



**Pocatello / Chubbuck**

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**DISTRICT**

**25**

*Maximizing Student Learning!*

**ANNUAL BUDGET  
2004 - 2005**

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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 “2001-2002” and “2002-2003” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals might not appear to sum correctly. The amount listed under “2003-2004” as the Adjusted Budget is as of April 30, 2004.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**BOARD OF TRUSTEES 2003-2004**

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  
Jeff Brandt, School Safety Interventionist  
Robert England, Technology Coordinator  
C.B. Giles, Business Services Coordinator  
Larry Goold, Media Coordinator  
Chuck Hieb, Maintenance Planner  
Dr. Carolyn Kennedy, Superintendent  
Craig Leiby, Transportation Coordinator  
Kimberly Marks, Director of Community Education  
Gloria Noble, Director of Elementary Education

Jim Olsen, Maintenance Planner  
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  
Chris Young, Food Service Coordinator  
Sherry Young, Director of Head Start

Principals

Patrick Charlton - Century High  
David Ross - Highland High  
Sue Ringquist - New Horizons and Kinport Academy  
Don Cotant - Pocatello High  
Sharon Fleischmann - 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**  
**2004-2005 ANNUAL BUDGET**

**2004-2005 BUDGET CALENDAR**

July 8, 2003 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 9, 2004 Development of financial parameters and review of allotments. Review budget procedures.
- February 17 & March 8, 2004 Administrative review of budgeting process and procedures. Distribute data and staff printouts to directors, department heads, and coordinators.
- March 26, 2004 Directors and department heads return General Fund staff printouts and data to Business Office.
- April 9, 2004 Directors and department heads return Special Fund staff printouts and data to Business Office.
- April 30, 2004 Final day to notify county of the date of the Budget Hearing date.
- May 19, 2004 Final review of proposed budget by the Superintendent and Cabinet.
- May 24, 2004 Advertisement prepared and submitted to the Idaho State Journal.
- May 25, 2004 Regular Board Meeting - Final review of proposed 2004-2005 Budget
- May 28, 2004 Post and Publish Budget Hearing and Budget Summaries. Submit proposed budget for printing.
- June 8, 2004 Regular Board Meeting - Public Hearing and Adoption of 2004-2005 budget.
- July 13, 2004 Annual Meeting of the Board of Trustees.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**BUDGET SUMMARY**

<u>Fund Number and Description</u>	<u>2001-2002 Budget*</u>			<u>2002-2003 Budget*</u>			<u>2003-2004 Budget*</u>		<u>2004-2005 Budget*</u>
	<u>Adjusted</u>	<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	67,163,017	67,004,299	158,718	65,236,579	64,641,866	594,713	61,395,038	63,847,102	<b>63,413,670</b>
220 Federal Forest Fund	9,500	13,159	-3,659	11,950	12,156	-206	10,950	10,950	<b>19,455</b>
231 Albertson's Foundation Fund	2,075,045	1,255,999	819,046	911,482	850,673	60,809	630,000	958,788	<b>0</b>
240 Driver Education Fund	112,200	116,854	-4,654	113,190	114,342	-1,152	123,130	123,130	<b>122,962</b>
242 Special Grants Fund	257,278	210,922	46,356	180,984	174,630	6,354	0	42,221	<b>0</b>
243 State Professional-Technical Education Fund	514,136	443,571	70,565	476,351	440,665	35,686	344,868	396,457	<b>444,403</b>
244 School To Work Fund	188,852	188,792	60	0	0	0	0	0	<b>0</b>
245 State Technology Fund	452,764	448,900	3,864	361,995	362,630	-635	298,357	351,655	<b>295,515</b>
246 Substance Abuse Prevention Fund	248,561	228,154	20,407	221,494	199,954	21,540	187,079	213,308	<b>199,666</b>
251 Title I-A, ESEA - Improving Basic Programs Fund	1,350,477	1,190,601	159,876	1,697,896	1,455,627	242,269	1,762,799	2,422,417	<b>2,312,293</b>
257 Title VI-B, IDEA - School-Age Fund	1,759,303	1,497,148	262,155	2,073,717	1,645,403	428,314	2,069,302	2,547,519	<b>2,408,797</b>
258 Title VI-B, IDEA - Preschool Fund	134,968	141,468	-6,500	149,934	127,239	22,695	121,716	166,273	<b>135,117</b>
261 Title V-A, ESEA - Innovative Programs Fund	506,666	503,952	2,714	79,952	81,256	-1,304	74,821	70,598	<b>70,348</b>
263 Perkins III - Professional Technical Fund	214,151	219,366	-5,215	228,115	225,347	2,768	200,999	210,940	<b>201,580</b>
267 Title VII-A Indian Education Fund	108,278	88,178	20,100	113,583	61,552	52,031	114,834	107,316	<b>100,971</b>
269 Johnson O'Malley Fund	37,842	34,730	3,112	37,481	17,110	20,371	48,163	57,060	<b>41,787</b>
270 Title III, ESEA - LEP / Immigrant Fund	0	0	0	21,498	20,739	759	21,497	759	<b>0</b>
271 Title II-A, ESEA - Improving Teacher Quality Fund	107,816	66,696	41,120	730,995	668,676	62,319	677,229	837,285	<b>735,158</b>
273 Title IV-A, ESEA - Drug-Free Schools Fund	71,926	66,930	4,996	126,016	128,535	-2,519	108,991	110,604	<b>122,579</b>
274 Head Start Fund	1,031,006	1,014,805	16,201	1,069,690	1,080,596	-10,906	1,069,164	1,095,011	<b>1,111,473</b>
275 Head Start Disabilities Fund	39,146	39,146	0	40,934	38,696	2,238	41,460	36,549	<b>21,364</b>
276 Head Start Training Fund	15,098	32,250	-17,152	17,989	18,692	-703	15,853	17,130	<b>15,853</b>
277 Head Start Incentive Fund	10,102	13,087	-2,985	10,559	10,829	-270	10,200	13,500	<b>13,500</b>
278 Head Start T.A.N.F. Fund	96,486	96,001	485	96,486	96,105	381	96,486	96,486	<b>96,486</b>
280 Head Start Supplemental Grant Fund	28,938	28,938	0	0	0	0	0	0	<b>0</b>
290 Child Nutrition Fund	3,344,182	3,544,159	-199,977	3,753,920	3,757,607	-3,687	3,759,619	3,759,619	<b>3,764,860</b>
310 Bond Interest and Redemption Fund	3,933,045	3,870,707	62,338	3,970,066	4,083,750	-113,684	4,018,668	4,018,668	<b>4,577,951</b>
420 Plant Facilities Fund	7,953,388	8,696,888	-743,500	7,689,042	8,502,992	-813,950	6,677,736	6,838,540	<b>4,899,848</b>
610 Print Shop Fund	237,272	242,756	-5,484	234,553	228,134	6,419	241,115	241,115	<b>217,402</b>
710 VEBA Trust Fund	0	0	0	1,283,816	1,284,691	-875	0	1,309,691	<b>1,333,000</b>
<b>Total of all Funds</b>	<b>92,001,443</b>	<b>91,298,456</b>	<b>702,987</b>	<b>90,940,267</b>	<b>90,330,493</b>	<b>609,774</b>	<b>84,120,074</b>	<b>89,900,691</b>	<b>86,676,038</b>

\* Includes actual Ending Fund Balances as well as budgeted Reserves

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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.

<b>LEVIES:</b>	<b><u>2001-2002</u></b>	<b><u>2002-2003</u></b>	<b><u>2003-2004</u></b>	<b><u>Estimated</u></b> <b><u>2004-2005</u></b>
General M&O Levy	\$5,776,897	\$5,954,343	\$5,907,147	\$6,265,272
Supplemental Levy <sup>1</sup>	4,000,000	4,000,000	5,000,000	5,000,000
Tort Levy	209,467	143,957	155,204	192,777
School Plant Facilities Levy <sup>2</sup>	2,500,000	2,625,000	2,756,250	2,894,063
School Construction Bond Levy <sup>3</sup>	<u>2,073,582</u>	<u>2,368,510</u>	<u>2,377,372</u>	<u>2,673,517</u>
<b>TOTAL LEVIES</b>	<b><u>\$14,559,946</u></b>	<b><u>\$15,091,810</u></b>	<b><u>\$16,195,973</u></b>	<b><u>\$17,025,629</u></b>
<b>PROPERTY VALUES:</b>	<b><u>2001-2002</u></b>	<b><u>2002-2003</u></b>	<b><u>2003-2004</u></b>	<b><u>Estimated</u></b> <b><u>2004-2005</u></b>
Adjusted Property Value <sup>4</sup>	\$1,932,255,599	\$1,991,404,068	\$1,972,926,286	\$2,088,424,090
Urban Renewal Property Value <sup>5</sup>	\$172,381,914	\$208,091,058	\$227,140,032	\$217,455,055

<sup>1</sup>Approved October 3, 2000 for FY 2002 and FY 2003; approved March 11, 2003 for FY 2004 and FY 2005

<sup>2</sup>Approved October 3, 2000 for a 10-year period. Expiration of the new levy will be in FY 2011.

<sup>3</sup>Approved March 4, 1997 for a 20-year school construction bond not to exceed \$27,500,000.

<sup>4</sup>Includes 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.

<sup>5</sup>The 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: \$689,527 in FY 2002; \$832,364 in FY 2003; an estimated \$908,560 in FY 2004 and an estimated FY 2005.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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 8th day of June 2004 at six-thirty (6:30) 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, 2004, to June 30, 2005, 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 May 28, 2004, 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**  
**2004-2005 ANNUAL BUDGET**

**SUMMARY STATEMENT - 2004-2005 SCHOOL BUDGET**  
**ALL FUNDS**

	<b><u>GENERAL FUND</u></b>				<b><u>ALL OTHER FUNDS</u></b>			
	Actual 2001-02	Actual 2002-03	Adjusted Budget 2003-04	Proposed Budget 2004-05	Actual 2001-02	Actual 2002-03	Adjusted Budget 2003-04	Proposed Budget 2004-05
<b>REVENUES</b>								
Beginning Balance	7,796,518	6,085,270	4,763,327	4,237,733	5,411,409	6,472,531	6,241,678	4,865,095
Local Tax Revenue	10,721,326	11,246,561	11,982,541	12,327,869	4,537,157	5,468,855	5,133,622	5,567,580
Other Local Revenue	1,407,475	1,032,763	861,000	790,250	3,049,258	2,581,380	3,004,818	1,792,239
State Revenue	46,922,433	46,079,687	46,015,340	45,692,157	2,051,226	1,798,035	1,780,238	1,629,911
Federal Revenue	156,547	197,533	224,894	205,000	7,262,351	7,720,640	9,645,685	9,128,054
Sale of Fixed Assets	0	0	0	0	6,975	93,720	5,000	5,000
Capital Lease Proceeds	0	0	0	0	42,089	0	0	0
Transfers	0	52	0	160,661	1,933,692	1,553,463	242,548	274,489
<b>TOTALS</b>	<b><u>67,004,299</u></b>	<b><u>64,641,866</u></b>	<b><u>63,847,102</u></b>	<b><u>63,413,670</u></b>	<b><u>24,294,157</u></b>	<b><u>25,688,624</u></b>	<b><u>26,053,589</u></b>	<b><u>23,262,368</u></b>
<b>EXPENDITURES</b>								
Salaries	41,203,847	41,298,634	41,992,990	41,608,956	4,763,026	5,209,211	6,204,767	5,707,459
Fringe Benefits	11,664,423	11,595,803	12,238,192	12,249,916	1,511,203	1,653,343	2,157,479	2,107,258
Purchased Services	3,640,217	3,349,794	4,050,969	3,711,049	2,231,201	3,398,325	3,975,771	3,601,614
Supplies and Materials	2,075,919	1,673,842	1,669,254	1,952,757	3,494,153	2,676,486	3,203,389	2,624,455
Capital Objects	64,511	34,435	8,100	5,021	2,132,844	2,543,952	5,014,438	3,032,041
Debt Retirement	0	0	0	0	3,688,655	3,230,061	2,252,604	2,266,600
Insurance and Judgment	354,729	377,612	325,800	340,333	8,293	11,663	12,582	6,316
Transfers and Other Requirements	1,915,383	1,543,419	242,548	274,489	18,309	10,096	0	160,661
Contingency Reserve	0	0	574,807	590,153	0	0	0	0
Reserve for Future Building Expenses	0	0	0	0	0	0	160,804	272,274
Unappropriated Fund Balance	6,085,270	4,768,327	2,298,550	2,360,611	6,446,474	6,955,487	3,071,755	3,483,690
Appropriated Fund Balance	0	0	125,442	0	0	0	0	0
Designated Reserves	0	0	320,450	320,385	0	0	0	0
<b>TOTALS</b>	<b><u>67,004,299</u></b>	<b><u>64,641,866</u></b>	<b><u>63,847,102</u></b>	<b><u>63,413,670</u></b>	<b><u>24,294,157</u></b>	<b><u>25,688,624</u></b>	<b><u>26,053,589</u></b>	<b><u>23,262,368</u></b>

A Copy of the School District Budget is available for public inspection in the  
District's Administrative Offices or online at: <http://www4.d25.k12.id.us/bo/Budget2005.pdf>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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 73% percent of the planned total expenditures in 2004-2005. 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**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND**  
**REVENUES**

Account Elements and Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.4.4111.100 Taxes - General M & O	6,486,293	6,545,155	58,862	6,806,576	6,997,033	190,457	6,827,337	6,827,337	<b>7,135,092</b>
4.100.4.4112.200 Taxes - Supplemental Levy	4,000,000	3,968,264	-31,736	4,000,000	4,100,682	100,682	5,000,000	5,000,000	<b>5,000,000</b>
4.100.4.4114.400 Taxes - Tort Levy	209,467	207,907	-1,560	215,750	148,846	-66,904	155,204	155,204	<b>192,777</b>
4.100.4.4130.000 Penalty on Delinquent Taxes	100,000	110,463	10,463	105,000	129,857	24,857	115,000	115,000	<b>115,000</b>
4.100.4.4140.010 Montessori Tuition	65,000	57,009	-7,991	60,000	57,956	-2,044	55,000	55,000	<b>55,000</b>
4.100.4.4140.020 Summer School Tuition	39,000	32,881	-6,119	30,000	29,210	-790	30,000	30,000	<b>29,000</b>
4.100.4.4140.030 Community Education Revenues	38,500	31,442	-7,058	30,000	28,072	-1,928	27,500	27,500	<b>30,000</b>
4.100.4.4140.040 Strings Program Revenues	7,500	7,468	-32	7,500	7,003	-497	7,500	7,500	<b>7,500</b>
4.100.4.4150.000 Earnings on Investment	650,000	734,610	84,610	650,000	469,461	-180,539	300,000	300,000	<b>215,000</b>
4.100.4.4174.410 Music Instrument Maintenance	2,200	1,596	-604	2,000	1,728	-272	1,500	1,500	<b>1,250</b>
4.100.4.4179.900 Pay For Play Revenue	0	0	0	0	0	0	84,000	84,000	<b>75,000</b>
4.100.4.4191.100 Rentals	30,000	25,111	-4,889	30,000	27,124	-2,876	27,500	27,500	<b>27,500</b>
4.100.4.4193.300 Transportation	214,000	180,225	-33,775	165,000	206,452	41,452	175,000	175,000	<b>200,000</b>
4.100.4.4199.900 Other Local Revenue	25,000	226,670	201,670	25,000	75,900	50,900	30,000	38,000	<b>35,000</b>
<b>TOTAL LOCAL FUNDING</b>	<b>11,866,960</b>	<b>12,128,802</b>	<b>261,842</b>	<b>12,126,826</b>	<b>12,279,324</b>	<b>152,498</b>	<b>12,835,541</b>	<b>12,843,541</b>	<b>13,118,119</b>
4.100.4.4311.100 Basic School Support	37,163,659	36,747,955	-415,704	36,610,554	35,876,822	-733,732	34,536,199	35,786,897	<b>35,558,695</b>
4.100.4.4312.200 Transportation Support	1,964,748	1,695,582	-269,166	1,825,000	1,736,983	-88,017	2,147,237	2,147,237	<b>2,211,961</b>
4.100.4.4314.400 Exceptional Child Contracts	34,640	36,766	2,126	0	57,675	57,675	0	0	<b>25,000</b>
4.100.4.4318.800 State Benefit Apportionment	5,591,542	5,536,463	-55,079	5,455,675	5,473,315	17,640	5,308,007	5,483,227	<b>5,600,806</b>
4.100.4.4319.900 Other State Support	757,384	610,219	-147,165	714,043	679,862	-34,181	237,303	324,352	<b>53,349</b>
4.100.4.4329.900 Other State Revenue	328,013	363,192	35,179	260,000	243,757	-16,243	190,000	280,832	<b>187,000</b>
4.100.4.4380.000 Revenue In Lieu of Property Taxes	1,932,256	1,932,256	0	2,003,035	2,011,273	8,238	1,984,557	1,992,795	<b>2,055,346</b>
<b>TOTAL STATE FUNDING</b>	<b>47,772,242</b>	<b>46,922,433</b>	<b>-849,809</b>	<b>46,868,307</b>	<b>46,079,687</b>	<b>-788,620</b>	<b>44,403,303</b>	<b>46,015,340</b>	<b>45,692,157</b>
4.100.4.4450.000 Indirect Costs	95,000	111,127	16,127	90,000	133,881	43,881	124,894	124,894	<b>125,000</b>
4.100.4.4459.900 Medicaid Revenue	50,000	45,419	-4,581	50,000	63,652	13,652	100,000	100,000	<b>80,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>145,000</b>	<b>156,546</b>	<b>11,546</b>	<b>140,000</b>	<b>197,533</b>	<b>57,533</b>	<b>224,894</b>	<b>224,894</b>	<b>205,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.100.4.4600.000 Interfund Transfers	0	0	0	0	52	52	0	0	<b>160,661</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52</b>	<b>52</b>	<b>0</b>	<b>0</b>	<b>160,661</b>
<b>TOTAL CURRENT REVENUES</b>	<b>59,784,202</b>	<b>59,207,780</b>	<b>-576,422</b>	<b>59,135,133</b>	<b>58,556,597</b>	<b>-578,536</b>	<b>57,463,738</b>	<b>59,083,775</b>	<b>59,175,937</b>
4.100.4.7000.000 Estimated Beginning Balance	7,378,815	7,796,518	417,703	6,101,446	6,085,270	-16,176	3,931,300	4,763,327	<b>4,237,733</b>
<b>TOTAL GENERAL FUND</b>	<b>67,163,017</b>	<b>67,004,299</b>	<b>-158,718</b>	<b>65,236,579</b>	<b>64,641,866</b>	<b>-594,713</b>	<b>61,395,038</b>	<b>63,847,102</b>	<b>63,413,670</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

**LOCAL SOURCES**

<b><u>LOCAL SOURCES</u></b>	<b><u>DESCRIPTION</u></b>
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.
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**  
**2004-2005 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 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**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

**ESTIMATE OF M & O STATE SUPPORT REVENUE**  
**FOR 2004-2005**

1. Entitlement (Number of Support Units = 558 x \$24,450.50 - State Distribution Factor)	\$13,643,379
2. Salary Apportionment	<u>31,046,597</u>
3. Support Subtotal	\$44,689,976
4. Local Equalization (@.004) (Adjusted Market Valuation, including Urban Renewal Values = \$2,305,879,145 x .004)	<u>(9,131,281)</u>
5. <b>BASE SUPPORT</b>	\$35,558,695
6. 90% of 2003-2004 Base Support	<u>32,949,499</u>
7. <b>BASE SUPPORT GUARANTEED</b> (Greater of lines 5 and 6)	\$35,558,695
8. Benefit Apportionment	5,600,806
9. Border Contracts	-0-
10. Exceptional Contracts / Tuition Equivalency	25,000
11. Misc. Grants/Programs	53,349
12. Technology Grants	295,515
13. Transportation	<u>2,211,961</u>
14. <b>TOTAL STATE SUPPORT</b>	<b><u>\$43,745,326</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2002 THROUGH FISCAL YEAR 2005**

Function Number and Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
5120 Elementary Program	16,145,437	15,910,979	234,458	16,153,530	15,952,400	201,130	15,323,080	16,143,323	<b>16,374,438</b>
5150 Secondary Program	15,869,305	15,690,854	178,451	15,266,729	14,980,011	286,718	15,179,339	15,641,358	<b>15,833,139</b>
5170 Alternate School Program	706,059	705,913	146	820,102	920,791	-100,689	937,090	861,612	<b>829,463</b>
5190 Vocational-Technical Program	0	0	0	0	0	0	11,084	11,084	<b>10,400</b>
5210 Special Education Program	3,758,530	3,659,300	99,230	3,660,010	3,615,643	44,367	3,763,355	3,760,771	<b>3,768,340</b>
5220 Preschool Handicapped Program	374,387	362,887	11,500	383,909	388,603	-4,694	389,297	374,009	<b>430,891</b>
5240 Gifted And Talented Program	214,896	204,303	10,593	170,427	167,016	3,411	162,586	165,486	<b>165,779</b>
5300 School Activity Program	785,374	787,383	-2,009	807,908	785,134	22,774	739,245	740,265	<b>766,438</b>
5310 Interscholastic Program	210,000	204,159	5,841	250,000	277,770	-27,770	250,000	250,000	<b>230,000</b>
5410 Summer School Program	128,069	87,417	40,652	128,013	88,137	39,876	99,769	100,068	<b>89,498</b>
5420 Community Education Program	91,918	65,925	25,993	85,861	65,017	20,844	86,445	86,507	<b>65,980</b>
<b>Total Instruction</b>	<b>38,283,975</b>	<b>37,679,122</b>	<b>604,853</b>	<b>37,726,489</b>	<b>37,240,522</b>	<b>485,967</b>	<b>36,941,290</b>	<b>38,134,483</b>	<b>38,564,366</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2002 THROUGH FISCAL YEAR 2005**

Function Number and Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
6110 Attendance, Guidance And Health Program	2,282,416	2,275,836	6,580	2,360,873	2,269,899	90,974	2,429,658	2,497,260	<b>2,457,148</b>
6160 Ancillary Service Program	1,196,783	1,191,618	5,165	1,212,850	1,196,127	16,723	1,229,043	1,247,371	<b>1,273,276</b>
6210 Instructional Improvement Program	1,236,157	1,047,280	188,877	1,287,618	999,441	288,177	1,110,917	1,457,863	<b>1,099,118</b>
6220 Educational Media Services Program	1,397,183	1,372,724	24,459	1,336,237	1,330,177	6,060	1,330,046	1,334,186	<b>1,343,520</b>
6230 Instruction-Related Technology Program	0	0	0	0	0	0	524,537	569,536	<b>482,192</b>
6310 Board Of Education Program	595,495	475,069	120,426	564,865	544,032	20,833	517,437	507,938	<b>457,053</b>
6320 Central Administration Program	690,565	606,809	83,756	637,680	532,378	105,302	527,352	617,423	<b>576,255</b>
6410 School Administration Program	3,801,891	3,763,004	38,887	3,744,596	3,722,509	22,087	3,621,394	3,756,598	<b>3,729,345</b>
6510 Business Administration Program	818,651	810,008	8,643	929,697	949,531	-19,834	711,889	597,904	<b>452,438</b>
6550 Central Service Program	172,854	174,502	-1,648	107,726	98,622	9,104	105,415	112,543	<b>116,964</b>
6560 Administrative Technology Service Program	0	0	0	0	0	0	286,136	302,581	<b>307,038</b>
6610 Building Operation Services Program	4,474,417	4,551,081	-76,664	4,631,769	4,161,555	470,214	4,763,794	4,586,885	<b>4,442,747</b>
6640 General Maintenance Services Program	1,756,131	1,730,495	25,636	1,832,891	1,833,830	-939	1,182,218	1,208,529	<b>1,249,290</b>
6650 Ground Maintenance Services Program	207,039	196,190	10,849	225,023	212,698	12,325	279,809	214,082	<b>197,731</b>
6670 Security Services Program	16,000	16,572	-572	16,000	16,805	-805	16,000	16,000	<b>0</b>
6810 Pupil To School Transportation Program	2,343,608	2,278,348	65,260	2,526,162	2,403,692	122,470	2,564,486	2,602,308	<b>2,692,390</b>
6840 Non-reimbursable Transportation Program	44,829	47,763	-2,934	50,295	39,953	10,342	27,198	38,519	<b>46,329</b>
6910 Other Support Services Program	894,188	788,406	105,782	762,957	779,393	-16,436	534,281	483,296	<b>380,832</b>
7300 Secondary School Activities Program	0	-1,179	1,179	0	-1,044	1,044	0	0	<b>0</b>
<b>Total Support Services</b>	<b>21,928,207</b>	<b>21,324,523</b>	<b>603,684</b>	<b>22,227,239</b>	<b>21,089,599</b>	<b>1,137,640</b>	<b>21,761,610</b>	<b>22,150,822</b>	<b>21,303,666</b>
<b>Total Current Expenditures</b>	<b>60,212,182</b>	<b>59,003,645</b>	<b>1,208,537</b>	<b>59,953,728</b>	<b>58,330,121</b>	<b>1,623,607</b>	<b>58,702,900</b>	<b>60,285,305</b>	<b>59,868,032</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY**  
**FISCAL YEAR 2002 THROUGH FISCAL YEAR 2005**

Function Number and Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
9200 Fund Transfer Program	1,897,062	1,915,383	-18,321	1,538,646	1,543,419	-4,773	242,548	242,548	<b>274,489</b>
9500 Contingency Reserve Program	5,053,773	6,085,270	-1,031,497	3,744,205	4,768,327	-1,024,122	2,449,590	3,319,249	<b>3,271,149</b>
<b>Total Transfers or Reserves</b>	<u>6,950,835</u>	<u>8,000,653</u>	<u>-1,049,818</u>	<u>5,282,851</u>	<u>6,311,746</u>	<u>-1,028,895</u>	<u>2,692,138</u>	<u>3,561,797</u>	<b><u>3,545,638</u></b>
<b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b>	<u><u>67,163,017</u></u>	<u><u>67,004,299</u></u>	<u><u>158,718</u></u>	<u><u>65,236,579</u></u>	<u><u>64,641,866</u></u>	<u><u>594,713</u></u>	<u><u>61,395,038</u></u>	<u><u>63,847,102</u></u>	<b><u><u>63,413,670</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2002 THROUGH FISCAL YEAR 2005**

Object Number and Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
111 Superintendent and Assistant Superintendent	97,500	98,318	-818	102,375	103,353	-978	102,375	182,356	<b>201,662</b>
112 Directors	343,543	363,468	-19,925	275,590	281,451	-5,861	238,428	181,962	<b>178,202</b>
113 Supervisors and Coordinators	747,717	744,854	2,863	709,851	720,155	-10,304	734,133	728,662	<b>677,434</b>
114 Principals and Assistant Principals	2,200,164	2,198,996	1,168	2,176,269	2,177,970	-1,701	2,119,009	2,219,371	<b>2,223,977</b>
115 Ancillary Professional	881,369	885,169	-3,800	901,625	896,824	4,801	914,141	935,647	<b>946,221</b>
116 Teachers	26,311,574	26,339,280	-27,706	26,220,579	26,280,615	-60,036	25,818,202	26,920,569	<b>26,860,321</b>
117 Media Specialists	660,067	657,815	2,252	636,838	637,226	-388	640,852	632,044	<b>638,088</b>
118 Counselors	1,275,788	1,272,380	3,408	1,313,498	1,309,269	4,229	1,333,171	1,393,752	<b>1,411,867</b>
131 Saturday School Teachers	9,489	7,414	2,075	11,243	4,844	6,399	11,243	11,243	<b>11,243</b>
132 Teachers Lunch Duty	30,000	25,778	4,222	30,000	19,015	10,986	25,000	25,000	<b>25,000</b>
133 Stipends and Extra Days - Regular	169,770	129,134	40,636	209,291	116,015	93,276	174,156	174,156	<b>145,426</b>
134 Curriculum Development Stipends	7,600	2,857	4,743	43,077	37,530	5,547	7,600	45,498	<b>44,116</b>
135 Other Special Programs	209,801	155,547	54,254	323,971	305,108	18,863	162,203	125,404	<b>44,176</b>
137 District Early Retirement Grants	297,150	301,900	-4,750	322,000	360,300	-38,300	325,800	325,800	<b>343,500</b>
151 Clerical Personnel	2,206,171	2,190,943	15,228	2,280,220	2,251,769	28,451	2,291,265	2,305,468	<b>2,127,540</b>
152 Instructional Assistants	1,283,452	1,262,916	20,536	1,221,007	1,221,752	-745	1,179,640	1,220,890	<b>1,146,629</b>
153 Custodians	1,295,937	1,273,477	22,460	1,204,246	1,241,523	-37,277	1,211,117	1,128,678	<b>1,089,457</b>
154 Maintenance Personnel	899,012	934,430	-35,418	973,324	1,005,263	-31,939	917,360	963,949	<b>926,346</b>
155 Grounds Personnel	125,626	123,501	2,125	132,223	137,628	-5,405	174,195	130,000	<b>117,249</b>
156 Warehouse Personnel	122,960	125,797	-2,837	73,846	69,047	4,799	68,887	74,691	<b>75,447</b>
157 Bus Drivers	915,846	965,423	-49,577	1,038,975	1,030,220	8,755	1,023,393	1,023,393	<b>1,069,667</b>
158 Mechanics	131,379	127,959	3,420	143,965	135,564	8,401	143,965	146,367	<b>147,396</b>
162 Bus Attendants	95,826	94,664	1,162	106,649	110,914	-4,265	147,238	175,002	<b>188,821</b>
163 Nurses	34,799	34,774	25	35,797	35,797	0	35,797	29,215	<b>31,004</b>
164 Social Workers	78,098	78,087	11	37,503	37,413	90	48,286	38,035	<b>38,222</b>
165 Music Accompanists	0	0	0	0	0	0	0	0	<b>53,276</b>
166 Advanced Placement Readers	0	0	0	0	0	0	0	0	<b>7,500</b>
181 Clerical Substitutes	14,205	10,610	3,595	10,205	5,225	4,980	7,250	7,250	<b>4,750</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2002 THROUGH FISCAL YEAR 2005**

Object Number and Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
182 Substitute Instructional Assistants	58,340	47,729	10,611	56,910	46,588	10,322	56,703	56,703	<b>49,703</b>
183 Substitute Custodians	30,000	55,356	-25,356	67,670	44,808	22,862	67,670	67,670	<b>67,670</b>
186 Substitute Teachers	577,545	526,845	50,700	556,439	486,780	69,659	470,439	470,439	<b>437,290</b>
187 Substitute and Trainee Bus Drivers	138,361	117,377	20,984	139,745	143,804	-4,059	138,361	138,361	<b>138,361</b>
199 Personal Leave Reimbursement	74,365	51,048	23,317	83,575	44,865	38,710	115,575	115,415	<b>141,395</b>
<b>100 SALARIES</b>	<b>41,323,454</b>	<b>41,203,847</b>	<b>119,607</b>	<b>41,438,506</b>	<b>41,298,634</b>	<b>139,872</b>	<b>40,703,454</b>	<b>41,992,990</b>	<b>41,608,956</b>
210 PERSI	3,928,833	3,910,539	18,294	3,938,398	3,918,211	20,187	3,795,234	3,986,951	<b>4,134,943</b>
220 Social Security Tax	3,162,867	3,060,761	102,106	3,171,387	3,060,625	110,762	3,052,760	3,207,262	<b>3,120,678</b>
230 Life Insurance	78,330	73,977	4,353	73,305	72,160	1,145	74,089	71,155	<b>75,574</b>
240 Medical Insurance	3,628,150	3,399,554	228,596	3,416,671	3,317,835	98,836	3,801,124	3,633,641	<b>3,665,336</b>
260 Dental Insurance	287,954	282,910	5,044	288,039	280,205	7,834	312,308	333,062	<b>327,372</b>
270 Worker's Compensation Insurance	340,354	276,478	63,876	265,681	284,422	-18,741	278,422	326,265	<b>337,064</b>
280 Retirement Sick Leave Benefits	471,747	460,435	11,312	472,828	461,607	11,221	464,102	477,888	<b>474,218</b>
290 Vision Insurance	110,319	108,192	2,127	107,704	104,777	2,927	104,789	104,691	<b>101,821</b>
295 Physicals	0	9,443	-9,443	7,110	7,627	-517	7,110	7,110	<b>7,110</b>
296 Other Employee Benefits	83,216	82,133	1,083	88,510	88,334	176	90,167	90,167	<b>5,800</b>
<b>200 FRINGE BENEFITS</b>	<b>12,091,770</b>	<b>11,664,423</b>	<b>427,347</b>	<b>11,829,633</b>	<b>11,595,803</b>	<b>233,830</b>	<b>11,980,105</b>	<b>12,238,192</b>	<b>12,249,916</b>
306 Training or Incentive Grants	1,515	462	1,053	1,733	0	1,733	1,733	4,062	<b>0</b>
307 Legislative Liaison	0	0	0	2,500	392	2,108	2,500	2,500	<b>0</b>
310 Professional and Technical Services	724,586	601,192	123,394	823,378	608,640	214,738	659,582	742,021	<b>752,611</b>
311 Legal Services	82,000	53,408	28,593	80,000	104,037	-24,037	82,000	82,000	<b>82,000</b>
312 Audit Services	24,000	21,235	2,765	22,500	26,591	-4,091	28,845	28,845	<b>28,845</b>
313 Publishing and Advertising	63,100	45,508	17,592	46,903	40,579	6,324	46,903	46,903	<b>30,166</b>
315 Elections	6,000	4,415	1,586	9,000	7,604	1,396	11,000	11,000	<b>11,500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2002 THROUGH FISCAL YEAR 2005**

<u>Object Number and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
317 Health Services (Contracted)	35,066	33,861	1,205	35,066	31,410	3,656	40,969	40,969	<b>40,969</b>
318 Testing Program	13,950	10,759	3,191	9,650	9,128	522	10,650	10,650	<b>19,650</b>
319 Consultants	66,900	42,500	24,400	99,141	73,232	25,909	61,600	59,600	<b>46,800</b>
321 Facility Rentals	99,310	85,343	13,967	86,990	83,563	3,427	95,660	95,660	<b>85,740</b>
322 Vehicle Lease or Rental	6,000	6,403	-403	6,000	5,903	97	6,000	6,000	<b>6,000</b>
325 Repair and Maintenance (Contracted)	225,487	176,543	48,944	271,030	210,120	60,910	269,749	269,749	<b>198,010</b>
328 Building Repairs (Contracted)	41,000	34,962	6,038	40,000	39,999	1	40,000	40,000	<b>40,000</b>
330 Energy Management Services	0	93,500	-93,500	132,000	132,000	0	264,000	132,000	<b>132,000</b>
331 Electricity Utilities	862,800	788,757	74,043	910,224	625,968	284,256	744,300	744,300	<b>694,000</b>
332 Gas Utilities	388,600	454,331	-65,731	396,900	240,245	156,655	475,090	475,090	<b>425,055</b>
335 Storm Water Fee	0	0	0	0	0	0	13,800	13,800	<b>0</b>
336 Water	372,300	348,837	23,463	371,100	322,675	48,425	371,750	371,750	<b>404,500</b>
337 Land Fill Fee	2,500	3,158	-658	2,500	990	1,510	2,500	2,500	<b>2,500</b>
345 Transportation Services (Contracted)	19,100	8,863	10,237	14,502	643	13,859	13,502	38,120	<b>1,500</b>
351 Telephone - Voice	88,350	82,993	5,357	81,100	85,469	-4,369	81,200	81,200	<b>81,200</b>
352 Postage	77,500	64,169	13,331	89,100	73,081	16,019	69,000	69,000	<b>64,000</b>
353 Telephone - Repair	21,000	13,238	7,762	5,000	3,739	1,261	4,000	4,000	<b>1,500</b>
354 Telephone / Cable - Data	70,200	59,003	11,197	0	0	0	0	0	<b>0</b>
355 Telephone - Cellular	10,000	9,083	917	800	1,106	-306	3,000	3,000	<b>2,500</b>
361 Computer Service Expenses	15,918	15,472	446	16,001	12,355	3,646	24,191	24,191	<b>23,507</b>
371 Tuition	39,000	19,612	19,388	22,000	14,875	7,125	17,000	17,000	<b>15,000</b>
381 In-District Travel Allowance	26,074	19,948	6,126	25,904	23,635	2,269	29,804	23,024	<b>26,014</b>
382 Out-District Travel Allowance	61,905	58,357	3,548	66,594	55,682	10,912	39,330	48,530	<b>35,180</b>
384 Administrative Staff Development	12,000	1,662	10,338	1,000	993	7	0	0	<b>1,000</b>
385 Student Activity Travel	210,000	204,159	5,841	250,000	277,770	-27,770	250,000	250,000	<b>230,000</b>
391 Professional Dues and Fees	29,100	21,761	7,339	30,750	22,411	8,339	29,850	28,850	<b>35,600</b>
392 Student Activity Support	183,900	165,988	17,912	177,899	134,656	43,243	174,662	175,662	<b>148,375</b>
393 Indirect Costs	315	314	1	382	381	1	0	527	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2002 THROUGH FISCAL YEAR 2005**

Object Number and Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
396 Inservice Training	97,626	75,109	22,517	121,493	69,659	51,834	81,288	98,466	35,327
399 Purchased Duty Lunches	10,000	15,311	-5,311	10,000	10,266	-266	10,000	10,000	10,000
<b>300 PURCHASED SERVICES</b>	<b>3,987,102</b>	<b>3,640,217</b>	<b>346,885</b>	<b>4,259,140</b>	<b>3,349,794</b>	<b>909,346</b>	<b>4,055,458</b>	<b>4,050,969</b>	<b>3,711,049</b>
410 General Supplies	674,850	572,242	102,608	740,967	623,081	117,886	659,703	720,766	671,854
413 Curriculum Development Supplies	16,000	14,365	1,635	13,500	15,654	-2,154	12,600	12,600	14,600
414 Achievement Standards Supplies	199,419	202,163	-2,744	0	474	-474	0	4,236	0
415 One-Time Supplies	0	0	0	95,053	85,076	9,977	0	1,000	0
416 Printing	95,998	99,947	-3,949	25,543	17,511	8,032	25,543	3,693	3,693
418 Custodial Supplies	132,385	129,409	2,976	130,404	120,366	10,038	130,404	130,404	128,835
419 Warehouse Supplies	0	930	-930	0	-742	742	0	0	2,000
420 Transportation Supplies	5,900	5,644	256	5,900	5,996	-96	5,900	5,900	5,900
421 Motor Fuel	185,500	119,150	66,350	165,500	143,157	22,343	175,250	175,250	175,250
423 Grease and Lubricants	9,400	8,833	567	8,500	6,594	1,906	8,500	8,500	8,000
425 Laundry	1,112	932	180	1,112	216	896	1,112	1,112	1,112
428 Repairs Parts and Supplies	113,640	118,324	-4,684	109,000	94,051	14,949	109,000	109,000	109,000
429 Tires	15,000	14,294	706	13,000	8,896	4,104	13,000	13,000	13,000
430 Library Books	93,861	80,570	13,291	89,557	86,673	2,884	78,557	78,958	79,208
436 Film Footage Replacement	1,500	1,481	19	1,500	1,505	-5	1,500	1,500	1,500
440 Textbooks	609,301	554,866	54,435	408,174	324,253	83,921	248,645	248,645	586,855
441 Curriculum Development Textbooks	1,350	15	1,335	0	0	0	0	0	0
471 Building Repairs (Non-Contracted)	125,000	119,322	5,678	125,000	112,456	12,544	125,000	125,000	125,000
481 Equipment Repair (Non-Contracted)	25,200	25,470	-270	25,200	22,685	2,515	25,200	25,200	25,200
493 Professional Books and Journals	5,595	7,963	-2,368	4,805	5,942	-1,137	4,490	4,490	1,750
<b>400 SUPPLIES AND MATERIALS</b>	<b>2,311,011</b>	<b>2,075,919</b>	<b>235,092</b>	<b>1,962,715</b>	<b>1,673,842</b>	<b>288,873</b>	<b>1,624,404</b>	<b>1,669,254</b>	<b>1,952,757</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY**  
**FISCAL YEAR 2002 THROUGH FISCAL YEAR 2005**

Object Number and Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
550 Equipment	27,400	11,504	15,896	21,600	3,165	18,435	8,100	8,100	5,021
552 Technology Equipment	89,000	53,007	35,993	31,268	31,270	-2	0	0	0
<b>500 CAPITAL OBJECTS</b>	<b>116,400</b>	<b>64,511</b>	<b>51,889</b>	<b>52,868</b>	<b>34,435</b>	<b>18,433</b>	<b>8,100</b>	<b>8,100</b>	<b>5,021</b>
711 Property Insurance	136,600	145,511	-8,911	175,000	154,438	20,562	165,000	148,100	128,740
712 Liability Insurance	190,924	168,977	21,947	185,521	123,100	62,421	138,956	138,956	169,879
714 Transportation Insurance	33,721	39,095	-5,374	39,095	31,233	7,862	16,248	27,569	35,879
715 Surety Insurance	1,200	1,146	54	1,250	1,121	129	1,175	1,175	835
730 Judgments	20,000	0	20,000	10,000	67,720	-57,720	10,000	10,000	5,000
<b>700 INSURANCE AND JUDGMENT</b>	<b>382,445</b>	<b>354,729</b>	<b>27,716</b>	<b>410,866</b>	<b>377,612</b>	<b>33,254</b>	<b>331,379</b>	<b>325,800</b>	<b>340,333</b>
810 Transfers to Other Funds	1,897,062	1,915,383	-18,321	1,538,646	1,543,419	-4,773	242,548	242,548	274,489
850 Contingency Reserve	596,643	N/A	N/A	588,784	N/A	N/A	574,807	574,807	590,153
852 Unappropriated Fund Balance	2,386,573	N/A	N/A	2,355,138	N/A	N/A	1,554,333	2,298,550	2,360,611
854 Inventory / Prepaid Expenses	335,566	N/A	N/A	320,450	N/A	N/A	320,450	320,450	320,385
855 Appropriated Fund Balance	451,175	N/A	N/A	479,833	N/A	N/A	0	125,442	0
856 Insurance Reserves	1,283,816	N/A	N/A	0	N/A	N/A	0	0	0
899 Actual Year-End Fund Balance	N/A	6,085,270	N/A	N/A	4,768,327	N/A	N/A	N/A	N/A
<b>800 TRANSFERS OR RESERVES</b>	<b>6,950,835</b>	<b>8,000,653</b>	<b>-1,049,818</b>	<b>5,282,851</b>	<b>6,311,746</b>	<b>-1,028,895</b>	<b>2,692,138</b>	<b>3,561,797</b>	<b>3,545,638</b>
<b>TOTAL EXPENDITURES, TRANSFER AND RESERVES</b>	<b>67,163,017</b>	<b>67,004,299</b>	<b>158,718</b>	<b>65,236,579</b>	<b>64,641,866</b>	<b>594,713</b>	<b>61,395,038</b>	<b>63,847,102</b>	<b>63,413,670</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5120.116 Teachers	11,236,010	11,231,966	4,044	11,304,001	11,280,626	23,375	10,760,259	11,330,152	<b>11,559,507</b>
5.100.5.5120.131 Saturday School Teachers	432	245	187	410	0	410	410	410	<b>410</b>
5.100.5.5120.135 Other Special Programs	73,798	56,159	17,639	71,980	50,971	21,009	38,872	45,809	<b>0</b>
5.100.5.5120.152 Instructional Assistants	585,054	571,447	13,607	556,609	558,527	-1,918	500,492	546,267	<b>559,591</b>
5.100.5.5120.165 Music Accompanists	0	0	0	0	0	0	0	0	<b>3,276</b>
5.100.5.5120.182 Substitute Instructional Assistants	25,000	19,089	5,911	20,710	18,812	1,898	20,503	20,503	<b>20,503</b>
5.100.5.5120.186 Substitute Teachers	262,439	258,660	3,779	247,439	221,708	25,731	237,439	237,439	<b>200,000</b>
5.100.5.5120.199 Personal Leave Reimbursement	20,180	16,980	3,200	20,060	15,740	4,320	41,290	41,320	<b>45,000</b>
<b>Total Salaries</b>	<b>12,202,913</b>	<b>12,154,547</b>	<b>48,366</b>	<b>12,221,209</b>	<b>12,146,384</b>	<b>74,825</b>	<b>11,599,265</b>	<b>12,221,900</b>	<b>12,388,287</b>
5.100.5.5120.210 PERSI	1,163,802	1,163,076	726	1,165,763	1,163,851	1,912	1,084,487	1,162,723	<b>1,238,156</b>
5.100.5.5120.220 Social Security Tax	934,864	904,563	30,301	934,921	899,999	34,922	869,944	934,193	<b>929,123</b>
5.100.5.5120.230 Life Insurance	21,279	19,529	1,750	19,668	19,729	-61	19,227	19,184	<b>21,065</b>
5.100.5.5120.240 Medical Insurance	1,034,732	971,429	63,303	958,093	948,702	9,391	1,031,079	1,023,039	<b>1,067,881</b>
5.100.5.5120.260 Dental Insurance	82,039	81,568	471	80,818	80,578	240	84,716	93,797	<b>95,378</b>
5.100.5.5120.270 Worker's Compensation Insurance	54,131	46,343	7,788	43,858	49,386	-5,528	43,731	53,640	<b>56,616</b>
5.100.5.5120.280 Retirement Sick Leave Benefits	140,295	136,907	3,388	140,304	137,020	3,284	133,150	139,837	<b>142,133</b>
5.100.5.5120.290 Vision Insurance	31,467	31,158	309	30,218	30,043	175	28,424	29,464	<b>29,667</b>
<b>Total Fringe Benefits</b>	<b>3,462,609</b>	<b>3,354,572</b>	<b>108,037</b>	<b>3,373,643</b>	<b>3,329,308</b>	<b>44,335</b>	<b>3,294,758</b>	<b>3,455,877</b>	<b>3,580,019</b>
5.100.5.5120.325 Repair and Maintenance (Contracted)	20,207	15,552	4,655	20,207	16,124	4,083	20,207	20,207	<b>0</b>
5.100.5.5120.345 Transportation Services (Contracted)	13,600	0	13,600	11,502	0	11,502	11,502	36,120	<b>0</b>
5.100.5.5120.381 In-District Travel Allowance	6,500	3,667	2,833	5,640	4,087	1,553	5,640	5,640	<b>9,640</b>
5.100.5.5120.382 Out-District Travel Allowance	3,000	1,812	1,188	4,000	3,897	103	3,800	3,800	<b>0</b>
5.100.5.5120.384 Administrative Staff Development	2,000	1,362	638	1,000	993	7	0	0	<b>1,000</b>
5.100.5.5120.392 Student Activity Support	22,500	18,858	3,642	22,500	19,962	2,538	22,500	22,500	<b>22,500</b>
5.100.5.5120.396 Inservice Training	1,287	0	1,287	0	0	0	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>69,094</b>	<b>41,251</b>	<b>27,843</b>	<b>64,849</b>	<b>45,064</b>	<b>19,785</b>	<b>63,649</b>	<b>88,267</b>	<b>33,140</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5120.410 General Supplies	206,140	166,826	39,314	286,709	241,343	45,366	236,715	266,586	<b>229,353</b>
5.100.5.5120.415 One-Time Supplies	0	0	0	48,559	42,148	6,411	0	0	<b>0</b>
5.100.5.5120.416 Printing	66,760	75,620	-8,860	3,693	308	3,385	3,693	3,693	<b>3,693</b>
5.100.5.5120.440 Textbooks	137,721	118,164	19,557	154,868	147,846	7,022	125,000	107,000	<b>139,525</b>
<b>Total Supplies and Materials</b>	<u>410,621</u>	<u>360,610</u>	<u>50,011</u>	<u>493,829</u>	<u>431,645</u>	<u>62,184</u>	<u>365,408</u>	<u>377,279</u>	<b><u>372,571</u></b>
5.100.5.5120.550 Equipment	200	0	200	0	0	0	0	0	<b>421</b>
<b>Total Capital Objects</b>	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b><u>421</u></b>
<b>Total Elementary Program</b>	<u>16,145,437</u>	<u>15,910,979</u>	<u>234,458</u>	<u>16,153,530</u>	<u>15,952,400</u>	<u>201,130</u>	<u>15,323,080</u>	<u>16,143,323</u>	<b><u>16,374,438</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5150.116 Teachers	11,292,112	11,310,303	-18,191	11,014,610	10,990,498	24,112	11,071,784	11,445,020	<b>11,330,719</b>
5.100.5.5150.131 Saturday School Teachers	9,057	7,169	1,888	10,833	4,844	5,989	10,833	10,833	<b>10,833</b>
5.100.5.5150.132 Teachers Lunch Duty	30,000	25,778	4,222	30,000	19,015	10,986	25,000	25,000	<b>25,000</b>
5.100.5.5150.133 Stipends and Extra Days - Regular	52,061	42,551	9,510	55,000	39,968	15,032	55,000	55,000	<b>55,000</b>
5.100.5.5150.152 Instructional Assistants	87,699	112,212	-24,513	83,561	93,564	-10,003	88,326	89,724	<b>32,224</b>
5.100.5.5150.165 Music Accompanists	0	0	0	0	0	0	0	0	<b>50,000</b>
5.100.5.5150.166 Advanced Placement Readers	0	0	0	0	0	0	0	0	<b>7,500</b>
5.100.5.5150.186 Substitute Teachers	266,106	236,417	29,689	260,000	227,832	32,168	180,000	180,000	<b>207,290</b>
5.100.5.5150.199 Personal Leave Reimbursement	25,140	16,840	8,300	25,080	15,850	9,230	37,360	37,360	<b>35,200</b>
<b>Total Salaries</b>	<b>11,762,175</b>	<b>11,751,270</b>	<b>10,905</b>	<b>11,479,084</b>	<b>11,391,570</b>	<b>87,514</b>	<b>11,468,303</b>	<b>11,842,937</b>	<b>11,753,766</b>
5.100.5.5150.210 PERSI	1,123,313	1,119,116	4,197	1,095,909	1,086,634	9,275	1,081,420	1,132,570	<b>1,177,740</b>
5.100.5.5150.220 Social Security Tax	899,921	872,172	27,749	877,996	845,220	32,776	860,122	900,311	<b>881,532</b>
5.100.5.5150.230 Life Insurance	18,753	16,728	2,025	16,761	16,731	30	17,389	16,697	<b>17,845</b>
5.100.5.5150.240 Medical Insurance	912,110	859,308	52,802	816,041	809,748	6,293	932,474	890,234	<b>904,652</b>
5.100.5.5150.260 Dental Insurance	72,295	70,946	1,349	68,836	68,753	83	76,614	81,620	<b>80,799</b>
5.100.5.5150.270 Worker's Compensation Insurance	51,996	44,605	7,391	41,244	46,685	-5,441	43,236	51,737	<b>53,714</b>
5.100.5.5150.280 Retirement Sick Leave Benefits	135,282	131,561	3,721	132,000	127,903	4,097	131,884	135,408	<b>135,168</b>
5.100.5.5150.290 Vision Insurance	27,722	27,066	656	25,739	25,658	81	25,706	25,641	<b>25,132</b>
<b>Total Fringe Benefits</b>	<b>3,241,392</b>	<b>3,141,502</b>	<b>99,890</b>	<b>3,074,526</b>	<b>3,027,333</b>	<b>47,193</b>	<b>3,168,845</b>	<b>3,234,218</b>	<b>3,276,582</b>
5.100.5.5150.310 Professional and Technical Services	1,500	392	1,108	0	0	0	0	0	<b>0</b>
5.100.5.5150.319 Consultants	7,000	5,010	1,990	7,541	5,701	1,840	7,000	5,000	<b>3,000</b>
5.100.5.5150.321 Facility Rentals	15,550	7,555	7,995	15,550	15,520	30	19,000	19,000	<b>19,000</b>
5.100.5.5150.325 Repair and Maintenance (Contracted)	36,900	36,445	455	66,900	28,596	38,304	66,900	66,900	<b>3,900</b>
5.100.5.5150.361 Computer Service Expenses	8,650	9,977	-1,327	8,733	6,748	1,985	0	0	<b>0</b>
5.100.5.5150.381 In-District Travel Allowance	4,910	4,699	211	4,910	4,453	457	7,010	7,010	<b>7,000</b>
5.100.5.5150.392 Student Activity Support	72,500	72,603	-103	72,500	72,500	0	82,162	82,162	<b>90,075</b>
5.100.5.5150.399 Purchased Duty Lunches	10,000	15,311	-5,311	10,000	10,266	-266	10,000	10,000	<b>10,000</b>
<b>Total Purchased Services</b>	<b>157,010</b>	<b>151,993</b>	<b>5,017</b>	<b>186,134</b>	<b>143,784</b>	<b>42,350</b>	<b>192,072</b>	<b>190,072</b>	<b>132,975</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5150.410 General Supplies	246,510	205,770	40,740	245,744	204,769	40,975	229,964	257,826	<b>245,826</b>
5.100.5.5150.415 One-Time Supplies	0	0	0	44,425	41,220	3,205	0	0	<b>0</b>
5.100.5.5150.416 Printing	29,238	24,327	4,911	21,850	17,203	4,647	21,850	0	<b>0</b>
5.100.5.5150.440 Textbooks	432,980	415,993	16,987	214,966	154,132	60,834	98,305	116,305	<b>423,990</b>
<b>Total Supplies and Materials</b>	<u>708,728</u>	<u>646,090</u>	<u>62,638</u>	<u>526,985</u>	<u>417,323</u>	<u>109,662</u>	<u>350,119</u>	<u>374,131</u>	<b><u>669,816</u></b>
<b>Total Secondary Program</b>	<u>15,869,305</u>	<u>15,690,854</u>	<u>178,451</u>	<u>15,266,729</u>	<u>14,980,011</u>	<u>286,718</u>	<u>15,179,339</u>	<u>15,641,358</u>	<b><u>15,833,139</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5170.116 Teachers	465,804	484,886	-19,082	567,716	652,755	-85,039	660,680	587,348	<b>571,949</b>
5.100.5.5170.152 Instructional Assistants	44,067	36,054	8,013	45,679	42,165	3,514	42,898	61,847	<b>43,363</b>
5.100.5.5170.199 Personal Leave Reimbursement	50	604	-554	1,060	910	150	1,000	1,060	<b>4,100</b>
<b>Total Salaries</b>	<b>509,921</b>	<b>521,544</b>	<b>-11,623</b>	<b>614,455</b>	<b>695,830</b>	<b>-81,375</b>	<b>704,578</b>	<b>650,255</b>	<b>619,412</b>
5.100.5.5170.210 PERSI	49,624	50,830	-1,206	60,033	68,017	-7,984	67,499	62,091	<b>63,180</b>
5.100.5.5170.220 Social Security Tax	38,856	38,261	595	47,006	51,489	-4,483	52,843	49,674	<b>46,456</b>
5.100.5.5170.230 Life Insurance	1,054	1,112	-58	1,162	1,304	-142	1,329	1,112	<b>1,210</b>
5.100.5.5170.240 Medical Insurance	51,246	46,814	4,432	57,686	59,892	-2,206	71,262	59,209	<b>61,320</b>
5.100.5.5170.260 Dental Insurance	4,062	3,886	176	4,795	5,064	-269	5,855	5,429	<b>5,477</b>
5.100.5.5170.270 Worker's Compensation Insurance	2,246	1,957	289	2,221	2,396	-175	2,657	2,828	<b>2,831</b>
5.100.5.5170.280 Retirement Sick Leave Benefits	5,842	5,983	-141	7,067	8,006	-939	8,103	7,310	<b>7,123</b>
5.100.5.5170.290 Vision Insurance	1,558	1,483	75	1,772	1,895	-123	1,964	1,704	<b>1,704</b>
5.100.5.5170.296 Other Employee Benefits	0	308	-308	1,200	9	1,191	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>154,488</b>	<b>150,632</b>	<b>3,856</b>	<b>182,942</b>	<b>198,071</b>	<b>-15,129</b>	<b>211,512</b>	<b>189,357</b>	<b>189,301</b>
5.100.5.5170.321 Facility Rentals	12,000	12,000	0	0	3,500	-3,500	0	0	<b>0</b>
5.100.5.5170.325 Repair and Maintenance (Contracted)	1,000	0	1,000	0	0	0	0	0	<b>0</b>
5.100.5.5170.328 Building Repairs (Contracted)	1,000	0	1,000	0	0	0	0	0	<b>0</b>
5.100.5.5170.351 Telephone - Voice	1,550	1,230	320	0	0	0	0	0	<b>0</b>
5.100.5.5170.392 Student Activity Support	4,000	803	3,198	0	972	-972	0	1,000	<b>0</b>
<b>Total Purchased Services</b>	<b>19,550</b>	<b>14,032</b>	<b>5,518</b>	<b>0</b>	<b>4,472</b>	<b>-4,472</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
5.100.5.5170.410 General Supplies	19,600	17,209	2,391	21,000	21,014	-14	21,000	21,000	<b>20,500</b>
5.100.5.5170.415 One-Time Supplies	0	0	0	1,205	929	276	0	0	<b>0</b>
5.100.5.5170.430 Library Books	0	0	0	0	0	0	0	0	<b>250</b>
<b>Total Supplies and Materials</b>	<b>19,600</b>	<b>17,209</b>	<b>2,391</b>	<b>22,205</b>	<b>21,942</b>	<b>263</b>	<b>21,000</b>	<b>21,000</b>	<b>20,750</b>
5.100.5.5170.550 Equipment	2,500	2,496	4	500	475	25	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>2,500</b>	<b>2,496</b>	<b>4</b>	<b>500</b>	<b>475</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Alternate School Program</b>	<b>706,059</b>	<b>705,913</b>	<b>146</b>	<b>820,102</b>	<b>920,791</b>	<b>-100,689</b>	<b>937,090</b>	<b>861,612</b>	<b>829,463</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND**  
**VOCATIONAL-TECHNICAL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5190.361 Computer Service Expenses	0	0	0	0	0	0	8,084	8,084	<b>7,400</b>
<b>Total Purchased Services</b>	0	0	0	0	0	0	8,084	8,084	<b>7,400</b>
5.100.5.5190.410 General Supplies	0	0	0	0	0	0	3,000	3,000	<b>3,000</b>
<b>Total Supplies and Materials</b>	0	0	0	0	0	0	3,000	3,000	<b>3,000</b>
<b>Total Vocational-Technical Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,084</b>	<b>11,084</b>	<b>10,400</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5210.116 Teachers	2,288,889	2,260,555	28,334	2,273,903	2,261,751	12,152	2,308,515	2,322,138	<b>2,308,605</b>
5.100.5.5210.152 Instructional Assistants	466,285	453,603	12,682	442,733	438,336	4,397	457,052	447,951	<b>456,319</b>
5.100.5.5210.182 Substitute Instructional Assistants	18,000	15,606	2,394	16,200	17,373	-1,173	16,200	16,200	<b>16,200</b>
5.100.5.5210.186 Substitute Teachers	0	0	0	0	0	0	4,000	4,000	<b>0</b>
5.100.5.5210.199 Personal Leave Reimbursement	9,545	4,340	5,205	10,645	3,800	6,845	9,835	9,835	<b>10,000</b>
<b>Total Salaries</b>	<b>2,782,719</b>	<b>2,734,104</b>	<b>48,615</b>	<b>2,743,481</b>	<b>2,721,260</b>	<b>22,221</b>	<b>2,795,602</b>	<b>2,800,124</b>	<b>2,791,124</b>
5.100.5.5210.210 PERSI	270,088	266,451	3,637	266,455	265,866	589	265,884	271,580	<b>283,043</b>
5.100.5.5210.220 Social Security Tax	212,858	204,519	8,339	209,876	201,459	8,417	209,671	214,165	<b>209,334</b>
5.100.5.5210.230 Life Insurance	6,708	6,521	187	6,006	6,084	-78	6,348	6,005	<b>6,480</b>
5.100.5.5210.240 Medical Insurance	325,985	306,214	19,771	292,568	283,885	8,683	340,400	320,358	<b>328,500</b>
5.100.5.5210.260 Dental Insurance	25,860	25,449	411	24,679	24,665	14	27,968	29,372	<b>29,340</b>
5.100.5.5210.270 Worker's Compensation Insurance	12,299	10,421	1,878	9,815	11,027	-1,212	10,539	12,329	<b>12,755</b>
5.100.5.5210.280 Retirement Sick Leave Benefits	31,999	31,406	593	31,549	31,294	255	32,149	32,201	<b>32,098</b>
5.100.5.5210.290 Vision Insurance	9,914	9,736	178	9,227	9,235	-8	9,384	9,227	<b>9,126</b>
<b>Total Fringe Benefits</b>	<b>895,711</b>	<b>860,718</b>	<b>34,993</b>	<b>850,175</b>	<b>833,515</b>	<b>16,660</b>	<b>902,343</b>	<b>895,237</b>	<b>910,676</b>
5.100.5.5210.321 Facility Rentals	3,200	2,060	1,140	2,880	2,302	578	2,800	2,800	<b>2,880</b>
5.100.5.5210.371 Tuition	24,000	16,642	7,358	15,000	14,000	1,000	15,000	15,000	<b>15,000</b>
5.100.5.5210.381 In-District Travel Allowance	2,100	1,187	913	1,890	1,876	14	1,890	1,890	<b>1,890</b>
<b>Total Purchased Services</b>	<b>29,300</b>	<b>19,888</b>	<b>9,412</b>	<b>19,770</b>	<b>18,178</b>	<b>1,592</b>	<b>19,690</b>	<b>19,690</b>	<b>19,770</b>
5.100.5.5210.410 General Supplies	28,200	24,465	3,735	25,380	21,932	3,448	25,380	25,380	<b>26,430</b>
5.100.5.5210.415 One-Time Supplies	0	0	0	864	780	84	0	0	<b>0</b>
5.100.5.5210.440 Textbooks	22,600	20,124	2,476	20,340	19,978	362	20,340	20,340	<b>20,340</b>
<b>Total Supplies and Materials</b>	<b>50,800</b>	<b>44,589</b>	<b>6,211</b>	<b>46,584</b>	<b>42,690</b>	<b>3,894</b>	<b>45,720</b>	<b>45,720</b>	<b>46,770</b>
<b>Total Special Education Program</b>	<b>3,758,530</b>	<b>3,659,300</b>	<b>99,230</b>	<b>3,660,010</b>	<b>3,615,643</b>	<b>44,367</b>	<b>3,763,355</b>	<b>3,760,771</b>	<b>3,768,340</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5220.116 Teachers	232,302	227,885	4,417	240,092	239,967	125	241,274	244,934	<b>271,394</b>
5.100.5.5220.152 Instructional Assistants	52,709	51,429	1,280	54,044	53,402	642	54,044	41,146	<b>55,132</b>
5.100.5.5220.199 Personal Leave Reimbursement	885	350	535	1,020	440	580	1,225	1,225	<b>1,595</b>
<b>Total Salaries</b>	<b>285,896</b>	<b>279,664</b>	<b>6,232</b>	<b>295,156</b>	<b>293,809</b>	<b>1,347</b>	<b>296,543</b>	<b>287,305</b>	<b>328,121</b>
5.100.5.5220.210 PERSI	27,932	27,347	585	28,837	28,849	-12	28,408	28,067	<b>33,468</b>
5.100.5.5220.220 Social Security Tax	21,871	20,027	1,844	22,579	20,272	2,307	22,241	21,977	<b>24,610</b>
5.100.5.5220.230 Life Insurance	621	593	28	594	590	4	621	528	<b>684</b>
5.100.5.5220.240 Medical Insurance	30,204	27,794	2,410	28,935	37,173	-8,238	33,300	28,166	<b>34,675</b>
5.100.5.5220.260 Dental Insurance	2,394	2,305	89	2,441	2,420	21	2,736	2,582	<b>3,097</b>
5.100.5.5220.270 Worker's Compensation Insurance	1,264	1,057	207	1,054	1,189	-135	1,119	1,266	<b>1,499</b>
5.100.5.5220.280 Retirement Sick Leave Benefits	3,287	3,219	68	3,395	3,396	-1	3,411	3,304	<b>3,773</b>
5.100.5.5220.290 Vision Insurance	918	881	37	918	905	13	918	814	<b>964</b>
<b>Total Fringe Benefits</b>	<b>88,491</b>	<b>83,223</b>	<b>5,268</b>	<b>88,753</b>	<b>94,794</b>	<b>-6,041</b>	<b>92,754</b>	<b>86,704</b>	<b>102,770</b>
<b>Total Preschool Handicapped Program</b>	<b>374,387</b>	<b>362,887</b>	<b>11,500</b>	<b>383,909</b>	<b>388,603</b>	<b>-4,694</b>	<b>389,297</b>	<b>374,009</b>	<b>430,891</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5240.116 Teachers	144,945	144,833	113	102,091	101,182	909	102,091	103,640	<b>104,150</b>
5.100.5.5240.199 Personal Leave Reimbursement	440	200	240	440	120	320	440	440	<b>0</b>
<b>Total Salaries</b>	<b>145,385</b>	<b>145,033</b>	<b>353</b>	<b>102,531</b>	<b>101,302</b>	<b>1,229</b>	<b>102,531</b>	<b>104,080</b>	<b>104,150</b>
5.100.5.5240.210 PERSI	14,190	14,170	20	10,017	9,897	120	9,822	10,168	<b>10,623</b>
5.100.5.5240.220 Social Security Tax	11,111	10,809	302	7,844	7,433	411	7,690	7,961	<b>7,811</b>
5.100.5.5240.230 Life Insurance	207	205	2	138	132	6	138	138	<b>144</b>
5.100.5.5240.240 Medical Insurance	10,068	9,645	423	6,430	6,430	0	7,400	7,042	<b>7,300</b>
5.100.5.5240.260 Dental Insurance	798	797	1	542	542	0	608	646	<b>652</b>
5.100.5.5240.270 Worker's Compensation Insurance	642	546	96	366	407	-41	387	459	<b>476</b>
5.100.5.5240.280 Retirement Sick Leave Benefits	1,670	1,668	2	1,179	1,165	14	1,179	1,197	<b>1,198</b>
5.100.5.5240.290 Vision Insurance	306	304	2	204	203	1	204	204	<b>203</b>
<b>Total Fringe Benefits</b>	<b>38,992</b>	<b>38,145</b>	<b>847</b>	<b>26,720</b>	<b>26,210</b>	<b>510</b>	<b>27,428</b>	<b>27,815</b>	<b>28,407</b>
5.100.5.5240.381 In-District Travel Allowance	350	134	216	350	28	322	350	350	<b>350</b>
5.100.5.5240.396 Inservice Training	28,169	19,438	8,731	35,126	34,838	288	26,577	27,541	<b>27,172</b>
<b>Total Purchased Services</b>	<b>28,519</b>	<b>19,573</b>	<b>8,947</b>	<b>35,476</b>	<b>34,865</b>	<b>611</b>	<b>26,927</b>	<b>27,891</b>	<b>27,522</b>
5.100.5.5240.410 General Supplies	1,000	969	31	2,700	2,341	359	2,700	2,700	<b>2,700</b>
5.100.5.5240.440 Textbooks	1,000	585	415	3,000	2,298	702	3,000	3,000	<b>3,000</b>
<b>Total Supplies and Materials</b>	<b>2,000</b>	<b>1,553</b>	<b>447</b>	<b>5,700</b>	<b>4,639</b>	<b>1,061</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>
<b>Total Gifted And Talented Program</b>	<b>214,896</b>	<b>204,303</b>	<b>10,593</b>	<b>170,427</b>	<b>167,016</b>	<b>3,411</b>	<b>162,586</b>	<b>165,486</b>	<b>165,779</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5300.116 Teachers	528,000	571,725	-43,725	550,000	589,837	-39,837	500,000	500,000	<b>557,200</b>
<b>Total Salaries</b>	<b>528,000</b>	<b>571,725</b>	<b>-43,725</b>	<b>550,000</b>	<b>589,837</b>	<b>-39,837</b>	<b>500,000</b>	<b>500,000</b>	<b>557,200</b>
5.100.5.5300.210 PERSI	51,781	39,635	12,146	53,735	39,657	14,078	47,900	48,850	<b>56,834</b>
5.100.5.5300.220 Social Security Tax	40,545	42,358	-1,813	42,075	43,806	-1,731	37,500	38,250	<b>41,790</b>
5.100.5.5300.270 Worker's Compensation Insurance	2,343	2,195	148	1,964	2,398	-434	1,885	2,205	<b>2,546</b>
5.100.5.5300.280 Retirement Sick Leave Benefits	6,095	4,667	1,428	6,325	4,670	1,655	5,750	5,750	<b>6,408</b>
<b>Total Fringe Benefits</b>	<b>100,764</b>	<b>88,856</b>	<b>11,908</b>	<b>104,099</b>	<b>90,530</b>	<b>13,569</b>	<b>93,035</b>	<b>95,055</b>	<b>107,578</b>
5.100.5.5300.321 Facility Rentals	68,560	63,729	4,831	68,560	62,241	6,319	73,860	73,860	<b>63,860</b>
5.100.5.5300.382 Out-District Travel Allowance	2,350	939	1,411	2,350	4,335	-1,985	2,350	2,350	<b>0</b>
5.100.5.5300.391 Professional Dues and Fees	9,600	550	9,050	9,600	4,515	5,085	9,600	8,600	<b>9,600</b>
5.100.5.5300.392 Student Activity Support	72,900	60,000	12,900	70,899	32,114	38,785	58,000	58,000	<b>25,800</b>
<b>Total Purchased Services</b>	<b>153,410</b>	<b>125,218</b>	<b>28,192</b>	<b>151,409</b>	<b>103,205</b>	<b>48,204</b>	<b>143,810</b>	<b>142,810</b>	<b>99,260</b>
5.100.5.5300.410 General Supplies	3,200	1,585	1,615	2,400	1,563	837	2,400	2,400	<b>2,400</b>
<b>Total Supplies and Materials</b>	<b>3,200</b>	<b>1,585</b>	<b>1,615</b>	<b>2,400</b>	<b>1,563</b>	<b>837</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
<b>Total School Activity Program</b>	<b>785,374</b>	<b>787,383</b>	<b>-2,009</b>	<b>807,908</b>	<b>785,134</b>	<b>22,774</b>	<b>739,245</b>	<b>740,265</b>	<b>766,438</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5310.385 Student Activity Travel	210,000	204,159	5,841	250,000	277,770	-27,770	250,000	250,000	<b>230,000</b>
<b>Total Purchased Services</b>	<u>210,000</u>	<u>204,159</u>	<u>5,841</u>	<u>250,000</u>	<u>277,770</u>	<u>-27,770</u>	<u>250,000</u>	<u>250,000</u>	<b>230,000</b>
<b>Total Interscholastic Program</b>	<u>210,000</u>	<u>204,159</u>	<u>5,841</u>	<u>250,000</u>	<u>277,770</u>	<u>-27,770</u>	<u>250,000</u>	<u>250,000</u>	<b>230,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5410.116 Teachers	64,000	60,437	3,563	64,000	62,507	1,494	64,000	64,000	<b>60,000</b>
5.100.5.5410.151 Clerical Personnel	10,000	9,789	211	10,000	11,931	-1,931	10,000	10,000	<b>12,500</b>
<b>Total Salaries</b>	<b>74,000</b>	<b>70,226</b>	<b>3,774</b>	<b>74,000</b>	<b>74,438</b>	<b>-438</b>	<b>74,000</b>	<b>74,000</b>	<b>72,500</b>
5.100.5.5410.210 PERSI	7,230	5,124	2,106	7,230	5,779	1,451	7,089	7,230	<b>7,395</b>
5.100.5.5410.220 Social Security Tax	5,661	5,264	398	5,661	5,585	76	5,550	5,661	<b>5,438</b>
5.100.5.5410.270 Worker's Compensation Insurance	327	288	39	271	270	1	279	326	<b>331</b>
5.100.5.5410.280 Retirement Sick Leave Benefits	851	603	248	851	680	171	851	851	<b>834</b>
<b>Total Fringe Benefits</b>	<b>14,069</b>	<b>11,278</b>	<b>2,791</b>	<b>14,013</b>	<b>12,314</b>	<b>1,699</b>	<b>13,769</b>	<b>14,068</b>	<b>13,998</b>
5.100.5.5410.410 General Supplies	10,000	5,913	4,087	10,000	1,385	8,615	8,000	8,000	<b>3,000</b>
5.100.5.5410.440 Textbooks	15,000	0	15,000	15,000	0	15,000	2,000	2,000	<b>0</b>
<b>Total Supplies and Materials</b>	<b>25,000</b>	<b>5,913</b>	<b>19,087</b>	<b>25,000</b>	<b>1,385</b>	<b>23,615</b>	<b>10,000</b>	<b>10,000</b>	<b>3,000</b>
5.100.5.5410.550 Equipment	15,000	0	15,000	15,000	0	15,000	2,000	2,000	<b>0</b>
<b>Total Capital Objects</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>Total Summer School Program</b>	<b>128,069</b>	<b>87,417</b>	<b>40,652</b>	<b>128,013</b>	<b>88,137</b>	<b>39,876</b>	<b>99,769</b>	<b>100,068</b>	<b>89,498</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.5420.116 Teachers	59,512	46,689	12,823	54,512	46,636	7,876	54,718	54,718	<b>40,810</b>
5.100.5.5420.199 Personal Leave Reimbursement	0	60	-60	60	60	0	60	60	<b>120</b>
<b>Total Salaries</b>	<u>59,512</u>	<u>46,749</u>	<u>12,763</u>	<u>54,572</u>	<u>46,696</u>	<u>7,876</u>	<u>54,778</u>	<u>54,778</u>	<b>40,930</b>
5.100.5.5420.210 PERSI	5,814	1,968	3,846	5,332	1,787	3,545	5,248	5,352	<b>4,175</b>
5.100.5.5420.220 Social Security Tax	4,552	3,340	1,212	4,175	3,292	883	4,108	4,190	<b>3,070</b>
5.100.5.5420.230 Life Insurance	69	63	6	69	66	3	69	69	<b>72</b>
5.100.5.5420.240 Medical Insurance	3,356	2,920	436	3,215	3,237	-22	3,700	3,521	<b>3,650</b>
5.100.5.5420.260 Dental Insurance	266	244	22	271	248	23	304	323	<b>326</b>
5.100.5.5420.270 Worker's Compensation Insurance	263	171	92	195	183	12	206	242	<b>186</b>
5.100.5.5420.280 Retirement Sick Leave Benefits	684	232	452	630	210	420	630	630	<b>470</b>
5.100.5.5420.290 Vision Insurance	102	94	8	102	101	1	102	102	<b>101</b>
<b>Total Fringe Benefits</b>	<u>15,106</u>	<u>9,031</u>	<u>6,075</u>	<u>13,989</u>	<u>9,124</u>	<u>4,865</u>	<u>14,367</u>	<u>14,429</u>	<b>12,050</b>
5.100.5.5420.310 Professional and Technical Services	2,000	664	1,336	2,000	461	1,539	2,000	2,000	<b>3,000</b>
5.100.5.5420.313 Publishing and Advertising	6,000	1,675	4,325	6,000	2,135	3,865	6,000	6,000	<b>3,500</b>
5.100.5.5420.322 Vehicle Lease or Rental	6,000	6,403	-403	6,000	5,903	97	6,000	6,000	<b>6,000</b>
5.100.5.5420.382 Out-District Travel Allowance	300	0	300	300	0	300	300	300	<b>0</b>
<b>Total Purchased Services</b>	<u>14,300</u>	<u>8,742</u>	<u>5,558</u>	<u>14,300</u>	<u>8,498</u>	<u>5,802</u>	<u>14,300</u>	<u>14,300</u>	<b>12,500</b>
5.100.5.5420.410 General Supplies	1,500	761	739	1,500	698	802	1,500	1,500	<b>500</b>
<b>Total Supplies and Materials</b>	<u>1,500</u>	<u>761</u>	<u>739</u>	<u>1,500</u>	<u>698</u>	<u>802</u>	<u>1,500</u>	<u>1,500</u>	<b>500</b>
5.100.5.5420.550 Equipment	1,500	643	857	1,500	0	1,500	1,500	1,500	<b>0</b>
<b>Total Capital Objects</b>	<u>1,500</u>	<u>643</u>	<u>857</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<b>0</b>
<b>Total Community Education Program</b>	<u>91,918</u>	<u>65,925</u>	<u>25,993</u>	<u>85,861</u>	<u>65,017</u>	<u>20,844</u>	<u>86,445</u>	<u>86,507</u>	<b>65,980</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

Account Elements and Object Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
5.100.5.6110.118 Counselors	1,275,788	1,272,380	3,408	1,313,498	1,309,269	4,229	1,333,171	1,393,752	<b>1,411,867</b>
5.100.5.6110.133 Stipends and Extra Days - Regular	43,785	46,468	-2,683	83,831	46,733	37,098	83,831	83,831	<b>70,431</b>
5.100.5.6110.151 Clerical Personnel	312,831	316,273	-3,442	310,090	302,899	7,191	310,090	313,727	<b>279,339</b>
5.100.5.6110.164 Social Workers	78,098	78,087	11	37,503	37,413	90	48,286	38,035	<b>38,222</b>
5.100.5.6110.199 Personal Leave Reimbursement	2,000	1,970	30	3,000	2,020	980	3,825	4,025	<b>6,700</b>
<b>Total Salaries</b>	<b>1,712,502</b>	<b>1,715,178</b>	<b>-2,676</b>	<b>1,747,922</b>	<b>1,698,335</b>	<b>49,587</b>	<b>1,779,203</b>	<b>1,833,370</b>	<b>1,806,559</b>
5.100.5.6110.210 PERSI	167,311	167,859	-548	170,773	166,517	4,256	170,449	178,954	<b>184,270</b>
5.100.5.6110.220 Social Security Tax	131,007	126,630	4,377	133,715	124,962	8,753	133,440	140,122	<b>135,492</b>
5.100.5.6110.230 Life Insurance	3,290	3,241	49	2,927	2,916	11	3,198	3,043	<b>3,175</b>
5.100.5.6110.240 Medical Insurance	159,560	151,682	7,878	142,587	141,457	1,130	171,495	162,309	<b>160,961</b>
5.100.5.6110.260 Dental Insurance	12,684	12,624	60	12,027	11,957	70	14,090	14,881	<b>14,377</b>
5.100.5.6110.270 Worker's Compensation Insurance	7,569	6,504	1,065	6,335	6,857	-522	6,708	8,031	<b>8,256</b>
5.100.5.6110.280 Retirement Sick Leave Benefits	19,694	19,758	-64	20,101	19,600	501	20,461	21,083	<b>20,776</b>
5.100.5.6110.290 Vision Insurance	4,862	4,831	31	4,503	4,477	26	4,728	4,681	<b>4,471</b>
<b>Total Fringe Benefits</b>	<b>505,977</b>	<b>493,130</b>	<b>12,847</b>	<b>492,968</b>	<b>478,743</b>	<b>14,225</b>	<b>524,569</b>	<b>533,104</b>	<b>531,778</b>
5.100.5.6110.306 Training or Incentive Grants	1,515	462	1,053	1,733	0	1,733	1,733	4,062	<b>0</b>
5.100.5.6110.310 Professional and Technical Services	14,234	21,734	-7,500	68,000	47,231	20,769	68,000	68,000	<b>60,087</b>
5.100.5.6110.317 Health Services (Contracted)	31,566	30,362	1,204	31,566	29,662	1,904	37,469	37,469	<b>37,469</b>
5.100.5.6110.381 In-District Travel Allowance	0	0	0	0	0	0	0	420	<b>420</b>
5.100.5.6110.396 Inservice Training	0	0	0	2,441	917	1,524	2,441	4,155	<b>4,155</b>
<b>Total Purchased Services</b>	<b>47,315</b>	<b>52,558</b>	<b>-5,243</b>	<b>103,740</b>	<b>77,811</b>	<b>25,930</b>	<b>109,643</b>	<b>114,106</b>	<b>102,131</b>
5.100.5.6110.410 General Supplies	16,622	14,969	1,653	16,243	15,011	1,232	16,243	16,680	<b>16,680</b>
<b>Total Supplies and Materials</b>	<b>16,622</b>	<b>14,969</b>	<b>1,653</b>	<b>16,243</b>	<b>15,011</b>	<b>1,232</b>	<b>16,243</b>	<b>16,680</b>	<b>16,680</b>
<b>Total Attendance, Guidance And Health Program</b>	<b>2,282,416</b>	<b>2,275,836</b>	<b>6,580</b>	<b>2,360,873</b>	<b>2,269,899</b>	<b>90,974</b>	<b>2,429,658</b>	<b>2,497,260</b>	<b>2,457,148</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6160.115 Ancillary Professional	881,369	885,169	-3,800	901,625	896,824	4,801	914,141	935,647	<b>946,221</b>
5.100.5.6160.133 Stipends and Extra Days - Regular	13,910	13,911	-1	13,911	8,545	5,366	8,545	8,545	<b>11,545</b>
5.100.5.6160.163 Nurses	34,799	34,774	25	35,797	35,797	0	35,797	29,215	<b>31,004</b>
5.100.5.6160.199 Personal Leave Reimbursement	2,725	1,300	1,425	3,025	1,240	1,785	3,325	3,325	<b>4,900</b>
<b>Total Salaries</b>	<b>932,803</b>	<b>935,154</b>	<b>-2,351</b>	<b>954,358</b>	<b>942,406</b>	<b>11,952</b>	<b>961,808</b>	<b>976,732</b>	<b>993,670</b>
5.100.5.6160.210 PERSI	91,584	91,366	218	93,241	92,454	787	92,141	95,404	<b>101,354</b>
5.100.5.6160.220 Social Security Tax	71,712	69,637	2,075	73,008	70,486	2,522	72,136	74,702	<b>74,525</b>
5.100.5.6160.230 Life Insurance	1,380	1,359	21	1,323	1,309	14	1,380	1,323	<b>1,440</b>
5.100.5.6160.240 Medical Insurance	67,120	64,033	3,087	64,301	63,765	536	74,000	70,416	<b>73,000</b>
5.100.5.6160.260 Dental Insurance	5,320	5,294	26	5,424	5,379	45	6,080	6,456	<b>6,520</b>
5.100.5.6160.270 Worker's Compensation Insurance	4,144	3,522	622	3,420	3,798	-378	3,626	4,306	<b>4,541</b>
5.100.5.6160.280 Retirement Sick Leave Benefits	10,780	10,755	25	10,976	10,883	93	11,062	11,233	<b>11,428</b>
5.100.5.6160.290 Vision Insurance	2,040	2,028	12	2,029	2,011	18	2,040	2,029	<b>2,028</b>
<b>Total Fringe Benefits</b>	<b>254,080</b>	<b>247,993</b>	<b>6,087</b>	<b>253,722</b>	<b>250,085</b>	<b>3,637</b>	<b>262,465</b>	<b>265,869</b>	<b>274,836</b>
5.100.5.6160.381 In-District Travel Allowance	2,000	1,861	139	1,800	1,800	0	1,800	1,800	<b>1,800</b>
<b>Total Purchased Services</b>	<b>2,000</b>	<b>1,861</b>	<b>139</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
5.100.5.6160.410 General Supplies	3,300	1,919	1,381	2,970	1,837	1,133	2,970	2,970	<b>2,970</b>
<b>Total Supplies and Materials</b>	<b>3,300</b>	<b>1,919</b>	<b>1,381</b>	<b>2,970</b>	<b>1,837</b>	<b>1,133</b>	<b>2,970</b>	<b>2,970</b>	<b>2,970</b>
5.100.5.6160.550 Equipment	4,600	4,692	-92	0	0	0	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>4,600</b>	<b>4,692</b>	<b>-92</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Ancillary Service Program</b>	<b>1,196,783</b>	<b>1,191,618</b>	<b>5,165</b>	<b>1,212,850</b>	<b>1,196,127</b>	<b>16,723</b>	<b>1,229,043</b>	<b>1,247,371</b>	<b>1,273,276</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6210.112 Directors	164,000	183,261	-19,261	168,100	158,623	9,477	147,088	176,962	<b>178,202</b>
5.100.5.6210.113 Supervisors and Coordinators	393,165	392,969	196	351,046	359,154	-8,108	371,752	376,722	<b>363,775</b>
5.100.5.6210.116 Teachers	0	0	0	0	0	0	54,881	268,619	<b>55,987</b>
5.100.5.6210.134 Curriculum Development Stipends	7,600	2,857	4,743	43,077	37,530	5,547	7,600	45,498	<b>44,116</b>
5.100.5.6210.135 Other Special Programs	0	0	0	0	0	0	0	6,315	<b>0</b>
5.100.5.6210.151 Clerical Personnel	138,096	132,685	5,411	181,581	166,416	15,165	181,584	163,901	<b>154,256</b>
5.100.5.6210.182 Substitute Instructional Assistants	15,340	13,035	2,305	20,000	10,403	9,597	20,000	20,000	<b>13,000</b>
5.100.5.6210.199 Personal Leave Reimbursement	1,290	1,254	36	1,707	-660	2,367	1,450	1,450	<b>2,020</b>
<b>Total Salaries</b>	<b>719,491</b>	<b>726,062</b>	<b>-6,571</b>	<b>765,511</b>	<b>731,465</b>	<b>34,046</b>	<b>784,355</b>	<b>1,059,467</b>	<b>811,356</b>
5.100.5.6210.210 PERSI	68,787	69,756	-969	72,837	72,762	75	73,226	101,276	<b>81,431</b>
5.100.5.6210.220 Social Security Tax	54,241	53,978	263	58,562	55,437	3,125	58,827	80,799	<b>60,853</b>
5.100.5.6210.230 Life Insurance	1,414	1,359	55	1,408	1,287	121	1,449	1,705	<b>1,512</b>
5.100.5.6210.240 Medical Insurance	41,950	40,503	1,447	45,010	43,537	1,473	51,800	64,256	<b>51,100</b>
5.100.5.6210.260 Dental Insurance	3,325	3,368	-43	3,800	3,666	134	4,256	5,893	<b>4,564</b>
5.100.5.6210.270 Worker's Compensation Insurance	3,134	2,730	404	2,754	2,972	-218	4,523	6,423	<b>5,606</b>
5.100.5.6210.280 Retirement Sick Leave Benefits	8,154	8,211	-57	8,808	8,564	244	9,019	12,153	<b>9,331</b>
5.100.5.6210.290 Vision Insurance	1,275	1,291	-16	1,424	1,373	51	1,428	1,857	<b>1,416</b>
5.100.5.6210.296 Other Employee Benefits	14,654	15,560	-906	15,465	19,724	-4,259	17,825	17,825	<b>0</b>
<b>Total Fringe Benefits</b>	<b>196,934</b>	<b>196,755</b>	<b>179</b>	<b>210,068</b>	<b>209,322</b>	<b>746</b>	<b>222,353</b>	<b>292,187</b>	<b>215,813</b>
5.100.5.6210.310 Professional and Technical Services	184,531	29,540	154,991	203,150	3,150	200,000	3,150	3,150	<b>3,150</b>
5.100.5.6210.317 Health Services (Contracted)	3,500	3,499	1	3,500	1,748	1,752	3,500	3,500	<b>3,500</b>
5.100.5.6210.318 Testing Program	13,950	10,759	3,191	9,650	9,128	522	10,650	10,650	<b>19,650</b>
5.100.5.6210.371 Tuition	15,000	2,970	12,030	7,000	875	6,125	2,000	2,000	<b>0</b>
5.100.5.6210.381 In-District Travel Allowance	564	344	220	564	317	247	564	564	<b>564</b>
5.100.5.6210.382 Out-District Travel Allowance	4,997	1,139	3,858	5,650	2,722	2,928	2,900	3,900	<b>0</b>
5.100.5.6210.384 Administrative Staff Development	10,000	300	9,700	0	0	0	0	0	<b>0</b>
5.100.5.6210.392 Student Activity Support	12,000	13,725	-1,725	12,000	9,107	2,893	12,000	12,000	<b>10,000</b>
5.100.5.6210.396 Inservice Training	45,000	38,037	6,963	45,000	8,425	36,575	45,000	45,000	<b>0</b>
<b>Total Purchased Services</b>	<b>289,542</b>	<b>100,313</b>	<b>189,229</b>	<b>286,514</b>	<b>35,472</b>	<b>251,042</b>	<b>79,764</b>	<b>80,764</b>	<b>36,864</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6210.410 General Supplies	11,600	6,806	4,794	10,785	6,476	4,309	10,785	10,785	<b>19,735</b>
5.100.5.6210.413 Curriculum Development Supplies	16,000	14,365	1,635	13,500	15,654	-2,154	12,600	12,600	<b>14,600</b>
5.100.5.6210.415 One-Time Supplies	0	0	0	0	0	0	0	1,000	<b>0</b>
5.100.5.6210.441 Curriculum Development Textbooks	1,350	15	1,335	0	0	0	0	0	<b>0</b>
5.100.5.6210.493 Professional Books and Journals	1,240	2,964	-1,724	1,240	1,053	188	1,060	1,060	<b>750</b>
<b>Total Supplies and Materials</b>	<u>30,190</u>	<u>24,150</u>	<u>6,040</u>	<u>25,525</u>	<u>23,182</u>	<u>2,343</u>	<u>24,445</u>	<u>25,445</u>	<b><u>35,085</u></b>
<b>Total Instructional Improvement Program</b>	<u>1,236,157</u>	<u>1,047,280</u>	<u>188,877</u>	<u>1,287,618</u>	<u>999,441</u>	<u>288,177</u>	<u>1,110,917</u>	<u>1,457,863</u>	<b><u>1,099,118</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6220.113 Supervisors and Coordinators	4,000	4,000	0	4,000	4,000	0	4,000	4,000	<b>4,000</b>
5.100.5.6220.117 Media Specialists	660,067	657,815	2,252	636,838	637,226	-388	640,852	632,044	<b>638,088</b>
5.100.5.6220.133 Stipends and Extra Days - Regular	8,048	9,613	-1,565	8,049	7,360	689	8,280	8,280	<b>8,450</b>
5.100.5.6220.151 Clerical Personnel	280,032	278,666	1,366	273,740	274,703	-963	261,466	276,747	<b>266,026</b>
5.100.5.6220.199 Personal Leave Reimbursement	1,400	1,000	400	2,500	1,020	1,480	2,030	2,030	<b>4,825</b>
<b>Total Salaries</b>	<u>953,547</u>	<u>951,094</u>	<u>2,453</u>	<u>925,127</u>	<u>924,308</u>	<u>819</u>	<u>916,628</u>	<u>923,101</u>	<b><u>921,389</u></b>
5.100.5.6220.210 PERSI	93,163	92,861	302	90,385	90,115	270	87,813	90,168	<b>93,982</b>
5.100.5.6220.220 Social Security Tax	72,946	70,835	2,111	70,772	68,608	2,164	68,747	70,602	<b>69,105</b>
5.100.5.6220.230 Life Insurance	2,505	2,578	-73	2,264	2,338	-74	2,367	2,231	<b>2,362</b>
5.100.5.6220.240 Medical Insurance	121,823	116,743	5,080	110,276	110,242	34	126,910	119,003	<b>119,720</b>
5.100.5.6220.260 Dental Insurance	9,656	9,738	-82	9,302	9,309	-7	10,427	10,911	<b>10,693</b>
5.100.5.6220.270 Worker's Compensation Insurance	4,213	3,601	612	3,315	3,744	-429	3,456	4,064	<b>4,210</b>
5.100.5.6220.280 Retirement Sick Leave Benefits	10,966	10,931	35	10,640	10,607	33	10,542	10,616	<b>10,595</b>
5.100.5.6220.290 Vision Insurance	3,703	3,731	-28	3,499	3,488	11	3,499	3,432	<b>3,326</b>
<b>Total Fringe Benefits</b>	<u>318,975</u>	<u>311,018</u>	<u>7,957</u>	<u>300,453</u>	<u>298,451</u>	<u>2,002</u>	<u>313,761</u>	<u>311,027</u>	<b><u>313,993</u></b>
5.100.5.6220.325 Repair and Maintenance (Contracted)	9,300	8,568	732	17,600	17,248	352	17,600	17,600	<b>25,680</b>
<b>Total Purchased Services</b>	<u>9,300</u>	<u>8,568</u>	<u>732</u>	<u>17,600</u>	<u>17,248</u>	<u>352</u>	<u>17,600</u>	<u>17,600</u>	<b><u>25,680</u></b>
5.100.5.6220.410 General Supplies	20,000	19,992	8	2,000	1,993	7	2,000	2,000	<b>2,000</b>
5.100.5.6220.430 Library Books	93,861	80,570	13,291	89,557	86,673	2,884	78,557	78,958	<b>78,958</b>
5.100.5.6220.436 Film Footage Replacement	1,500	1,481	19	1,500	1,505	-5	1,500	1,500	<b>1,500</b>
<b>Total Supplies and Materials</b>	<u>115,361</u>	<u>102,043</u>	<u>13,318</u>	<u>93,057</u>	<u>90,171</u>	<u>2,886</u>	<u>82,057</u>	<u>82,458</u>	<b><u>82,458</u></b>
<b>Total Educational Media Services Program</b>	<u>1,397,183</u>	<u>1,372,724</u>	<u>24,459</u>	<u>1,336,237</u>	<u>1,330,177</u>	<u>6,060</u>	<u>1,330,046</u>	<u>1,334,186</u>	<b><u>1,343,520</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6230.113 Supervisors and Coordinators	0	0	0	0	0	0	63,247	64,063	<b>64,512</b>
5.100.5.6230.154 Maintenance Personnel	0	0	0	0	0	0	319,895	351,602	<b>284,251</b>
5.100.5.6230.199 Personal Leave Reimbursement	0	0	0	0	0	0	200	200	<b>1,010</b>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>383,342</u>	<u>415,865</u>	<b><u>349,773</u></b>
5.100.5.6230.210 PERSI	0	0	0	0	0	0	36,724	40,630	<b>35,677</b>
5.100.5.6230.220 Social Security Tax	0	0	0	0	0	0	28,751	31,814	<b>26,233</b>
5.100.5.6230.230 Life Insurance	0	0	0	0	0	0	759	798	<b>720</b>
5.100.5.6230.240 Medical Insurance	0	0	0	0	0	0	37,000	38,729	<b>32,850</b>
5.100.5.6230.260 Dental Insurance	0	0	0	0	0	0	3,040	3,551	<b>2,934</b>
5.100.5.6230.270 Worker's Compensation Insurance	0	0	0	0	0	0	12,386	15,144	<b>13,463</b>
5.100.5.6230.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	4,408	4,782	<b>4,023</b>
5.100.5.6230.290 Vision Insurance	0	0	0	0	0	0	1,020	1,116	<b>912</b>
5.100.5.6230.296 Other Employee Benefits	0	0	0	0	0	0	1,500	1,500	<b>0</b>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>125,588</u>	<u>138,064</u>	<b><u>116,812</u></b>
5.100.5.6230.361 Computer Service Expenses	0	0	0	0	0	0	15,607	15,607	<b>15,607</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,607</u>	<u>15,607</u>	<b><u>15,607</u></b>
<b>Total Instruction-Related Technology Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>524,537</u>	<u>569,536</u>	<b><u>482,192</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6310.151 Clerical Personnel	103,075	102,342	733	105,274	104,716	558	108,487	98,059	<b>74,780</b>
5.100.5.6310.199 Personal Leave Reimbursement	100	0	100	100	10	90	40	40	<b>100</b>
<b>Total Salaries</b>	<b>103,175</b>	<b>102,342</b>	<b>833</b>	<b>105,374</b>	<b>104,726</b>	<b>648</b>	<b>108,527</b>	<b>98,099</b>	<b>74,880</b>
5.100.5.6310.210 PERSI	10,080	10,004	77	10,295	9,945	350	10,397	9,584	<b>7,638</b>
5.100.5.6310.220 Social Security Tax	7,893	7,228	665	8,062	7,132	930	8,140	7,504	<b>5,617</b>
5.100.5.6310.230 Life Insurance	225	278	-53	207	248	-41	207	207	<b>144</b>
5.100.5.6310.240 Medical Insurance	10,908	9,697	1,211	9,645	8,841	804	11,100	10,563	<b>7,300</b>
5.100.5.6310.260 Dental Insurance	864	808	56	813	743	70	912	969	<b>652</b>
5.100.5.6310.270 Worker's Compensation Insurance	457	479	-22	378	403	-25	410	438	<b>343</b>
5.100.5.6310.280 Retirement Sick Leave Benefits	1,187	1,177	10	1,213	1,170	43	1,249	1,129	<b>861</b>
5.100.5.6310.290 Vision Insurance	332	311	21	306	279	27	306	306	<b>203</b>
<b>Total Fringe Benefits</b>	<b>31,946</b>	<b>29,982</b>	<b>1,964</b>	<b>30,919</b>	<b>28,762</b>	<b>2,157</b>	<b>32,721</b>	<b>30,700</b>	<b>22,758</b>
5.100.5.6310.307 Legislative Liaison	0	0	0	2,500	392	2,108	2,500	2,500	<b>0</b>
5.100.5.6310.310 Professional and Technical Services	30,000	4,883	25,118	30,000	0	30,000	30,000	30,000	<b>0</b>
5.100.5.6310.311 Legal Services	82,000	53,408	28,593	80,000	104,037	-24,037	82,000	82,000	<b>82,000</b>
5.100.5.6310.312 Audit Services	24,000	21,235	2,765	22,500	26,591	-4,091	28,845	28,845	<b>28,845</b>
5.100.5.6310.313 Publishing and Advertising	54,100	41,857	12,243	37,903	36,808	1,095	37,903	37,903	<b>25,166</b>
5.100.5.6310.315 Elections	6,000	4,415	1,586	9,000	7,604	1,396	11,000	11,000	<b>11,500</b>
5.100.5.6310.319 Consultants	10,000	150	9,850	10,000	8,863	1,137	5,000	5,000	<b>0</b>
5.100.5.6310.382 Out-District Travel Allowance	14,625	19,262	-4,637	12,041	7,113	4,928	6,085	8,285	<b>7,325</b>
5.100.5.6310.391 Professional Dues and Fees	18,000	19,224	-1,224	18,800	17,702	1,098	19,000	19,000	<b>25,000</b>
5.100.5.6310.396 Inservice Training	420	460	-40	500	0	500	500	500	<b>0</b>
<b>Total Purchased Services</b>	<b>239,145</b>	<b>164,893</b>	<b>74,252</b>	<b>223,244</b>	<b>209,110</b>	<b>14,134</b>	<b>222,833</b>	<b>225,033</b>	<b>179,836</b>
5.100.5.6310.410 General Supplies	9,100	8,024	1,076	8,602	9,633	-1,031	3,200	3,950	<b>4,700</b>
5.100.5.6310.493 Professional Books and Journals	1,205	852	353	1,205	981	224	1,200	1,200	<b>0</b>
<b>Total Supplies and Materials</b>	<b>10,305</b>	<b>8,876</b>	<b>1,429</b>	<b>9,807</b>	<b>10,614</b>	<b>-807</b>	<b>4,400</b>	<b>5,150</b>	<b>4,700</b>
5.100.5.6310.712 Liability Insurance	190,924	168,977	21,947	185,521	123,100	62,421	138,956	138,956	<b>169,879</b>
5.100.5.6310.730 Judgments	20,000	0	20,000	10,000	67,720	-57,720	10,000	10,000	<b>5,000</b>
<b>Total Insurance and Judgment</b>	<b>210,924</b>	<b>168,977</b>	<b>41,947</b>	<b>195,521</b>	<b>190,820</b>	<b>4,701</b>	<b>148,956</b>	<b>148,956</b>	<b>174,879</b>
<b>Total Board Of Education Program</b>	<b>595,495</b>	<b>475,069</b>	<b>120,426</b>	<b>564,865</b>	<b>544,032</b>	<b>20,833</b>	<b>517,437</b>	<b>507,938</b>	<b>457,053</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6320.111 Superintendent and Assistant Superintendent	97,500	98,318	-818	102,375	103,353	-978	102,375	182,356	<b>201,662</b>
5.100.5.6320.112 Directors	95,309	95,911	-602	21,150	24,189	-3,039	5,000	5,000	<b>0</b>
5.100.5.6320.133 Stipends and Extra Days - Regular	48,500	12,500	36,000	48,500	12,500	36,000	18,500	18,500	<b>0</b>
5.100.5.6320.151 Clerical Personnel	144,077	143,058	1,019	130,933	132,512	-1,579	135,524	132,506	<b>128,586</b>
5.100.5.6320.186 Substitute Teachers	49,000	31,768	17,232	49,000	37,240	11,760	49,000	49,000	<b>30,000</b>
5.100.5.6320.199 Personal Leave Reimbursement	370	250	120	580	40	540	240	240	<b>890</b>
<b>Total Salaries</b>	<b>434,756</b>	<b>381,804</b>	<b>52,952</b>	<b>352,538</b>	<b>309,833</b>	<b>42,705</b>	<b>310,639</b>	<b>387,602</b>	<b>361,138</b>
5.100.5.6320.210 PERSI	37,669	37,831	-162	32,488	29,622	2,866	25,065	33,045	<b>33,776</b>
5.100.5.6320.220 Social Security Tax	33,243	27,055	6,188	26,969	22,826	4,143	23,298	29,550	<b>27,086</b>
5.100.5.6320.230 Life Insurance	533	630	-97	438	421	17	380	367	<b>504</b>
5.100.5.6320.240 Medical Insurance	19,213	23,053	-3,840	18,955	21,220	-2,265	16,650	15,756	<b>18,250</b>
5.100.5.6320.260 Dental Insurance	1,523	1,606	-83	1,492	1,160	332	1,368	1,445	<b>1,630</b>
5.100.5.6320.270 Worker's Compensation Insurance	1,922	1,481	441	1,413	1,228	185	1,172	1,666	<b>1,651</b>
5.100.5.6320.280 Retirement Sick Leave Benefits	4,998	4,453	545	4,054	3,486	568	3,574	4,459	<b>4,153</b>
5.100.5.6320.290 Vision Insurance	584	617	-33	525	435	90	459	459	<b>507</b>
5.100.5.6320.296 Other Employee Benefits	4,504	7,063	-2,559	6,205	4,182	2,023	5,815	5,815	<b>5,800</b>
<b>Total Fringe Benefits</b>	<b>104,189</b>	<b>103,789</b>	<b>400</b>	<b>92,539</b>	<b>84,580</b>	<b>7,959</b>	<b>77,781</b>	<b>92,562</b>	<b>93,357</b>
5.100.5.6320.310 Professional and Technical Services	12,950	4,341	8,609	8,900	2,025	6,875	2,050	2,050	<b>2,225</b>
5.100.5.6320.313 Publishing and Advertising	1,000	685	315	1,000	636	364	1,000	1,000	<b>0</b>
5.100.5.6320.319 Consultants	19,500	10,111	9,389	51,100	26,736	24,364	36,100	36,100	<b>18,500</b>
5.100.5.6320.325 Repair and Maintenance (Contracted)	2,880	4,785	-1,905	3,656	2,645	1,011	4,177	4,177	<b>4,385</b>
5.100.5.6320.352 Postage	77,500	64,169	13,331	89,100	73,081	16,019	69,000	69,000	<b>64,000</b>
5.100.5.6320.381 In-District Travel Allowance	7,200	6,600	600	7,200	7,200	0	7,200	0	<b>0</b>
5.100.5.6320.382 Out-District Travel Allowance	11,375	12,643	-1,268	13,515	8,710	4,805	5,055	10,055	<b>18,750</b>
5.100.5.6320.391 Professional Dues and Fees	1,250	1,987	-737	2,100	194	1,906	1,000	1,000	<b>1,000</b>
5.100.5.6320.393 Indirect Costs	315	314	1	382	381	1	0	527	<b>0</b>
<b>Total Purchased Services</b>	<b>133,970</b>	<b>105,635</b>	<b>28,335</b>	<b>176,953</b>	<b>121,608</b>	<b>55,345</b>	<b>125,582</b>	<b>123,909</b>	<b>108,860</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6320.410 General Supplies	16,000	12,381	3,619	14,000	13,270	730	12,000	12,000	<b>11,900</b>
5.100.5.6320.493 Professional Books and Journals	1,650	3,200	-1,550	1,650	3,086	-1,436	1,350	1,350	<b>1,000</b>
<b>Total Supplies and Materials</b>	<u>17,650</u>	<u>15,580</u>	<u>2,070</u>	<u>15,650</u>	<u>16,357</u>	<u>-707</u>	<u>13,350</u>	<u>13,350</u>	<b><u>12,900</u></b>
<b>Total Central Administration Program</b>	<u>690,565</u>	<u>606,809</u>	<u>83,756</u>	<u>637,680</u>	<u>532,378</u>	<u>105,302</u>	<u>527,352</u>	<u>617,423</u>	<b><u>576,255</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6410.114 Principals and Assistant Principals	2,200,164	2,198,996	1,168	2,176,269	2,177,970	-1,701	2,119,009	2,219,371	<b>2,223,977</b>
5.100.5.6410.133 Stipends and Extra Days - Regular	3,466	4,091	-625	0	909	-909	0	0	<b>0</b>
5.100.5.6410.151 Clerical Personnel	661,341	659,065	2,276	660,078	658,948	1,130	626,942	638,080	<b>637,939</b>
5.100.5.6410.181 Clerical Substitutes	14,205	10,610	3,595	10,205	5,225	4,980	7,250	7,250	<b>4,750</b>
5.100.5.6410.199 Personal Leave Reimbursement	3,560	2,860	700	6,750	1,790	4,960	5,040	5,040	<b>12,500</b>
<b>Total Salaries</b>	<b>2,882,736</b>	<b>2,875,621</b>	<b>7,115</b>	<b>2,853,302</b>	<b>2,844,842</b>	<b>8,460</b>	<b>2,758,241</b>	<b>2,869,741</b>	<b>2,879,166</b>
5.100.5.6410.210 PERSI	280,251	283,905	-3,654	277,770	281,586	-3,816	263,544	279,656	<b>293,191</b>
5.100.5.6410.220 Social Security Tax	220,525	215,359	5,166	218,278	212,088	6,190	206,868	219,517	<b>215,939</b>
5.100.5.6410.230 Life Insurance	6,926	6,543	383	6,268	6,132	136	6,277	6,006	<b>6,492</b>
5.100.5.6410.240 Medical Insurance	223,671	208,171	15,500	203,790	201,415	2,375	223,428	212,649	<b>217,489</b>
5.100.5.6410.260 Dental Insurance	17,740	17,281	459	17,191	16,961	230	18,357	19,496	<b>19,425</b>
5.100.5.6410.270 Worker's Compensation Insurance	12,741	10,974	1,767	10,198	11,525	-1,327	10,399	12,648	<b>13,157</b>
5.100.5.6410.280 Retirement Sick Leave Benefits	33,150	33,417	-267	32,813	33,145	-332	31,719	33,000	<b>33,109</b>
5.100.5.6410.290 Vision Insurance	6,801	6,616	185	6,445	6,352	93	6,160	6,140	<b>6,042</b>
5.100.5.6410.296 Other Employee Benefits	59,255	53,269	5,986	58,880	55,882	2,998	58,880	58,880	<b>0</b>
<b>Total Fringe Benefits</b>	<b>861,060</b>	<b>835,536</b>	<b>25,524</b>	<b>831,633</b>	<b>825,087</b>	<b>6,546</b>	<b>825,632</b>	<b>847,992</b>	<b>804,844</b>
5.100.5.6410.319 Consultants	25,000	21,875	3,125	27,500	28,125	-625	12,500	12,500	<b>25,300</b>
5.100.5.6410.382 Out-District Travel Allowance	12,890	11,411	1,479	12,890	9,749	3,141	5,750	6,750	<b>750</b>
<b>Total Purchased Services</b>	<b>37,890</b>	<b>33,286</b>	<b>4,604</b>	<b>40,390</b>	<b>37,874</b>	<b>2,516</b>	<b>18,250</b>	<b>19,250</b>	<b>26,050</b>
5.100.5.6410.410 General Supplies	20,205	18,560	1,645	19,271	14,706	4,565	19,271	19,615	<b>19,285</b>
<b>Total Supplies and Materials</b>	<b>20,205</b>	<b>18,560</b>	<b>1,645</b>	<b>19,271</b>	<b>14,706</b>	<b>4,565</b>	<b>19,271</b>	<b>19,615</b>	<b>19,285</b>
<b>Total School Administration Program</b>	<b>3,801,891</b>	<b>3,763,004</b>	<b>38,887</b>	<b>3,744,596</b>	<b>3,722,509</b>	<b>22,087</b>	<b>3,621,394</b>	<b>3,756,598</b>	<b>3,729,345</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6510.112 Directors	84,234	84,296	-62	86,340	98,640	-12,300	86,340	0	<b>0</b>
5.100.5.6510.151 Clerical Personnel	425,180	421,922	3,258	493,289	483,856	9,433	396,144	391,631	<b>295,773</b>
5.100.5.6510.199 Personal Leave Reimbursement	350	800	-450	550	365	185	960	960	<b>750</b>
<b>Total Salaries</b>	<b>509,764</b>	<b>507,018</b>	<b>2,746</b>	<b>580,179</b>	<b>582,860</b>	<b>-2,681</b>	<b>483,444</b>	<b>392,591</b>	<b>296,523</b>
5.100.5.6510.210 PERSI	49,785	49,592	193	56,683	57,110	-427	46,314	38,354	<b>30,245</b>
5.100.5.6510.220 Social Security Tax	38,997	36,577	2,420	44,384	41,575	2,809	36,259	30,032	<b>22,239</b>
5.100.5.6510.230 Life Insurance	1,000	1,112	-112	996	1,240	-244	794	594	<b>594</b>
5.100.5.6510.240 Medical Insurance	45,208	41,976	3,232	45,011	42,331	2,680	38,850	31,687	<b>30,112</b>
5.100.5.6510.260 Dental Insurance	3,591	3,500	91	3,796	3,559	237	3,192	2,905	<b>2,690</b>
5.100.5.6510.270 Worker's Compensation Insurance	2,233	1,974	259	2,072	2,312	-240	1,823	1,731	<b>1,354</b>
5.100.5.6510.280 Retirement Sick Leave Benefits	5,860	5,874	-14	6,671	6,722	-51	5,560	4,515	<b>3,410</b>
5.100.5.6510.290 Vision Insurance	1,377	1,345	32	1,422	1,335	87	1,071	913	<b>836</b>
5.100.5.6510.296 Other Employee Benefits	4,803	5,933	-1,130	5,260	7,037	-1,777	6,147	6,147	<b>0</b>
<b>Total Fringe Benefits</b>	<b>152,854</b>	<b>147,882</b>	<b>4,972</b>	<b>166,295</b>	<b>163,222</b>	<b>3,073</b>	<b>140,010</b>	<b>116,878</b>	<b>91,480</b>
5.100.5.6510.310 Professional and Technical Services	60,273	64,050	-3,777	73,230	94,139	-20,909	69,530	69,530	<b>48,000</b>
5.100.5.6510.319 Consultants	0	0	0	2,000	2,856	-856	0	0	<b>0</b>
5.100.5.6510.325 Repair and Maintenance (Contracted)	65,200	59,216	5,984	77,950	73,365	4,585	0	0	<b>0</b>
5.100.5.6510.381 In-District Travel Allowance	500	93	407	100	371	-271	100	100	<b>100</b>
5.100.5.6510.382 Out-District Travel Allowance	3,260	3,702	-442	3,148	6,264	-3,116	1,750	1,750	<b>500</b>
5.100.5.6510.391 Professional Dues and Fees	250	0	250	250	0	250	0	0	<b>0</b>
5.100.5.6510.396 Inservice Training	350	0	350	335	160	175	500	500	<b>500</b>
<b>Total Purchased Services</b>	<b>129,833</b>	<b>127,061</b>	<b>2,772</b>	<b>157,013</b>	<b>177,154</b>	<b>-20,141</b>	<b>71,880</b>	<b>71,880</b>	<b>49,100</b>
5.100.5.6510.410 General Supplies	23,500	25,953	-2,453	24,250	24,350	-100	14,500	14,500	<b>14,500</b>
5.100.5.6510.493 Professional Books and Journals	1,500	947	553	710	822	-112	880	880	<b>0</b>
<b>Total Supplies and Materials</b>	<b>25,000</b>	<b>26,900</b>	<b>-1,900</b>	<b>24,960</b>	<b>25,173</b>	<b>-213</b>	<b>15,380</b>	<b>15,380</b>	<b>14,500</b>
5.100.5.6510.715 Surety Insurance	1,200	1,146	54	1,250	1,121	129	1,175	1,175	<b>835</b>
<b>Total Insurance and Judgment</b>	<b>1,200</b>	<b>1,146</b>	<b>54</b>	<b>1,250</b>	<b>1,121</b>	<b>129</b>	<b>1,175</b>	<b>1,175</b>	<b>835</b>
<b>Total Business Administration Program</b>	<b>818,651</b>	<b>810,008</b>	<b>8,643</b>	<b>929,697</b>	<b>949,531</b>	<b>-19,834</b>	<b>711,889</b>	<b>597,904</b>	<b>452,438</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6550.156 Warehouse Personnel	122,960	125,797	-2,837	73,846	69,047	4,799	68,887	74,691	<b>75,447</b>
5.100.5.6550.199 Personal Leave Reimbursement	60	140	-80	60	0	60	180	180	<b>360</b>
<b>Total Salaries</b>	<b>123,020</b>	<b>125,937</b>	<b>-2,917</b>	<b>73,906</b>	<b>69,047</b>	<b>4,859</b>	<b>69,067</b>	<b>74,871</b>	<b>75,807</b>
5.100.5.6550.210 PERSI	12,019	11,939	80	7,221	6,765	456	6,616	7,314	<b>7,733</b>
5.100.5.6550.220 Social Security Tax	9,411	8,653	758	5,654	4,537	1,117	5,181	5,728	<b>5,686</b>
5.100.5.6550.230 Life Insurance	276	344	-68	198	198	0	207	207	<b>216</b>
5.100.5.6550.240 Medical Insurance	13,424	12,751	673	9,645	9,645	0	11,100	10,562	<b>10,950</b>
5.100.5.6550.260 Dental Insurance	1,064	1,063	1	814	811	3	912	968	<b>978</b>
5.100.5.6550.270 Worker's Compensation Insurance	4,817	4,148	669	2,134	2,288	-154	2,232	2,726	<b>2,918</b>
5.100.5.6550.280 Retirement Sick Leave Benefits	1,415	1,405	10	850	796	54	794	861	<b>872</b>
5.100.5.6550.290 Vision Insurance	408	409	-1	304	304	0	306	306	<b>304</b>
<b>Total Fringe Benefits</b>	<b>42,834</b>	<b>40,711</b>	<b>2,123</b>	<b>26,820</b>	<b>25,344</b>	<b>1,476</b>	<b>27,348</b>	<b>28,672</b>	<b>29,657</b>
5.100.5.6550.325 Repair and Maintenance (Contracted)	0	0	0	0	0	0	2,500	2,500	<b>2,500</b>
5.100.5.6550.382 Out-District Travel Allowance	1,000	1,629	-629	1,000	193	807	500	500	<b>0</b>
<b>Total Purchased Services</b>	<b>1,000</b>	<b>1,629</b>	<b>-629</b>	<b>1,000</b>	<b>193</b>	<b>807</b>	<b>3,000</b>	<b>3,000</b>	<b>2,500</b>
5.100.5.6550.410 General Supplies	3,500	4,227	-727	3,500	3,802	-302	3,500	3,500	<b>4,500</b>
5.100.5.6550.419 Warehouse Supplies	0	930	-930	0	-742	742	0	0	<b>2,000</b>
5.100.5.6550.421 Motor Fuel	2,500	1,068	1,432	2,500	977	1,523	2,500	2,500	<b>2,500</b>
<b>Total Supplies and Materials</b>	<b>6,000</b>	<b>6,225</b>	<b>-225</b>	<b>6,000</b>	<b>4,037</b>	<b>1,963</b>	<b>6,000</b>	<b>6,000</b>	<b>9,000</b>
<b>Total Central Service Program</b>	<b>172,854</b>	<b>174,502</b>	<b>-1,648</b>	<b>107,726</b>	<b>98,622</b>	<b>9,104</b>	<b>105,415</b>	<b>112,543</b>	<b>116,964</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6560.151 Clerical Personnel	0	0	0	0	0	0	143,603	157,414	<b>158,357</b>
5.100.5.6560.199 Personal Leave Reimbursement	0	0	0	0	0	0	360	360	<b>725</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143,963</b>	<b>157,774</b>	<b>159,082</b>
5.100.5.6560.210 PERSI	0	0	0	0	0	0	13,791	15,413	<b>16,226</b>
5.100.5.6560.220 Social Security Tax	0	0	0	0	0	0	10,797	12,069	<b>11,931</b>
5.100.5.6560.230 Life Insurance	0	0	0	0	0	0	242	231	<b>252</b>
5.100.5.6560.240 Medical Insurance	0	0	0	0	0	0	12,950	12,323	<b>12,775</b>
5.100.5.6560.260 Dental Insurance	0	0	0	0	0	0	1,064	1,130	<b>1,141</b>
5.100.5.6560.270 Worker's Compensation Insurance	0	0	0	0	0	0	542	695	<b>727</b>
5.100.5.6560.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	1,655	1,814	<b>1,829</b>
5.100.5.6560.290 Vision Insurance	0	0	0	0	0	0	357	357	<b>355</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,398</b>	<b>44,032</b>	<b>45,236</b>
5.100.5.6560.310 Professional and Technical Services	0	0	0	0	0	0	10,500	10,500	<b>10,500</b>
5.100.5.6560.325 Repair and Maintenance (Contracted)	0	0	0	0	0	0	77,365	77,365	<b>80,545</b>
5.100.5.6560.382 Out-District Travel Allowance	0	0	0	0	0	0	985	985	<b>0</b>
5.100.5.6560.391 Professional Dues and Fees	0	0	0	0	0	0	250	250	<b>0</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,100</b>	<b>89,100</b>	<b>91,045</b>
5.100.5.6560.410 General Supplies	0	0	0	0	0	0	11,675	11,675	<b>11,675</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,675</b>	<b>11,675</b>	<b>11,675</b>
<b>Total Administrative Technology Service Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>286,136</b>	<b>302,581</b>	<b>307,038</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6610.113 Supervisors and Coordinators	106,662	109,050	-2,388	159,335	170,920	-11,585	159,335	150,476	<b>107,184</b>
5.100.5.6610.135 Other Special Programs	0	15,911	-15,911	39,738	40,002	-264	43,313	40,095	<b>44,176</b>
5.100.5.6610.153 Custodians	1,295,937	1,273,477	22,460	1,204,246	1,241,523	-37,277	1,211,117	1,128,678	<b>1,089,457</b>
5.100.5.6610.183 Substitute Custodians	30,000	55,356	-25,356	67,670	44,808	22,862	67,670	67,670	<b>67,670</b>
5.100.5.6610.199 Personal Leave Reimbursement	2,000	993	1,007	2,194	970	1,224	2,330	2,330	<b>4,200</b>
<b>Total Salaries</b>	<b>1,434,599</b>	<b>1,454,787</b>	<b>-20,188</b>	<b>1,473,183</b>	<b>1,498,223</b>	<b>-25,040</b>	<b>1,483,765</b>	<b>1,389,249</b>	<b>1,312,687</b>
5.100.5.6610.210 PERSI	137,229	135,839	1,390	134,384	138,042	-3,658	135,661	132,909	<b>126,991</b>
5.100.5.6610.220 Social Security Tax	109,747	108,676	1,071	110,402	109,349	1,053	111,281	109,143	<b>98,451</b>
5.100.5.6610.230 Life Insurance	4,576	4,711	-135	4,245	4,160	85	4,438	4,116	<b>3,843</b>
5.100.5.6610.240 Medical Insurance	215,838	199,512	16,326	200,342	194,510	5,832	226,891	212,382	<b>187,522</b>
5.100.5.6610.260 Dental Insurance	17,108	16,657	451	16,899	16,352	547	18,642	19,472	<b>16,749</b>
5.100.5.6610.270 Worker's Compensation Insurance	56,179	44,603	11,576	41,073	43,216	-2,143	46,702	50,439	<b>49,021</b>
5.100.5.6610.280 Retirement Sick Leave Benefits	16,498	15,989	509	16,597	16,233	364	17,063	16,423	<b>15,095</b>
5.100.5.6610.290 Vision Insurance	6,560	6,401	159	6,318	6,135	183	6,255	6,117	<b>5,209</b>
<b>Total Fringe Benefits</b>	<b>563,735</b>	<b>532,388</b>	<b>31,347</b>	<b>530,260</b>	<b>527,997</b>	<b>2,263</b>	<b>566,933</b>	<b>551,001</b>	<b>502,881</b>
5.100.5.6610.310 Professional and Technical Services	388,098	430,274	-42,176	412,098	434,492	-22,394	448,352	530,791	<b>615,649</b>
5.100.5.6610.330 Energy Management Services	0	93,500	-93,500	132,000	132,000	0	264,000	132,000	<b>132,000</b>
5.100.5.6610.331 Electricity Utilities	862,800	788,757	74,043	910,224	625,968	284,256	744,300	744,300	<b>694,000</b>
5.100.5.6610.332 Gas Utilities	388,600	454,331	-65,731	396,900	240,245	156,655	475,090	475,090	<b>425,055</b>
5.100.5.6610.335 Storm Water Fee	0	0	0	0	0	0	13,800	13,800	<b>0</b>
5.100.5.6610.336 Water	372,300	348,837	23,463	371,100	322,675	48,425	371,750	371,750	<b>404,500</b>
5.100.5.6610.337 Land Fill Fee	2,500	3,158	-658	2,500	990	1,510	2,500	2,500	<b>2,500</b>
5.100.5.6610.351 Telephone - Voice	86,800	81,763	5,037	81,100	85,469	-4,369	81,200	81,200	<b>81,200</b>
5.100.5.6610.353 Telephone - Repair	21,000	13,238	7,762	5,000	3,739	1,261	4,000	4,000	<b>1,500</b>
5.100.5.6610.354 Telephone / Cable - Data	70,200	59,003	11,197	0	0	0	0	0	<b>0</b>
5.100.5.6610.355 Telephone - Cellular	10,000	9,083	917	800	1,106	-306	3,000	3,000	<b>2,500</b>
5.100.5.6610.381 In-District Travel Allowance	500	415	85	2,000	1,736	264	2,000	2,000	<b>2,000</b>
5.100.5.6610.382 Out-District Travel Allowance	0	1,447	-1,447	3,000	3,338	-338	1,500	1,500	<b>1,500</b>
<b>Total Purchased Services</b>	<b>2,202,798</b>	<b>2,283,806</b>	<b>-81,008</b>	<b>2,316,722</b>	<b>1,851,756</b>	<b>464,966</b>	<b>2,411,492</b>	<b>2,361,931</b>	<b>2,362,404</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6610.410 General Supplies	300	732	-432	1,200	4,988	-3,788	1,200	1,200	<b>2,200</b>
5.100.5.6610.418 Custodial Supplies	132,385	129,409	2,976	130,404	120,366	10,038	130,404	130,404	<b>128,835</b>
5.100.5.6610.481 Equipment Repair (Non-Contracted)	4,000	3,980	20	4,000	3,482	518	4,000	4,000	<b>4,000</b>
<b>Total Supplies and Materials</b>	<u>136,685</u>	<u>134,120</u>	<u>2,565</u>	<u>135,604</u>	<u>128,835</u>	<u>6,769</u>	<u>135,604</u>	<u>135,604</u>	<b><u>135,035</u></b>
5.100.5.6610.550 Equipment	0	468	-468	1,000	305	695	1,000	1,000	<b>1,000</b>
<b>Total Capital Objects</b>	<u>0</u>	<u>468</u>	<u>-468</u>	<u>1,000</u>	<u>305</u>	<u>695</u>	<u>1,000</u>	<u>1,000</u>	<b><u>1,000</u></b>
5.100.5.6610.711 Property Insurance	136,600	145,511	-8,911	175,000	154,438	20,562	165,000	148,100	<b>128,740</b>
<b>Total Insurance and Judgment</b>	<u>136,600</u>	<u>145,511</u>	<u>-8,911</u>	<u>175,000</u>	<u>154,438</u>	<u>20,562</u>	<u>165,000</u>	<u>148,100</u>	<b><u>128,740</u></b>
<b>Total Building Operation Services Program</b>	<u>4,474,417</u>	<u>4,551,081</u>	<u>-76,664</u>	<u>4,631,769</u>	<u>4,161,555</u>	<u>470,214</u>	<u>4,763,794</u>	<u>4,586,885</u>	<b><u>4,442,747</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6640.113 Supervisors and Coordinators	109,897	109,859	38	63,247	60,871	2,376	0	0	<b>0</b>
5.100.5.6640.116 Teachers	0	0	0	49,654	54,856	-5,202	0	0	<b>0</b>
5.100.5.6640.151 Clerical Personnel	78,059	75,578	2,481	60,510	63,391	-2,881	60,511	65,999	<b>66,189</b>
5.100.5.6640.154 Maintenance Personnel	899,012	934,430	-35,418	973,324	1,005,263	-31,939	597,465	612,347	<b>642,095</b>
5.100.5.6640.199 Personal Leave Reimbursement	950	258	692	1,154	450	704	635	635	<b>1,240</b>
<b>Total Salaries</b>	<b>1,087,918</b>	<b>1,120,125</b>	<b>-32,207</b>	<b>1,147,889</b>	<b>1,184,830</b>	<b>-36,941</b>	<b>658,611</b>	<b>678,981</b>	<b>709,524</b>
5.100.5.6640.210 PERSI	106,288	108,460	-2,172	116,995	117,076	-81	63,095	66,335	<b>72,371</b>
5.100.5.6640.220 Social Security Tax	83,225	82,861	364	91,608	90,327	1,281	49,396	51,941	<b>53,214</b>
5.100.5.6640.230 Life Insurance	2,352	2,497	-145	2,416	2,532	-116	1,483	1,420	<b>1,548</b>
5.100.5.6640.240 Medical Insurance	107,660	105,469	2,191	110,919	109,534	1,385	79,550	75,697	<b>78,475</b>
5.100.5.6640.260 Dental Insurance	8,534	8,793	-259	9,365	9,210	155	6,536	6,940	<b>7,009</b>
5.100.5.6640.270 Worker's Compensation Insurance	42,603	31,568	11,035	31,445	32,463	-1,018	21,280	24,727	<b>27,310</b>
5.100.5.6640.280 Retirement Sick Leave Benefits	12,511	12,766	-255	13,770	13,780	-10	7,574	7,808	<b>8,159</b>
5.100.5.6640.290 Vision Insurance	3,272	3,384	-112	3,499	3,455	44	2,193	2,180	<b>2,180</b>
5.100.5.6640.296 Other Employee Benefits	0	0	0	1,500	1,500	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>366,445</b>	<b>355,798</b>	<b>10,647</b>	<b>381,517</b>	<b>379,876</b>	<b>1,641</b>	<b>231,107</b>	<b>237,048</b>	<b>250,266</b>
5.100.5.6640.310 Professional and Technical Services	0	2,214	-2,214	0	0	0	0	0	<b>0</b>
5.100.5.6640.325 Repair and Maintenance (Contracted)	65,500	32,419	33,082	64,717	54,881	9,836	61,000	61,000	<b>61,000</b>
5.100.5.6640.328 Building Repairs (Contracted)	40,000	34,962	5,038	40,000	39,999	1	40,000	40,000	<b>40,000</b>
5.100.5.6640.361 Computer Service Expenses	6,768	5,340	1,428	6,768	5,607	1,161	0	0	<b>0</b>
5.100.5.6640.396 Inservice Training	5,000	5,123	-123	5,000	4,289	711	5,000	5,000	<b>3,000</b>
<b>Total Purchased Services</b>	<b>117,268</b>	<b>80,057</b>	<b>37,211</b>	<b>116,485</b>	<b>104,776</b>	<b>11,709</b>	<b>106,000</b>	<b>106,000</b>	<b>104,000</b>
5.100.5.6640.410 General Supplies	2,000	2,042	-42	4,500	3,558	942	4,000	4,000	<b>3,000</b>
5.100.5.6640.421 Motor Fuel	22,500	16,308	6,192	22,500	16,144	6,356	22,500	22,500	<b>22,500</b>
5.100.5.6640.428 Repairs Parts and Supplies	20,000	23,414	-3,414	20,000	18,967	1,033	20,000	20,000	<b>20,000</b>
5.100.5.6640.471 Building Repairs (Non-Contracted)	125,000	119,322	5,678	125,000	112,456	12,544	125,000	125,000	<b>125,000</b>
5.100.5.6640.481 Equipment Repair (Non-Contracted)	15,000	13,429	1,571	15,000	13,224	1,776	15,000	15,000	<b>15,000</b>
<b>Total Supplies and Materials</b>	<b>184,500</b>	<b>174,515</b>	<b>9,985</b>	<b>187,000</b>	<b>164,348</b>	<b>22,652</b>	<b>186,500</b>	<b>186,500</b>	<b>185,500</b>
<b>Total General Maintenance Services Program</b>	<b>1,756,131</b>	<b>1,730,495</b>	<b>25,636</b>	<b>1,832,891</b>	<b>1,833,830</b>	<b>-939</b>	<b>1,182,218</b>	<b>1,208,529</b>	<b>1,249,290</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6650.155 Grounds Personnel	125,626	123,501	2,125	132,223	137,628	-5,405	174,195	130,000	<b>117,249</b>
5.100.5.6650.199 Personal Leave Reimbursement	120	40	80	200	-20	220	125	125	<b>160</b>
<b>Total Salaries</b>	<u>125,746</u>	<u>123,541</u>	<u>2,205</u>	<u>132,423</u>	<u>137,608</u>	<u>-5,185</u>	<u>174,320</u>	<u>130,125</u>	<b>117,409</b>
5.100.5.6650.210 PERSI	12,286	8,675	3,611	12,938	10,005	2,933	16,700	12,713	<b>11,975</b>
5.100.5.6650.220 Social Security Tax	9,619	9,444	175	10,130	10,484	-354	13,074	9,954	<b>8,806</b>
5.100.5.6650.230 Life Insurance	328	283	45	527	259	269	547	330	<b>324</b>
5.100.5.6650.240 Medical Insurance	15,941	12,275	3,666	25,682	12,592	13,090	29,315	17,604	<b>16,425</b>
5.100.5.6650.260 Dental Insurance	1,264	1,100	164	2,166	1,059	1,107	2,409	1,614	<b>1,467</b>
5.100.5.6650.270 Worker's Compensation Insurance	4,925	4,775	150	3,824	4,510	-686	5,632	4,739	<b>4,519</b>
5.100.5.6650.280 Retirement Sick Leave Benefits	1,446	1,239	207	1,523	1,177	346	2,004	1,496	<b>1,350</b>
5.100.5.6650.290 Vision Insurance	484	393	91	810	397	413	808	507	<b>456</b>
<b>Total Fringe Benefits</b>	<u>46,293</u>	<u>38,184</u>	<u>8,109</u>	<u>57,600</u>	<u>40,482</u>	<u>17,118</u>	<u>70,489</u>	<u>48,957</u>	<b>45,322</b>
5.100.5.6650.325 Repair and Maintenance (Contracted)	10,000	9,384	616	10,000	9,898	102	10,000	10,000	<b>10,000</b>
<b>Total Purchased Services</b>	<u>10,000</u>	<u>9,384</u>	<u>616</u>	<u>10,000</u>	<u>9,898</u>	<u>102</u>	<u>10,000</u>	<u>10,000</u>	<b>10,000</b>
5.100.5.6650.410 General Supplies	25,000	25,080	-80	25,000	24,711	289	25,000	25,000	<b>25,000</b>
<b>Total Supplies and Materials</b>	<u>25,000</u>	<u>25,080</u>	<u>-80</u>	<u>25,000</u>	<u>24,711</u>	<u>289</u>	<u>25,000</u>	<u>25,000</u>	<b>25,000</b>
<b>Total Ground Maintenance Services Program</b>	<u>207,039</u>	<u>196,190</u>	<u>10,849</u>	<u>225,023</u>	<u>212,698</u>	<u>12,325</u>	<u>279,809</u>	<u>214,082</u>	<b>197,731</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6670.310 Professional and Technical Services	16,000	16,572	-572	16,000	16,805	-805	16,000	16,000	<b>0</b>
<b>Total Purchased Services</b>	16,000	16,572	-572	16,000	16,805	-805	16,000	16,000	<b>0</b>
<b>Total Security Services Program</b>	16,000	16,572	-572	16,000	16,805	-805	16,000	16,000	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6810.113 Supervisors and Coordinators	133,993	128,975	5,018	132,223	125,210	7,013	135,799	133,401	<b>137,963</b>
5.100.5.6810.151 Clerical Personnel	53,480	51,566	1,914	54,725	52,399	2,326	56,914	57,404	<b>53,795</b>
5.100.5.6810.157 Bus Drivers	915,846	965,423	-49,577	1,038,975	1,030,220	8,755	1,023,393	1,023,393	<b>1,069,667</b>
5.100.5.6810.158 Mechanics	131,379	127,959	3,420	143,965	135,564	8,401	143,965	146,367	<b>147,396</b>
5.100.5.6810.162 Bus Attendants	95,826	94,664	1,162	106,649	110,914	-4,265	147,238	175,002	<b>188,821</b>
5.100.5.6810.187 Substitute and Trainee Bus Drivers	138,361	117,377	20,984	139,745	143,804	-4,059	138,361	138,361	<b>138,361</b>
5.100.5.6810.199 Personal Leave Reimbursement	3,100	690	2,410	2,750	360	2,390	3,065	3,065	<b>5,000</b>
<b>Total Salaries</b>	<b>1,471,985</b>	<b>1,486,654</b>	<b>-14,669</b>	<b>1,619,032</b>	<b>1,598,472</b>	<b>20,560</b>	<b>1,648,735</b>	<b>1,676,993</b>	<b>1,741,003</b>
5.100.5.6810.210 PERSI	130,295	145,256	-14,961	144,527	151,420	-6,893	144,694	150,319	<b>163,469</b>
5.100.5.6810.220 Social Security Tax	112,607	112,131	476	123,855	120,332	3,523	123,655	128,078	<b>130,575</b>
5.100.5.6810.230 Life Insurance	4,485	4,025	460	5,202	4,034	1,168	4,809	4,600	<b>4,948</b>
5.100.5.6810.240 Medical Insurance	201,360	177,163	24,197	244,231	187,700	56,531	247,345	235,365	<b>240,429</b>
5.100.5.6810.260 Dental Insurance	16,226	14,852	1,374	20,602	15,917	4,685	20,322	21,579	<b>21,474</b>
5.100.5.6810.270 Worker's Compensation Insurance	67,800	49,612	18,188	54,015	51,166	2,849	51,820	61,983	<b>67,464</b>
5.100.5.6810.280 Retirement Sick Leave Benefits	16,928	17,098	-170	18,623	18,219	404	18,960	19,285	<b>20,022</b>
5.100.5.6810.290 Vision Insurance	6,120	5,721	399	7,703	6,004	1,699	6,819	6,779	<b>6,679</b>
5.100.5.6810.295 Physicals	0	9,443	-9,443	7,110	7,627	-517	7,110	7,110	<b>7,110</b>
<b>Total Fringe Benefits</b>	<b>555,821</b>	<b>535,301</b>	<b>20,520</b>	<b>625,868</b>	<b>562,420</b>	<b>63,448</b>	<b>625,534</b>	<b>635,098</b>	<b>662,170</b>
5.100.5.6810.325 Repair and Maintenance (Contracted)	14,500	10,174	4,326	10,000	7,363	2,637	10,000	10,000	<b>10,000</b>
5.100.5.6810.345 Transportation Services (Contracted)	5,500	8,863	-3,363	3,000	643	2,357	2,000	2,000	<b>1,500</b>
5.100.5.6810.361 Computer Service Expenses	500	155	345	500	0	500	500	500	<b>500</b>
5.100.5.6810.381 In-District Travel Allowance	450	363	87	450	819	-369	2,250	2,250	<b>2,250</b>
5.100.5.6810.382 Out-District Travel Allowance	2,900	1,566	1,334	2,900	4,440	-1,540	3,055	3,055	<b>3,055</b>
5.100.5.6810.396 Inservice Training	2,500	3,235	-735	2,500	3,268	-768	500	500	<b>500</b>
<b>Total Purchased Services</b>	<b>26,350</b>	<b>24,357</b>	<b>1,993</b>	<b>19,350</b>	<b>16,532</b>	<b>2,818</b>	<b>18,305</b>	<b>18,305</b>	<b>17,805</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6810.420 Transportation Supplies	5,100	5,422	-322	5,100	5,175	-75	5,100	5,100	<b>5,100</b>
5.100.5.6810.421 Motor Fuel	160,000	101,607	58,393	140,000	126,036	13,964	150,000	150,000	<b>150,000</b>
5.100.5.6810.423 Grease and Lubricants	9,400	8,833	567	8,500	6,594	1,906	8,500	8,500	<b>8,000</b>
5.100.5.6810.425 Laundry	1,112	932	180	1,112	216	896	1,112	1,112	<b>1,112</b>
5.100.5.6810.428 Repairs Parts and Supplies	90,640	90,977	-337	86,000	72,080	13,920	86,000	86,000	<b>86,000</b>
5.100.5.6810.429 Tires	15,000	14,294	706	13,000	8,896	4,104	13,000	13,000	<b>13,000</b>
5.100.5.6810.481 Equipment Repair (Non-Contracted)	6,200	8,062	-1,862	6,200	5,979	221	6,200	6,200	<b>6,200</b>
<b>Total Supplies and Materials</b>	<u>287,452</u>	<u>230,126</u>	<u>57,326</u>	<u>259,912</u>	<u>224,975</u>	<u>34,937</u>	<u>269,912</u>	<u>269,912</u>	<b><u>269,412</u></b>
5.100.5.6810.550 Equipment	2,000	1,910	90	2,000	1,293	707	2,000	2,000	<b>2,000</b>
<b>Total Capital Objects</b>	<u>2,000</u>	<u>1,910</u>	<u>90</u>	<u>2,000</u>	<u>1,293</u>	<u>707</u>	<u>2,000</u>	<u>2,000</u>	<b><u>2,000</u></b>
<b>Total Pupil To School Transportation Program</b>	<u>2,343,608</u>	<u>2,278,348</u>	<u>65,260</u>	<u>2,526,162</u>	<u>2,403,692</u>	<u>122,470</u>	<u>2,564,486</u>	<u>2,602,308</u>	<b><u>2,692,390</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6840.313 Publishing and Advertising	2,000	1,291	709	2,000	1,000	1,000	2,000	2,000	<b>1,500</b>
5.100.5.6840.382 Out-District Travel Allowance	3,208	1,758	1,450	3,300	2,803	497	3,300	3,300	<b>3,300</b>
<b>Total Purchased Services</b>	<b>5,208</b>	<b>3,049</b>	<b>2,159</b>	<b>5,300</b>	<b>3,803</b>	<b>1,497</b>	<b>5,300</b>	<b>5,300</b>	<b>4,800</b>
5.100.5.6840.420 Transportation Supplies	800	222	578	800	821	-21	800	800	<b>800</b>
5.100.5.6840.421 Motor Fuel	500	168	332	500	0	500	250	250	<b>250</b>
5.100.5.6840.428 Repairs Parts and Supplies	3,000	3,932	-932	3,000	3,005	-5	3,000	3,000	<b>3,000</b>
<b>Total Supplies and Materials</b>	<b>4,300</b>	<b>4,322</b>	<b>-22</b>	<b>4,300</b>	<b>3,825</b>	<b>475</b>	<b>4,050</b>	<b>4,050</b>	<b>4,050</b>
5.100.5.6840.550 Equipment	1,600	1,297	303	1,600	1,092	508	1,600	1,600	<b>1,600</b>
<b>Total Capital Objects</b>	<b>1,600</b>	<b>1,297</b>	<b>303</b>	<b>1,600</b>	<b>1,092</b>	<b>508</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
5.100.5.6840.714 Transportation Insurance	33,721	39,095	-5,374	39,095	31,233	7,862	16,248	27,569	<b>35,879</b>
<b>Total Insurance and Judgment</b>	<b>33,721</b>	<b>39,095</b>	<b>-5,374</b>	<b>39,095</b>	<b>31,233</b>	<b>7,862</b>	<b>16,248</b>	<b>27,569</b>	<b>35,879</b>
<b>Total Non-reimbursable Transportation Program</b>	<b>44,829</b>	<b>47,763</b>	<b>-2,934</b>	<b>50,295</b>	<b>39,953</b>	<b>10,342</b>	<b>27,198</b>	<b>38,519</b>	<b>46,329</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.6910.135 Other Special Programs	136,003	83,477	52,526	212,253	214,135	-1,882	80,018	33,185	<b>0</b>
5.100.5.6910.137 District Early Retirement Grants	297,150	301,900	-4,750	322,000	360,300	-38,300	325,800	325,800	<b>343,500</b>
5.100.5.6910.152 Instructional Assistants	47,638	38,171	9,467	38,381	35,757	2,624	36,828	33,955	<b>0</b>
5.100.5.6910.199 Personal Leave Reimbursement	100	120	-20	640	360	280	560	110	<b>0</b>
<b>Total Salaries</b>	<b>480,891</b>	<b>423,668</b>	<b>57,223</b>	<b>573,274</b>	<b>610,552</b>	<b>-37,278</b>	<b>443,206</b>	<b>393,050</b>	<b>343,500</b>
5.100.5.6910.210 PERSI	18,312	9,480	8,832	24,550	24,455	95	11,247	6,246	<b>0</b>
5.100.5.6910.220 Social Security Tax	37,455	30,384	7,071	43,855	43,930	-75	33,241	29,325	<b>25,762</b>
5.100.5.6910.230 Life Insurance	349	266	83	488	451	37	431	244	<b>0</b>
5.100.5.6910.240 Medical Insurance	16,773	12,404	4,369	23,309	21,977	1,332	23,125	12,771	<b>0</b>
5.100.5.6910.260 Dental Insurance	1,341	1,030	311	1,966	1,851	115	1,900	1,083	<b>0</b>
5.100.5.6910.270 Worker's Compensation Insurance	2,106	2,925	-819	2,317	3,999	-1,682	1,672	1,473	<b>1,570</b>
5.100.5.6910.280 Retirement Sick Leave Benefits	2,155	1,116	1,039	2,889	2,879	11	1,351	743	<b>0</b>
5.100.5.6910.290 Vision Insurance	514	394	120	737	693	44	638	356	<b>0</b>
<b>Total Fringe Benefits</b>	<b>79,005</b>	<b>58,000</b>	<b>21,005</b>	<b>100,111</b>	<b>100,234</b>	<b>-123</b>	<b>73,605</b>	<b>52,241</b>	<b>27,332</b>
5.100.5.6910.310 Professional and Technical Services	15,000	26,528	-11,528	10,000	10,339	-339	10,000	10,000	<b>10,000</b>
5.100.5.6910.319 Consultants	5,400	5,355	45	1,000	950	50	1,000	1,000	<b>0</b>
5.100.5.6910.381 In-District Travel Allowance	1,000	584	416	1,000	948	52	1,000	1,000	<b>0</b>
5.100.5.6910.382 Out-District Travel Allowance	2,000	1,048	952	2,500	2,118	382	2,000	2,000	<b>0</b>
5.100.5.6910.396 Inservice Training	14,900	8,815	6,085	30,591	17,762	12,829	770	15,270	<b>0</b>
<b>Total Purchased Services</b>	<b>38,300</b>	<b>42,330</b>	<b>-4,030</b>	<b>45,091</b>	<b>32,118</b>	<b>12,973</b>	<b>14,770</b>	<b>29,270</b>	<b>10,000</b>
5.100.5.6910.410 General Supplies	7,573	9,238	-1,665	13,213	4,745	8,468	2,700	4,499	<b>0</b>
5.100.5.6910.414 Achievement Standards Supplies	199,419	202,163	-2,744	0	474	-474	0	4,236	<b>0</b>
<b>Total Supplies and Materials</b>	<b>206,992</b>	<b>211,401</b>	<b>-4,409</b>	<b>13,213</b>	<b>5,219</b>	<b>7,994</b>	<b>2,700</b>	<b>8,735</b>	<b>0</b>
5.100.5.6910.552 Technology Equipment	89,000	53,007	35,993	31,268	31,270	-2	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>89,000</b>	<b>53,007</b>	<b>35,993</b>	<b>31,268</b>	<b>31,270</b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Other Support Services Program</b>	<b>894,188</b>	<b>788,406</b>	<b>105,782</b>	<b>762,957</b>	<b>779,393</b>	<b>-16,436</b>	<b>534,281</b>	<b>483,296</b>	<b>380,832</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**GENERAL FUND**  
**SECONDARY SCHOOL ACTIVITIES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.7300.410 General Supplies	0	-1,179	1,179	0	-1,044	1,044	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<u>0</u>	<u>-1,179</u>	<u>1,179</u>	<u>0</u>	<u>-1,044</u>	<u>1,044</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Secondary School Activities Program</b>	<u>0</u>	<u>-1,179</u>	<u>1,179</u>	<u>0</u>	<u>-1,044</u>	<u>1,044</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Current Expenditures</b>	<u>60,212,182</u>	<u>59,003,645</u>	<u>1,208,537</u>	<u>59,953,728</u>	<u>58,330,119</u>	<u>1,623,605</u>	<u>58,702,900</u>	<u>60,285,305</u>	<b><u>59,868,032</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.9200.810 Transfers to Other Funds	1,897,062	1,915,383	-18,321	1,538,646	1,543,419	-4,773	242,548	242,548	<b>274,489</b>
<b>Total Transfers or Reserves</b>	<u>1,897,062</u>	<u>1,915,383</u>	<u>-18,321</u>	<u>1,538,646</u>	<u>1,543,419</u>	<u>-4,773</u>	<u>242,548</u>	<u>242,548</u>	<b><u>274,489</u></b>
<b>Total Fund Transfer Program</b>	<u>1,897,062</u>	<u>1,915,383</u>	<u>-18,321</u>	<u>1,538,646</u>	<u>1,543,419</u>	<u>-4,773</u>	<u>242,548</u>	<u>242,548</u>	<b><u>274,489</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.100.5.9500.850 Contingency Reserve	596,643	N/A	N/A	588,784	N/A	N/A	574,807	574,807	<b>590,153</b>
5.100.5.9500.852 Unappropriated Fund Balance	2,386,573	N/A	N/A	2,355,138	N/A	N/A	1,554,333	2,298,550	<b>2,360,611</b>
5.100.5.9500.854 Inventory / Prepaid Expenses	335,566	N/A	N/A	320,450	N/A	N/A	320,450	320,450	<b>320,385</b>
5.100.5.9500.855 Appropriated Fund Balance	451,175	N/A	N/A	479,833	N/A	N/A	0	125,442	<b>0</b>
5.100.5.9500.856 Insurance Reserves	1,283,816	N/A	N/A	0	N/A	N/A	0	0	<b>0</b>
5.100.3.3200.000 Actual Year-End Fund Balance	N/A	6,085,270	N/A	N/A	4,768,327	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>5,053,773</u>	<u>6,085,270</u>	<u>1,031,497</u>	<u>3,744,205</u>	<u>4,768,327</u>	<u>1,024,122</u>	<u>2,449,590</u>	<u>3,319,249</u>	<b><u>3,271,149</u></b>
<b>Total Contingency Reserve Program</b>	<u>5,053,773</u>	<u>6,085,270</u>	<u>1,031,497</u>	<u>3,744,205</u>	<u>4,768,327</u>	<u>1,024,122</u>	<u>2,449,590</u>	<u>3,319,249</u>	<b><u>3,271,149</u></b>
<b>TOTAL GENERAL FUND</b>	<u><u>67,163,017</u></u>	<u><u>67,004,299</u></u>	<u><u>158,718</u></u>	<u><u>65,236,579</u></u>	<u><u>64,641,866</u></u>	<u><u>594,713</u></u>	<u><u>61,395,038</u></u>	<u><u>63,847,102</u></u>	<b><u><u>63,413,670</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.220.4.4459.900 Federal Forest	5,000	8,467	3,467	8,450	8,537	87	8,450	8,450	<b>8,500</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>5,000</b>	<b>8,467</b>	<b>3,467</b>	<b>8,450</b>	<b>8,537</b>	<b>87</b>	<b>8,450</b>	<b>8,450</b>	<b>8,500</b>
<b>TOTAL CURRENT REVENUES</b>	<b>5,000</b>	<b>8,467</b>	<b>3,467</b>	<b>8,450</b>	<b>8,537</b>	<b>87</b>	<b>8,450</b>	<b>8,450</b>	<b>8,500</b>
4.220.4.7000.000 Estimated Beginning Balance	4,500	4,692	192	3,500	3,619	119	2,500	2,500	<b>10,955</b>
<b>TOTAL FEDERAL FOREST FUND</b>	<b>9,500</b>	<b>13,159</b>	<b>3,659</b>	<b>11,950</b>	<b>12,156</b>	<b>206</b>	<b>10,950</b>	<b>10,950</b>	<b>19,455</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.220.5.5120.550 Equipment	9,500	9,540	-40	11,950	9,847	2,104	10,950	10,950	<b>19,455</b>
<b>Total Capital Objects</b>	<u>9,500</u>	<u>9,540</u>	<u>-40</u>	<u>11,950</u>	<u>9,847</u>	<u>2,104</u>	<u>10,950</u>	<u>10,950</u>	<b>19,455</b>
<b>Total Elementary Program</b>	<u>9,500</u>	<u>9,540</u>	<u>-40</u>	<u>11,950</u>	<u>9,847</u>	<u>2,104</u>	<u>10,950</u>	<u>10,950</u>	<b>19,455</b>
<b>Total Current Expenditures</b>	<u>9,500</u>	<u>9,540</u>	<u>-40</u>	<u>11,950</u>	<u>9,847</u>	<u>2,104</u>	<u>10,950</u>	<u>10,950</u>	<b>19,455</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.220.3.3200.000 Actual Year-End Fund Balance	N/A	3,619	N/A	N/A	2,309	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>3,619</u>	<u>3,619</u>	<u>0</u>	<u>2,309</u>	<u>2,309</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>3,619</u>	<u>3,619</u>	<u>0</u>	<u>2,309</u>	<u>2,309</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FEDERAL FOREST FUND</b>	<u>9,500</u>	<u>13,159</u>	<u>-3,659</u>	<u>11,950</u>	<u>12,156</u>	<u>-206</u>	<u>10,950</u>	<u>10,950</u>	<u>19,455</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**ALBERTSON'S FOUNDATION FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.231.4.4192.200 Albertson's Foundation Grant	2,075,045	1,255,985	-819,060	911,482	850,673	-60,809	630,000	958,788	<b>0</b>
<b>TOTAL LOCAL FUNDING</b>	<u>2,075,045</u>	<u>1,255,985</u>	<u>-819,060</u>	<u>911,482</u>	<u>850,673</u>	<u>-60,809</u>	<u>630,000</u>	<u>958,788</u>	<b>0</b>
4.231.4.4600.000 Interfund Transfer	0	14	14	0	0	0	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>0</u>	<u>14</u>	<u>14</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<u>2,075,045</u>	<u>1,255,999</u>	<u>-819,046</u>	<u>911,482</u>	<u>850,673</u>	<u>-60,809</u>	<u>630,000</u>	<u>958,788</u>	<b>0</b>
<b>TOTAL ALBERTSON'S FOUNDATION FUND</b>	<u><u>2,075,045</u></u>	<u><u>1,255,999</u></u>	<u><u>-819,046</u></u>	<u><u>911,482</u></u>	<u><u>850,673</u></u>	<u><u>-60,809</u></u>	<u><u>630,000</u></u>	<u><u>958,788</u></u>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**ALBERTSON'S FOUNDATION FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.231.5.5150.135 Other Special Programs	53,656	53,656	0	49,654	49,654	0	0	34,410	<b>0</b>
5.231.5.5150.199 Personal Leave Reimbursement	200	200	0	200	200	0	0	325	<b>0</b>
<b>Total Salaries</b>	<b>53,856</b>	<b>53,856</b>	<b>0</b>	<b>49,854</b>	<b>49,854</b>	<b>0</b>	<b>0</b>	<b>34,735</b>	<b>0</b>
5.231.5.5150.210 PERSI	5,242	5,262	-20	4,851	4,871	-20	0	3,362	<b>0</b>
5.231.5.5150.220 Social Security Tax	4,105	4,089	16	3,799	3,767	32	0	2,632	<b>0</b>
5.231.5.5150.230 Life Insurance	69	68	1	66	66	0	0	72	<b>0</b>
5.231.5.5150.240 Medical Insurance	3,215	3,215	0	3,215	3,215	0	0	3,521	<b>0</b>
5.231.5.5150.260 Dental Insurance	266	266	0	271	271	0	0	323	<b>0</b>
5.231.5.5150.270 Worker's Compensation Insurance	237	219	18	179	200	-21	0	131	<b>0</b>
5.231.5.5150.280 Retirement Sick Leave Benefits	617	619	-2	571	573	-2	0	395	<b>0</b>
5.231.5.5150.290 Vision Insurance	101	101	0	101	101	0	0	101	<b>0</b>
<b>Total Fringe Benefits</b>	<b>13,852</b>	<b>13,839</b>	<b>13</b>	<b>13,053</b>	<b>13,064</b>	<b>-11</b>	<b>0</b>	<b>10,537</b>	<b>0</b>
5.231.5.5150.396 Inservice Training	15,000	14,971	29	10,042	9,785	257	0	12,246	<b>0</b>
<b>Total Purchased Services</b>	<b>15,000</b>	<b>14,971</b>	<b>29</b>	<b>10,042</b>	<b>9,785</b>	<b>257</b>	<b>0</b>	<b>12,246</b>	<b>0</b>
5.231.5.5150.410 General Supplies	196,608	196,134	474	474	474	0	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>196,608</b>	<b>196,134</b>	<b>474</b>	<b>474</b>	<b>474</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.231.5.5150.550 Equipment	3,000	3,000	0	0	0	0	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Secondary Program</b>	<b>282,316</b>	<b>281,800</b>	<b>516</b>	<b>73,423</b>	<b>73,177</b>	<b>246</b>	<b>0</b>	<b>57,518</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

**ALBERTSON'S FOUNDATION FUND  
ALTERNATE SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.231.5.5170.550 Equipment	0	0	0	0	0	0	0	7,500	<b>0</b>
<b>Total Capital Objects</b>	0	0	0	0	0	0	0	7,500	<b>0</b>
<b>Total Alternate School Program</b>	0	0	0	0	0	0	0	7,500	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**ALBERTSON'S FOUNDATION FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.231.5.6210.134 Curriculum Development Stipends	128,530	59,007	69,523	64,523	49,690	14,834	37,833	67,836	0
5.231.5.6210.135 Other Special Programs	116,775	60,510	56,265	65,930	51,006	14,924	86,594	0	0
5.231.5.6210.151 Clerical Personnel	36,302	24,869	11,433	12,252	7,331	4,921	9,257	10,516	0
5.231.5.6210.186 Substitute Teachers	130,659	43,701	86,958	26,958	58,363	-31,405	27,478	30,000	0
5.231.5.6210.199 Personal Leave Reimbursement	0	300	-300	0	80	-80	0	0	0
<b>Total Salaries</b>	<b>412,266</b>	<b>188,387</b>	<b>223,879</b>	<b>169,663</b>	<b>166,470</b>	<b>3,193</b>	<b>161,162</b>	<b>108,352</b>	<b>0</b>
5.231.5.6210.210 PERSI	38,373	12,094	26,279	25,149	9,824	15,325	12,156	6,628	0
5.231.5.6210.220 Social Security Tax	31,538	9,744	21,794	20,629	8,048	12,581	12,328	5,898	0
5.231.5.6210.230 Life Insurance	117	107	10	0	66	-66	0	0	0
5.231.5.6210.240 Medical Insurance	5,466	5,023	443	0	3,215	-3,215	0	0	0
5.231.5.6210.260 Dental Insurance	452	416	36	0	271	-271	0	0	0
5.231.5.6210.270 Worker's Compensation Insurance	1,824	501	1,323	970	424	546	607	150	0
5.231.5.6210.280 Retirement Sick Leave Benefits	4,518	1,424	3,094	2,960	1,157	1,803	1,747	780	0
5.231.5.6210.290 Vision Insurance	172	159	13	0	102	-102	0	0	0
<b>Total Fringe Benefits</b>	<b>82,460</b>	<b>29,469</b>	<b>52,991</b>	<b>49,708</b>	<b>23,106</b>	<b>26,602</b>	<b>26,838</b>	<b>13,456</b>	<b>0</b>
5.231.5.6210.306 Training or Incentive Grants	78,000	29,449	48,551	30,551	27,344	3,207	21,000	66,620	0
5.231.5.6210.310 Professional and Technical Services	200,000	0	200,000	158,376	155,595	2,781	70,000	70,000	0
5.231.5.6210.354 Telephone / Cable - Data	9,800	2,347	7,453	7,453	4,642	2,811	0	2,811	0
5.231.5.6210.382 Out-District Travel Allowance	18,550	3,550	15,000	15,000	5,888	9,112	20,000	20,143	0
5.231.5.6210.384 Administrative Staff Development	69,800	25,517	44,283	44,283	44,253	30	0	28,482	0
5.231.5.6210.396 Inservice Training	39,345	35,424	3,921	22,159	22,346	-187	0	47,587	0
<b>Total Purchased Services</b>	<b>415,495</b>	<b>96,287</b>	<b>319,208</b>	<b>277,822</b>	<b>260,069</b>	<b>17,753</b>	<b>111,000</b>	<b>235,643</b>	<b>0</b>
5.231.5.6210.410 General Supplies	40,508	15,783	24,725	46,076	33,537	12,539	30,000	48,645	0
5.231.5.6210.413 Curriculum Development Supplies	812,000	618,710	193,290	293,290	293,181	109	301,000	404,302	0
5.231.5.6210.496 Incentive Grants	30,000	16,356	13,644	0	0	0	0	0	0
<b>Total Supplies and Materials</b>	<b>882,508</b>	<b>650,849</b>	<b>231,659</b>	<b>339,366</b>	<b>326,718</b>	<b>12,648</b>	<b>331,000</b>	<b>452,947</b>	<b>0</b>
5.231.5.6210.550 Equipment	0	9,208	-9,208	1,500	1,130	370	0	5,370	0
<b>Total Capital Objects</b>	<b>0</b>	<b>9,208</b>	<b>-9,208</b>	<b>1,500</b>	<b>1,130</b>	<b>370</b>	<b>0</b>	<b>5,370</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>1,792,729</b>	<b>974,199</b>	<b>818,530</b>	<b>838,059</b>	<b>777,493</b>	<b>60,566</b>	<b>630,000</b>	<b>815,768</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.231.5.6910.135 Other Special Programs	0	0	0	0	0	0	0	50,407	<b>0</b>
5.231.5.6910.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	325	<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,732</b>	<b>0</b>
5.231.5.6910.210 PERSI	0	0	0	0	0	0	0	4,925	<b>0</b>
5.231.5.6910.220 Social Security Tax	0	0	0	0	0	0	0	3,856	<b>0</b>
5.231.5.6910.230 Life Insurance	0	0	0	0	0	0	0	72	<b>0</b>
5.231.5.6910.240 Medical Insurance	0	0	0	0	0	0	0	3,521	<b>0</b>
5.231.5.6910.260 Dental Insurance	0	0	0	0	0	0	0	323	<b>0</b>
5.231.5.6910.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	192	<b>0</b>
5.231.5.6910.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	580	<b>0</b>
5.231.5.6910.290 Vision Insurance	0	0	0	0	0	0	0	101	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,570</b>	<b>0</b>
5.231.5.6910.396 Inservice Training	0	0	0	0	0	0	0	13,700	<b>0</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,700</b>	<b>0</b>
<b>Total Other Support Services Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,002</b>	<b>0</b>
<b>Total Current Expenditures</b>	<b>2,075,045</b>	<b>1,255,999</b>	<b>819,046</b>	<b>911,482</b>	<b>850,671</b>	<b>60,811</b>	<b>630,000</b>	<b>958,788</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**ALBERTSON'S FOUNDATION FUND**  
**FUND TRANSFER PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.231.5.9200.810 Transfers to Other Funds	0	0	0	0	3	-3	0	0	<b>0</b>
<b>Total Transfers or Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>-3</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fund Transfer Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>-3</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALBERTSON'S FOUNDATION FUND</b>	<b><u>2,075,045</u></b>	<b><u>1,255,999</u></b>	<b><u>819,046</u></b>	<b><u>911,482</u></b>	<b><u>850,673</u></b>	<b><u>60,809</u></b>	<b><u>630,000</u></b>	<b><u>958,788</u></b>	<b><u>0</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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 20 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**  
**2004-2005 ANNUAL BUDGET**

**DRIVER EDUCATION FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.240.4.4193.300 Student Fees	56,100	54,613	-1,488	62,370	55,610	-6,761	67,910	67,910	<b>60,837</b>
<b>TOTAL LOCAL FUNDING</b>	<b>56,100</b>	<b>54,613</b>	<b>-1,488</b>	<b>62,370</b>	<b>55,610</b>	<b>-6,761</b>	<b>67,910</b>	<b>67,910</b>	<b>60,837</b>
4.240.4.4321.100 State Reimbursement	56,100	45,925	-10,175	50,820	41,287	-9,533	55,220	55,220	<b>62,125</b>
<b>TOTAL STATE FUNDING</b>	<b>56,100</b>	<b>45,925</b>	<b>-10,175</b>	<b>50,820</b>	<b>41,287</b>	<b>-9,533</b>	<b>55,220</b>	<b>55,220</b>	<b>62,125</b>
<b>TOTAL CURRENT REVENUES</b>	<b>112,200</b>	<b>100,538</b>	<b>-11,663</b>	<b>113,190</b>	<b>96,896</b>	<b>-16,294</b>	<b>123,130</b>	<b>123,130</b>	<b>122,962</b>
4.240.4.7000.000 Estimated Beginning Balance	0	16,317	16,317	0	17,445	17,445	0	0	<b>0</b>
<b>TOTAL DRIVER EDUCATION FUND</b>	<b>112,200</b>	<b>116,854</b>	<b>4,654</b>	<b>113,190</b>	<b>114,342</b>	<b>1,152</b>	<b>123,130</b>	<b>123,130</b>	<b>122,962</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.240.5.5420.113 Supervisors and Coordinators	3,675	0	3,675	3,675	16,212	-12,537	8,765	8,765	<b>8,905</b>
5.240.5.5420.116 Teachers	62,985	60,104	2,881	62,985	55,296	7,689	62,985	62,985	<b>62,985</b>
5.240.5.5420.151 Clerical Personnel	1,025	572	453	1,025	585	441	1,025	1,025	<b>4,100</b>
<b>Total Salaries</b>	<b>67,685</b>	<b>60,676</b>	<b>7,009</b>	<b>67,685</b>	<b>72,093</b>	<b>-4,408</b>	<b>72,775</b>	<b>72,775</b>	<b>75,990</b>
5.240.5.5420.210 PERSI	6,613	3,334	3,279	6,613	4,612	2,001	7,110	7,110	<b>7,895</b>
5.240.5.5420.220 Social Security Tax	5,177	4,031	1,146	5,177	5,417	-240	5,567	5,567	<b>5,813</b>
5.240.5.5420.230 Life Insurance	0	0	0	0	17	-17	21	21	<b>33</b>
5.240.5.5420.240 Medical Insurance	0	0	0	0	402	-402	555	555	<b>1,216</b>
5.240.5.5420.260 Dental Insurance	0	0	0	0	34	-34	44	44	<b>106</b>
5.240.5.5420.270 Worker's Compensation Insurance	299	218	81	344	278	66	33	33	<b>348</b>
5.240.5.5420.280 Retirement Sick Leave Benefits	778	392	386	778	543	235	101	101	<b>873</b>
5.240.5.5420.290 Vision Insurance	0	0	0	0	13	-13	15	15	<b>30</b>
<b>Total Fringe Benefits</b>	<b>12,867</b>	<b>7,976</b>	<b>4,891</b>	<b>12,912</b>	<b>11,315</b>	<b>1,597</b>	<b>13,446</b>	<b>13,446</b>	<b>16,314</b>
5.240.5.5420.322 Vehicle Lease or Rental	11,880	9,169	2,711	11,880	9,332	2,548	11,880	11,880	<b>11,880</b>
<b>Total Purchased Services</b>	<b>11,880</b>	<b>9,169</b>	<b>2,711</b>	<b>11,880</b>	<b>9,332</b>	<b>2,548</b>	<b>11,880</b>	<b>11,880</b>	<b>11,880</b>
5.240.5.5420.410 General Supplies	525	251	274	525	948	-423	525	525	<b>525</b>
5.240.5.5420.412 Health Services Supplies	2,143	3,811	-1,668	2,143	147	1,996	2,500	2,500	<b>2,500</b>
5.240.5.5420.421 Motor Fuel	3,530	2,504	1,026	3,530	2,031	1,499	3,530	3,530	<b>3,530</b>
5.240.5.5420.428 Repairs Parts and Supplies	4,320	5,800	-1,480	4,331	1,702	2,629	4,331	4,331	<b>4,331</b>
<b>Total Supplies and Materials</b>	<b>10,518</b>	<b>12,366</b>	<b>-1,848</b>	<b>10,529</b>	<b>4,828</b>	<b>5,701</b>	<b>10,886</b>	<b>10,886</b>	<b>10,886</b>
5.240.5.5420.550 Equipment	0	0	0	0	0	0	500	500	<b>500</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
5.240.5.5420.720 Other Insurance	5,750	6,684	-934	6,684	10,143	-3,459	10,143	10,143	<b>3,892</b>
<b>Total Insurance and Judgment</b>	<b>5,750</b>	<b>6,684</b>	<b>-934</b>	<b>6,684</b>	<b>10,143</b>	<b>-3,459</b>	<b>10,143</b>	<b>10,143</b>	<b>3,892</b>
<b>Total Community Education Program</b>	<b>108,700</b>	<b>96,871</b>	<b>11,829</b>	<b>109,690</b>	<b>107,710</b>	<b>1,980</b>	<b>119,630</b>	<b>119,630</b>	<b>119,462</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

**DRIVER EDUCATION FUND  
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.240.5.6320.393 Indirect Costs	3,500	2,539	961	3,500	2,423	1,077	3,500	3,500	<b>3,500</b>
<b>Total Purchased Services</b>	<u>3,500</u>	<u>2,539</u>	<u>961</u>	<u>3,500</u>	<u>2,423</u>	<u>1,077</u>	<u>3,500</u>	<u>3,500</u>	<b><u>3,500</u></b>
<b>Total Central Administration Program</b>	<u>3,500</u>	<u>2,539</u>	<u>961</u>	<u>3,500</u>	<u>2,423</u>	<u>1,077</u>	<u>3,500</u>	<u>3,500</u>	<b><u>3,500</u></b>
<b>Total Current Expenditures</b>	<u>112,200</u>	<u>99,409</u>	<u>12,791</u>	<u>113,190</u>	<u>110,133</u>	<u>3,057</u>	<u>123,130</u>	<u>123,130</u>	<b><u>122,962</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.240.3.3200.000 Actual Year-End Fund Balance	N/A	17,445	N/A	N/A	4,209	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>17,445</u>	<u>17,445</u>	<u>0</u>	<u>4,209</u>	<u>4,209</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>17,445</u>	<u>17,445</u>	<u>0</u>	<u>4,209</u>	<u>4,209</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL DRIVER EDUCATION FUND</b>	<u>112,200</u>	<u>116,854</u>	<u>-4,654</u>	<u>113,190</u>	<u>114,342</u>	<u>-1,152</u>	<u>123,130</u>	<u>123,130</u>	<u>122,962</u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.242.4.4192.200 Start / Reader Grants	3,000	2,922	-78	78	78	0	0	0	0
<b>TOTAL LOCAL FUNDING</b>	<b>3,000</b>	<b>2,922</b>	<b>-78</b>	<b>78</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.242.4.4319.900 Experimental Grants Revenue	1,840	8,593	6,753	2,246	10,663	8,417	0	13,901	0
4.242.4.4329.900 Commission of the Arts Grant	38,631	19,754	-18,877	26,877	26,877	0	0	2,000	0
4.242.4.4390.000 PERSI Gainsharing	2,928	2,928	0	6,460	6,460	0	0	5,000	0
<b>TOTAL STATE FUNDING</b>	<b>43,399</b>	<b>31,275</b>	<b>-12,124</b>	<b>35,583</b>	<b>44,000</b>	<b>8,417</b>	<b>0</b>	<b>20,901</b>	<b>0</b>
4.242.4.4430.000 VISTA Revenues	200,201	166,031	-34,170	34,111	34,111	0	0	0	0
4.242.4.4459.900 Team Nutrition Grant	10,678	10,679	1	111,212	96,099	-15,113	0	21,320	0
<b>TOTAL FEDERAL FUNDING</b>	<b>210,879</b>	<b>176,709</b>	<b>-34,170</b>	<b>145,323</b>	<b>130,210</b>	<b>-15,113</b>	<b>0</b>	<b>21,320</b>	<b>0</b>
4.242.4.4600.000 Interfund Transfers	0	15	15	0	341	341	0	0	0
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>341</b>	<b>341</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>257,278</b>	<b>210,922</b>	<b>-46,356</b>	<b>180,984</b>	<b>174,630</b>	<b>-6,354</b>	<b>0</b>	<b>42,221</b>	<b>0</b>
<b>TOTAL SPECIAL GRANTS FUND</b>	<b>257,278</b>	<b>210,922</b>	<b>-46,356</b>	<b>180,984</b>	<b>174,630</b>	<b>-6,354</b>	<b>0</b>	<b>42,221</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.242.5.5110.159 Food Preparation	0	0	0	0	0	0	0	3,280	0
<b>Total Salaries</b>	0	0	0	0	0	0	0	3,280	0
5.242.5.5110.210 PERSI	0	0	0	0	0	0	0	320	0
5.242.5.5110.220 Social Security Tax	0	0	0	0	0	0	0	251	0
5.242.5.5110.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	12	0
5.242.5.5110.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	38	0
<b>Total Fringe Benefits</b>	0	0	0	0	0	0	0	621	0
5.242.5.5110.310 Professional and Technical Services	2,000	2,000	0	0	0	0	0	0	0
5.242.5.5110.319 Consultants	1,000	2,711	-1,711	1,000	2,718	-1,718	0	3,000	0
<b>Total Purchased Services</b>	3,000	4,711	-1,711	1,000	2,718	-1,718	0	3,000	0
5.242.5.5110.410 General Supplies	1,000	922	78	78	78	0	0	0	0
5.242.5.5110.430 Library Books	1,750	1,754	-4	0	0	0	0	0	0
5.242.5.5110.450 Food - School Lunch	840	5,882	-5,042	1,246	7,946	-6,700	0	7,000	0
<b>Total Supplies and Materials</b>	3,590	8,558	-4,968	1,324	8,024	-6,700	0	7,000	0
<b>Total Kindergarten Program</b>	6,590	13,269	-6,679	2,324	10,741	-8,417	0	13,901	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.242.5.5120.396 Inservice Training	2,928	2,928	0	6,460	6,455	5	0	5,000	<b>0</b>
<b>Total Purchased Services</b>	<b>2,928</b>	<b>2,928</b>	<b>0</b>	<b>6,460</b>	<b>6,455</b>	<b>5</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
5.242.5.5120.410 General Supplies	2,490	2,484	6	0	0	0	0	0	<b>0</b>
5.242.5.5120.430 Library Books	171	171	0	0	0	0	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>2,661</b>	<b>2,655</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Elementary Program</b>	<b>5,589</b>	<b>5,583</b>	<b>6</b>	<b>6,460</b>	<b>6,455</b>	<b>5</b>	<b>0</b>	<b>5,000</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.242.5.5150.116 Teachers	2,657	2,657	0	1,682	1,682	0	0	1,453	<b>0</b>
5.242.5.5150.152 Instructional Assistants	6,260	6,275	-15	0	0	0	0	0	<b>0</b>
<b>Total Salaries</b>	<b>8,917</b>	<b>8,932</b>	<b>-15</b>	<b>1,682</b>	<b>1,682</b>	<b>0</b>	<b>0</b>	<b>1,453</b>	<b>0</b>
5.242.5.5150.210 PERSI	872	873	-1	164	164	0	0	142	<b>0</b>
5.242.5.5150.220 Social Security Tax	682	676	6	129	128	1	0	110	<b>0</b>
5.242.5.5150.230 Life Insurance	10	9	1	0	0	0	0	0	<b>0</b>
5.242.5.5150.240 Medical Insurance	549	418	131	0	0	0	0	0	<b>0</b>
5.242.5.5150.260 Dental Insurance	40	35	5	0	0	0	0	0	<b>0</b>
5.242.5.5150.270 Worker's Compensation Insurance	40	36	4	6	8	-2	0	6	<b>0</b>
5.242.5.5150.280 Retirement Sick Leave Benefits	37	103	-66	19	19	0	0	17	<b>0</b>
5.242.5.5150.290 Vision Insurance	15	13	2	0	0	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>2,245</b>	<b>2,162</b>	<b>83</b>	<b>318</b>	<b>320</b>	<b>-2</b>	<b>0</b>	<b>275</b>	<b>0</b>
5.242.5.5150.306 Training or Incentive Grants	6,864	6,917	-53	27,125	19,761	7,364	0	11,061	<b>0</b>
5.242.5.5150.382 Out-District Travel Allowance	4,178	3,788	390	0	0	0	0	0	<b>0</b>
5.242.5.5150.396 Inservice Training	2,652	682	1,970	7,321	7,321	0	0	780	<b>0</b>
<b>Total Purchased Services</b>	<b>13,694</b>	<b>11,386</b>	<b>2,308</b>	<b>34,446</b>	<b>27,082</b>	<b>7,364</b>	<b>0</b>	<b>11,841</b>	<b>0</b>
5.242.5.5150.410 General Supplies	2,682	335	2,347	0	0	0	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>2,682</b>	<b>335</b>	<b>2,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.242.5.5150.550 Equipment	23,000	8,805	14,195	11,556	11,550	6	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>23,000</b>	<b>8,805</b>	<b>14,195</b>	<b>11,556</b>	<b>11,550</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Secondary Program</b>	<b>50,538</b>	<b>31,619</b>	<b>18,919</b>	<b>48,002</b>	<b>40,634</b>	<b>7,368</b>	<b>0</b>	<b>13,569</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**ALTERNATE SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.242.5.5170.116 Teachers	0	0	0	6,327	6,577	-250	0	1,682	<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,327</b>	<b>6,577</b>	<b>-250</b>	<b>0</b>	<b>1,682</b>	<b>0</b>
5.242.5.5170.210 PERSI	0	0	0	618	643	-25	0	164	<b>0</b>
5.242.5.5170.220 Social Security Tax	0	0	0	484	496	-12	0	129	<b>0</b>
5.242.5.5170.230 Life Insurance	0	0	0	9	9	0	0	0	<b>0</b>
5.242.5.5170.240 Medical Insurance	0	0	0	418	450	-32	0	0	<b>0</b>
5.242.5.5170.260 Dental Insurance	0	0	0	35	38	-3	0	0	<b>0</b>
5.242.5.5170.270 Worker's Compensation Insurance	0	0	0	23	25	-2	0	6	<b>0</b>
5.242.5.5170.280 Retirement Sick Leave Benefits	0	0	0	73	76	-3	0	19	<b>0</b>
5.242.5.5170.290 Vision Insurance	0	0	0	13	14	-1	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,673</b>	<b>1,751</b>	<b>-78</b>	<b>0</b>	<b>318</b>	<b>0</b>
<b>Total Alternate School Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>8,329</b>	<b>-329</b>	<b>0</b>	<b>2,000</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**SPECIAL GRANTS FUND**  
**SPECIAL EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.242.5.5210.440 Textbooks	0	0	0	50,000	49,952	48	0	48	<b>0</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>49,952</b>	<b>48</b>	<b>0</b>	<b>48</b>	<b>0</b>
5.242.5.5210.540 Remodeling	0	0	0	32,087	24,384	7,703	0	7,703	<b>0</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,087</b>	<b>24,384</b>	<b>7,703</b>	<b>0</b>	<b>7,703</b>	<b>0</b>
<b>Total Special Education Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,087</b>	<b>74,336</b>	<b>7,751</b>	<b>0</b>	<b>7,751</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.242.5.6210.134 Curriculum Development Stipends	10,400	2,268	8,132	7,852	7,663	189	0	0	<b>0</b>
5.242.5.6210.135 Other Special Programs	23,080	15,580	7,500	6,873	6,860	13	0	0	<b>0</b>
5.242.5.6210.152 Instructional Assistants	6,000	1,547	4,453	4,321	3,579	742	0	0	<b>0</b>
5.242.5.6210.199 Personal Leave Reimbursement	200	0	200	0	0	0	0	0	<b>0</b>
<b>Total Salaries</b>	<b>39,680</b>	<b>19,396</b>	<b>20,284</b>	<b>19,046</b>	<b>18,103</b>	<b>943</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.242.5.6210.210 PERSI	4,033	1,737	2,297	1,861	1,044	817	0	0	<b>0</b>
5.242.5.6210.220 Social Security Tax	3,157	1,481	1,676	1,456	1,383	73	0	0	<b>0</b>
5.242.5.6210.230 Life Insurance	46	17	29	11	11	0	0	0	<b>0</b>
5.242.5.6210.240 Medical Insurance	2,143	804	1,339	536	536	0	0	0	<b>0</b>
5.242.5.6210.260 Dental Insurance	177	66	111	44	44	0	0	0	<b>0</b>
5.242.5.6210.270 Worker's Compensation Insurance	183	69	114	69	71	-2	0	0	<b>0</b>
5.242.5.6210.280 Retirement Sick Leave Benefits	474	204	270	219	123	96	0	0	<b>0</b>
5.242.5.6210.290 Vision Insurance	68	25	43	17	17	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>10,281</b>	<b>4,404</b>	<b>5,877</b>	<b>4,213</b>	<b>3,229</b>	<b>984</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.242.5.6210.310 Professional and Technical Services	5,000	0	5,000	5,000	5,000	0	0	0	<b>0</b>
5.242.5.6210.381 In-District Travel Allowance	5,000	4,936	64	0	0	0	0	0	<b>0</b>
5.242.5.6210.396 Inservice Training	1,600	785	816	0	647	-647	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>11,600</b>	<b>5,721</b>	<b>5,879</b>	<b>5,000</b>	<b>5,647</b>	<b>-647</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.242.5.6210.410 General Supplies	3,000	930	2,070	1,970	1,255	715	0	0	<b>0</b>
5.242.5.6210.413 Curriculum Development Supplies	130,000	130,000	0	3,882	5,900	-2,018	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>133,000</b>	<b>130,930</b>	<b>2,070</b>	<b>5,852</b>	<b>7,156</b>	<b>-1,304</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>194,561</b>	<b>160,450</b>	<b>34,111</b>	<b>34,111</b>	<b>34,135</b>	<b>-24</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Current Expenditures</b>	<b>257,278</b>	<b>210,922</b>	<b>46,356</b>	<b>180,984</b>	<b>174,630</b>	<b>6,354</b>	<b>0</b>	<b>42,221</b>	<b>0</b>
<b>TOTAL SPECIAL GRANTS FUND</b>	<b>257,278</b>	<b>210,922</b>	<b>46,356</b>	<b>180,984</b>	<b>174,630</b>	<b>6,354</b>	<b>0</b>	<b>42,221</b>	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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.)

**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 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.243.4.4324.400 Professional Technical Revenue	431,960	362,770	-69,190	386,431	357,360	-29,071	259,270	310,859	<b>315,636</b>
4.243.4.4329.900 Other State Revenue	40,000	39,892	-108	40,000	40,000	0	40,000	40,000	<b>40,000</b>
<b>TOTAL STATE FUNDING</b>	<b>471,960</b>	<b>402,661</b>	<b>-69,299</b>	<b>426,431</b>	<b>397,360</b>	<b>-29,071</b>	<b>299,270</b>	<b>350,859</b>	<b>355,636</b>
4.243.4.4600.000 Interfund Transfers	42,176	40,910	-1,266	49,920	43,305	-6,615	45,598	45,598	<b>46,664</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>42,176</b>	<b>40,910</b>	<b>-1,266</b>	<b>49,920</b>	<b>43,305</b>	<b>-6,615</b>	<b>45,598</b>	<b>45,598</b>	<b>46,664</b>
<b>TOTAL CURRENT REVENUES</b>	<b>514,136</b>	<b>443,571</b>	<b>-70,565</b>	<b>476,351</b>	<b>440,665</b>	<b>-35,686</b>	<b>344,868</b>	<b>396,457</b>	<b>402,300</b>
4.243.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	0	0	<b>42,103</b>
<b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b>	<b>514,136</b>	<b>443,571</b>	<b>-70,565</b>	<b>476,351</b>	<b>440,665</b>	<b>-35,686</b>	<b>344,868</b>	<b>396,457</b>	<b>444,403</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.243.5.5150.133 Stipends and Extra Days - Regular	39,585	39,966	-381	39,768	39,098	670	0	0	<b>0</b>
5.243.5.5150.186 Substitute Teachers	2,500	2,963	-463	4,000	3,696	304	0	0	<b>0</b>
<b>Total Salaries</b>	<b>42,085</b>	<b>42,929</b>	<b>-844</b>	<b>43,768</b>	<b>42,794</b>	<b>974</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.243.5.5150.210 PERSI	3,868	3,905	-37	3,885	3,879	6	0	0	<b>0</b>
5.243.5.5150.220 Social Security Tax	3,219	2,947	272	3,348	2,888	460	0	0	<b>0</b>
5.243.5.5150.270 Worker's Compensation Insurance	185	151	34	160	159	1	0	0	<b>0</b>
5.243.5.5150.280 Retirement Sick Leave Benefits	455	460	-5	457	456	1	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>7,727</b>	<b>7,462</b>	<b>265</b>	<b>7,850</b>	<b>7,382</b>	<b>468</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.243.5.5150.319 Consultants	4,025	3,200	825	1,515	1,515	0	0	0	<b>0</b>
5.243.5.5150.381 In-District Travel Allowance	100	47	53	100	100	0	0	0	<b>0</b>
5.243.5.5150.382 Out-District Travel Allowance	32,064	20,227	11,837	35,796	31,947	3,849	0	0	<b>0</b>
5.243.5.5150.391 Professional Dues and Fees	2,000	907	1,093	3,000	2,026	974	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>38,189</b>	<b>24,382</b>	<b>13,807</b>	<b>40,411</b>	<b>35,588</b>	<b>4,823</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.243.5.5150.410 General Supplies	128,226	126,796	1,430	133,425	123,980	9,445	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>128,226</b>	<b>126,796</b>	<b>1,430</b>	<b>133,425</b>	<b>123,980</b>	<b>9,445</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.243.5.5150.550 Equipment	127,044	75,258	51,786	72,678	65,925	6,753	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>127,044</b>	<b>75,258</b>	<b>51,786</b>	<b>72,678</b>	<b>65,925</b>	<b>6,753</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Secondary Program</b>	<b>343,271</b>	<b>276,825</b>	<b>66,446</b>	<b>298,132</b>	<b>275,670</b>	<b>22,462</b>	<b>0</b>	<b>0</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.243.5.5170.382 Out-District Travel Allowance	500	195	305	2,809	2,795	14	0	0	<b>0</b>
<b>Total Purchased Services</b>	500	195	305	2,809	2,795	14	0	0	<b>0</b>
5.243.5.5170.410 General Supplies	5,660	5,985	-325	5,252	5,232	20	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	5,660	5,985	-325	5,252	5,232	20	0	0	<b>0</b>
<b>Total Alternate School Program</b>	<b>6,160</b>	<b>6,180</b>	<b>-20</b>	<b>8,061</b>	<b>8,027</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.243.5.5190.133 Stipends and Extra Days - Regular	0	0	0	0	0	0	41,302	41,365	<b>55,068</b>
5.243.5.5190.186 Substitute Teachers	0	0	0	0	0	0	2,233	5,375	<b>5,375</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,535</b>	<b>46,740</b>	<b>60,443</b>
5.243.5.5190.210 PERSI	0	0	0	0	0	0	4,035	4,041	<b>5,722</b>
5.243.5.5190.220 Social Security Tax	0	0	0	0	0	0	3,331	3,585	<b>4,624</b>
5.243.5.5190.270 Worker's Compensation Insurance	0	0	0	0	0	0	164	168	<b>277</b>
5.243.5.5190.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	475	476	<b>633</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,005</b>	<b>8,270</b>	<b>11,256</b>
5.243.5.5190.319 Consultants	0	0	0	0	0	0	3,275	3,245	<b>16,595</b>
5.243.5.5190.381 In-District Travel Allowance	0	0	0	0	0	0	100	100	<b>300</b>
5.243.5.5190.382 Out-District Travel Allowance	0	0	0	0	0	0	25,968	32,283	<b>36,148</b>
5.243.5.5190.391 Professional Dues and Fees	0	0	0	0	0	0	1,000	2,500	<b>1,750</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,343</b>	<b>38,128</b>	<b>54,793</b>
5.243.5.5190.410 General Supplies	0	0	0	0	0	0	90,831	127,999	<b>108,539</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,831</b>	<b>127,999</b>	<b>108,539</b>
5.243.5.5190.550 Equipment	0	0	0	0	0	0	47,422	59,666	<b>76,334</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,422</b>	<b>59,666</b>	<b>76,334</b>
5.243.5.5190.712 Liability Insurance	0	0	0	0	0	0	0	715	<b>700</b>
<b>Total Insurance and Judgment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>715</b>	<b>700</b>
<b>Total Vocational-Technical Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>220,136</b>	<b>281,518</b>	<b>312,065</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.243.5.6210.113 Supervisors and Coordinators	62,536	62,996	-460	69,857	64,403	5,454	64,628	64,628	<b>72,628</b>
5.243.5.6210.151 Clerical Personnel	27,547	28,732	-1,185	53,311	49,768	3,543	29,087	22,224	<b>28,558</b>
5.243.5.6210.199 Personal Leave Reimbursement	95	70	25	103	0	103	0	0	<b>75</b>
<b>Total Salaries</b>	<b>90,178</b>	<b>91,798</b>	<b>-1,620</b>	<b>123,271</b>	<b>114,171</b>	<b>9,100</b>	<b>93,715</b>	<b>86,852</b>	<b>101,261</b>
5.243.5.6210.210 PERSI	8,810	8,910	-100	11,952	11,285	667	9,156	8,485	<b>10,521</b>
5.243.5.6210.220 Social Security Tax	6,899	6,989	-90	9,429	8,645	784	7,169	6,644	<b>7,747</b>
5.243.5.6210.230 Life Insurance	204	200	5	264	224	40	213	191	<b>199</b>
5.243.5.6210.240 Medical Insurance	6,585	6,148	437	9,898	8,209	1,689	7,733	6,235	<b>7,128</b>
5.243.5.6210.260 Dental Insurance	521	509	12	817	691	126	606	532	<b>625</b>
5.243.5.6210.270 Worker's Compensation Insurance	398	353	45	459	459	0	354	328	<b>464</b>
5.243.5.6210.280 Retirement Sick Leave Benefits	1,037	1,049	-12	1,408	1,328	80	1,078	999	<b>1,165</b>
5.243.5.6210.290 Vision Insurance	207	195	12	301	259	42	213	178	<b>178</b>
5.243.5.6210.296 Other Employee Benefits	0	0	0	0	1,000	-1,000	1,400	1,400	<b>0</b>
<b>Total Fringe Benefits</b>	<b>24,661</b>	<b>24,352</b>	<b>309</b>	<b>34,528</b>	<b>32,100</b>	<b>2,428</b>	<b>27,922</b>	<b>24,992</b>	<b>28,027</b>
5.243.5.6210.381 In-District Travel Allowance	875	431	444	620	534	86	425	425	<b>450</b>
5.243.5.6210.382 Out-District Travel Allowance	6,533	7,093	-560	5,232	3,778	1,454	2,070	2,070	<b>2,000</b>
5.243.5.6210.392 Student Activity Support	7,290	5,595	1,695	3,879	3,460	419	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>14,698</b>	<b>13,119</b>	<b>1,579</b>	<b>9,731</b>	<b>7,771</b>	<b>1,960</b>	<b>2,495</b>	<b>2,495</b>	<b>2,450</b>
5.243.5.6210.410 General Supplies	8,464	4,793	3,671	2,628	2,927	-299	600	600	<b>600</b>
5.243.5.6210.415 One-Time Supplies	5,849	9,780	-3,931	0	0	0	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>14,313</b>	<b>14,573</b>	<b>-260</b>	<b>2,628</b>	<b>2,927</b>	<b>-299</b>	<b>600</b>	<b>600</b>	<b>600</b>
5.243.5.6210.550 Equipment	20,855	16,725	4,130	0	0	0	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>20,855</b>	<b>16,725</b>	<b>4,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>164,705</b>	<b>160,567</b>	<b>4,138</b>	<b>170,158</b>	<b>156,968</b>	<b>13,190</b>	<b>124,732</b>	<b>114,939</b>	<b>132,338</b>
<b>Total Current Expenditures</b>	<b>514,136</b>	<b>443,571</b>	<b>70,565</b>	<b>476,351</b>	<b>440,665</b>	<b>35,686</b>	<b>344,868</b>	<b>396,457</b>	<b>444,403</b>
<b>TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND</b>	<b>514,136</b>	<b>443,571</b>	<b>70,565</b>	<b>476,351</b>	<b>440,665</b>	<b>35,686</b>	<b>344,868</b>	<b>396,457</b>	<b>444,403</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 244**

**SCHOOL TO WORK (STW) FUND**

**DESCRIPTION**

This fund was used to account for School to Work activities and other competitive state grants awarded by the State of Idaho to various schools in Bannock and Power Counties. FY 2002 was the last year that these grants were funded.

**SPECIAL NOTES**

This fund included two projects: Southeast Idaho STW Facilitation and the Bannock & Power Counties STW Local Partnership Plan.

The purpose of the Southeast Idaho Facilitation project was to provide staff support for the four local partnership councils in Southeast Idaho in implementing their STW plans; regional facilitation; connection to outside resources and the state STW office; educate stakeholders on STW issues, policies and best practices; and maintain regional mechanisms to support STW efforts.

The Bannock & Power Partnership mission was to incorporate educational resources with workplace opportunities in preparing and educating all students for successful careers. The Partnership was designed to make connections and collaboration between the worlds of school and work; it was intended to bring stakeholders together to form a viable and vital partnership which was the cornerstone of STW system-building.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**SCHOOL TO WORK FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.244.4.4329.900 School to Work Grant	188,852	188,729	-123	0	0	0	0	0	
<b>TOTAL STATE FUNDING</b>	<b>188,852</b>	<b>188,729</b>	<b>-123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.244.4.4600.000 Interfund Transfers	0	63	63	0	0	0	0	0	
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>63</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>188,852</b>	<b>188,792</b>	<b>-60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SCHOOL TO WORK FUND</b>	<b>188,852</b>	<b>188,792</b>	<b>-60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**SCHOOL TO WORK FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.244.5.6210.136 Other Special Programs	12,464	14,458	-1,994	0	0	0	0	0	0
<b>Total Salaries</b>	<b>12,464</b>	<b>14,458</b>	<b>-1,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.244.5.6210.210 PERSI	1,218	1,413	-195	0	0	0	0	0	0
5.244.5.6210.220 Social Security Tax	954	1,087	-133	0	0	0	0	0	0
5.244.5.6210.270 Worker's Compensation Insurance	55	63	-8	0	0	0	0	0	0
5.244.5.6210.280 Retirement Sick Leave Benefits	143	166	-23	0	0	0	0	0	0
<b>Total Fringe Benefits</b>	<b>2,370</b>	<b>2,729</b>	<b>-359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.244.5.6210.306 Training or Incentive Grants	150	12,600	-12,450	0	0	0	0	0	0
5.244.5.6210.310 Professional and Technical Services	16,158	400	15,758	0	0	0	0	0	0
5.244.5.6210.382 Out-District Travel Allowance	6,980	6,508	472	0	0	0	0	0	0
5.244.5.6210.396 Inservice Training	1,193	1,133	60	0	0	0	0	0	0
<b>Total Purchased Services</b>	<b>24,481</b>	<b>20,641</b>	<b>3,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.244.5.6210.410 General Supplies	149,537	150,965	-1,428	0	0	0	0	0	0
<b>Total Supplies and Materials</b>	<b>149,537</b>	<b>150,965</b>	<b>-1,428</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>188,852</b>	<b>188,792</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Current Expenditures</b>	<b>188,852</b>	<b>188,792</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SCHOOL TO WORK FUND</b>	<b>188,852</b>	<b>188,792</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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 2004, Technology funds were utilized within the District to maintain existing systems via our workorder and repair system. This includes replacement components for failing equipment. These funds paid annual maintenance fees for the District network backbone, networking equipment and virus protection. These dollars help us maintain and improve our ISAT testing labs as well as our Enhanced Learning mini-classroom labs.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.245.4.4319.900 Other State Support	415,411	411,546	-3,865	294,184	294,819	635	298,357	351,655	<b>295,515</b>
<b>TOTAL STATE FUNDING</b>	<u>415,411</u>	<u>411,546</u>	<u>-3,865</u>	<u>294,184</u>	<u>294,819</u>	<u>635</u>	<u>298,357</u>	<u>351,655</u>	<u><b>295,515</b></u>
<b>TOTAL CURRENT REVENUES</b>	<u>415,411</u>	<u>411,546</u>	<u>-3,865</u>	<u>294,184</u>	<u>294,819</u>	<u>635</u>	<u>298,357</u>	<u>351,655</u>	<u><b>295,515</b></u>
4.245.4.7000.000 Estimated Beginning Balance	37,353	37,353	0	67,811	67,811	0	0	0	<b>0</b>
<b>TOTAL STATE TECHNOLOGY FUND</b>	<u><u>452,764</u></u>	<u><u>448,900</u></u>	<u><u>-3,864</u></u>	<u><u>361,995</u></u>	<u><u>362,630</u></u>	<u><u>635</u></u>	<u><u>298,357</u></u>	<u><u>351,655</u></u>	<u><u><b>295,515</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.245.5.5120.410 General Supplies	40,764	33,753	7,011	7,300	6,918	382	3,000	22,000	<b>3,000</b>
<b>Total Supplies and Materials</b>	<b>40,764</b>	<b>33,753</b>	<b>7,011</b>	<b>7,300</b>	<b>6,918</b>	<b>382</b>	<b>3,000</b>	<b>22,000</b>	<b>3,000</b>
5.245.5.5120.550 Equipment	0	-6,046	6,046	31,068	25,455	5,613	6,000	27,728	<b>7,000</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>-6,046</b>	<b>6,046</b>	<b>31,068</b>	<b>25,455</b>	<b>5,613</b>	<b>6,000</b>	<b>27,728</b>	<b>7,000</b>
<b>Total Elementary Program</b>	<b>40,764</b>	<b>27,707</b>	<b>13,057</b>	<b>38,368</b>	<b>32,373</b>	<b>5,995</b>	<b>9,000</b>	<b>49,728</b>	<b>10,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.245.5.5150.410 General Supplies	8,000	1,218	6,782	0	0	0	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	8,000	1,218	6,782	0	0	0	0	0	<b>0</b>
5.245.5.5150.550 Equipment	8,000	6,403	1,598	0	0	0	0	0	<b>0</b>
<b>Total Capital Objects</b>	8,000	6,403	1,598	0	0	0	0	0	<b>0</b>
<b>Total Secondary Program</b>	<b>16,000</b>	<b>7,621</b>	<b>8,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.245.5.6230.154 Maintenance Personnel	0	0	0	0	0	0	29,550	29,550	<b>30,137</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,550</b>	<b>29,550</b>	<b>30,137</b>
5.245.5.6230.210 PERSI	0	0	0	0	0	0	2,887	2,887	<b>3,131</b>
5.245.5.6230.220 Social Security Tax	0	0	0	0	0	0	2,261	2,261	<b>2,305</b>
5.245.5.6230.230 Life Insurance	0	0	0	0	0	0	69	69	<b>72</b>
5.245.5.6230.240 Medical Insurance	0	0	0	0	0	0	3,700	3,700	<b>4,050</b>
5.245.5.6230.260 Dental Insurance	0	0	0	0	0	0	290	290	<b>355</b>
5.245.5.6230.270 Worker's Compensation Insurance	0	0	0	0	0	0	955	955	<b>1,160</b>
5.245.5.6230.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	340	340	<b>347</b>
5.245.5.6230.290 Vision Insurance	0	0	0	0	0	0	102	102	<b>101</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,604</b>	<b>10,604</b>	<b>11,521</b>
5.245.5.6230.319 Consultants	0	0	0	0	0	0	2,000	5,570	<b>2,000</b>
5.245.5.6230.325 Repair and Maintenance (Contracted)	0	0	0	0	0	0	152,590	152,590	<b>147,857</b>
5.245.5.6230.361 Computer Service Expenses	0	0	0	0	0	0	613	613	<b>0</b>
5.245.5.6230.381 In-District Travel Allowance	0	0	0	0	0	0	5,000	5,000	<b>5,000</b>
5.245.5.6230.382 Out-District Travel Allowance	0	0	0	0	0	0	5,000	5,000	<b>5,000</b>
5.245.5.6230.396 Inservice Training	0	0	0	0	0	0	3,000	3,000	<b>3,000</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,203</b>	<b>171,773</b>	<b>162,857</b>
5.245.5.6230.481 Equipment Repair (Non-Contracted)	0	0	0	0	0	0	80,000	80,000	<b>80,000</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
5.245.5.6230.552 Technology Equipment	0	0	0	0	0	0	1,000	10,000	<b>1,000</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>10,000</b>	<b>1,000</b>
<b>Total Instruction-Related Technology Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>289,357</b>	<b>301,927</b>	<b>285,515</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND**  
**SCHOOL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.245.5.6410.319 Consultants	15,000	4,756	10,244	0	0	0	0	0	<b>0</b>
<b>Total Purchased Services</b>	<u>15,000</u>	<u>4,756</u>	<u>10,244</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total School Administration Program</b>	<u>15,000</u>	<u>4,756</u>	<u>10,244</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND**  
**GENERAL MAINTENANCE SERVICES PROGRAM**

Account Elements and Object Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
5.245.5.6640.154 Maintenance Personnel	151,983	121,670	30,313	26,867	25,259	1,608	0	0	0
5.245.5.6640.199 Personal Leave Reimbursement	230	175	55	265	0	265	0	0	0
<b>Total Salaries</b>	<b>152,213</b>	<b>121,845</b>	<b>30,368</b>	<b>27,132</b>	<b>25,259</b>	<b>1,873</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.245.5.6640.210 PERSI	14,871	12,360	2,511	2,651	2,511	140	0	0	0
5.245.5.6640.220 Social Security Tax	11,645	9,147	2,498	2,075	1,548	527	0	0	0
5.245.5.6640.230 Life Insurance	276	275	2	69	99	-30	0	0	0
5.245.5.6640.240 Medical Insurance	14,644	9,590	5,054	3,661	2,679	982	0	0	0
5.245.5.6640.260 Dental Insurance	1,064	797	267	266	224	42	0	0	0
5.245.5.6640.270 Worker's Compensation Insurance	5,952	4,084	1,868	1,353	3,169	-1,816	0	0	0
5.245.5.6640.280 Retirement Sick Leave Benefits	1,751	1,455	296	312	295	17	0	0	0
5.245.5.6640.290 Vision Insurance	424	306	118	106	85	22	0	0	0
<b>Total Fringe Benefits</b>	<b>50,627</b>	<b>38,013</b>	<b>12,614</b>	<b>10,493</b>	<b>10,611</b>	<b>-118</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.245.5.6640.319 Consultants	6,000	3,980	2,020	4,500	6,135	-1,635	0	0	0
5.245.5.6640.325 Repair and Maintenance (Contracted)	51,000	62,001	-11,001	156,500	131,042	25,458	0	0	0
5.245.5.6640.355 Telephone - Cellular	526	526	0	302	200	102	0	0	0
5.245.5.6640.361 Computer Service Expenses	3,000	3,007	-7	3,200	3,794	-594	0	0	0
5.245.5.6640.381 In-District Travel Allowance	6,000	3,640	2,360	5,000	2,541	2,459	0	0	0
5.245.5.6640.382 Out-District Travel Allowance	6,000	3,255	2,745	8,500	7,448	1,052	0	0	0
5.245.5.6640.396 Inservice Training	14,000	13,311	689	3,000	3,040	-40	0	0	0
<b>Total Purchased Services</b>	<b>86,526</b>	<b>89,719</b>	<b>-3,193</b>	<b>181,002</b>	<b>154,201</b>	<b>26,801</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.245.5.6640.481 Equipment Repair (Non-Contracted)	80,000	82,674	-2,674	95,000	87,241	7,759	0	0	0
<b>Total Supplies and Materials</b>	<b>80,000</b>	<b>82,674</b>	<b>-2,674</b>	<b>95,000</b>	<b>87,241</b>	<b>7,759</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.245.5.6640.552 Technology Equipment	11,634	8,752	2,881	10,000	-7,645	17,645	0	0	0
<b>Total Capital Objects</b>	<b>11,634</b>	<b>8,752</b>	<b>2,881</b>	<b>10,000</b>	<b>-7,645</b>	<b>17,645</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total General Maintenance Services Program</b>	<b>381,000</b>	<b>341,005</b>	<b>39,995</b>	<b>323,627</b>	<b>269,666</b>	<b>53,961</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Current Expenditures</b>	<b>452,764</b>	<b>381,089</b>	<b>71,675</b>	<b>361,995</b>	<b>302,039</b>	<b>59,956</b>	<b>298,357</b>	<b>351,655</b>	<b>295,515</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND**  
**CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.245.3.3200.000 Actual Year-End Fund Balance	N/A	67,811	N/A	N/A	60,591	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>67,811</u>	<u>67,811</u>	<u>0</u>	<u>60,591</u>	<u>60,591</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>67,811</u>	<u>67,811</u>	<u>0</u>	<u>60,591</u>	<u>60,591</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL STATE TECHNOLOGY FUND</b>	<u>452,764</u>	<u>448,900</u>	<u>3,864</u>	<u>361,995</u>	<u>362,630</u>	<u>-635</u>	<u>298,357</u>	<u>351,655</u>	<u>295,515</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.246.4.4329.900 Substance Abuse Prevention	248,561	228,154	-20,407	221,494	199,954	-21,540	187,079	213,308	<b>199,666</b>
<b>TOTAL STATE FUNDING</b>	<u>248,561</u>	<u>228,154</u>	<u>-20,407</u>	<u>221,494</u>	<u>199,954</u>	<u>-21,540</u>	<u>187,079</u>	<u>213,308</u>	<b><u>199,666</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>248,561</u>	<u>228,154</u>	<u>-20,407</u>	<u>221,494</u>	<u>199,954</u>	<u>-21,540</u>	<u>187,079</u>	<u>213,308</u>	<b><u>199,666</u></b>
<b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>	<u>248,561</u>	<u>228,154</u>	<u>-20,407</u>	<u>221,494</u>	<u>199,954</u>	<u>-21,540</u>	<u>187,079</u>	<u>213,308</u>	<b><u>199,666</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.246.5.5120.199 Personal Leave Reimbursement	0	-40	40	0	0	0	0	0	<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>-40</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.246.5.5120.230 Life Insurance	0	12	-12	0	0	0	0	0	<b>0</b>
5.246.5.5120.240 Medical Insurance	0	508	-508	0	0	0	0	0	<b>0</b>
5.246.5.5120.260 Dental Insurance	0	44	-44	0	0	0	0	0	<b>0</b>
5.246.5.5120.270 Worker's Compensation Insurance	0	11	-11	0	-21	21	0	0	<b>0</b>
5.246.5.5120.290 Vision Insurance	0	18	-18	0	0	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>593</b>	<b>-593</b>	<b>0</b>	<b>-21</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.246.5.5120.410 General Supplies	600	677	-77	0	254	-254	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>600</b>	<b>677</b>	<b>-77</b>	<b>0</b>	<b>254</b>	<b>-254</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Elementary Program</b>	<b>600</b>	<b>1,230</b>	<b>-630</b>	<b>0</b>	<b>233</b>	<b>-233</b>	<b>0</b>	<b>0</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.246.5.5150.131 Saturday School Teachers	18,701	14,633	4,068	8,750	5,582	3,168	7,000	7,000	<b>7,000</b>
<b>Total Salaries</b>	<b>18,701</b>	<b>14,633</b>	<b>4,068</b>	<b>8,750</b>	<b>5,582</b>	<b>3,168</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
5.246.5.5150.210 PERSI	1,827	1,155	672	855	216	639	684	684	<b>727</b>
5.246.5.5150.220 Social Security Tax	1,431	1,113	318	134	420	-286	536	536	<b>536</b>
5.246.5.5150.270 Worker's Compensation Insurance	83	45	38	8	43	-35	26	26	<b>32</b>
5.246.5.5150.280 Retirement Sick Leave Benefits	215	136	79	20	25	-5	80	80	<b>80</b>
<b>Total Fringe Benefits</b>	<b>3,556</b>	<b>2,448</b>	<b>1,108</b>	<b>1,017</b>	<b>704</b>	<b>313</b>	<b>1,326</b>	<b>1,326</b>	<b>1,375</b>
<b>Total Secondary Program</b>	<b>22,257</b>	<b>17,081</b>	<b>5,176</b>	<b>9,767</b>	<b>6,286</b>	<b>3,481</b>	<b>8,326</b>	<b>8,326</b>	<b>8,375</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND**  
**ATTENDANCE, GUIDANCE AND HEALTH PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.246.5.6110.118 Counselors	29,547	29,510	38	65,000	62,155	2,845	65,000	65,000	<b>66,063</b>
5.246.5.6110.199 Personal Leave Reimbursement	0	100	-100	125	80	45	0	0	<b>250</b>
<b>Total Salaries</b>	<u>29,547</u>	<u>29,610</u>	<u>-63</u>	<u>65,125</u>	<u>62,235</u>	<u>2,890</u>	<u>65,000</u>	<u>65,000</u>	<b><u>66,313</u></b>
5.246.5.6110.210 PERSI	2,887	2,950	-63	6,177	6,060	117	6,350	6,350	<b>6,764</b>
5.246.5.6110.220 Social Security Tax	2,260	2,310	-50	4,982	4,523	459	4,972	4,972	<b>4,974</b>
5.246.5.6110.230 Life Insurance	69	80	-11	138	123	15	0	0	<b>144</b>
5.246.5.6110.240 Medical Insurance	3,215	3,721	-506	7,400	5,980	1,420	0	0	<b>7,300</b>
5.246.5.6110.260 Dental Insurance	266	312	-46	580	504	76	0	0	<b>652</b>
5.246.5.6110.270 Worker's Compensation Insurance	131	113	18	288	255	33	245	245	<b>303</b>
5.246.5.6110.280 Retirement Sick Leave Benefits	340	347	-7	749	713	36	748	748	<b>763</b>
5.246.5.6110.290 Vision Insurance	101	119	-18	204	189	15	0	0	<b>203</b>
<b>Total Fringe Benefits</b>	<u>9,269</u>	<u>9,952</u>	<u>-683</u>	<u>20,518</u>	<u>18,346</u>	<u>2,172</u>	<u>12,315</u>	<u>12,315</u>	<b><u>21,103</u></b>
5.246.5.6110.410 General Supplies	5,499	1,127	4,372	4,000	2,350	1,650	1,000	1,000	<b>0</b>
5.246.5.6110.416 Printing	0	0	0	0	88	-88	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<u>5,499</u>	<u>1,127</u>	<u>4,372</u>	<u>4,000</u>	<u>2,438</u>	<u>1,563</u>	<u>1,000</u>	<u>1,000</u>	<b><u>0</u></b>
<b>Total Attendance, Guidance And Health Program</b>	<u>44,315</u>	<u>40,688</u>	<u>3,627</u>	<u>89,643</u>	<u>83,019</u>	<u>6,624</u>	<u>78,315</u>	<u>78,315</u>	<b><u>87,416</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.246.5.6210.310 Professional and Technical Services	61,500	61,500	0	54,000	54,000	0	54,000	54,000	<b>54,000</b>
5.246.5.6210.381 In-District Travel Allowance	2,800	993	1,807	2,323	1,158	1,165	2,500	2,500	<b>2,500</b>
5.246.5.6210.392 Student Activity Support	6,900	5,141	1,759	7,900	4,779	3,121	8,000	12,297	<b>8,000</b>
5.246.5.6210.396 Inservice Training	100,589	94,042	6,547	45,261	39,740	5,521	28,938	49,870	<b>32,375</b>
<b>Total Purchased Services</b>	<b>171,789</b>	<b>161,676</b>	<b>10,113</b>	<b>109,484</b>	<b>99,677</b>	<b>9,807</b>	<b>93,438</b>	<b>118,667</b>	<b>96,875</b>
5.246.5.6210.410 General Supplies	4,000	2,892	1,108	8,000	6,232	1,768	2,500	3,500	<b>2,500</b>
5.246.5.6210.416 Printing	1,000	0	1,000	0	0	0	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>5,000</b>	<b>2,892</b>	<b>2,108</b>	<b>8,000</b>	<b>6,232</b>	<b>1,768</b>	<b>2,500</b>	<b>3,500</b>	<b>2,500</b>
<b>Total Instructional Improvement Program</b>	<b>176,789</b>	<b>164,568</b>	<b>12,221</b>	<b>117,484</b>	<b>105,909</b>	<b>11,575</b>	<b>95,938</b>	<b>122,167</b>	<b>99,375</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.246.5.6320.393 Indirect Costs	4,600	4,586	14	4,600	4,508	92	4,500	4,500	<b>4,500</b>
<b>Total Purchased Services</b>	<u>4,600</u>	<u>4,586</u>	<u>14</u>	<u>4,600</u>	<u>4,508</u>	<u>92</u>	<u>4,500</u>	<u>4,500</u>	<u><b>4,500</b></u>
<b>Total Central Administration Program</b>	<u>4,600</u>	<u>4,586</u>	<u>14</u>	<u>4,600</u>	<u>4,508</u>	<u>92</u>	<u>4,500</u>	<u>4,500</u>	<u><b>4,500</b></u>
<b>Total Current Expenditures</b>	<u>248,561</u>	<u>228,154</u>	<u>20,407</u>	<u>221,494</u>	<u>199,954</u>	<u>21,540</u>	<u>187,079</u>	<u>213,308</u>	<u><b>199,666</b></u>
<b>TOTAL SUBSTANCE ABUSE PREVENTION FUND</b>	<u><u>248,561</u></u>	<u><u>228,154</u></u>	<u><u>20,407</u></u>	<u><u>221,494</u></u>	<u><u>199,954</u></u>	<u><u>21,540</u></u>	<u><u>187,079</u></u>	<u><u>213,308</u></u>	<u><u><b>199,666</b></u></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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 and Kinport Alternate School. Funding is used to provide supplemental instruction to improve achievement in the basic and more advanced skills in reading and math.

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

**SPECIAL NOTES**

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

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

In years prior to FY 2003, the Title I-A ESEA Fund was designated as Fund 254 and was changed to match the IFARMS fund number.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.251.4.4451.100 ESEA Title I Revenue	1,350,477	1,190,601	-159,876	1,697,896	1,455,627	-242,269	1,532,799	2,422,417	<b>2,312,293</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>1,350,477</u>	<u>1,190,601</u>	<u>-159,876</u>	<u>1,697,896</u>	<u>1,455,627</u>	<u>-242,269</u>	<u>1,532,799</u>	<u>2,422,417</u>	<u><b>2,312,293</b></u>
<b>TOTAL CURRENT REVENUES</b>	<u>1,350,477</u>	<u>1,190,601</u>	<u>-159,876</u>	<u>1,697,896</u>	<u>1,455,627</u>	<u>-242,269</u>	<u>1,532,799</u>	<u>2,422,417</u>	<u><b>2,312,293</b></u>
4.251.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	230,000	0	<b>0</b>
<b>TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND</b>	<u><u>1,350,477</u></u>	<u><u>1,190,601</u></u>	<u><u>-159,876</u></u>	<u><u>1,697,896</u></u>	<u><u>1,455,627</u></u>	<u><u>-242,269</u></u>	<u><u>1,762,799</u></u>	<u><u>2,422,417</u></u>	<u><u><b>2,312,293</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.251.5.5120.116 Teachers	688,500	669,906	18,594	866,315	795,162	71,153	865,226	1,139,300	<b>1,085,069</b>
5.251.5.5120.152 Instructional Assistants	30,000	11,086	18,914	85,085	78,222	6,863	139,996	352,564	<b>0</b>
5.251.5.5120.186 Substitute Teachers	40,000	17,828	22,172	30,000	9,515	20,486	30,000	20,000	<b>10,000</b>
5.251.5.5120.199 Personal Leave Reimbursement	1,740	770	970	3,130	260	2,870	2,000	3,000	<b>5,965</b>
<b>Total Salaries</b>	<b>760,240</b>	<b>699,590</b>	<b>60,650</b>	<b>984,530</b>	<b>883,158</b>	<b>101,372</b>	<b>1,037,222</b>	<b>1,514,864</b>	<b>1,101,034</b>
5.251.5.5120.210 PERSI	68,744	66,981	1,763	99,537	84,456	15,081	79,583	146,048	<b>112,615</b>
5.251.5.5120.220 Social Security Tax	57,109	49,043	8,066	80,238	63,997	16,241	64,610	115,887	<b>83,681</b>
5.251.5.5120.230 Life Insurance	1,087	1,029	58	1,593	1,455	138	1,783	3,024	<b>2,095</b>
5.251.5.5120.240 Medical Insurance	51,100	48,208	2,892	74,236	72,173	2,063	95,608	147,874	<b>117,855</b>
5.251.5.5120.260 Dental Insurance	4,193	4,012	181	6,751	6,109	642	7,494	13,235	<b>10,330</b>
5.251.5.5120.270 Worker's Compensation Insurance	2,634	2,601	33	4,466	3,532	934	3,184	5,756	<b>4,999</b>
5.251.5.5120.280 Retirement Sick Leave Benefits	8,108	7,884	224	12,040	9,941	2,099	9,712	17,192	<b>12,580</b>
5.251.5.5120.290 Vision Insurance	1,672	1,530	142	2,443	2,234	209	2,636	4,259	<b>2,951</b>
<b>Total Fringe Benefits</b>	<b>194,647</b>	<b>181,289</b>	<b>13,358</b>	<b>281,304</b>	<b>243,897</b>	<b>37,407</b>	<b>264,610</b>	<b>453,275</b>	<b>347,106</b>
5.251.5.5120.310 Professional and Technical Services	0	0	0	0	0	0	0	0	<b>138,000</b>
5.251.5.5120.381 In-District Travel Allowance	0	0	0	2,000	0	2,000	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>138,000</b>
5.251.5.5120.410 General Supplies	143,522	77,261	66,261	148,353	125,696	22,657	125,860	101,578	<b>85,000</b>
<b>Total Supplies and Materials</b>	<b>143,522</b>	<b>77,261</b>	<b>66,261</b>	<b>148,353</b>	<b>125,696</b>	<b>22,657</b>	<b>125,860</b>	<b>101,578</b>	<b>85,000</b>
5.251.5.5120.550 Equipment	35,000	28,012	6,988	5,000	4,697	303	10,000	23,077	<b>20,000</b>
<b>Total Capital Objects</b>	<b>35,000</b>	<b>28,012</b>	<b>6,988</b>	<b>5,000</b>	<b>4,697</b>	<b>303</b>	<b>10,000</b>	<b>23,077</b>	<b>20,000</b>
<b>Total Elementary Program</b>	<b>1,133,409</b>	<b>986,152</b>	<b>147,257</b>	<b>1,421,187</b>	<b>1,257,448</b>	<b>163,739</b>	<b>1,437,692</b>	<b>2,092,794</b>	<b>1,691,140</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.251.5.5150.116 Teachers	1,000	540	460	0	0	0	0	0	<b>0</b>
5.251.5.5150.186 Substitute Teachers	0	0	0	385	77	308	770	0	<b>10,000</b>
<b>Total Salaries</b>	<b>1,000</b>	<b>540</b>	<b>460</b>	<b>385</b>	<b>77</b>	<b>308</b>	<b>770</b>	<b>0</b>	<b>10,000</b>
5.251.5.5150.210 PERSI	195	42	153	0	0	0	0	0	<b>0</b>
5.251.5.5150.220 Social Security Tax	153	31	122	30	0	30	59	0	<b>765</b>
5.251.5.5150.270 Worker's Compensation Insurance	7	1	6	2	0	2	3	0	<b>46</b>
5.251.5.5150.280 Retirement Sick Leave Benefits	23	5	18	0	0	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>378</b>	<b>79</b>	<b>299</b>	<b>32</b>	<b>0</b>	<b>32</b>	<b>62</b>	<b>0</b>	<b>811</b>
5.251.5.5150.310 Professional and Technical Services	6,966	6,966	0	9,431	9,430	1	9,500	13,607	<b>14,000</b>
<b>Total Purchased Services</b>	<b>6,966</b>	<b>6,966</b>	<b>0</b>	<b>9,431</b>	<b>9,430</b>	<b>1</b>	<b>9,500</b>	<b>13,607</b>	<b>14,000</b>
<b>Total Secondary Program</b>	<b>8,344</b>	<b>7,585</b>	<b>759</b>	<b>9,848</b>	<b>9,507</b>	<b>341</b>	<b>10,332</b>	<b>13,607</b>	<b>24,811</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.251.5.6210.113 Supervisors and Coordinators	59,809	59,809	0	61,304	61,304	0	61,917	62,183	<b>63,780</b>
5.251.5.6210.151 Clerical Personnel	14,267	14,109	158	25,241	22,959	2,282	25,493	20,475	<b>22,735</b>
5.251.5.6210.199 Personal Leave Reimbursement	60	0	60	150	0	150	0	260	<b>0</b>
<b>Total Salaries</b>	<b>74,136</b>	<b>73,918</b>	<b>218</b>	<b>86,695</b>	<b>84,263</b>	<b>2,432</b>	<b>87,410</b>	<b>82,918</b>	<b>86,515</b>
5.251.5.6210.210 PERSI	7,246	7,266	-20	8,471	8,264	207	8,540	8,101	<b>8,989</b>
5.251.5.6210.220 Social Security Tax	5,680	5,284	396	6,632	6,111	521	6,687	6,343	<b>6,618</b>
5.251.5.6210.230 Life Insurance	173	171	2	204	193	12	207	210	<b>202</b>
5.251.5.6210.240 Medical Insurance	4,824	4,809	15	6,877	6,162	715	7,400	7,042	<b>7,290</b>
5.251.5.6210.260 Dental Insurance	405	399	6	544	519	25	580	646	<b>639</b>
5.251.5.6210.270 Worker's Compensation Insurance	261	280	-19	384	338	46	329	315	<b>395</b>
5.251.5.6210.280 Retirement Sick Leave Benefits	856	855	1	998	973	25	1,005	954	<b>994</b>
5.251.5.6210.290 Vision Insurance	159	153	6	204	194	10	204	202	<b>182</b>
<b>Total Fringe Benefits</b>	<b>19,604</b>	<b>19,217</b>	<b>387</b>	<b>24,314</b>	<b>22,754</b>	<b>1,560</b>	<b>24,952</b>	<b>23,813</b>	<b>25,309</b>
5.251.5.6210.382 Out-District Travel Allowance	5,000	1,057	3,943	5,000	4,101	899	10,000	10,000	<b>5,000</b>
5.251.5.6210.396 Inservice Training	70,000	65,919	4,081	100,000	29,526	70,474	140,000	126,000	<b>105,000</b>
<b>Total Purchased Services</b>	<b>75,000</b>	<b>66,976</b>	<b>8,024</b>	<b>105,000</b>	<b>33,627</b>	<b>71,373</b>	<b>150,000</b>	<b>136,000</b>	<b>110,000</b>
5.251.5.6210.410 General Supplies	0	0	0	100	0	100	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>168,740</b>	<b>160,111</b>	<b>8,629</b>	<b>216,109</b>	<b>140,645</b>	<b>75,464</b>	<b>262,362</b>	<b>242,731</b>	<b>221,824</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.251.5.6320.393 Indirect Costs	25,786	24,925	861	35,374	34,366	1,008	36,913	51,368	<b>52,601</b>
<b>Total Purchased Services</b>	<u>25,786</u>	<u>24,925</u>	<u>861</u>	<u>35,374</u>	<u>34,366</u>	<u>1,008</u>	<u>36,913</u>	<u>51,368</u>	<b><u>52,601</u></b>
<b>Total Central Administration Program</b>	<u>25,786</u>	<u>24,925</u>	<u>861</u>	<u>35,374</u>	<u>34,366</u>	<u>1,008</u>	<u>36,913</u>	<u>51,368</u>	<b><u>52,601</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.251.5.6810.345 Transportation Services (Contracted)	0	0	0	0	0	0	0	0	<b>300,000</b>
<b>Total Purchased Services</b>	0	0	0	0	0	0	0	0	<b>300,000</b>
<b>Total Pupil To School Transportation Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.251.5.7200.116 Teachers	2,650	1,025	1,625	0	0	0	0	0	0
<b>Total Salaries</b>	<u>2,650</u>	<u>1,025</u>	<u>1,625</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5.251.5.7200.210 PERSI	300	100	200	0	0	0	0	0	0
5.251.5.7200.220 Social Security Tax	205	75	130	0	0	0	0	0	0
5.251.5.7200.270 Worker's Compensation Insurance	12	4	8	0	0	0	0	0	0
5.251.5.7200.280 Retirement Sick Leave Benefits	31	12	19	0	0	0	0	0	0
<b>Total Fringe Benefits</b>	<u>548</u>	<u>190</u>	<u>358</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5.251.5.7200.383 Parent Activities Travel	11,000	10,612	388	15,378	13,661	1,717	15,500	21,917	21,917
<b>Total Purchased Services</b>	<u>11,000</u>	<u>10,612</u>	<u>388</u>	<u>15,378</u>	<u>13,661</u>	<u>1,717</u>	<u>15,500</u>	<u>21,917</u>	<u>21,917</u>
<b>Total Parent Activities Program</b>	<u>14,198</u>	<u>11,828</u>	<u>2,370</u>	<u>15,378</u>	<u>13,661</u>	<u>1,717</u>	<u>15,500</u>	<u>21,917</u>	<u>21,917</u>
<b>Total Current Expenditures</b>	<u>1,350,477</u>	<u>1,190,601</u>	<u>159,876</u>	<u>1,697,896</u>	<u>1,455,627</u>	<u>242,269</u>	<u>1,762,799</u>	<u>2,422,417</u>	<u>2,312,293</u>
<b>TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND</b>	<u><u>1,350,477</u></u>	<u><u>1,190,601</u></u>	<u><u>159,876</u></u>	<u><u>1,697,896</u></u>	<u><u>1,455,627</u></u>	<u><u>242,269</u></u>	<u><u>1,762,799</u></u>	<u><u>2,422,417</u></u>	<u><u>2,312,293</u></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.257.4.4430.000 Title VI-B - Restricted	1,741,077	1,497,148	-243,929	2,030,137	1,645,403	-384,734	2,034,338	2,505,400	<b>2,386,381</b>
4.257.4.4456.600 Title VI-B Capacity Build	18,226	0	-18,226	43,580	0	-43,580	34,964	42,119	<b>22,416</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>1,759,303</u>	<u>1,497,148</u>	<u>-262,155</u>	<u>2,073,717</u>	<u>1,645,403</u>	<u>-428,314</u>	<u>2,069,302</u>	<u>2,547,519</u>	<b><u>2,408,797</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>1,759,303</u>	<u>1,497,148</u>	<u>-262,155</u>	<u>2,073,717</u>	<u>1,645,403</u>	<u>-428,314</u>	<u>2,069,302</u>	<u>2,547,519</u>	<b><u>2,408,797</u></b>
<b>TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND</b>	<u><u>1,759,303</u></u>	<u><u>1,497,148</u></u>	<u><u>-262,155</u></u>	<u><u>2,073,717</u></u>	<u><u>1,645,403</u></u>	<u><u>-428,314</u></u>	<u><u>2,069,302</u></u>	<u><u>2,547,519</u></u>	<b><u><u>2,408,797</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.257.5.5210.116 Teachers	79,566	75,642	3,924	106,660	79,463	27,197	95,120	143,020	<b>188,694</b>
5.257.5.5210.152 Instructional Assistants	728,758	610,042	118,716	911,489	729,455	182,034	907,027	987,020	<b>1,029,954</b>
5.257.5.5210.182 Substitute Instructional Assistants	0	0	0	0	0	0	0	38,570	<b>40,000</b>
5.257.5.5210.199 Personal Leave Reimbursement	1,870	900	970	4,390	880	3,510	2,275	2,275	<b>4,255</b>
<b>Total Salaries</b>	<b>810,194</b>	<b>686,583</b>	<b>123,611</b>	<b>1,022,539</b>	<b>809,798</b>	<b>212,741</b>	<b>1,004,422</b>	<b>1,170,885</b>	<b>1,262,903</b>
5.257.5.5210.210 PERSI	78,333	65,215	13,118	103,632	76,643	26,989	98,132	109,265	<b>127,059</b>
5.257.5.5210.220 Social Security Tax	61,336	52,077	9,259	80,349	61,040	19,309	76,838	85,555	<b>93,551</b>
5.257.5.5210.230 Life Insurance	4,320	3,516	805	5,153	3,924	1,229	5,077	5,589	<b>6,084</b>
5.257.5.5210.240 Medical Insurance	227,544	163,532	64,012	247,574	190,320	57,254	272,264	299,700	<b>342,225</b>
5.257.5.5210.260 Dental Insurance	16,650	13,600	3,050	22,334	16,025	6,310	21,340	23,490	<b>29,998</b>
5.257.5.5210.270 Worker's Compensation Insurance	3,544	2,622	922	4,775	3,278	1,497	3,787	4,216	<b>5,589</b>
5.257.5.5210.280 Retirement Sick Leave Benefits	9,220	7,677	1,543	13,943	9,070	4,873	11,551	12,861	<b>14,064</b>
5.257.5.5210.290 Vision Insurance	6,634	5,232	1,402	7,616	6,016	1,600	7,506	8,262	<b>8,568</b>
<b>Total Fringe Benefits</b>	<b>407,581</b>	<b>313,470</b>	<b>94,111</b>	<b>485,376</b>	<b>366,317</b>	<b>119,059</b>	<b>496,495</b>	<b>548,938</b>	<b>627,138</b>
5.257.5.5210.310 Professional and Technical Services	103,476	88,179	15,297	108,500	91,505	16,996	108,500	115,300	<b>140,200</b>
5.257.5.5210.381 In-District Travel Allowance	2,000	1,026	974	2,000	1,598	402	2,000	2,000	<b>0</b>
<b>Total Purchased Services</b>	<b>105,476</b>	<b>89,204</b>	<b>16,272</b>	<b>110,500</b>	<b>93,103</b>	<b>17,397</b>	<b>110,500</b>	<b>117,300</b>	<b>140,200</b>
5.257.5.5210.410 General Supplies	103,977	111,079	-7,102	71,305	26,982	44,323	67,056	122,357	<b>28,000</b>
<b>Total Supplies and Materials</b>	<b>103,977</b>	<b>111,079</b>	<b>-7,102</b>	<b>71,305</b>	<b>26,982</b>	<b>44,323</b>	<b>67,056</b>	<b>122,357</b>	<b>28,000</b>
5.257.5.5210.550 Equipment	25,000	40,967	-15,967	78,621	81,545	-2,924	77,055	238,832	<b>26,008</b>
<b>Total Capital Objects</b>	<b>25,000</b>	<b>40,967</b>	<b>-15,967</b>	<b>78,621</b>	<b>81,545</b>	<b>-2,924</b>	<b>77,055</b>	<b>238,832</b>	<b>26,008</b>
<b>Total Special Education Program</b>	<b>1,452,228</b>	<b>1,241,304</b>	<b>210,924</b>	<b>1,768,341</b>	<b>1,377,744</b>	<b>390,597</b>	<b>1,755,528</b>	<b>2,198,312</b>	<b>2,084,249</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.257.5.6160.115 Ancillary Professional	165,941	147,783	18,158	167,142	158,724	8,418	165,783	182,955	<b>184,101</b>
5.257.5.6160.199 Personal Leave Reimbursement	900	220	680	500	240	260	650	650	<b>1,105</b>
<b>Total Salaries</b>	<u>166,841</u>	<u>148,003</u>	<u>18,838</u>	<u>167,642</u>	<u>158,964</u>	<u>8,678</u>	<u>166,433</u>	<u>183,605</u>	<b>185,206</b>
5.257.5.6160.210 PERSI	15,324	14,120	1,204	16,379	15,776	603	16,261	17,939	<b>19,243</b>
5.257.5.6160.220 Social Security Tax	12,611	11,007	1,604	12,824	11,882	942	12,732	14,046	<b>14,169</b>
5.257.5.6160.230 Life Insurance	289	234	55	276	262	14	276	310	<b>324</b>
5.257.5.6160.240 Medical Insurance	16,074	10,980	5,094	14,644	12,426	2,218	14,800	16,650	<b>18,225</b>
5.257.5.6160.260 Dental Insurance	1,096	911	185	1,064	1,069	-5	1,160	1,305	<b>1,598</b>
5.257.5.6160.270 Worker's Compensation Insurance	736	559	177	852	649	203	627	692	<b>846</b>
5.257.5.6160.280 Retirement Sick Leave Benefits	1,340	1,662	-322	1,928	1,857	71	1,914	2,111	<b>2,130</b>
5.257.5.6160.290 Vision Insurance	477	348	129	424	400	24	408	459	<b>456</b>
<b>Total Fringe Benefits</b>	<u>47,947</u>	<u>39,821</u>	<u>8,126</u>	<u>48,391</u>	<u>44,321</u>	<u>4,070</u>	<u>48,178</u>	<u>53,512</u>	<b>56,991</b>
5.257.5.6160.381 In-District Travel Allowance	3,500	3,051	449	4,000	9,055	-5,055	4,000	10,000	<b>9,000</b>
<b>Total Purchased Services</b>	<u>3,500</u>	<u>3,051</u>	<u>449</u>	<u>4,000</u>	<u>9,055</u>	<u>-5,055</u>	<u>4,000</u>	<u>10,000</u>	<b>9,000</b>
<b>Total Ancillary Service Program</b>	<u>218,288</u>	<u>190,875</u>	<u>27,413</u>	<u>220,033</u>	<u>212,341</u>	<u>7,692</u>	<u>218,611</u>	<u>247,117</u>	<b>251,197</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.257.5.6210.396 Inservice Training	49,153	32,429	16,724	43,500	15,637	27,864	45,500	50,500	<b>15,000</b>
<b>Total Purchased Services</b>	<u>49,153</u>	<u>32,429</u>	<u>16,724</u>	<u>43,500</u>	<u>15,637</u>	<u>27,864</u>	<u>45,500</u>	<u>50,500</u>	<b><u>15,000</u></b>
<b>Total Instructional Improvement Program</b>	<u>49,153</u>	<u>32,429</u>	<u>16,724</u>	<u>43,500</u>	<u>15,637</u>	<u>27,864</u>	<u>45,500</u>	<u>50,500</u>	<b><u>15,000</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.257.5.6320.393 Indirect Costs	39,634	32,540	7,094	41,843	39,681	2,162	49,663	51,590	<b>58,351</b>
<b>Total Purchased Services</b>	<u>39,634</u>	<u>32,540</u>	<u>7,094</u>	<u>41,843</u>	<u>39,681</u>	<u>2,162</u>	<u>49,663</u>	<u>51,590</u>	<b>58,351</b>
<b>Total Central Administration Program</b>	<u>39,634</u>	<u>32,540</u>	<u>7,094</u>	<u>41,843</u>	<u>39,681</u>	<u>2,162</u>	<u>49,663</u>	<u>51,590</u>	<b>58,351</b>
<b>Total Current Expenditures</b>	<u>1,759,303</u>	<u>1,497,148</u>	<u>262,155</u>	<u>2,073,717</u>	<u>1,645,403</u>	<u>428,314</u>	<u>2,069,302</u>	<u>2,547,519</u>	<b>2,408,797</b>
<b>TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND</b>	<u>1,759,303</u>	<u>1,497,148</u>	<u>262,155</u>	<u>2,073,717</u>	<u>1,645,403</u>	<u>428,314</u>	<u>2,069,302</u>	<u>2,547,519</u>	<b>2,408,797</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**TITLE VI-B, IDEA - PRESCHOOL FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.258.4.4430.000 Title VI-B Preschool	134,968	125,403	-9,565	149,934	127,239	-22,695	121,716	166,273	<b>135,117</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>134,968</b>	<b>125,403</b>	<b>-9,565</b>	<b>149,934</b>	<b>127,239</b>	<b>-22,695</b>	<b>121,716</b>	<b>166,273</b>	<b>135,117</b>
4.258.4.4600.000 Interfund Transfers	0	16,065	16,065	0	0	0	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>16,065</b>	<b>16,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>134,968</b>	<b>141,468</b>	<b>6,500</b>	<b>149,934</b>	<b>127,239</b>	<b>-22,695</b>	<b>121,716</b>	<b>166,273</b>	<b>135,117</b>
<b>TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND</b>	<b>134,968</b>	<b>141,468</b>	<b>6,500</b>	<b>149,934</b>	<b>127,239</b>	<b>-22,695</b>	<b>121,716</b>	<b>166,273</b>	<b>135,117</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.258.5.5220.152 Instructional Assistants	35,876	47,839	-11,963	40,533	33,813	6,720	27,292	40,938	<b>27,842</b>
5.258.5.5220.199 Personal Leave Reimbursement	200	60	140	220	-20	240	170	170	<b>200</b>
<b>Total Salaries</b>	<b>36,076</b>	<b>47,899</b>	<b>-11,823</b>	<b>40,753</b>	<b>33,793</b>	<b>6,960</b>	<b>27,462</b>	<b>41,108</b>	<b>28,042</b>
5.258.5.5220.210 PERSI	3,525	4,679	-1,154	3,981	3,305	676	2,683	4,017	<b>2,914</b>
5.258.5.5220.220 Social Security Tax	2,760	3,436	-676	3,118	2,461	657	2,101	3,145	<b>2,145</b>
5.258.5.5220.230 Life Insurance	207	281	-74	207	174	33	138	207	<b>144</b>
5.258.5.5220.240 Medical Insurance	10,983	13,005	-2,022	10,983	8,428	2,555	7,400	11,100	<b>8,100</b>
5.258.5.5220.260 Dental Insurance	798	1,085	-287	798	723	75	580	870	<b>710</b>
5.258.5.5220.270 Worker's Compensation Insurance	160	176	-16	207	137	70	104	155	<b>128</b>
5.258.5.5220.280 Retirement Sick Leave Benefits	415	551	-136	469	389	80	316	473	<b>322</b>
5.258.5.5220.290 Vision Insurance	318	417	-99	318	270	48	204	306	<b>203</b>
<b>Total Fringe Benefits</b>	<b>19,166</b>	<b>23,630</b>	<b>-4,464</b>	<b>20,081</b>	<b>15,887</b>	<b>4,194</b>	<b>13,526</b>	<b>20,273</b>	<b>14,666</b>
5.258.5.5220.313 Publishing and Advertising	100	100	0	100	0	100	1,000	1,000	<b>500</b>
<b>Total Purchased Services</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>1,000</b>	<b>1,000</b>	<b>500</b>
5.258.5.5220.410 General Supplies	3,000	3,206	-206	7,000	6,960	40	2,000	13,549	<b>7,680</b>
<b>Total Supplies and Materials</b>	<b>3,000</b>	<b>3,206</b>	<b>-206</b>	<b>7,000</b>	<b>6,960</b>	<b>40</b>	<b>2,000</b>	<b>13,549</b>	<b>7,680</b>
5.258.5.5220.550 Equipment	2,894	480	2,414	5,117	4,669	448	2,000	12,743	<b>4,500</b>
<b>Total Capital Objects</b>	<b>2,894</b>	<b>480</b>	<b>2,414</b>	<b>5,117</b>	<b>4,669</b>	<b>448</b>	<b>2,000</b>	<b>12,743</b>	<b>4,500</b>
<b>Total Preschool Handicapped Program</b>	<b>61,236</b>	<b>75,315</b>	<b>-14,079</b>	<b>73,051</b>	<b>61,309</b>	<b>11,742</b>	<b>45,988</b>	<b>88,673</b>	<b>55,388</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.258.5.6160.115 Ancillary Professional	48,266	48,191	75	49,654	49,056	598	50,151	50,151	<b>51,162</b>
5.258.5.6160.199 Personal Leave Reimbursement	150	40	110	25	40	-15	100	100	<b>227</b>
<b>Total Salaries</b>	<b>48,416</b>	<b>48,231</b>	<b>185</b>	<b>49,679</b>	<b>49,096</b>	<b>583</b>	<b>50,251</b>	<b>50,251</b>	<b>51,389</b>
5.258.5.6160.210 PERSI	4,731	4,712	19	4,853	4,797	56	4,910	4,910	<b>5,340</b>
5.258.5.6160.220 Social Security Tax	3,703	3,670	33	3,801	3,737	64	3,845	3,845	<b>3,931</b>
5.258.5.6160.230 Life Insurance	69	68	1	69	66	3	69	69	<b>72</b>
5.258.5.6160.240 Medical Insurance	3,661	3,215	446	3,661	3,215	446	3,700	3,700	<b>4,050</b>
5.258.5.6160.260 Dental Insurance	266	266	0	266	271	-5	290	290	<b>355</b>
5.258.5.6160.270 Worker's Compensation Insurance	214	182	32	253	197	56	190	190	<b>235</b>
5.258.5.6160.280 Retirement Sick Leave Benefits	557	555	2	572	565	7	578	578	<b>591</b>
5.258.5.6160.290 Vision Insurance	106	101	5	106	101	5	102	102	<b>101</b>
<b>Total Fringe Benefits</b>	<b>13,307</b>	<b>12,769</b>	<b>538</b>	<b>13,581</b>	<b>12,950</b>	<b>631</b>	<b>13,684</b>	<b>13,684</b>	<b>14,675</b>
5.258.5.6160.310 Professional and Technical Services	8,500	2,884	5,616	10,321	728	9,593	8,872	10,000	<b>10,000</b>
<b>Total Purchased Services</b>	<b>8,500</b>	<b>2,884</b>	<b>5,616</b>	<b>10,321</b>	<b>728</b>	<b>9,593</b>	<b>8,872</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Ancillary Service Program</b>	<b>70,223</b>	<b>63,883</b>	<b>6,340</b>	<b>73,581</b>	<b>62,774</b>	<b>10,807</b>	<b>72,807</b>	<b>73,935</b>	<b>76,064</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.258.5.6320.393 Indirect Costs	3,509	2,270	1,239	3,302	3,157	145	2,921	3,665	<b>3,665</b>
<b>Total Purchased Services</b>	<u>3,509</u>	<u>2,270</u>	<u>1,239</u>	<u>3,302</u>	<u>3,157</u>	<u>145</u>	<u>2,921</u>	<u>3,665</u>	<b><u>3,665</u></b>
<b>Total Central Administration Program</b>	<u>3,509</u>	<u>2,270</u>	<u>1,239</u>	<u>3,302</u>	<u>3,157</u>	<u>145</u>	<u>2,921</u>	<u>3,665</u>	<b><u>3,665</u></b>
<b>Total Current Expenditures</b>	<u>134,968</u>	<u>141,468</u>	<u>-6,500</u>	<u>149,934</u>	<u>127,239</u>	<u>22,695</u>	<u>121,716</u>	<u>166,273</u>	<b><u>135,117</u></b>
<b>TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND</b>	<u><u>134,968</u></u>	<u><u>141,468</u></u>	<u><u>-6,500</u></u>	<u><u>149,934</u></u>	<u><u>127,239</u></u>	<u><u>22,695</u></u>	<u><u>121,716</u></u>	<u><u>166,273</u></u>	<b><u><u>135,117</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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.

This fund was named Title VI ESEA in years prior to FY 2003.

**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 two.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.261.4.4452.200 Title VI Revenue	506,666	500,922	-5,744	79,952	79,952	0	74,821	70,598	<b>70,348</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>506,666</b>	<b>500,922</b>	<b>-5,744</b>	<b>79,952</b>	<b>79,952</b>	<b>0</b>	<b>74,821</b>	<b>70,598</b>	<b>70,348</b>
4.261.4.4600.000 Interfund Transfers	0	3,031	3,031	0	1,303	1,303	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>3,031</b>	<b>3,031</b>	<b>0</b>	<b>1,303</b>	<b>1,303</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>506,666</b>	<b>503,952</b>	<b>-2,714</b>	<b>79,952</b>	<b>81,256</b>	<b>1,304</b>	<b>74,821</b>	<b>70,598</b>	<b>70,348</b>
<b>TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND</b>	<b>506,666</b>	<b>503,952</b>	<b>-2,714</b>	<b>79,952</b>	<b>81,256</b>	<b>1,304</b>	<b>74,821</b>	<b>70,598</b>	<b>70,348</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.261.5.5120.116 Teachers	319,486	316,348	3,138	0	0	0	0	0	0
5.261.5.5120.152 Instructional Assistants	71,462	68,003	3,459	67,853	71,055	-3,202	68,532	59,570	68,680
5.261.5.5120.199 Personal Leave Reimbursement	400	860	-460	0	0	0	0	0	0
<b>Total Salaries</b>	<b>391,348</b>	<b>385,211</b>	<b>6,137</b>	<b>67,853</b>	<b>71,055</b>	<b>-3,202</b>	<b>68,532</b>	<b>59,570</b>	<b>68,680</b>
5.261.5.5120.210 PERSI	31,253	31,005	248	0	12	-12	0	0	0
5.261.5.5120.220 Social Security Tax	29,939	29,174	766	5,179	5,387	-208	5,243	4,557	0
5.261.5.5120.230 Life Insurance	759	745	14	0	0	0	0	0	0
5.261.5.5120.240 Medical Insurance	35,365	35,098	267	0	0	0	0	0	0
5.261.5.5120.260 Dental Insurance	2,924	2,902	22	0	0	0	0	0	0
5.261.5.5120.270 Worker's Compensation Insurance	1,728	1,453	275	315	298	17	258	226	0
5.261.5.5120.280 Retirement Sick Leave Benefits	3,679	3,649	30	779	1	778	788	36	0
5.261.5.5120.290 Vision Insurance	1,115	1,107	8	0	0	0	0	0	0
<b>Total Fringe Benefits</b>	<b>106,762</b>	<b>105,132</b>	<b>1,630</b>	<b>6,273</b>	<b>5,698</b>	<b>575</b>	<b>6,289</b>	<b>4,819</b>	<b>0</b>
5.261.5.5120.396 Inservice Training	978	0	978	0	0	0	0	1,011	0
<b>Total Purchased Services</b>	<b>978</b>	<b>0</b>	<b>978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,011</b>	<b>0</b>
5.261.5.5120.410 General Supplies	1,411	412	999	4,158	2,789	1,369	0	3,538	0
<b>Total Supplies and Materials</b>	<b>1,411</b>	<b>412</b>	<b>999</b>	<b>4,158</b>	<b>2,789</b>	<b>1,369</b>	<b>0</b>	<b>3,538</b>	<b>0</b>
5.261.5.5120.550 Equipment	2,191	2,191	0	0	0	0	0	0	0
<b>Total Capital Objects</b>	<b>2,191</b>	<b>2,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Elementary Program</b>	<b>502,690</b>	<b>492,946</b>	<b>9,744</b>	<b>78,284</b>	<b>79,543</b>	<b>-1,259</b>	<b>74,821</b>	<b>68,938</b>	<b>68,680</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.261.5.6320.393 Indirect Costs	3,976	11,006	-7,030	1,668	1,664	4	0	1,660	<b>1,668</b>
<b>Total Purchased Services</b>	<u>3,976</u>	<u>11,006</u>	<u>-7,030</u>	<u>1,668</u>	<u>1,664</u>	<u>4</u>	<u>0</u>	<u>1,660</u>	<b><u>1,668</u></b>
<b>Total Central Administration Program</b>	<u>3,976</u>	<u>11,006</u>	<u>-7,030</u>	<u>1,668</u>	<u>1,664</u>	<u>4</u>	<u>0</u>	<u>1,660</u>	<b><u>1,668</u></b>
<b>Total Current Expenditures</b>	<u>506,666</u>	<u>503,952</u>	<u>2,714</u>	<u>79,952</u>	<u>81,206</u>	<u>-1,254</u>	<u>74,821</u>	<u>70,598</u>	<b><u>70,348</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.261.5.9200.810 Transfers to Other Funds	0	0	0	0	50	-50	0	0	<b>0</b>
<b>Total Transfers or Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>-50</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fund Transfer Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>-50</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND</b>	<b><u>506,666</u></b>	<b><u>503,952</u></b>	<b><u>2,714</u></b>	<b><u>79,952</u></b>	<b><u>81,256</u></b>	<b><u>-1,304</u></b>	<b><u>74,821</u></b>	<b><u>70,598</u></b>	<b><u>70,348</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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 to appear continuous, but they are continuous across functions.



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PERKINS III - PROFESSIONAL TECHNICAL FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.263.4.4453.300 Carl Perkins Grant	208,651	208,651	0	222,615	219,847	-2,768	195,499	205,440	<b>196,080</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>208,651</b>	<b>208,651</b>	<b>0</b>	<b>222,615</b>	<b>219,847</b>	<b>-2,768</b>	<b>195,499</b>	<b>205,440</b>	<b>196,080</b>
4.263.4.4600.000 Interfund Transfers	5,500	10,715	5,215	5,500	5,500	0	5,500	5,500	<b>5,500</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>5,500</b>	<b>10,715</b>	<b>5,215</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>TOTAL CURRENT REVENUES</b>	<b>214,151</b>	<b>219,366</b>	<b>5,215</b>	<b>228,115</b>	<b>225,347</b>	<b>-2,768</b>	<b>200,999</b>	<b>210,940</b>	<b>201,580</b>
<b>TOTAL PERKINS III - PROFESSIONAL TECHNICAL FUND</b>	<b>214,151</b>	<b>219,366</b>	<b>5,215</b>	<b>228,115</b>	<b>225,347</b>	<b>-2,768</b>	<b>200,999</b>	<b>210,940</b>	<b>201,580</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PERKINS III - PROFESSIONAL TECHNICAL FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.263.5.5150.116 Teachers	0	1,153	-1,153	0	0	0	0	0	<b>0</b>
5.263.5.5150.152 Instructional Assistants	77,097	89,049	-11,952	84,749	84,710	39	0	0	<b>0</b>
5.263.5.5150.186 Substitute Teachers	1,800	0	1,800	0	0	0	0	0	<b>0</b>
5.263.5.5150.199 Personal Leave Reimbursement	240	60	180	240	70	170	0	0	<b>0</b>
<b>Total Salaries</b>	<u>79,137</u>	<u>90,261</u>	<u>-11,124</u>	<u>84,989</u>	<u>84,780</u>	<u>209</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
5.263.5.5150.210 PERSI	8,092	10,258	-2,166	8,303	8,282	21	0	0	<b>0</b>
5.263.5.5150.220 Social Security Tax	6,474	7,805	-1,331	6,486	6,373	113	0	0	<b>0</b>
5.263.5.5150.230 Life Insurance	276	317	-41	264	264	0	0	0	<b>0</b>
5.263.5.5150.240 Medical Insurance	12,204	15,764	-3,560	12,860	12,860	0	0	0	<b>0</b>
5.263.5.5150.260 Dental Insurance	1,063	1,314	-251	1,085	1,081	4	0	0	<b>0</b>
5.263.5.5150.270 Worker's Compensation Insurance	372	403	-31	306	344	-38	0	0	<b>0</b>
5.263.5.5150.280 Retirement Sick Leave Benefits	952	1,208	-256	984	975	9	0	0	<b>0</b>
5.263.5.5150.290 Vision Insurance	423	470	-47	406	406	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<u>29,856</u>	<u>37,539</u>	<u>-7,683</u>	<u>30,694</u>	<u>30,585</u>	<u>109</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
5.263.5.5150.310 Professional and Technical Services	3,942	3,942	0	2,903	2,903	0	0	0	<b>0</b>
5.263.5.5150.381 In-District Travel Allowance	140	0	140	240	188	52	0	0	<b>0</b>
5.263.5.5150.382 Out-District Travel Allowance	12,932	13,625	-693	10,206	10,121	85	0	0	<b>0</b>
5.263.5.5150.392 Student Activity Support	15,648	15,649	-1	16,697	16,696	1	0	0	<b>0</b>
<b>Total Purchased Services</b>	<u>32,662</u>	<u>33,216</u>	<u>-554</u>	<u>30,046</u>	<u>29,908</u>	<u>138</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
5.263.5.5150.410 General Supplies	29,221	24,097	5,124	31,791	31,808	-17	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<u>29,221</u>	<u>24,097</u>	<u>5,124</u>	<u>31,791</u>	<u>31,808</u>	<u>-17</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
5.263.5.5150.550 Equipment	29,284	30,664	-1,380	37,276	35,675	1,601	0	0	<b>0</b>
<b>Total Capital Objects</b>	<u>29,284</u>	<u>30,664</u>	<u>-1,380</u>	<u>37,276</u>	<u>35,675</u>	<u>1,601</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>Total Secondary Program</b>	<u>200,160</u>	<u>215,777</u>	<u>-15,617</u>	<u>214,796</u>	<u>212,756</u>	<u>2,040</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PERKINS III - PROFESSIONAL TECHNICAL FUND**  
**ALTERNATE SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.263.5.5170.152 Instructional Assistants	980	997	-17	1,000	752	248	0	0	<b>0</b>
<b>Total Salaries</b>	<b>980</b>	<b>997</b>	<b>-17</b>	<b>1,000</b>	<b>752</b>	<b>248</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.263.5.5170.210 PERSI	0	2	-2	98	0	98	0	0	<b>0</b>
5.263.5.5170.220 Social Security Tax	75	76	-1	77	58	19	0	0	<b>0</b>
5.263.5.5170.270 Worker's Compensation Insurance	4	4	0	4	3	1	0	0	<b>0</b>
5.263.5.5170.280 Retirement Sick Leave Benefits	0	0	0	12	0	12	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>79</b>	<b>82</b>	<b>-3</b>	<b>191</b>	<b>61</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.263.5.5170.382 Out-District Travel Allowance	500	0	500	0	0	0	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.263.5.5170.410 General Supplies	2,000	2,456	-456	1,000	736	264	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>2,000</b>	<b>2,456</b>	<b>-456</b>	<b>1,000</b>	<b>736</b>	<b>264</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Alternate School Program</b>	<b>3,559</b>	<b>3,534</b>	<b>25</b>	<b>2,191</b>	<b>1,548</b>	<b>643</b>	<b>0</b>	<b>0</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PERKINS III - PROFESSIONAL TECHNICAL FUND**  
**VOCATIONAL-TECHNICAL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.263.5.5190.116 Teachers	0	0	0	0	0	0	0	0	<b>2,940</b>
5.263.5.5190.152 Instructional Assistants	0	0	0	0	0	0	97,660	92,038	<b>92,436</b>
5.263.5.5190.199 Personal Leave Reimbursement	0	0	0	0	0	0	170	70	<b>170</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,830</b>	<b>92,108</b>	<b>95,546</b>
5.263.5.5190.210 PERSI	0	0	0	0	0	0	9,558	8,913	<b>9,844</b>
5.263.5.5190.220 Social Security Tax	0	0	0	0	0	0	7,484	7,046	<b>7,309</b>
5.263.5.5190.230 Life Insurance	0	0	0	0	0	0	322	301	<b>305</b>
5.263.5.5190.240 Medical Insurance	0	0	0	0	0	0	17,279	14,928	<b>17,172</b>
5.263.5.5190.260 Dental Insurance	0	0	0	0	0	0	1,354	1,369	<b>1,505</b>
5.263.5.5190.270 Worker's Compensation Insurance	0	0	0	0	0	0	370	350	<b>437</b>
5.263.5.5190.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	1,125	1,050	<b>1,090</b>
5.263.5.5190.290 Vision Insurance	0	0	0	0	0	0	476	430	<b>430</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,968</b>	<b>34,387</b>	<b>38,092</b>
5.263.5.5190.310 Professional and Technical Services	0	0	0	0	0	0	3,934	2,292	<b>3,944</b>
5.263.5.5190.381 In-District Travel Allowance	0	0	0	0	0	0	252	300	<b>300</b>
5.263.5.5190.382 Out-District Travel Allowance	0	0	0	0	0	0	6,500	4,481	<b>6,877</b>
5.263.5.5190.392 Student Activity Support	0	0	0	0	0	0	14,659	14,662	<b>14,706</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,345</b>	<b>21,735</b>	<b>25,827</b>
5.263.5.5190.410 General Supplies	0	0	0	0	0	0	13,615	16,076	<b>21,017</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,615</b>	<b>16,076</b>	<b>21,017</b>
5.263.5.5190.550 Equipment	0	0	0	0	0	0	16,500	17,176	<b>11,295</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,500</b>	<b>17,176</b>	<b>11,295</b>
<b>Total Vocational-Technical Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,258</b>	<b>181,482</b>	<b>191,777</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PERKINS III - PROFESSIONAL TECHNICAL FUND**  
**INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.263.5.6210.135 Other Special Programs	0	0	0	0	0	0	0	15,675	<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,675</b>	<b>0</b>
5.263.5.6210.210 PERSI	0	0	0	0	0	0	0	1,531	<b>0</b>
5.263.5.6210.220 Social Security Tax	0	0	0	0	0	0	0	1,199	<b>0</b>
5.263.5.6210.230 Life Insurance	0	0	0	0	0	0	0	36	<b>0</b>
5.263.5.6210.240 Medical Insurance	0	0	0	0	0	0	0	880	<b>0</b>
5.263.5.6210.260 Dental Insurance	0	0	0	0	0	0	0	81	<b>0</b>
5.263.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	60	<b>0</b>
5.263.5.6210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	180	<b>0</b>
5.263.5.6210.290 Vision Insurance	0	0	0	0	0	0	0	25	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,992</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,667</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PERKINS III - PROFESSIONAL TECHNICAL FUND**  
**SCHOOL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.263.5.6410.410 General Supplies	65	54	11	364	346	18	390	350	<b>137</b>
<b>Total Supplies and Materials</b>	65	54	11	364	346	18	390	350	<b>137</b>
<b>Total School Administration Program</b>	65	54	11	364	346	18	390	350	<b>137</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.263.5.6910.152 Instructional Assistants	7,401	0	7,401	8,192	8,177	15	7,022	7,085	<b>7,161</b>
<b>Total Salaries</b>	<b>7,401</b>	<b>0</b>	<b>7,401</b>	<b>8,192</b>	<b>8,177</b>	<b>15</b>	<b>7,022</b>	<b>7,085</b>	<b>7,161</b>
5.263.5.6910.210 PERSI	723	0	723	800	797	3	686	693	<b>744</b>
5.263.5.6910.220 Social Security Tax	566	0	566	627	574	53	537	549	<b>548</b>
5.263.5.6910.230 Life Insurance	26	0	26	18	18	0	17	18	<b>17</b>
5.263.5.6910.240 Medical Insurance	1,391	0	1,391	900	900	0	888	880	<b>972</b>
5.263.5.6910.260 Dental Insurance	101	0	101	76	76	0	70	81	<b>85</b>
5.263.5.6910.270 Worker's Compensation Insurance	33	0	33	29	32	-3	26	28	<b>33</b>
5.263.5.6910.280 Retirement Sick Leave Benefits	86	0	86	94	94	0	81	82	<b>82</b>
5.263.5.6910.290 Vision Insurance	40	0	40	28	28	0	24	25	<b>24</b>
<b>Total Fringe Benefits</b>	<b>2,966</b>	<b>0</b>	<b>2,966</b>	<b>2,572</b>	<b>2,520</b>	<b>52</b>	<b>2,329</b>	<b>2,356</b>	<b>2,505</b>
<b>Total Other Support Services Program</b>	<b>10,367</b>	<b>0</b>	<b>10,367</b>	<b>10,764</b>	<b>10,696</b>	<b>68</b>	<b>9,351</b>	<b>9,441</b>	<b>9,666</b>
<b>Total Current Expenditures</b>	<b>214,151</b>	<b>219,366</b>	<b>-5,215</b>	<b>228,115</b>	<b>225,347</b>	<b>2,768</b>	<b>200,999</b>	<b>210,940</b>	<b>201,580</b>
<b>TOTAL PERKINS III - PROFESSIONAL TECHNICAL FUND</b>	<b>214,151</b>	<b>219,366</b>	<b>-5,215</b>	<b>228,115</b>	<b>225,347</b>	<b>2,768</b>	<b>200,999</b>	<b>210,940</b>	<b>201,580</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

**TITLE VII-A INDIAN EDUCATION FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.267.4.4430.000 Indian Education - Title IX	108,278	88,178	-20,100	113,583	61,552	-52,031	114,834	107,316	<b>100,971</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>108,278</u>	<u>88,178</u>	<u>-20,100</u>	<u>113,583</u>	<u>61,552</u>	<u>-52,031</u>	<u>114,834</u>	<u>107,316</u>	<b><u>100,971</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>108,278</u>	<u>88,178</u>	<u>-20,100</u>	<u>113,583</u>	<u>61,552</u>	<u>-52,031</u>	<u>114,834</u>	<u>107,316</u>	<b><u>100,971</u></b>
<b>TOTAL TITLE VII-A INDIAN EDUCATION FUND</b>	<u><u>108,278</u></u>	<u><u>88,178</u></u>	<u><u>-20,100</u></u>	<u><u>113,583</u></u>	<u><u>61,552</u></u>	<u><u>-52,031</u></u>	<u><u>114,834</u></u>	<u><u>107,316</u></u>	<b><u><u>100,971</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**TITLE VII-A INDIAN EDUCATION FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.267.5.5150.116 Teachers	47,584	43,181	4,403	40,250	16,291	23,959	44,151	32,537	<b>35,000</b>
5.267.5.5150.152 Instructional Assistants	27,948	20,759	7,189	38,550	23,717	14,833	28,466	34,324	<b>29,677</b>
5.267.5.5150.199 Personal Leave Reimbursement	380	20	360	380	50	330	195	340	<b>250</b>
<b>Total Salaries</b>	<b>75,912</b>	<b>63,960</b>	<b>11,952</b>	<b>79,180</b>	<b>40,058</b>	<b>39,122</b>	<b>72,812</b>	<b>67,201</b>	<b>64,927</b>
5.267.5.5150.210 PERSI	6,997	6,247	750	7,922	3,709	4,213	7,114	6,038	<b>6,623</b>
5.267.5.5150.220 Social Security Tax	5,478	4,888	590	6,203	3,062	3,141	5,571	5,101	<b>4,870</b>
5.267.5.5150.230 Life Insurance	276	203	73	231	165	66	276	443	<b>288</b>
5.267.5.5150.240 Medical Insurance	14,644	8,439	6,205	11,256	7,913	3,343	14,800	14,592	<b>14,600</b>
5.267.5.5150.260 Dental Insurance	1,064	700	364	949	678	271	1,160	1,336	<b>1,304</b>
5.267.5.5150.270 Worker's Compensation Insurance	364	240	124	292	155	137	274	214	<b>297</b>
5.267.5.5150.280 Retirement Sick Leave Benefits	823	735	88	972	436	536	837	762	<b>746</b>
5.267.5.5150.290 Vision Insurance	424	303	121	355	254	102	408	422	<b>405</b>
<b>Total Fringe Benefits</b>	<b>30,070</b>	<b>21,756</b>	<b>8,314</b>	<b>28,180</b>	<b>16,372</b>	<b>11,808</b>	<b>30,440</b>	<b>28,908</b>	<b>29,133</b>
5.267.5.5150.381 In-District Travel Allowance	500	0	500	400	0	400	0	0	<b>0</b>
5.267.5.5150.382 Out-District Travel Allowance	750	0	750	1,500	821	679	500	3,772	<b>2,000</b>
5.267.5.5150.392 Student Activity Support	546	0	546	0	0	0	600	0	<b>0</b>
5.267.5.5150.396 Inservice Training	0	0	0	0	0	0	0	2,724	<b>738</b>
<b>Total Purchased Services</b>	<b>1,796</b>	<b>0</b>	<b>1,796</b>	<b>1,900</b>	<b>821</b>	<b>1,079</b>	<b>1,100</b>	<b>6,496</b>	<b>2,738</b>
5.267.5.5150.410 General Supplies	500	35	465	1,711	1,756	-45	7,982	2,351	<b>1,750</b>
<b>Total Supplies and Materials</b>	<b>500</b>	<b>35</b>	<b>465</b>	<b>1,711</b>	<b>1,756</b>	<b>-45</b>	<b>7,982</b>	<b>2,351</b>	<b>1,750</b>
<b>Total Secondary Program</b>	<b>108,278</b>	<b>85,751</b>	<b>22,527</b>	<b>110,971</b>	<b>59,006</b>	<b>51,965</b>	<b>112,334</b>	<b>104,956</b>	<b>98,548</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.267.5.6320.393 Indirect Costs	0	2,427	-2,427	2,612	2,546	66	2,500	2,360	<b>2,423</b>
<b>Total Purchased Services</b>	0	2,427	-2,427	2,612	2,546	66	2,500	2,360	<b>2,423</b>
<b>Total Central Administration Program</b>	0	2,427	-2,427	2,612	2,546	66	2,500	2,360	<b>2,423</b>
<b>Total Current Expenditures</b>	<u>108,278</u>	<u>88,178</u>	<u>20,100</u>	<u>113,583</u>	<u>61,552</u>	<u>52,031</u>	<u>114,834</u>	<u>107,316</u>	<b><u>100,971</u></b>
<b>TOTAL TITLE VII-A INDIAN EDUCATION FUND</b>	<u>108,278</u>	<u>88,178</u>	<u>20,100</u>	<u>113,583</u>	<u>61,552</u>	<u>52,031</u>	<u>114,834</u>	<u>107,316</u>	<b><u>100,971</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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  
2004-2005 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND  
REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.269.4.4450.000 Restricted Federal Grant	37,842	34,730	-3,112	37,481	17,110	-20,371	48,163	57,060	<b>33,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>37,842</u>	<u>34,730</u>	<u>-3,112</u>	<u>37,481</u>	<u>17,110</u>	<u>-20,371</u>	<u>48,163</u>	<u>57,060</u>	<u><b>33,000</b></u>
<b>TOTAL CURRENT REVENUES</b>	<u>37,842</u>	<u>34,730</u>	<u>-3,112</u>	<u>37,481</u>	<u>17,110</u>	<u>-20,371</u>	<u>48,163</u>	<u>57,060</u>	<u><b>33,000</b></u>
4.269.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	0	0	<b>8,787</b>
<b>TOTAL JOHNSON O'MALLEY FUND</b>	<u><u>37,842</u></u>	<u><u>34,730</u></u>	<u><u>-3,112</u></u>	<u><u>37,481</u></u>	<u><u>17,110</u></u>	<u><u>-20,371</u></u>	<u><u>48,163</u></u>	<u><u>57,060</u></u>	<u><u><b>41,787</b></u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND**  
**ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.269.5.5120.113 Supervisors and Coordinators	0	0	0	0	0	0	26,056	0	<b>0</b>
5.269.5.5120.152 Instructional Assistants	21,243	21,666	-423	0	10,546	-10,546	10,977	10,977	<b>11,090</b>
5.269.5.5120.199 Personal Leave Reimbursement	120	20	100	0	0	0	60	60	<b>100</b>
<b>Total Salaries</b>	<b>21,363</b>	<b>21,686</b>	<b>-323</b>	<b>0</b>	<b>10,546</b>	<b>-10,546</b>	<b>37,093</b>	<b>11,037</b>	<b>11,190</b>
5.269.5.5120.210 PERSI	2,087	2,117	-30	0	1,032	-1,032	1,078	1,079	<b>1,141</b>
5.269.5.5120.220 Social Security Tax	1,634	1,612	22	0	766	-766	2,838	845	<b>840</b>
5.269.5.5120.230 Life Insurance	138	155	-17	0	83	-83	69	72	<b>72</b>
5.269.5.5120.240 Medical Insurance	7,322	7,152	170	0	3,751	-3,751	3,700	3,521	<b>3,650</b>
5.269.5.5120.260 Dental Insurance	532	598	-66	0	315	-315	290	323	<b>326</b>
5.269.5.5120.270 Worker's Compensation Insurance	109	82	27	0	43	-43	140	42	<b>52</b>
5.269.5.5120.280 Retirement Sick Leave Benefits	245	249	-4	0	122	-122	127	127	<b>129</b>
5.269.5.5120.290 Vision Insurance	212	230	-18	0	135	-135	102	102	<b>101</b>
<b>Total Fringe Benefits</b>	<b>12,279</b>	<b>12,194</b>	<b>85</b>	<b>0</b>	<b>6,246</b>	<b>-6,246</b>	<b>8,344</b>	<b>6,111</b>	<b>6,311</b>
5.269.5.5120.381 In-District Travel Allowance	1,000	0	1,000	0	0	0	0	2,000	<b>0</b>
5.269.5.5120.382 Out-District Travel Allowance	1,000	0	1,000	0	0	0	0	1,000	<b>0</b>
5.269.5.5120.383 Parent Activities Travel	200	0	200	0	0	0	0	3,000	<b>0</b>
5.269.5.5120.396 Inservice Training	1,500	0	1,500	0	0	0	0	5,000	<b>0</b>
<b>Total Purchased Services</b>	<b>3,700</b>	<b>0</b>	<b>3,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,000</b>	<b>0</b>
5.269.5.5120.410 General Supplies	500	3	497	0	0	0	0	9,026	<b>0</b>
<b>Total Supplies and Materials</b>	<b>500</b>	<b>3</b>	<b>497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,026</b>	<b>0</b>
<b>Total Elementary Program</b>	<b>37,842</b>	<b>33,883</b>	<b>3,959</b>	<b>0</b>	<b>16,792</b>	<b>-16,792</b>	<b>45,437</b>	<b>37,174</b>	<b>17,501</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND**  
**SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.269.5.5150.152 Instructional Assistants	0	0	0	24,683	0	24,683	0	12,964	<b>14,376</b>
5.269.5.5150.199 Personal Leave Reimbursement	0	0	0	120	0	120	0	60	<b>100</b>
<b>Total Salaries</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,803</u>	<u>0</u>	<u>24,803</u>	<u>0</u>	<u>13,024</u>	<b>14,476</b>
5.269.5.5150.210 PERSI	0	0	0	2,424	0	2,424	0	894	<b>1,476</b>
5.269.5.5150.220 Social Security Tax	0	0	0	1,898	0	1,898	0	1,000	<b>1,086</b>
5.269.5.5150.230 Life Insurance	0	0	0	132	6	127	0	72	<b>108</b>
5.269.5.5150.240 Medical Insurance	0	0	0	6,430	268	6,162	0	3,521	<b>5,475</b>
5.269.5.5150.260 Dental Insurance	0	0	0	542	44	498	0	323	<b>489</b>
5.269.5.5150.270 Worker's Compensation Insurance	0	-1	1	89	0	89	0	55	<b>66</b>
5.269.5.5150.280 Retirement Sick Leave Benefits	0	0	0	285	0	285	0	106	<b>166</b>
5.269.5.5150.290 Vision Insurance	0	0	0	203	0	203	0	101	<b>152</b>
<b>Total Fringe Benefits</b>	<u>0</u>	<u>-1</u>	<u>1</u>	<u>12,003</u>	<u>318</u>	<u>11,685</u>	<u>0</u>	<u>6,072</u>	<b>9,018</b>
<b>Total Secondary Program</b>	<u>0</u>	<u>-1</u>	<u>1</u>	<u>36,806</u>	<u>318</u>	<u>36,488</u>	<u>0</u>	<u>19,096</u>	<b>23,494</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND**  
**CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.269.5.6320.393 Indirect Costs	0	848	-848	675	0	675	2,726	790	<b>792</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>848</u>	<u>-848</u>	<u>675</u>	<u>0</u>	<u>675</u>	<u>2,726</u>	<u>790</u>	<u><b>792</b></u>
<b>Total Central Administration Program</b>	<u>0</u>	<u>848</u>	<u>-848</u>	<u>675</u>	<u>0</u>	<u>675</u>	<u>2,726</u>	<u>790</u>	<u><b>792</b></u>
<b>Total Current Expenditures</b>	<u>37,842</u>	<u>34,730</u>	<u>3,112</u>	<u>37,481</u>	<u>17,110</u>	<u>20,371</u>	<u>48,163</u>	<u>57,060</u>	<u><b>41,787</b></u>
<b>TOTAL JOHNSON O'MALLEY FUND</b>	<u><u>37,842</u></u>	<u><u>34,730</u></u>	<u><u>3,112</u></u>	<u><u>37,481</u></u>	<u><u>17,110</u></u>	<u><u>20,371</u></u>	<u><u>48,163</u></u>	<u><u>57,060</u></u>	<u><u><b>41,787</b></u></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.270.4.4459.900 Title III LEP Revenue	0	0	0	21,498	20,739	-759	21,497	759	<b>0</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,498</b>	<b>20,739</b>	<b>-759</b>	<b>21,497</b>	<b>759</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,498</b>	<b>20,739</b>	<b>-759</b>	<b>21,497</b>	<b>759</b>	<b>0</b>
<b>TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP &amp; IMMIGRANT FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,498</b>	<b>20,739</b>	<b>-759</b>	<b>21,497</b>	<b>759</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.270.5.5120.152 Instructional Assistants	0	0	0	13,491	12,628	863	13,626	759	<b>0</b>
5.270.5.5120.199 Personal Leave Reimbursement	0	0	0	60	0	60	60	0	<b>0</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,551</b>	<b>12,628</b>	<b>923</b>	<b>13,686</b>	<b>759</b>	<b>0</b>
5.270.5.5120.210 PERSI	0	0	0	1,324	1,204	120	1,337	0	<b>0</b>
5.270.5.5120.220 Social Security Tax	0	0	0	1,037	966	71	1,047	0	<b>0</b>
5.270.5.5120.230 Life Insurance	0	0	0	55	66	-11	69	0	<b>0</b>
5.270.5.5120.240 Medical Insurance	0	0	0	2,680	3,215	-535	3,700	0	<b>0</b>
5.270.5.5120.260 Dental Insurance	0	0	0	226	271	-45	290	0	<b>0</b>
5.270.5.5120.270 Worker's Compensation Insurance	0	0	0	50	51	-1	52	0	<b>0</b>
5.270.5.5120.280 Retirement Sick Leave Benefits	0	0	0	157	142	15	158	0	<b>0</b>
5.270.5.5120.290 Vision Insurance	0	0	0	85	101	-16	102	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,614</b>	<b>6,016</b>	<b>-402</b>	<b>6,755</b>	<b>0</b>	<b>0</b>
5.270.5.5120.393 Indirect Costs	0	0	0	0	0	0	516	0	<b>0</b>
5.270.5.5120.396 Inservice Training	0	0	0	0	0	0	540	0	<b>0</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,056</b>	<b>0</b>	<b>0</b>
5.270.5.5120.410 General Supplies	0	0	0	559	369	190	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>559</b>	<b>369</b>	<b>190</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.270.5.5120.550 Equipment	0	0	0	1,280	1,273	7	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,280</b>	<b>1,273</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Elementary Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,004</b>	<b>20,286</b>	<b>718</b>	<b>21,497</b>	<b>759</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.270.5.6320.393 Indirect Costs	0	0	0	494	453	41	0	0	<b>0</b>
<b>Total Purchased Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>494</u>	<u>453</u>	<u>41</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Central Administration Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>494</u>	<u>453</u>	<u>41</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>Total Current Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,498</u>	<u>20,739</u>	<u>759</u>	<u>21,497</u>	<u>759</u>	<b><u>0</u></b>
<b>TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP &amp; IMMIGRANT FUND</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>21,498</u></u>	<u><u>20,739</u></u>	<u><u>759</u></u>	<u><u>21,497</u></u>	<u><u>759</u></u>	<b><u><u>0</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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. In years prior to FY 2003, this funding was included in Fund 261 - Title VI - ESEA Fund.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.271.4.4459.900 Title II-A Revenue	107,816	66,696	-41,120	730,995	668,660	-62,335	677,229	837,285	<b>735,158</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>107,816</u>	<u>66,696</u>	<u>-41,120</u>	<u>730,995</u>	<u>668,660</u>	<u>-62,335</u>	<u>677,229</u>	<u>837,285</u>	<b>735,158</b>
4.271.4.4600.000 Interfund Transfers	0	0	0	0	16	16	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16</u>	<u>16</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<u>107,816</u>	<u>66,696</u>	<u>-41,120</u>	<u>730,995</u>	<u>668,676</u>	<u>-62,319</u>	<u>677,229</u>	<u>837,285</u>	<b>735,158</b>
<b>TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND</b>	<u><u>107,816</u></u>	<u><u>66,696</u></u>	<u><u>-41,120</u></u>	<u><u>730,995</u></u>	<u><u>668,676</u></u>	<u><u>-62,319</u></u>	<u><u>677,229</u></u>	<u><u>837,285</u></u>	<b><u><u>735,158</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.271.5.5120.116 Teachers	0	0	0	425,185	428,307	-3,122	424,386	393,832	<b>398,221</b>
5.271.5.5120.199 Personal Leave Reimbursement	0	0	0	2,600	960	1,640	200	0	<b>2,000</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>427,785</b>	<b>429,267</b>	<b>-1,482</b>	<b>424,586</b>	<b>393,832</b>	<b>400,221</b>
5.271.5.5120.210 PERSI	0	0	0	41,793	41,940	-147	41,482	38,477	<b>40,823</b>
5.271.5.5120.220 Social Security Tax	0	0	0	32,726	32,174	552	32,481	30,128	<b>30,017</b>
5.271.5.5120.230 Life Insurance	0	0	0	858	858	0	897	828	<b>792</b>
5.271.5.5120.240 Medical Insurance	0	0	0	41,795	41,796	-1	48,100	44,400	<b>40,150</b>
5.271.5.5120.260 Dental Insurance	0	0	0	3,525	3,526	-1	3,770	3,480	<b>3,586</b>
5.271.5.5120.270 Worker's Compensation Insurance	0	0	0	1,541	1,724	-183	1,601	1,485	<b>1,828</b>
5.271.5.5120.280 Retirement Sick Leave Benefits	0	0	0	4,920	4,937	-17	4,882	4,529	<b>4,603</b>
5.271.5.5120.290 Vision Insurance	0	0	0	1,318	1,318	0	1,326	1,224	<b>1,115</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,476</b>	<b>128,272</b>	<b>204</b>	<b>134,539</b>	<b>124,551</b>	<b>122,914</b>
5.271.5.5120.396 Inservice Training	0	0	0	118,104	54,535	63,569	118,104	247,409	<b>191,866</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,104</b>	<b>54,535</b>	<b>63,569</b>	<b>118,104</b>	<b>247,409</b>	<b>191,866</b>
<b>Total Elementary Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>674,365</b>	<b>612,075</b>	<b>62,290</b>	<b>677,229</b>	<b>765,792</b>	<b>715,001</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.271.5.6210.396 Inservice Training	105,868	64,754	41,114	41,120	41,137	-17	0	0	<b>0</b>
<b>Total Purchased Services</b>	<u>105,868</u>	<u>64,754</u>	<u>41,114</u>	<u>41,120</u>	<u>41,137</u>	<u>-17</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>Total Instructional Improvement Program</b>	<u>105,868</u>	<u>64,754</u>	<u>41,114</u>	<u>41,120</u>	<u>41,137</u>	<u>-17</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.271.5.6230.396 Inservice Training	0	0	0	0	0	0	0	18,000	<b>0</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>0</b>
5.271.5.6230.410 General Supplies	0	0	0	0	0	0	0	21,310	<b>20,147</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,310</b>	<b>20,147</b>
5.271.5.6230.550 Equipment	0	0	0	0	0	0	0	31,240	<b>10</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,240</b>	<b>10</b>
<b>Total Instruction-Related Technology Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,550</b>	<b>20,157</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.271.5.6320.393 Indirect Costs	1,948	1,942	6	15,510	15,465	45	0	943	<b>0</b>
<b>Total Purchased Services</b>	<u>1,948</u>	<u>1,942</u>	<u>6</u>	<u>15,510</u>	<u>15,465</u>	<u>45</u>	<u>0</u>	<u>943</u>	<b>0</b>
<b>Total Central Administration Program</b>	<u>1,948</u>	<u>1,942</u>	<u>6</u>	<u>15,510</u>	<u>15,465</u>	<u>45</u>	<u>0</u>	<u>943</u>	<b>0</b>
<b>Total Current Expenditures</b>	<u>107,816</u>	<u>66,696</u>	<u>41,120</u>	<u>730,995</u>	<u>668,676</u>	<u>62,319</u>	<u>677,229</u>	<u>837,285</u>	<b>735,158</b>
<b>TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND</b>	<u><u>107,816</u></u>	<u><u>66,696</u></u>	<u><u>41,120</u></u>	<u><u>730,995</u></u>	<u><u>668,676</u></u>	<u><u>62,319</u></u>	<u><u>677,229</u></u>	<u><u>837,285</u></u>	<b><u><u>735,158</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.273.4.4459.900 We Care Drug Revenue	71,926	66,930	-4,996	126,016	128,535	2,519	108,991	110,604	<b>122,579</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>71,926</u>	<u>66,930</u>	<u>-4,996</u>	<u>126,016</u>	<u>128,535</u>	<u>2,519</u>	<u>108,991</u>	<u>110,604</u>	<b><u>122,579</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>71,926</u>	<u>66,930</u>	<u>-4,996</u>	<u>126,016</u>	<u>128,535</u>	<u>2,519</u>	<u>108,991</u>	<u>110,604</u>	<b><u>122,579</u></b>
<b>TOTAL TITLE IV-A, ESEA - SAFE &amp; DRUG-FREE SCHOOLS FUND</b>	<u>71,926</u>	<u>66,930</u>	<u>-4,996</u>	<u>126,016</u>	<u>128,535</u>	<u>2,519</u>	<u>108,991</u>	<u>110,604</u>	<b><u>122,579</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.273.5.5120.410 General Supplies	0	0	0	1,000	1,000	0	1,000	2,000	<b>0</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>2,000</b>	<b>0</b>
<b>Total Elementary Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>2,000</b>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.273.5.5150.116 Teachers	7,058	5,525	1,533	7,000	5,000	2,000	7,000	7,000	<b>7,000</b>
<b>Total Salaries</b>	<b>7,058</b>	<b>5,525</b>	<b>1,533</b>	<b>7,000</b>	<b>5,000</b>	<b>2,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
5.273.5.5150.210 PERSI	690	540	150	684	489	196	684	684	<b>727</b>
5.273.5.5150.220 Social Security Tax	540	402	138	536	364	172	536	536	<b>536</b>
5.273.5.5150.270 Worker's Compensation Insurance	31	26	5	31	21	10	26	26	<b>32</b>
5.273.5.5150.280 Retirement Sick Leave Benefits	81	64	17	80	57	23	80	80	<b>80</b>
<b>Total Fringe Benefits</b>	<b>1,342</b>	<b>1,031</b>	<b>311</b>	<b>1,331</b>	<b>931</b>	<b>400</b>	<b>1,326</b>	<b>1,326</b>	<b>1,375</b>
5.273.5.5150.396 Inservice Training	0	54	-54	0	23	-23	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>0</b>	<b>54</b>	<b>-54</b>	<b>0</b>	<b>23</b>	<b>-23</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Secondary Program</b>	<b>8,400</b>	<b>6,610</b>	<b>1,790</b>	<b>8,331</b>	<b>5,954</b>	<b>2,377</b>	<b>8,326</b>	<b>8,326</b>	<b>8,375</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.273.5.6110.118 Counselors	0	0	0	35,533	35,728	-195	23,600	16,826	<b>16,093</b>
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,533</b>	<b>35,728</b>	<b>-195</b>	<b>23,600</b>	<b>16,826</b>	<b>16,093</b>
5.273.5.6110.210 PERSI	0	0	0	3,472	3,491	-19	0	1,644	<b>1,641</b>
5.273.5.6110.220 Social Security Tax	0	0	0	2,718	2,725	-7	0	1,287	<b>1,207</b>
5.273.5.6110.230 Life Insurance	0	0	0	50	49	1	0	55	<b>55</b>
5.273.5.6110.240 Medical Insurance	0	0	0	2,411	2,411	0	0	2,676	<b>2,774</b>
5.273.5.6110.260 Dental Insurance	0	0	0	203	203	0	0	245	<b>248</b>
5.273.5.6110.270 Worker's Compensation Insurance	0	0	0	128	136	-8	0	64	<b>74</b>
5.273.5.6110.280 Retirement Sick Leave Benefits	0	0	0	409	411	-2	0	193	<b>185</b>
5.273.5.6110.290 Vision Insurance	0	0	0	76	76	0	0	77	<b>77</b>
<b>Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,467</b>	<b>9,503</b>	<b>-36</b>	<b>0</b>	<b>6,241</b>	<b>6,261</b>
5.273.5.6110.410 General Supplies	0	0	0	800	0	800	0	568	<b>0</b>
<b>Total Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>568</b>	<b>0</b>
<b>Total Attendance, Guidance And Health Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,800</b>	<b>45,232</b>	<b>568</b>	<b>23,600</b>	<b>23,635</b>	<b>22,354</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.273.5.6210.113 Supervisors and Coordinators	33,063	35,515	-2,452	34,000	39,871	-5,871	34,000	34,000	<b>42,977</b>
5.273.5.6210.199 Personal Leave Reimbursement	0	-24	24	0	0	0	0	0	<b>0</b>
<b>Total Salaries</b>	<b>33,063</b>	<b>35,491</b>	<b>-2,428</b>	<b>34,000</b>	<b>39,871</b>	<b>-5,871</b>	<b>34,000</b>	<b>34,000</b>	<b>42,977</b>
5.273.5.6210.210 PERSI	3,230	3,478	-248	3,322	3,910	-588	3,322	3,322	<b>4,384</b>
5.273.5.6210.220 Social Security Tax	2,529	2,586	-57	2,601	2,871	-270	0	0	<b>3,223</b>
5.273.5.6210.230 Life Insurance	69	73	-4	138	79	59	0	0	<b>86</b>
5.273.5.6210.240 Medical Insurance	3,215	1,728	1,487	3,700	1,929	1,771	0	0	<b>2,190</b>
5.273.5.6210.260 Dental Insurance	266	143	123	290	163	127	0	0	<b>196</b>
5.273.5.6210.270 Worker's Compensation Insurance	146	134	12	150	160	-10	0	0	<b>196</b>
5.273.5.6210.280 Retirement Sick Leave Benefits	380	409	-29	391	460	-69	0	0	<b>494</b>
5.273.5.6210.290 Vision Insurance	101	54	47	102	61	41	0	0	<b>61</b>
5.273.5.6210.296 Other Employee Benefits	0	75	-75	0	0	0	0	0	<b>0</b>
<b>Total Fringe Benefits</b>	<b>9,936</b>	<b>8,680</b>	<b>1,256</b>	<b>10,694</b>	<b>9,633</b>	<b>1,061</b>	<b>3,322</b>	<b>3,322</b>	<b>10,830</b>
5.273.5.6210.381 In-District Travel Allowance	1,000	0	1,000	1,000	600	400	2,000	2,000	<b>2,000</b>
5.273.5.6210.396 Inservice Training	1,000	234	766	18,695	21,408	-2,713	28,000	28,000	<b>28,000</b>
<b>Total Purchased Services</b>	<b>2,000</b>	<b>234</b>	<b>1,766</b>	<b>19,695</b>	<b>22,008</b>	<b>-2,313</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
5.273.5.6210.410 General Supplies	7,202	4,890	2,312	4,996	3,024	1,972	7,243	7,821	<b>6,543</b>
5.273.5.6210.416 Printing	72	0	72	0	0	0	0	0	<b>0</b>
<b>Total Supplies and Materials</b>	<b>7,274</b>	<b>4,890</b>	<b>2,384</b>	<b>4,996</b>	<b>3,024</b>	<b>1,972</b>	<b>7,243</b>	<b>7,821</b>	<b>6,543</b>
5.273.5.6210.550 Equipment	10,000	10,000	0	0	0	0	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Instructional Improvement Program</b>	<b>62,273</b>	<b>59,295</b>	<b>2,978</b>	<b>69,385</b>	<b>74,536</b>	<b>-5,151</b>	<b>74,565</b>	<b>75,143</b>	<b>90,350</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.273.5.6320.393 Indirect Costs	1,253	1,025	228	1,500	1,813	-313	1,500	1,500	<b>1,500</b>
<b>Total Purchased Services</b>	<u>1,253</u>	<u>1,025</u>	<u>228</u>	<u>1,500</u>	<u>1,813</u>	<u>-313</u>	<u>1,500</u>	<u>1,500</u>	<b><u>1,500</u></b>
<b>Total Central Administration Program</b>	<u>1,253</u>	<u>1,025</u>	<u>228</u>	<u>1,500</u>	<u>1,813</u>	<u>-313</u>	<u>1,500</u>	<u>1,500</u>	<b><u>1,500</u></b>
<b>Total Current Expenditures</b>	<u>71,926</u>	<u>66,930</u>	<u>4,996</u>	<u>126,016</u>	<u>128,535</u>	<u>-2,519</u>	<u>108,991</u>	<u>110,604</u>	<b><u>122,579</u></b>
<b>TOTAL TITLE IV-A, ESEA - SAFE &amp; DRUG-FREE SCHOOLS FUND</b>	<u>71,926</u>	<u>66,930</u>	<u>4,996</u>	<u>126,016</u>	<u>128,535</u>	<u>-2,519</u>	<u>108,991</u>	<u>110,604</u>	<b><u>122,579</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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 2004 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<b><u>2004-2005 Budget</u></b>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<b><u>Adopted</u></b>
4.274.4.4430.000 Head Start Revenue	1,031,006	1,013,648	-17,358	1,069,690	1,080,596	10,906	1,069,164	1,095,011	<b>1,111,473</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>1,031,006</b>	<b>1,013,648</b>	<b>-17,358</b>	<b>1,069,690</b>	<b>1,080,596</b>	<b>10,906</b>	<b>1,069,164</b>	<b>1,095,011</b>	<b>1,111,473</b>
4.274.4.4600.000 Interfund Transfers	0	1,157	1,157	0	0	0	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>1,157</b>	<b>1,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>1,031,006</b>	<b>1,014,805</b>	<b>-16,201</b>	<b>1,069,690</b>	<b>1,080,596</b>	<b>10,906</b>	<b>1,069,164</b>	<b>1,095,011</b>	<b>1,111,473</b>
<b>TOTAL HEAD START FUND</b>	<b>1,031,006</b>	<b>1,014,805</b>	<b>-16,201</b>	<b>1,069,690</b>	<b>1,080,596</b>	<b>10,906</b>	<b>1,069,164</b>	<b>1,095,011</b>	<b>1,111,473</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

Account Elements and Object Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
5.274.5.5110.116 Teachers	295,706	293,489	2,217	293,876	293,384	492	308,597	325,200	<b>314,496</b>
5.274.5.5110.152 Instructional Assistants	228,598	201,892	26,706	258,964	251,645	7,319	276,671	268,174	<b>296,967</b>
5.274.5.5110.163 Nurses	20,015	18,680	1,335	0	0	0	0	0	<b>0</b>
5.274.5.5110.186 Substitute Teachers	2,569	6,349	-3,780	4,400	3,956	444	2,500	3,000	<b>2,500</b>
5.274.5.5110.199 Personal Leave Reimbursement	1,305	1,610	-305	2,240	1,510	730	2,240	2,500	<b>2,475</b>
<b>Total Salaries</b>	<b>548,193</b>	<b>522,020</b>	<b>26,173</b>	<b>559,480</b>	<b>550,495</b>	<b>8,985</b>	<b>590,008</b>	<b>598,874</b>	<b>616,438</b>
5.274.5.5110.210 PERSI	55,247	50,964	4,283	54,891	54,166	725	57,400	58,217	<b>63,788</b>
5.274.5.5110.220 Social Security Tax	42,476	39,733	2,743	43,272	41,077	2,195	45,135	45,891	<b>47,157</b>
5.274.5.5110.230 Life Insurance	1,656	1,437	219	1,452	1,419	33	1,758	1,758	<b>1,351</b>
5.274.5.5110.240 Medical Insurance	77,160	64,967	12,193	70,740	68,083	2,657	94,313	94,313	<b>76,018</b>
5.274.5.5110.260 Dental Insurance	6,384	5,608	776	5,960	5,731	229	7,392	7,392	<b>6,663</b>
5.274.5.5110.270 Worker's Compensation Insurance	2,414	2,045	369	2,131	2,269	-138	2,223	2,161	<b>2,816</b>
5.274.5.5110.280 Retirement Sick Leave Benefits	6,310	6,032	278	6,664	6,376	288	6,786	6,899	<b>7,089</b>
5.274.5.5110.290 Vision Insurance	4,908	2,140	2,768	2,244	2,147	97	2,600	2,600	<b>1,903</b>
<b>Total Fringe Benefits</b>	<b>196,555</b>	<b>172,927</b>	<b>23,628</b>	<b>187,354</b>	<b>181,267</b>	<b>6,087</b>	<b>217,607</b>	<b>219,231</b>	<b>206,785</b>
5.274.5.5110.381 In-District Travel Allowance	2,310	1,965	345	3,290	2,753	537	3,100	3,100	<b>3,100</b>
5.274.5.5110.382 Out-District Travel Allowance	2,450	234	2,216	5,450	4,829	621	1,640	1,369	<b>725</b>
5.274.5.5110.390 Volunteer Reimbursement	2,500	3,426	-926	3,300	3,243	57	3,500	4,500	<b>4,000</b>
<b>Total Purchased Services</b>	<b>7,260</b>	<b>5,625</b>	<b>1,635</b>	<b>12,040</b>	<b>10,825</b>	<b>1,215</b>	<b>8,240</b>	<b>8,969</b>	<b>7,825</b>
5.274.5.5110.410 General Supplies	16,079	60,627	-44,548	14,363	48,937	-34,574	6,026	12,922	<b>25,700</b>
5.274.5.5110.416 Printing	3,200	3,257	-57	3,800	2,691	1,109	2,800	3,000	<b>3,200</b>
5.274.5.5110.450 Food - School Lunch	1,630	1,655	-25	1,930	1,086	844	1,450	1,450	<b>1,650</b>
<b>Total Supplies and Materials</b>	<b>20,909</b>	<b>65,539</b>	<b>-44,630</b>	<b>20,093</b>	<b>52,713</b>	<b>-32,620</b>	<b>10,276</b>	<b>17,372</b>	<b>30,550</b>
5.274.5.5110.550 Equipment	1,475	2,462	-987	2,000	1,496	504	2,000	2,000	<b>2,000</b>
<b>Total Capital Objects</b>	<b>1,475</b>	<b>2,462</b>	<b>-987</b>	<b>2,000</b>	<b>1,496</b>	<b>504</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
5.274.5.5110.718 Pupil Insurance	1,090	1,014	76	1,014	1,014	0	1,014	1,116	<b>1,116</b>
5.274.5.5110.720 Other Insurance	400	493	-93	500	398	102	500	500	<b>500</b>
<b>Total Insurance and Judgment</b>	<b>1,490</b>	<b>1,507</b>	<b>-17</b>	<b>1,514</b>	<b>1,412</b>	<b>102</b>	<b>1,514</b>	<b>1,616</b>	<b>1,616</b>
<b>Total Kindergarten Program</b>	<b>775,882</b>	<b>770,080</b>	<b>5,802</b>	<b>782,481</b>	<b>798,209</b>	<b>-15,728</b>	<b>829,645</b>	<b>848,062</b>	<b>865,214</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.274.5.6110.301 Contracted Dental Services	3,821	514	3,307	2,000	194	1,806	1,000	1,000	<b>1,000</b>
5.274.5.6110.317 Health Services (Contracted)	2,056	2,078	-22	2,510	2,167	343	2,635	2,635	<b>3,185</b>
<b>Total Purchased Services</b>	<u>5,877</u>	<u>2,592</u>	<u>3,285</u>	<u>4,510</u>	<u>2,360</u>	<u>2,150</u>	<u>3,635</u>	<u>3,635</u>	<b><u>4,185</u></b>
<b>Total Attendance, Guidance And Health Program</b>	<u>5,877</u>	<u>2,592</u>	<u>3,285</u>	<u>4,510</u>	<u>2,360</u>	<u>2,150</u>	<u>3,635</u>	<u>3,635</u>	<b><u>4,185</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.274.5.6210.113 Supervisors and Coordinators	43,267	42,251	1,016	44,790	47,064	-2,274	44,790	45,428	<b>45,682</b>
5.274.5.6210.151 Clerical Personnel	17,702	20,262	-2,560	22,635	19,197	3,438	20,516	20,319	<b>20,925</b>
5.274.5.6210.199 Personal Leave Reimbursement	0	180	-180	260	260	0	260	520	<b>525</b>
<b>Total Salaries</b>	<b>60,969</b>	<b>62,694</b>	<b>-1,725</b>	<b>67,685</b>	<b>66,520</b>	<b>1,165</b>	<b>65,566</b>	<b>66,267</b>	<b>67,132</b>
5.274.5.6210.210 PERSI	6,445	6,084	361	6,637	6,518	119	6,405	6,474	<b>6,975</b>
5.274.5.6210.220 Social Security Tax	5,046	4,731	315	5,200	5,065	135	5,015	5,071	<b>5,136</b>
5.274.5.6210.230 Life Insurance	339	194	145	132	198	-66	207	207	<b>216</b>
5.274.5.6210.240 Medical Insurance	6,430	6,135	295	6,440	6,430	10	7,400	7,400	<b>8,100</b>
5.274.5.6210.260 Dental Insurance	532	509	23	550	542	9	580	580	<b>710</b>
5.274.5.6210.270 Worker's Compensation Insurance	290	235	55	253	266	-13	247	239	<b>307</b>
5.274.5.6210.280 Retirement Sick Leave Benefits	759	716	43	783	767	16	754	763	<b>772</b>
5.274.5.6210.290 Vision Insurance	204	195	9	204	203	1	204	204	<b>202</b>
<b>Total Fringe Benefits</b>	<b>20,045</b>	<b>18,799</b>	<b>1,246</b>	<b>20,199</b>	<b>19,989</b>	<b>210</b>	<b>20,812</b>	<b>20,938</b>	<b>22,418</b>
5.274.5.6210.319 Consultants	14,915	12,963	1,952	16,618	15,967	651	10,314	15,089	<b>5,100</b>
5.274.5.6210.381 In-District Travel Allowance	149	0	149	149	0	149	50	0	<b>0</b>
5.274.5.6210.382 Out-District Travel Allowance	1,200	1,869	-669	3,500	3,559	-59	600	1,871	<b>2,150</b>
5.274.5.6210.390 Volunteer Reimbursement	1,169	1,160	9	860	703	157	5,300	5,300	<b>3,100</b>
5.274.5.6210.391 Professional Dues and Fees	4,035	3,558	477	4,562	4,204	358	4,095	4,095	<b>3,700</b>
5.274.5.6210.396 Inservice Training	2,805	2,702	103	8,500	8,491	9	660	660	<b>750</b>
<b>Total Purchased Services</b>	<b>24,273</b>	<b>22,253</b>	<b>2,020</b>	<b>34,189</b>	<b>32,924</b>	<b>1,265</b>	<b>21,019</b>	<b>27,015</b>	<b>14,800</b>
5.274.5.6210.410 General Supplies	650	2,125	-1,475	3,000	2,975	25	2,000	2,500	<b>2,513</b>
<b>Total Supplies and Materials</b>	<b>650</b>	<b>2,125</b>	<b>-1,475</b>	<b>3,000</b>	<b>2,975</b>	<b>25</b>	<b>2,000</b>	<b>2,500</b>	<b>2,513</b>
<b>Total Instructional Improvement Program</b>	<b>105,937</b>	<b>105,871</b>	<b>66</b>	<b>125,073</b>	<b>122,408</b>	<b>2,665</b>	<b>109,397</b>	<b>116,720</b>	<b>106,863</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.274.5.6320.393 Indirect Costs	23,136	23,079	57	25,645	23,935	1,710	25,058	25,557	<b>27,188</b>
<b>Total Purchased Services</b>	<u>23,136</u>	<u>23,079</u>	<u>57</u>	<u>25,645</u>	<u>23,935</u>	<u>1,710</u>	<u>25,058</u>	<u>25,557</u>	<b><u>27,188</u></b>
<b>Total Central Administration Program</b>	<u>23,136</u>	<u>23,079</u>	<u>57</u>	<u>25,645</u>	<u>23,935</u>	<u>1,710</u>	<u>25,058</u>	<u>25,557</u>	<b><u>27,188</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.274.5.6610.351 Telephone - Voice	1,438	2,108	-670	1,116	391	725	825	825	<b>980</b>
<b>Total Purchased Services</b>	<u>1,438</u>	<u>2,108</u>	<u>-670</u>	<u>1,116</u>	<u>391</u>	<u>725</u>	<u>825</u>	<u>825</u>	<b>980</b>
<b>Total Building Operation Services Program</b>	<u>1,438</u>	<u>2,108</u>	<u>-670</u>	<u>1,116</u>	<u>391</u>	<u>725</u>	<u>825</u>	<u>825</u>	<b>980</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.274.5.6640.540 Remodeling	0	366	-366	0	300	-300	0	0	<b>0</b>
<b>Total Capital Objects</b>	0	366	-366	0	300	-300	0	0	<b>0</b>
<b>Total General Maintenance Services Program</b>	0	366	-366	0	300	-300	0	0	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.274.5.6810.345 Transportation Services (Contracted)	106,010	80,734	25,276	110,255	104,245	6,010	82,469	80,000	<b>85,458</b>
<b>Total Purchased Services</b>	<u>106,010</u>	<u>80,734</u>	<u>25,276</u>	<u>110,255</u>	<u>104,245</u>	<u>6,010</u>	<u>82,469</u>	<u>80,000</u>	<b><u>85,458</u></b>
<b>Total Pupil To School Transportation Program</b>	<u>106,010</u>	<u>80,734</u>	<u>25,276</u>	<u>110,255</u>	<u>104,245</u>	<u>6,010</u>	<u>82,469</u>	<u>80,000</u>	<b><u>85,458</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.274.5.6830.327 Maintenance of Leased Vehicles	700	54	646	1,000	296	704	1,000	1,295	<b>1,600</b>
<b>Total Purchased Services</b>	700	54	646	1,000	296	704	1,000	1,295	<b>1,600</b>
<b>Total General Transportation Program</b>	700	54	646	1,000	296	704	1,000	1,295	<b>1,600</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.274.5.7200.383 Parent Activities Travel	1,126	1,827	-701	3,000	2,735	265	2,400	4,182	<b>5,900</b>
5.274.5.7200.390 Volunteer Reimbursement	422	422	0	422	53	369	416	416	<b>416</b>
5.274.5.7200.396 Inservice Training	650	732	-82	1,604	2,256	-652	700	700	<b>750</b>
5.274.5.7200.399 Purchased Duty Lunches	8,679	8,448	231	10,650	9,907	743	11,000	11,000	<b>10,100</b>
<b>Total Purchased Services</b>	<u>10,877</u>	<u>11,429</u>	<u>-552</u>	<u>15,676</u>	<u>14,951</u>	<u>725</u>	<u>14,516</u>	<u>16,298</u>	<b><u>17,166</u></b>
5.274.5.7200.410 General Supplies	1,149	1,339	-190	3,934	3,458	476	2,619	2,619	<b>2,819</b>
<b>Total Supplies and Materials</b>	<u>1,149</u>	<u>1,339</u>	<u>-190</u>	<u>3,934</u>	<u>3,458</u>	<u>476</u>	<u>2,619</u>	<u>2,619</u>	<b><u>2,819</u></b>
<b>Total Parent Activities Program</b>	<u>12,026</u>	<u>12,769</u>	<u>-743</u>	<u>19,610</u>	<u>18,408</u>	<u>1,202</u>	<u>17,135</u>	<u>18,917</u>	<b><u>19,985</u></b>
<b>Total Current Expenditures</b>	<u>1,031,006</u>	<u>997,653</u>	<u>33,353</u>	<u>1,069,690</u>	<u>1,070,552</u>	<u>-862</u>	<u>1,069,164</u>	<u>1,095,011</u>	<b><u>1,111,473</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25  
2004-2005 ANNUAL BUDGET**

**HEAD START FUND  
FUND TRANSFER PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.274.5.9200.810 Transfers to Other Funds	0	17,152	-17,152	0	10,043	-10,043	0	0	<b>0</b>
<b>Total Transfers or Reserves</b>	<b>0</b>	<b>17,152</b>	<b>-17,152</b>	<b>0</b>	<b>10,043</b>	<b>-10,043</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fund Transfer Program</b>	<b>0</b>	<b>17,152</b>	<b>-17,152</b>	<b>0</b>	<b>10,043</b>	<b>-10,043</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <b>TOTAL HEAD START FUND</b>	 <b><u>1,031,006</u></b>	 <b><u>1,014,805</u></b>	 <b><u>16,201</u></b>	 <b><u>1,069,690</u></b>	 <b><u>1,080,596</u></b>	 <b><u>-10,906</u></b>	 <b><u>1,069,164</u></b>	 <b><u>1,095,011</u></b>	 <b><u>1,111,473</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.275.4.4430.000 Head Start Disabilities Revenue	39,146	39,146	0	40,934	29,355	-11,579	41,460	36,549	<b>21,364</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>39,146</b>	<b>39,146</b>	<b>0</b>	<b>40,934</b>	<b>29,355</b>	<b>-11,579</b>	<b>41,460</b>	<b>36,549</b>	<b>21,364</b>
4.275.4.4600.000 Interfund Transfers	0	0	0	0	9,340	9,340	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,340</b>	<b>9,340</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>39,146</b>	<b>39,146</b>	<b>0</b>	<b>40,934</b>	<b>38,696</b>	<b>-2,238</b>	<b>41,460</b>	<b>36,549</b>	<b>21,364</b>
<b>TOTAL HEAD START DISABILITIES FUND</b>	<b>39,146</b>	<b>39,146</b>	<b>0</b>	<b>40,934</b>	<b>38,696</b>	<b>-2,238</b>	<b>41,460</b>	<b>36,549</b>	<b>21,364</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.275.5.5110.381 In-District Travel Allowance	50	0	50	50	0	50	50	50	<b>0</b>
5.275.5.5110.382 Out-District Travel Allowance	100	0	100	100	100	0	100	0	<b>0</b>
<b>Total Purchased Services</b>	<u>150</u>	<u>0</u>	<u>150</u>	<u>150</u>	<u>100</u>	<u>50</u>	<u>150</u>	<u>50</u>	<u><b>0</b></u>
<b>Total Kindergarten Program</b>	<u>150</u>	<u>0</u>	<u>150</u>	<u>150</u>	<u>100</u>	<u>50</u>	<u>150</u>	<u>50</u>	<u><b>0</b></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.275.5.6210.115 Ancillary Professional	29,365	29,326	39	30,209	29,816	393	30,209	26,562	<b>16,000</b>
5.275.5.6210.199 Personal Leave Reimbursement	200	60	140	200	60	140	200	325	<b>325</b>
<b>Total Salaries</b>	<u>29,565</u>	<u>29,386</u>	<u>179</u>	<u>30,409</u>	<u>29,876</u>	<u>533</u>	<u>30,409</u>	<u>26,887</u>	<b><u>16,325</u></b>
5.275.5.6210.210 PERSI	2,889	2,871	18	2,972	2,919	53	2,971	2,627	<b>1,696</b>
5.275.5.6210.220 Social Security Tax	2,261	2,185	76	2,328	2,223	105	2,326	2,057	<b>1,249</b>
5.275.5.6210.230 Life Insurance	54	41	13	69	40	29	69	66	<b>29</b>
5.275.5.6210.240 Medical Insurance	2,507	1,956	551	3,220	1,933	1,287	3,700	3,215	<b>1,620</b>
5.275.5.6210.260 Dental Insurance	207	162	45	290	163	127	290	290	<b>142</b>
5.275.5.6210.270 Worker's Compensation Insurance	130	111	19	116	120	-4	115	97	<b>74</b>
5.275.5.6210.280 Retirement Sick Leave Benefits	340	338	2	353	344	9	349	310	<b>188</b>
5.275.5.6210.290 Vision Insurance	80	62	18	102	61	41	102	102	<b>41</b>
<b>Total Fringe Benefits</b>	<u>8,468</u>	<u>7,725</u>	<u>743</u>	<u>9,450</u>	<u>7,802</u>	<u>1,648</u>	<u>9,922</u>	<u>8,764</u>	<b><u>5,039</u></b>
<b>Total Instructional Improvement Program</b>	<u>38,033</u>	<u>37,112</u>	<u>921</u>	<u>39,859</u>	<u>37,678</u>	<u>2,181</u>	<u>40,331</u>	<u>35,651</u>	<b><u>21,364</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.275.5.6320.393 Indirect Costs	963	878	85	925	918	7	979	848	<b>0</b>
<b>Total Purchased Services</b>	<u>963</u>	<u>878</u>	<u>85</u>	<u>925</u>	<u>918</u>	<u>7</u>	<u>979</u>	<u>848</u>	<b>0</b>
<b>Total Central Administration Program</b>	<u>963</u>	<u>878</u>	<u>85</u>	<u>925</u>	<u>918</u>	<u>7</u>	<u>979</u>	<u>848</u>	<b>0</b>
<b>Total Current Expenditures</b>	<u>39,146</u>	<u>37,989</u>	<u>1,157</u>	<u>40,934</u>	<u>38,696</u>	<u>2,238</u>	<u>41,460</u>	<u>36,549</u>	<b>21,364</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**HEAD START DISABILITIES FUND**  
**FUND TRANSFER PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.275.5.9200.810 Transfers to Other Funds	0	1,157	-1,157	0	0	0	0	0	<b>0</b>
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>1,157</u>	<u>-1,157</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Fund Transfer Program</b>	<u>0</u>	<u>1,157</u>	<u>-1,157</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>TOTAL HEAD START DISABILITIES FUND</b>	<u>39,146</u>	<u>39,146</u>	<u>0</u>	<u>40,934</u>	<u>38,696</u>	<u>2,238</u>	<u>41,460</u>	<u>36,549</u>	<b><u>21,364</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.276.4.4430.000 Head Start Training Grant	15,098	15,098	0	17,989	17,989	0	15,853	17,130	<b>15,853</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>15,098</b>	<b>15,098</b>	<b>0</b>	<b>17,989</b>	<b>17,989</b>	<b>0</b>	<b>15,853</b>	<b>17,130</b>	<b>15,853</b>
4.276.4.4600.000 Interfund Transfers	0	17,152	17,152	0	703	703	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>17,152</b>	<b>17,152</b>	<b>0</b>	<b>703</b>	<b>703</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>15,098</b>	<b>32,250</b>	<b>17,152</b>	<b>17,989</b>	<b>18,692</b>	<b>703</b>	<b>15,853</b>	<b>17,130</b>	<b>15,853</b>
<b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b>	<b>15,098</b>	<b>32,250</b>	<b>17,152</b>	<b>17,989</b>	<b>18,692</b>	<b>703</b>	<b>15,853</b>	<b>17,130</b>	<b>15,853</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.276.5.5110.382 Out-District Travel Allowance	4,194	14,812	-10,618	8,034	8,869	-835	7,280	8,295	<b>7,273</b>
5.276.5.5110.396 Inservice Training	10,565	17,099	-6,534	9,550	9,420	130	8,200	8,433	<b>8,200</b>
<b>Total Purchased Services</b>	<u>14,759</u>	<u>31,912</u>	<u>-17,153</u>	<u>17,584</u>	<u>18,289</u>	<u>-705</u>	<u>15,480</u>	<u>16,728</u>	<b><u>15,473</u></b>
<b>Total Kindergarten Program</b>	<u>14,759</u>	<u>31,912</u>	<u>-17,153</u>	<u>17,584</u>	<u>18,289</u>	<u>-705</u>	<u>15,480</u>	<u>16,728</u>	<b><u>15,473</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.276.5.6320.393 Indirect Costs	339	338	1	405	403	2	373	402	<b>380</b>
<b>Total Purchased Services</b>	<u>339</u>	<u>338</u>	<u>1</u>	<u>405</u>	<u>403</u>	<u>2</u>	<u>373</u>	<u>402</u>	<b>380</b>
<b>Total Central Administration Program</b>	<u>339</u>	<u>338</u>	<u>1</u>	<u>405</u>	<u>403</u>	<u>2</u>	<u>373</u>	<u>402</u>	<b>380</b>
<b>Total Current Expenditures</b>	<u>15,098</u>	<u>32,250</u>	<u>-17,152</u>	<u>17,989</u>	<u>18,692</u>	<u>-703</u>	<u>15,853</u>	<u>17,130</u>	<b>15,853</b>
<b>TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND</b>	<u>15,098</u>	<u>32,250</u>	<u>-17,152</u>	<u>17,989</u>	<u>18,692</u>	<u>-703</u>	<u>15,853</u>	<u>17,130</u>	<b>15,853</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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 1<sup>st</sup> count in the Head Start Program.



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.277.4.4430.000 Title VI-B Preschool Revenue	10,102	13,087	2,985	10,559	10,559	0	10,200	13,500	<b>13,500</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>10,102</b>	<b>13,087</b>	<b>2,985</b>	<b>10,559</b>	<b>10,559</b>	<b>0</b>	<b>10,200</b>	<b>13,500</b>	<b>13,500</b>
4.277.4.4600.000 Interfund Transfers	0	0	0	0	270	270	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270</b>	<b>270</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>10,102</b>	<b>13,087</b>	<b>2,985</b>	<b>10,559</b>	<b>10,829</b>	<b>270</b>	<b>10,200</b>	<b>13,500</b>	<b>13,500</b>
<b>TOTAL HEAD START INCENTIVE FUND</b>	<b>10,102</b>	<b>13,087</b>	<b>2,985</b>	<b>10,559</b>	<b>10,829</b>	<b>270</b>	<b>10,200</b>	<b>13,500</b>	<b>13,500</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**HEAD START INCENTIVE FUND**  
**SPECIAL EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.277.5.5210.306 Training or Incentive Grants	2,347	5,241	-2,894	3,059	2,794	265	0	1,283	<b>1,547</b>
<b>Total Purchased Services</b>	<u>2,347</u>	<u>5,241</u>	<u>-2,894</u>	<u>3,059</u>	<u>2,794</u>	<u>265</u>	<u>0</u>	<u>1,283</u>	<b><u>1,547</u></b>
<b>Total Special Education Program</b>	<u>2,347</u>	<u>5,241</u>	<u>-2,894</u>	<u>3,059</u>	<u>2,794</u>	<u>265</u>	<u>0</u>	<u>1,283</u>	<b><u>1,547</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**HEAD START INCENTIVE FUND**  
**ANCILLARY SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.277.5.6160.115 Ancillary Professional	6,023	6,016	7	6,296	6,189	107	8,521	10,000	<b>8,878</b>
<b>Total Salaries</b>	<b>6,023</b>	<b>6,016</b>	<b>7</b>	<b>6,296</b>	<b>6,189</b>	<b>107</b>	<b>8,521</b>	<b>10,000</b>	<b>8,878</b>
5.277.5.6160.210 PERSI	589	588	1	620	605	15	833	977	<b>922</b>
5.277.5.6160.220 Social Security Tax	461	447	14	485	460	25	652	765	<b>679</b>
5.277.5.6160.230 Life Insurance	12	9	3	0	8	-8	0	0	<b>16</b>
5.277.5.6160.240 Medical Insurance	515	401	114	0	401	-401	0	0	<b>891</b>
5.277.5.6160.260 Dental Insurance	43	33	10	0	34	-34	0	0	<b>78</b>
5.277.5.6160.270 Worker's Compensation Insurance	27	23	4	24	25	-1	32	36	<b>41</b>
5.277.5.6160.280 Retirement Sick Leave Benefits	69	69	0	75	71	4	98	115	<b>102</b>
5.277.5.6160.290 Vision Insurance	16	13	3	0	13	-13	0	0	<b>22</b>
<b>Total Fringe Benefits</b>	<b>1,732</b>	<b>1,582</b>	<b>150</b>	<b>1,204</b>	<b>1,617</b>	<b>-413</b>	<b>1,615</b>	<b>1,893</b>	<b>2,751</b>
<b>Total Ancillary Service Program</b>	<b>7,755</b>	<b>7,598</b>	<b>157</b>	<b>7,500</b>	<b>7,806</b>	<b>-306</b>	<b>10,136</b>	<b>11,893</b>	<b>11,629</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.277.5.6320.393 Indirect Costs	0	249	-249	0	229	-229	64	324	<b>324</b>
<b>Total Purchased Services</b>	0	249	-249	0	229	-229	64	324	<b>324</b>
<b>Total Central Administration Program</b>	0	249	-249	0	229	-229	64	324	<b>324</b>
<b>Total Current Expenditures</b>	<u>10,102</u>	<u>13,087</u>	<u>-2,985</u>	<u>10,559</u>	<u>10,829</u>	<u>-270</u>	<u>10,200</u>	<u>13,500</u>	<b><u>13,500</u></b>
<b>TOTAL HEAD START INCENTIVE FUND</b>	<u>10,102</u>	<u>13,087</u>	<u>-2,985</u>	<u>10,559</u>	<u>10,829</u>	<u>-270</u>	<u>10,200</u>	<u>13,500</u>	<b><u>13,500</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.278.4.4430.000 Head Start CDA Revenue	96,486	96,001	-485	96,486	96,105	-381	96,486	96,486	<b>96,486</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>96,486</u>	<u>96,001</u>	<u>-485</u>	<u>96,486</u>	<u>96,105</u>	<u>-381</u>	<u>96,486</u>	<u>96,486</u>	<b><u>96,486</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>96,486</u>	<u>96,001</u>	<u>-485</u>	<u>96,486</u>	<u>96,105</u>	<u>-381</u>	<u>96,486</u>	<u>96,486</u>	<b><u>96,486</u></b>
<b>TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND</b>	<u>96,486</u>	<u>96,001</u>	<u>-485</u>	<u>96,486</u>	<u>96,105</u>	<u>-381</u>	<u>96,486</u>	<u>96,486</u>	<b><u>96,486</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

Account Elements and Object Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
5.278.5.5110.116 Teachers	27,567	26,378	1,189	24,610	24,960	-350	21,762	21,762	25,482
5.278.5.5110.152 Instructional Assistants	22,314	19,017	3,297	24,461	23,175	1,286	31,615	31,615	30,233
5.278.5.5110.163 Nurses	945	893	52	0	0	0	0	0	0
5.278.5.5110.186 Substitute Teachers	304	364	-60	400	689	-289	400	400	400
5.278.5.5110.199 Personal Leave Reimbursement	260	130	130	260	170	90	185	185	260
<b>Total Salaries</b>	<b>51,390</b>	<b>46,782</b>	<b>4,608</b>	<b>49,731</b>	<b>48,994</b>	<b>737</b>	<b>53,962</b>	<b>53,962</b>	<b>56,375</b>
5.278.5.5110.210 PERSI	4,993	4,018	975	4,847	3,818	1,029	5,233	5,233	5,816
5.278.5.5110.220 Social Security Tax	3,946	3,761	185	3,850	3,764	86	4,129	4,129	4,313
5.278.5.5110.230 Life Insurance	106	82	24	100	88	12	147	147	58
5.278.5.5110.240 Medical Insurance	5,015	3,793	1,222	4,823	3,014	1,809	7,893	7,893	3,280
5.278.5.5110.260 Dental Insurance	415	335	80	410	257	153	619	619	288
5.278.5.5110.270 Worker's Compensation Insurance	221	187	34	182	197	-15	204	204	257
5.278.5.5110.280 Retirement Sick Leave Benefits	587	473	114	592	449	143	616	616	644
5.278.5.5110.290 Vision Insurance	159	129	30	154	96	58	217	217	82
<b>Total Fringe Benefits</b>	<b>15,442</b>	<b>12,780</b>	<b>2,662</b>	<b>14,958</b>	<b>11,684</b>	<b>3,274</b>	<b>19,058</b>	<b>19,058</b>	<b>14,738</b>
5.278.5.5110.381 In-District Travel Allowance	300	158	142	250	278	-28	250	250	300
5.278.5.5110.382 Out-District Travel Allowance	309	0	309	800	870	-70	800	800	1,200
5.278.5.5110.390 Volunteer Reimbursement	0	0	0	250	55	195	250	250	250
<b>Total Purchased Services</b>	<b>609</b>	<b>158</b>	<b>451</b>	<b>1,300</b>	<b>1,203</b>	<b>97</b>	<b>1,300</b>	<b>1,300</b>	<b>1,750</b>
5.278.5.5110.410 General Supplies	1,422	9,880	-8,458	1,422	1,295	127	1,422	1,422	1,806
5.278.5.5110.416 Printing	100	109	-9	100	0	100	100	100	100
5.278.5.5110.450 Food - School Lunch	150	376	-226	220	48	172	220	220	250
<b>Total Supplies and Materials</b>	<b>1,672</b>	<b>10,365</b>	<b>-8,693</b>	<b>1,742</b>	<b>1,343</b>	<b>399</b>	<b>1,742</b>	<b>1,742</b>	<b>2,156</b>
5.278.5.5110.550 Equipment	110	0	110	50	0	50	50	50	200
<b>Total Capital Objects</b>	<b>110</b>	<b>0</b>	<b>110</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>200</b>
5.278.5.5110.718 Pupil Insurance	102	102	0	108	108	0	108	108	108
<b>Total Insurance and Judgment</b>	<b>102</b>	<b>102</b>	<b>0</b>	<b>108</b>	<b>108</b>	<b>0</b>	<b>108</b>	<b>108</b>	<b>108</b>
<b>Total Kindergarten Program</b>	<b>69,325</b>	<b>70,186</b>	<b>-861</b>	<b>67,889</b>	<b>63,331</b>	<b>4,558</b>	<b>76,220</b>	<b>76,220</b>	<b>75,327</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.278.5.6110.317 Health Services (Contracted)	115	64	51	130	18	112	130	130	<b>130</b>
<b>Total Purchased Services</b>	<u>115</u>	<u>64</u>	<u>51</u>	<u>130</u>	<u>18</u>	<u>112</u>	<u>130</u>	<u>130</u>	<b><u>130</u></b>
<b>Total Attendance, Guidance And Health Program</b>	<u>115</u>	<u>64</u>	<u>51</u>	<u>130</u>	<u>18</u>	<u>112</u>	<u>130</u>	<u>130</u>	<b><u>130</u></b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.278.5.6210.113 Supervisors and Coordinators	1,470	902	568	2,039	1,384	655	2,039	2,039	<b>2,228</b>
5.278.5.6210.151 Clerical Personnel	747	750	-3	929	843	86	929	929	<b>492</b>
<b>Total Salaries</b>	<b>2,217</b>	<b>1,652</b>	<b>565</b>	<b>2,968</b>	<b>2,227</b>	<b>741</b>	<b>2,968</b>	<b>2,968</b>	<b>2,720</b>
5.278.5.6210.210 PERSI	216	217	-1	295	218	77	290	290	<b>282</b>
5.278.5.6210.220 Social Security Tax	169	170	-1	235	170	65	227	227	<b>208</b>
5.278.5.6210.270 Worker's Compensation Insurance	10	9	1	12	8	4	12	12	<b>12</b>
5.278.5.6210.280 Retirement Sick Leave Benefits	26	26	0	36	26	10	34	34	<b>32</b>
<b>Total Fringe Benefits</b>	<b>421</b>	<b>422</b>	<b>-1</b>	<b>578</b>	<b>422</b>	<b>156</b>	<b>563</b>	<b>563</b>	<b>534</b>
5.278.5.6210.319 Consultants	438	480	-42	618	385	233	618	618	<b>780</b>
5.278.5.6210.390 Volunteer Reimbursement	50	50	0	50	33	17	50	50	<b>200</b>
5.278.5.6210.391 Professional Dues and Fees	300	0	300	300	0	300	300	300	<b>300</b>
5.278.5.6210.396 Inservice Training	400	1,882	-1,482	400	0	400	400	400	<b>800</b>
<b>Total Purchased Services</b>	<b>1,188</b>	<b>2,412</b>	<b>-1,224</b>	<b>1,368</b>	<b>418</b>	<b>950</b>	<b>1,368</b>	<b>1,368</b>	<b>2,080</b>
5.278.5.6210.410 General Supplies	50	0	50	100	0	100	100	100	<b>300</b>
<b>Total Supplies and Materials</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>300</b>
<b>Total Instructional Improvement Program</b>	<b>3,876</b>	<b>4,485</b>	<b>-609</b>	<b>5,014</b>	<b>3,067</b>	<b>1,947</b>	<b>4,999</b>	<b>4,999</b>	<b>5,634</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.278.5.6320.393 Indirect Costs	2,169	2,160	9	2,181	2,162	19	2,181	2,181	<b>2,316</b>
<b>Total Purchased Services</b>	<u>2,169</u>	<u>2,160</u>	<u>9</u>	<u>2,181</u>	<u>2,162</u>	<u>19</u>	<u>2,181</u>	<u>2,181</u>	<b><u>2,316</u></b>
<b>Total Central Administration Program</b>	<u>2,169</u>	<u>2,160</u>	<u>9</u>	<u>2,181</u>	<u>2,162</u>	<u>19</u>	<u>2,181</u>	<u>2,181</u>	<b><u>2,316</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.278.5.6610.351 Telephone - Voice	454	481	-27	125	35	90	125	125	<b>175</b>
<b>Total Purchased Services</b>	<u>454</u>	<u>481</u>	<u>-27</u>	<u>125</u>	<u>35</u>	<u>90</u>	<u>125</u>	<u>125</u>	<u><b>175</b></u>
<b>Total Building Operation Services Program</b>	<u>454</u>	<u>481</u>	<u>-27</u>	<u>125</u>	<u>35</u>	<u>90</u>	<u>125</u>	<u>125</u>	<u><b>175</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.278.5.6810.345 Transportation Services (Contracted)	19,000	17,355	1,645	19,450	26,092	-6,642	11,134	11,134	<b>10,179</b>
<b>Total Purchased Services</b>	<u>19,000</u>	<u>17,355</u>	<u>1,645</u>	<u>19,450</u>	<u>26,092</u>	<u>-6,642</u>	<u>11,134</u>	<u>11,134</u>	<b><u>10,179</u></b>
<b>Total Pupil To School Transportation Program</b>	<u>19,000</u>	<u>17,355</u>	<u>1,645</u>	<u>19,450</u>	<u>26,092</u>	<u>-6,642</u>	<u>11,134</u>	<u>11,134</u>	<b><u>10,179</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.278.5.7200.383 Parent Activities Travel	100	0	100	100	0	100	100	100	<b>800</b>
5.278.5.7200.390 Volunteer Reimbursement	60	60	0	60	0	60	60	60	<b>60</b>
5.278.5.7200.396 Inservice Training	150	150	0	150	0	150	150	150	<b>200</b>
5.278.5.7200.399 Purchased Duty Lunches	1,100	890	210	1,100	1,275	-175	1,100	1,100	<b>1,265</b>
<b>Total Purchased Services</b>	<u>1,410</u>	<u>1,100</u>	<u>310</u>	<u>1,410</u>	<u>1,275</u>	<u>135</u>	<u>1,410</u>	<u>1,410</u>	<b><u>2,325</u></b>
5.278.5.7200.410 General Supplies	137	169	-32	287	127	160	287	287	<b>400</b>
<b>Total Supplies and Materials</b>	<u>137</u>	<u>169</u>	<u>-32</u>	<u>287</u>	<u>127</u>	<u>160</u>	<u>287</u>	<u>287</u>	<b><u>400</u></b>
<b>Total Parent Activities Program</b>	<u>1,547</u>	<u>1,269</u>	<u>278</u>	<u>1,697</u>	<u>1,401</u>	<u>296</u>	<u>1,697</u>	<u>1,697</u>	<b><u>2,725</u></b>
<b>Total Current Expenditures</b>	<u>96,486</u>	<u>96,001</u>	<u>485</u>	<u>96,486</u>	<u>96,105</u>	<u>381</u>	<u>96,486</u>	<u>96,486</u>	<b><u>96,486</u></b>
<b>TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND</b>	<u><u>96,486</u></u>	<u><u>96,001</u></u>	<u><u>485</u></u>	<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>96,486</u></u>	<b><u><u>96,486</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 280**

**HEAD START SUPPLEMENTAL GRANT**

**DESCRIPTION**

Occasionally, the Head Start Program has the opportunity to apply for one-time monies for specific improvements to facilities, supplies, etc. These funds are of one year duration and do not add to continuing funds.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**HEAD START SUPPLEMENTAL GRANT FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.280.4.4430.000 Head Start Supplemental Grant - Direct	28,938	28,938	0	0	0	0	0	0	<b>0</b>
<b>TOTAL FEDERAL FUNDING</b>	<u>28,938</u>	<u>28,938</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>28,938</u>	<u>28,938</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b><u>0</u></b>
<b>TOTAL HEAD START SUPPLEMENTAL GRANT FUND</b>	<u><u>28,938</u></u>	<u><u>28,938</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<b><u><u>0</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**HEAD START SUPPLEMENTAL GRANT FUND**  
**KINDERGARTEN PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.280.5.5110.540 Remodeling	28,938	28,938	0	0	0	0	0	0	0
<b>Total Capital Objects</b>	<u>28,938</u>	<u>28,938</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Kindergarten Program</b>	<u>28,938</u>	<u>28,938</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Current Expenditures</b>	<u>28,938</u>	<u>28,938</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL HEAD START SUPPLEMENTAL GRANT FUND</b>	<u><u>28,938</u></u>	<u><u>28,938</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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.

In prior fiscal years, this fund was known as the Food Services Fund.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.290.4.4150.000 Food Service Investments	7,500	-331	-7,831	2,286	-2,655	-4,941	16	16	<b>2,500</b>
4.290.4.4161.100 Food Service Sales to Students	866,000	772,135	-93,865	908,141	729,251	-178,890	829,961	829,961	<b>830,000</b>
4.290.4.4161.110 Food Service Breakfast Sales	30,000	33,090	3,090	32,453	41,908	9,455	40,146	40,146	<b>52,000</b>
4.290.4.4162.200 Adult Lunch Sales	50,000	45,749	-4,251	51,676	47,268	-4,408	39,772	39,772	<b>50,000</b>
4.290.4.4162.205 Ala Carte Lunch Sales	205,000	332,118	127,118	390,338	301,508	-88,830	414,391	414,391	<b>310,000</b>
4.290.4.4162.210 Adult Breakfast Sales	586	1,083	497	1,765	41,793	40,028	1,905	1,905	<b>1,500</b>
4.290.4.4162.215 Ala Carte Breakfast Sales	160,000	128,769	-31,231	125,950	137,375	11,425	131,838	131,838	<b>140,000</b>
4.290.4.4162.220 Kindergarten Snack Fees	10,000	9,576	-424	11,367	11,100	-267	8,172	8,172	<b>10,000</b>
4.290.4.4169.940 Catering Sales	25,000	14,684	-10,316	20,000	31,120	11,120	20,000	20,000	<b>25,000</b>
<b>TOTAL LOCAL FUNDING</b>	<b>1,354,086</b>	<b>1,336,871</b>	<b>-17,215</b>	<b>1,543,976</b>	<b>1,338,669</b>	<b>-205,307</b>	<b>1,486,201</b>	<b>1,486,201</b>	<b>1,421,000</b>
4.290.4.4455.500 Child Nutrition Federal Reimbursement	1,168,480	1,294,861	126,381	1,305,166	1,332,427	27,261	1,354,287	1,354,287	<b>1,049,535</b>
4.290.4.4455.510 School Breakfast Federal Reimbursement	369,022	358,603	-10,419	413,727	361,046	-52,681	356,578	356,578	<b>310,000</b>
4.290.4.4455.520 Kindergarten Milk Reimbursement	16,000	18,811	2,811	16,641	17,047	406	21,103	21,103	<b>12,000</b>
4.290.4.4455.530 USDA Commodity Value	100,000	148,873	48,873	100,000	137,271	37,271	100,000	100,000	<b>100,000</b>
4.290.4.4455.550 Summer Feeding Reimbursement	0	0	0	0	72,834	72,834	0	0	<b>250,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>1,653,502</b>	<b>1,821,148</b>	<b>167,646</b>	<b>1,835,534</b>	<b>1,920,626</b>	<b>85,092</b>	<b>1,831,968</b>	<b>1,831,968</b>	<b>1,721,535</b>
4.290.4.4600.000 Interfund Transfers	186,594	181,780	-4,814	199,410	208,868	9,458	191,450	191,450	<b>222,325</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>186,594</b>	<b>181,780</b>	<b>-4,814</b>	<b>199,410</b>	<b>208,868</b>	<b>9,458</b>	<b>191,450</b>	<b>191,450</b>	<b>222,325</b>
<b>TOTAL CURRENT REVENUES</b>	<b>3,194,182</b>	<b>3,339,799</b>	<b>145,617</b>	<b>3,578,920</b>	<b>3,468,163</b>	<b>-110,757</b>	<b>3,509,619</b>	<b>3,509,619</b>	<b>3,364,860</b>
4.290.4.7000.000 Estimated Beginning Balance	150,000	204,360	54,360	175,000	289,444	114,444	250,000	250,000	<b>400,000</b>
<b>TOTAL CHILD NUTRITION FUND</b>	<b>3,344,182</b>	<b>3,544,159</b>	<b>199,977</b>	<b>3,753,920</b>	<b>3,757,607</b>	<b>3,687</b>	<b>3,759,619</b>	<b>3,759,619</b>	<b>3,764,860</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

Account Elements and Object Description	2001-2002 Budget			2002-2003 Budget			2003-2004 Budget		2004-2005 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
5.290.5.7100.159 Food Preparation	1,077,406	1,037,165	40,241	1,123,647	1,072,674	50,973	1,080,990	1,080,990	<b>1,047,130</b>
5.290.5.7100.188 Substitute Food Service	36,800	50,586	-13,786	40,655	60,077	-19,422	41,062	41,062	<b>43,250</b>
5.290.5.7100.199 Personal Leave Reimbursement	3,270	1,290	1,980	3,220	840	2,380	3,300	3,300	<b>3,300</b>
<b>Total Salaries</b>	<b>1,117,476</b>	<b>1,089,041</b>	<b>28,435</b>	<b>1,167,522</b>	<b>1,133,592</b>	<b>33,930</b>	<b>1,125,352</b>	<b>1,125,352</b>	<b>1,093,680</b>
5.290.5.7100.210 PERSI	105,582	98,425	7,157	110,095	100,667	9,428	105,935	105,935	<b>109,140</b>
5.290.5.7100.220 Social Security Tax	85,487	83,355	2,132	89,315	84,767	4,548	86,089	86,089	<b>83,666</b>
5.290.5.7100.230 Life Insurance	2,432	2,859	-427	2,570	2,708	-138	3,010	3,010	<b>2,898</b>
5.290.5.7100.240 Medical Insurance	128,098	113,953	14,145	127,220	117,079	10,141	161,412	161,412	<b>163,012</b>
5.290.5.7100.260 Dental Insurance	9,358	9,538	-180	9,443	9,669	-226	12,651	12,651	<b>14,289</b>
5.290.5.7100.270 Worker's Compensation Insurance	43,760	35,842	7,918	58,808	38,760	20,048	36,361	36,361	<b>42,096</b>
5.290.5.7100.280 Retirement Sick Leave Benefits	12,428	11,586	843	12,959	11,849	1,110	12,469	12,469	<b>12,080</b>
5.290.5.7100.290 Vision Insurance	4,744	3,752	992	4,155	3,639	516	4,450	4,450	<b>4,081</b>
<b>Total Fringe Benefits</b>	<b>391,889</b>	<b>359,310</b>	<b>32,579</b>	<b>414,565</b>	<b>369,139</b>	<b>45,426</b>	<b>422,377</b>	<b>422,377</b>	<b>431,262</b>
5.290.5.7100.310 Professional and Technical Services	0	0	0	2,050	2,038	12	2,000	9,000	<b>10,000</b>
5.290.5.7100.381 In-District Travel Allowance	4,000	3,609	391	4,000	5,883	-1,883	4,000	4,000	<b>5,000</b>
5.290.5.7100.396 Inservice Training	3,000	901	2,099	3,000	2,899	101	4,625	4,625	<b>6,000</b>
<b>Total Purchased Services</b>	<b>7,000</b>	<b>4,510</b>	<b>2,490</b>	<b>9,050</b>	<b>10,820</b>	<b>-1,770</b>	<b>10,625</b>	<b>17,625</b>	<b>21,000</b>
5.290.5.7100.410 General Supplies	80,000	70,514	9,486	80,000	71,146	8,854	80,000	80,000	<b>70,000</b>
5.290.5.7100.411 Supplies - Tray Cost	110,000	109,235	765	120,000	119,030	970	125,000	125,000	<b>115,000</b>
5.290.5.7100.421 Motor Fuel	10,000	3,824	6,176	5,000	3,509	1,491	7,500	7,500	<b>5,000</b>
5.290.5.7100.425 Laundry	25,000	17,133	7,867	30,000	15,523	14,477	30,000	30,000	<b>30,000</b>
5.290.5.7100.428 Repairs Parts and Supplies	30,000	35,776	-5,776	30,000	32,416	-2,416	30,000	30,000	<b>30,000</b>
5.290.5.7100.450 Food - School Lunch	1,457,817	1,473,750	-15,933	1,822,783	1,483,938	338,845	1,853,765	1,841,765	<b>1,900,918</b>
5.290.5.7100.451 Catering Costs	15,000	9,931	5,069	15,000	16,069	-1,069	15,000	15,000	<b>18,000</b>
<b>Total Supplies and Materials</b>	<b>1,727,817</b>	<b>1,720,164</b>	<b>7,653</b>	<b>2,102,783</b>	<b>1,741,630</b>	<b>361,153</b>	<b>2,141,265</b>	<b>2,129,265</b>	<b>2,168,918</b>
5.290.5.7100.540 Remodeling	0	0	0	10,000	4,758	5,242	0	5,000	<b>0</b>
5.290.5.7100.550 Equipment	100,000	107,748	-7,748	50,000	69,570	-19,570	60,000	60,000	<b>50,000</b>
<b>Total Capital Objects</b>	<b>100,000</b>	<b>107,748</b>	<b>-7,748</b>	<b>60,000</b>	<b>74,328</b>	<b>-14,328</b>	<b>60,000</b>	<b>65,000</b>	<b>50,000</b>
<b>Total Child Nutrition Program</b>	<b>3,344,182</b>	<b>3,280,773</b>	<b>63,409</b>	<b>3,753,920</b>	<b>3,329,509</b>	<b>424,411</b>	<b>3,759,619</b>	<b>3,759,619</b>	<b>3,764,860</b>
<b>Total Current Expenditures</b>	<b>3,344,182</b>	<b>3,280,773</b>	<b>63,409</b>	<b>3,753,920</b>	<b>3,329,509</b>	<b>424,411</b>	<b>3,759,619</b>	<b>3,759,619</b>	<b>3,764,860</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.290.3.3200.000 Actual Year-End Fund Balance	N/A	263,386	N/A	N/A	428,098	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>263,386</u>	<u>263,386</u>	<u>0</u>	<u>428,098</u>	<u>428,098</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>263,386</u>	<u>263,386</u>	<u>0</u>	<u>428,098</u>	<u>428,098</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CHILD NUTRITION FUND</b>	<u>3,344,182</u>	<u>3,544,159</u>	<u>-199,977</u>	<u>3,753,920</u>	<u>3,757,607</u>	<u>-3,687</u>	<u>3,759,619</u>	<u>3,759,619</u>	<u>3,764,860</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.310.4.4125.500 School Bond Levy	2,073,582	2,060,155	-13,427	2,368,510	2,430,778	62,268	2,377,372	2,377,372	<b>2,673,517</b>
4.310.4.4150.000 Investment Earnings	30,000	25,509	-4,491	25,000	18,170	-6,830	15,000	15,000	<b>15,000</b>
<b>TOTAL LOCAL FUNDING</b>	<b>2,103,582</b>	<b>2,085,664</b>	<b>-17,918</b>	<b>2,393,510</b>	<b>2,448,948</b>	<b>55,438</b>	<b>2,392,372</b>	<b>2,392,372</b>	<b>2,688,517</b>
<b>TOTAL CURRENT REVENUES</b>	<b>2,103,582</b>	<b>2,085,664</b>	<b>-17,918</b>	<b>2,393,510</b>	<b>2,448,948</b>	<b>55,438</b>	<b>2,392,372</b>	<b>2,392,372</b>	<b>2,688,517</b>
4.310.4.7000.000 Estimated Beginning Balance	1,829,463	1,785,043	-44,420	1,576,556	1,634,802	58,246	1,626,296	1,626,296	<b>1,889,434</b>
<b>TOTAL BOND INTEREST AND REDEMPTION FUND</b>	<b>3,933,045</b>	<b>3,870,707</b>	<b>-62,338</b>	<b>3,970,066</b>	<b>4,083,750</b>	<b>113,684</b>	<b>4,018,668</b>	<b>4,018,668</b>	<b>4,577,951</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.310.5.9100.610 Bond Principal	1,015,000	1,015,000	0	1,080,000	1,080,000	0	1,145,000	1,145,000	<b>1,210,000</b>
<b>Total Debt Retirement</b>	<u>1,015,000</u>	<u>1,015,000</u>	<u>0</u>	<u>1,080,000</u>	<u>1,080,000</u>	<u>0</u>	<u>1,145,000</u>	<u>1,145,000</u>	<b><u>1,210,000</u></b>
<b>Total Debt Service Program</b>	<u>1,015,000</u>	<u>1,015,000</u>	<u>0</u>	<u>1,080,000</u>	<u>1,080,000</u>	<u>0</u>	<u>1,145,000</u>	<u>1,145,000</u>	<b><u>1,210,000</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.310.5.9120.620 Bond Interest	1,217,205	1,220,905	-3,700	1,157,380	1,163,110	-5,730	1,107,604	1,107,604	<b>1,056,600</b>
<b>Total Debt Retirement</b>	<u>1,217,205</u>	<u>1,220,905</u>	<u>-3,700</u>	<u>1,157,380</u>	<u>1,163,110</u>	<u>-5,730</u>	<u>1,107,604</u>	<u>1,107,604</u>	<b>1,056,600</b>
5.310.5.9120.850 Contingency Reserve	1,700,840	0	1,700,840	1,732,686	0	1,732,686	1,766,064	1,766,064	<b>2,311,351</b>
<b>Total Transfers or Reserves</b>	<u>1,700,840</u>	<u>0</u>	<u>-1,700,840</u>	<u>1,732,686</u>	<u>0</u>	<u>-1,732,686</u>	<u>1,766,064</u>	<u>1,766,064</u>	<b>2,311,351</b>
<b>Total Debt Service Interest Program</b>	<u>2,918,045</u>	<u>1,220,905</u>	<u>1,697,140</u>	<u>2,890,066</u>	<u>1,163,110</u>	<u>1,726,956</u>	<u>2,873,668</u>	<u>2,873,668</u>	<b>3,367,951</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.310.3.3200.000 Actual Year-End Fund Balance	N/A	1,634,802	N/A	N/A	1,840,640	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>1,634,802</u>	<u>1,634,802</u>	<u>0</u>	<u>1,840,640</u>	<u>1,840,640</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>1,634,802</u>	<u>1,634,802</u>	<u>0</u>	<u>1,840,640</u>	<u>1,840,640</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL BOND INTEREST AND REDEMPTION FUND</b>	<u><u>3,933,045</u></u>	<u><u>3,870,707</u></u>	<u><u>62,338</u></u>	<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>4,018,668</u></u>	<u><u>4,577,951</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 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**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.420.4.4121.100 School Plant Facility Levy	2,500,000	2,477,002	-22,998	2,625,000	3,038,077	413,077	2,756,250	2,756,250	<b>2,894,063</b>
4.420.4.4150.000 Investment Earnings	100,000	141,936	41,936	50,000	81,606	31,606	50,000	50,000	<b>50,000</b>
4.420.4.4199.900 PDA Revenue	0	0	0	0	0	0	0	160,804	<b>0</b>
<b>TOTAL LOCAL FUNDING</b>	<b>2,600,000</b>	<b>2,618,938</b>	<b>18,938</b>	<b>2,675,000</b>	<b>3,119,683</b>	<b>444,683</b>	<b>2,806,250</b>	<b>2,967,054</b>	<b>2,944,063</b>
4.420.4.4311.110 State Lottery Revenues	450,000	383,274	-66,726	350,000	446,918	96,918	400,000	400,000	<b>390,000</b>
4.420.4.4312.200 Bus Depreciation	359,661	359,661	0	371,349	373,698	2,349	388,295	388,295	<b>326,969</b>
<b>TOTAL STATE FUNDING</b>	<b>809,661</b>	<b>742,935</b>	<b>-66,726</b>	<b>721,349</b>	<b>820,616</b>	<b>99,267</b>	<b>788,295</b>	<b>788,295</b>	<b>716,969</b>
4.420.4.4420.000 Grants and Program Reimbursements	0	270,849	270,849	100,000	1,998	-98,002	0	0	<b>25,000</b>
4.420.4.4520.000 Capital Lease	0	42,089	42,089	0	0	0	0	0	
4.420.4.4532.200 Sale of Fixed Assets	5,000	6,975	1,975	5,000	93,720	88,720	5,000	5,000	<b>5,000</b>
<b>TOTAL FEDERAL FUNDING</b>	<b>5,000</b>	<b>319,914</b>	<b>314,914</b>	<b>105,000</b>	<b>95,718</b>	<b>-9,282</b>	<b>5,000</b>	<b>5,000</b>	<b>30,000</b>
4.420.4.4600.000 Interfund Transfers	1,662,792	1,662,792	0	0	0	0	0	0	<b>0</b>
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>1,662,792</b>	<b>1,662,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>5,077,453</b>	<b>5,344,578</b>	<b>267,125</b>	<b>3,501,349</b>	<b>4,036,017</b>	<b>534,668</b>	<b>3,599,545</b>	<b>3,760,349</b>	<b>3,691,032</b>
4.420.4.7000.000 Estimated Beginning Balance	2,875,935	3,352,309	476,374	4,187,693	4,466,975	279,282	3,078,191	3,078,191	<b>1,208,816</b>
<b>TOTAL PLANT FACILITIES FUND</b>	<b>7,953,388</b>	<b>8,696,888</b>	<b>743,500</b>	<b>7,689,042</b>	<b>8,502,992</b>	<b>813,950</b>	<b>6,677,736</b>	<b>6,838,540</b>	<b>4,899,848</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.5120.550 Equipment	27,819	24,053	3,766	62,592	45,971	16,621	67,249	68,106	<b>75,179</b>
5.420.5.5120.552 Technology Equipment	683,000	-535,278	1,218,278	605,906	154,960	450,946	448,242	448,242	<b>373,163</b>
5.420.5.5120.554 Equipment Replacement	5,000	79	4,921	5,000	1,455	3,545	5,000	5,000	<b>5,000</b>
5.420.5.5120.590 Other Capital Objects	0	0	0	70,000	0	70,000	0	0	<b>0</b>
<b>Total Capital Objects</b>	<u>715,819</u>	<u>-511,145</u>	<u>1,226,964</u>	<u>743,498</u>	<u>202,386</u>	<u>541,112</u>	<u>520,491</u>	<u>521,348</u>	<b><u>453,342</u></b>
<b>Total Elementary Program</b>	<u>715,819</u>	<u>-511,145</u>	<u>1,226,964</u>	<u>743,498</u>	<u>202,386</u>	<u>541,112</u>	<u>520,491</u>	<u>521,348</u>	<b><u>453,342</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.5150.550 Equipment	266,302	248,394	17,908	166,937	102,432	64,505	109,725	110,868	<b>97,474</b>
5.420.5.5150.552 Technology Equipment	0	0	0	84,389	42,089	42,300	480,560	480,560	<b>0</b>
5.420.5.5150.554 Equipment Replacement	5,000	2,487	2,513	5,000	2,513	2,487	5,000	5,000	<b>5,000</b>
5.420.5.5150.590 Other Capital Objects	0	0	0	140,000	89,527	50,473	0	0	<b>0</b>
<b>Total Capital Objects</b>	<u>271,302</u>	<u>250,880</u>	<u>20,422</u>	<u>396,326</u>	<u>236,561</u>	<u>159,765</u>	<u>595,285</u>	<u>596,428</u>	<b><u>102,474</u></b>
<b>Total Secondary Program</b>	<u>271,302</u>	<u>250,880</u>	<u>20,422</u>	<u>396,326</u>	<u>236,561</u>	<u>159,765</u>	<u>595,285</u>	<u>596,428</u>	<b><u>102,474</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**VOCATIONAL-TECHNICAL PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.5190.550 Equipment	0	0	0	0	0	0	25,054	25,054	<b>25,054</b>
<b>Total Capital Objects</b>	0	0	0	0	0	0	25,054	25,054	<b>25,054</b>
<b>Total Vocational-Technical Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,054</u>	<u>25,054</u>	<b><u>25,054</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**SPECIAL EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.5210.550 Equipment	22,914	22,870	44	12,796	12,796	0	12,796	12,796	<b>12,506</b>
<b>Total Capital Objects</b>	<u>22,914</u>	<u>22,870</u>	<u>44</u>	<u>12,796</u>	<u>12,796</u>	<u>0</u>	<u>12,796</u>	<u>12,796</u>	<b><u>12,506</u></b>
<b>Total Special Education Program</b>	<u>22,914</u>	<u>22,870</u>	<u>44</u>	<u>12,796</u>	<u>12,796</u>	<u>0</u>	<u>12,796</u>	<u>12,796</u>	<b><u>12,506</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.5300.550 Equipment	24,819	22,524	2,295	24,802	40,724	-15,922	39,500	37,500	<b>32,170</b>
<b>Total Capital Objects</b>	<u>24,819</u>	<u>22,524</u>	<u>2,295</u>	<u>24,802</u>	<u>40,724</u>	<u>-15,922</u>	<u>39,500</u>	<u>37,500</u>	<b>32,170</b>
<b>Total School Activity Program</b>	<u>24,819</u>	<u>22,524</u>	<u>2,295</u>	<u>24,802</u>	<u>40,724</u>	<u>-15,922</u>	<u>39,500</u>	<u>37,500</u>	<b>32,170</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6210.550 Equipment	1,500	1,427	73	5,000	4,016	984	2,200	2,200	<b>750</b>
<b>Total Capital Objects</b>	<u>1,500</u>	<u>1,427</u>	<u>73</u>	<u>5,000</u>	<u>4,016</u>	<u>984</u>	<u>2,200</u>	<u>2,200</u>	<u><b>750</b></u>
<b>Total Instructional Improvement Program</b>	<u>1,500</u>	<u>1,427</u>	<u>73</u>	<u>5,000</u>	<u>4,016</u>	<u>984</u>	<u>2,200</u>	<u>2,200</u>	<u><b>750</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**EDUCATIONAL MEDIA SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6220.550 Equipment	11,973	11,926	47	1,500	1,500	0	0	0	<b>3,500</b>
<b>Total Capital Objects</b>	<u>11,973</u>	<u>11,926</u>	<u>47</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b><u>3,500</u></b>
<b>Total Educational Media Services Program</b>	<u>11,973</u>	<u>11,926</u>	<u>47</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b><u>3,500</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6230.550 Equipment	0	0	0	0	0	0	0	0	<b>424,434</b>
<b>Total Capital Objects</b>	0	0	0	0	0	0	0	0	<b>424,434</b>
<b>Total Instruction-Related Technology Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>424,434</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6310.550 Equipment	1,113	155	958	500	3,703	-3,203	0	0	<b>0</b>
<b>Total Capital Objects</b>	<u>1,113</u>	<u>155</u>	<u>958</u>	<u>500</u>	<u>3,703</u>	<u>-3,203</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Board Of Education Program</b>	<u>1,113</u>	<u>155</u>	<u>958</u>	<u>500</u>	<u>3,703</u>	<u>-3,203</u>	<u>0</u>	<u>0</u>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6320.550 Equipment	3,000	4,052	-1,052	1,000	886	114	1,273	1,273	<b>250</b>
<b>Total Capital Objects</b>	3,000	4,052	-1,052	1,000	886	114	1,273	1,273	<b>250</b>
<b>Total Central Administration Program</b>	3,000	4,052	-1,052	1,000	886	114	1,273	1,273	<b>250</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6510.550 Equipment	6,500	1,136	5,364	4,000	3,738	262	0	0	<b>1,999</b>
<b>Total Capital Objects</b>	6,500	1,136	5,364	4,000	3,738	262	0	0	<b>1,999</b>
<b>Total Business Administration Program</b>	6,500	1,136	5,364	4,000	3,738	262	0	0	<b>1,999</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**CENTRAL SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6550.550 Equipment	1,000	797	203	4,472	6,863	-2,391	0	0	<b>0</b>
<b>Total Capital Objects</b>	<u>1,000</u>	<u>797</u>	<u>203</u>	<u>4,472</u>	<u>6,863</u>	<u>-2,391</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>Total Central Service Program</b>	<u>1,000</u>	<u>797</u>	<u>203</u>	<u>4,472</u>	<u>6,863</u>	<u>-2,391</u>	<u>0</u>	<u>0</u>	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6560.550 Equipment	0	0	0	0	0	0	10,900	10,900	<b>5,000</b>
<b>Total Capital Objects</b>	0	0	0	0	0	0	10,900	10,900	<b>5,000</b>
<b>Total Administrative Technology Service Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,900</u>	<u>10,900</u>	<u><b>5,000</b></u>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6610.540 Remodeling	521,900	326,585	195,315	0	0	0	0	0	<b>0</b>
5.420.5.6610.550 Equipment	147,695	149,169	-1,474	156,340	140,155	16,185	156,340	156,340	<b>160,985</b>
5.420.5.6610.551 Vehicle Purchases	121,000	105,104	15,896	43,000	34,302	8,698	236,000	236,000	<b>47,000</b>
5.420.5.6610.552 Technology Equipment	3,600	2,226	1,374	8,400	8,151	249	10,000	10,000	<b>7,005</b>
<b>Total Capital Objects</b>	<u>794,195</u>	<u>583,083</u>	<u>211,112</u>	<u>207,740</u>	<u>182,609</u>	<u>25,131</u>	<u>402,340</u>	<u>402,340</u>	<b><u>214,990</u></b>
<b>Total Building Operation Services Program</b>	<u>794,195</u>	<u>583,083</u>	<u>211,112</u>	<u>207,740</u>	<u>182,609</u>	<u>25,131</u>	<u>402,340</u>	<u>402,340</u>	<b><u>214,990</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6640.310 Professional and Technical Services	0	4,365	-4,365	0	0	0	0	0	<b>0</b>
5.420.5.6640.325 Repair and Maintenance (Contracted)	1,857,270	1,024,016	833,254	2,113,770	1,962,143	151,627	2,182,833	2,182,833	<b>1,815,830</b>
5.420.5.6640.361 Computer Service Expenses	0	79	-79	0	0	0	0	0	<b>0</b>
<b>Total Purchased Services</b>	<b>1,857,270</b>	<b>1,028,460</b>	<b>828,810</b>	<b>2,113,770</b>	<b>1,962,143</b>	<b>151,627</b>	<b>2,182,833</b>	<b>2,182,833</b>	<b>1,815,830</b>
5.420.5.6640.520 Site Improvement Expenses	589,248	197,098	392,150	522,575	461,583	60,992	161,890	161,890	<b>123,950</b>
5.420.5.6640.540 Remodeling	383,675	419,816	-36,141	252,446	93,504	158,942	21,000	21,000	<b>51,800</b>
5.420.5.6640.550 Equipment	523,050	211,919	311,131	240,815	238,718	2,097	20,815	20,815	<b>22,445</b>
5.420.5.6640.554 Equipment Replacement	60,000	59,256	744	96,000	95,904	96	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>1,555,973</b>	<b>888,090</b>	<b>667,883</b>	<b>1,111,836</b>	<b>889,709</b>	<b>222,127</b>	<b>203,705</b>	<b>203,705</b>	<b>198,195</b>
<b>Total General Maintenance Services Program</b>	<b>3,413,243</b>	<b>1,916,550</b>	<b>1,496,693</b>	<b>3,225,606</b>	<b>2,851,851</b>	<b>373,755</b>	<b>2,386,538</b>	<b>2,386,538</b>	<b>2,014,025</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6650.550 Equipment	22,890	22,893	-3	11,350	11,244	106	9,145	9,145	<b>8,978</b>
<b>Total Capital Objects</b>	<u>22,890</u>	<u>22,893</u>	<u>-3</u>	<u>11,350</u>	<u>11,244</u>	<u>106</u>	<u>9,145</u>	<u>9,145</u>	<u><b>8,978</b></u>
<b>Total Ground Maintenance Services Program</b>	<u>22,890</u>	<u>22,893</u>	<u>-3</u>	<u>11,350</u>	<u>11,244</u>	<u>106</u>	<u>9,145</u>	<u>9,145</u>	<u><b>8,978</b></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6810.560 Buses	449,640	435,970	13,670	454,602	398,382	56,220	413,274	413,274	<b>302,102</b>
<b>Total Capital Objects</b>	<u>449,640</u>	<u>435,970</u>	<u>13,670</u>	<u>454,602</u>	<u>398,382</u>	<u>56,220</u>	<u>413,274</u>	<u>413,274</u>	<b>302,102</b>
<b>Total Pupil To School Transportation Program</b>	<u>449,640</u>	<u>435,970</u>	<u>13,670</u>	<u>454,602</u>	<u>398,382</u>	<u>56,220</u>	<u>413,274</u>	<u>413,274</u>	<b>302,102</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.6840.550 Equipment	17,068	12,763	4,305	9,078	4,501	4,577	8,940	8,940	<b>6,000</b>
<b>Total Capital Objects</b>	<u>17,068</u>	<u>12,763</u>	<u>4,305</u>	<u>9,078</u>	<u>4,501</u>	<u>4,577</u>	<u>8,940</u>	<u>8,940</u>	<b>6,000</b>
<b>Total Non-reimbursable Transportation Program</b>	<u>17,068</u>	<u>12,763</u>	<u>4,305</u>	<u>9,078</u>	<u>4,501</u>	<u>4,577</u>	<u>8,940</u>	<u>8,940</u>	<b>6,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.8100.310 Professional and Technical Services	0	1,281	-1,281	0	1,275	-1,275	0	0	<b>5,000</b>
<b>Total Purchased Services</b>	0	1,281	-1,281	0	1,275	-1,275	0	0	<b>5,000</b>
5.420.5.8100.530 New Buildings and Additions	1,662,792	0	1,662,792	2,000,000	208,406	1,791,594	2,250,000	2,250,000	<b>1,015,000</b>
<b>Total Capital Objects</b>	1,662,792	0	1,662,792	2,000,000	208,406	1,791,594	2,250,000	2,250,000	<b>1,015,000</b>
<b>Total Capital Asset Acquisition Program</b>	1,662,792	1,281	1,661,511	2,000,000	209,681	1,790,319	2,250,000	2,250,000	<b>1,020,000</b>
<b>Total Current Expenditures</b>	7,419,768	2,777,162	4,642,606	7,102,270	4,171,442	2,930,828	6,677,736	6,677,736	<b>4,627,574</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**DEBT SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.9100.610 Bond Principal	0	1,317,758	-1,317,758	0	584,910	-584,910	0	0	<b>0</b>
<b>Total Debt Retirement</b>	0	1,317,758	-1,317,758	0	584,910	-584,910	0	0	<b>0</b>
<b>Total Debt Service Program</b>	0	1,317,758	-1,317,758	0	584,910	-584,910	0	0	<b>0</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PLANT FACILITIES FUND**  
**DEBT SERVICE INTEREST PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.9120.620 Bond Interest	0	134,992	-134,992	0	402,041	-402,041	0	0	<b>0</b>
<b>Total Debt Retirement</b>	<b>0</b>	<b>134,992</b>	<b>-134,992</b>	<b>0</b>	<b>402,041</b>	<b>-402,041</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Debt Service Interest Program</b>	<b>0</b>	<b>134,992</b>	<b>-134,992</b>	<b>0</b>	<b>402,041</b>	<b>-402,041</b>	<b>0</b>	<b>0</b>	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.420.5.9500.851 Future Building Reserve	533,620	N/A	N/A	586,772	N/A	N/A	0	160,804	<b>272,274</b>
5.420.3.3200.000 Actual Year-End Fund Balance	N/A	4,466,975	N/A	N/A	3,344,600	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>533,620</u>	<u>4,466,975</u>	<u>3,933,355</u>	<u>586,772</u>	<u>3,344,600</u>	<u>2,757,828</u>	<u>0</u>	<u>160,804</u>	<b><u>272,274</u></b>
<b>Total Contingency Reserve Program</b>	<u>533,620</u>	<u>4,466,975</u>	<u>3,933,355</u>	<u>586,772</u>	<u>3,344,600</u>	<u>2,757,828</u>	<u>0</u>	<u>160,804</u>	<b><u>272,274</u></b>
<b>TOTAL PLANT FACILITIES FUND</b>	<u><u>7,953,388</u></u>	<u><u>8,696,888</u></u>	<u><u>-743,500</u></u>	<u><u>7,689,042</u></u>	<u><u>8,502,992</u></u>	<u><u>-813,950</u></u>	<u><u>6,677,736</u></u>	<u><u>6,838,540</u></u>	<b><u><u>4,899,848</u></u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**PROGRAM INFORMATION**

**FUND 610**

**PRINT SHOP FUND**

**DESCRIPTION**

The Print Shop, located at the Education Center, provides professional central printing services to all our schools and departments. The Print Shop has the ability to print booklets, color calendars, and other specialty work, with printing costs covered by fees charged to each of our schools and departments.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.610.4.4199.900 Fees / Printing Charges	195,000	221,316	26,316	189,580	184,213	-5,367	196,615	196,615	<b>217,402</b>
4.610.4.4199.910 Copier Click Charges	42,272	10,105	-32,167	44,973	51,486	6,513	44,500	44,500	<b>0</b>
<b>TOTAL LOCAL FUNDING</b>	<u>237,272</u>	<u>231,422</u>	<u>-5,850</u>	<u>234,553</u>	<u>235,700</u>	<u>1,147</u>	<u>241,115</u>	<u>241,115</u>	<b><u>217,402</u></b>
<b>TOTAL CURRENT REVENUES</b>	<u>237,272</u>	<u>231,422</u>	<u>-5,850</u>	<u>234,553</u>	<u>235,700</u>	<u>1,147</u>	<u>241,115</u>	<u>241,115</u>	<b><u>217,402</u></b>
4.610.4.7000.000 Estimated Beginning Balance	0	11,334	11,334	0	-7,565	-7,565	0	0	<b>0</b>
<b>TOTAL PRINT SHOP FUND</b>	<u>237,272</u>	<u>242,756</u>	<u>5,484</u>	<u>234,553</u>	<u>228,134</u>	<u>-6,419</u>	<u>241,115</u>	<u>241,115</u>	<b><u>217,402</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.610.5.6550.161 Printer	47,389	49,977	-2,588	48,734	49,386	-652	50,438	50,438	<b>51,247</b>
5.610.5.6550.199 Personal Leave Reimbursement	100	60	40	120	100	20	120	120	<b>160</b>
<b>Total Salaries</b>	<b>47,489</b>	<b>50,037</b>	<b>-2,548</b>	<b>48,854</b>	<b>49,486</b>	<b>-632</b>	<b>50,558</b>	<b>50,558</b>	<b>51,407</b>
5.610.5.6550.210 PERSI	4,640	4,895	-255	4,773	4,831	-58	4,940	4,940	<b>5,342</b>
5.610.5.6550.220 Social Security Tax	3,633	3,003	630	3,737	2,892	845	3,868	3,868	<b>3,932</b>
5.610.5.6550.230 Life Insurance	138	138	1	138	132	6	138	138	<b>144</b>
5.610.5.6550.240 Medical Insurance	7,322	6,375	947	7,322	6,430	892	7,400	7,400	<b>8,100</b>
5.610.5.6550.260 Dental Insurance	532	532	0	532	541	-9	580	580	<b>710</b>
5.610.5.6550.270 Worker's Compensation Insurance	1,860	1,661	199	2,461	1,635	826	1,634	1,634	<b>1,978</b>
5.610.5.6550.280 Retirement Sick Leave Benefits	546	576	-30	561	569	-8	581	581	<b>591</b>
5.610.5.6550.290 Vision Insurance	212	204	8	212	203	9	204	204	<b>203</b>
<b>Total Fringe Benefits</b>	<b>18,883</b>	<b>17,383</b>	<b>1,500</b>	<b>19,736</b>	<b>17,232</b>	<b>2,504</b>	<b>19,345</b>	<b>19,345</b>	<b>21,000</b>
5.610.5.6550.310 Professional and Technical Services	122,400	131,395	-8,995	121,963	128,844	-6,881	127,212	127,212	<b>96,000</b>
5.610.5.6550.325 Repair and Maintenance (Contracted)	1,500	1,084	416	1,000	517	483	1,000	1,000	<b>1,000</b>
<b>Total Purchased Services</b>	<b>123,900</b>	<b>132,479</b>	<b>-8,579</b>	<b>122,963</b>	<b>129,361</b>	<b>-6,398</b>	<b>128,212</b>	<b>128,212</b>	<b>97,000</b>
5.610.5.6550.410 General Supplies	47,000	48,473	-1,473	43,000	40,406	2,594	43,000	43,000	<b>41,000</b>
<b>Total Supplies and Materials</b>	<b>47,000</b>	<b>48,473</b>	<b>-1,473</b>	<b>43,000</b>	<b>40,406</b>	<b>2,594</b>	<b>43,000</b>	<b>43,000</b>	<b>41,000</b>
5.610.5.6550.550 Equipment	0	0	0	0	0	0	0	0	<b>6,995</b>
5.610.5.6550.580 Depreciation	0	1,950	-1,950	0	1,300	-1,300	0	0	<b>0</b>
<b>Total Capital Objects</b>	<b>0</b>	<b>1,950</b>	<b>-1,950</b>	<b>0</b>	<b>1,300</b>	<b>-1,300</b>	<b>0</b>	<b>0</b>	<b>6,995</b>
<b>Total Central Service Program</b>	<b>237,272</b>	<b>250,322</b>	<b>-13,050</b>	<b>234,553</b>	<b>237,785</b>	<b>-3,232</b>	<b>241,115</b>	<b>241,115</b>	<b>217,402</b>
<b>Total Current Expenditures</b>	<b>237,272</b>	<b>250,322</b>	<b>-13,050</b>	<b>234,553</b>	<b>237,785</b>	<b>-3,232</b>	<b>241,115</b>	<b>241,115</b>	<b>217,402</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.610.3.3200.000 Actual Year-End Fund Balance	N/A	-7,565	N/A	N/A	-9,651	N/A	N/A	N/A	N/A
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>-7,565</u>	<u>-7,565</u>	<u>0</u>	<u>-9,651</u>	<u>-9,651</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>-7,565</u>	<u>-7,565</u>	<u>0</u>	<u>-9,651</u>	<u>-9,651</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL PRINT SHOP FUND</b>	<u><u>237,272</u></u>	<u><u>242,756</u></u>	<u><u>-5,484</u></u>	<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>241,115</u></u>	<u><u>217,402</u></u>

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
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**VEBA TRUST FUND**  
**REVENUES**

<u>Account Elements and Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
4.710.4.4150.000 Earnings on Investment	0	0	0	0	875	875	0	25,000	<b>28,000</b>
<b>TOTAL LOCAL FUNDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>875</b>	<b>875</b>	<b>0</b>	<b>25,000</b>	<b>28,000</b>
4.710.4.4600.000 Interfund Transfers	0	0	0	1,283,816	1,283,816	0	0	0	0
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,283,816</b>	<b>1,283,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CURRENT REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,283,816</b>	<b>1,284,691</b>	<b>875</b>	<b>0</b>	<b>25,000</b>	<b>28,000</b>
4.710.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	0	1,284,691	<b>1,305,000</b>
<b>TOTAL VEBA TRUST FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,283,816</b>	<b>1,284,691</b>	<b>875</b>	<b>0</b>	<b>1,309,691</b>	<b>1,333,000</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.710.5.6320.391 Professional Dues and Fees	0	0	0	0	0	0	0	4,000	<b>0</b>
<b>Total Purchased Services</b>	0	0	0	0	0	0	0	4,000	<b>0</b>
<b>Total Central Administration Program</b>	0	0	0	0	0	0	0	4,000	<b>0</b>
<b>Total Current Expenditures</b>	0	0	0	0	0	0	0	4,000	<b>0</b>



**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**VEBA TRUST FUND**  
**FUND TRANSFER PROGRAM**

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.710.5.9200.810 Transfers to Other Funds	0	0	0	0	0	0	0	0	<b>160,661</b>
<b>Total Transfers or Reserves</b>	0	0	0	0	0	0	0	0	<b>160,661</b>
<b>Total Fund Transfer Program</b>	0	0	0	0	0	0	0	0	<b>160,661</b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2001-2002 Budget</u>			<u>2002-2003 Budget</u>			<u>2003-2004 Budget</u>		<u>2004-2005 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5.710.5.9500.852 Unappropriated Fund Balance	0	N/A	N/A	1,283,816	N/A	N/A	0	1,305,691	<b>1,172,339</b>
5.710.3.3200.000 Actual Year-End Fund Balance	N/A	0	N/A	N/A	1,284,691	N/A	N/A	N/A	<b>N/A</b>
<b>Total Transfers or Reserves</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,283,816</u>	<u>1,284,691</u>	<u>875</u>	<u>0</u>	<u>1,305,691</u>	<b><u>1,172,339</u></b>
<b>Total Contingency Reserve Program</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,283,816</u>	<u>1,284,691</u>	<u>875</u>	<u>0</u>	<u>1,305,691</u>	<b><u>1,172,339</u></b>
<b>TOTAL VEBA TRUST FUND</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,283,816</u>	<u>1,284,691</u>	<u>-875</u>	<u>0</u>	<u>1,309,691</u>	<b><u>1,333,000</u></b>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

**EXPENDITURES**

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

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

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

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

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

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

- 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.

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25**  
**2004-2005 ANNUAL BUDGET**

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

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

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

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

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

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

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

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

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

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



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**OBJECTS OF EXPENDITURE**

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

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

The eight major areas are listed and defined as follows:

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

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**REVENUES**

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

**CODE**

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

