.5120.416 Printing	3,693	308	3,385	3,693	0	3,693	3,693	3,693	0
6.100.5.5120.440 Textbooks	154,868	147,846	7,022	107,000	103,613	3,387	139,525	539,525	191,923
Total Supplies and Materials	<u>493,829</u>	<u>431,645</u>	<u>62,184</u>	<u>377,279</u>	<u>324,042</u>	<u>53,237</u>	<u>372,571</u>	<u>792,503</u>	<u>436,112</u>
6.100.5.5120.550 Equipment	0	0	0	0	0	0	421	100	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>421</u>	<u>100</u>	<u>0</u>
Total Elementary Program	<u>16,153,530</u>	<u>15,952,400</u>	<u>201,130</u>	<u>16,143,323</u>	<u>16,087,463</u>	<u>55,860</u>	<u>16,374,438</u>	<u>16,722,500</u>	<u>16,558,120</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5150.116 Teachers	11,014,610	10,990,498	24,112	11,445,020	11,450,067	-5,047	11,330,719	11,336,062	11,102,376
6.100.5.5150.131 Saturday School Teachers	10,833	4,844	5,989	10,833	4,813	6,021	10,833	10,833	10,833
6.100.5.5150.132 Teachers Lunch Duty	30,000	19,015	10,986	25,000	18,562	6,438	25,000	25,000	25,000
6.100.5.5150.133 Stipends and Extra Days - Regular	55,000	39,968	15,032	55,000	36,719	18,281	55,000	55,000	55,000
6.100.5.5150.152 Instructional Assistants	83,561	93,564	-10,003	89,724	92,011	-2,287	32,224	41,915	41,915
6.100.5.5150.165 Music Accompanists	0	0	0	0	0	0	50,000	50,000	50,000
6.100.5.5150.166 Advanced Placement Readers	0	0	0	0	0	0	7,500	7,500	7,500
6.100.5.5150.186 Substitute Teachers	260,000	227,832	32,168	180,000	294,528	-114,528	207,290	210,290	210,290
6.100.5.5150.199 Personal Leave Reimbursement	25,080	15,850	9,230	37,360	26,155	11,205	35,200	35,200	26,200
Total Salaries	11,479,084	11,391,570	87,514	11,842,937	11,922,854	-79,917	11,753,766	11,771,800	11,529,114
6.100.5.5150.210 PERSI	1,095,909	1,086,634	9,275	1,132,570	1,144,750	-12,180	1,177,740	1,179,273	1,176,025
6.100.5.5150.220 Social Security Tax	877,996	845,220	32,776	900,311	882,284	18,027	881,532	882,885	864,684
6.100.5.5150.230 Life Insurance	16,761	16,731	30	16,697	18,178	-1,481	17,845	18,489	17,964
6.100.5.5150.240 Medical Insurance	816,041	809,748	6,293	890,234	888,762	1,472	904,652	812,377	862,512
6.100.5.5150.260 Dental Insurance	68,836	68,753	83	81,620	81,475	145	80,799	80,316	80,479
6.100.5.5150.270 Worker's Compensation Insurance	41,244	46,685	-5,441	51,737	55,204	-3,467	53,714	53,797	77,245
6.100.5.5150.280 Retirement Sick Leave Benefits	132,000	127,903	4,097	135,408	133,383	2,025	135,168	135,374	132,584
6.100.5.5150.290 Vision Insurance	25,739	25,658	81	25,641	25,637	4	25,132	24,998	24,910
Total Fringe Benefits	3,074,526	3,027,333	47,193	3,234,218	3,229,675	4,543	3,276,582	3,187,509	3,236,403
6.100.5.5150.319 Consultants	7,541	5,701	1,840	5,000	5,008	-8	3,000	4,756	3,000
6.100.5.5150.321 Facility Rentals	15,550	15,520	30	19,000	14,268	4,732	19,000	19,000	19,000
6.100.5.5150.325 Repair and Maintenance (Contracted)	66,900	28,596	38,304	66,900	26,285	40,615	3,900	3,900	3,900
6.100.5.5150.361 Computer Service Expenses	8,733	6,748	1,985	0	0	0	0	0	0
6.100.5.5150.381 In-District Travel Allowance	4,910	4,453	457	7,010	5,041	1,969	7,000	7,000	7,010
6.100.5.5150.392 Student Activity Support	72,500	72,500	0	82,162	82,000	162	90,075	90,075	90,075
6.100.5.5150.399 Purchased Duty Lunches	10,000	10,266	-266	10,000	10,299	-299	10,000	10,000	10,000
Total Purchased Services	186,134	143,784	42,350	190,072	142,900	47,172	132,975	134,731	132,985

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5150.410 General Supplies	245,744	204,769	40,975	258,253	220,195	38,058	245,826	247,012	236,284
6.100.5.5150.415 One-Time Supplies	44,425	41,220	3,205	0	0	0	0	0	0
6.100.5.5150.416 Printing	21,850	17,203	4,647	0	-172	172	0	0	0
6.100.5.5150.440 Textbooks	214,966	154,132	60,834	116,305	110,599	5,706	423,990	536,690	105,600
Total Supplies and Materials	<u>526,985</u>	<u>417,323</u>	<u>109,662</u>	<u>374,558</u>	<u>330,623</u>	<u>43,935</u>	<u>669,816</u>	<u>783,702</u>	<u>341,884</u>
Total Secondary Program	<u>15,266,729</u>	<u>14,980,011</u>	<u>286,718</u>	<u>15,641,785</u>	<u>15,626,052</u>	<u>15,733</u>	<u>15,833,139</u>	<u>15,877,742</u>	<u>15,240,386</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5170.116 Teachers	567,716	652,755	-85,039	587,348	595,432	-8,084	571,949	564,806	570,929
6.100.5.5170.152 Instructional Assistants	45,679	42,165	3,514	61,847	48,012	13,835	43,363	49,091	49,091
6.100.5.5170.199 Personal Leave Reimbursement	1,060	910	150	1,060	2,066	-1,006	4,100	4,100	2,100
Total Salaries	614,455	695,830	-81,375	650,255	645,510	4,745	619,412	617,997	622,120
6.100.5.5170.210 PERSI	60,033	68,017	-7,984	62,091	62,473	-382	63,180	63,035	64,639
6.100.5.5170.220 Social Security Tax	47,006	51,489	-4,483	49,674	46,875	2,799	46,456	46,350	46,660
6.100.5.5170.230 Life Insurance	1,162	1,304	-142	1,112	1,281	-169	1,210	1,260	1,410
6.100.5.5170.240 Medical Insurance	57,686	59,892	-2,206	59,209	59,447	-238	61,320	60,837	67,699
6.100.5.5170.260 Dental Insurance	4,795	5,064	-269	5,429	5,438	-9	5,477	5,477	6,317
6.100.5.5170.270 Worker's Compensation Insurance	2,221	2,396	-175	2,828	3,369	-541	2,831	2,824	4,168
6.100.5.5170.280 Retirement Sick Leave Benefits	7,067	8,006	-939	7,310	7,282	28	7,123	7,107	7,155
6.100.5.5170.290 Vision Insurance	1,772	1,895	-123	1,704	1,732	-28	1,704	1,704	1,955
6.100.5.5170.296 Other Employee Benefits	1,200	9	1,191	0	0	0	0	0	0
Total Fringe Benefits	182,942	198,071	-15,129	189,357	187,897	1,460	189,301	188,594	200,003
6.100.5.5170.321 Facility Rentals	0	3,500	-3,500	0	0	0	0	0	0
6.100.5.5170.371 Tuition	0	0	0	0	0	0	0	1,000	0
6.100.5.5170.392 Student Activity Support	0	972	-972	1,000	1,002	-2	0	1,000	1,000
Total Purchased Services	0	4,472	-4,472	1,000	1,002	-2	0	2,000	1,000
6.100.5.5170.410 General Supplies	21,000	21,014	-14	21,000	20,994	6	20,500	21,488	16,500
6.100.5.5170.415 One-Time Supplies	1,205	929	276	0	0	0	0	0	0
6.100.5.5170.430 Library Books	0	0	0	0	212	-212	250	250	350
Total Supplies and Materials	22,205	21,942	263	21,000	21,206	-206	20,750	21,738	16,850
6.100.5.5170.550 Equipment	500	475	25	0	0	0	0	0	0
Total Capital Objects	500	475	25	0	0	0	0	0	0
Total Alternate School Program	820,102	920,791	-100,689	861,612	855,615	5,997	829,463	830,329	839,973

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5190.361 Computer Service Expenses	0	0	0	8,084	7,460	625	7,400	7,400	7,000
Total Purchased Services	0	0	0	8,084	7,460	625	7,400	7,400	7,000
6.100.5.5190.410 General Supplies	0	0	0	3,000	2,057	943	3,000	3,000	3,000
Total Supplies and Materials	0	0	0	3,000	2,057	943	3,000	3,000	3,000
Total Vocational-Technical Program	0	0	0	11,084	9,516	1,568	10,400	10,400	10,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5210.116 Teachers	2,273,903	2,261,751	12,152	2,322,138	2,319,131	3,007	2,308,605	2,465,318	2,486,291
6.100.5.5210.152 Instructional Assistants	442,733	438,336	4,397	447,951	444,610	3,341	456,319	451,808	459,234
6.100.5.5210.182 Substitute Instructional Assistants	16,200	17,373	-1,173	16,200	25,194	-8,994	16,200	16,200	16,200
6.100.5.5210.186 Substitute Teachers	0	0	0	4,000	647	3,353	0	1,000	1,500
6.100.5.5210.199 Personal Leave Reimbursement	10,645	3,800	6,845	9,835	7,755	2,080	10,000	10,000	7,800
Total Salaries	<u>2,743,481</u>	<u>2,721,260</u>	<u>22,221</u>	<u>2,800,124</u>	<u>2,797,336</u>	<u>2,788</u>	<u>2,791,124</u>	<u>2,944,326</u>	<u>2,971,025</u>
6.100.5.5210.210 PERSI	266,455	265,866	589	271,580	270,380	1,200	283,043	298,566	306,850
6.100.5.5210.220 Social Security Tax	209,876	201,459	8,417	214,165	207,092	7,073	209,334	220,825	222,827
6.100.5.5210.230 Life Insurance	6,006	6,084	-78	6,005	6,474	-469	6,480	7,162	7,050
6.100.5.5210.240 Medical Insurance	292,568	283,885	8,683	320,358	312,003	8,355	328,500	345,792	338,494
6.100.5.5210.260 Dental Insurance	24,679	24,665	14	29,372	27,802	1,570	29,340	31,118	31,584
6.100.5.5210.270 Worker's Compensation Insurance	9,815	11,027	-1,212	12,329	12,956	-627	12,755	13,452	19,906
6.100.5.5210.280 Retirement Sick Leave Benefits	31,549	31,294	255	32,201	31,740	461	32,098	33,860	34,166
6.100.5.5210.290 Vision Insurance	9,227	9,235	-8	9,227	9,069	158	9,126	9,683	9,776
Total Fringe Benefits	<u>850,175</u>	<u>833,515</u>	<u>16,660</u>	<u>895,237</u>	<u>877,517</u>	<u>17,720</u>	<u>910,676</u>	<u>960,458</u>	<u>970,653</u>
6.100.5.5210.321 Facility Rentals	2,880	2,302	578	2,800	1,481	1,319	2,880	2,880	2,880
6.100.5.5210.371 Tuition	15,000	14,000	1,000	15,000	14,400	600	15,000	15,000	15,000
6.100.5.5210.381 In-District Travel Allowance	1,890	1,876	14	1,890	1,890	0	1,890	1,890	1,890
Total Purchased Services	<u>19,770</u>	<u>18,178</u>	<u>1,592</u>	<u>19,690</u>	<u>17,771</u>	<u>1,919</u>	<u>19,770</u>	<u>19,770</u>	<u>19,770</u>
6.100.5.5210.410 General Supplies	25,380	21,932	3,448	25,212	20,198	5,014	26,430	26,430	25,380
6.100.5.5210.415 One-Time Supplies	864	780	84	0	0	0	0	0	0
6.100.5.5210.440 Textbooks	20,340	19,978	362	20,340	20,317	23	20,340	20,340	20,340
Total Supplies and Materials	<u>46,584</u>	<u>42,690</u>	<u>3,894</u>	<u>45,552</u>	<u>40,515</u>	<u>5,037</u>	<u>46,770</u>	<u>46,770</u>	<u>45,720</u>
Total Special Education Program	<u>3,660,010</u>	<u>3,615,643</u>	<u>44,367</u>	<u>3,760,603</u>	<u>3,733,139</u>	<u>27,464</u>	<u>3,768,340</u>	<u>3,971,324</u>	<u>4,007,168</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5220.116 Teachers	240,092	239,967	125	244,934	244,934	0	271,394	205,699	207,521
6.100.5.5220.152 Instructional Assistants	54,044	53,402	642	41,146	47,268	-6,122	55,132	55,673	55,672
6.100.5.5220.199 Personal Leave Reimbursement	1,020	440	580	1,225	968	258	1,595	1,595	1,885
Total Salaries	<u>295,156</u>	<u>293,809</u>	<u>1,347</u>	<u>287,305</u>	<u>293,170</u>	<u>-5,865</u>	<u>328,121</u>	<u>262,967</u>	<u>265,078</u>
6.100.5.5220.210 PERSI	28,837	28,849	-12	28,067	28,930	-863	33,468	26,823	27,541
6.100.5.5220.220 Social Security Tax	22,579	20,272	2,307	21,977	19,847	2,130	24,610	19,722	19,880
6.100.5.5220.230 Life Insurance	594	590	4	528	609	-81	684	600	600
6.100.5.5220.240 Medical Insurance	28,935	37,173	-8,238	28,166	29,746	-1,580	34,675	28,970	28,808
6.100.5.5220.260 Dental Insurance	2,441	2,420	21	2,582	3,393	-811	3,097	2,607	2,688
6.100.5.5220.270 Worker's Compensation Insurance	1,054	1,189	-135	1,266	1,355	-89	1,499	1,199	1,776
6.100.5.5220.280 Retirement Sick Leave Benefits	3,395	3,396	-1	3,304	3,376	-72	3,773	3,018	3,048
6.100.5.5220.290 Vision Insurance	918	905	13	814	863	-49	964	812	832
Total Fringe Benefits	<u>88,753</u>	<u>94,794</u>	<u>-6,041</u>	<u>86,704</u>	<u>88,118</u>	<u>-1,414</u>	<u>102,770</u>	<u>83,751</u>	<u>85,173</u>
Total Preschool Handicapped Program	<u>383,909</u>	<u>388,603</u>	<u>-4,694</u>	<u>374,009</u>	<u>381,288</u>	<u>-7,279</u>	<u>430,891</u>	<u>346,718</u>	<u>350,251</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5240.116 Teachers	102,091	101,182	909	103,640	104,425	-785	104,150	105,712	155,712
6.100.5.5240.199 Personal Leave Reimbursement	440	120	320	440	98	343	0	0	100
Total Salaries	102,531	101,302	1,229	104,080	104,522	-442	104,150	105,712	155,812
6.100.5.5240.210 PERSI	10,017	9,897	120	10,168	10,319	-151	10,623	10,783	16,188
6.100.5.5240.220 Social Security Tax	7,844	7,433	411	7,961	7,608	353	7,811	7,928	11,686
6.100.5.5240.230 Life Insurance	138	132	6	138	144	-6	144	144	225
6.100.5.5240.240 Medical Insurance	6,430	6,430	0	7,042	7,042	0	7,300	7,242	10,803
6.100.5.5240.260 Dental Insurance	542	542	0	646	646	0	652	652	1,008
6.100.5.5240.270 Worker's Compensation Insurance	366	407	-41	459	483	-24	476	476	1,044
6.100.5.5240.280 Retirement Sick Leave Benefits	1,179	1,165	14	1,197	1,202	-5	1,198	1,216	1,792
6.100.5.5240.290 Vision Insurance	204	203	1	204	203	1	203	203	312
Total Fringe Benefits	26,720	26,210	510	27,815	27,647	168	28,407	28,644	43,058
6.100.5.5240.381 In-District Travel Allowance	350	28	322	350	95	255	350	350	350
6.100.5.5240.396 Inservice Training	35,126	34,838	288	27,541	26,078	1,463	27,172	28,601	28,601
Total Purchased Services	35,476	34,865	611	27,891	26,173	1,718	27,522	28,951	28,951
6.100.5.5240.410 General Supplies	2,700	2,341	359	2,700	2,623	77	2,700	2,700	2,700
6.100.5.5240.440 Textbooks	3,000	2,298	702	3,000	2,506	494	3,000	3,000	3,000
Total Supplies and Materials	5,700	4,639	1,061	5,700	5,129	571	5,700	5,700	5,700
6.100.5.5240.550 Equipment	0	0	0	0	0	0	0	21,300	0
Total Capital Objects	0	0	0	0	0	0	0	21,300	0
Total Gifted And Talented Program	170,427	167,016	3,411	165,486	163,471	2,015	165,779	190,307	233,521

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5300.116 Teachers	550,000	589,837	-39,837	500,000	588,308	-88,308	557,200	575,000	578,000
Total Salaries	550,000	589,837	-39,837	500,000	588,308	-88,308	557,200	575,000	578,000
6.100.5.5300.210 PERSI	53,735	39,657	14,078	48,850	37,927	10,923	56,834	58,650	60,054
6.100.5.5300.220 Social Security Tax	42,075	43,806	-1,731	38,250	43,782	-5,532	41,790	43,125	43,350
6.100.5.5300.270 Worker's Compensation Insurance	1,964	2,398	-434	2,205	2,722	-517	2,546	2,628	3,873
6.100.5.5300.280 Retirement Sick Leave Benefits	6,325	4,670	1,655	5,750	4,421	1,329	6,408	6,612	6,647
Total Fringe Benefits	104,099	90,530	13,569	95,055	88,852	6,203	107,578	111,015	113,924
6.100.5.5300.321 Facility Rentals	68,560	62,241	6,319	73,860	66,373	7,488	63,860	63,860	63,860
6.100.5.5300.382 Out-District Travel Allowance	2,350	4,335	-1,985	2,350	0	2,350	0	0	0
6.100.5.5300.391 Professional Dues and Fees	9,600	4,515	5,085	8,600	6,942	1,658	9,600	8,600	8,600
6.100.5.5300.392 Student Activity Support	70,899	32,114	38,785	58,000	39,227	18,773	25,800	31,500	31,500
Total Purchased Services	151,409	103,205	48,204	142,810	112,542	30,268	99,260	103,960	103,960
6.100.5.5300.410 General Supplies	2,400	1,563	837	2,400	1,774	626	2,400	2,400	2,400
Total Supplies and Materials	2,400	1,563	837	2,400	1,774	626	2,400	2,400	2,400
Total School Activity Program	807,908	785,134	22,774	740,265	791,476	-51,211	766,438	792,375	798,284

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5310.385 Student Activity Travel	250,000	277,770	-27,770	250,000	284,059	-34,059	230,000	230,000	230,000
Total Purchased Services	<u>250,000</u>	<u>277,770</u>	<u>-27,770</u>	<u>250,000</u>	<u>284,059</u>	<u>-34,059</u>	<u>230,000</u>	<u>230,000</u>	230,000
Total Interscholastic Program	<u>250,000</u>	<u>277,770</u>	<u>-27,770</u>	<u>250,000</u>	<u>284,059</u>	<u>-34,059</u>	<u>230,000</u>	<u>230,000</u>	230,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5410.116 Teachers	64,000	62,507	1,494	64,000	61,269	2,731	60,000	60,000	60,000
6.100.5.5410.151 Clerical Personnel	10,000	11,931	-1,931	10,000	11,826	-1,826	12,500	12,500	12,500
Total Salaries	74,000	74,438	-438	74,000	73,094	906	72,500	72,500	72,500
6.100.5.5410.210 PERSI	7,230	5,779	1,451	7,230	4,830	2,400	7,395	7,395	7,533
6.100.5.5410.220 Social Security Tax	5,661	5,585	76	5,661	5,527	134	5,438	5,438	5,438
6.100.5.5410.270 Worker's Compensation Insurance	271	270	1	326	274	52	331	331	486
6.100.5.5410.280 Retirement Sick Leave Benefits	851	680	171	851	592	259	834	834	834
Total Fringe Benefits	14,013	12,314	1,699	14,068	11,223	2,845	13,998	13,998	14,291
6.100.5.5410.410 General Supplies	10,000	1,385	8,615	8,000	1,001	6,999	3,000	3,000	1,500
6.100.5.5410.440 Textbooks	15,000	0	15,000	2,000	1,435	565	0	0	0
Total Supplies and Materials	25,000	1,385	23,615	10,000	2,436	7,564	3,000	3,000	1,500
6.100.5.5410.550 Equipment	15,000	0	15,000	2,000	0	2,000	0	0	0
Total Capital Objects	15,000	0	15,000	2,000	0	2,000	0	0	0
Total Summer School Program	128,013	88,137	39,876	100,068	86,753	13,315	89,498	89,498	88,291

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.5420.116 Teachers	54,512	46,636	7,876	54,718	42,387	12,332	40,810	40,810	45,810
6.100.5.5420.199 Personal Leave Reimbursement	60	60	0	60	200	-140	120	120	200
Total Salaries	<u>54,572</u>	<u>46,696</u>	<u>7,876</u>	<u>54,778</u>	<u>42,587</u>	<u>12,192</u>	<u>40,930</u>	<u>40,930</u>	46,010
6.100.5.5420.210 PERSI	5,332	1,787	3,545	5,352	1,783	3,569	4,175	4,175	4,781
6.100.5.5420.220 Social Security Tax	4,175	3,292	883	4,190	2,801	1,389	3,070	3,070	3,451
6.100.5.5420.230 Life Insurance	69	66	3	69	77	-8	72	72	75
6.100.5.5420.240 Medical Insurance	3,215	3,237	-22	3,521	3,738	-217	3,650	3,621	3,601
6.100.5.5420.260 Dental Insurance	271	248	23	323	337	-14	326	326	336
6.100.5.5420.270 Worker's Compensation Insurance	195	183	12	242	178	64	186	186	308
6.100.5.5420.280 Retirement Sick Leave Benefits	630	210	420	630	210	420	470	470	529
6.100.5.5420.290 Vision Insurance	102	101	1	102	110	-8	101	101	104
Total Fringe Benefits	<u>13,989</u>	<u>9,124</u>	<u>4,865</u>	<u>14,429</u>	<u>9,233</u>	<u>5,196</u>	<u>12,050</u>	<u>12,021</u>	13,185
6.100.5.5420.310 Professional and Technical Services	2,000	461	1,539	2,000	1,923	77	3,000	3,000	3,000
6.100.5.5420.313 Publishing and Advertising	6,000	2,135	3,865	6,000	3,665	2,335	3,500	3,500	4,500
6.100.5.5420.322 Vehicle Lease or Rental	6,000	5,903	97	6,000	6,852	-852	6,000	6,000	6,000
6.100.5.5420.382 Out-District Travel Allowance	300	0	300	300	0	300	0	0	0
Total Purchased Services	<u>14,300</u>	<u>8,498</u>	<u>5,802</u>	<u>14,300</u>	<u>12,440</u>	<u>1,860</u>	<u>12,500</u>	<u>12,500</u>	13,500
6.100.5.5420.410 General Supplies	1,500	698	802	1,500	379	1,121	500	500	800
Total Supplies and Materials	<u>1,500</u>	<u>698</u>	<u>802</u>	<u>1,500</u>	<u>379</u>	<u>1,121</u>	<u>500</u>	<u>500</u>	800
6.100.5.5420.550 Equipment	1,500	0	1,500	1,500	0	1,500	0	0	0
Total Capital Objects	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	0
Total Community Education Program	<u>85,861</u>	<u>65,017</u>	<u>20,844</u>	<u>86,507</u>	<u>64,638</u>	<u>21,869</u>	<u>65,980</u>	<u>65,951</u>	73,495

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6110.118 Counselors	1,313,498	1,309,269	4,229	1,393,752	1,389,356	4,396	1,411,867	1,434,935	1,314,142
6.100.5.6110.133 Stipends and Extra Days - Regular	83,831	46,733	37,098	83,831	47,733	36,098	70,431	70,431	70,431
6.100.5.6110.151 Clerical Personnel	310,090	302,899	7,191	313,727	290,634	23,093	279,339	297,083	297,841
6.100.5.6110.164 Social Workers	37,503	37,413	90	38,035	38,041	-6	38,222	38,558	38,449
6.100.5.6110.199 Personal Leave Reimbursement	3,000	2,020	980	4,025	3,528	498	6,700	6,700	3,700
Total Salaries	1,747,922	1,698,335	49,587	1,833,370	1,769,292	64,078	1,806,559	1,847,707	1,724,563
6.100.5.6110.210 PERSI	170,773	166,517	4,256	178,954	175,031	3,923	184,270	188,537	179,182
6.100.5.6110.220 Social Security Tax	133,715	124,962	8,753	140,122	129,452	10,670	135,492	138,636	129,342
6.100.5.6110.230 Life Insurance	2,927	2,916	11	3,043	3,156	-113	3,175	3,307	3,270
6.100.5.6110.240 Medical Insurance	142,587	141,457	1,130	162,309	153,595	8,714	160,961	159,697	157,003
6.100.5.6110.260 Dental Insurance	12,027	11,957	70	14,881	14,027	854	14,377	14,377	14,650
6.100.5.6110.270 Worker's Compensation Insurance	6,335	6,857	-522	8,031	8,181	-150	8,256	8,444	11,555
6.100.5.6110.280 Retirement Sick Leave Benefits	20,101	19,600	501	21,083	20,422	661	20,776	21,248	19,833
6.100.5.6110.290 Vision Insurance	4,503	4,477	26	4,681	4,476	205	4,471	4,471	4,534
Total Fringe Benefits	492,968	478,743	14,225	533,104	508,340	24,764	531,778	538,717	519,369
6.100.5.6110.306 Training or Incentive Grants	1,733	0	1,733	4,062	0	4,062	0	0	0
6.100.5.6110.310 Professional and Technical Services	68,000	47,231	20,769	68,000	43,842	24,158	60,087	60,087	60,087
6.100.5.6110.317 Health Services (Contracted)	31,566	29,662	1,904	37,469	28,995	8,474	37,469	37,469	0
6.100.5.6110.381 In-District Travel Allowance	0	0	0	420	239	181	420	420	420
6.100.5.6110.396 Inservice Training	2,441	917	1,524	4,155	942	3,213	4,155	3,683	4,155
Total Purchased Services	103,740	77,811	25,930	114,106	74,018	40,088	102,131	101,659	64,662
6.100.5.6110.410 General Supplies	16,243	15,011	1,232	16,500	15,017	1,483	16,680	16,467	16,467
Total Supplies and Materials	16,243	15,011	1,232	16,500	15,017	1,483	16,680	16,467	16,467
Total Attendance, Guidance And Health Program	2,360,873	2,269,899	90,974	2,497,080	2,366,667	130,413	2,457,148	2,504,550	2,325,061

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6160.115 Ancillary Professional	901,625	896,824	4,801	935,647	935,366	281	946,221	969,720	986,588
6.100.5.6160.133 Stipends and Extra Days - Regular	13,911	8,545	5,366	8,545	8,545	0	11,545	11,545	8,545
6.100.5.6160.163 Nurses	35,797	35,797	0	29,215	29,215	0	31,004	32,742	34,578
6.100.5.6160.199 Personal Leave Reimbursement	3,025	1,240	1,785	3,325	3,023	303	4,900	4,900	3,025
Total Salaries	<u>954,358</u>	<u>942,406</u>	<u>11,952</u>	<u>976,732</u>	<u>976,149</u>	<u>583</u>	<u>993,670</u>	<u>1,018,907</u>	<u>1,032,736</u>
6.100.5.6160.210 PERSI	93,241	92,454	787	95,404	96,379	-975	101,354	103,974	107,301
6.100.5.6160.220 Social Security Tax	73,008	70,486	2,522	74,702	72,441	2,262	74,525	76,453	77,455
6.100.5.6160.230 Life Insurance	1,323	1,309	14	1,323	1,440	-117	1,440	1,497	1,500
6.100.5.6160.240 Medical Insurance	64,301	63,765	536	70,416	70,416	0	73,000	72,425	72,020
6.100.5.6160.260 Dental Insurance	5,424	5,379	45	6,456	6,456	0	6,520	6,520	6,720
6.100.5.6160.270 Worker's Compensation Insurance	3,420	3,798	-378	4,306	4,511	-205	4,541	4,649	6,920
6.100.5.6160.280 Retirement Sick Leave Benefits	10,976	10,883	93	11,233	11,226	7	11,428	11,718	11,877
6.100.5.6160.290 Vision Insurance	2,029	2,011	18	2,029	2,028	1	2,028	2,028	2,080
Total Fringe Benefits	<u>253,722</u>	<u>250,085</u>	<u>3,637</u>	<u>265,869</u>	<u>264,896</u>	<u>973</u>	<u>274,836</u>	<u>279,264</u>	<u>285,873</u>
6.100.5.6160.381 In-District Travel Allowance	1,800	1,800	0	1,800	1,800	0	1,800	1,800	1,800
Total Purchased Services	<u>1,800</u>	<u>1,800</u>	<u>0</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
6.100.5.6160.410 General Supplies	2,970	1,837	1,133	2,970	2,015	955	2,970	2,970	2,970
Total Supplies and Materials	<u>2,970</u>	<u>1,837</u>	<u>1,133</u>	<u>2,970</u>	<u>2,015</u>	<u>955</u>	<u>2,970</u>	<u>2,970</u>	<u>2,970</u>
Total Ancillary Service Program	<u>1,212,850</u>	<u>1,196,127</u>	<u>16,723</u>	<u>1,247,371</u>	<u>1,244,860</u>	<u>2,511</u>	<u>1,273,276</u>	<u>1,302,941</u>	<u>1,323,379</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6210.112 Directors	168,100	158,623	9,477	176,962	226,437	-49,475	178,202	179,984	214,251
6.100.5.6210.113 Supervisors and Coordinators	351,046	359,154	-8,108	376,722	357,828	18,894	363,775	368,276	368,276
6.100.5.6210.116 Teachers	0	0	0	268,619	220,633	47,986	55,987	55,696	55,696
6.100.5.6210.134 Curriculum Development Stipends	43,077	37,530	5,547	45,498	54,660	-9,162	44,116	51,953	12,782
6.100.5.6210.135 Other Special Programs	0	0	0	6,315	4,592	1,723	0	1,551	0
6.100.5.6210.151 Clerical Personnel	181,581	166,416	15,165	163,901	156,041	7,860	154,256	148,477	156,578
6.100.5.6210.182 Substitute Instructional Assistants	20,000	10,403	9,597	20,000	10,079	9,921	13,000	13,000	16,000
6.100.5.6210.199 Personal Leave Reimbursement	1,707	-660	2,367	1,450	3,280	-1,830	2,020	2,020	2,467
Total Salaries	765,511	731,465	34,046	1,059,467	1,033,549	25,918	811,356	820,957	826,050
6.100.5.6210.210 PERSI	72,837	72,762	75	101,276	101,910	-634	81,431	82,415	84,163
6.100.5.6210.220 Social Security Tax	58,562	55,437	3,125	80,799	76,268	4,531	60,853	61,574	61,954
6.100.5.6210.230 Life Insurance	1,408	1,287	121	1,705	1,674	31	1,512	1,531	1,500
6.100.5.6210.240 Medical Insurance	45,010	43,537	1,473	64,256	60,106	4,150	51,100	50,043	46,813
6.100.5.6210.260 Dental Insurance	3,800	3,666	134	5,893	5,471	422	4,564	4,505	4,368
6.100.5.6210.270 Worker's Compensation Insurance	2,754	2,972	-218	6,423	4,700	1,723	5,606	5,616	8,554
6.100.5.6210.280 Retirement Sick Leave Benefits	8,808	8,564	244	12,153	11,962	191	9,331	9,421	9,497
6.100.5.6210.290 Vision Insurance	1,424	1,373	51	1,857	1,746	111	1,416	1,398	1,352
6.100.5.6210.296 Other Employee Benefits	15,465	19,724	-4,259	17,825	21,284	-3,459	0	0	0
Total Fringe Benefits	210,068	209,322	746	292,187	285,122	7,065	215,813	216,503	218,201
6.100.5.6210.310 Professional and Technical Services	203,150	3,150	200,000	3,150	3,150	0	3,150	3,150	3,150
6.100.5.6210.317 Health Services (Contracted)	3,500	1,748	1,752	3,500	2,019	1,481	3,500	3,500	3,500
6.100.5.6210.318 Testing Program	9,650	9,128	522	10,650	9,171	1,479	19,650	19,650	21,150
6.100.5.6210.371 Tuition	7,000	875	6,125	2,000	400	1,600	0	0	0
6.100.5.6210.381 In-District Travel Allowance	564	317	247	564	553	11	564	564	565
6.100.5.6210.382 Out-District Travel Allowance	5,650	2,722	2,928	3,900	1,859	2,041	0	0	0
6.100.5.6210.392 Student Activity Support	12,000	9,107	2,893	12,000	5,603	6,397	10,000	10,000	10,000
6.100.5.6210.396 Inservice Training	45,000	8,425	36,575	45,000	12,260	32,740	0	0	0
Total Purchased Services	286,514	35,472	251,042	80,764	35,015	45,749	36,864	36,864	38,365

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6210.410 General Supplies	10,785	6,476	4,309	10,785	3,799	6,986	19,735	19,735	19,235
6.100.5.6210.413 Curriculum Development Supplies	13,500	15,654	-2,154	12,600	13,221	-621	14,600	14,600	10,000
6.100.5.6210.415 One-Time Supplies	0	0	0	1,000	36	964	0	964	0
6.100.5.6210.493 Professional Books and Journals	1,240	1,053	188	1,060	886	174	750	750	0
Total Supplies and Materials	<u>25,525</u>	<u>23,182</u>	<u>2,343</u>	<u>25,445</u>	<u>17,943</u>	<u>7,502</u>	<u>35,085</u>	<u>36,049</u>	<u>29,235</u>
Total Instructional Improvement Program	<u>1,287,618</u>	<u>999,441</u>	<u>288,177</u>	<u>1,457,863</u>	<u>1,371,628</u>	<u>86,235</u>	<u>1,099,118</u>	<u>1,110,373</u>	<u>1,111,851</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6220.113 Supervisors and Coordinators	4,000	4,000	0	4,000	4,000	0	4,000	4,000	4,000
6.100.5.6220.117 Media Specialists	636,838	637,226	-388	632,044	632,045	-1	638,088	603,171	609,878
6.100.5.6220.133 Stipends and Extra Days - Regular	8,049	7,360	689	8,280	8,363	-83	8,450	8,751	8,751
6.100.5.6220.151 Clerical Personnel	273,740	274,703	-963	276,747	272,193	4,554	266,026	281,278	270,400
6.100.5.6220.199 Personal Leave Reimbursement	2,500	1,020	1,480	2,030	3,185	-1,155	4,825	4,825	3,200
Total Salaries	<u>925,127</u>	<u>924,308</u>	<u>819</u>	<u>923,101</u>	<u>919,786</u>	<u>3,315</u>	<u>921,389</u>	<u>902,025</u>	<u>896,229</u>
6.100.5.6220.210 PERSI	90,385	90,115	270	90,168	90,532	-364	93,982	92,006	92,709
6.100.5.6220.220 Social Security Tax	70,772	68,608	2,164	70,602	67,400	3,202	69,105	67,652	67,217
6.100.5.6220.230 Life Insurance	2,264	2,338	-74	2,231	2,452	-221	2,362	2,527	2,460
6.100.5.6220.240 Medical Insurance	110,276	110,242	34	119,003	115,836	3,167	119,720	122,035	118,113
6.100.5.6220.260 Dental Insurance	9,302	9,309	-7	10,911	10,543	368	10,693	10,984	11,021
6.100.5.6220.270 Worker's Compensation Insurance	3,315	3,744	-429	4,064	4,267	-203	4,210	4,116	6,005
6.100.5.6220.280 Retirement Sick Leave Benefits	10,640	10,607	33	10,616	10,578	38	10,595	10,377	10,262
6.100.5.6220.290 Vision Insurance	3,499	3,488	11	3,432	3,389	43	3,326	3,417	3,411
Total Fringe Benefits	<u>300,453</u>	<u>298,451</u>	<u>2,002</u>	<u>311,027</u>	<u>304,997</u>	<u>6,030</u>	<u>313,993</u>	<u>313,114</u>	<u>311,198</u>
6.100.5.6220.325 Repair and Maintenance (Contracted)	17,600	17,248	352	17,600	16,840	760	25,680	24,030	21,365
Total Purchased Services	<u>17,600</u>	<u>17,248</u>	<u>352</u>	<u>17,600</u>	<u>16,840</u>	<u>760</u>	<u>25,680</u>	<u>24,030</u>	<u>21,365</u>
6.100.5.6220.410 General Supplies	2,000	1,993	7	2,000	1,997	3	2,000	3,650	3,650
6.100.5.6220.430 Library Books	89,557	86,673	2,884	78,958	77,384	1,574	78,958	78,597	78,597
6.100.5.6220.436 Film Footage Replacement	1,500	1,505	-5	1,500	1,378	122	1,500	1,500	1,500
Total Supplies and Materials	<u>93,057</u>	<u>90,171</u>	<u>2,886</u>	<u>82,458</u>	<u>80,759</u>	<u>1,699</u>	<u>82,458</u>	<u>83,747</u>	<u>83,747</u>
Total Educational Media Services Program	<u>1,336,237</u>	<u>1,330,177</u>	<u>6,060</u>	<u>1,334,186</u>	<u>1,322,382</u>	<u>11,804</u>	<u>1,343,520</u>	<u>1,322,916</u>	<u>1,312,539</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6230.113 Supervisors and Coordinators	0	0	0	64,063	61,442	2,621	64,512	65,157	65,157
6.100.5.6230.154 Maintenance Personnel	0	0	0	351,602	357,367	-5,765	284,251	354,063	325,111
6.100.5.6230.199 Personal Leave Reimbursement	0	0	0	200	600	-400	1,010	1,010	400
Total Salaries	0	0	0	415,865	419,409	-3,544	349,773	420,230	390,668
6.100.5.6230.210 PERSI	0	0	0	40,630	41,273	-643	35,677	42,863	40,591
6.100.5.6230.220 Social Security Tax	0	0	0	31,814	31,241	573	26,233	31,518	29,300
6.100.5.6230.230 Life Insurance	0	0	0	798	1,059	-261	720	819	825
6.100.5.6230.240 Medical Insurance	0	0	0	38,729	37,875	854	32,850	36,212	36,010
6.100.5.6230.260 Dental Insurance	0	0	0	3,551	3,429	122	2,934	3,258	3,360
6.100.5.6230.270 Worker's Compensation Insurance	0	0	0	15,144	13,971	1,173	13,463	16,175	23,791
6.100.5.6230.280 Retirement Sick Leave Benefits	0	0	0	4,782	4,858	-76	4,023	4,826	4,493
6.100.5.6230.290 Vision Insurance	0	0	0	1,116	1,107	9	912	1,014	1,040
6.100.5.6230.296 Other Employee Benefits	0	0	0	1,500	1,500	0	0	0	0
Total Fringe Benefits	0	0	0	138,064	136,313	1,751	116,812	136,685	139,410
6.100.5.6230.325 Repair and Maintenance (Contracted)	0	0	0	0	0	0	0	0	60,000
6.100.5.6230.361 Computer Service Expenses	0	0	0	15,607	10,000	5,607	15,607	15,607	0
6.100.5.6230.396 Inservice Training	0	0	0	0	89	-89	0	0	0
Total Purchased Services	0	0	0	15,607	10,089	5,518	15,607	15,607	60,000
Total Instruction-Related Technology Program	0	0	0	569,536	565,811	3,725	482,192	572,522	590,078

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6310.151 Clerical Personnel	105,274	104,716	558	98,059	97,616	443	74,780	77,906	77,907
6.100.5.6310.199 Personal Leave Reimbursement	100	10	90	40	405	-365	100	100	525
Total Salaries	105,374	104,726	648	98,099	98,021	78	74,880	78,006	78,432
6.100.5.6310.210 PERSI	10,295	9,945	350	9,584	8,754	830	7,638	7,957	8,149
6.100.5.6310.220 Social Security Tax	8,062	7,132	930	7,504	6,772	732	5,617	5,851	5,882
6.100.5.6310.230 Life Insurance	207	248	-41	207	201	6	144	163	164
6.100.5.6310.240 Medical Insurance	9,645	8,841	804	10,563	8,113	2,450	7,300	7,894	7,850
6.100.5.6310.260 Dental Insurance	813	743	70	969	736	233	652	710	732
6.100.5.6310.270 Worker's Compensation Insurance	378	403	-25	438	429	9	343	357	525
6.100.5.6310.280 Retirement Sick Leave Benefits	1,213	1,170	43	1,129	1,030	99	861	897	902
6.100.5.6310.290 Vision Insurance	306	279	27	306	237	69	203	221	227
Total Fringe Benefits	30,919	28,762	2,157	30,700	26,272	4,428	22,758	24,050	24,431
6.100.5.6310.307 Legislative Liaison	2,500	392	2,108	2,500	0	2,500	0	0	0
6.100.5.6310.310 Professional and Technical Services	30,000	0	30,000	30,000	0	30,000	0	0	0
6.100.5.6310.311 Legal Services	80,000	104,037	-24,037	82,000	57,971	24,029	82,000	82,000	72,000
6.100.5.6310.312 Audit Services	22,500	26,591	-4,091	28,845	25,933	2,912	28,845	28,845	29,145
6.100.5.6310.313 Publishing and Advertising	37,903	36,808	1,095	37,903	22,263	15,640	25,166	25,166	25,166
6.100.5.6310.315 Elections	9,000	7,604	1,396	11,000	3,757	7,243	11,500	11,500	2,500
6.100.5.6310.319 Consultants	10,000	8,863	1,137	5,000	0	5,000	0	0	0
6.100.5.6310.382 Out-District Travel Allowance	12,041	7,113	4,928	8,285	8,249	36	7,325	7,325	5,000
6.100.5.6310.391 Professional Dues and Fees	18,800	17,702	1,098	19,000	24,896	-5,896	25,000	25,000	25,000
6.100.5.6310.396 Inservice Training	500	0	500	500	495	5	0	0	0
Total Purchased Services	223,244	209,110	14,134	225,033	143,564	81,469	179,836	179,836	158,811
6.100.5.6310.410 General Supplies	8,602	9,633	-1,031	3,950	5,616	-1,666	4,700	4,700	7,700
6.100.5.6310.493 Professional Books and Journals	1,205	981	224	1,200	372	829	0	0	0
Total Supplies and Materials	9,807	10,614	-807	5,150	5,988	-838	4,700	4,700	7,700
6.100.5.6310.712 Liability Insurance	185,521	123,100	62,421	138,956	138,800	157	169,879	169,879	177,939
6.100.5.6310.730 Judgments	10,000	67,720	-57,720	10,000	0	10,000	5,000	5,000	5,000
Total Insurance and Judgment	195,521	190,820	4,701	148,956	138,800	10,157	174,879	174,879	182,939
Total Board Of Education Program	564,865	544,032	20,833	507,938	412,645	95,293	457,053	461,471	452,313

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6320.111 Superintendent and Assistant Superinte		103,353	-978	182,356	208,933	-26,577	201,662	230,215	100,280
6.100.5.6320.112 Directors	21,150	24,189	-3,039	5,000	5,000	0	0	0	0
6.100.5.6320.133 Stipends and Extra Days - Regular	48,500	12,500	36,000	18,500	0	18,500	0	0	0
6.100.5.6320.151 Clerical Personnel	130,933	132,512	-1,579	132,506	128,417	4,089	128,586	130,806	216,648
6.100.5.6320.186 Substitute Teachers	49,000	37,240	11,760	49,000	17,702	31,298	30,000	30,000	4,000
6.100.5.6320.199 Personal Leave Reimbursement	580	40	540	240	1,426	-1,186	890	890	1,040
Total Salaries	<u>352,538</u>	<u>309,833</u>	<u>42,705</u>	<u>387,602</u>	<u>361,478</u>	<u>26,124</u>	<u>361,138</u>	<u>391,911</u>	<u>321,968</u>
6.100.5.6320.210 PERSI	32,488	29,622	2,866	33,045	34,860	-1,815	33,776	36,914	33,038
6.100.5.6320.220 Social Security Tax	26,969	22,826	4,143	29,550	24,686	4,864	27,086	29,393	24,148
6.100.5.6320.230 Life Insurance	438	421	17	367	546	-179	504	366	525
6.100.5.6320.240 Medical Insurance	18,955	21,220	-2,265	15,756	18,003	-2,247	18,250	14,485	21,606
6.100.5.6320.260 Dental Insurance	1,492	1,160	332	1,445	1,526	-81	1,630	1,304	2,016
6.100.5.6320.270 Worker's Compensation Insurance	1,413	1,228	185	1,666	1,605	61	1,651	1,791	2,158
6.100.5.6320.280 Retirement Sick Leave Benefits	4,054	3,486	568	4,459	4,137	322	4,153	4,506	3,701
6.100.5.6320.290 Vision Insurance	525	435	90	459	490	-31	507	405	624
6.100.5.6320.296 Other Employee Benefits	6,205	4,182	2,023	5,815	5,482	333	5,800	5,800	5,800
Total Fringe Benefits	<u>92,539</u>	<u>84,580</u>	<u>7,959</u>	<u>92,562</u>	<u>91,334</u>	<u>1,228</u>	<u>93,357</u>	<u>94,964</u>	<u>93,616</u>
6.100.5.6320.310 Professional and Technical Services	8,900	2,025	6,875	2,050	2,076	-26	2,225	2,225	2,350
6.100.5.6320.313 Publishing and Advertising	1,000	636	364	1,000	63	937	0	0	300
6.100.5.6320.319 Consultants	51,100	26,736	24,364	36,100	16,480	19,620	18,500	18,500	18,500
6.100.5.6320.325 Repair and Maintenance (Contracted)	3,656	2,645	1,011	4,177	4,176	1	4,385	4,385	4,385
6.100.5.6320.352 Postage	89,100	73,081	16,019	69,000	59,847	9,153	64,000	64,000	64,000
6.100.5.6320.381 In-District Travel Allowance	7,200	7,200	0	0	0	0	0	0	0
6.100.5.6320.382 Out-District Travel Allowance	13,515	8,710	4,805	10,055	4,148	5,907	18,750	18,750	0
6.100.5.6320.391 Professional Dues and Fees	2,100	194	1,906	1,000	633	367	1,000	1,000	1,000
6.100.5.6320.393 Indirect Costs	382	381	1	527	527	0	0	0	0
Total Purchased Services	<u>176,953</u>	<u>121,608</u>	<u>55,345</u>	<u>123,909</u>	<u>87,951</u>	<u>35,958</u>	<u>108,860</u>	<u>108,860</u>	<u>90,535</u>
6.100.5.6320.410 General Supplies	14,000	13,270	730	12,000	9,853	2,147	11,900	11,900	9,900
6.100.5.6320.493 Professional Books and Journals	1,650	3,086	-1,436	1,350	816	534	1,000	1,000	1,000
Total Supplies and Materials	<u>15,650</u>	<u>16,357</u>	<u>-707</u>	<u>13,350</u>	<u>10,669</u>	<u>2,681</u>	<u>12,900</u>	<u>12,900</u>	<u>10,900</u>
Total Central Administration Program	<u>637,680</u>	<u>532,378</u>	<u>105,302</u>	<u>617,423</u>	<u>551,432</u>	<u>65,991</u>	<u>576,255</u>	<u>608,635</u>	<u>517,019</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6410.114 Principals and Assistant Principals	2,176,269	2,177,970	-1,701	2,219,371	2,186,172	33,199	2,223,977	2,214,633	2,240,644
6.100.5.6410.133 Stipends and Extra Days - Regular	0	909	-909	0	0	0	0	0	0
6.100.5.6410.151 Clerical Personnel	660,078	658,948	1,130	638,080	638,217	-137	637,939	650,782	636,958
6.100.5.6410.181 Clerical Substitutes	10,205	5,225	4,980	7,250	10,486	-3,236	4,750	4,750	4,750
6.100.5.6410.199 Personal Leave Reimbursement	6,750	1,790	4,960	5,040	12,883	-7,843	12,500	12,500	12,900
Total Salaries	2,853,302	2,844,842	8,460	2,869,741	2,847,757	21,984	2,879,166	2,882,665	2,895,252
6.100.5.6410.210 PERSI	277,770	281,586	-3,816	279,656	282,541	-2,885	293,191	293,548	300,324
6.100.5.6410.220 Social Security Tax	218,278	212,088	6,190	219,517	210,938	8,579	215,939	216,201	217,143
6.100.5.6410.230 Life Insurance	6,268	6,132	136	6,006	6,461	-455	6,492	6,765	6,750
6.100.5.6410.240 Medical Insurance	203,790	201,415	2,375	212,649	209,370	3,279	217,489	215,819	212,459
6.100.5.6410.260 Dental Insurance	17,191	16,961	230	19,496	19,079	417	19,425	19,425	19,824
6.100.5.6410.270 Worker's Compensation Insurance	10,198	11,525	-1,327	12,648	13,217	-569	13,157	13,173	19,397
6.100.5.6410.280 Retirement Sick Leave Benefits	32,813	33,145	-332	33,000	33,010	-10	33,109	33,150	33,294
6.100.5.6410.290 Vision Insurance	6,445	6,352	93	6,140	6,074	66	6,042	6,042	6,136
6.100.5.6410.296 Other Employee Benefits	58,880	55,882	2,998	58,880	50,397	8,483	0	0	0
Total Fringe Benefits	831,633	825,087	6,546	847,992	831,086	16,906	804,844	804,123	815,327
6.100.5.6410.319 Consultants	27,500	28,125	-625	12,500	12,800	-300	25,300	25,300	25,300
6.100.5.6410.382 Out-District Travel Allowance	12,890	9,749	3,141	6,750	6,173	577	750	750	0
6.100.5.6410.396 Inservice Training	0	0	0	0	0	0	0	2,000	0
Total Purchased Services	40,390	37,874	2,516	19,250	18,973	277	26,050	28,050	25,300
6.100.5.6410.410 General Supplies	19,271	14,706	4,565	19,536	19,283	253	19,285	18,597	18,597
6.100.5.6410.415 One-Time Supplies	0	0	0	0	0	0	0	9,297	5,000
Total Supplies and Materials	19,271	14,706	4,565	19,536	19,283	253	19,285	27,894	23,597
Total School Administration Program	3,744,596	3,722,509	22,087	3,756,519	3,717,099	39,420	3,729,345	3,742,732	3,759,476

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6510.112 Directors	86,340	98,640	-12,300	0	13,845	-13,845	0	0	0
6.100.5.6510.151 Clerical Personnel	493,289	483,856	9,433	391,631	382,535	9,096	295,773	369,408	280,962
6.100.5.6510.199 Personal Leave Reimbursement	550	365	185	960	460	500	750	750	500
Total Salaries	580,179	582,860	-2,681	392,591	396,841	-4,250	296,523	370,158	281,462
6.100.5.6510.210 PERSI	56,683	57,110	-427	38,354	38,173	181	30,245	37,756	29,244
6.100.5.6510.220 Social Security Tax	44,384	41,575	2,809	30,032	28,483	1,549	22,239	27,762	21,110
6.100.5.6510.230 Life Insurance	996	1,240	-244	594	891	-297	594	706	572
6.100.5.6510.240 Medical Insurance	45,011	42,331	2,680	31,687	30,750	937	30,112	34,072	27,458
6.100.5.6510.260 Dental Insurance	3,796	3,559	237	2,905	2,781	124	2,690	3,065	2,562
6.100.5.6510.270 Worker's Compensation Insurance	2,072	2,312	-240	1,731	1,760	-29	1,354	1,691	1,885
6.100.5.6510.280 Retirement Sick Leave Benefits	6,671	6,722	-51	4,515	4,501	14	3,410	4,257	3,237
6.100.5.6510.290 Vision Insurance	1,422	1,335	87	913	900	13	836	954	793
6.100.5.6510.296 Other Employee Benefits	5,260	7,037	-1,777	6,147	4,980	1,167	0	0	0
Total Fringe Benefits	166,295	163,222	3,073	116,878	113,219	3,659	91,480	110,263	86,861
6.100.5.6510.310 Professional and Technical Services	73,230	94,139	-20,909	69,530	67,911	1,619	48,000	48,000	48,000
6.100.5.6510.319 Consultants	2,000	2,856	-856	0	0	0	0	0	0
6.100.5.6510.325 Repair and Maintenance (Contracted)	77,950	73,365	4,585	0	0	0	0	0	0
6.100.5.6510.381 In-District Travel Allowance	100	371	-271	100	10	90	100	100	100
6.100.5.6510.382 Out-District Travel Allowance	3,148	6,264	-3,116	1,750	1,483	267	500	500	0
6.100.5.6510.391 Professional Dues and Fees	250	0	250	0	0	0	0	0	0
6.100.5.6510.396 Inservice Training	335	160	175	500	469	31	500	500	500
Total Purchased Services	157,013	177,154	-20,141	71,880	69,873	2,007	49,100	49,100	48,600
6.100.5.6510.410 General Supplies	24,250	24,350	-100	14,500	13,890	610	14,500	14,500	14,000
6.100.5.6510.493 Professional Books and Journals	710	822	-112	880	712	168	0	0	0
Total Supplies and Materials	24,960	25,173	-213	15,380	14,602	778	14,500	14,500	14,000
6.100.5.6510.715 Surety Insurance	1,250	1,121	129	1,175	835	340	835	835	835
Total Insurance and Judgment	1,250	1,121	129	1,175	835	340	835	835	835
Total Business Administration Program	929,697	949,531	-19,834	597,904	595,369	2,535	452,438	544,856	431,758

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6550.156 Warehouse Personnel	73,846	69,047	4,799	74,691	71,707	2,984	75,447	76,336	80,339
6.100.5.6550.199 Personal Leave Reimbursement	60	0	60	180	360	-180	360	360	400
Total Salaries	73,906	69,047	4,859	74,871	72,067	2,804	75,807	76,696	80,739
6.100.5.6550.210 PERSI	7,221	6,765	456	7,314	7,051	263	7,733	7,823	8,389
6.100.5.6550.220 Social Security Tax	5,654	4,537	1,117	5,728	4,691	1,037	5,686	5,752	6,055
6.100.5.6550.230 Life Insurance	198	198	0	207	213	-6	216	216	225
6.100.5.6550.240 Medical Insurance	9,645	9,645	0	10,562	10,410	152	10,950	10,864	10,803
6.100.5.6550.260 Dental Insurance	814	811	3	968	943	25	978	978	1,008
6.100.5.6550.270 Worker's Compensation Insurance	2,134	2,288	-154	2,726	2,749	-23	2,918	2,952	4,917
6.100.5.6550.280 Retirement Sick Leave Benefits	850	796	54	861	830	31	872	882	929
6.100.5.6550.290 Vision Insurance	304	304	0	306	304	2	304	304	312
Total Fringe Benefits	26,820	25,344	1,476	28,672	27,190	1,482	29,657	29,771	32,638
6.100.5.6550.325 Repair and Maintenance (Contracted)	0	0	0	2,500	1,775	725	2,500	2,500	2,500
6.100.5.6550.382 Out-District Travel Allowance	1,000	193	807	500	0	500	0	0	0
Total Purchased Services	1,000	193	807	3,000	1,775	1,225	2,500	2,500	2,500
6.100.5.6550.410 General Supplies	3,500	3,802	-302	3,500	4,350	-850	4,500	4,500	4,500
6.100.5.6550.419 Warehouse Supplies	0	-742	742	0	2,862	-2,862	2,000	2,000	0
6.100.5.6550.421 Motor Fuel	2,500	977	1,523	2,500	1,176	1,324	2,500	2,500	2,500
Total Supplies and Materials	6,000	4,037	1,963	6,000	8,388	-2,388	9,000	9,000	7,000
Total Central Service Program	107,726	98,622	9,104	112,543	109,420	3,123	116,964	117,967	122,877

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6560.151 Clerical Personnel	0	0	0	157,414	156,109	1,305	158,357	138,193	160,590
6.100.5.6560.199 Personal Leave Reimbursement	0	0	0	360	705	-345	725	725	725
Total Salaries	0	0	0	157,774	156,814	960	159,082	138,918	161,315
6.100.5.6560.210 PERSI	0	0	0	15,413	15,361	52	16,226	14,170	16,760
6.100.5.6560.220 Social Security Tax	0	0	0	12,069	11,316	753	11,931	10,418	12,098
6.100.5.6560.230 Life Insurance	0	0	0	231	355	-124	252	225	262
6.100.5.6560.240 Medical Insurance	0	0	0	12,323	12,144	179	12,775	10,864	12,604
6.100.5.6560.260 Dental Insurance	0	0	0	1,130	1,100	30	1,141	977	1,176
6.100.5.6560.270 Worker's Compensation Insurance	0	0	0	695	710	-15	727	635	1,081
6.100.5.6560.280 Retirement Sick Leave Benefits	0	0	0	1,814	1,808	6	1,829	1,597	1,855
6.100.5.6560.290 Vision Insurance	0	0	0	357	355	2	355	304	364
Total Fringe Benefits	0	0	0	44,032	43,149	883	45,236	39,190	46,200
6.100.5.6560.310 Professional and Technical Services	0	0	0	10,500	0	10,500	10,500	10,500	10,500
6.100.5.6560.325 Repair and Maintenance (Contracted)	0	0	0	77,365	77,006	359	80,545	75,545	79,195
6.100.5.6560.382 Out-District Travel Allowance	0	0	0	985	1,024	-39	0	0	0
6.100.5.6560.391 Professional Dues and Fees	0	0	0	250	0	250	0	0	0
Total Purchased Services	0	0	0	89,100	78,030	11,070	91,045	86,045	89,695
6.100.5.6560.410 General Supplies	0	0	0	11,675	10,793	882	11,675	11,675	11,675
Total Supplies and Materials	0	0	0	11,675	10,793	882	11,675	11,675	11,675
Total Administrative Technology Service Program	0	0	0	302,581	288,786	13,795	307,038	275,828	308,885

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6610.113 Supervisors and Coordinators	159,335	170,920	-11,585	150,476	112,300	38,176	107,184	64,083	61,972
6.100.5.6610.135 Other Special Programs	39,738	40,002	-264	40,095	40,711	-616	44,176	42,951	44,796
6.100.5.6610.153 Custodians	1,204,246	1,241,523	-37,277	1,128,678	1,139,125	-10,447	1,089,457	1,116,943	1,105,623
6.100.5.6610.183 Substitute Custodians	67,670	44,808	22,862	67,670	63,559	4,111	67,670	67,670	68,346
6.100.5.6610.199 Personal Leave Reimbursement	2,194	970	1,224	2,330	4,060	-1,730	4,200	4,200	4,200
Total Salaries	1,473,183	1,498,223	-25,040	1,389,249	1,359,755	29,494	1,312,687	1,295,847	1,284,937
6.100.5.6610.210 PERSI	134,384	138,042	-3,658	132,909	128,674	4,235	126,991	125,274	126,404
6.100.5.6610.220 Social Security Tax	110,402	109,349	1,053	109,143	101,687	7,456	98,451	97,188	96,371
6.100.5.6610.230 Life Insurance	4,245	4,160	85	4,116	4,009	107	3,843	3,939	3,798
6.100.5.6610.240 Medical Insurance	200,342	194,510	5,832	212,382	186,995	25,387	187,522	186,722	178,750
6.100.5.6610.260 Dental Insurance	16,899	16,352	547	19,472	16,915	2,557	16,749	16,799	16,679
6.100.5.6610.270 Worker's Compensation Insurance	41,073	43,216	-2,143	50,439	46,819	3,620	49,021	48,420	75,814
6.100.5.6610.280 Retirement Sick Leave Benefits	16,597	16,233	364	16,423	15,146	1,277	15,095	14,902	14,776
6.100.5.6610.290 Vision Insurance	6,318	6,135	183	6,117	5,471	646	5,209	5,228	5,162
Total Fringe Benefits	530,260	527,997	2,263	551,001	505,717	45,284	502,881	498,472	517,754
6.100.5.6610.310 Professional and Technical Services	412,098	434,492	-22,394	530,791	554,312	-23,521	615,649	615,649	592,578
6.100.5.6610.330 Energy Management Services	132,000	132,000	0	132,000	121,000	11,000	132,000	132,000	50,000
6.100.5.6610.331 Electricity Utilities	910,224	625,968	284,256	744,300	468,080	276,220	694,000	694,000	722,000
6.100.5.6610.332 Gas Utilities	396,900	240,245	156,655	475,090	307,296	167,794	425,055	425,055	402,400
6.100.5.6610.335 Storm Water Fee	0	0	0	13,800	0	13,800	0	0	0
6.100.5.6610.336 Water	371,100	322,675	48,425	371,750	416,137	-44,387	404,500	404,500	450,300
6.100.5.6610.337 Land Fill Fee	2,500	990	1,510	2,500	582	1,918	2,500	2,500	2,500
6.100.5.6610.351 Telephone - Voice	81,100	85,469	-4,369	81,200	79,609	1,591	81,200	81,200	81,100
6.100.5.6610.353 Telephone - Repair	5,000	3,739	1,261	4,000	1,861	2,139	1,500	1,500	1,500
6.100.5.6610.355 Telephone - Cellular	800	1,106	-306	3,000	1,887	1,113	2,500	2,500	1,800
6.100.5.6610.381 In-District Travel Allowance	2,000	1,736	264	2,000	1,876	124	2,000	2,000	2,000
6.100.5.6610.382 Out-District Travel Allowance	3,000	3,338	-338	1,500	1,273	227	1,500	1,500	0
Total Purchased Services	2,316,722	1,851,756	464,966	2,361,931	1,953,913	408,018	2,362,404	2,362,404	2,306,178
6.100.5.6610.410 General Supplies	1,200	4,988	-3,788	1,200	1,532	-332	2,200	2,200	2,200
6.100.5.6610.418 Custodial Supplies	130,404	120,366	10,038	130,404	117,138	13,266	128,835	128,835	155,590
6.100.5.6610.481 Equipment Repair (Non-Contracted)	4,000	3,482	518	4,000	3,930	70	4,000	4,000	4,000
Total Supplies and Materials	135,604	128,835	6,769	135,604	122,600	13,004	135,035	135,035	161,790

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6610.550 Equipment	1,000	305	695	1,000	535	465	1,000	1,000	1,000
Total Capital Objects	1,000	305	695	1,000	535	465	1,000	1,000	1,000
6.100.5.6610.711 Property Insurance	175,000	154,438	20,562	148,100	147,747	353	128,740	128,740	135,104
Total Insurance and Judgment	175,000	154,438	20,562	148,100	147,747	353	128,740	128,740	135,104
Total Building Operation Services Program	4,631,769	4,161,555	470,214	4,586,885	4,090,268	496,617	4,442,747	4,421,498	4,406,763

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6640.113 Supervisors and Coordinators	63,247	60,871	2,376	0	0	0	0	0	0
6.100.5.6640.116 Teachers	49,654	54,856	-5,202	0	0	0	0	0	0
6.100.5.6640.151 Clerical Personnel	60,510	63,391	-2,881	65,999	65,659	340	66,189	66,878	66,879
6.100.5.6640.154 Maintenance Personnel	973,324	1,005,263	-31,939	612,347	638,979	-26,632	642,095	662,098	693,355
6.100.5.6640.199 Personal Leave Reimbursement	1,154	450	704	635	580	55	1,240	1,240	680
Total Salaries	1,147,889	1,184,830	-36,941	678,981	705,219	-26,238	709,524	730,216	760,914
6.100.5.6640.210 PERSI	116,995	117,076	-81	66,335	70,327	-3,992	72,371	74,482	79,058
6.100.5.6640.220 Social Security Tax	91,608	90,327	1,281	51,941	52,227	-286	53,214	54,766	57,070
6.100.5.6640.230 Life Insurance	2,416	2,532	-116	1,420	1,545	-125	1,548	1,650	1,688
6.100.5.6640.240 Medical Insurance	110,919	109,534	1,385	75,697	73,772	1,925	78,475	79,667	81,022
6.100.5.6640.260 Dental Insurance	9,365	9,210	155	6,940	6,683	257	7,009	7,168	7,560
6.100.5.6640.270 Worker's Compensation Insurance	31,445	32,463	-1,018	24,727	24,709	18	27,310	28,106	46,339
6.100.5.6640.280 Retirement Sick Leave Benefits	13,770	13,780	-10	7,808	8,204	-396	8,159	8,397	8,751
6.100.5.6640.290 Vision Insurance	3,499	3,455	44	2,180	2,155	25	2,180	2,231	2,340
6.100.5.6640.296 Other Employee Benefits	1,500	1,500	0	0	0	0	0	0	0
Total Fringe Benefits	381,517	379,876	1,641	237,048	239,622	-2,574	250,266	256,467	283,828
6.100.5.6640.325 Repair and Maintenance (Contracted)	64,717	54,881	9,836	61,000	37,962	23,038	61,000	61,218	62,000
6.100.5.6640.328 Building Repairs (Contracted)	40,000	39,999	1	40,000	34,035	5,965	40,000	40,000	40,000
6.100.5.6640.361 Computer Service Expenses	6,768	5,607	1,161	0	0	0	0	0	0
6.100.5.6640.396 Inservice Training	5,000	4,289	711	5,000	1,681	3,319	3,000	3,000	3,000
Total Purchased Services	116,485	104,776	11,709	106,000	73,678	32,322	104,000	104,218	105,000
6.100.5.6640.410 General Supplies	4,500	3,558	942	4,000	3,270	730	3,000	3,000	4,400
6.100.5.6640.421 Motor Fuel	22,500	16,144	6,356	22,500	22,187	313	22,500	22,500	33,750
6.100.5.6640.428 Repairs Parts and Supplies	20,000	18,967	1,033	20,000	16,987	3,013	20,000	20,000	20,000
6.100.5.6640.471 Building Repairs (Non-Contracted)	125,000	112,456	12,544	125,000	117,614	7,386	125,000	125,000	131,300
6.100.5.6640.481 Equipment Repair (Non-Contracted)	15,000	13,224	1,776	15,000	7,851	7,149	15,000	15,000	15,000
Total Supplies and Materials	187,000	164,348	22,652	186,500	167,910	18,590	185,500	185,500	204,450
Total General Maintenance Services Program	1,832,891	1,833,830	-939	1,208,529	1,186,430	22,099	1,249,290	1,276,401	1,354,192

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

**GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6650.155 Grounds Personnel	132,223	137,628	-5,405	130,000	119,692	10,308	117,249	117,583	120,080
6.100.5.6650.199 Personal Leave Reimbursement	200	-20	220	125	360	-235	160	160	360
Total Salaries	132,423	137,608	-5,185	130,125	120,052	10,073	117,409	117,743	120,440
6.100.5.6650.210 PERSI	12,938	10,005	2,933	12,713	8,961	3,752	11,975	12,009	12,513
6.100.5.6650.220 Social Security Tax	10,130	10,484	-354	9,954	9,037	917	8,806	8,831	9,033
6.100.5.6650.230 Life Insurance	527	259	269	330	219	112	324	338	375
6.100.5.6650.240 Medical Insurance	25,682	12,592	13,090	17,604	10,677	6,927	16,425	16,296	18,005
6.100.5.6650.260 Dental Insurance	2,166	1,059	1,107	1,614	965	649	1,467	1,467	1,680
6.100.5.6650.270 Worker's Compensation Insurance	3,824	4,510	-686	4,739	4,554	185	4,519	4,532	7,335
6.100.5.6650.280 Retirement Sick Leave Benefits	1,523	1,177	346	1,496	1,065	431	1,350	1,350	1,385
6.100.5.6650.290 Vision Insurance	810	397	413	507	313	194	456	456	520
Total Fringe Benefits	57,600	40,482	17,118	48,957	35,791	13,166	45,322	45,279	50,846
6.100.5.6650.325 Repair and Maintenance (Contracted)	10,000	9,898	102	10,000	9,639	361	10,000	10,000	10,000
Total Purchased Services	10,000	9,898	102	10,000	9,639	361	10,000	10,000	10,000
6.100.5.6650.410 General Supplies	25,000	24,711	289	25,000	25,221	-221	25,000	25,000	25,000
Total Supplies and Materials	25,000	24,711	289	25,000	25,221	-221	25,000	25,000	25,000
Total Ground Maintenance Services Program	225,023	212,698	12,325	214,082	190,704	23,378	197,731	198,022	206,286

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6670.310 Professional and Technical Services	16,000	16,805	-805	16,000	16,146	-146	0	0	0
Total Purchased Services	16,000	16,805	-805	16,000	16,146	-146	0	0	0
Total Security Services Program	16,000	16,805	-805	16,000	16,146	-146	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6810.113 Supervisors and Coordinators	132,223	125,210	7,013	133,401	135,704	-2,303	137,963	140,450	143,444
6.100.5.6810.151 Clerical Personnel	54,725	52,399	2,326	57,404	56,602	802	53,795	58,852	56,135
6.100.5.6810.157 Bus Drivers	1,038,975	1,030,220	8,755	1,023,393	1,025,846	-2,453	1,069,667	1,080,778	1,125,221
6.100.5.6810.158 Mechanics	143,965	135,564	8,401	146,367	142,526	3,841	147,396	148,263	148,287
6.100.5.6810.162 Bus Attendants	106,649	110,914	-4,265	175,002	128,791	46,211	188,821	188,821	205,145
6.100.5.6810.187 Substitute and Trainee Bus Drivers	139,745	143,804	-4,059	138,361	178,343	-39,982	138,361	180,000	181,759
6.100.5.6810.199 Personal Leave Reimbursement	2,750	360	2,390	3,065	4,090	-1,025	5,000	5,000	4,100
Total Salaries	1,619,032	1,598,472	20,560	1,676,993	1,671,900	5,093	1,741,003	1,802,164	1,864,091
6.100.5.6810.210 PERSI	144,527	151,420	-6,893	150,319	159,925	-9,606	163,469	165,461	193,679
6.100.5.6810.220 Social Security Tax	123,855	120,332	3,523	128,078	124,943	3,135	130,575	135,162	139,807
6.100.5.6810.230 Life Insurance	5,202	4,034	1,168	4,600	4,365	235	4,948	5,808	4,628
6.100.5.6810.240 Medical Insurance	244,231	187,700	56,531	235,365	197,874	37,491	240,429	270,087	211,739
6.100.5.6810.260 Dental Insurance	20,602	15,917	4,685	21,579	18,455	3,124	21,474	24,299	19,757
6.100.5.6810.270 Worker's Compensation Insurance	54,015	51,166	2,849	61,983	58,288	3,695	67,464	69,834	113,896
6.100.5.6810.280 Retirement Sick Leave Benefits	18,623	18,219	404	19,285	18,935	350	20,022	20,725	21,437
6.100.5.6810.290 Vision Insurance	7,703	6,004	1,699	6,779	6,006	773	6,679	7,563	6,115
6.100.5.6810.295 Physicals	7,110	7,627	-517	7,110	7,905	-795	7,110	7,110	8,745
Total Fringe Benefits	625,868	562,420	63,448	635,098	596,695	38,403	662,170	706,049	719,803
6.100.5.6810.325 Repair and Maintenance (Contracted)	10,000	7,363	2,637	10,000	13,581	-3,581	10,000	10,000	10,000
6.100.5.6810.345 Transportation Services (Contracted)	3,000	643	2,357	2,000	7,974	-5,974	1,500	1,500	1,020
6.100.5.6810.361 Computer Service Expenses	500	0	500	500	0	500	500	500	0
6.100.5.6810.381 In-District Travel Allowance	450	819	-369	2,250	841	1,409	2,250	2,250	2,250
6.100.5.6810.382 Out-District Travel Allowance	2,900	4,440	-1,540	3,055	3,765	-710	3,055	3,055	0
6.100.5.6810.396 Inservice Training	2,500	3,268	-768	500	470	30	500	500	600
Total Purchased Services	19,350	16,532	2,818	18,305	26,631	-8,326	17,805	17,805	13,870

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6810.420 Transportation Supplies	5,100	5,175	-75	5,100	6,184	-1,084	5,100	5,100	5,600
6.100.5.6810.421 Motor Fuel	140,000	126,036	13,964	150,000	151,217	-1,217	150,000	150,000	171,000
6.100.5.6810.423 Grease and Lubricants	8,500	6,594	1,906	8,500	8,748	-248	8,000	8,000	8,000
6.100.5.6810.425 Laundry	1,112	216	896	1,112	910	202	1,112	1,112	1,112
6.100.5.6810.428 Repairs Parts and Supplies	86,000	72,080	13,920	86,000	92,435	-6,435	86,000	86,000	86,000
6.100.5.6810.429 Tires	13,000	8,896	4,104	13,000	11,906	1,094	13,000	13,000	13,000
6.100.5.6810.481 Equipment Repair (Non-Contracted)	6,200	5,979	221	6,200	6,005	195	6,200	6,200	10,500
Total Supplies and Materials	<u>259,912</u>	<u>224,975</u>	<u>34,937</u>	<u>269,912</u>	<u>277,405</u>	<u>-7,493</u>	<u>269,412</u>	<u>269,412</u>	<u>295,212</u>
6.100.5.6810.550 Equipment	2,000	1,293	707	2,000	1,778	222	2,000	2,000	2,000
Total Capital Objects	<u>2,000</u>	<u>1,293</u>	<u>707</u>	<u>2,000</u>	<u>1,778</u>	<u>222</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Pupil To School Transportation Program	<u>2,526,162</u>	<u>2,403,692</u>	<u>122,470</u>	<u>2,602,308</u>	<u>2,574,409</u>	<u>27,899</u>	<u>2,692,390</u>	<u>2,797,430</u>	<u>2,894,976</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6840.313 Publishing and Advertising	2,000	1,000	1,000	2,000	1,113	887	1,500	1,500	1,500
6.100.5.6840.382 Out-District Travel Allowance	3,300	2,803	497	3,300	3,135	165	3,300	3,300	0
Total Purchased Services	5,300	3,803	1,497	5,300	4,248	1,052	4,800	4,800	1,500
6.100.5.6840.420 Transportation Supplies	800	821	-21	800	805	-5	800	800	800
6.100.5.6840.421 Motor Fuel	500	0	500	250	95	155	250	250	0
6.100.5.6840.428 Repairs Parts and Supplies	3,000	3,005	-5	3,000	5,510	-2,510	3,000	3,000	3,900
Total Supplies and Materials	4,300	3,825	475	4,050	6,410	-2,360	4,050	4,050	4,700
6.100.5.6840.550 Equipment	1,600	1,092	508	1,600	761	839	1,600	1,600	1,100
Total Capital Objects	1,600	1,092	508	1,600	761	839	1,600	1,600	1,100
6.100.5.6840.714 Transportation Insurance	39,095	31,233	7,862	27,569	27,631	-62	35,879	35,879	37,028
Total Insurance and Judgment	39,095	31,233	7,862	27,569	27,631	-62	35,879	35,879	37,028
Total Non-reimbursable Transportation Program	50,295	39,953	10,342	38,519	39,049	-530	46,329	46,329	44,328

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.6910.135 Other Special Programs	212,253	214,135	-1,882	33,185	37,794	-4,609	0	0	0
6.100.5.6910.137 District Early Retirement Grants	322,000	360,300	-38,300	325,800	283,700	42,100	343,500	345,500	252,300
6.100.5.6910.138 State Early Retirement Grants	0	0	0	0	0	0	0	0	0
6.100.5.6910.152 Instructional Assistants	38,381	35,757	2,624	33,955	25,431	8,524	0	5,743	0
6.100.5.6910.199 Personal Leave Reimbursement	640	360	280	110	380	-270	0	100	0
Total Salaries	<u>573,274</u>	<u>610,552</u>	<u>-37,278</u>	<u>393,050</u>	<u>347,305</u>	<u>45,745</u>	<u>343,500</u>	<u>351,343</u>	<u>252,300</u>
6.100.5.6910.210 PERSI	24,550	24,455	95	6,246	6,186	60	0	607	0
6.100.5.6910.220 Social Security Tax	43,855	43,930	-75	29,325	26,375	2,950	25,762	26,359	18,922
6.100.5.6910.230 Life Insurance	488	451	37	244	254	-10	0	38	0
6.100.5.6910.240 Medical Insurance	23,309	21,977	1,332	12,771	12,412	359	0	1,811	0
6.100.5.6910.260 Dental Insurance	1,966	1,851	115	1,083	1,122	-39	0	163	0
6.100.5.6910.270 Worker's Compensation Insurance	2,317	3,999	-1,682	1,473	2,752	-1,279	1,570	1,597	1,690
6.100.5.6910.280 Retirement Sick Leave Benefits	2,889	2,879	11	743	728	15	0	67	0
6.100.5.6910.290 Vision Insurance	737	693	44	356	363	-7	0	51	0
Total Fringe Benefits	<u>100,111</u>	<u>100,234</u>	<u>-123</u>	<u>52,241</u>	<u>50,193</u>	<u>2,048</u>	<u>27,332</u>	<u>30,693</u>	<u>20,612</u>
6.100.5.6910.310 Professional and Technical Services	10,000	10,339	-339	10,000	2,445	7,555	10,000	10,000	10,000
6.100.5.6910.319 Consultants	1,000	950	50	1,000	1,000	0	0	750	0
6.100.5.6910.381 In-District Travel Allowance	1,000	948	52	1,000	940	60	0	500	0
6.100.5.6910.382 Out-District Travel Allowance	2,500	2,118	382	2,000	980	1,020	0	500	0
6.100.5.6910.396 Inservice Training	30,591	17,762	12,829	15,270	14,345	925	0	200	0
Total Purchased Services	<u>45,091</u>	<u>32,118</u>	<u>12,973</u>	<u>29,270</u>	<u>19,710</u>	<u>9,560</u>	<u>10,000</u>	<u>11,950</u>	<u>10,000</u>
6.100.5.6910.410 General Supplies	13,213	4,745	8,468	4,499	2,418	2,081	0	1,081	0
6.100.5.6910.414 Achievement Standards Supplies	0	474	-474	4,236	2,609	1,627	0	0	0
Total Supplies and Materials	<u>13,213</u>	<u>5,219</u>	<u>7,994</u>	<u>8,735</u>	<u>5,027</u>	<u>3,708</u>	<u>0</u>	<u>1,081</u>	<u>0</u>
6.100.5.6910.552 Technology Equipment	31,268	31,270	-2	0	0	0	0	0	0
Total Capital Objects	<u>31,268</u>	<u>31,270</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Support Services Program	<u>762,957</u>	<u>779,393</u>	<u>-16,436</u>	<u>483,296</u>	<u>422,235</u>	<u>61,061</u>	<u>380,832</u>	<u>395,067</u>	<u>282,912</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
SECONDARY SCHOOL ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.7900.410 General Supplies	0	-1,044	1,044	0	-1,025	1,025	0	0	0
Total Supplies and Materials	0	-1,044	1,044	0	-1,025	1,025	0	0	0
Total Secondary School Activities Program	0	-1,044	1,044	0	-1,025	1,025	0	0	0
Total Current Expenditures	<u>59,953,728</u>	<u>58,330,121</u>	<u>1,623,607</u>	<u>60,285,305</u>	<u>59,147,783</u>	<u>1,137,522</u>	<u>59,868,032</u>	<u>60,826,682</u>	<u>59,874,182</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.9200.810 Transfers to Other Funds	1,538,646	1,543,419	-4,773	242,548	253,086	-10,538	274,489	274,489	270,917
Total Transfers or Reserves	<u>1,538,646</u>	<u>1,543,419</u>	<u>-4,773</u>	<u>242,548</u>	<u>253,086</u>	<u>-10,538</u>	<u>274,489</u>	<u>274,489</u>	<u>270,917</u>
Total Fund Transfer Program	<u>1,538,646</u>	<u>1,543,419</u>	<u>-4,773</u>	<u>242,548</u>	<u>253,086</u>	<u>-10,538</u>	<u>274,489</u>	<u>274,489</u>	<u>270,917</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.100.5.9500.850 Contingency Reserve	588,784	N/A	N/A	574,807	N/A	N/A	590,153	597,905	592,670
6.100.5.9500.852 Unappropriated Fund Balance	2,355,138	N/A	N/A	2,298,550	N/A	N/A	2,360,611	2,391,622	1,908,929
6.100.5.9500.854 Inventory / Prepaid Expenses	320,450	N/A	N/A	320,450	N/A	N/A	320,385	320,385	320,385
6.100.5.9500.855 Appropriated Fund Balance	479,833	N/A	N/A	125,442	N/A	N/A	0	64,649	0
6.100.3.3200.000 Actual Year-End Fund Balance	N/A	4,768,327	N/A	N/A	4,850,309	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>3,744,205</u>	<u>4,768,327</u>	<u>1,024,122</u>	<u>3,319,249</u>	<u>4,850,309</u>	<u>1,531,060</u>	<u>3,271,149</u>	<u>3,374,561</u>	<u>2,821,984</u>
Total Contingency Reserve Program	<u>3,744,205</u>	<u>4,768,327</u>	<u>1,024,122</u>	<u>3,319,249</u>	<u>4,850,309</u>	<u>1,531,060</u>	<u>3,271,149</u>	<u>3,374,561</u>	<u>2,821,984</u>
TOTAL GENERAL FUND	<u><u>65,236,579</u></u>	<u><u>64,641,866</u></u>	<u><u>594,713</u></u>	<u><u>63,847,102</u></u>	<u><u>64,251,178</u></u>	<u><u>-404,076</u></u>	<u><u>63,413,670</u></u>	<u><u>64,475,732</u></u>	<u><u>62,967,083</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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
2005-2006 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
2005-2006 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.220.4.4459.900 Federal Forest	8,450	8,537	87	8,450	8,648	198	8,500	8,500	8,800
TOTAL FEDERAL FUNDING	8,450	8,537	87	8,450	8,648	198	8,500	8,500	8,800
TOTAL CURRENT REVENUES	8,450	8,537	87	8,450	8,648	198	8,500	8,500	8,800
6.220.4.7000.000 Estimated Beginning Balance	3,500	3,619	119	2,500	2,309	-191	10,955	10,955	18,100
TOTAL FEDERAL FOREST FUND	11,950	12,156	206	10,950	10,957	7	19,455	19,455	26,900

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.220.5.5120.550 Equipment	11,950	9,847	2,104	10,950	1,409	9,541	19,455	19,455	26,900
Total Capital Objects	<u>11,950</u>	<u>9,847</u>	<u>2,104</u>	<u>10,950</u>	<u>1,409</u>	<u>9,541</u>	<u>19,455</u>	<u>19,455</u>	26,900
Total Elementary Program	<u>11,950</u>	<u>9,847</u>	<u>2,104</u>	<u>10,950</u>	<u>1,409</u>	<u>9,541</u>	<u>19,455</u>	<u>19,455</u>	26,900
Total Current Expenditures	<u>11,950</u>	<u>9,847</u>	<u>2,104</u>	<u>10,950</u>	<u>1,409</u>	<u>9,541</u>	<u>19,455</u>	<u>19,455</u>	26,900

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.220.3.3200.000 Actual Year-End Fund Balance	N/A	2,309	N/A	N/A	9,548	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>2,309</u>	<u>2,309</u>	<u>0</u>	<u>9,548</u>	<u>9,548</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>2,309</u>	<u>2,309</u>	<u>0</u>	<u>9,548</u>	<u>9,548</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<u>11,950</u>	<u>12,156</u>	<u>-206</u>	<u>10,950</u>	<u>10,957</u>	<u>-7</u>	<u>19,455</u>	<u>19,455</u>	<u>26,900</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 231

ALBERTSON'S FOUNDATION FUND

DESCRIPTION

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.231.4.4150.000 Earnings on Investments	0	0	0	0	5,799	5,799	0	0	0
6.231.4.4192.200 Albertson's Foundation Grant	911,482	850,673	-60,809	958,788	885,510	-73,278	0	116,240	0
TOTAL LOCAL FUNDING	911,482	850,673	-60,809	958,788	891,309	-67,479	0	116,240	0
6.231.4.4600.000 Interfund Transfer	0	0	0	0	87	87	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	87	87	0	0	0
TOTAL CURRENT REVENUES	911,482	850,673	-60,809	958,788	891,396	-67,392	0	116,240	0
TOTAL ALBERTSON'S FOUNDATION FUND	911,482	850,673	-60,809	958,788	891,396	-67,392	0	116,240	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.231.5.5120.430 Library Books	0	0	0	0	0	0	0	1,500	0
Total Supplies and Materials	0	0	0	0	0	0	0	1,500	0
Total Elementary Program	0	0	0	0	0	0	0	1,500	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.231.5.5150.135 Other Special Programs	49,654	49,654	0	34,410	34,410	0	0	0	0
6.231.5.5150.199 Personal Leave Reimbursement	200	200	0	325	325	0	0	0	0
Total Salaries	49,854	49,854	0	34,735	34,735	0	0	0	0
6.231.5.5150.210 PERSI	4,851	4,871	-20	3,362	3,429	-67	0	0	0
6.231.5.5150.220 Social Security Tax	3,799	3,767	32	2,632	2,624	8	0	0	0
6.231.5.5150.230 Life Insurance	66	66	0	72	72	0	0	0	0
6.231.5.5150.240 Medical Insurance	3,215	3,215	0	3,521	3,521	0	0	0	0
6.231.5.5150.260 Dental Insurance	271	271	0	323	323	0	0	0	0
6.231.5.5150.270 Worker's Compensation Insurance	179	200	-21	131	160	-29	0	0	0
6.231.5.5150.280 Retirement Sick Leave Benefits	571	573	-2	395	399	-4	0	0	0
6.231.5.5150.290 Vision Insurance	101	101	0	101	101	0	0	0	0
Total Fringe Benefits	13,053	13,064	-11	10,537	10,630	-93	0	0	0
6.231.5.5150.396 Inservice Training	10,042	9,785	257	12,246	12,246	0	0	0	0
Total Purchased Services	10,042	9,785	257	12,246	12,246	0	0	0	0
6.231.5.5150.410 General Supplies	474	474	0	0	0	0	0	0	0
Total Supplies and Materials	474	474	0	0	0	0	0	0	0
Total Secondary Program	73,423	73,177	246	57,518	57,610	-92	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.231.5.5170.550 Equipment	0	0	0	7,500	7,500	0	0	0	0
Total Capital Objects	0	0	0	7,500	7,500	0	0	0	0
Total Alternate School Program	0	0	0	7,500	7,500	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.231.5.6210.134 Curriculum Development Stipends	64,523	49,690	14,834	67,836	42,986	24,850	0	502	0
6.231.5.6210.135 Other Special Programs	65,930	51,006	14,924	0	0	0	0	0	0
6.231.5.6210.151 Clerical Personnel	12,252	7,331	4,921	10,516	8,103	2,413	0	925	0
6.231.5.6210.186 Substitute Teachers	26,958	58,363	-31,405	30,000	42,690	-12,690	0	0	0
6.231.5.6210.199 Personal Leave Reimbursement	0	80	-80	0	0	0	0	0	0
Total Salaries	169,663	166,470	3,193	108,352	93,779	14,573	0	1,427	0
6.231.5.6210.210 PERSI	25,149	9,824	15,325	6,628	4,205	2,423	0	52	0
6.231.5.6210.220 Social Security Tax	20,629	8,048	12,581	5,898	3,761	2,137	0	109	0
6.231.5.6210.230 Life Insurance	0	66	-66	0	0	0	0	0	0
6.231.5.6210.240 Medical Insurance	0	3,215	-3,215	0	0	0	0	0	0
6.231.5.6210.260 Dental Insurance	0	271	-271	0	0	0	0	0	0
6.231.5.6210.270 Worker's Compensation Insurance	970	424	546	150	179	-29	0	6	0
6.231.5.6210.280 Retirement Sick Leave Benefits	2,960	1,157	1,803	780	495	285	0	6	0
6.231.5.6210.290 Vision Insurance	0	102	-102	0	0	0	0	0	0
Total Fringe Benefits	49,708	23,106	26,602	13,456	8,641	4,815	0	173	0
6.231.5.6210.306 Training or Incentive Grants	30,551	27,344	3,207	66,620	77,942	-11,322	0	12,060	0
6.231.5.6210.310 Professional and Technical Services	158,376	155,595	2,781	70,000	34,730	35,270	0	0	0
6.231.5.6210.354 Telephone / Cable - Data	7,453	4,642	2,811	2,811	2,805	6	0	0	0
6.231.5.6210.382 Out-District Travel Allowance	15,000	5,888	9,112	20,143	7,746	12,397	0	6,600	0
6.231.5.6210.384 Administrative Staff Development	44,283	44,253	30	28,482	18,974	9,508	0	9,508	0
6.231.5.6210.396 Inservice Training	22,159	22,346	-187	47,587	41,586	6,001	0	12,243	0
Total Purchased Services	277,822	260,069	17,753	235,643	183,783	51,860	0	40,411	0
6.231.5.6210.410 General Supplies	46,076	33,537	12,539	48,645	41,749	6,896	0	17,915	0
6.231.5.6210.413 Curriculum Development Supplies	293,290	293,181	109	404,302	421,701	-17,399	0	6,600	0
Total Supplies and Materials	339,366	326,718	12,648	452,947	463,450	-10,503	0	24,515	0
6.231.5.6210.550 Equipment	1,500	1,130	370	5,370	2,439	2,931	0	2,943	0
Total Capital Objects	1,500	1,130	370	5,370	2,439	2,931	0	2,943	0
Total Instructional Improvement Program	838,059	777,493	60,566	815,768	752,092	63,676	0	69,469	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.231.5.6910.135 Other Special Programs	0	0	0	50,407	50,407	0	0	25,706	0
6.231.5.6910.199 Personal Leave Reimbursement	0	0	0	325	325	0	0	163	0
Total Salaries	0	0	0	50,732	50,732	0	0	25,869	0
6.231.5.6910.210 PERSI	0	0	0	4,925	5,009	-84	0	2,671	0
6.231.5.6910.220 Social Security Tax	0	0	0	3,856	3,681	175	0	1,967	0
6.231.5.6910.230 Life Insurance	0	0	0	72	72	0	0	38	0
6.231.5.6910.240 Medical Insurance	0	0	0	3,521	3,521	0	0	1,811	0
6.231.5.6910.260 Dental Insurance	0	0	0	323	323	0	0	163	0
6.231.5.6910.270 Worker's Compensation Insurance	0	0	0	192	234	-42	0	118	0
6.231.5.6910.280 Retirement Sick Leave Benefits	0	0	0	580	583	-3	0	295	0
6.231.5.6910.290 Vision Insurance	0	0	0	101	101	0	0	51	0
Total Fringe Benefits	0	0	0	13,570	13,524	46	0	7,114	0
6.231.5.6910.396 Inservice Training	0	0	0	13,700	9,938	3,762	0	12,288	0
Total Purchased Services	0	0	0	13,700	9,938	3,762	0	12,288	0
Total Other Support Services Program	0	0	0	78,002	74,194	3,808	0	45,271	0
Total Current Expenditures	911,482	850,671	60,811	958,788	891,396	67,392	0	116,240	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.231.5.9200.810 Transfers to Other Funds	0	3	-3	0	0	0	0	0	0
Total Transfers or Reserves	0	3	-3	0	0	0	0	0	0
Total Fund Transfer Program	0	3	-3	0	0	0	0	0	0
TOTAL ALBERTSON'S FOUNDATION FUND	<u>911,482</u>	<u>850,673</u>	<u>60,809</u>	<u>958,788</u>	<u>891,396</u>	<u>67,392</u>	<u>0</u>	<u>116,240</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 240

DRIVER EDUCATION FUND

DESCRIPTION

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

SPECIAL NOTES

The District teaches approximately 460 students each year, averaging 300 in the summer program and 200 in the school year program. Automobiles needed for both programs are leased by the District from local automobile dealers. Approximately 14 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
2005-2006 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.240.4.4193.300 Student Fees	62,370	55,610	-6,761	67,910	46,040	-21,870	60,837	60,837	60,210
TOTAL LOCAL FUNDING	62,370	55,610	-6,761	67,910	46,040	-21,870	60,837	60,837	60,210
6.240.4.4321.100 State Reimbursement	50,820	41,287	-9,533	55,220	44,825	-10,395	62,125	62,125	55,750
TOTAL STATE FUNDING	50,820	41,287	-9,533	55,220	44,825	-10,395	62,125	62,125	55,750
TOTAL CURRENT REVENUES	113,190	96,896	-16,294	123,130	90,865	-32,265	122,962	122,962	115,960
6.240.4.7000.000 Estimated Beginning Balance	0	17,445	17,445	0	4,209	4,209	0	0	0
TOTAL DRIVER EDUCATION FUND	113,190	114,342	1,152	123,130	95,074	-28,056	122,962	122,962	115,960

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.240.5.5420.113 Supervisors and Coordinators	3,675	16,212	-12,537	8,765	8,863	-98	8,905	8,905	6,044
6.240.5.5420.116 Teachers	62,985	55,296	7,689	62,985	46,153	16,832	62,985	62,985	62,985
6.240.5.5420.151 Clerical Personnel	1,025	585	441	1,025	249	777	4,100	4,100	2,784
Total Salaries	67,685	72,093	-4,408	72,775	55,265	17,510	75,990	75,990	71,813
6.240.5.5420.210 PERSI	6,613	4,612	2,001	7,110	3,029	4,081	7,895	7,895	7,461
6.240.5.5420.220 Social Security Tax	5,177	5,417	-240	5,567	4,153	1,414	5,813	5,813	5,493
6.240.5.5420.230 Life Insurance	0	17	-17	21	21	0	33	33	22
6.240.5.5420.240 Medical Insurance	0	402	-402	555	520	35	1,216	1,216	724
6.240.5.5420.260 Dental Insurance	0	34	-34	44	47	-3	106	106	64
6.240.5.5420.270 Worker's Compensation Insurance	344	278	66	33	238	-205	348	348	329
6.240.5.5420.280 Retirement Sick Leave Benefits	778	543	235	101	357	-256	873	873	826
6.240.5.5420.290 Vision Insurance	0	13	-13	15	15	0	30	30	20
Total Fringe Benefits	12,912	11,315	1,597	13,446	8,381	5,065	16,314	16,314	14,939
6.240.5.5420.322 Vehicle Lease or Rental	11,880	9,332	2,548	11,880	8,365	3,515	11,880	11,880	11,880
Total Purchased Services	11,880	9,332	2,548	11,880	8,365	3,515	11,880	11,880	11,880
6.240.5.5420.410 General Supplies	525	948	-423	525	408	117	525	525	525
6.240.5.5420.412 Health Services Supplies	2,143	147	1,996	2,500	1,136	1,364	2,500	2,500	2,459
6.240.5.5420.421 Motor Fuel	3,530	2,031	1,499	3,530	1,900	1,630	3,530	3,530	6,254
6.240.5.5420.428 Repairs Parts and Supplies	4,331	1,702	2,629	4,331	1,683	2,648	4,331	4,331	4,330
Total Supplies and Materials	10,529	4,828	5,701	10,886	5,127	5,759	10,886	10,886	13,568
6.240.5.5420.550 Equipment	0	0	0	500	0	500	500	500	500
Total Capital Objects	0	0	0	500	0	500	500	500	500
6.240.5.5420.720 Other Insurance	6,684	10,143	-3,459	10,143	4,333	5,810	3,892	3,892	1,167
Total Insurance and Judgment	6,684	10,143	-3,459	10,143	4,333	5,810	3,892	3,892	1,167
Total Community Education Program	109,690	107,710	1,980	119,630	81,470	38,160	119,462	119,462	113,867

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.240.5.6320.393 Indirect Costs	3,500	2,423	1,077	3,500	2,033	1,467	3,500	3,500	2,093
Total Purchased Services	3,500	2,423	1,077	3,500	2,033	1,467	3,500	3,500	2,093
Total Central Administration Program	3,500	2,423	1,077	3,500	2,033	1,467	3,500	3,500	2,093
Total Current Expenditures	113,190	110,133	3,057	123,130	83,503	39,627	122,962	122,962	115,960

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.240.3.3200.000 Actual Year-End Fund Balance	N/A	4,209	N/A	N/A	11,571	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>4,209</u>	<u>4,209</u>	<u>0</u>	<u>11,571</u>	<u>11,571</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>4,209</u>	<u>4,209</u>	<u>0</u>	<u>11,571</u>	<u>11,571</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DRIVER EDUCATION FUND	<u><u>113,190</u></u>	<u><u>114,342</u></u>	<u><u>-1,152</u></u>	<u><u>123,130</u></u>	<u><u>95,074</u></u>	<u><u>28,056</u></u>	<u><u>122,962</u></u>	<u><u>122,962</u></u>	<u><u>115,960</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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
2005-2006 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.4.4192.200 Start / Reader Grants	78	78	0	0	-533	-533	0	10,283	0
TOTAL LOCAL FUNDING	78	78	0	0	-533	-533	0	10,283	0
6.242.4.4319.900 Experimental Grants Revenue	2,246	10,663	8,417	13,901	13,356	-545	0	11,450	0
6.242.4.4329.900 Commission of the Arts Grant	26,877	26,877	0	2,000	1,998	-2	0	15,802	2,002
6.242.4.4390.000 PERSI Gainsharing	6,460	6,460	0	5,000	5,000	0	0	0	0
TOTAL STATE FUNDING	35,583	44,000	8,417	20,901	20,353	-548	0	27,252	2,002
6.242.4.4430.000 VISTA Revenues	34,111	34,111	0	0	0	0	0	0	0
6.242.4.4459.900 Team Nutrition Grant	111,212	96,099	-15,113	21,320	14,602	-6,718	0	0	0
TOTAL FEDERAL FUNDING	145,323	130,210	-15,113	21,320	14,602	-6,718	0	0	0
6.242.4.4600.000 Interfund Transfers	0	341	341	0	3	3	0	0	0
TOTAL OTHER FUNDING SOURCES	0	341	341	0	3	3	0	0	0
TOTAL CURRENT REVENUES	180,984	174,630	-6,354	42,221	34,425	-7,796	0	37,535	2,002
TOTAL SPECIAL GRANTS FUND	180,984	174,630	-6,354	42,221	34,425	-7,796	0	37,535	2,002

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5110.159 Food Preparation	0	0	0	3,280	1,115	2,165	0	0	0
Total Salaries	0	0	0	3,280	1,115	2,165	0	0	0
6.242.5.5110.210 PERSI	0	0	0	320	109	211	0	0	0
6.242.5.5110.220 Social Security Tax	0	0	0	251	85	166	0	0	0
6.242.5.5110.230 Life Insurance	0	0	0	0	4	-4	0	0	0
6.242.5.5110.240 Medical Insurance	0	0	0	0	216	-216	0	0	0
6.242.5.5110.260 Dental Insurance	0	0	0	0	20	-20	0	0	0
6.242.5.5110.270 Worker's Compensation Insurance	0	0	0	12	4	8	0	0	0
6.242.5.5110.280 Retirement Sick Leave Benefits	0	0	0	38	13	25	0	0	0
6.242.5.5110.290 Vision Insurance	0	0	0	0	6	-6	0	0	0
Total Fringe Benefits	0	0	0	621	457	164	0	0	0
6.242.5.5110.319 Consultants	1,000	2,718	-1,718	3,000	2,766	234	0	2,700	0
6.242.5.5110.382 Out-District Travel Allowance	0	0	0	0	0	0	0	200	0
Total Purchased Services	1,000	2,718	-1,718	3,000	2,766	234	0	2,900	0
6.242.5.5110.410 General Supplies	78	78	0	0	0	0	0	0	0
6.242.5.5110.450 Food - School Lunch	1,246	7,946	-6,700	7,000	9,018	-2,018	0	8,550	0
Total Supplies and Materials	1,324	8,024	-6,700	7,000	9,018	-2,018	0	8,550	0
Total Kindergarten Program	2,324	10,741	-8,417	13,901	13,356	545	0	11,450	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5120.306 Training or Incentive Grants	0	0	0	0	0	0	0	950	0
6.242.5.5120.396 Inservice Training	6,460	6,455	5	5,000	5,000	0	0	4,500	0
Total Purchased Services	<u>6,460</u>	<u>6,455</u>	<u>5</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,450</u>	<u>0</u>
6.242.5.5120.410 General Supplies	0	0	0	0	0	0	0	1,300	0
6.242.5.5120.430 Library Books	0	0	0	0	0	0	0	2,000	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,300</u>	<u>0</u>
Total Elementary Program	<u>6,460</u>	<u>6,455</u>	<u>5</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>8,750</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5150.116 Teachers	1,682	1,682	0	1,453	1,453	0	0	0	0
Total Salaries	1,682	1,682	0	1,453	1,453	0	0	0	0
6.242.5.5150.210 PERSI	164	164	0	142	142	0	0	0	0
6.242.5.5150.220 Social Security Tax	129	128	1	110	111	-1	0	0	0
6.242.5.5150.270 Worker's Compensation Insurance	6	8	-2	6	7	-1	0	0	0
6.242.5.5150.280 Retirement Sick Leave Benefits	19	19	0	17	17	0	0	0	0
Total Fringe Benefits	318	320	-2	275	276	-1	0	0	0
6.242.5.5150.306 Training or Incentive Grants	27,125	19,761	7,364	11,061	4,368	6,693	0	0	0
6.242.5.5150.396 Inservice Training	7,321	7,321	0	780	759	21	0	0	0
Total Purchased Services	34,446	27,082	7,364	11,841	5,127	6,714	0	0	0
6.242.5.5150.550 Equipment	11,556	11,550	6	0	0	0	0	0	0
Total Capital Objects	11,556	11,550	6	0	0	0	0	0	0
Total Secondary Program	48,002	40,634	7,368	13,569	6,857	6,712	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5170.116 Teachers	6,327	6,577	-250	1,682	1,682	0	0	1,674	1,673
6.242.5.5170.135 Other Special Programs	0	0	0	0	0	0	0	4,176	0
Total Salaries	6,327	6,577	-250	1,682	1,682	0	0	5,850	1,673
6.242.5.5170.210 PERSI	618	643	-25	164	164	0	0	608	174
6.242.5.5170.220 Social Security Tax	484	496	-12	129	124	5	0	448	125
6.242.5.5170.230 Life Insurance	9	9	0	0	0	0	0	0	0
6.242.5.5170.240 Medical Insurance	418	450	-32	0	0	0	0	0	0
6.242.5.5170.260 Dental Insurance	35	38	-3	0	0	0	0	0	0
6.242.5.5170.270 Worker's Compensation Insurance	23	25	-2	6	8	-2	0	26	11
6.242.5.5170.280 Retirement Sick Leave Benefits	73	76	-3	19	19	0	0	67	19
6.242.5.5170.290 Vision Insurance	13	14	-1	0	0	0	0	0	0
Total Fringe Benefits	1,673	1,751	-78	318	316	2	0	1,149	329
6.242.5.5170.310 Professional and Technical Services	0	0	0	0	0	0	0	465	0
6.242.5.5170.382 Out-District Travel Allowance	0	0	0	0	0	0	0	3,800	0
6.242.5.5170.396 Inservice Training	0	0	0	0	0	0	0	2,567	0
Total Purchased Services	0	0	0	0	0	0	0	6,832	0
6.242.5.5170.410 General Supplies	0	0	0	0	0	0	0	1,732	0
Total Supplies and Materials	0	0	0	0	0	0	0	1,732	0
Total Alternate School Program	8,000	8,329	-329	2,000	1,998	2	0	15,563	2,002

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SPECIAL GRANTS FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5210.440 Textbooks	50,000	49,952	48	48	48	0	0	0	0
Total Supplies and Materials	50,000	49,952	48	48	48	0	0	0	0
6.242.5.5210.540 Remodeling	32,087	24,384	7,703	7,703	7,700	3	0	0	0
Total Capital Objects	32,087	24,384	7,703	7,703	7,700	3	0	0	0
Total Special Education Program	82,087	74,336	7,751	7,751	7,748	3	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.5220.410 General Supplies	0	0	0	0	-533	533	0	1,533	0
Total Supplies and Materials	0	0	0	0	-533	533	0	1,533	0
Total Preschool Handicapped Program	0	0	0	0	-533	533	0	1,533	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.6210.134 Curriculum Development Stipends	7,852	7,663	189	0	0	0	0	0	0
6.242.5.6210.135 Other Special Programs	6,873	6,860	13	0	0	0	0	0	0
6.242.5.6210.152 Instructional Assistants	4,321	3,579	742	0	0	0	0	0	0
Total Salaries	<u>19,046</u>	<u>18,103</u>	<u>943</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.242.5.6210.210 PERSI	1,861	1,044	817	0	0	0	0	0	0
6.242.5.6210.220 Social Security Tax	1,456	1,383	73	0	0	0	0	0	0
6.242.5.6210.230 Life Insurance	11	11	0	0	0	0	0	0	0
6.242.5.6210.240 Medical Insurance	536	536	0	0	0	0	0	0	0
6.242.5.6210.260 Dental Insurance	44	44	0	0	0	0	0	0	0
6.242.5.6210.270 Worker's Compensation Insurance	69	71	-2	0	0	0	0	0	0
6.242.5.6210.280 Retirement Sick Leave Benefits	219	123	96	0	0	0	0	0	0
6.242.5.6210.290 Vision Insurance	17	17	0	0	0	0	0	0	0
Total Fringe Benefits	<u>4,213</u>	<u>3,229</u>	<u>984</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.242.5.6210.310 Professional and Technical Services	5,000	5,000	0	0	0	0	0	0	0
6.242.5.6210.396 Inservice Training	0	647	-647	0	0	0	0	0	0
Total Purchased Services	<u>5,000</u>	<u>5,647</u>	<u>-647</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.242.5.6210.410 General Supplies	1,970	1,255	715	0	0	0	0	0	0
6.242.5.6210.413 Curriculum Development Supplies	3,882	5,900	-2,018	0	0	0	0	0	0
Total Supplies and Materials	<u>5,852</u>	<u>7,156</u>	<u>-1,304</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>34,111</u>	<u>34,135</u>	<u>-24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.242.5.6320.393 Indirect Costs	0	0	0	0	0	0	0	239	0
Total Purchased Services	0	0	0	0	0	0	0	239	0
Total Central Administration Program	0	0	0	0	0	0	0	239	0
Total Current Expenditures	180,984	174,630	6,354	42,221	34,425	7,796	0	37,535	2,002
TOTAL SPECIAL GRANTS FUND	180,984	174,630	6,354	42,221	34,425	7,796	0	37,535	2,002

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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 equipment 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.

Beginning in FY 2004, IFARMS required that portions of functions "5150" and "5170" be changed to a new function "5190". For this reason, the funding for these programs might not appear continuous, but they are continuous across functions.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.243.4.4324.400 Professional Technical Revenue	386,431	357,360	-29,071	310,859	293,670	-17,189	315,636	382,282	366,582
6.243.4.4329.900 Other State Revenue	40,000	40,000	0	40,000	40,000	0	40,000	40,000	40,000
TOTAL STATE FUNDING	426,431	397,360	-29,071	350,859	333,670	-17,189	355,636	422,282	406,582
6.243.4.4600.000 Interfund Transfers	49,920	43,305	-6,615	45,598	46,762	1,164	46,664	46,664	47,417
TOTAL OTHER FUNDING SOURCES	49,920	43,305	-6,615	45,598	46,762	1,164	46,664	46,664	47,417
TOTAL CURRENT REVENUES	476,351	440,665	-35,686	396,457	380,432	-16,025	402,300	468,946	453,999
6.243.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	42,103	0	0
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	476,351	440,665	-35,686	396,457	380,432	-16,025	444,403	468,946	453,999

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.243.5.5150.133 Stipends and Extra Days - Regular	39,768	39,098	670	0	0	0	0	0	0
6.243.5.5150.186 Substitute Teachers	4,000	3,696	304	0	0	0	0	0	0
Total Salaries	43,768	42,794	974	0	0	0	0	0	0
6.243.5.5150.210 PERSI	3,885	3,879	6	0	0	0	0	0	0
6.243.5.5150.220 Social Security Tax	3,348	2,888	460	0	0	0	0	0	0
6.243.5.5150.270 Worker's Compensation Insurance	160	159	1	0	0	0	0	0	0
6.243.5.5150.280 Retirement Sick Leave Benefits	457	456	1	0	0	0	0	0	0
Total Fringe Benefits	7,850	7,382	468	0	0	0	0	0	0
6.243.5.5150.319 Consultants	1,515	1,515	0	0	0	0	0	0	0
6.243.5.5150.381 In-District Travel Allowance	100	100	0	0	0	0	0	0	0
6.243.5.5150.382 Out-District Travel Allowance	35,796	31,947	3,849	0	0	0	0	0	0
6.243.5.5150.391 Professional Dues and Fees	3,000	2,026	974	0	0	0	0	0	0
Total Purchased Services	40,411	35,588	4,823	0	0	0	0	0	0
6.243.5.5150.410 General Supplies	133,425	123,980	9,445	0	0	0	0	0	0
Total Supplies and Materials	133,425	123,980	9,445	0	0	0	0	0	0
6.243.5.5150.550 Equipment	72,678	65,925	6,753	0	0	0	0	0	0
Total Capital Objects	72,678	65,925	6,753	0	0	0	0	0	0
Total Secondary Program	298,132	275,670	22,462	0	0	0	0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

**STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
ALTERNATE SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.243.5.5170.382 Out-District Travel Allowance	2,809	2,795	14	0	0	0	0	0	0
Total Purchased Services	2,809	2,795	14	0	0	0	0	0	0
6.243.5.5170.410 General Supplies	5,252	5,232	20	0	0	0	0	0	0
Total Supplies and Materials	5,252	5,232	20	0	0	0	0	0	0
Total Alternate School Program	8,061	8,027	34	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.243.5.5190.133 Stipends and Extra Days - Regular	0	0	0	41,365	41,268	97	55,068	53,317	40,297
6.243.5.5190.186 Substitute Teachers	0	0	0	5,375	3,273	2,103	5,375	4,080	4,000
Total Salaries	0	0	0	46,740	44,541	2,199	60,443	57,397	44,297
6.243.5.5190.210 PERSI	0	0	0	4,041	4,075	-34	5,722	5,535	4,187
6.243.5.5190.220 Social Security Tax	0	0	0	3,585	2,983	602	4,624	4,075	3,322
6.243.5.5190.270 Worker's Compensation Insurance	0	0	0	168	191	-23	277	245	297
6.243.5.5190.280 Retirement Sick Leave Benefits	0	0	0	476	474	2	633	613	463
Total Fringe Benefits	0	0	0	8,270	7,723	547	11,256	10,468	8,269
6.243.5.5190.310 Professional and Technical Services	0	0	0	0	0	0	0	8,208	8,208
6.243.5.5190.319 Consultants	0	0	0	2,681	2,681	0	16,595	8,251	29,625
6.243.5.5190.381 In-District Travel Allowance	0	0	0	100	100	0	300	300	100
6.243.5.5190.382 Out-District Travel Allowance	0	0	0	32,003	29,341	2,662	36,148	33,742	49,351
6.243.5.5190.391 Professional Dues and Fees	0	0	0	2,500	137	2,363	1,750	7,445	6,300
Total Purchased Services	0	0	0	37,284	32,259	5,025	54,793	57,946	93,584
6.243.5.5190.410 General Supplies	0	0	0	130,036	127,554	2,482	108,539	148,110	105,894
6.243.5.5190.415 One-Time Supplies	0	0	0	0	0	0	0	2,000	0
Total Supplies and Materials	0	0	0	130,036	127,554	2,482	108,539	150,110	105,894
6.243.5.5190.550 Equipment	0	0	0	58,473	51,849	6,624	76,334	65,002	74,262
6.243.5.5190.555 Mini Grants Equipment	0	0	0	0	0	0	0	2,000	0
Total Capital Objects	0	0	0	58,473	51,849	6,624	76,334	67,002	74,262
6.243.5.5190.712 Liability Insurance	0	0	0	715	658	57	700	700	750
Total Insurance and Judgment	0	0	0	715	658	57	700	700	750
Total Vocational-Technical Program	0	0	0	281,518	264,583	16,935	312,065	343,623	327,056

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.243.5.6210.113 Supervisors and Coordinators	69,857	64,403	5,454	64,628	65,484	-856	72,628	72,628	73,345
6.243.5.6210.151 Clerical Personnel	53,311	49,768	3,543	22,224	22,222	2	28,558	22,998	23,343
6.243.5.6210.199 Personal Leave Reimbursement	103	0	103	0	188	-188	75	75	75
Total Salaries	123,271	114,171	9,100	86,852	87,894	-1,042	101,261	95,701	96,763
6.243.5.6210.210 PERSI	11,952	11,285	667	8,485	8,729	-244	10,521	9,943	10,054
6.243.5.6210.220 Social Security Tax	9,429	8,645	784	6,644	6,685	-41	7,747	7,321	7,258
6.243.5.6210.230 Life Insurance	264	224	40	191	195	-4	199	201	208
6.243.5.6210.240 Medical Insurance	9,898	8,209	1,689	6,235	6,072	163	7,128	6,787	7,073
6.243.5.6210.260 Dental Insurance	817	691	126	532	550	-18	625	602	591
6.243.5.6210.270 Worker's Compensation Insurance	459	459	0	328	398	-70	464	440	648
6.243.5.6210.280 Retirement Sick Leave Benefits	1,408	1,328	80	999	1,027	-28	1,165	1,100	1,113
6.243.5.6210.290 Vision Insurance	301	259	42	178	177	1	178	178	185
6.243.5.6210.296 Other Employee Benefits	0	1,000	-1,000	1,400	1,000	400	0	0	0
Total Fringe Benefits	34,528	32,100	2,428	24,992	24,835	157	28,027	26,572	27,130
6.243.5.6210.381 In-District Travel Allowance	620	534	86	425	425	0	450	450	450
6.243.5.6210.382 Out-District Travel Allowance	5,232	3,778	1,454	2,070	2,070	0	2,000	2,000	2,000
6.243.5.6210.392 Student Activity Support	3,879	3,460	419	0	0	0	0	0	0
Total Purchased Services	9,731	7,771	1,960	2,495	2,495	0	2,450	2,450	2,450
6.243.5.6210.410 General Supplies	2,628	2,927	-299	600	625	-25	600	600	600
Total Supplies and Materials	2,628	2,927	-299	600	625	-25	600	600	600
Total Instructional Improvement Program	170,158	156,968	13,190	114,939	115,849	-910	132,338	125,323	126,943
Total Current Expenditures	476,351	440,665	35,686	396,457	380,432	16,025	444,403	468,946	453,999
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	476,351	440,665	35,686	396,457	380,432	16,025	444,403	468,946	453,999

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 245

STATE TECHNOLOGY FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.245.4.4319.900 Other State Support	294,184	294,819	635	351,655	292,136	-59,519	295,515	302,391	320,697
TOTAL STATE FUNDING	<u>294,184</u>	<u>294,819</u>	<u>635</u>	<u>351,655</u>	<u>292,136</u>	<u>-59,519</u>	<u>295,515</u>	<u>302,391</u>	<u>320,697</u>
TOTAL CURRENT REVENUES	<u>294,184</u>	<u>294,819</u>	<u>635</u>	<u>351,655</u>	<u>292,136</u>	<u>-59,519</u>	<u>295,515</u>	<u>302,391</u>	<u>320,697</u>
6.245.4.7000.000 Estimated Beginning Balance	67,811	67,811	0	0	60,591	60,591	0	0	0
TOTAL STATE TECHNOLOGY FUND	<u><u>361,995</u></u>	<u><u>362,630</u></u>	<u><u>635</u></u>	<u><u>351,655</u></u>	<u><u>352,727</u></u>	<u><u>1,072</u></u>	<u><u>295,515</u></u>	<u><u>302,391</u></u>	<u><u>320,697</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

STATE TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.245.5.5120.410 General Supplies	7,300	6,918	382	22,400	22,396	4	3,000	8,008	7,681
Total Supplies and Materials	7,300	6,918	382	22,400	22,396	4	3,000	8,008	7,681
6.245.5.5120.550 Equipment	31,068	25,455	5,613	27,328	27,264	64	7,000	20,145	7,000
Total Capital Objects	31,068	25,455	5,613	27,328	27,264	64	7,000	20,145	7,000
Total Elementary Program	38,368	32,373	5,995	49,728	49,660	68	10,000	28,153	14,681

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

STATE TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.245.5.5150.410 General Supplies	0	0	0	0	-27	27	0	0	0
Total Supplies and Materials	0	0	0	0	-27	27	0	0	0
Total Secondary Program	0	0	0	0	-27	27	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.245.5.6230.154 Maintenance Personnel	0	0	0	29,550	34,202	-4,652	30,137	86,378	101,926
6.245.5.6230.199 Personal Leave Reimbursement	0	0	0	0	80	-80	0	0	0
Total Salaries	0	0	0	29,550	34,282	-4,732	30,137	86,378	101,926
6.245.5.6230.210 PERSI	0	0	0	2,887	3,053	-166	3,131	8,975	13,199
6.245.5.6230.220 Social Security Tax	0	0	0	2,261	2,576	-315	2,305	6,608	9,718
6.245.5.6230.230 Life Insurance	0	0	0	69	74	-5	72	225	300
6.245.5.6230.240 Medical Insurance	0	0	0	3,700	3,617	83	4,050	10,864	14,485
6.245.5.6230.260 Dental Insurance	0	0	0	290	328	-38	355	978	1,300
6.245.5.6230.270 Worker's Compensation Insurance	0	0	0	955	1,140	-185	1,160	3,325	4,890
6.245.5.6230.280 Retirement Sick Leave Benefits	0	0	0	340	359	-19	347	993	1,461
6.245.5.6230.290 Vision Insurance	0	0	0	102	106	-4	101	304	406
Total Fringe Benefits	0	0	0	10,604	11,252	-648	11,521	32,272	45,759
6.245.5.6230.319 Consultants	0	0	0	5,570	5,647	-77	2,000	0	2,000
6.245.5.6230.325 Repair and Maintenance (Contracted)	0	0	0	152,590	138,674	13,916	147,857	147,857	139,331
6.245.5.6230.361 Computer Service Expenses	0	0	0	613	1,293	-680	0	0	2,000
6.245.5.6230.381 In-District Travel Allowance	0	0	0	5,000	4,852	148	5,000	5,000	5,000
6.245.5.6230.382 Out-District Travel Allowance	0	0	0	5,000	2,686	2,314	5,000	1,000	5,000
6.245.5.6230.396 Inservice Training	0	0	0	3,000	3,348	-348	3,000	931	3,000
Total Purchased Services	0	0	0	171,773	156,499	15,274	162,857	154,788	156,331
6.245.5.6230.481 Equipment Repair (Non-Contracted)	0	0	0	80,000	79,897	103	80,000	0	0
Total Supplies and Materials	0	0	0	80,000	79,897	103	80,000	0	0
6.245.5.6230.552 Technology Equipment	0	0	0	10,000	9,094	906	1,000	800	2,000
Total Capital Objects	0	0	0	10,000	9,094	906	1,000	800	2,000
Total Instruction-Related Technology Program	0	0	0	301,927	291,024	10,903	285,515	274,238	306,016

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

STATE TECHNOLOGY FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.245.5.6640.154 Maintenance Personnel	26,867	25,259	1,608	0	0	0	0	0	0
6.245.5.6640.199 Personal Leave Reimbursement	265	0	265	0	0	0	0	0	0
Total Salaries	27,132	25,259	1,873	0	0	0	0	0	0
6.245.5.6640.210 PERSI	2,651	2,511	140	0	0	0	0	0	0
6.245.5.6640.220 Social Security Tax	2,075	1,548	527	0	0	0	0	0	0
6.245.5.6640.230 Life Insurance	69	99	-30	0	0	0	0	0	0
6.245.5.6640.240 Medical Insurance	3,661	2,679	982	0	0	0	0	0	0
6.245.5.6640.260 Dental Insurance	266	224	42	0	0	0	0	0	0
6.245.5.6640.270 Worker's Compensation Insurance	1,353	3,169	-1,816	0	0	0	0	0	0
6.245.5.6640.280 Retirement Sick Leave Benefits	312	295	17	0	0	0	0	0	0
6.245.5.6640.290 Vision Insurance	106	85	22	0	0	0	0	0	0
Total Fringe Benefits	10,493	10,611	-118	0	0	0	0	0	0
6.245.5.6640.319 Consultants	4,500	6,135	-1,635	0	0	0	0	0	0
6.245.5.6640.325 Repair and Maintenance (Contracted)	156,500	131,042	25,458	0	0	0	0	0	0
6.245.5.6640.355 Telephone - Cellular	302	200	102	0	0	0	0	0	0
6.245.5.6640.361 Computer Service Expenses	3,200	3,794	-594	0	0	0	0	0	0
6.245.5.6640.381 In-District Travel Allowance	5,000	2,541	2,459	0	0	0	0	0	0
6.245.5.6640.382 Out-District Travel Allowance	8,500	7,448	1,052	0	0	0	0	0	0
6.245.5.6640.396 Inservice Training	3,000	3,040	-40	0	0	0	0	0	0
Total Purchased Services	181,002	154,201	26,801	0	0	0	0	0	0
6.245.5.6640.481 Equipment Repair (Non-Contracted)	95,000	87,241	7,759	0	0	0	0	0	0
Total Supplies and Materials	95,000	87,241	7,759	0	0	0	0	0	0
6.245.5.6640.552 Technology Equipment	10,000	-7,645	17,645	0	0	0	0	0	0
Total Capital Objects	10,000	-7,645	17,645	0	0	0	0	0	0
Total General Maintenance Services Program	323,627	269,666	53,961	0	0	0	0	0	0
Total Current Expenditures	361,995	302,039	59,956	351,655	340,658	10,997	295,515	302,391	320,697

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.245.3.3200.000 Actual Year-End Fund Balance	N/A	60,591	N/A	N/A	12,069	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>60,591</u>	<u>60,591</u>	<u>0</u>	<u>12,069</u>	<u>12,069</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>60,591</u>	<u>60,591</u>	<u>0</u>	<u>12,069</u>	<u>12,069</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE TECHNOLOGY FUND	<u>361,995</u>	<u>362,630</u>	<u>-635</u>	<u>351,655</u>	<u>352,727</u>	<u>-1,072</u>	<u>295,515</u>	<u>302,391</u>	<u>320,697</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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
2005-2006 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.246.4.4329.900 Substance Abuse Prevention	221,494	199,954	-21,540	213,308	210,876	-2,432	199,666	192,145	187,257
TOTAL STATE FUNDING	<u>221,494</u>	<u>199,954</u>	<u>-21,540</u>	<u>213,308</u>	<u>210,876</u>	<u>-2,432</u>	<u>199,666</u>	<u>192,145</u>	<u>187,257</u>
6.246.4.4600.000 Interfund Transfers	0	0	0	0	1,917	1,917	0	0	0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,917</u>	<u>1,917</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>221,494</u>	<u>199,954</u>	<u>-21,540</u>	<u>213,308</u>	<u>212,792</u>	<u>-516</u>	<u>199,666</u>	<u>192,145</u>	<u>187,257</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u><u>221,494</u></u>	<u><u>199,954</u></u>	<u><u>-21,540</u></u>	<u><u>213,308</u></u>	<u><u>212,792</u></u>	<u><u>-516</u></u>	<u><u>199,666</u></u>	<u><u>192,145</u></u>	<u><u>187,257</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.246.5.5120.270 Worker's Compensation Insurance	0	-21	21	0	-5	5	0	0	0
Total Fringe Benefits	0	-21	21	0	-5	5	0	0	0
6.246.5.5120.410 General Supplies	0	254	-254	0	0	0	0	0	0
Total Supplies and Materials	0	254	-254	0	0	0	0	0	0
Total Elementary Program	0	233	-233	0	-5	5	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.246.5.5150.131 Saturday School Teachers	8,750	5,582	3,168	7,000	6,348	652	7,000	7,000	7,000
Total Salaries	8,750	5,582	3,168	7,000	6,348	652	7,000	7,000	7,000
6.246.5.5150.210 PERSI	855	216	639	684	425	259	727	727	727
6.246.5.5150.220 Social Security Tax	134	420	-286	536	464	72	536	536	536
6.246.5.5150.270 Worker's Compensation Insurance	8	43	-35	26	34	-8	32	32	32
6.246.5.5150.280 Retirement Sick Leave Benefits	20	25	-5	80	50	30	80	80	80
Total Fringe Benefits	1,017	704	313	1,326	973	353	1,375	1,375	1,375
Total Secondary Program	9,767	6,286	3,481	8,326	7,320	1,006	8,375	8,375	8,375

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.246.5.6110.118 Counselors	65,000	62,155	2,845	65,000	73,429	-8,429	66,063	3,000	3,000
6.246.5.6110.199 Personal Leave Reimbursement	125	80	45	0	211	-211	250	0	250
Total Salaries	65,125	62,235	2,890	65,000	73,640	-8,640	66,313	3,000	3,250
6.246.5.6110.210 PERSI	6,177	6,060	117	6,350	7,230	-880	6,764	312	338
6.246.5.6110.220 Social Security Tax	4,982	4,523	459	4,972	5,374	-402	4,974	230	249
6.246.5.6110.230 Life Insurance	138	123	15	0	144	-144	144	0	0
6.246.5.6110.240 Medical Insurance	7,400	5,980	1,420	0	7,042	-7,042	7,300	0	0
6.246.5.6110.260 Dental Insurance	580	504	76	0	646	-646	652	0	0
6.246.5.6110.270 Worker's Compensation Insurance	288	255	33	245	335	-90	303	14	15
6.246.5.6110.280 Retirement Sick Leave Benefits	749	713	36	748	848	-100	763	34	37
6.246.5.6110.290 Vision Insurance	204	189	15	0	203	-203	203	0	0
Total Fringe Benefits	20,518	18,346	2,172	12,315	21,820	-9,505	21,103	590	639
6.246.5.6110.410 General Supplies	4,000	2,350	1,650	1,000	730	270	0	0	0
6.246.5.6110.416 Printing	0	88	-88	0	0	0	0	0	0
Total Supplies and Materials	4,000	2,438	1,563	1,000	730	270	0	0	0
Total Attendance, Guidance And Health Program	89,643	83,019	6,624	78,315	96,190	-17,875	87,416	3,590	3,889

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.246.5.6210.113 Supervisors and Coordinators	0	0	0	0	0	0	0	58,840	67,840
Total Salaries	0	0	0	0	0	0	0	58,840	67,840
6.246.5.6210.210 PERSI	0	0	0	0	0	0	0	6,113	7,049
6.246.5.6210.220 Social Security Tax	0	0	0	0	0	0	0	4,501	5,190
6.246.5.6210.230 Life Insurance	0	0	0	0	0	0	0	144	0
6.246.5.6210.240 Medical Insurance	0	0	0	0	0	0	0	3,621	0
6.246.5.6210.260 Dental Insurance	0	0	0	0	0	0	0	325	0
6.246.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	269	310
6.246.5.6210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	677	780
6.246.5.6210.290 Vision Insurance	0	0	0	0	0	0	0	101	0
Total Fringe Benefits	0	0	0	0	0	0	0	15,751	13,329
6.246.5.6210.310 Professional and Technical Services	54,000	54,000	0	54,000	54,000	0	54,000	54,000	54,000
6.246.5.6210.381 In-District Travel Allowance	2,323	1,158	1,165	2,500	1,083	1,417	2,500	2,500	0
6.246.5.6210.392 Student Activity Support	7,900	4,779	3,121	12,297	6,553	5,744	8,000	8,000	8,000
6.246.5.6210.396 Inservice Training	45,261	39,740	5,521	49,870	39,880	9,990	32,375	33,994	26,324
Total Purchased Services	109,484	99,677	9,807	118,667	101,516	17,151	96,875	98,494	88,324
6.246.5.6210.410 General Supplies	8,000	6,232	1,768	3,500	3,388	112	2,500	2,595	1,000
Total Supplies and Materials	8,000	6,232	1,768	3,500	3,388	112	2,500	2,595	1,000
Total Instructional Improvement Program	117,484	105,909	11,575	122,167	104,903	17,264	99,375	175,680	170,493

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.246.5.6320.393 Indirect Costs	4,600	4,508	92	4,500	4,385	115	4,500	4,500	4,500
Total Purchased Services	<u>4,600</u>	<u>4,508</u>	<u>92</u>	<u>4,500</u>	<u>4,385</u>	<u>115</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
Total Central Administration Program	<u>4,600</u>	<u>4,508</u>	<u>92</u>	<u>4,500</u>	<u>4,385</u>	<u>115</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
Total Current Expenditures	<u>221,494</u>	<u>199,954</u>	<u>21,540</u>	<u>213,308</u>	<u>212,792</u>	<u>516</u>	<u>199,666</u>	<u>192,145</u>	<u>187,257</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u><u>221,494</u></u>	<u><u>199,954</u></u>	<u><u>21,540</u></u>	<u><u>213,308</u></u>	<u><u>212,792</u></u>	<u><u>516</u></u>	<u><u>199,666</u></u>	<u><u>192,145</u></u>	<u><u>187,257</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 251

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND

DESCRIPTION

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

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

SPECIAL NOTES

The Title I-A ESEA programs in School District No. 25 focus on instruction in reading/language arts and mathematics. At the elementary level, Title I-A ESEA provides a structured, balanced approach to reading/language arts that supports the school district's reading program. Currently, four 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
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.4.4451.100 ESEA Title I Revenue	1,697,896	1,455,627	-242,269	2,422,417	1,973,891	-448,526	2,312,293	2,539,150	2,260,556
TOTAL FEDERAL FUNDING	<u>1,697,896</u>	<u>1,455,627</u>	<u>-242,269</u>	<u>2,422,417</u>	<u>1,973,891</u>	<u>-448,526</u>	<u>2,312,293</u>	<u>2,539,150</u>	<u>2,260,556</u>
TOTAL CURRENT REVENUES	<u>1,697,896</u>	<u>1,455,627</u>	<u>-242,269</u>	<u>2,422,417</u>	<u>1,973,891</u>	<u>-448,526</u>	<u>2,312,293</u>	<u>2,539,150</u>	<u>2,260,556</u>
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u><u>1,697,896</u></u>	<u><u>1,455,627</u></u>	<u><u>-242,269</u></u>	<u><u>2,422,417</u></u>	<u><u>1,973,891</u></u>	<u><u>-448,526</u></u>	<u><u>2,312,293</u></u>	<u><u>2,539,150</u></u>	<u><u>2,260,556</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.5120.116 Teachers	866,315	795,162	71,153	1,139,300	994,742	144,558	1,085,069	1,416,138	1,264,499
6.251.5.5120.152 Instructional Assistants	85,085	78,222	6,863	352,564	202,075	150,489	0	124,903	126,250
6.251.5.5120.186 Substitute Teachers	30,000	9,515	20,486	20,000	16,478	3,522	10,000	25,000	10,000
6.251.5.5120.199 Personal Leave Reimbursement	3,130	260	2,870	3,000	3,395	-395	5,965	12,817	5,899
Total Salaries	984,530	883,158	101,372	1,514,864	1,216,690	298,174	1,101,034	1,578,858	1,406,648
6.251.5.5120.210 PERSI	99,537	84,456	15,081	146,048	110,120	35,928	112,615	165,918	145,111
6.251.5.5120.220 Social Security Tax	80,238	63,997	16,241	115,887	89,276	26,611	83,681	124,003	107,608
6.251.5.5120.230 Life Insurance	1,593	1,455	138	3,024	2,574	450	2,095	2,920	3,150
6.251.5.5120.240 Medical Insurance	74,236	72,173	2,063	147,874	125,265	22,609	117,855	144,910	152,096
6.251.5.5120.260 Dental Insurance	6,751	6,109	642	13,235	11,466	1,769	10,330	13,060	13,650
6.251.5.5120.270 Worker's Compensation Insurance	4,466	3,532	934	5,756	5,583	173	4,999	7,457	6,429
6.251.5.5120.280 Retirement Sick Leave Benefits	12,040	9,941	2,099	17,192	12,874	4,318	12,580	18,352	16,177
6.251.5.5120.290 Vision Insurance	2,443	2,234	209	4,259	3,642	617	2,951	4,059	4,259
Total Fringe Benefits	281,304	243,897	37,407	453,275	360,800	92,475	347,106	480,679	448,480
6.251.5.5120.310 Professional and Technical Services	0	0	0	0	0	0	138,000	0	0
6.251.5.5120.381 In-District Travel Allowance	2,000	0	2,000	0	0	0	0	2,000	2,000
Total Purchased Services	2,000	0	2,000	0	0	0	138,000	2,000	2,000
6.251.5.5120.410 General Supplies	148,353	125,696	22,657	116,578	104,381	12,197	85,000	108,000	50,000
Total Supplies and Materials	148,353	125,696	22,657	116,578	104,381	12,197	85,000	108,000	50,000
6.251.5.5120.550 Equipment	5,000	4,697	303	23,077	25,718	-2,641	20,000	16,000	5,000
Total Capital Objects	5,000	4,697	303	23,077	25,718	-2,641	20,000	16,000	5,000
Total Elementary Program	1,421,187	1,257,448	163,739	2,107,794	1,707,589	400,205	1,691,140	2,185,537	1,912,128

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.5150.116 Teachers	0	0	0	0	0	0	0	13,300	14,039
6.251.5.5150.186 Substitute Teachers	385	77	308	0	0	0	10,000	540	350
6.251.5.5150.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	163	0
Total Salaries	385	77	308	0	0	0	10,000	14,003	14,389
6.251.5.5150.210 PERSI	0	0	0	0	0	0	0	1,399	1,459
6.251.5.5150.220 Social Security Tax	30	0	30	0	0	0	765	1,072	1,101
6.251.5.5150.230 Life Insurance	0	0	0	0	0	0	0	36	38
6.251.5.5150.240 Medical Insurance	0	0	0	0	0	0	0	1,811	1,811
6.251.5.5150.260 Dental Insurance	0	0	0	0	0	0	0	163	162
6.251.5.5150.270 Worker's Compensation Insurance	2	0	2	0	0	0	46	65	66
6.251.5.5150.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	162	161
6.251.5.5150.290 Vision Insurance	0	0	0	0	0	0	0	51	51
Total Fringe Benefits	32	0	32	0	0	0	811	4,759	4,849
6.251.5.5150.310 Professional and Technical Services	9,431	9,430	1	13,607	13,607	0	14,000	16,523	16,500
Total Purchased Services	9,431	9,430	1	13,607	13,607	0	14,000	16,523	16,500
Total Secondary Program	9,848	9,507	341	13,607	13,607	0	24,811	35,285	35,738

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.6210.113 Supervisors and Coordinators	61,304	61,304	0	62,183	62,183	0	63,780	63,155	63,787
6.251.5.6210.151 Clerical Personnel	25,241	22,959	2,282	20,475	21,170	-695	22,735	22,700	22,922
6.251.5.6210.199 Personal Leave Reimbursement	150	0	150	260	33	228	0	525	0
Total Salaries	86,695	84,263	2,432	82,918	83,386	-468	86,515	86,380	86,709
6.251.5.6210.210 PERSI	8,471	8,264	207	8,101	8,264	-163	8,989	8,974	9,009
6.251.5.6210.220 Social Security Tax	6,632	6,111	521	6,343	6,320	23	6,618	6,607	6,634
6.251.5.6210.230 Life Insurance	204	193	12	210	200	10	202	216	200
6.251.5.6210.240 Medical Insurance	6,877	6,162	715	7,042	6,257	785	7,290	6,337	6,337
6.251.5.6210.260 Dental Insurance	544	519	25	646	570	76	639	571	569
6.251.5.6210.270 Worker's Compensation Insurance	384	338	46	315	377	-62	395	398	397
6.251.5.6210.280 Retirement Sick Leave Benefits	998	973	25	954	965	-11	994	993	998
6.251.5.6210.290 Vision Insurance	204	194	10	202	182	20	182	177	177
Total Fringe Benefits	24,314	22,754	1,560	23,813	23,135	678	25,309	24,273	24,321
6.251.5.6210.382 Out-District Travel Allowance	5,000	4,101	899	10,000	6,747	3,253	5,000	5,000	3,000
6.251.5.6210.396 Inservice Training	100,000	29,526	70,474	111,000	66,854	44,146	105,000	110,000	106,000
Total Purchased Services	105,000	33,627	71,373	121,000	73,601	47,399	110,000	115,000	109,000
6.251.5.6210.410 General Supplies	100	0	100	0	0	0	0	0	0
Total Supplies and Materials	100	0	100	0	0	0	0	0	0
Total Instructional Improvement Program	216,109	140,645	75,464	227,731	180,122	47,609	221,824	225,653	220,030

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.6320.393 Indirect Costs	35,374	34,366	1,008	51,368	50,970	398	52,601	52,601	48,635
Total Purchased Services	<u>35,374</u>	<u>34,366</u>	<u>1,008</u>	<u>51,368</u>	<u>50,970</u>	<u>398</u>	<u>52,601</u>	<u>52,601</u>	<u>48,635</u>
Total Central Administration Program	<u>35,374</u>	<u>34,366</u>	<u>1,008</u>	<u>51,368</u>	<u>50,970</u>	<u>398</u>	<u>52,601</u>	<u>52,601</u>	<u>48,635</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.6810.345 Transportation Services (Contracted)	0	0	0	0	0	0	300,000	16,000	20,000
Total Purchased Services	0	0	0	0	0	0	300,000	16,000	20,000
Total Pupil To School Transportation Program	0	0	0	0	0	0	300,000	16,000	20,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.251.5.7200.116 Teachers	0	0	0	0	0	0	0	2,000	2,000
Total Salaries	0	0	0	0	0	0	0	2,000	2,000
6.251.5.7200.210 PERSI	0	0	0	0	0	0	0	208	208
6.251.5.7200.220 Social Security Tax	0	0	0	0	0	0	0	153	153
6.251.5.7200.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	10	9
6.251.5.7200.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	23	23
Total Fringe Benefits	0	0	0	0	0	0	0	394	393
6.251.5.7200.383 Parent Activities Travel	15,378	13,661	1,717	21,917	21,604	313	21,917	21,680	21,632
Total Purchased Services	15,378	13,661	1,717	21,917	21,604	313	21,917	21,680	21,632
Total Parent Activities Program	15,378	13,661	1,717	21,917	21,604	313	21,917	24,074	24,025
Total Current Expenditures	1,697,896	1,455,627	242,269	2,422,417	1,973,891	448,526	2,312,293	2,539,150	2,260,556
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	1,697,896	1,455,627	242,269	2,422,417	1,973,891	448,526	2,312,293	2,539,150	2,260,556

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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 Act. These funds are to be used to pay for "excess costs", required by I.D.E.A., for educating students with disabilities.

SPECIAL NOTES

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.257.4.4430.000 Title VI-B - Restricted	2,030,137	1,645,403	-384,734	2,505,400	1,950,574	-554,826	2,386,381	2,846,935	2,579,083
6.257.4.4456.600 Title VI-B Capacity Build	43,580	0	-43,580	42,119	0	-42,119	22,416	28,276	0
TOTAL FEDERAL FUNDING	<u>2,073,717</u>	<u>1,645,403</u>	<u>-428,314</u>	<u>2,547,519</u>	<u>1,950,574</u>	<u>-596,945</u>	<u>2,408,797</u>	<u>2,875,211</u>	<u>2,579,083</u>
TOTAL CURRENT REVENUES	<u>2,073,717</u>	<u>1,645,403</u>	<u>-428,314</u>	<u>2,547,519</u>	<u>1,950,574</u>	<u>-596,945</u>	<u>2,408,797</u>	<u>2,875,211</u>	<u>2,579,083</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>2,073,717</u>	<u>1,645,403</u>	<u>-428,314</u>	<u>2,547,519</u>	<u>1,950,574</u>	<u>-596,945</u>	<u>2,408,797</u>	<u>2,875,211</u>	<u>2,579,083</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.257.5.5210.116 Teachers	106,660	79,463	27,197	143,020	108,860	34,160	188,694	220,087	206,846
6.257.5.5210.152 Instructional Assistants	911,489	729,455	182,034	987,020	853,188	133,832	1,029,954	1,134,416	1,112,232
6.257.5.5210.182 Substitute Instructional Assistants	0	0	0	38,570	0	38,570	40,000	91,066	40,000
6.257.5.5210.199 Personal Leave Reimbursement	4,390	880	3,510	2,275	3,448	-1,173	4,255	4,255	8,710
Total Salaries	1,022,539	809,798	212,741	1,170,885	965,495	205,390	1,262,903	1,449,824	1,367,788
6.257.5.5210.210 PERSI	103,632	76,643	26,989	109,265	91,233	18,032	127,059	141,175	137,956
6.257.5.5210.220 Social Security Tax	80,349	61,040	19,309	85,555	73,135	12,420	93,551	103,945	101,576
6.257.5.5210.230 Life Insurance	5,153	3,924	1,229	5,589	4,789	800	6,084	7,290	7,247
6.257.5.5210.240 Medical Insurance	247,574	190,320	57,254	299,700	233,142	66,558	342,225	352,522	349,866
6.257.5.5210.260 Dental Insurance	22,334	16,025	6,310	23,490	21,200	2,290	29,998	31,707	31,399
6.257.5.5210.270 Worker's Compensation Insurance	4,775	3,278	1,497	4,216	4,452	-236	5,589	6,211	6,068
6.257.5.5210.280 Retirement Sick Leave Benefits	13,943	9,070	4,873	12,861	10,837	2,024	14,064	15,626	15,269
6.257.5.5210.290 Vision Insurance	7,616	6,016	1,600	8,262	6,709	1,553	8,568	9,858	9,796
Total Fringe Benefits	485,376	366,317	119,059	548,938	445,497	103,441	627,138	668,334	659,177
6.257.5.5210.310 Professional and Technical Services	108,500	91,505	16,996	115,300	104,337	10,963	140,200	140,200	140,200
6.257.5.5210.381 In-District Travel Allowance	2,000	1,598	402	2,000	1,186	814	0	0	2,000
Total Purchased Services	110,500	93,103	17,397	117,300	105,523	11,777	140,200	140,200	142,200
6.257.5.5210.410 General Supplies	71,305	26,982	44,323	122,357	57,340	65,017	28,000	125,683	32,898
Total Supplies and Materials	71,305	26,982	44,323	122,357	57,340	65,017	28,000	125,683	32,898
6.257.5.5210.550 Equipment	78,621	81,545	-2,924	238,832	72,844	165,988	26,008	62,034	27,008
Total Capital Objects	78,621	81,545	-2,924	238,832	72,844	165,988	26,008	62,034	27,008
Total Special Education Program	1,768,341	1,377,744	390,597	2,198,312	1,646,698	551,614	2,084,249	2,446,075	2,229,071

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.257.5.6160.115 Ancillary Professional	167,142	158,724	8,418	182,955	176,401	6,554	184,101	254,736	205,935
6.257.5.6160.199 Personal Leave Reimbursement	500	240	260	650	520	130	1,105	1,105	1,170
Total Salaries	167,642	158,964	8,678	183,605	176,921	6,684	185,206	255,841	207,105
6.257.5.6160.210 PERSI	16,379	15,776	603	17,939	17,746	193	19,243	26,582	21,519
6.257.5.6160.220 Social Security Tax	12,824	11,882	942	14,046	13,032	1,014	14,169	19,572	15,844
6.257.5.6160.230 Life Insurance	276	262	14	310	314	-4	324	412	355
6.257.5.6160.240 Medical Insurance	14,644	12,426	2,218	16,650	15,065	1,585	18,225	19,917	17,143
6.257.5.6160.260 Dental Insurance	1,064	1,069	-5	1,305	1,382	-77	1,598	1,792	1,539
6.257.5.6160.270 Worker's Compensation Insurance	852	649	203	692	833	-141	846	1,169	946
6.257.5.6160.280 Retirement Sick Leave Benefits	1,928	1,857	71	2,111	2,067	44	2,130	2,942	2,381
6.257.5.6160.290 Vision Insurance	424	400	24	459	448	11	456	558	480
Total Fringe Benefits	48,391	44,321	4,070	53,512	50,886	2,626	56,991	72,944	60,207
6.257.5.6160.381 In-District Travel Allowance	4,000	9,055	-5,055	10,000	8,227	1,773	9,000	12,000	9,000
Total Purchased Services	4,000	9,055	-5,055	10,000	8,227	1,773	9,000	12,000	9,000
Total Ancillary Service Program	220,033	212,341	7,692	247,117	236,034	11,083	251,197	340,785	276,312

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.257.5.6210.396 Inservice Training	43,500	15,637	27,864	50,500	23,926	26,574	15,000	30,000	15,000
Total Purchased Services	<u>43,500</u>	<u>15,637</u>	<u>27,864</u>	<u>50,500</u>	<u>23,926</u>	<u>26,574</u>	<u>15,000</u>	<u>30,000</u>	15,000
Total Instructional Improvement Program	<u>43,500</u>	<u>15,637</u>	<u>27,864</u>	<u>50,500</u>	<u>23,926</u>	<u>26,574</u>	<u>15,000</u>	<u>30,000</u>	15,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.257.5.6320.393 Indirect Costs	41,843	39,681	2,162	51,590	43,916	7,675	58,351	58,351	58,700
Total Purchased Services	<u>41,843</u>	<u>39,681</u>	<u>2,162</u>	<u>51,590</u>	<u>43,916</u>	<u>7,675</u>	<u>58,351</u>	<u>58,351</u>	58,700
Total Central Administration Program	<u>41,843</u>	<u>39,681</u>	<u>2,162</u>	<u>51,590</u>	<u>43,916</u>	<u>7,675</u>	<u>58,351</u>	<u>58,351</u>	58,700
Total Current Expenditures	<u>2,073,717</u>	<u>1,645,403</u>	<u>428,314</u>	<u>2,547,519</u>	<u>1,950,574</u>	<u>596,945</u>	<u>2,408,797</u>	<u>2,875,211</u>	2,579,083
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>2,073,717</u>	<u>1,645,403</u>	<u>428,314</u>	<u>2,547,519</u>	<u>1,950,574</u>	<u>596,945</u>	<u>2,408,797</u>	<u>2,875,211</u>	2,579,083

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.258.4.4430.000 Title VI-B Preschool	149,934	127,239	-22,695	166,273	157,294	-8,979	135,117	141,330	138,849
TOTAL FEDERAL FUNDING	<u>149,934</u>	<u>127,239</u>	<u>-22,695</u>	<u>166,273</u>	<u>157,294</u>	<u>-8,979</u>	<u>135,117</u>	<u>141,330</u>	<u>138,849</u>
TOTAL CURRENT REVENUES	<u>149,934</u>	<u>127,239</u>	<u>-22,695</u>	<u>166,273</u>	<u>157,294</u>	<u>-8,979</u>	<u>135,117</u>	<u>141,330</u>	<u>138,849</u>
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	<u><u>149,934</u></u>	<u><u>127,239</u></u>	<u><u>-22,695</u></u>	<u><u>166,273</u></u>	<u><u>157,294</u></u>	<u><u>-8,979</u></u>	<u><u>135,117</u></u>	<u><u>141,330</u></u>	<u><u>138,849</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.258.5.5220.152 Instructional Assistants	40,533	33,813	6,720	40,938	41,150	-212	27,842	27,842	28,114
6.258.5.5220.199 Personal Leave Reimbursement	220	-20	240	170	0	170	200	200	400
Total Salaries	40,753	33,793	6,960	41,108	41,150	-42	28,042	28,042	28,514
6.258.5.5220.210 PERSI	3,981	3,305	676	4,017	4,022	-5	2,914	2,914	2,963
6.258.5.5220.220 Social Security Tax	3,118	2,461	657	3,145	3,093	52	2,145	2,145	2,182
6.258.5.5220.230 Life Insurance	207	174	33	207	213	-6	144	150	150
6.258.5.5220.240 Medical Insurance	10,983	8,428	2,555	11,100	10,410	690	8,100	7,242	7,242
6.258.5.5220.260 Dental Insurance	798	723	75	870	943	-73	710	652	650
6.258.5.5220.270 Worker's Compensation Insurance	207	137	70	155	190	-35	128	128	130
6.258.5.5220.280 Retirement Sick Leave Benefits	469	389	80	473	474	-1	322	322	328
6.258.5.5220.290 Vision Insurance	318	270	48	306	304	2	203	203	203
Total Fringe Benefits	20,081	15,887	4,194	20,273	19,648	625	14,666	13,756	13,848
6.258.5.5220.313 Publishing and Advertising	100	0	100	1,000	0	1,000	500	1,000	500
Total Purchased Services	100	0	100	1,000	0	1,000	500	1,000	500
6.258.5.5220.410 General Supplies	7,000	6,960	40	13,549	10,292	3,257	7,680	12,064	7,680
Total Supplies and Materials	7,000	6,960	40	13,549	10,292	3,257	7,680	12,064	7,680
6.258.5.5220.550 Equipment	5,117	4,669	448	12,743	12,467	276	4,500	6,616	4,500
Total Capital Objects	5,117	4,669	448	12,743	12,467	276	4,500	6,616	4,500
Total Preschool Handicapped Program	73,051	61,309	11,742	88,673	83,557	5,116	55,388	61,478	55,042

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.258.5.6160.115 Ancillary Professional	49,654	49,056	598	50,151	50,407	-256	51,162	51,162	51,929
6.258.5.6160.199 Personal Leave Reimbursement	25	40	-15	100	33	68	227	227	3,250
Total Salaries	<u>49,679</u>	<u>49,096</u>	<u>583</u>	<u>50,251</u>	<u>50,440</u>	<u>-189</u>	<u>51,389</u>	<u>51,389</u>	<u>55,179</u>
6.258.5.6160.210 PERSI	4,853	4,797	56	4,910	4,980	-70	5,340	5,340	5,733
6.258.5.6160.220 Social Security Tax	3,801	3,737	64	3,845	3,840	5	3,931	3,931	4,222
6.258.5.6160.230 Life Insurance	69	66	3	69	72	-3	72	75	75
6.258.5.6160.240 Medical Insurance	3,661	3,215	446	3,700	3,521	179	4,050	3,621	3,621
6.258.5.6160.260 Dental Insurance	266	271	-5	290	323	-33	355	326	325
6.258.5.6160.270 Worker's Compensation Insurance	253	197	56	190	234	-44	235	235	252
6.258.5.6160.280 Retirement Sick Leave Benefits	572	565	7	578	580	-2	591	591	634
6.258.5.6160.290 Vision Insurance	106	101	5	102	101	1	101	101	101
Total Fringe Benefits	<u>13,581</u>	<u>12,950</u>	<u>631</u>	<u>13,684</u>	<u>13,651</u>	<u>33</u>	<u>14,675</u>	<u>14,220</u>	<u>14,963</u>
6.258.5.6160.310 Professional and Technical Services	10,321	728	9,593	10,000	6,365	3,635	10,000	10,000	10,000
Total Purchased Services	<u>10,321</u>	<u>728</u>	<u>9,593</u>	<u>10,000</u>	<u>6,365</u>	<u>3,635</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Ancillary Service Program	<u>73,581</u>	<u>62,774</u>	<u>10,807</u>	<u>73,935</u>	<u>70,456</u>	<u>3,479</u>	<u>76,064</u>	<u>75,609</u>	<u>80,142</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.258.5.6210.382 Out-District Travel Allowance	0	0	0	0	0	0	0	1,000	0
Total Purchased Services	0	0	0	0	0	0	0	1,000	0
Total Instructional Improvement Program	0	0	0	0	0	0	0	1,000	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.258.5.6320.393 Indirect Costs	3,302	3,157	145	3,665	3,281	384	3,665	3,243	3,665
Total Purchased Services	<u>3,302</u>	<u>3,157</u>	<u>145</u>	<u>3,665</u>	<u>3,281</u>	<u>384</u>	<u>3,665</u>	<u>3,243</u>	<u>3,665</u>
Total Central Administration Program	<u>3,302</u>	<u>3,157</u>	<u>145</u>	<u>3,665</u>	<u>3,281</u>	<u>384</u>	<u>3,665</u>	<u>3,243</u>	<u>3,665</u>
Total Current Expenditures	<u>149,934</u>	<u>127,239</u>	<u>22,695</u>	<u>166,273</u>	<u>157,294</u>	<u>8,979</u>	<u>135,117</u>	<u>141,330</u>	<u>138,849</u>
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	<u><u>149,934</u></u>	<u><u>127,239</u></u>	<u><u>22,695</u></u>	<u><u>166,273</u></u>	<u><u>157,294</u></u>	<u><u>8,979</u></u>	<u><u>135,117</u></u>	<u><u>141,330</u></u>	<u><u>138,849</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 261

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.261.4.4452.200 Title VI Revenue	79,952	79,952	0	70,598	70,598	0	70,348	55,894	34,971
TOTAL FEDERAL FUNDING	79,952	79,952	0	70,598	70,598	0	70,348	55,894	34,971
6.261.4.4600.000 Interfund Transfers	0	1,303	1,303	0	844	844	0	0	0
TOTAL OTHER FUNDING SOURCES	0	1,303	1,303	0	844	844	0	0	0
TOTAL CURRENT REVENUES	79,952	81,256	1,304	70,598	71,442	844	70,348	55,894	34,971
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	79,952	81,256	1,304	70,598	71,442	844	70,348	55,894	34,971

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.261.5.5120.152 Instructional Assistants	67,853	71,055	-3,202	59,570	60,268	-698	68,680	46,628	29,170
Total Salaries	67,853	71,055	-3,202	59,570	60,268	-698	68,680	46,628	29,170
6.261.5.5120.210 PERSI	0	12	-12	0	14	-14	0	0	0
6.261.5.5120.220 Social Security Tax	5,179	5,387	-208	4,557	4,641	-84	0	3,588	2,188
6.261.5.5120.270 Worker's Compensation Insurance	315	298	17	226	296	-70	0	192	195
6.261.5.5120.280 Retirement Sick Leave Benefits	779	1	778	36	2	34	0	0	0
Total Fringe Benefits	6,273	5,698	575	4,819	4,952	-133	0	3,780	2,383
6.261.5.5120.396 Inservice Training	0	0	0	1,011	1,011	0	0	965	608
Total Purchased Services	0	0	0	1,011	1,011	0	0	965	608
6.261.5.5120.410 General Supplies	4,158	2,789	1,369	3,538	3,556	-18	0	3,211	2,005
Total Supplies and Materials	4,158	2,789	1,369	3,538	3,556	-18	0	3,211	2,005
Total Elementary Program	78,284	79,543	-1,259	68,938	69,787	-849	68,680	54,584	34,166

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.261.5.6320.393 Indirect Costs	1,668	1,664	4	1,660	1,655	5	1,668	1,310	805
Total Purchased Services	1,668	1,664	4	1,660	1,655	5	1,668	1,310	805
Total Central Administration Program	1,668	1,664	4	1,660	1,655	5	1,668	1,310	805
Total Current Expenditures	79,952	81,206	-1,254	70,598	71,442	-844	70,348	55,894	34,971

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.261.5.9200.810 Transfers to Other Funds	0	50	-50	0	0	0	0	0	0
Total Transfers or Reserves	0	50	-50	0	0	0	0	0	0
Total Fund Transfer Program	0	50	-50	0	0	0	0	0	0
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	<u>79,952</u>	<u>81,256</u>	<u>-1,304</u>	<u>70,598</u>	<u>71,442</u>	<u>-844</u>	<u>70,348</u>	<u>55,894</u>	<u>34,971</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 263

PERKINS III - PROFESSIONAL-TECHNICAL FUND

DESCRIPTION

This fund provides for additional personnel, equipment, supplies, professional development (travel), etc. for state approved projects funded by the Carl D. Perkins Vocational and Applied Technology Education Act of 1998. These federal funds are administered by the Idaho Division of Professional-Technical Education. The District may receive reimbursement for approved expenditures.

SPECIAL NOTES

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

Beginning in FY 2004, IFARMS required that functions "5150" and "5170" be changed to a new function "5190". For this reason, the funding for these programs might not appear continuous, but they are continuous across functions.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.263.4.4453.300 Carl Perkins Grant	222,615	219,847	-2,768	205,440	203,323	-2,117	196,080	196,080	186,276
TOTAL FEDERAL FUNDING	222,615	219,847	-2,768	205,440	203,323	-2,117	196,080	196,080	186,276
6.263.4.4600.000 Interfund Transfers	5,500	5,500	0	5,500	5,500	0	5,500	5,500	5,500
TOTAL OTHER FUNDING SOURCES	5,500	5,500	0	5,500	5,500	0	5,500	5,500	5,500
TOTAL CURRENT REVENUES	228,115	225,347	-2,768	210,940	208,823	-2,117	201,580	201,580	191,776
TOTAL PERKINS III - PROFESSIONAL TECHNICAL FUND	228,115	225,347	-2,768	210,940	208,823	-2,117	201,580	201,580	191,776

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.263.5.5150.152 Instructional Assistants	84,749	84,710	39	0	0	0	0	0	0
6.263.5.5150.199 Personal Leave Reimbursement	240	70	170	0	0	0	0	0	0
Total Salaries	84,989	84,780	209	0	0	0	0	0	0
6.263.5.5150.210 PERSI	8,303	8,282	21	0	0	0	0	0	0
6.263.5.5150.220 Social Security Tax	6,486	6,373	113	0	0	0	0	0	0
6.263.5.5150.230 Life Insurance	264	264	0	0	0	0	0	0	0
6.263.5.5150.240 Medical Insurance	12,860	12,860	0	0	0	0	0	0	0
6.263.5.5150.260 Dental Insurance	1,085	1,081	4	0	0	0	0	0	0
6.263.5.5150.270 Worker's Compensation Insurance	306	344	-38	0	0	0	0	0	0
6.263.5.5150.280 Retirement Sick Leave Benefits	984	975	9	0	0	0	0	0	0
6.263.5.5150.290 Vision Insurance	406	406	0	0	0	0	0	0	0
Total Fringe Benefits	30,694	30,585	109	0	0	0	0	0	0
6.263.5.5150.310 Professional and Technical Services	2,903	2,903	0	0	0	0	0	0	0
6.263.5.5150.381 In-District Travel Allowance	240	188	52	0	0	0	0	0	0
6.263.5.5150.382 Out-District Travel Allowance	10,206	10,121	85	0	0	0	0	0	0
6.263.5.5150.392 Student Activity Support	16,697	16,696	1	0	0	0	0	0	0
Total Purchased Services	30,046	29,908	138	0	0	0	0	0	0
6.263.5.5150.410 General Supplies	31,791	31,808	-17	0	0	0	0	0	0
Total Supplies and Materials	31,791	31,808	-17	0	0	0	0	0	0
6.263.5.5150.550 Equipment	37,276	35,675	1,601	0	0	0	0	0	0
Total Capital Objects	37,276	35,675	1,601	0	0	0	0	0	0
Total Secondary Program	214,796	212,756	2,040	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.263.5.5170.152 Instructional Assistants	1,000	752	248	0	0	0	0	0	0
Total Salaries	1,000	752	248	0	0	0	0	0	0
6.263.5.5170.210 PERSI	98	0	98	0	0	0	0	0	0
6.263.5.5170.220 Social Security Tax	77	58	19	0	0	0	0	0	0
6.263.5.5170.270 Worker's Compensation Insurance	4	3	1	0	0	0	0	0	0
6.263.5.5170.280 Retirement Sick Leave Benefits	12	0	12	0	0	0	0	0	0
Total Fringe Benefits	191	61	130	0	0	0	0	0	0
6.263.5.5170.410 General Supplies	1,000	736	264	0	0	0	0	0	0
Total Supplies and Materials	1,000	736	264	0	0	0	0	0	0
Total Alternate School Program	2,191	1,548	643	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.263.5.5190.116 Teachers	0	0	0	0	0	0	2,940	0	0
6.263.5.5190.152 Instructional Assistants	0	0	0	92,038	89,915	2,123	92,436	93,784	88,097
6.263.5.5190.199 Personal Leave Reimbursement	0	0	0	70	320	-250	170	333	400
Total Salaries	0	0	0	92,108	90,235	1,873	95,546	94,117	88,497
6.263.5.5190.210 PERSI	0	0	0	8,913	8,747	166	9,844	9,697	9,099
6.263.5.5190.220 Social Security Tax	0	0	0	7,046	6,516	530	7,309	7,199	6,637
6.263.5.5190.230 Life Insurance	0	0	0	301	301	0	305	300	300
6.263.5.5190.240 Medical Insurance	0	0	0	14,928	14,712	216	17,172	15,064	15,940
6.263.5.5190.260 Dental Insurance	0	0	0	1,369	1,332	37	1,505	1,356	1,332
6.263.5.5190.270 Worker's Compensation Insurance	0	0	0	350	416	-66	437	438	593
6.263.5.5190.280 Retirement Sick Leave Benefits	0	0	0	1,050	1,030	20	1,090	1,073	1,007
6.263.5.5190.290 Vision Insurance	0	0	0	430	430	0	430	422	416
Total Fringe Benefits	0	0	0	34,387	33,485	902	38,092	35,549	35,324
6.263.5.5190.310 Professional and Technical Services	0	0	0	2,292	2,292	0	3,944	8,462	6,084
6.263.5.5190.381 In-District Travel Allowance	0	0	0	300	82	218	300	300	500
6.263.5.5190.382 Out-District Travel Allowance	0	0	0	4,481	4,480	1	6,877	7,000	12,400
6.263.5.5190.392 Student Activity Support	0	0	0	14,662	14,662	0	14,706	14,706	13,971
Total Purchased Services	0	0	0	21,735	21,516	219	25,827	30,468	32,955
6.263.5.5190.410 General Supplies	0	0	0	16,076	15,886	190	21,017	27,684	15,076
Total Supplies and Materials	0	0	0	16,076	15,886	190	21,017	27,684	15,076
6.263.5.5190.550 Equipment	0	0	0	17,176	17,176	0	11,295	3,960	10,611
Total Capital Objects	0	0	0	17,176	17,176	0	11,295	3,960	10,611
Total Vocational-Technical Program	0	0	0	181,482	178,298	3,184	191,777	191,778	182,463

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.263.5.6210.135 Other Special Programs	0	0	0	15,675	16,620	-945	0	0	0
Total Salaries	0	0	0	15,675	16,620	-945	0	0	0
6.263.5.6210.210 PERSI	0	0	0	1,531	1,533	-2	0	0	0
6.263.5.6210.220 Social Security Tax	0	0	0	1,199	1,171	28	0	0	0
6.263.5.6210.230 Life Insurance	0	0	0	36	33	3	0	0	0
6.263.5.6210.240 Medical Insurance	0	0	0	880	867	13	0	0	0
6.263.5.6210.260 Dental Insurance	0	0	0	81	79	2	0	0	0
6.263.5.6210.270 Worker's Compensation Insurance	0	0	0	60	74	-14	0	0	0
6.263.5.6210.280 Retirement Sick Leave Benefits	0	0	0	180	181	-1	0	0	0
6.263.5.6210.290 Vision Insurance	0	0	0	25	25	0	0	0	0
Total Fringe Benefits	0	0	0	3,992	3,963	29	0	0	0
Total Instructional Improvement Program	0	0	0	19,667	20,583	-916	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.263.5.6410.410 General Supplies	364	346	18	350	134	216	137	131	189
Total Supplies and Materials	364	346	18	350	134	216	137	131	189
Total School Administration Program	364	346	18	350	134	216	137	131	189

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PERKINS III - PROFESSIONAL TECHNICAL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.263.5.6910.152 Instructional Assistants	8,192	8,177	15	7,085	7,434	-349	7,161	7,258	6,777
6.263.5.6910.199 Personal Leave Reimbursement	0	0	0	0	-25	25	0	0	0
Total Salaries	8,192	8,177	15	7,085	7,409	-324	7,161	7,258	6,777
6.263.5.6910.210 PERSI	800	797	3	693	724	-31	744	754	704
6.263.5.6910.220 Social Security Tax	627	574	53	549	566	-17	548	555	508
6.263.5.6910.230 Life Insurance	18	18	0	18	18	0	17	17	17
6.263.5.6910.240 Medical Insurance	900	900	0	880	867	13	972	869	897
6.263.5.6910.260 Dental Insurance	76	76	0	81	79	2	85	78	75
6.263.5.6910.270 Worker's Compensation Insurance	29	32	-3	28	34	-6	33	33	45
6.263.5.6910.280 Retirement Sick Leave Benefits	94	94	0	82	85	-3	82	83	78
6.263.5.6910.290 Vision Insurance	28	28	0	25	25	0	24	24	23
Total Fringe Benefits	2,572	2,520	52	2,356	2,398	-42	2,505	2,413	2,347
Total Other Support Services Program	10,764	10,696	68	9,441	9,807	-366	9,666	9,671	9,124
Total Current Expenditures	228,115	225,347	2,768	210,940	208,823	2,117	201,580	201,580	191,776
TOTAL PERKINS III - PROFESSIONAL TECHNICAL FUND	228,115	225,347	2,768	210,940	208,823	2,117	201,580	201,580	191,776

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 267

TITLE VII-A INDIAN EDUCATION FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

TITLE VII-A INDIAN EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.267.4.4430.000 Indian Education - Title VII	113,583	61,552	-52,031	107,316	99,476	-7,840	100,971	107,028	95,957
TOTAL FEDERAL FUNDING	<u>113,583</u>	<u>61,552</u>	<u>-52,031</u>	<u>107,316</u>	<u>99,476</u>	<u>-7,840</u>	<u>100,971</u>	<u>107,028</u>	<u>95,957</u>
TOTAL CURRENT REVENUES	<u>113,583</u>	<u>61,552</u>	<u>-52,031</u>	<u>107,316</u>	<u>99,476</u>	<u>-7,840</u>	<u>100,971</u>	<u>107,028</u>	<u>95,957</u>
TOTAL TITLE VII-A INDIAN EDUCATION FUND	<u><u>113,583</u></u>	<u><u>61,552</u></u>	<u><u>-52,031</u></u>	<u><u>107,316</u></u>	<u><u>99,476</u></u>	<u><u>-7,840</u></u>	<u><u>100,971</u></u>	<u><u>107,028</u></u>	<u><u>95,957</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

TITLE VII-A INDIAN EDUCATION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.267.5.5150.116 Teachers	40,250	16,291	23,959	32,537	33,302	-765	35,000	35,500	27,800
6.267.5.5150.152 Instructional Assistants	38,550	23,717	14,833	34,324	32,628	1,696	29,677	31,854	30,975
6.267.5.5150.199 Personal Leave Reimbursement	380	50	330	340	85	255	250	250	250
Total Salaries	79,180	40,058	39,122	67,201	66,015	1,186	64,927	67,604	59,025
6.267.5.5150.210 PERSI	7,922	3,709	4,213	6,038	6,110	-72	6,623	7,024	6,132
6.267.5.5150.220 Social Security Tax	6,203	3,062	3,141	5,101	5,034	67	4,870	5,172	4,427
6.267.5.5150.230 Life Insurance	231	165	66	443	262	181	288	300	300
6.267.5.5150.240 Medical Insurance	11,256	7,913	3,343	14,592	12,758	1,834	14,600	14,485	15,940
6.267.5.5150.260 Dental Insurance	949	678	271	1,336	1,166	170	1,304	1,304	1,332
6.267.5.5150.270 Worker's Compensation Insurance	292	155	137	214	300	-86	297	310	396
6.267.5.5150.280 Retirement Sick Leave Benefits	972	436	536	762	715	47	746	777	679
6.267.5.5150.290 Vision Insurance	355	254	102	422	372	50	405	405	416
Total Fringe Benefits	28,180	16,372	11,808	28,908	26,716	2,192	29,133	29,777	29,622
6.267.5.5150.381 In-District Travel Allowance	400	0	400	0	0	0	0	700	700
6.267.5.5150.382 Out-District Travel Allowance	1,500	821	679	3,772	2,240	1,532	2,000	1,500	1,000
6.267.5.5150.396 Inservice Training	0	0	0	2,724	306	2,418	738	1,336	1,000
Total Purchased Services	1,900	821	1,079	6,496	2,546	3,950	2,738	3,536	2,700
6.267.5.5150.410 General Supplies	1,711	1,756	-45	2,351	1,832	519	1,750	3,601	2,100
Total Supplies and Materials	1,711	1,756	-45	2,351	1,832	519	1,750	3,601	2,100
Total Secondary Program	110,971	59,006	51,965	104,956	97,110	7,847	98,548	104,518	93,447

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.267.5.6320.393 Indirect Costs	2,612	2,546	66	2,360	2,367	-7	2,423	2,510	2,510
Total Purchased Services	<u>2,612</u>	<u>2,546</u>	<u>66</u>	<u>2,360</u>	<u>2,367</u>	<u>-7</u>	<u>2,423</u>	<u>2,510</u>	<u>2,510</u>
Total Central Administration Program	<u>2,612</u>	<u>2,546</u>	<u>66</u>	<u>2,360</u>	<u>2,367</u>	<u>-7</u>	<u>2,423</u>	<u>2,510</u>	<u>2,510</u>
Total Current Expenditures	<u>113,583</u>	<u>61,552</u>	<u>52,031</u>	<u>107,316</u>	<u>99,476</u>	<u>7,840</u>	<u>100,971</u>	<u>107,028</u>	<u>95,957</u>
TOTAL TITLE VII-A INDIAN EDUCATION FUND	<u><u>113,583</u></u>	<u><u>61,552</u></u>	<u><u>52,031</u></u>	<u><u>107,316</u></u>	<u><u>99,476</u></u>	<u><u>7,840</u></u>	<u><u>100,971</u></u>	<u><u>107,028</u></u>	<u><u>95,957</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 269

JOHNSON O'MALLEY FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.269.4.4450.000 Restricted Federal Grant	37,481	17,110	-20,371	57,060	40,406	-16,654	33,000	63,548	63,770
TOTAL FEDERAL FUNDING	37,481	17,110	-20,371	57,060	40,406	-16,654	33,000	63,548	63,770
TOTAL CURRENT REVENUES	37,481	17,110	-20,371	57,060	40,406	-16,654	33,000	63,548	63,770
6.269.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	8,787	0	20,000
TOTAL JOHNSON O'MALLEY FUND	37,481	17,110	-20,371	57,060	40,406	-16,654	41,787	63,548	83,770

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.269.5.5120.152 Instructional Assistants	0	10,546	-10,546	10,977	11,142	-165	11,090	11,579	11,201
6.269.5.5120.199 Personal Leave Reimbursement	0	0	0	60	0	60	100	100	100
Total Salaries	0	10,546	-10,546	11,037	11,142	-105	11,190	11,679	11,301
6.269.5.5120.210 PERSI	0	1,032	-1,032	1,079	1,086	-7	1,141	1,213	1,174
6.269.5.5120.220 Social Security Tax	0	766	-766	845	809	36	840	894	848
6.269.5.5120.230 Life Insurance	0	83	-83	72	71	1	72	75	75
6.269.5.5120.240 Medical Insurance	0	3,751	-3,751	3,521	3,738	-217	3,650	3,621	3,985
6.269.5.5120.260 Dental Insurance	0	315	-315	323	314	9	326	326	333
6.269.5.5120.270 Worker's Compensation Insurance	0	43	-43	42	52	-10	52	54	76
6.269.5.5120.280 Retirement Sick Leave Benefits	0	122	-122	127	128	-1	129	134	130
6.269.5.5120.290 Vision Insurance	0	135	-135	102	101	1	101	101	104
Total Fringe Benefits	0	6,246	-6,246	6,111	6,299	-188	6,311	6,418	6,725
6.269.5.5120.381 In-District Travel Allowance	0	0	0	2,000	597	1,403	0	995	995
6.269.5.5120.382 Out-District Travel Allowance	0	0	0	1,000	0	1,000	0	3,000	1,000
6.269.5.5120.383 Parent Activities Travel	0	0	0	3,000	0	3,000	0	0	0
6.269.5.5120.396 Inservice Training	0	0	0	5,000	0	5,000	0	1,000	500
Total Purchased Services	0	0	0	11,000	597	10,403	0	4,995	2,495
6.269.5.5120.410 General Supplies	0	0	0	9,026	4,300	4,726	0	5,500	4,248
Total Supplies and Materials	0	0	0	9,026	4,300	4,726	0	5,500	4,248
Total Elementary Program	0	16,792	-16,792	37,174	22,338	14,836	17,501	28,592	24,769

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.269.5.5150.152 Instructional Assistants	24,683	0	24,683	12,964	12,019	945	14,376	23,540	32,851
6.269.5.5150.199 Personal Leave Reimbursement	120	0	120	60	0	60	100	400	0
Total Salaries	24,803	0	24,803	13,024	12,019	1,005	14,476	23,940	32,851
6.269.5.5150.210 PERSI	2,424	0	2,424	894	839	55	1,476	928	3,413
6.269.5.5150.220 Social Security Tax	1,898	0	1,898	1,000	919	81	1,086	1,823	2,464
6.269.5.5150.230 Life Insurance	132	6	127	72	60	12	108	75	262
6.269.5.5150.240 Medical Insurance	6,430	268	6,162	3,521	2,934	587	5,475	3,621	13,948
6.269.5.5150.260 Dental Insurance	542	44	498	323	269	54	489	326	1,166
6.269.5.5150.270 Worker's Compensation Insurance	89	0	89	55	55	0	66	107	220
6.269.5.5150.280 Retirement Sick Leave Benefits	285	0	285	106	99	7	166	102	378
6.269.5.5150.290 Vision Insurance	203	0	203	101	85	17	152	101	364
Total Fringe Benefits	12,003	318	11,685	6,072	5,259	813	9,018	7,083	22,215
6.269.5.5150.396 Inservice Training	0	0	0	0	0	0	0	2,994	2,995
Total Purchased Services	0	0	0	0	0	0	0	2,994	2,995
Total Secondary Program	36,806	318	36,488	19,096	17,278	1,818	23,494	34,017	58,061

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.269.5.6320.393 Indirect Costs	675	0	675	790	789	1	792	939	940
Total Purchased Services	675	0	675	790	789	1	792	939	940
Total Central Administration Program	675	0	675	790	789	1	792	939	940
Total Current Expenditures	37,481	17,110	20,371	57,060	40,406	16,654	41,787	63,548	83,770
TOTAL JOHNSON O'MALLEY FUND	37,481	17,110	20,371	57,060	40,406	16,654	41,787	63,548	83,770

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.270.4.4459.900 Title III LEP Revenue	21,498	20,739	-759	759	759	0	0	0	5,000
TOTAL FEDERAL FUNDING	21,498	20,739	-759	759	759	0	0	0	5,000
TOTAL CURRENT REVENUES	21,498	20,739	-759	759	759	0	0	0	5,000
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	21,498	20,739	-759	759	759	0	0	0	5,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.270.5.5120.152 Instructional Assistants	13,491	12,628	863	759	759	0	0	0	4,000
6.270.5.5120.199 Personal Leave Reimbursement	60	0	60	0	0	0	0	0	0
Total Salaries	13,551	12,628	923	759	759	0	0	0	4,000
6.270.5.5120.210 PERSI	1,324	1,204	120	0	0	0	0	0	416
6.270.5.5120.220 Social Security Tax	1,037	966	71	0	0	0	0	0	306
6.270.5.5120.230 Life Insurance	55	66	-11	0	0	0	0	0	0
6.270.5.5120.240 Medical Insurance	2,680	3,215	-535	0	0	0	0	0	0
6.270.5.5120.260 Dental Insurance	226	271	-45	0	0	0	0	0	0
6.270.5.5120.270 Worker's Compensation Insurance	50	51	-1	0	0	0	0	0	18
6.270.5.5120.280 Retirement Sick Leave Benefits	157	142	15	0	0	0	0	0	46
6.270.5.5120.290 Vision Insurance	85	101	-16	0	0	0	0	0	0
Total Fringe Benefits	5,614	6,016	-402	0	0	0	0	0	786
6.270.5.5120.410 General Supplies	559	369	190	0	0	0	0	0	99
Total Supplies and Materials	559	369	190	0	0	0	0	0	99
6.270.5.5120.550 Equipment	1,280	1,273	7	0	0	0	0	0	0
Total Capital Objects	1,280	1,273	7	0	0	0	0	0	0
Total Elementary Program	21,004	20,286	718	759	759	0	0	0	4,885

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.270.5.6320.393 Indirect Costs	494	453	41	0	0	0	0	0	115
Total Purchased Services	494	453	41	0	0	0	0	0	115
Total Central Administration Program	494	453	41	0	0	0	0	0	115
Total Current Expenditures	21,498	20,739	759	759	759	0	0	0	5,000
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	21,498	20,739	759	759	759	0	0	0	5,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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
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TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.271.4.4459.900 Title II-A Revenue	730,995	668,660	-62,335	837,285	792,049	-45,236	735,158	982,185	693,233
TOTAL FEDERAL FUNDING	730,995	668,660	-62,335	837,285	792,049	-45,236	735,158	982,185	693,233
6.271.4.4600.000 Interfund Transfers	0	16	16	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	0	16	16	0	0	0	0	0	0
TOTAL CURRENT REVENUES	730,995	668,676	-62,319	837,285	792,049	-45,236	735,158	982,185	693,233
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	730,995	668,676	-62,319	837,285	792,049	-45,236	735,158	982,185	693,233

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.271.5.5120.116 Teachers	425,185	428,307	-3,122	393,832	379,650	14,182	398,221	398,221	421,667
6.271.5.5120.151 Clerical Personnel	0	0	0	0	0	0	0	29,957	30,563
6.271.5.5120.199 Personal Leave Reimbursement	2,600	960	1,640	0	1,138	-1,138	2,000	2,000	500
Total Salaries	<u>427,785</u>	<u>429,267</u>	<u>-1,482</u>	<u>393,832</u>	<u>380,788</u>	<u>13,044</u>	<u>400,221</u>	<u>430,178</u>	452,730
6.271.5.5120.210 PERSI	41,793	41,940	-147	38,477	37,579	898	40,823	43,936	47,038
6.271.5.5120.220 Social Security Tax	32,726	32,174	552	30,128	28,350	1,778	30,017	32,309	34,031
6.271.5.5120.230 Life Insurance	858	858	0	828	792	36	792	867	900
6.271.5.5120.240 Medical Insurance	41,795	41,796	-1	44,400	38,729	5,671	40,150	43,771	47,456
6.271.5.5120.260 Dental Insurance	3,525	3,526	-1	3,480	3,551	-71	3,586	3,912	3,988
6.271.5.5120.270 Worker's Compensation Insurance	1,541	1,724	-183	1,485	1,757	-272	1,828	1,966	2,925
6.271.5.5120.280 Retirement Sick Leave Benefits	4,920	4,937	-17	4,529	4,379	150	4,603	4,948	5,206
6.271.5.5120.290 Vision Insurance	1,318	1,318	0	1,224	1,115	109	1,115	1,216	1,245
Total Fringe Benefits	<u>128,476</u>	<u>128,272</u>	<u>204</u>	<u>124,551</u>	<u>116,253</u>	<u>8,298</u>	<u>122,914</u>	<u>132,925</u>	142,789
6.271.5.5120.396 Inservice Training	118,104	54,535	63,569	247,409	227,185	20,224	191,866	138,481	97,714
Total Purchased Services	<u>118,104</u>	<u>54,535</u>	<u>63,569</u>	<u>247,409</u>	<u>227,185</u>	<u>20,224</u>	<u>191,866</u>	<u>138,481</u>	97,714
Total Elementary Program	<u>674,365</u>	<u>612,075</u>	<u>62,290</u>	<u>765,792</u>	<u>724,225</u>	<u>41,567</u>	<u>715,001</u>	<u>701,584</u>	693,233

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.271.5.5150.135 Other Special Programs	0	0	0	0	0	0	0	3,560	0
Total Salaries	0	0	0	0	0	0	0	3,560	0
6.271.5.5150.210 PERSI	0	0	0	0	0	0	0	370	0
6.271.5.5150.220 Social Security Tax	0	0	0	0	0	0	0	272	0
6.271.5.5150.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	16	0
6.271.5.5150.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	41	0
Total Fringe Benefits	0	0	0	0	0	0	0	699	0
6.271.5.5150.319 Consultants	0	0	0	0	0	0	0	3,400	0
6.271.5.5150.382 Out-District Travel Allowance	0	0	0	0	0	0	0	480	0
6.271.5.5150.396 Inservice Training	0	0	0	0	0	0	0	13,446	0
Total Purchased Services	0	0	0	0	0	0	0	17,326	0
6.271.5.5150.410 General Supplies	0	0	0	0	0	0	0	46,619	0
Total Supplies and Materials	0	0	0	0	0	0	0	46,619	0
Total Secondary Program	0	0	0	0	0	0	0	68,204	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.271.5.6210.396 Inservice Training	41,120	41,137	-17	0	0	0	0	0	0
Total Purchased Services	<u>41,120</u>	<u>41,137</u>	<u>-17</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>41,120</u>	<u>41,137</u>	<u>-17</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.271.5.6230.151 Clerical Personnel	0	0	0	0	0	0	0	42,206	0
Total Salaries	0	0	0	0	0	0	0	42,206	0
6.271.5.6230.210 PERSI	0	0	0	0	0	0	0	4,386	0
6.271.5.6230.220 Social Security Tax	0	0	0	0	0	0	0	3,229	0
6.271.5.6230.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	228	0
6.271.5.6230.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	484	0
Total Fringe Benefits	0	0	0	0	0	0	0	8,327	0
6.271.5.6230.319 Consultants	0	0	0	0	0	0	0	6,350	0
6.271.5.6230.396 Inservice Training	0	0	0	18,000	18,000	0	0	7,197	0
Total Purchased Services	0	0	0	18,000	18,000	0	0	13,547	0
6.271.5.6230.410 General Supplies	0	0	0	21,310	1,163	20,147	20,147	21,701	0
Total Supplies and Materials	0	0	0	21,310	1,163	20,147	20,147	21,701	0
6.271.5.6230.550 Equipment	0	0	0	31,240	31,230	10	10	107,213	0
Total Capital Objects	0	0	0	31,240	31,230	10	10	107,213	0
Total Instruction-Related Technology Program	0	0	0	70,550	50,393	20,157	20,157	192,994	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.271.5.6320.393 Indirect Costs	15,510	15,465	45	943	17,431	-16,488	0	19,403	0
Total Purchased Services	<u>15,510</u>	<u>15,465</u>	<u>45</u>	<u>943</u>	<u>17,431</u>	<u>-16,488</u>	<u>0</u>	<u>19,403</u>	<u>0</u>
Total Central Administration Program	<u>15,510</u>	<u>15,465</u>	<u>45</u>	<u>943</u>	<u>17,431</u>	<u>-16,488</u>	<u>0</u>	<u>19,403</u>	<u>0</u>
Total Current Expenditures	<u>730,995</u>	<u>668,676</u>	<u>62,319</u>	<u>837,285</u>	<u>792,049</u>	<u>45,236</u>	<u>735,158</u>	<u>982,185</u>	<u>693,233</u>
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u><u>730,995</u></u>	<u><u>668,676</u></u>	<u><u>62,319</u></u>	<u><u>837,285</u></u>	<u><u>792,049</u></u>	<u><u>45,236</u></u>	<u><u>735,158</u></u>	<u><u>982,185</u></u>	<u><u>693,233</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.273.4.4459.900 We Care Drug Revenue	126,016	128,535	2,519	110,604	108,982	-1,622	122,579	203,244	83,465
TOTAL FEDERAL FUNDING	<u>126,016</u>	<u>128,535</u>	<u>2,519</u>	<u>110,604</u>	<u>108,982</u>	<u>-1,622</u>	<u>122,579</u>	<u>203,244</u>	<u>83,465</u>
TOTAL CURRENT REVENUES	<u>126,016</u>	<u>128,535</u>	<u>2,519</u>	<u>110,604</u>	<u>108,982</u>	<u>-1,622</u>	<u>122,579</u>	<u>203,244</u>	<u>83,465</u>
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u><u>126,016</u></u>	<u><u>128,535</u></u>	<u><u>2,519</u></u>	<u><u>110,604</u></u>	<u><u>108,982</u></u>	<u><u>-1,622</u></u>	<u><u>122,579</u></u>	<u><u>203,244</u></u>	<u><u>83,465</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.273.5.5120.410 General Supplies	1,000	1,000	0	2,000	1,000	1,000	0	1,500	0
Total Supplies and Materials	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,500</u>	0
Total Elementary Program	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,500</u>	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.273.5.5150.116 Teachers	7,000	5,000	2,000	7,000	5,544	1,456	7,000	7,000	7,000
Total Salaries	7,000	5,000	2,000	7,000	5,544	1,456	7,000	7,000	7,000
6.273.5.5150.210 PERSI	684	489	196	684	527	157	727	727	727
6.273.5.5150.220 Social Security Tax	536	364	172	536	400	136	536	536	536
6.273.5.5150.270 Worker's Compensation Insurance	31	21	10	26	26	0	32	32	32
6.273.5.5150.280 Retirement Sick Leave Benefits	80	57	23	80	62	18	80	80	80
Total Fringe Benefits	1,331	931	400	1,326	1,015	311	1,375	1,375	1,375
6.273.5.5150.396 Inservice Training	0	23	-23	0	165	-165	0	0	0
Total Purchased Services	0	23	-23	0	165	-165	0	0	0
Total Secondary Program	8,331	5,954	2,377	8,326	6,725	1,601	8,375	8,375	8,375

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.273.5.6110.118 Counselors	35,533	35,728	-195	16,826	16,017	809	16,093	46,245	27,800
6.273.5.6110.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	168	0
Total Salaries	35,533	35,728	-195	16,826	16,017	809	16,093	46,413	27,800
6.273.5.6110.210 PERSI	3,472	3,491	-19	1,644	1,565	79	1,641	4,819	2,888
6.273.5.6110.220 Social Security Tax	2,718	2,725	-7	1,287	1,165	122	1,207	3,549	2,127
6.273.5.6110.230 Life Insurance	50	49	1	55	54	1	55	207	0
6.273.5.6110.240 Medical Insurance	2,411	2,411	0	2,676	2,637	39	2,774	6,663	0
6.273.5.6110.260 Dental Insurance	203	203	0	245	239	6	248	599	0
6.273.5.6110.270 Worker's Compensation Insurance	128	136	-8	64	74	-10	74	213	127
6.273.5.6110.280 Retirement Sick Leave Benefits	409	411	-2	193	184	9	185	533	320
6.273.5.6110.290 Vision Insurance	76	76	0	77	77	0	77	186	0
Total Fringe Benefits	9,467	9,503	-36	6,241	5,995	246	6,261	16,769	5,462
6.273.5.6110.410 General Supplies	800	0	800	568	0	568	0	1,623	0
Total Supplies and Materials	800	0	800	568	0	568	0	1,623	0
Total Attendance, Guidance And Health Program	45,800	45,232	568	23,635	22,012	1,623	22,354	64,805	33,262

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.273.5.6210.113 Supervisors and Coordinators	34,000	39,871	-5,871	34,000	34,247	-247	42,977	0	9,000
6.273.5.6210.136 Other Special Programs	0	0	0	0	0	0	0	62,367	0
6.273.5.6210.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	200	0
Total Salaries	34,000	39,871	-5,871	34,000	34,247	-247	42,977	62,567	9,000
6.273.5.6210.210 PERSI	3,322	3,910	-588	3,322	4,234	-912	4,384	1,973	935
6.273.5.6210.220 Social Security Tax	2,601	2,871	-270	0	3,077	-3,077	3,223	4,832	688
6.273.5.6210.230 Life Insurance	138	79	59	0	86	-86	86	44	0
6.273.5.6210.240 Medical Insurance	3,700	1,929	1,771	0	2,112	-2,112	2,190	2,112	0
6.273.5.6210.260 Dental Insurance	290	163	127	0	194	-194	196	190	0
6.273.5.6210.270 Worker's Compensation Insurance	150	160	-10	0	198	-198	196	289	41
6.273.5.6210.280 Retirement Sick Leave Benefits	391	460	-69	0	493	-493	494	218	104
6.273.5.6210.290 Vision Insurance	102	61	41	0	61	-61	61	59	0
Total Fringe Benefits	10,694	9,633	1,061	3,322	10,456	-7,134	10,830	9,717	1,768
6.273.5.6210.310 Professional and Technical Services	0	0	0	0	0	0	0	3,929	0
6.273.5.6210.381 In-District Travel Allowance	1,000	600	400	2,000	900	1,100	2,000	4,269	1,000
6.273.5.6210.382 Out-District Travel Allowance	0	0	0	0	0	0	0	4,371	0
6.273.5.6210.396 Inservice Training	18,695	21,408	-2,713	28,000	29,606	-1,606	28,000	29,757	24,060
Total Purchased Services	19,695	22,008	-2,313	30,000	30,506	-506	30,000	42,326	25,060
6.273.5.6210.410 General Supplies	4,996	3,024	1,972	7,821	2,057	5,764	6,543	9,659	4,000
6.273.5.6210.416 Printing	0	0	0	0	0	0	0	0	500
6.273.5.6210.450 Food - School Lunch	0	0	0	0	0	0	0	715	0
Total Supplies and Materials	4,996	3,024	1,972	7,821	2,057	5,764	6,543	10,374	4,500
Total Instructional Improvement Program	69,385	74,536	-5,151	75,143	77,266	-2,123	90,350	124,984	40,328

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.273.5.6320.393 Indirect Costs	1,500	1,813	-313	1,500	1,978	-478	1,500	3,580	1,500
Total Purchased Services	<u>1,500</u>	<u>1,813</u>	<u>-313</u>	<u>1,500</u>	<u>1,978</u>	<u>-478</u>	<u>1,500</u>	<u>3,580</u>	<u>1,500</u>
Total Central Administration Program	<u>1,500</u>	<u>1,813</u>	<u>-313</u>	<u>1,500</u>	<u>1,978</u>	<u>-478</u>	<u>1,500</u>	<u>3,580</u>	<u>1,500</u>
Total Current Expenditures	<u>126,016</u>	<u>128,535</u>	<u>-2,519</u>	<u>110,604</u>	<u>108,982</u>	<u>1,622</u>	<u>122,579</u>	<u>203,244</u>	<u>83,465</u>
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u><u>126,016</u></u>	<u><u>128,535</u></u>	<u><u>-2,519</u></u>	<u><u>110,604</u></u>	<u><u>108,982</u></u>	<u><u>1,622</u></u>	<u><u>122,579</u></u>	<u><u>203,244</u></u>	<u><u>83,465</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 274

HEAD START FUND

DESCRIPTION

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

PROGRAM CHANGES

Changes may occur when federal notice is received regarding grant applications and additional funding. Fiscal Year 2006 Congressional appropriations have not been awarded. It is anticipated that Head Start funding will be comparable to the prior fiscal year.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.4.4430.000 Head Start Revenue	1,069,690	1,080,596	10,906	1,095,011	1,116,063	21,052	1,111,473	1,132,540	1,124,496
TOTAL FEDERAL FUNDING	<u>1,069,690</u>	<u>1,080,596</u>	<u>10,906</u>	<u>1,095,011</u>	<u>1,116,063</u>	<u>21,052</u>	<u>1,111,473</u>	<u>1,132,540</u>	<u>1,124,496</u>
TOTAL CURRENT REVENUES	<u>1,069,690</u>	<u>1,080,596</u>	<u>10,906</u>	<u>1,095,011</u>	<u>1,116,063</u>	<u>21,052</u>	<u>1,111,473</u>	<u>1,132,540</u>	<u>1,124,496</u>
TOTAL HEAD START FUND	<u><u>1,069,690</u></u>	<u><u>1,080,596</u></u>	<u><u>10,906</u></u>	<u><u>1,095,011</u></u>	<u><u>1,116,063</u></u>	<u><u>21,052</u></u>	<u><u>1,111,473</u></u>	<u><u>1,132,540</u></u>	<u><u>1,124,496</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.5110.116 Teachers	293,876	293,384	492	325,200	307,153	18,047	314,496	329,639	329,639
6.274.5.5110.152 Instructional Assistants	258,964	251,645	7,319	268,174	265,421	2,753	296,967	280,220	305,703
6.274.5.5110.186 Substitute Teachers	4,400	3,956	444	2,750	2,739	11	2,500	6,310	7,000
6.274.5.5110.199 Personal Leave Reimbursement	2,240	1,510	730	2,500	2,890	-390	2,475	2,475	2,500
Total Salaries	559,480	550,495	8,985	598,624	578,203	20,421	616,438	618,644	644,842
6.274.5.5110.210 PERSI	54,891	54,166	725	58,217	57,380	837	63,788	64,278	66,272
6.274.5.5110.220 Social Security Tax	43,272	41,077	2,195	45,891	42,448	3,444	47,157	47,327	49,330
6.274.5.5110.230 Life Insurance	1,452	1,419	33	1,758	1,511	247	1,351	1,351	1,312
6.274.5.5110.240 Medical Insurance	70,740	68,083	2,657	94,313	72,702	21,611	76,018	76,018	63,371
6.274.5.5110.260 Dental Insurance	5,960	5,731	229	7,392	6,617	775	6,663	6,663	5,688
6.274.5.5110.270 Worker's Compensation Insurance	2,131	2,269	-138	2,161	2,700	-539	2,816	2,846	2,946
6.274.5.5110.280 Retirement Sick Leave Benefits	6,664	6,376	288	6,899	6,717	182	7,089	7,115	7,416
6.274.5.5110.290 Vision Insurance	2,244	2,147	97	2,600	2,064	536	1,903	1,903	1,774
Total Fringe Benefits	187,354	181,267	6,087	219,231	192,138	27,093	206,785	207,501	198,109
6.274.5.5110.381 In-District Travel Allowance	3,290	2,753	537	3,100	3,275	-175	3,100	3,100	3,100
6.274.5.5110.382 Out-District Travel Allowance	5,450	4,829	621	1,369	5,280	-3,911	725	2,725	1,800
6.274.5.5110.390 Volunteer Reimbursement	3,300	3,243	57	4,750	4,495	255	4,000	190	0
Total Purchased Services	12,040	10,825	1,215	9,219	13,050	-3,831	7,825	6,015	4,900
6.274.5.5110.410 General Supplies	14,363	48,937	-34,574	15,522	59,171	-43,649	25,700	16,900	13,600
6.274.5.5110.416 Printing	3,800	2,691	1,109	3,000	3,292	-292	3,200	3,200	2,600
6.274.5.5110.450 Food - School Lunch	1,930	1,086	844	1,450	897	553	1,650	1,650	1,855
Total Supplies and Materials	20,093	52,713	-32,620	19,972	63,360	-43,388	30,550	21,750	18,055
6.274.5.5110.550 Equipment	2,000	1,496	504	2,000	1,171	829	2,000	27,000	3,741
Total Capital Objects	2,000	1,496	504	2,000	1,171	829	2,000	27,000	3,741
6.274.5.5110.718 Pupil Insurance	1,014	1,014	0	1,116	1,014	102	1,116	1,014	1,009
6.274.5.5110.720 Other Insurance	500	398	102	500	495	5	500	500	505
Total Insurance and Judgment	1,514	1,412	102	1,616	1,509	107	1,616	1,514	1,514
Total Kindergarten Program	782,481	798,209	-15,728	850,662	849,431	1,231	865,214	882,424	871,161

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6110.301 Contracted Dental Services	2,000	194	1,806	1,000	310	690	1,000	1,000	500
6.274.5.6110.317 Health Services (Contracted)	2,510	2,167	343	2,635	2,634	1	3,185	3,185	3,200
Total Purchased Services	<u>4,510</u>	<u>2,360</u>	<u>2,150</u>	<u>3,635</u>	<u>2,944</u>	<u>691</u>	<u>4,185</u>	<u>4,185</u>	<u>3,700</u>
Total Attendance, Guidance And Health Program	<u>4,510</u>	<u>2,360</u>	<u>2,150</u>	<u>3,635</u>	<u>2,944</u>	<u>691</u>	<u>4,185</u>	<u>4,185</u>	<u>3,700</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6210.113 Supervisors and Coordinators	44,790	47,064	-2,274	45,428	45,749	-321	45,682	48,467	46,142
6.274.5.6210.151 Clerical Personnel	22,635	19,197	3,438	20,319	21,893	-1,574	20,925	21,530	21,130
6.274.5.6210.199 Personal Leave Reimbursement	260	260	0	520	850	-330	525	525	850
Total Salaries	67,685	66,520	1,165	66,267	68,492	-2,225	67,132	70,522	68,122
6.274.5.6210.210 PERSI	6,637	6,518	119	6,474	6,769	-295	6,975	7,328	7,077
6.274.5.6210.220 Social Security Tax	5,200	5,065	135	5,071	5,212	-141	5,136	5,395	5,211
6.274.5.6210.230 Life Insurance	132	198	-66	207	215	-8	216	216	219
6.274.5.6210.240 Medical Insurance	6,440	6,430	10	7,400	6,991	409	8,100	8,100	7,242
6.274.5.6210.260 Dental Insurance	550	542	9	580	637	-57	710	710	650
6.274.5.6210.270 Worker's Compensation Insurance	253	266	-13	239	314	-75	307	324	312
6.274.5.6210.280 Retirement Sick Leave Benefits	783	767	16	763	791	-28	772	812	784
6.274.5.6210.290 Vision Insurance	204	203	1	204	279	-75	202	202	202
Total Fringe Benefits	20,199	19,989	210	20,938	21,207	-269	22,418	23,087	21,697
6.274.5.6210.319 Consultants	16,618	15,967	651	15,089	15,094	-5	5,100	5,400	5,400
6.274.5.6210.381 In-District Travel Allowance	149	0	149	0	0	0	0	0	0
6.274.5.6210.382 Out-District Travel Allowance	3,500	3,559	-59	1,871	1,882	-11	2,150	5,150	4,150
6.274.5.6210.390 Volunteer Reimbursement	860	703	157	2,580	1,226	1,354	3,100	1,000	900
6.274.5.6210.391 Professional Dues and Fees	4,562	4,204	358	4,215	4,254	-39	3,700	3,700	2,950
6.274.5.6210.396 Inservice Training	8,500	8,491	9	660	1,659	-999	750	750	750
Total Purchased Services	34,189	32,924	1,265	24,415	24,115	300	14,800	16,000	14,150
6.274.5.6210.410 General Supplies	3,000	2,975	25	2,500	4,279	-1,779	2,513	3,665	2,285
Total Supplies and Materials	3,000	2,975	25	2,500	4,279	-1,779	2,513	3,665	2,285
Total Instructional Improvement Program	125,073	122,408	2,665	114,120	118,093	-3,973	106,863	113,274	106,254

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6320.393 Indirect Costs	25,645	23,935	1,710	25,557	25,617	-60	27,188	27,717	25,846
Total Purchased Services	<u>25,645</u>	<u>23,935</u>	<u>1,710</u>	<u>25,557</u>	<u>25,617</u>	<u>-60</u>	<u>27,188</u>	<u>27,717</u>	25,846
Total Central Administration Program	<u>25,645</u>	<u>23,935</u>	<u>1,710</u>	<u>25,557</u>	<u>25,617</u>	<u>-60</u>	<u>27,188</u>	<u>27,717</u>	25,846

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6610.351 Telephone - Voice	1,116	391	725	825	945	-120	980	980	925
Total Purchased Services	<u>1,116</u>	<u>391</u>	<u>725</u>	<u>825</u>	<u>945</u>	<u>-120</u>	<u>980</u>	<u>980</u>	<u>925</u>
Total Building Operation Services Program	<u>1,116</u>	<u>391</u>	<u>725</u>	<u>825</u>	<u>945</u>	<u>-120</u>	<u>980</u>	<u>980</u>	<u>925</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6640.540 Remodeling	0	300	-300	0	0	0	0	0	0
Total Capital Objects	0	300	-300	0	0	0	0	0	0
Total General Maintenance Services Program	0	300	-300	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6810.345 Transportation Services (Contracted)	110,255	104,245	6,010	80,000	82,030	-2,030	85,458	75,758	98,045
Total Purchased Services	<u>110,255</u>	<u>104,245</u>	<u>6,010</u>	<u>80,000</u>	<u>82,030</u>	<u>-2,030</u>	<u>85,458</u>	<u>75,758</u>	98,045
Total Pupil To School Transportation Program	<u>110,255</u>	<u>104,245</u>	<u>6,010</u>	<u>80,000</u>	<u>82,030</u>	<u>-2,030</u>	<u>85,458</u>	<u>75,758</u>	98,045

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.6830.327 Maintenance of Leased Vehicles	1,000	296	704	1,295	960	335	1,600	1,600	1,200
Total Purchased Services	<u>1,000</u>	<u>296</u>	<u>704</u>	<u>1,295</u>	<u>960</u>	<u>335</u>	<u>1,600</u>	<u>1,600</u>	<u>1,200</u>
Total General Transportation Program	<u>1,000</u>	<u>296</u>	<u>704</u>	<u>1,295</u>	<u>960</u>	<u>335</u>	<u>1,600</u>	<u>1,600</u>	<u>1,200</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
PARENT ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.7200.383 Parent Activities Travel	3,000	2,735	265	4,182	4,194	-12	5,900	4,900	2,065
6.274.5.7200.390 Volunteer Reimbursement	422	53	369	416	416	0	416	416	150
6.274.5.7200.396 Inservice Training	1,604	2,256	-652	700	1,258	-558	750	750	600
6.274.5.7200.399 Purchased Duty Lunches	10,650	9,907	743	11,000	9,329	1,671	10,100	10,950	10,250
Total Purchased Services	15,676	14,951	725	16,298	15,197	1,101	17,166	17,016	13,065
6.274.5.7200.410 General Supplies	3,934	3,458	476	2,619	2,542	77	2,819	9,586	4,300
Total Supplies and Materials	3,934	3,458	476	2,619	2,542	77	2,819	9,586	4,300
Total Parent Activities Program	19,610	18,408	1,202	18,917	17,739	1,178	19,985	26,602	17,365
Total Current Expenditures	1,069,690	1,070,552	-862	1,095,011	1,097,758	-2,747	1,111,473	1,132,540	1,124,496

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.274.5.9200.810 Transfers to Other Funds	0	10,043	-10,043	0	18,304	-18,304	0	0	0
Total Transfers or Reserves	<u>0</u>	<u>10,043</u>	<u>-10,043</u>	<u>0</u>	<u>18,304</u>	<u>-18,304</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Transfer Program	<u>0</u>	<u>10,043</u>	<u>-10,043</u>	<u>0</u>	<u>18,304</u>	<u>-18,304</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL HEAD START FUND	<u><u>1,069,690</u></u>	<u><u>1,080,596</u></u>	<u><u>-10,906</u></u>	<u><u>1,095,011</u></u>	<u><u>1,116,063</u></u>	<u><u>-21,052</u></u>	<u><u>1,111,473</u></u>	<u><u>1,132,540</u></u>	<u><u>1,124,496</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 275

HEAD START DISABILITIES FUND

DESCRIPTION

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

**HEAD START DISABILITIES FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.275.4.4430.000 Head Start Disabilities Revenue	40,934	29,355	-11,579	36,549	25,000	-11,549	21,364	22,422	22,123
TOTAL FEDERAL FUNDING	40,934	29,355	-11,579	36,549	25,000	-11,549	21,364	22,422	22,123
6.275.4.4600.000 Interfund Transfers	0	9,340	9,340	0	11,375	11,375	0	0	0
TOTAL OTHER FUNDING SOURCES	0	9,340	9,340	0	11,375	11,375	0	0	0
TOTAL CURRENT REVENUES	40,934	38,696	-2,238	36,549	36,375	-174	21,364	22,422	22,123
TOTAL HEAD START DISABILITIES FUND	40,934	38,696	-2,238	36,549	36,375	-174	21,364	22,422	22,123

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START DISABILITIES FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.275.5.5110.381 In-District Travel Allowance	50	0	50	50	33	17	0	0	0
6.275.5.5110.382 Out-District Travel Allowance	100	100	0	0	0	0	0	0	0
Total Purchased Services	<u>150</u>	<u>100</u>	<u>50</u>	<u>50</u>	<u>33</u>	<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Kindergarten Program	<u>150</u>	<u>100</u>	<u>50</u>	<u>50</u>	<u>33</u>	<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

**HEAD START DISABILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.275.5.6210.115 Ancillary Professional	30,209	29,816	393	26,562	27,906	-1,344	16,000	16,443	16,443
6.275.5.6210.199 Personal Leave Reimbursement	200	60	140	325	65	260	325	325	195
Total Salaries	<u>30,409</u>	<u>29,876</u>	<u>533</u>	<u>26,887</u>	<u>27,971</u>	<u>-1,084</u>	<u>16,325</u>	<u>16,768</u>	<u>16,638</u>
6.275.5.6210.210 PERSI	2,972	2,919	53	2,627	2,761	-134	1,696	1,743	1,728
6.275.5.6210.220 Social Security Tax	2,328	2,223	105	2,057	2,077	-20	1,249	1,283	1,273
6.275.5.6210.230 Life Insurance	69	40	29	66	40	26	29	29	31
6.275.5.6210.240 Medical Insurance	3,220	1,933	1,287	3,215	1,950	1,265	1,620	1,620	1,485
6.275.5.6210.260 Dental Insurance	290	163	127	290	179	111	142	142	133
6.275.5.6210.270 Worker's Compensation Insurance	116	120	-4	97	129	-32	74	77	76
6.275.5.6210.280 Retirement Sick Leave Benefits	353	344	9	310	322	-12	188	193	191
6.275.5.6210.290 Vision Insurance	102	61	41	102	56	46	41	41	42
Total Fringe Benefits	<u>9,450</u>	<u>7,802</u>	<u>1,648</u>	<u>8,764</u>	<u>7,514</u>	<u>1,250</u>	<u>5,039</u>	<u>5,128</u>	<u>4,959</u>
6.275.5.6210.396 Inservice Training	0	0	0	0	0	0	0	0	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>
Total Instructional Improvement Program	<u>39,859</u>	<u>37,678</u>	<u>2,181</u>	<u>35,651</u>	<u>35,485</u>	<u>166</u>	<u>21,364</u>	<u>21,896</u>	<u>21,597</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START DISABILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.275.5.6320.393 Indirect Costs	925	918	7	848	857	-9	0	526	526
Total Purchased Services	<u>925</u>	<u>918</u>	<u>7</u>	<u>848</u>	<u>857</u>	<u>-9</u>	<u>0</u>	<u>526</u>	526
Total Central Administration Program	<u>925</u>	<u>918</u>	<u>7</u>	<u>848</u>	<u>857</u>	<u>-9</u>	<u>0</u>	<u>526</u>	526
Total Current Expenditures	<u>40,934</u>	<u>38,696</u>	<u>2,238</u>	<u>36,549</u>	<u>36,375</u>	<u>174</u>	<u>21,364</u>	<u>22,422</u>	22,123
TOTAL HEAD START DISABILITIES FUND	<u><u>40,934</u></u>	<u><u>38,696</u></u>	<u><u>2,238</u></u>	<u><u>36,549</u></u>	<u><u>36,375</u></u>	<u><u>174</u></u>	<u><u>21,364</u></u>	<u><u>22,422</u></u>	<u>22,123</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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
2005-2006 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.276.4.4430.000 Head Start Training Grant	17,989	17,989	0	17,130	12,200	-4,930	15,853	19,853	15,853
TOTAL FEDERAL FUNDING	<u>17,989</u>	<u>17,989</u>	<u>0</u>	<u>17,130</u>	<u>12,200</u>	<u>-4,930</u>	<u>15,853</u>	<u>19,853</u>	<u>15,853</u>
6.276.4.4600.000 Interfund Transfers	0	703	703	0	6,929	6,929	0	0	0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>703</u>	<u>703</u>	<u>0</u>	<u>6,929</u>	<u>6,929</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>17,989</u>	<u>18,692</u>	<u>703</u>	<u>17,130</u>	<u>19,129</u>	<u>1,999</u>	<u>15,853</u>	<u>19,853</u>	<u>15,853</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u><u>17,989</u></u>	<u><u>18,692</u></u>	<u><u>703</u></u>	<u><u>17,130</u></u>	<u><u>19,129</u></u>	<u><u>1,999</u></u>	<u><u>15,853</u></u>	<u><u>19,853</u></u>	<u><u>15,853</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.276.5.5110.382 Out-District Travel Allowance	8,034	8,869	-835	8,295	10,295	-2,000	7,273	7,273	6,500
6.276.5.5110.396 Inservice Training	9,550	9,420	130	8,433	8,433	0	8,200	12,104	8,988
Total Purchased Services	<u>17,584</u>	<u>18,289</u>	<u>-705</u>	<u>16,728</u>	<u>18,728</u>	<u>-2,000</u>	<u>15,473</u>	<u>19,377</u>	15,488
Total Kindergarten Program	<u>17,584</u>	<u>18,289</u>	<u>-705</u>	<u>16,728</u>	<u>18,728</u>	<u>-2,000</u>	<u>15,473</u>	<u>19,377</u>	15,488

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.276.5.6320.393 Indirect Costs	405	403	2	402	401	1	380	476	365
Total Purchased Services	<u>405</u>	<u>403</u>	<u>2</u>	<u>402</u>	<u>401</u>	<u>1</u>	<u>380</u>	<u>476</u>	<u>365</u>
Total Central Administration Program	<u>405</u>	<u>403</u>	<u>2</u>	<u>402</u>	<u>401</u>	<u>1</u>	<u>380</u>	<u>476</u>	<u>365</u>
Total Current Expenditures	<u>17,989</u>	<u>18,692</u>	<u>-703</u>	<u>17,130</u>	<u>19,129</u>	<u>-1,999</u>	<u>15,853</u>	<u>19,853</u>	<u>15,853</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u><u>17,989</u></u>	<u><u>18,692</u></u>	<u><u>-703</u></u>	<u><u>17,130</u></u>	<u><u>19,129</u></u>	<u><u>-1,999</u></u>	<u><u>15,853</u></u>	<u><u>19,853</u></u>	<u><u>15,853</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 277

HEAD START INCENTIVE FUND

DESCRIPTION

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START INCENTIVE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.277.4.4430.000 Title VI-B Preschool Revenue	10,559	10,559	0	13,500	13,500	0	13,500	14,400	14,400
TOTAL FEDERAL FUNDING	10,559	10,559	0	13,500	13,500	0	13,500	14,400	14,400
6.277.4.4600.000 Interfund Transfers	0	270	270	0	24	24	0	0	0
TOTAL OTHER FUNDING SOURCES	0	270	270	0	24	24	0	0	0
TOTAL CURRENT REVENUES	10,559	10,829	270	13,500	13,524	24	13,500	14,400	14,400
TOTAL HEAD START INCENTIVE FUND	10,559	10,829	270	13,500	13,524	24	13,500	14,400	14,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START INCENTIVE FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.277.5.5210.306 Training or Incentive Grants	3,059	2,794	265	1,283	2,222	-939	1,547	2,490	2,591
Total Purchased Services	<u>3,059</u>	<u>2,794</u>	<u>265</u>	<u>1,283</u>	<u>2,222</u>	<u>-939</u>	<u>1,547</u>	<u>2,490</u>	<u>2,591</u>
Total Special Education Program	<u>3,059</u>	<u>2,794</u>	<u>265</u>	<u>1,283</u>	<u>2,222</u>	<u>-939</u>	<u>1,547</u>	<u>2,490</u>	<u>2,591</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START INCENTIVE FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.277.5.6160.115 Ancillary Professional	6,296	6,189	107	10,000	8,656	1,344	8,878	8,822	8,823
Total Salaries	6,296	6,189	107	10,000	8,656	1,344	8,878	8,822	8,823
6.277.5.6160.210 PERSI	620	605	15	977	856	121	922	917	917
6.277.5.6160.220 Social Security Tax	485	460	25	765	645	120	679	675	675
6.277.5.6160.230 Life Insurance	0	8	-8	0	12	-12	16	16	16
6.277.5.6160.240 Medical Insurance	0	401	-401	0	604	-604	891	891	797
6.277.5.6160.260 Dental Insurance	0	34	-34	0	55	-55	78	78	72
6.277.5.6160.270 Worker's Compensation Insurance	24	25	-1	36	40	-4	41	41	40
6.277.5.6160.280 Retirement Sick Leave Benefits	75	71	4	115	100	15	102	102	101
6.277.5.6160.290 Vision Insurance	0	13	-13	0	18	-18	22	22	22
Total Fringe Benefits	1,204	1,617	-413	1,893	2,329	-436	2,751	2,742	2,640
Total Ancillary Service Program	7,500	7,806	-306	11,893	10,986	907	11,629	11,564	11,463

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

**HEAD START INCENTIVE FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.277.5.6320.393 Indirect Costs	0	229	-229	324	316	8	324	346	346
Total Purchased Services	0	229	-229	324	316	8	324	346	346
Total Central Administration Program	0	229	-229	324	316	8	324	346	346
Total Current Expenditures	10,559	10,829	-270	13,500	13,524	-24	13,500	14,400	14,400
TOTAL HEAD START INCENTIVE FUND	10,559	10,829	-270	13,500	13,524	-24	13,500	14,400	14,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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
2005-2006 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.4.4430.000 Head Start CDA Revenue	96,486	96,105	-381	96,486	96,395	-91	96,486	98,689	97,542
TOTAL FEDERAL FUNDING	<u>96,486</u>	<u>96,105</u>	<u>-381</u>	<u>96,486</u>	<u>96,395</u>	<u>-91</u>	<u>96,486</u>	<u>98,689</u>	<u>97,542</u>
TOTAL CURRENT REVENUES	<u>96,486</u>	<u>96,105</u>	<u>-381</u>	<u>96,486</u>	<u>96,395</u>	<u>-91</u>	<u>96,486</u>	<u>98,689</u>	<u>97,542</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u>96,486</u>	<u>96,105</u>	<u>-381</u>	<u>96,486</u>	<u>96,395</u>	<u>-91</u>	<u>96,486</u>	<u>98,689</u>	<u>97,542</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.5110.116 Teachers	24,610	24,960	-350	21,762	23,259	-1,497	25,482	26,372	26,372
6.278.5.5110.152 Instructional Assistants	24,461	23,175	1,286	31,615	26,334	5,281	30,233	26,000	26,000
6.278.5.5110.186 Substitute Teachers	400	689	-289	400	386	14	400	750	750
6.278.5.5110.199 Personal Leave Reimbursement	260	170	90	185	340	-155	260	300	300
Total Salaries	49,731	48,994	737	53,962	50,319	3,643	56,375	53,422	53,422
6.278.5.5110.210 PERSI	4,847	3,818	1,029	5,233	3,798	1,435	5,816	5,473	5,472
6.278.5.5110.220 Social Security Tax	3,850	3,764	86	4,129	3,793	336	4,313	4,087	4,086
6.278.5.5110.230 Life Insurance	100	88	12	147	85	62	58	72	99
6.278.5.5110.240 Medical Insurance	4,823	3,014	1,809	7,893	3,713	4,180	3,280	3,038	4,744
6.278.5.5110.260 Dental Insurance	410	257	153	619	340	279	288	267	425
6.278.5.5110.270 Worker's Compensation Insurance	182	197	-15	204	228	-24	257	248	244
6.278.5.5110.280 Retirement Sick Leave Benefits	592	449	143	616	444	172	644	607	605
6.278.5.5110.290 Vision Insurance	154	96	58	217	120	97	82	77	133
Total Fringe Benefits	14,958	11,684	3,274	19,058	12,520	6,538	14,738	13,869	15,808
6.278.5.5110.381 In-District Travel Allowance	250	278	-28	250	297	-47	300	350	350
6.278.5.5110.382 Out-District Travel Allowance	800	870	-70	800	979	-179	1,200	1,200	1,200
6.278.5.5110.390 Volunteer Reimbursement	250	55	195	250	175	75	250	0	0
Total Purchased Services	1,300	1,203	97	1,300	1,451	-151	1,750	1,550	1,550
6.278.5.5110.410 General Supplies	1,422	1,295	127	1,422	13,435	-12,013	1,806	5,572	3,572
6.278.5.5110.416 Printing	100	0	100	100	100	0	100	100	100
6.278.5.5110.450 Food - School Lunch	220	48	172	220	223	-3	250	250	250
Total Supplies and Materials	1,742	1,343	399	1,742	13,757	-12,015	2,156	5,922	3,922
6.278.5.5110.550 Equipment	50	0	50	50	125	-75	200	200	0
Total Capital Objects	50	0	50	50	125	-75	200	200	0
6.278.5.5110.718 Pupil Insurance	108	108	0	108	102	6	108	102	102
Total Insurance and Judgment	108	108	0	108	102	6	108	102	102
Total Kindergarten Program	67,889	63,331	4,558	76,220	78,275	-2,055	75,327	75,065	74,804

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.6110.317 Health Services (Contracted)	130	18	112	130	0	130	130	130	130
Total Purchased Services	130	18	112	130	0	130	130	130	130
Total Attendance, Guidance And Health Program	130	18	112	130	0	130	130	130	130

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.6210.113 Supervisors and Coordinators	2,039	1,384	655	2,039	1,887	152	2,228	2,783	2,783
6.278.5.6210.151 Clerical Personnel	929	843	86	929	436	493	492	888	888
Total Salaries	2,968	2,227	741	2,968	2,323	645	2,720	3,671	3,671
6.278.5.6210.210 PERSI	295	218	77	290	228	62	282	342	381
6.278.5.6210.220 Social Security Tax	235	170	65	227	178	49	208	253	281
6.278.5.6210.270 Worker's Compensation Insurance	12	8	4	12	8	4	12	13	17
6.278.5.6210.280 Retirement Sick Leave Benefits	36	26	10	34	27	7	32	39	42
Total Fringe Benefits	578	422	156	563	441	122	534	647	721
6.278.5.6210.319 Consultants	618	385	233	618	618	0	780	600	600
6.278.5.6210.390 Volunteer Reimbursement	50	33	17	50	8	42	200	300	300
6.278.5.6210.391 Professional Dues and Fees	300	0	300	300	300	0	300	300	300
6.278.5.6210.396 Inservice Training	400	0	400	400	454	-54	800	800	800
Total Purchased Services	1,368	418	950	1,368	1,380	-12	2,080	2,000	2,000
6.278.5.6210.410 General Supplies	100	0	100	100	100	0	300	300	300
Total Supplies and Materials	100	0	100	100	100	0	300	300	300
Total Instructional Improvement Program	5,014	3,067	1,947	4,999	4,244	755	5,634	6,618	6,692

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.6320.393 Indirect Costs	2,181	2,162	19	2,181	2,260	-79	2,316	2,341	2,341
Total Purchased Services	<u>2,181</u>	<u>2,162</u>	<u>19</u>	<u>2,181</u>	<u>2,260</u>	<u>-79</u>	<u>2,316</u>	<u>2,341</u>	<u>2,341</u>
Total Central Administration Program	<u>2,181</u>	<u>2,162</u>	<u>19</u>	<u>2,181</u>	<u>2,260</u>	<u>-79</u>	<u>2,316</u>	<u>2,341</u>	<u>2,341</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.6610.351 Telephone - Voice	125	35	90	125	146	-21	175	175	175
Total Purchased Services	125	35	90	125	146	-21	175	175	175
Total Building Operation Services Program	125	35	90	125	146	-21	175	175	175

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.6810.345 Transportation Services (Contracted)	19,450	26,092	-6,642	11,134	9,930	1,204	10,179	10,100	9,140
Total Purchased Services	<u>19,450</u>	<u>26,092</u>	<u>-6,642</u>	<u>11,134</u>	<u>9,930</u>	<u>1,204</u>	<u>10,179</u>	<u>10,100</u>	<u>9,140</u>
Total Pupil To School Transportation Program	<u>19,450</u>	<u>26,092</u>	<u>-6,642</u>	<u>11,134</u>	<u>9,930</u>	<u>1,204</u>	<u>10,179</u>	<u>10,100</u>	<u>9,140</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.278.5.7200.383 Parent Activities Travel	100	0	100	100	88	12	800	800	800
6.278.5.7200.390 Volunteer Reimbursement	60	0	60	60	0	60	60	160	160
6.278.5.7200.396 Inservice Training	150	0	150	150	62	88	200	300	300
6.278.5.7200.399 Purchased Duty Lunches	1,100	1,275	-175	1,100	1,266	-166	1,265	2,600	2,600
Total Purchased Services	<u>1,410</u>	<u>1,275</u>	<u>135</u>	<u>1,410</u>	<u>1,417</u>	<u>-7</u>	<u>2,325</u>	<u>3,860</u>	<u>3,860</u>
6.278.5.7200.410 General Supplies	287	127	160	287	123	164	400	400	400
Total Supplies and Materials	<u>287</u>	<u>127</u>	<u>160</u>	<u>287</u>	<u>123</u>	<u>164</u>	<u>400</u>	<u>400</u>	<u>400</u>
Total Parent Activities Program	<u>1,697</u>	<u>1,401</u>	<u>296</u>	<u>1,697</u>	<u>1,540</u>	<u>157</u>	<u>2,725</u>	<u>4,260</u>	<u>4,260</u>
Total Current Expenditures	<u>96,486</u>	<u>96,105</u>	<u>381</u>	<u>96,486</u>	<u>96,395</u>	<u>91</u>	<u>96,486</u>	<u>98,689</u>	<u>97,542</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u><u>96,486</u></u>	<u><u>96,105</u></u>	<u><u>381</u></u>	<u><u>96,486</u></u>	<u><u>96,395</u></u>	<u><u>91</u></u>	<u><u>96,486</u></u>	<u><u>98,689</u></u>	<u><u>97,542</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 282

TITLE II-D, ESEA - TECHNOLOGY FUND

DESCRIPTION

There are currently two Enhancing Education Through Technology (EETT) grants listed under Fund 282. One is a competitive grant to implement FastForward Software technologies at Irving Middle School. The other 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 CompassLearning or FastForward software.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.282.4.4459.900 Enhancing Education with Technology	0	0	0	0	0	0	0	0	50,703
TOTAL FEDERAL FUNDING	0	0	0	0	0	0	0	0	50,703
TOTAL CURRENT REVENUES	0	0	0	0	0	0	0	0	50,703
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	0	0	0	0	0	0	0	0	50,703

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.282.5.5150.135 Other Special Programs	0	0	0	0	0	0	0	0	1,240
Total Salaries	0	0	0	0	0	0	0	0	1,240
6.282.5.5150.210 PERSI	0	0	0	0	0	0	0	0	129
6.282.5.5150.220 Social Security Tax	0	0	0	0	0	0	0	0	95
6.282.5.5150.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	48
6.282.5.5150.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	14
Total Fringe Benefits	0	0	0	0	0	0	0	0	286
6.282.5.5150.319 Consultants	0	0	0	0	0	0	0	0	1,360
6.282.5.5150.382 Out-District Travel Allowance	0	0	0	0	0	0	0	0	191
6.282.5.5150.396 Inservice Training	0	0	0	0	0	0	0	0	2,360
Total Purchased Services	0	0	0	0	0	0	0	0	3,911
Total Secondary Program	0	0	0	0	0	0	0	0	5,437

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.282.5.6230.151 Clerical Personnel	0	0	0	0	0	0	0	0	23,959
Total Salaries	0	0	0	0	0	0	0	0	23,959
6.282.5.6230.210 PERSI	0	0	0	0	0	0	0	0	2,489
6.282.5.6230.220 Social Security Tax	0	0	0	0	0	0	0	0	1,833
6.282.5.6230.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	922
6.282.5.6230.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	276
Total Fringe Benefits	0	0	0	0	0	0	0	0	5,520
6.282.5.6230.319 Consultants	0	0	0	0	0	0	0	0	4,550
6.282.5.6230.396 Inservice Training	0	0	0	0	0	0	0	0	7,197
Total Purchased Services	0	0	0	0	0	0	0	0	11,747
6.282.5.6230.410 General Supplies	0	0	0	0	0	0	0	0	2,727
Total Supplies and Materials	0	0	0	0	0	0	0	0	2,727
6.282.5.6230.550 Equipment	0	0	0	0	0	0	0	0	58
Total Capital Objects	0	0	0	0	0	0	0	0	58
Total Instruction-Related Technology Program	0	0	0	0	0	0	0	0	44,011

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.282.5.6320.393 Indirect Costs	0	0	0	0	0	0	0	0	1,255
Total Purchased Services	0	0	0	0	0	0	0	0	1,255
Total Central Administration Program	0	0	0	0	0	0	0	0	1,255
Total Current Expenditures	0	0	0	0	0	0	0	0	50,703
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,703</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 290

CHILD NUTRITION FUND

DESCRIPTION

The Child Nutrition Program is designed to provide one-third of the daily nutritional requirements for school children. The program operates as a nonprofit, self-supporting service. Program funds are received from the sale of meals, breakfast meals, ala carte items, and reimbursements from the Department of Agriculture. The secondary schools have full service kitchens on location. The elementary schools and Lincoln Early Childhood Center are serviced out of the Central Kitchen.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.290.4.4150.000 Food Service Investments	2,286	-2,655	-4,941	16	4,038	4,022	2,500	2,500	10,000
6.290.4.4161.100 Food Service Sales to Students	908,141	729,251	-178,890	829,961	784,821	-45,140	830,000	830,000	734,846
6.290.4.4161.110 Food Service Breakfast Sales	32,453	41,908	9,455	40,146	44,544	4,398	52,000	52,000	48,455
6.290.4.4162.200 Adult Lunch Sales	51,676	47,268	-4,408	39,772	42,478	2,706	50,000	50,000	44,460
6.290.4.4162.205 Ala Carte Lunch Sales	390,338	301,508	-88,830	414,391	273,386	-141,005	310,000	310,000	311,375
6.290.4.4162.210 Adult Breakfast Sales	1,765	41,793	40,028	1,905	1,053	-852	1,500	1,500	4,003
6.290.4.4162.215 Ala Carte Breakfast Sales	125,950	137,375	11,425	131,838	122,813	-9,025	140,000	140,000	158,352
6.290.4.4162.220 Kindergarten Snack Fees	11,367	11,100	-267	8,172	9,161	989	10,000	10,000	9,000
6.290.4.4169.940 Catering Sales	20,000	31,120	11,120	20,000	21,689	1,689	25,000	25,000	17,000
TOTAL LOCAL FUNDING	1,543,976	1,338,669	-205,307	1,486,201	1,303,983	-182,218	1,421,000	1,421,000	1,337,491
6.290.4.4455.500 Child Nutrition Federal Reimbursement	1,305,166	1,332,427	27,261	1,354,287	1,347,333	-6,954	1,049,535	1,049,535	1,434,098
6.290.4.4455.510 School Breakfast Federal Reimbursement	413,727	361,046	-52,681	356,578	408,452	51,874	310,000	310,000	454,800
6.290.4.4455.520 Kindergarten Milk Reimbursement	16,641	17,047	406	21,103	16,004	-5,099	12,000	12,000	16,000
6.290.4.4455.530 USDA Commodity Value	100,000	137,271	37,271	100,000	164,107	64,107	100,000	100,000	100,000
6.290.4.4455.550 Summer Feeding Reimbursement	0	72,834	72,834	0	212,380	212,380	250,000	250,000	275,000
TOTAL FEDERAL FUNDING	1,835,534	1,920,626	85,092	1,831,968	2,148,276	316,308	1,721,535	1,721,535	2,279,898
6.290.4.4600.000 Interfund Transfers	199,410	208,868	9,458	191,450	197,950	6,500	222,325	222,325	218,000
TOTAL OTHER FUNDING SOURCES	199,410	208,868	9,458	191,450	197,950	6,500	222,325	222,325	218,000
TOTAL CURRENT REVENUES	3,578,920	3,468,163	-110,757	3,509,619	3,650,209	140,590	3,364,860	3,364,860	3,835,389
6.290.4.7000.000 Estimated Beginning Balance	175,000	289,444	114,444	250,000	428,098	178,098	400,000	400,000	600,000
TOTAL CHILD NUTRITION FUND	3,753,920	3,757,607	3,687	3,759,619	4,078,307	318,688	3,764,860	3,764,860	4,435,389

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.290.5.7100.159 Food Preparation	1,123,647	1,072,674	50,973	1,080,990	1,074,843	6,147	1,047,130	1,047,130	1,134,118
6.290.5.7100.188 Substitute Food Service	40,655	60,077	-19,422	41,062	53,098	-12,036	43,250	73,250	50,500
6.290.5.7100.199 Personal Leave Reimbursement	3,220	840	2,380	3,300	5,150	-1,850	3,300	3,300	6,500
Total Salaries	1,167,522	1,133,592	33,930	1,125,352	1,133,091	-7,739	1,093,680	1,123,680	1,191,118
6.290.5.7100.210 PERSI	110,095	100,667	9,428	105,935	100,757	5,178	109,140	109,140	118,510
6.290.5.7100.220 Social Security Tax	89,315	84,767	4,548	86,089	85,266	823	83,666	83,666	91,120
6.290.5.7100.230 Life Insurance	2,570	2,708	-138	3,010	2,789	221	2,898	2,898	5,325
6.290.5.7100.240 Medical Insurance	127,220	117,079	10,141	161,412	122,733	38,679	163,012	163,012	257,108
6.290.5.7100.260 Dental Insurance	9,443	9,669	-226	12,651	10,668	1,983	14,289	14,289	23,075
6.290.5.7100.270 Worker's Compensation Insurance	58,808	38,760	20,048	36,361	44,380	-8,019	42,096	42,096	45,846
6.290.5.7100.280 Retirement Sick Leave Benefits	12,959	11,849	1,110	12,469	11,926	543	12,080	12,080	13,698
6.290.5.7100.290 Vision Insurance	4,155	3,639	516	4,450	3,406	1,044	4,081	4,081	7,199
Total Fringe Benefits	414,565	369,139	45,426	422,377	381,926	40,451	431,262	431,262	561,881
6.290.5.7100.309 Bank Service Charges	0	0	0	0	4,972	-4,972	0	0	5,000
6.290.5.7100.310 Professional and Technical Services	2,050	2,038	12	9,000	10,363	-1,363	10,000	10,000	20,000
6.290.5.7100.381 In-District Travel Allowance	4,000	5,883	-1,883	4,000	5,449	-1,449	5,000	5,000	5,500
6.290.5.7100.396 Inservice Training	3,000	2,899	101	4,625	2,333	2,292	6,000	7,000	6,000
Total Purchased Services	9,050	10,820	-1,770	17,625	23,118	-5,493	21,000	22,000	36,500
6.290.5.7100.410 General Supplies	80,000	71,146	8,854	80,000	71,372	8,628	70,000	90,000	90,000
6.290.5.7100.411 Supplies - Tray Cost	120,000	119,030	970	125,000	109,136	15,864	115,000	115,000	115,000
6.290.5.7100.421 Motor Fuel	5,000	3,509	1,491	7,500	4,719	2,781	5,000	7,500	7,000
6.290.5.7100.425 Laundry	30,000	15,523	14,477	30,000	16,111	13,889	30,000	30,000	35,000
6.290.5.7100.428 Repairs Parts and Supplies	30,000	32,416	-2,416	30,000	23,127	6,873	30,000	30,000	35,000
6.290.5.7100.450 Food - School Lunch	1,822,783	1,483,938	338,845	1,841,765	1,549,808	291,957	1,900,918	1,837,418	1,650,890
6.290.5.7100.451 Catering Costs	15,000	16,069	-1,069	15,000	11,879	3,121	18,000	18,000	13,000
Total Supplies and Materials	2,102,783	1,741,630	361,153	2,129,265	1,786,153	343,112	2,168,918	2,127,918	1,945,890

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.290.5.7100.540 Remodeling	10,000	4,758	5,242	5,000	3,526	1,474	0	0	0
6.290.5.7100.550 Equipment	50,000	69,570	-19,570	60,000	55,910	4,090	50,000	60,000	100,000
6.290.5.7100.580 Depreciation	0	0	0	0	4,762	-4,762	0	0	0
Total Capital Objects	<u>60,000</u>	<u>74,328</u>	<u>-14,328</u>	<u>65,000</u>	<u>64,198</u>	<u>802</u>	<u>50,000</u>	<u>60,000</u>	<u>100,000</u>
Total Child Nutrition Program	<u>3,753,920</u>	<u>3,329,509</u>	<u>424,411</u>	<u>3,759,619</u>	<u>3,388,486</u>	<u>371,133</u>	<u>3,764,860</u>	<u>3,764,860</u>	<u>3,835,389</u>
Total Current Expenditures	<u>3,753,920</u>	<u>3,329,509</u>	<u>424,411</u>	<u>3,759,619</u>	<u>3,388,486</u>	<u>371,133</u>	<u>3,764,860</u>	<u>3,764,860</u>	<u>3,835,389</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.290.5.9500.850 Contingency Reserve	0	N/A	N/A	0	N/A	N/A	0	0	600,000
6.290.3.3200.000 Actual Year-End Fund Balance	N/A	428,098	N/A	N/A	689,821	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>428,098</u>	<u>428,098</u>	<u>0</u>	<u>689,821</u>	<u>689,821</u>	<u>0</u>	<u>0</u>	<u>600,000</u>
Total Contingency Reserve Program	<u>0</u>	<u>428,098</u>	<u>428,098</u>	<u>0</u>	<u>689,821</u>	<u>689,821</u>	<u>0</u>	<u>0</u>	<u>600,000</u>
TOTAL CHILD NUTRITION FUND	<u><u>3,753,920</u></u>	<u><u>3,757,607</u></u>	<u><u>-3,687</u></u>	<u><u>3,759,619</u></u>	<u><u>4,078,307</u></u>	<u><u>-318,688</u></u>	<u><u>3,764,860</u></u>	<u><u>3,764,860</u></u>	<u><u>4,435,389</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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
2005-2006 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.310.4.4125.500 School Bond Levy	2,368,510	2,430,778	62,268	2,377,372	2,379,291	1,919	2,673,517	2,673,517	2,082,324
6.310.4.4150.000 Investment Earnings	25,000	18,170	-6,830	15,000	16,786	1,786	15,000	15,000	20,000
TOTAL LOCAL FUNDING	<u>2,393,510</u>	<u>2,448,948</u>	<u>55,438</u>	<u>2,392,372</u>	<u>2,396,077</u>	<u>3,705</u>	<u>2,688,517</u>	<u>2,688,517</u>	<u>2,102,324</u>
TOTAL CURRENT REVENUES	<u>2,393,510</u>	<u>2,448,948</u>	<u>55,438</u>	<u>2,392,372</u>	<u>2,396,077</u>	<u>3,705</u>	<u>2,688,517</u>	<u>2,688,517</u>	<u>2,102,324</u>
6.310.4.7000.000 Estimated Beginning Balance	1,576,556	1,634,802	58,246	1,626,296	1,840,640	214,344	1,889,434	1,889,434	2,429,497
TOTAL BOND INTEREST AND REDEMPTION FUND	<u><u>3,970,066</u></u>	<u><u>4,083,750</u></u>	<u><u>113,684</u></u>	<u><u>4,018,668</u></u>	<u><u>4,236,717</u></u>	<u><u>218,049</u></u>	<u><u>4,577,951</u></u>	<u><u>4,577,951</u></u>	<u><u>4,531,821</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.310.5.9100.610 Bond Principal	1,080,000	1,080,000	0	1,145,000	1,145,000	0	1,210,000	1,210,000	1,300,000
Total Debt Retirement	1,080,000	1,080,000	0	1,145,000	1,145,000	0	1,210,000	1,210,000	1,300,000
Total Debt Service Program	1,080,000	1,080,000	0	1,145,000	1,145,000	0	1,210,000	1,210,000	1,300,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.310.5.9120.620 Bond Interest	1,157,380	1,163,110	-5,730	1,107,604	1,108,884	-1,280	1,056,600	1,056,600	897,838
Total Debt Retirement	1,157,380	1,163,110	-5,730	1,107,604	1,108,884	-1,280	1,056,600	1,056,600	897,838
6.310.5.9120.850 Contingency Reserve	1,732,686	0	1,732,686	1,766,064	0	1,766,064	2,311,351	2,311,351	2,333,983
Total Transfers or Reserves	1,732,686	0	-1,732,686	1,766,064	0	-1,766,064	2,311,351	2,311,351	2,333,983
Total Debt Service Interest Program	2,890,066	1,163,110	1,726,956	2,873,668	1,108,884	1,764,784	3,367,951	3,367,951	3,231,821

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.310.3.3200.000 Actual Year-End Fund Balance	N/A	1,840,640	N/A	N/A	1,982,833	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>1,840,640</u>	<u>1,840,640</u>	<u>0</u>	<u>1,982,833</u>	<u>1,982,833</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>1,840,640</u>	<u>1,840,640</u>	<u>0</u>	<u>1,982,833</u>	<u>1,982,833</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BOND INTEREST AND REDEMPTION FUND	<u><u>3,970,066</u></u>	<u><u>4,083,750</u></u>	<u><u>-113,684</u></u>	<u><u>4,018,668</u></u>	<u><u>4,236,717</u></u>	<u><u>-218,049</u></u>	<u><u>4,577,951</u></u>	<u><u>4,577,951</u></u>	<u><u>4,531,821</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 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.

Beginning in FY 2004, IFARMS required the use of functions "5190", "6230" and "6560". This affected functions "5150", "6640" and "6510" respectively. For this reason, the funding for these programs might not to appear continuous, but they are continuous across functions.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.4.4121.100 School Plant Facility Levy	2,625,000	3,038,077	413,077	2,756,250	2,772,298	16,048	2,894,063	2,894,063	3,038,766
6.420.4.4150.000 Investment Earnings	50,000	81,606	31,606	50,000	15,274	-34,726	50,000	50,000	10,000
6.420.4.4199.900 PDA Revenue	0	0	0	160,804	160,804	0	0	0	
TOTAL LOCAL FUNDING	2,675,000	3,119,683	444,683	2,967,054	2,948,375	-18,679	2,944,063	2,944,063	3,048,766
6.420.4.4311.110 State Lottery Revenues	350,000	446,918	96,918	400,000	396,000	-4,000	390,000	390,000	390,000
6.420.4.4312.200 Bus Depreciation	371,349	373,698	2,349	388,295	330,046	-58,249	326,969	326,969	307,631
TOTAL STATE FUNDING	721,349	820,616	99,267	788,295	726,046	-62,249	716,969	716,969	697,631
6.420.4.4420.000 Grants and Program Reimbursements	100,000	1,998	-98,002	0	74,660	74,660	25,000	25,000	25,000
6.420.4.4532.200 Sale of Fixed Assets	5,000	93,720	88,720	5,000	52,478	47,478	5,000	5,000	5,000
TOTAL FEDERAL FUNDING	105,000	95,718	-9,282	5,000	127,137	122,137	30,000	30,000	30,000
TOTAL CURRENT REVENUES	3,501,349	4,036,017	534,668	3,760,349	3,801,559	41,210	3,691,032	3,691,032	3,776,397
6.420.4.7000.000 Estimated Beginning Balance	4,187,693	4,466,975	279,282	3,078,191	3,344,600	266,409	1,208,816	1,208,816	1,600,000
TOTAL PLANT FACILITIES FUND	7,689,042	8,502,992	813,950	6,838,540	7,146,159	307,619	4,899,848	4,899,848	5,376,397

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.5120.550 Equipment	62,592	45,971	16,621	68,106	43,470	24,636	75,179	75,179	81,790
6.420.5.5120.552 Technology Equipment	605,906	154,960	450,946	75,079	0	75,079	373,163	698,597	777,270
6.420.5.5120.554 Equipment Replacement	5,000	1,455	3,545	5,000	1,891	3,109	5,000	5,000	5,000
6.420.5.5120.590 Other Capital Objects	70,000	0	70,000	0	0	0	0	0	0
Total Capital Objects	<u>743,498</u>	<u>202,386</u>	<u>541,112</u>	<u>148,185</u>	<u>45,361</u>	<u>102,824</u>	<u>453,342</u>	<u>778,776</u>	<u>864,060</u>
Total Elementary Program	<u>743,498</u>	<u>202,386</u>	<u>541,112</u>	<u>148,185</u>	<u>45,361</u>	<u>102,824</u>	<u>453,342</u>	<u>778,776</u>	<u>864,060</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.5150.550 Equipment	166,937	102,432	64,505	110,868	105,642	5,226	97,474	97,474	112,895
6.420.5.5150.552 Technology Equipment	84,389	42,089	42,300	480,560	231,261	249,299	0	0	0
6.420.5.5150.554 Equipment Replacement	5,000	2,513	2,487	5,000	1,044	3,956	5,000	5,000	5,000
6.420.5.5150.590 Other Capital Objects	140,000	89,527	50,473	0	0	0	0	0	0
Total Capital Objects	<u>396,326</u>	<u>236,561</u>	<u>159,765</u>	<u>596,428</u>	<u>337,947</u>	<u>258,481</u>	<u>102,474</u>	<u>102,474</u>	<u>117,895</u>
Total Secondary Program	<u>396,326</u>	<u>236,561</u>	<u>159,765</u>	<u>596,428</u>	<u>337,947</u>	<u>258,481</u>	<u>102,474</u>	<u>102,474</u>	<u>117,895</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.5190.550 Equipment	0	0	0	25,054	16,286	8,768	25,054	25,054	25,399
Total Capital Objects	0	0	0	25,054	16,286	8,768	25,054	25,054	25,399
Total Vocational-Technical Program	0	0	0	25,054	16,286	8,768	25,054	25,054	25,399

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.5210.550 Equipment	12,796	12,796	0	12,796	12,458	338	12,506	12,506	15,050
Total Capital Objects	<u>12,796</u>	<u>12,796</u>	<u>0</u>	<u>12,796</u>	<u>12,458</u>	<u>338</u>	<u>12,506</u>	<u>12,506</u>	15,050
Total Special Education Program	<u>12,796</u>	<u>12,796</u>	<u>0</u>	<u>12,796</u>	<u>12,458</u>	<u>338</u>	<u>12,506</u>	<u>12,506</u>	15,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.5300.550 Equipment	24,802	40,724	-15,922	37,500	21,908	15,592	32,170	32,170	28,425
Total Capital Objects	<u>24,802</u>	<u>40,724</u>	<u>-15,922</u>	<u>37,500</u>	<u>21,908</u>	<u>15,592</u>	<u>32,170</u>	<u>32,170</u>	<u>28,425</u>
Total School Activity Program	<u>24,802</u>	<u>40,724</u>	<u>-15,922</u>	<u>37,500</u>	<u>21,908</u>	<u>15,592</u>	<u>32,170</u>	<u>32,170</u>	<u>28,425</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6210.550 Equipment	5,000	4,016	984	2,200	0	2,200	750	750	1,000
Total Capital Objects	<u>5,000</u>	<u>4,016</u>	<u>984</u>	<u>2,200</u>	<u>0</u>	<u>2,200</u>	<u>750</u>	<u>750</u>	<u>1,000</u>
Total Instructional Improvement Program	<u>5,000</u>	<u>4,016</u>	<u>984</u>	<u>2,200</u>	<u>0</u>	<u>2,200</u>	<u>750</u>	<u>750</u>	<u>1,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6220.550 Equipment	1,500	1,500	0	0	0	0	3,500	3,500	3,600
Total Capital Objects	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,500</u>	<u>3,500</u>	<u>3,600</u>
Total Educational Media Services Program	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,500</u>	<u>3,500</u>	<u>3,600</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6230.550 Equipment	0	0	0	0	0	0	424,434	0	90,000
6.420.5.6230.554 Equipment Replacement	0	0	0	0	0	0	0	25,000	85,000
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	424,434	25,000	175,000
Total Instruction-Related Technology Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	424,434	25,000	175,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6310.550 Equipment	500	3,703	-3,203	0	0	0	0	0	3,997
Total Capital Objects	500	3,703	-3,203	0	0	0	0	0	3,997
Total Board Of Education Program	500	3,703	-3,203	0	0	0	0	0	3,997

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6320.550 Equipment	1,000	886	114	1,273	675	598	250	250	750
Total Capital Objects	<u>1,000</u>	<u>886</u>	<u>114</u>	<u>1,273</u>	<u>675</u>	<u>598</u>	<u>250</u>	<u>250</u>	<u>750</u>
Total Central Administration Program	<u>1,000</u>	<u>886</u>	<u>114</u>	<u>1,273</u>	<u>675</u>	<u>598</u>	<u>250</u>	<u>250</u>	<u>750</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6510.550 Equipment	4,000	3,738	262	0	0	0	1,999	1,999	2,000
Total Capital Objects	<u>4,000</u>	<u>3,738</u>	<u>262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,999</u>	<u>1,999</u>	<u>2,000</u>
Total Business Administration Program	<u>4,000</u>	<u>3,738</u>	<u>262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,999</u>	<u>1,999</u>	<u>2,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

**PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6550.550 Equipment	4,472	6,863	-2,391	0	0	0	0	0	10,240
Total Capital Objects	4,472	6,863	-2,391	0	0	0	0	0	10,240
Total Central Service Program	4,472	6,863	-2,391	0	0	0	0	0	10,240

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6560.550 Equipment	0	0	0	10,900	10,069	831	5,000	5,000	4,000
Total Capital Objects	0	0	0	10,900	10,069	831	5,000	5,000	4,000
Total Administrative Technology Service Program	0	0	0	10,900	10,069	831	5,000	5,000	4,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6610.550 Equipment	156,340	140,155	16,185	156,340	138,798	17,542	160,985	160,985	163,135
6.420.5.6610.551 Vehicle Purchases	43,000	34,302	8,698	236,000	212,628	23,372	47,000	47,000	137,900
6.420.5.6610.552 Technology Equipment	8,400	8,151	249	10,000	9,696	304	7,005	7,005	5,000
Total Capital Objects	<u>207,740</u>	<u>182,609</u>	<u>25,131</u>	<u>402,340</u>	<u>361,122</u>	<u>41,218</u>	<u>214,990</u>	<u>214,990</u>	<u>306,035</u>
Total Building Operation Services Program	<u>207,740</u>	<u>182,609</u>	<u>25,131</u>	<u>402,340</u>	<u>361,122</u>	<u>41,218</u>	<u>214,990</u>	<u>214,990</u>	<u>306,035</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6640.325 Repair and Maintenance (Contracted)	2,113,770	1,962,143	151,627	2,182,833	1,249,217	933,616	1,815,830	1,815,830	1,618,525
Total Purchased Services	2,113,770	1,962,143	151,627	2,182,833	1,249,217	933,616	1,815,830	1,815,830	1,618,525
6.420.5.6640.520 Site Improvement Expenses	522,575	461,583	60,992	161,890	182,154	-20,264	123,950	123,950	224,771
6.420.5.6640.540 Remodeling	252,446	93,504	158,942	21,000	20,305	695	51,800	51,800	745,374
6.420.5.6640.550 Equipment	240,815	238,718	2,097	20,815	15,889	4,926	22,445	96,445	28,292
6.420.5.6640.554 Equipment Replacement	96,000	95,904	96	0	0	0	0	0	0
Total Capital Objects	1,111,836	889,709	222,127	203,705	218,348	-14,643	198,195	272,195	998,437
Total General Maintenance Services Program	3,225,606	2,851,851	373,755	2,386,538	1,467,565	918,973	2,014,025	2,088,025	2,616,962

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6650.550 Equipment	11,350	11,244	106	9,145	8,558	587	8,978	8,978	9,945
Total Capital Objects	<u>11,350</u>	<u>11,244</u>	<u>106</u>	<u>9,145</u>	<u>8,558</u>	<u>587</u>	<u>8,978</u>	<u>8,978</u>	<u>9,945</u>
Total Ground Maintenance Services Program	<u>11,350</u>	<u>11,244</u>	<u>106</u>	<u>9,145</u>	<u>8,558</u>	<u>587</u>	<u>8,978</u>	<u>8,978</u>	<u>9,945</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6810.560 Buses	454,602	398,382	56,220	413,274	337,040	76,234	302,102	302,102	317,856
Total Capital Objects	<u>454,602</u>	<u>398,382</u>	<u>56,220</u>	<u>413,274</u>	<u>337,040</u>	<u>76,234</u>	<u>302,102</u>	<u>302,102</u>	317,856
Total Pupil To School Transportation Program	<u>454,602</u>	<u>398,382</u>	<u>56,220</u>	<u>413,274</u>	<u>337,040</u>	<u>76,234</u>	<u>302,102</u>	<u>302,102</u>	317,856

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.6840.550 Equipment	9,078	4,501	4,577	8,940	6,991	1,949	6,000	6,000	6,468
Total Capital Objects	<u>9,078</u>	<u>4,501</u>	<u>4,577</u>	<u>8,940</u>	<u>6,991</u>	<u>1,949</u>	<u>6,000</u>	<u>6,000</u>	6,468
Total Non-reimbursable Transportation Program	<u>9,078</u>	<u>4,501</u>	<u>4,577</u>	<u>8,940</u>	<u>6,991</u>	<u>1,949</u>	<u>6,000</u>	<u>6,000</u>	6,468

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.8100.310 Professional and Technical Services	0	1,275	-1,275	0	0	0	5,000	5,000	5,000
Total Purchased Services	0	1,275	-1,275	0	0	0	5,000	5,000	5,000
6.420.5.8100.530 New Buildings and Additions	2,000,000	208,406	1,791,594	2,250,000	2,569,830	-319,830	1,015,000	1,015,000	205,000
Total Capital Objects	2,000,000	208,406	1,791,594	2,250,000	2,569,830	-319,830	1,015,000	1,015,000	205,000
Total Capital Asset Acquisition Program	2,000,000	209,681	1,790,319	2,250,000	2,569,830	-319,830	1,020,000	1,020,000	210,000
Total Current Expenditures	7,102,270	4,171,442	2,930,828	6,304,573	5,195,809	1,108,764	4,627,574	4,627,574	4,718,682

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.9100.610 Bond Principal	0	584,910	-584,910	341,339	341,339	0	0	0	0
Total Debt Retirement	0	584,910	-584,910	341,339	341,339	0	0	0	0
Total Debt Service Program	0	584,910	-584,910	341,339	341,339	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.9120.620 Bond Interest	0	402,041	-402,041	31,824	31,824	0	0	0	0
Total Debt Retirement	0	402,041	-402,041	31,824	31,824	0	0	0	0
Total Debt Service Interest Program	0	402,041	-402,041	31,824	31,824	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2005-2006 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.420.5.9500.851 Future Building Reserve	586,772	N/A	N/A	160,804	N/A	N/A	272,274	272,274	657,715
6.420.3.3200.000 Actual Year-End Fund Balance	N/A	3,344,600	N/A	N/A	1,577,186	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>586,772</u>	<u>3,344,600</u>	<u>2,757,828</u>	<u>160,804</u>	<u>1,577,186</u>	<u>1,416,382</u>	<u>272,274</u>	<u>272,274</u>	657,715
Total Contingency Reserve Program	<u>586,772</u>	<u>3,344,600</u>	<u>2,757,828</u>	<u>160,804</u>	<u>1,577,186</u>	<u>1,416,382</u>	<u>272,274</u>	<u>272,274</u>	657,715
TOTAL PLANT FACILITIES FUND	<u>7,689,042</u>	<u>8,502,992</u>	<u>-813,950</u>	<u>6,838,540</u>	<u>7,146,159</u>	<u>-307,619</u>	<u>4,899,848</u>	<u>4,899,848</u>	5,376,397

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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.

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PRINT SHOP FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.610.4.4199.900 Fees / Printing Charges	189,580	184,213	-5,367	196,615	162,606	-34,009	217,402	217,402	130,625
6.610.4.4199.910 Copier Click Charges	44,973	51,486	6,513	44,500	18,327	-26,173	0	0	0
6.610.4.4199.990 Overhead Revenue	0	0	0	0	0	0	0	0	14,400
TOTAL LOCAL FUNDING	<u>234,553</u>	<u>235,700</u>	<u>1,147</u>	<u>241,115</u>	<u>180,933</u>	<u>-60,182</u>	<u>217,402</u>	<u>217,402</u>	<u>145,025</u>
TOTAL CURRENT REVENUES	<u>234,553</u>	<u>235,700</u>	<u>1,147</u>	<u>241,115</u>	<u>180,933</u>	<u>-60,182</u>	<u>217,402</u>	<u>217,402</u>	<u>145,025</u>
6.610.4.7000.000 Estimated Beginning Balance	0	-7,565	-7,565	0	-9,651	-9,651	0	0	0
TOTAL PRINT SHOP FUND	<u>234,553</u>	<u>228,134</u>	<u>-6,419</u>	<u>241,115</u>	<u>171,282</u>	<u>-69,833</u>	<u>217,402</u>	<u>217,402</u>	<u>145,025</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.610.5.6550.161 Printer	48,734	49,386	-652	50,438	50,054	384	51,247	51,247	10,639
6.610.5.6550.199 Personal Leave Reimbursement	120	100	20	120	160	-40	160	160	0
Total Salaries	48,854	49,486	-632	50,558	50,214	344	51,407	51,407	10,639
6.610.5.6550.210 PERSI	4,773	4,831	-58	4,940	4,922	18	5,342	5,342	1,105
6.610.5.6550.220 Social Security Tax	3,737	2,892	845	3,868	2,868	1,000	3,932	3,932	814
6.610.5.6550.230 Life Insurance	138	132	6	138	142	-4	144	144	47
6.610.5.6550.240 Medical Insurance	7,322	6,430	892	7,400	6,940	460	8,100	8,100	2,263
6.610.5.6550.260 Dental Insurance	532	541	-9	580	628	-48	710	710	203
6.610.5.6550.270 Worker's Compensation Insurance	2,461	1,635	826	1,634	1,927	-293	1,978	1,978	409
6.610.5.6550.280 Retirement Sick Leave Benefits	561	569	-8	581	579	2	591	591	122
6.610.5.6550.290 Vision Insurance	212	203	9	204	203	1	203	203	63
Total Fringe Benefits	19,736	17,232	2,504	19,345	18,209	1,136	21,000	21,000	5,026
6.610.5.6550.310 Professional and Technical Services	121,963	128,844	-6,881	127,212	87,213	39,999	96,000	96,000	86,560
6.610.5.6550.325 Repair and Maintenance (Contracted)	1,000	517	483	1,000	0	1,000	1,000	1,000	1,800
Total Purchased Services	122,963	129,361	-6,398	128,212	87,213	40,999	97,000	97,000	88,360
6.610.5.6550.410 General Supplies	43,000	40,406	2,594	43,000	37,027	5,973	41,000	41,000	41,000
Total Supplies and Materials	43,000	40,406	2,594	43,000	37,027	5,973	41,000	41,000	41,000
6.610.5.6550.550 Equipment	0	0	0	0	538	-538	6,995	6,995	0
6.610.5.6550.580 Depreciation	0	1,300	-1,300	0	1,187	-1,187	0	0	0
Total Capital Objects	0	1,300	-1,300	0	1,725	-1,725	6,995	6,995	0
Total Central Service Program	234,553	237,785	-3,232	241,115	194,389	46,726	217,402	217,402	145,025
Total Current Expenditures	234,553	237,785	-3,232	241,115	194,389	46,726	217,402	217,402	145,025

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PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.610.3.3200.000 Actual Year-End Fund Balance	N/A	-9,651	N/A	N/A	-23,106	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>-9,651</u>	<u>-9,651</u>	<u>0</u>	<u>-23,106</u>	<u>-23,106</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>-9,651</u>	<u>-9,651</u>	<u>0</u>	<u>-23,106</u>	<u>-23,106</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PRINT SHOP FUND	<u><u>234,553</u></u>	<u><u>228,134</u></u>	<u><u>6,419</u></u>	<u><u>241,115</u></u>	<u><u>171,282</u></u>	<u><u>69,833</u></u>	<u><u>217,402</u></u>	<u><u>217,402</u></u>	<u><u>145,025</u></u>

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PROGRAM INFORMATION

FUND 710

VEBA TRUST FUND

DESCRIPTION

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

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

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VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.710.4.4150.000 Earnings on Investment	0	875	875	25,000	26,020	1,020	28,000	28,000	28,000
TOTAL LOCAL FUNDING	0	875	875	25,000	26,020	1,020	28,000	28,000	28,000
6.710.4.4600.000 Interfund Transfers	1,283,816	1,283,816	0	0	0	0	0	0	
TOTAL OTHER FUNDING SOURCES	1,283,816	1,283,816	0	0	0	0	0	0	0
TOTAL CURRENT REVENUES	1,283,816	1,284,691	875	25,000	26,020	1,020	28,000	28,000	28,000
6.710.4.7000.000 Estimated Beginning Balance	0	0	0	1,284,691	1,284,691	0	1,305,000	1,305,000	1,326,000
TOTAL VEBA TRUST FUND	1,283,816	1,284,691	875	1,309,691	1,310,711	1,020	1,333,000	1,333,000	1,354,000

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VEBA TRUST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.710.5.5120.240 Medical Insurance	0	0	0	0	0	0	0	80,330	0
Total Fringe Benefits	0	0	0	0	0	0	0	80,330	0
Total Elementary Program	0	0	0	0	0	0	0	80,330	0

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VEBA TRUST FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.710.5.5150.240 Medical Insurance	0	0	0	0	0	0	0	80,331	0
Total Fringe Benefits	0	0	0	0	0	0	0	80,331	0
Total Secondary Program	0	0	0	0	0	0	0	80,331	0

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VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.710.5.6320.391 Professional Dues and Fees	0	0	0	4,000	4,653	-653	0	0	0
Total Purchased Services	0	0	0	4,000	4,653	-653	0	0	0
Total Central Administration Program	0	0	0	4,000	4,653	-653	0	0	0

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VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.710.5.6910.296 Other Employee Benefits	0	0	0	0	0	0	0	0	175,000
Total Fringe Benefits	0	0	0	0	0	0	0	0	175,000
Total Other Support Services Program	0	0	0	0	0	0	0	0	175,000
Total Current Expenditures	0	0	0	4,000	4,653	-653	0	160,661	175,000

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VEBA TRUST FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.710.5.9200.810 Transfers to Other Funds	0	0	0	0	0	0	160,661	0	0
Total Transfers or Reserves	0	0	0	0	0	0	160,661	0	0
Total Fund Transfer Program	0	0	0	0	0	0	160,661	0	0

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VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>			<u>2004-2005 Budget</u>		<u>2005-2006 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6.710.5.9500.852 Unappropriated Fund Balance	1,283,816	N/A	N/A	1,305,691	N/A	N/A	1,172,339	1,172,339	1,179,000
6.710.3.3200.000 Actual Year-End Fund Balance	N/A	1,284,691	N/A	N/A	1,306,058	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>1,283,816</u>	<u>1,284,691</u>	<u>875</u>	<u>1,305,691</u>	<u>1,306,058</u>	<u>367</u>	<u>1,172,339</u>	<u>1,172,339</u>	<u>1,179,000</u>
Total Contingency Reserve Program	<u>1,283,816</u>	<u>1,284,691</u>	<u>875</u>	<u>1,305,691</u>	<u>1,306,058</u>	<u>367</u>	<u>1,172,339</u>	<u>1,172,339</u>	<u>1,179,000</u>
TOTAL VEBA TRUST FUND	<u><u>1,283,816</u></u>	<u><u>1,284,691</u></u>	<u><u>-875</u></u>	<u><u>1,309,691</u></u>	<u><u>1,310,711</u></u>	<u><u>-1,020</u></u>	<u><u>1,333,000</u></u>	<u><u>1,333,000</u></u>	<u><u>1,354,000</u></u>

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EXPENDITURES

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

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

CODE **FUNCTION/PROGRAM**

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

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

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

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

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

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

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

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

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

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

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

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- 6650** **GROUND MAINTENANCE SERVICES PROGRAM** Maintenance of all sites including snow removal, landscaping, and other general grounds work.
- 6670** **SECURITY SERVICES PROGRAM** Maintaining order and control in schools and on school property in addition to protecting school district property.
- 6810** **PUPIL TO SCHOOL TRANSPORTATION PROGRAM** Transporting students to and from school, between schools for instructional purposes, approved field trips, and athletic extra-curricular activities. Allowable and non-allowable costs for reimbursement under the School Support Program are defined in the State Transportation Manual.
- 6820** **PUPIL ACTIVITY TRANSPORTATION PROGRAM** The program established to provide student transportation services to approved school athletic or activity events. (Such programs are not eligible for state transportation assistance.)
- 6830** **GENERAL TRANSPORTATION PROGRAM** The program to provide maintenance services for vehicles used in the general administration and operation of the school district.
- 6840** **NON-REIMBURSED TRANSPORTATION PROGRAM** This function includes transportation expenses which are not reimbursed for consideration for state reimbursement.
- 6910** **OTHER SUPPORT SERVICES PROGRAM** Services and programs of a support service nature which may not be adequately included in the above programs.
- 7000** **NON-INSTRUCTIONAL** This classification of activities and programs are concerned with providing non-instructional services to students, staff, and the community.
- The following is a description of the expenditures that are part of the Non-instructional Function.**
- 7100** **CHILD NUTRITION PROGRAM** Provides food to students and staff in the school.
- 7200** **COMMUNITY SERVICES PROGRAM** Services and activities of personnel to provide non-instructional types of programs for the school community as a whole or some segment of the community.
- 7300** **ENTERPRISE OPERATIONS PROGRAM** Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges.

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

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

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

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

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

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

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

9120 **DEBT SERVICE INTEREST PROGRAM**

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

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

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OBJECTS OF EXPENDITURE

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

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

The eight major areas are listed and defined as follows:

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

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.