

Pocatello / Chubbuck

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DISTRICT

25

Maximizing Student Learning!

**ANNUAL BUDGET
2008 - 2009**

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 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.

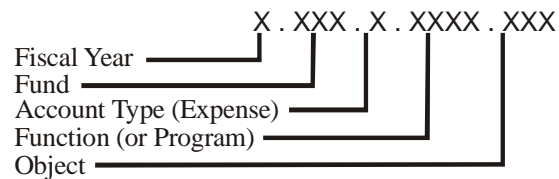
SPECIAL NOTE: The actual amounts listed under “2005-2006” and “2006-2007” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2007-2008” as the Adjusted Budget is as of May 31, 2008.

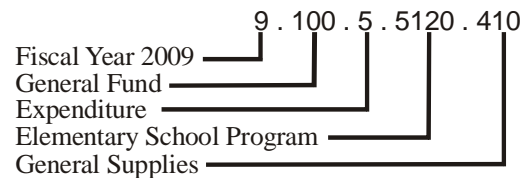
EXPLANATION OF ACCOUNT STRUCTURES

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

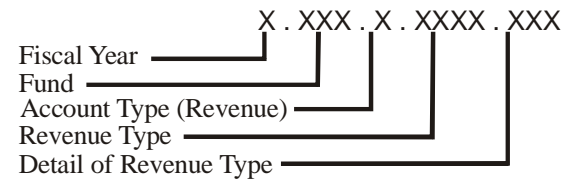
Expenditures



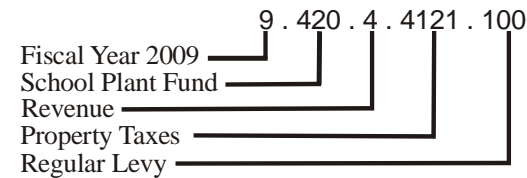
Example



Revenues



Example



POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

BOARD OF TRUSTEES 2007-2008

Marianne Donnelly - Chairman
Janie Gebhardt - Vice Chairman
Brent Leavitt - Clerk

Frank Rash - Member
Esther Van Wart - Member

BUDGET DEVELOPMENT STAFF

Education Service Center

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

Sheryl Smart, Coordinator of Human Resources
Elaine Smith, Coordinator of Volunteer Services
Lynda Steenrod, Director of Special Services
Elaine Tobias, ESEA Title I Coordinator
Mary M. Vagner, Superintendent
A.J. Watson, Energy Education Manager
Chuck Wegner, Director of Curriculum
Kenneth Wright, Maintenance Planner
Chris Young, Food Service Coordinator
Sherry Young, Director of Head Start

Principals

James McCoy - Century High
David Ross - Highland High
Don Cotant - Pocatello High
Sheryl Brockett - Alameda Center
Frances Stephens - Franklin Middle School
Doug Reader - Hawthorne Middle School
Jim Harrell - Irving Middle School
Janna Herdt - Chubbuck Elementary
Pamela Ward - Edahow Elementary
Betsy Goeltz - Ellis Elementary
Janice Green - Gate City Elementary

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

2008-2009 BUDGET CALENDAR

July 17, 2007 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 11, 2008 Development of financial parameters and review of allotments. Review budget procedures.

February 14 & March 5, 2008 Administrative review of budgeting process and procedures. Distribute data and staff printouts to directors, department heads, and coordinators.

March 31, 2008 Directors and department heads return General Fund staff printouts and data to Business Office.

April 11, 2008 Directors and department heads return Special Fund staff printouts and data to Business Office.

April 30, 2008 Final day to notify county of the date of the Budget Hearing date.

June 2, 2008 Final review of proposed budget by the Superintendent and Cabinet.

June 3, 2008 Special Board Workshop - Final review of proposed 2008-2009 Budget

June 4, 2008 Advertisement prepared and submitted to the Idaho State Journal.

June 7, 2008 Post and Publish Budget Hearing and Budget Summaries. Submit proposed budget for printing.

June 17, 2008 Regular Board Meeting - Public Hearing and Adoption of 2008-2009 budget.

July 15, 2008 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2005-2006 Budget*</u>			<u>2006-2007 Budget*</u>			<u>2007-2008 Budget*</u>		<u>2008-2009 Budget*</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
100 General Fund	65,470,557	65,782,380	-311,823	66,612,291	66,777,655	-165,364	70,514,954	70,915,282	72,280,831
220 Federal Forest Fund									
231 Albertson's Foundation Fund	26,900	27,081	-181	31,400	31,729	-329	9,281	9,281	21,380
241 Driver Education Fund	1,685	1,711	-26	112,840	78,216	34,624	110,500	110,500	67,860
242 Special Grants Fund	115,960	89,390	26,570	209,352	209,358	-6	217,625	217,625	217,625
243 State Professional-Technical Education Fund	50,252	48,251	2,001	82,903	67,070	15,833	23,300	55,931	41,605
245 State Technology Fund	504,888	486,365	18,523	520,017	451,921	68,096	499,337	554,710	519,232
246 Substance Abuse Prevention Fund	324,730	330,837	-6,107	349,429	347,600	1,829	309,214	361,530	328,591
251 Title I-A, ESEA - Improving Basic Programs Fund	203,849	193,485	10,364	239,162	228,979	10,183	237,500	288,048	191,469
257 Title VI-B, IDEA - School-Age Fund	2,473,691	2,215,592	258,099	2,517,802	2,216,376	301,426	2,630,911	2,584,549	2,717,369
258 Title VI-B, IDEA - Preschool Fund	2,938,302	2,566,803	371,499	2,869,599	2,436,824	432,775	2,415,564	2,790,722	2,327,628
261 Title V-A, ESEA - Innovative Programs Fund	143,736	135,770	7,966	135,808	121,337	14,471	127,599	141,246	124,483
263 Perkins IV - Professional Technical Fund	36,862	37,415	-553	18,267	5,812	12,455	17,886	30,775	31,450
267 Title VII-A Indian Education Fund	216,478	216,516	-38	209,352	209,358	-6	217,625	217,625	217,625
269 Johnson O'Malley Fund	95,957	106,892	-10,935						
270 Title III, ESEA - LEP / Immigrant Fund	57,323	48,164	9,159	31,671	21,749	9,922	25,083	25,083	0
271 Title II-A, ESEA - Improving Teacher Quality Fund	9,559	9,559	0	1,080,254	946,832	133,422	1,103,857	802,023	528,260
273 Title IV-A, ESEA - Drug-Free Schools Fund	709,505	316,042	393,463	0	0	0	0	0	0
274 Head Start Fund	321,487	251,241	70,246	327,649	270,806	56,843	56,261	300,266	223,581
275 Head Start Disabilities Fund	1,172,335	1,175,898	-3,563	1,154,012	1,151,575	2,437	1,149,475	1,168,110	1,168,110
276 Head Start Training Fund	21,970	21,778	192						
277 Head Start Incentive Fund	19,778	19,778	0	18,023	18,023	0	15,853	18,675	18,675
278 Head Start T.A.N.F. Fund	11,700	11,695	5						
282 Title II-D, ESEA - Technology Fund	97,542	97,542	0	97,542	97,580	-38	97,542	89,017	89,017
290 Child Nutrition Fund	205,902	198,354	7,548	7,953	6,269	1,684	4,760,506	58,051	20,000
310 Bond Interest and Redemption Fund	4,435,389	5,018,637	-583,248	4,905,866	5,021,830	-116,264	4,760,506	4,971,842	4,769,858
420 Plant Facilities Fund	4,531,821	4,646,547	-114,726	4,538,221	4,668,725	-130,504	4,551,571	4,551,571	4,511,678
610 Print Shop Fund	5,376,397	5,533,607	-157,210	6,994,055	6,884,813	109,242	6,252,567	6,252,567	6,230,293
710 VEBA Trust Fund	145,025	138,105	6,920	147,500	146,250	1,250	152,070	152,070	148,679
	<u>1,354,000</u>	<u>1,367,152</u>	<u>-13,152</u>	<u>1,236,456</u>	<u>1,253,576</u>	<u>-17,120</u>	<u>1,281,456</u>	<u>1,281,456</u>	<u>1,156,150</u>
Total of All Funds	<u>91,073,580</u>	<u>91,092,589</u>	<u>-19,009</u>	<u>94,237,772</u>	<u>93,460,910</u>	<u>776,862</u>	<u>96,559,912</u>	<u>97,731,330</u>	<u>97,734,224</u>

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2006 THROUGH FY 2009

LEVIES:	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>Estimated 2008-2009</u>
General M&O Levy ¹	\$6,604,425	\$0	\$0	\$0
Supplemental Levy ²	5,000,000	5,000,000	6,000,000	6,000,000
Tort Levy	201,179	205,575	179,146	196,357
Judgment Levy ³	161,210	0	575	48,306
School Plant Facilities Levy ⁴	3,038,766	3,190,704	3,350,239	3,517,751
School Construction Bond Levy ⁵	<u>2,082,324</u>	<u>2,136,035</u>	<u>2,079,730</u>	<u>2,094,453</u>
TOTAL LEVIES	<u>\$17,087,904</u>	<u>\$10,532,314</u>	<u>\$11,609,690</u>	<u>\$11,856,867</u>
PROPERTY VALUES:	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>
Actual September Taxable Property Value ⁶	\$2,257,620,053	\$2,309,085,389	\$2,589,850,213	
Total Calculated Levy Rate ⁷	0.007568991	0.004556190	0.004479307	

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

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

³Occasionally, a tax paying entity is granted a refund on their property taxes after levies have been set for a given fiscal year. Because of those refunds, Bannock County is responsible to withhold a proportionate amount from the property tax revenue that would come to the district. Idaho Code 63-1305 allows the district to levy an amount equal to its portion of the judgment as a one-time levy in the year following the hold back.

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

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

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

⁷The Total Calculated Levy Rate is calculated by dividing the Total Certified Levy amount by the Actual September Taxable Property Value. However, each year there are "Special Remittances" from the state that reduce the Total Levy Amount. These "Special Remittances" are included on the Certification Request submitted to the Bannock County Commissioners each year. This amount was \$11,631 in FY 2006, \$11,683 in FY 2007 and \$8,954 in FY 2008

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 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 17th day of June 2008 at 5:30 p.m., in the Administration Office of said School District located at 3115 Pole Line Road, Pocatello, Idaho.

The purpose of said budget hearing shall be to present and review the proposed budget for support and maintenance of said School District for the fiscal year, July 1, 2008, to June 30, 2009, as provided for by Section 33-801, Idaho Code.

FURTHER NOTICE IS GIVEN, that for the purpose of said budget hearing, public notices will be posted in the following places and said notice will be published in the IDAHO STATE JOURNAL, on June 7, 2008, according to Section 33-402, IDAHO CODE, to wit:

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

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

Mr. Brent Leavitt
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SUMMARY STATEMENT - 2008-2009 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual	Actual	Adjusted Budget	Proposed Budget	Actual	Actual	Adjusted Budget	Proposed Budget
<u>REVENUES</u>	2005-06	2006-07	2007-08	2008-09	2005-06	2006-07	2007-08	2008-09
Beginning Balance	4,493,832	4,491,755	5,543,708	5,500,000	6,358,984	5,667,977	6,256,903	5,657,584
Local Tax Revenue	12,846,786	5,457,299	6,130,840	6,244,663	5,197,263	5,383,818	5,429,969	5,612,204
Other Local Revenue		1,438,107	1,151,300	1,375,550	1,777,713	1,816,849	2,101,530	1,851,134
State Revenue	48,950,810	54,705,582	57,474,434	58,495,618	1,782,644	2,099,715	1,994,793	2,107,912
Federal Revenue			615,000		9,885,613	10,065,737	10,870,099	10,058,827
Sale of Fixed Assets	499,567	684,912		665,000				
Transfers					15,199	7,807	5,000	5,000
	0	0	0	0	292,793	1,644,351	157,754	160,732
TOTALS	<u>65,782,380</u>	<u>66,777,655</u>	<u>70,915,282</u>	<u>72,280,831</u>	<u>25,310,209</u>	<u>26,683,254</u>	<u>26,816,048</u>	<u>25,453,393</u>
	0	0	0	0				
<u>EXPENDITURES</u>								
Salaries	42,624,376	42,655,149	44,717,809	45,452,933	6,086,881	6,234,460	6,317,573	6,118,757
Fringe Benefits	12,405,252	12,481,618	13,329,782	13,921,316	2,318,215	2,160,208	2,530,375	2,488,793
Purchased Services	3,248,676	3,567,884	4,533,858	5,082,579	2,737,210	3,217,595	4,649,110	3,527,810
Supplies and Materials	2,370,537	1,992,351	4,160,822	3,553,061	2,786,358	2,687,946	3,137,841	2,771,121
Capital Objects	2,949	3,049	3,600	3,600	3,123,402	2,420,828	2,617,608	2,822,347
Debt Retirement	0	0	0	0	2,583,281	2,222,135	2,221,000	2,220,553
Insurance and Judgement	349,726	382,865	330,600					
Transfers and Other Requirements				367,569		1,490,320		
Contingency Reserve	289,109	151,031	157,754	160,732	3,201	5,144	3,632	4,301
Reserve for Future Building Expenses	0		653,149	667,808	3,684			
Unappropriated Fund Balance	4,491,755	5,543,708	2,612,598	2,671,233	5,667,977	6,244,618	1,492,382	1,728,086
Appropriated Fund Balance		0	0	0	0	0	3,846,527	3,771,625
Designated Reserves								
TOTALS	<u>65,782,380</u>	<u>66,777,655</u>	<u>70,915,282</u>	<u>72,280,831</u>	<u>25,310,209</u>	<u>26,683,254</u>	<u>26,816,048</u>	<u>25,453,393</u>

A Copy of the School District Budget will be available for public inspection in the District's Administrative Offices or online at: <http://web1.d25.k12.id.us/home/bo/Budget2009.pdf> 0 0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 100

GENERAL FUND

DESCRIPTION

The General Fund is used to account for all general revenues received and expenditures incurred for the maintenance and operations of the school district. It is the largest single fund of the District, accounting for nearly 73% percent of the planned total expenditures in 2008-2009. Other funds are restricted to either specific items or special purposes. The General Fund and Special Funds comprise a complete school district financial plan.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.4.4111.100 Taxes - General M & O	7,301,819	7,406,059	104,240		200,649	200,649			
9.100.4.4112.200 Taxes - Supplemental Levy	5,000,000	5,073,555	73,555	5,000,000	5,057,275	57,275	6,000,000	5,951,694	6,000,000
9.100.4.4114.400 Taxes - Tort Levy				0			0	0	0
9.100.4.4119.900 Taxes - Judgment	198,560	203,867	5,307	205,575	196,053	-9,522	179,146	179,146	196,357
9.100.4.4130.000 Penalty on Delinquent Taxes	161,210	163,305	2,095		3,323	3,323			48,306
9.100.4.4140.010 Montessori Tuition	130,000	103,374	-26,626	300,000	97,750	-67,750	350,000	350,000	75,000
9.100.4.4140.020 Summer School Tuition	67,500	75,602	8,102	70,000	62,005	-7,995	70,000	70,000	65,000
9.100.4.4140.030 Community Education Revenues	25,000	26,142	1,142	25,000	18,450	-6,550	25,000	25,000	20,000
9.100.4.4140.040 Strings Program Revenues	30,000	22,614	-7,386	30,000	36,801	6,801	25,000	25,000	30,000
9.100.4.4140.050 IDLA Tuition	8,500	11,165	2,665	10,000	15,495	5,495	12,000	12,000	14,000
9.100.4.4150.000 Earnings on Investment					2,275	2,275			
9.100.4.4174.410 Music Instrument Maintenance	240,000	440,981	200,981	325,000	797,469	472,469	750,000	750,000	750,000
9.100.4.4179.900 Participation Fee Revenue	1,500	2,761	1,261	1,800	1,995	195	1,800	1,800	1,800
9.100.4.4191.100 Rentals	75,000	90,870	15,870	90,000	122,635	32,635	90,000	90,000	120,000
9.100.4.4193.300 Transportation	27,500	22,372	-5,128	20,000	21,768	1,768	22,500	22,500	20,000
9.100.4.4199.900 Other Local Revenue	200,000	159,119	-40,881	175,000	242,193	67,193	175,000	100,000	200,000
9.100.4.4199.995 Purchase Price Variance	20,000	37,184	17,184	20,000	19,142	-858	20,000	20,000	79,000
TOTAL LOCAL FUNDING	13,486,589	13,838,971	352,382	6,003,375	6,895,406	892,031	7,406,446	7,280,140	7,620,213
9.100.4.4311.100 Basic School Support	36,454,969	36,478,452	23,483	46,862,328	46,489,390	-372,938	47,636,612	47,695,468	48,627,423
9.100.4.4312.200 Transportation Support	2,377,815	2,022,252	-355,563	2,473,000	2,010,128	-462,872	2,357,171	2,357,171	2,475,652
9.100.4.4314.400 Exceptional Child Contracts									
9.100.4.4318.800 State Benefit Apportionment	35,000	85,555	50,555	35,000	77,650	42,650	86,900	86,000	80,000
9.100.4.4319.900 Other State Support	5,734,811	5,730,194	-4,617	5,865,045	5,824,620	-40,425	6,027,982	6,036,305	6,176,474
9.100.4.4329.900 Other State Revenue	168,326	137,907	-30,419	199,029	156,555	-42,474	1,130,153	1,151,056	1,004,369
9.100.4.4380.000 Revenue In Lieu of Property Taxes	488,204	504,638	16,434	108,990	127,319	18,329	100,000	141,844	125,000
	1,991,011	1,991,011							
TOTAL STATE FUNDING	47,250,136	46,950,010	-300,126	55,563,161	54,705,582	-857,579	57,344,508	57,474,434	58,495,618

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.4.4450.000 Indirect Costs	150,000	166,747	16,747	150,000	193,478	43,478	165,000	165,000	175,000
9.100.4.4459.900 Medicaid Revenue	90,000	332,820	242,820	405,000	491,434	86,434	400,000	450,000	490,000
TOTAL FEDERAL FUNDING	240,000	499,567	259,567	555,000	684,912	129,912	565,000	615,000	665,000
TOTAL CURRENT REVENUES	<u>60,976,725</u>	<u>61,288,548</u>	<u>311,823</u>	<u>62,120,536</u>	<u>62,285,899</u>	<u>165,363</u>	<u>65,314,954</u>	<u>65,371,574</u>	<u>66,780,831</u>
9.100.4.7000.000 Estimated Beginning Balance	4,493,832	4,493,832		4,491,755	4,491,755		5,200,000	5,543,708	5,500,000
TOTAL GENERAL FUND	<u><u>65,470,557</u></u>	<u><u>65,782,380</u></u>	<u><u>310,823</u></u>	<u><u>66,612,291</u></u>	<u><u>66,777,655</u></u>	<u><u>165,363</u></u>	<u><u>70,514,954</u></u>	<u><u>70,915,282</u></u>	<u><u>72,280,831</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

Property Taxes - General Maintenance and Operation

DESCRIPTION

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

Taxes - Supplemental

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

Taxes - Tort Levy

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

Taxes - Judgments

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

Penalty On Delinquent Taxes

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

Tuition

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

Earnings On Investments

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

Rentals

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

Local Fees

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

Other Local Sources

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

STATE SOURCES

DESCRIPTION

Base Support Program

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

Transportation Support

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

Exceptional Child Support

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

State Paid Benefits And Other State Support

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

State Paid Revenue in Lieu of Taxes

The 1995 Legislature passed HB 156 providing property tax relief for all of Idaho's property tax payers. The bill reduced the maximum local equalization rate from 0.4 percent to 0.3 percent and the State now funds up to the 0.1 percent that would have been raised at the local level. Because of The Property Tax Relief Act of 2006, only the FY 2005 and FY 2006 budgets will show receipts of these funds. In addition, the 2001 Legislature passed HB 378 in which certain agricultural assets would be exempt from taxation and the replacement taxes would be submitted to the district through the State Tax Commission. The Agriculture Replacement revenue source will be phased out over the next 2 fiscal years.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 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
2008-2009 ANNUAL BUDGET

ESTIMATE OF M & O STATE SUPPORT REVENUE
FOR 2008-2009

1. Entitlement (Number of Support Units = 560 x \$25,696 - State Distribution Factor)	\$14,389,760
2. Salary Apportionment (Number of Support Units = 569.0)	<u>34,237,663</u>
3. BASE SUPPORT	<u>\$48,627,423</u>
4. Benefit Apportionment	6,176,474
5. Exceptional Child Support	80,000
6. Transportation Support	2,475,652
7. Textbook Allowance	401,775
8. Teacher Classroom Supplies (\$350 per qualifying full-time teacher)	209,300
9. ISAT Remediation	190,440
10. Idaho Reading Initiative / Limited English Proficiency / Gifted and Talented	202,854
11. TOTAL STATE SUPPORT	<u>\$58,363,918</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	<u>Actual Enrollment</u>										<u>Projected Enrollment</u>				
	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13
K	930	890	866	909	931	964	937	931	1,015	954	955	955	955	955	955
1	952	895	908	897	895	922	944	951	921	1,004	944	952	952	952	953
2	955	920	851	884	861	884	899	947	918	912	1,011	942	950	950	949
3	986	917	902	890	835	868	865	883	918	893	898	993	925	932	934
4	927	966	929	892	854	847	859	866	861	900	872	884	978	911	921
5	954	922	951	914	853	814	832	849	843	854	894	865	877	970	915
6	937	941	904	945	864	872	804	842	807	848	847	889	860	872	905
7	951	972	962	947	956	882	884	820	830	854	884	877	921	891	914
8	980	914	942	957	919	959	877	853	812	831	847	876	869	913	957
9	1,070	1,017	941	983	986	1,002	1,008	957	936	898	895	923	954	947	950
10	1,094	1,026	984	911	950	979	996	995	935	928	885	883	910	940	938
11	1,080	1,045	1,016	987	901	896	924	924	931	913	879	841	839	865	917
12	1,032	1,023	1,015	953	911	904	865	889	867	878	897	844	808	806	835
K	930	890	866	909	931	964	937	931	1,015	954	955	955	955	955	955
1-3	2,893	2,732	2,661	2,671	2,591	2,674	2,708	2,781	2,757	2,809	2,853	2,887	2,827	2,834	2,836
4-6	2,818	2,829	2,784	2,751	2,571	2,533	2,495	2,557	2,511	2,602	2,613	2,638	2,715	2,753	2,741
TOTAL ELEMENTARY	6,641	6,451	6,311	6,331	6,093	6,171	6,140	6,269	6,283	6,365	6,421	6,480	6,497	6,542	6,532
7-8	1,931	1,886	1,904	1,904	1,875	1,841	1,761	1,673	1,642	1,685	1,731	1,753	1,790	1,804	1,871
9-12	4,276	4,111	3,956	3,834	3,748	3,781	3,793	3,765	3,669	3,617	3,556	3,491	3,511	3,558	3,640
TOTAL SECONDARY	6,207	5,997	5,860	5,738	5,623	5,622	5,554	5,438	5,311	5,302	5,287	5,244	5,301	5,362	5,511
TOTAL	12,848	12,448	12,171	12,069	11,716	11,793	11,694	11,707	11,594	11,667	11,708	11,724	11,798	11,904	12,043

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2006 THROUGH FISCAL YEAR 2009

<u>Function Number and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5120 Elementary Program	17,077,931	16,995,571	82,360	17,176,003	16,840,346	335,657	19,324,136	19,399,343	18,814,892
5150 Secondary Program	16,013,017	16,203,708	-190,691	16,083,535	15,844,695	238,840	17,099,244	17,087,422	17,400,197
5170 Alternate School Program	927,519	918,391	9,128	916,796	907,528	9,268	933,237	1,055,477	1,115,505
5190 Vocational-Technical Program	10,000	9,979	21	9,643	8,762	881	10,636	10,636	10,860
5210 Special Education Program	4,107,763	4,072,648	35,115	4,440,219	4,470,049	-29,830	4,703,935	4,696,108	4,890,364
5220 Preschool Handicapped Program	355,558	349,035	6,523	319,779	268,815	50,964	277,524	245,307	290,760
5240 Gifted And Talented Program	231,198	231,716	-518	209,579	209,085	494	245,841	244,552	250,573
5310 Interscholastic Program	230,000	274,844	-44,844	290,000	320,113	-30,113	330,000	255,000	442,000
5320 School Activity Program	867,413	804,372	63,041	946,813	793,808	153,005	899,390	848,763	908,649
5410 Summer School Program	88,291	86,861	1,430	89,616	57,530	32,086	89,664	89,625	86,644
5420 Community Education Program	73,667	66,846	6,821	76,315	75,351	964	81,120	81,170	80,493
Total Instruction	39,982,357	40,013,970	-31,613	40,558,298	39,796,081	762,217	43,994,727	44,013,403	44,290,937

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2006 THROUGH FISCAL YEAR 2009

<u>Function Number and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6110 Attendance, Guidance And Health Program	2,308,232	2,280,484	27,748	2,495,611	2,491,015	4,596	2,600,831	2,506,353	2,602,024
6160 Ancillary Service Program	1,232,892	1,248,892	-16,000	1,211,544	1,254,004	-42,460	1,268,226	1,308,456	1,352,555
6210 Instructional Improvement Program	1,124,483	1,049,609	74,874	946,241	905,417	40,824	1,285,780	1,340,302	1,535,044
6220 Educational Media Services Program	1,308,809	1,299,275	9,534	1,236,433	1,232,763	3,670	1,301,116	1,295,586	1,341,293
6230 Instruction-Related Technology Program	581,188	556,391	24,797	684,233	583,665	100,568	611,414	598,708	607,760
6310 Board Of Education Program	40,000	36,506	3,494	55,000	46,137	8,863	43,800	43,800	49,900
6320 Central Administration Program	911,193	863,215	47,978	1,109,845	983,367	126,478	1,228,245	1,237,926	1,337,323
6410 School Administration Program	3,826,037	3,801,561	24,476	3,898,332	3,892,500	5,832	4,015,810	4,333,337	4,619,756
6510 Business Administration Program	474,057	468,052	6,005	482,330	488,370	-6,040	494,472	541,961	562,436
6550 Central Service Program	123,125	115,274	7,851	116,647	115,558	1,089	124,309	123,951	123,171
6560 Administrative Technology Service Program	299,032	281,885	17,147	493,778	417,733	76,045	289,682	309,754	297,283
6610 Building Operation Services Program	4,536,947	4,067,614	469,333	4,556,618	4,170,046	386,572	4,535,849	4,491,145	4,552,243
6640 General Maintenance Services Program	1,342,683	1,332,143	10,540	1,407,706	1,399,320	8,386	1,471,067	1,531,421	1,567,639
6650 Ground Maintenance Services Program	204,143	201,498	2,645	210,957	207,501	3,456	216,051	214,631	221,301
6670 Security Services Program									
6810 Pupil To School Transportation Program	2,909,246	2,622,071	287,175	2,700,143	2,592,744	107,399	2,800,578	2,746,054	2,984,733
6840 Non-reimbursable Transportation Program	43,398	45,019	-1,621	46,496	47,856	-1,360	42,271	45,771	45,947
6910 Other Support Services Program	723,176	718,405	4,771	445,310	458,841	-13,531	347,315	347,112	242,913
7900 Secondary School Activities Program									
Total Support Services	<u>21,988,641</u>	<u>20,987,546</u>	<u>1,001,095</u>	<u>22,170,824</u>	<u>21,286,835</u>	<u>883,989</u>	<u>22,681,416</u>	<u>23,063,068</u>	<u>24,090,121</u>
Total Current Expenditures	<u>61,970,998</u>	<u>61,001,516</u>	<u>969,482</u>	<u>62,729,122</u>	<u>61,082,916</u>	<u>1,646,206</u>	<u>66,676,143</u>	<u>67,076,471</u>	<u>68,381,058</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2006 THROUGH FISCAL YEAR 2009

<u>Function Number and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9200 Fund Transfer Program	270,917	289,109	-18,192	154,264	151,031	3,233	157,754	157,754	160,732
9500 Contingency Reserve Program	3,228,642	4,491,755	-1,263,113	3,728,905	5,543,708	-1,814,803	3,681,057	3,681,057	3,739,041
Total Transfers or Reserves	<u>3,499,559</u>	<u>4,780,864</u>	<u>-1,281,305</u>	<u>3,883,169</u>	<u>5,694,739</u>	<u>-1,811,570</u>	<u>3,838,811</u>	<u>3,838,811</u>	<u>3,899,773</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>65,470,557</u>	<u>65,782,380</u>	<u>-311,823</u>	<u>66,612,291</u>	<u>66,777,655</u>	<u>-165,364</u>	<u>70,514,954</u>	<u>70,915,282</u>	<u>72,280,831</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2006 THROUGH FISCAL YEAR 2009

<u>Object Number and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
111 Superintendent and Assistant Superintendent	112,280	129,859	-17,579	125,000	125,291	-291	128,125	128,766	130,688
112 Directors	215,991	199,069	16,922	191,189	186,855	4,334	196,703	197,608	200,556
113 Supervisors and Coordinators	638,544	649,971	-11,427	602,773	605,470	-2,697	619,407	623,219	630,705
114 Principals and Assistant Principals	2,276,385	2,289,780	-13,395	2,331,938	2,332,890		2,407,182	2,424,970	2,457,688
115 Ancillary Professional	909,913	931,287	-21,374	900,674	933,477	-32,803	936,623	967,719	993,127
116 Teachers	27,588,311	27,796,354	-208,043	28,092,792	27,764,304	328,488	28,863,927	29,065,619	29,363,067
117 Media Specialists	617,263	623,292	-6,029	538,086	538,105		572,272	568,579	584,557
118 Counselors	1,312,049	1,338,378	-26,329	1,488,595	1,481,573	-7,022	1,546,739	1,460,737	1,492,361
131 Saturday School Teachers	11,243	7,647	3,596	10,400	6,790	3,610	10,600	10,600	10,000
132 Teachers Lunch Duty	25,000	24,201	799	25,000	21,793	3,207	25,000	25,000	25,000
133 Stipends and Extra Days - Regular	142,727	100,222	42,505	112,148	99,908	12,240	112,298	114,910	110,197
134 Curriculum Development Stipends	12,782	7,936	4,846	10,100	4,493	5,607	10,100	10,100	22,200
135 Other Special Programs	102,673	74,424	28,249	101,877	73,561	28,316	145,300	60,765	60,800
137 District Early Retirement Grants	335,800	337,700	-1,900	390,100	399,300	-9,200	312,300	312,300	215,900
151 Clerical Personnel	2,213,948	2,209,821	4,127	2,350,305	2,353,692	-3,387	2,435,162	2,434,928	2,527,687
152 Instructional Assistants	1,095,096	1,066,316	28,780	1,225,404	1,131,260	94,144	1,239,717	1,236,406	1,284,165
153 Custodians	1,110,549	1,099,007	11,542	1,171,351	1,127,250	44,101	1,194,751	1,167,244	1,191,738
154 Maintenance Personnel	996,398	985,246	11,152	1,101,589	1,027,152	74,437	1,068,748	1,105,570	1,131,149
155 Grounds Personnel	117,679	118,345	-666	124,033	122,698	1,335	127,573	126,765	130,618
156 Warehouse Personnel	80,126	75,143	4,983	74,695	69,641	5,054	80,019	79,934	78,904
157 Bus Drivers	1,125,221	979,532	145,689	1,014,649	917,258	97,391	1,035,381	1,016,270	1,040,757
158 Mechanics	149,770	143,000	6,770	154,405	151,543	2,862	154,934	156,249	162,593
162 Bus Attendants	176,228	98,068	78,160	98,000	88,925	9,075	95,466	73,378	74,473
163 Nurses	34,578	35,275	-697	37,868	37,868	0	41,130	43,647	46,783
164 Social Workers	38,384	39,223	-839	39,876	39,876	0	41,419	50,285	52,367
165 Music Accompanists	53,276	52,463	813	56,300	52,614	3,686	56,300	56,548	56,300
166 Advanced Placement Readers	7,500	695	6,805	5,000	90	4,910	5,000	5,000	5,000
181 Clerical Substitutes	4,750	3,760	990	4,750	1,902	2,848	4,750	4,750	5,750
182 Substitute Instructional Assistants	52,703	59,757	-7,054	52,200	55,811	-3,611	55,200	55,200	54,200
183 Substitute Custodians	68,346	56,856	11,490	78,655	86,330	-7,675	85,378	85,378	105,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2006 THROUGH FISCAL YEAR 2009

Object Number and Description	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
186 Substitute Teachers	525,500	528,012	-2,512	576,500	496,748	79,752	590,900	593,542	595,500
187 Substitute and Trainee Bus Drivers	181,759	175,283	6,476	181,759	210,243	-28,484	189,062	185,291	194,667
195 Future Salary Adjustment							160,000	160,000	307,904
196 Awards and Bonuses	29,000	28,540	460	11,693	11,612	81			
199 Personal Leave Reimbursement	108,386	99,914	8,472	122,241	98,826	23,415	110,099	110,532	110,532
100 SALARIES	42,732,158	42,624,376	107,782	43,401,945	42,655,149	746,796	44,657,565	44,717,809	45,452,933
210 PERSI	4,339,915	4,272,433	67,482	4,306,567	4,262,126	44,441	4,426,545	4,432,786	4,504,753
220 Social Security Tax	3,207,529	3,140,143	67,386	3,186,640	3,146,010	40,630	3,270,571	3,276,529	3,318,157
230 Life Insurance									
240 Medical Insurance	78,386	77,727	659	84,054	82,671	1,383	83,698	84,134	83,656
260 Dental Insurance	3,779,272	3,505,172	274,100	3,592,544	3,491,674	100,870	3,966,467	3,988,804	4,474,065
270 Worker's Compensation Insurance	339,409	330,777	8,632	333,744	342,903	-9,159	351,944	353,921	341,922
280 Retirement Sick Leave Benefits	536,773	489,178	47,595	524,913	513,026	11,887	549,784	499,207	455,355
290 Vision Insurance	480,127	473,387	6,740	531,854	523,718	8,136	574,150	574,809	623,600
295 Physicals	101,647	94,374	7,273	95,742	93,031	2,711	95,314	95,847	95,277
296 Other Employee Benefits	8,745	12,262	-3,517	8,745	10,841	-2,096	8,845	11,845	11,731
200 FRINGE BENEFITS	5,800	9,800	-4,000	11,600	15,618	-4,018	11,900	11,900	12,800
	12,877,603	12,405,252	472,351	12,676,403	12,481,618	194,785	13,339,218	13,329,782	13,921,316
310 Professional and Technical Services	739,482	677,084	62,398	876,538	862,367	14,171	873,625	936,325	918,047
311 Legal Services	72,000	48,452	23,548	70,000	39,674	30,326	70,000	70,000	70,000
312 Audit Services	29,145	29,159	-14	30,045	27,546	2,499	29,625	29,625	31,400
313 Publishing and Advertising	31,466	18,200	13,266	31,966	22,320	9,646	32,966	32,966	34,250
315 Elections	2,500	1,237	1,263	11,000	7,866	3,134	5,500	5,500	2,500
317 Health Services (Contracted)	3,500	1,637	1,863	3,500	-17,989	21,489	173,225	223,225	138,500
318 Testing Program	21,150	15,508	5,642	19,850	13,319	6,531	19,850	19,850	35,050
319 Consultants	49,659	37,840	11,819	91,906	61,923	29,983	46,800	51,260	42,600
320 ISAT Remediation							123,820	51,652	371,445
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2006 THROUGH FISCAL YEAR 2009

<u>Object Number and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
321 Facility Rentals	85,740	84,370	1,370	81,240	66,827	14,413	83,880	83,880	87,880
322 Vehicle Lease or Rental	6,000	4,088	1,912	6,500	5,716	784	6,500	6,500	5,000
325 Repair and Maintenance (Contracted)	253,345	234,478	18,867	197,628	174,742	22,886	166,791	170,507	174,321
328 Building Repairs (Contracted)	44,100	44,180	-80	44,100	44,525	-425	44,223	44,223	46,850
330 Energy Management Services	50,000	49,500	500	59,570	52,795	7,775	64,701	64,701	63,413
332 Gas Utilities	735,000	568,914	166,086	603,812	424,029	179,783	514,600	514,600	461,300
336 Water	527,144	417,829	109,315	488,200	425,002	63,198	512,800	512,800	535,800
337 Land Fill Fee	450,300	372,723	77,577	2,500	1,611	889	4,000	4,000	4,000
345 Transportation Services (Contracted)	2,500	1,396	1,104	1,020	196	824	1,020	1,020	800
351 Telephone - Voice	81,100	74,051	7,049	81,000	72,104	8,896	81,000	81,000	80,000
352 Postage	64,000	58,956	5,044	60,000	51,180	8,820	60,000	60,000	60,000
353 Telephone - Repair	1,500	1,255	245	2,000		2,000	2,000	2,000	3,000
355 Telephone - Cellular	1,800	2,002	-202	1,800	2,818	-818	2,500	2,500	2,500
361 Computer Service Expenses	7,000	7,000		248,071	193,875	54,196	69,802	377,167	555,510
371 Tuition	15,000	18,797	-3,797	15,000	17,725	-2,725	17,600	17,600	18,800
381 In-District Travel Allowance	22,025	15,760	6,265	35,845	17,748	18,097	39,220	39,280	41,640
382 Out-District Travel Allowance	11,000	18,214	-7,214	36,883	21,691	15,192	34,110	38,310	38,990
384 Administrative Staff Development	2,000		2,000	290,000	320,113	-30,113	330,000	255,000	442,000
385 Student Activity Travel	230,000	274,844	-44,844	34,600	30,819	3,781	34,600	34,600	38,300
391 Professional Dues and Fees	155,075	92,496	62,579	173,075	113,795	59,280	123,575	123,575	123,575
392 Student Activity Support	33,295	31,160	2,135	42,156	38,486	3,670	66,155	82,692	61,608
396 Inservice Training	10,000	16,528	-6,528	14,000	16,643	-2,643	17,500	17,500	17,500
399 Purchased Duty Lunches	3,772,446	3,248,676	523,770	4,187,585	3,567,884	619,701	4,231,988	4,533,858	5,082,579
300 PURCHASED SERVICES									
410 General Supplies	665,897	597,459	68,438	685,840	636,241	49,599	926,582	944,075	960,809
413 Curriculum Development Supplies	10,000	9,588	412	8,000	6,743	1,257	8,000	16,340	7,500
415 One-Time Supplies	5,000	4,510	490	148	148	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2006 THROUGH FISCAL YEAR 2009

<u>Object Number and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
416 Printing									
417 Testing Supplies	0	0	0	0	0	0	0	30,002	225
418 Custodial Supplies	155,590	152,952	2,638	180,920	184,432	-3,512	180,920	180,920	30,000
419 Warehouse Supplies									186,670
420 Transportation Supplies		478	-478		7,999	-7,999			
421 Motor Fuel	6,400	5,344	1,056	6,400	7,298	-898	6,400	6,900	6,800
423 Grease and Lubricants	207,250	336,312	-129,062	330,374	321,390	8,984	351,303	351,303	508,579
425 Laundry	8,000	9,518	-1,518	8,000	11,459	-3,459	8,000	12,000	13,200
428 Repairs Parts and Supplies	1,112	895	217	1,112	455	657	1,112	1,112	1,112
429 Tires	109,900	105,436	4,464	109,900	95,425	14,475	109,900	99,400	107,900
430 Library Books	13,000	16,264	-3,264	13,000	13,082	-82	13,000	13,000	19,000
436 Film Footage Replacement	78,936	78,066	870	77,498	75,995	1,503	78,639	78,465	78,767
440 Textbooks	1,500	1,490	10	1,500	1,435	65	1,500	1,500	1,440
471 Building Repairs (Non-Contracted)	795,863	895,171	-99,308	484,308	467,588	16,720	2,243,464	2,242,353	0
481 Equipment Repair (Non-Contracted)	131,300	129,850	1,450	137,865	137,797	68	151,652	151,652	155,000
493 Professional Books and Journals	29,500	27,214	2,286	30,250	24,459	5,791	30,250	30,250	35,500
400 SUPPLIES AND MATERIALS	<u>1,000</u>	<u>2,370,537</u>	<u>1,010</u>	<u>1,000</u>	<u>1,992,351</u>	<u>593</u>	<u>1,550</u>	<u>1,550</u>	<u>1,559</u>
	2,220,248	2,370,537	-150,289	2,076,115	1,992,351	83,764	4,112,272	4,160,822	3,553,061
550 Equipment									
500 CAPITAL OBJECTS	<u>4,100</u>	<u>2,949</u>	<u>1,151</u>	<u>5,400</u>	<u>3,049</u>	<u>2,351</u>	<u>4,500</u>	<u>3,600</u>	<u>3,600</u>
	4,100	2,949	1,151	5,400	3,049	2,351	4,500	3,600	3,600
711 Property Insurance	139,039	135,354	3,685	140,686	140,686		130,644	130,644	148,684
712 Liability Insurance	183,573	176,459	7,114	182,626	185,648	-3,022	159,308	159,308	176,247
714 Transportation Insurance	35,929	37,078	-1,149	39,027	37,196	1,831	34,925	34,925	36,871
715 Surety Insurance									
730 Judgments	902	835	67	835	835	0	723	723	767
700 INSURANCE AND JUDGMENT	<u>5,000</u>	<u>349,726</u>	<u>5,000</u>	<u>18,500</u>	<u>18,500</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	364,443	349,726	14,717	381,674	382,865	1,191	330,600	330,600	367,569

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2006 THROUGH FISCAL YEAR 2009

<u>Object Number and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
810 Transfers to Other Funds	270,917	289,109	-18,192	154,264	151,031	3,233	157,754	157,754	160,732
850 Contingency Reserve	609,765	N/A	N/A	620,178	N/A	N/A	653,149	653,149	667,808
852 Unappropriated Fund Balance	1,964,060	N/A	N/A	2,480,714	N/A	N/A	2,612,598	2,612,598	2,671,233
854 Inventory / Prepaid Expenses	398,069	N/A	N/A	415,310	N/A	N/A	415,310	415,310	400,000
855 Appropriated Fund Balance	256,748	N/A	N/A	212,703	N/A	N/A			
899 Actual Year-End Fund Balance	N/A	4,491,755	N/A	N/A	5,543,708	N/A	0	0	0
800 TRANSFERS OR RESERVES	<u>3,499,559</u>	<u>4,780,864</u>	<u>-1,281,305</u>	<u>3,883,169</u>	<u>5,694,739</u>	<u>-1,811,570</u>	<u>3,838,811</u>	<u>3,838,811</u>	<u>3,899,773</u>
TOTAL EXPENDITURES, TRANSFER AND RESERVES	<u>65,470,557</u>	<u>65,782,380</u>	<u>-311,823</u>	<u>66,612,291</u>	<u>66,777,655</u>	<u>-165,364</u>	<u>70,514,954</u>	<u>70,915,282</u>	<u>72,280,831</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

EXPENDITURES BY FUNCTION (PROGRAM) WITH OBJECT TOTALS

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

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

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

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5120.116 Teachers	11,846,254	11,945,169	-98,915	12,058,687	11,926,560	132,127	12,460,843	12,634,751	12,642,458
9.100.5.5120.131 Saturday School Teachers									
9.100.5.5120.135 Other Special Programs	410	122	288	400	3528	365	148,900	600	60,800
9.100.5.5120.152 Instructional Assistants	57,877	32,527	25,350	57,877	30,928	26,949	148,900	60,765	60,800
9.100.5.5120.165 Music Accompanists	532,056	524,142	7,914	638,498	573,998	64,500	639,489	572,409	615,001
9.100.5.5120.182 Substitute Instructional Assistants	3,276	824	2,452	1,300	863	437	1,300	1,300	1,300
9.100.5.5120.186 Substitute Teachers	20,503	22,776	-2,273	20,000	18,364	3,636	23,000	23,000	22,000
9.100.5.5120.195 Future Salary Adjustment	210,000	175,199	34,801	215,000	186,402	28,598	222,200	223,239	224,000
9.100.5.5120.199 Personal Leave Reimbursement									53,952
Total Salaries	<u>310,479</u>	<u>340,698</u>	<u>-30,219</u>	<u>310,000</u>	<u>320,665</u>	<u>-10,665</u>	<u>320,000</u>	<u>320,000</u>	<u>32,000</u>
	12,701,855	12,735,455	-33,600	13,022,762	12,767,815	-254,947	13,524,732	13,548,064	13,651,511
9.100.5.5120.210 PERSI	1,295,773	1,294,553	1,220	1,296,276	1,292,793	3,483	1,349,702	1,353,177	1,361,860
9.100.5.5120.220 Social Security Tax	952,641	933,972	18,669	957,280	938,777	18,503	994,068	996,701	999,421
9.100.5.5120.230 Life Insurance	22,584	22,230	354	24,108	23,351	757	24,263	24,354	23,700
9.100.5.5120.240 Medical Insurance	1,136,065	1,089,036	47,029	1,075,961	1,042,303	33,658	1,227,305	1,232,839	1,352,084
9.100.5.5120.260 Dental Insurance	102,080	100,361	1,719	99,946	102,574	-2,628	106,581	106,977	101,177
9.100.5.5120.270 Worker's Compensation Insurance	88,493	85,261	3,232	85,949	87,256	-1,307	89,263	80,807	72,067
9.100.5.5120.280 Retirement Sick Leave Benefits	143,421	143,464	-43	160,104	159,050	1,054	175,064	175,465	188,524
9.100.5.5120.290 Vision Insurance	30,534	28,511	2,023	28,680	27,749	931	28,865	28,973	28,194
Total Fringe Benefits	<u>3,771,591</u>	<u>3,697,388</u>	<u>74,203</u>	<u>3,728,304</u>	<u>3,673,851</u>	<u>54,453</u>	<u>3,995,111</u>	<u>3,999,293</u>	<u>4,127,027</u>
9.100.5.5120.381 In-District Travel Allowance									
9.100.5.5120.382 Out-District Travel Allowance	5,640	3,867	1,773	5,640	4,123	1,517	5,000	5,000	5,400
9.100.5.5120.384 Administrative Staff Development	4,000	3,164	836	4,573	3,310	1,263	1,000	2,200	2,400
9.100.5.5120.392 Student Activity Support	2,000		2,000	22,500	23,214	-714	22,500	22,500	22,500
9.100.5.5120.396 Inservice Training	22,500	21,011	589	8,000	4,561	3,439	2,000	5,000	3,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,713</u>	<u>35,208</u>	<u>5,506</u>	<u>30,500</u>	<u>34,700</u>	<u>33,300</u>
	34,140	28,942	5,198						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u> <small>2005-2006</small>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <small>2006-2007</small>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5120.410 General Supplies	244,922	211,860	33,062	250,424	231,669	18,755	369,760	384,151	399,349
9.100.5.5120.416 Printing									
9.100.5.5120.417 Testing Supplies	0	0	0	0	0	0	0	30002	225
9.100.5.5120.440 Textbooks	325,423	321,926	3,497	133,000	131,803	1,197	1,403,133	1,403,133	573,480
Total Supplies and Materials	570,345	533,786	36,559	383,424	363,472	19,952	1,772,893	1,817,286	1,003,054
9.100.5.5120.550 Equipment									
Total Capital Objects	0	0	0	800	0	800	900	0	0
Total Elementary Program	<u>17,077,931</u>	<u>16,995,571</u>	<u>82,360</u>	<u>17,176,003</u>	<u>16,800,346</u>	<u>375,657</u>	<u>19,901,136</u>	<u>19,399,343</u>	18,804,892

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	<u>Adopted</u>	
9.100.5.5150.116 Teachers	11,348,190	11,472,419	-124,229	11,518,361	11,407,885	110,476	11,736,369	11,730,444	11,818,920
9.100.5.5150.131 Saturday School Teachers									
9.100.5.5150.132 Teachers Lunch Duty	10,833	7,525	3,308	10,000	6,755	3,245	10,000	10,000	10,000
9.100.5.5150.133 Stipends and Extra Days - Regular	25,000	24,201	799	25,000	21,793	3,207	25,000	25,000	25,000
9.100.5.5150.152 Instructional Assistants	55,000	41,522	13,478	55,000	42,744	12,256	55,000	55,000	50,000
9.100.5.5150.165 Music Accompanists	40,062	36,442	3,620	42,854	34,873	7,981	45,067	41,827	43,460
9.100.5.5150.166 Advanced Placement Readers	50,000	51,639	-1,639	55,000	51,751	3,249	55,000	55,248	55,000
9.100.5.5150.186 Substitute Teachers	7,500	5,000	2,500	5,000	309,025	4,910	5,000	5,000	5,000
9.100.5.5150.195 Future Salary Adjustment	310,000	352,074	-41,074	360,000	309,025	50,975	367,200	368,803	370,000
9.100.5.5150.199 Personal Leave Reimbursement									53,952
Total Salaries	26,000 11,872,785	24,610 12,010,129	1,990 -137,344	26,000 12,097,415	22,005 11,897,821	3,995 -199,594	26,000 12,324,836	26,000 12,317,522	26,200 12,457,532
9.100.5.5150.210 PERSI	1,201,372	1,206,804	-5,432	1,197,216	1,198,937	-1,721	1,219,679	1,218,882	1,227,425
9.100.5.5150.220 Social Security Tax	890,459	886,683	3,776	885,486	879,553	5,933	905,875	905,520	911,664
9.100.5.5150.230 Life Insurance	17,964	17,955	9	19,177	19,111	66	19,136	19,152	19,217
9.100.5.5150.240 Medical Insurance	903,661	901,469	2,192	856,213	854,012	2,201	987,049	987,886	1,112,500
9.100.5.5150.260 Dental Insurance	81,188	81,147	41	79,534	84,068	-4,534	84,058	84,129	82,041
9.100.5.5150.270 Worker's Compensation Insurance	79,931	80,534	-603	79,513	81,236	-1,723	81,344	73,330	65,738
9.100.5.5150.280 Retirement Sick Leave Benefits	132,972	133,577	-605	147,890	147,411	479	158,199	158,092	169,915
9.100.5.5150.290 Vision Insurance									
Total Fringe Benefits	24,295 3,331,842	23,057 3,331,225	1,238	22,813 3,287,842	22,740 3,287,068	73	22,765 3,478,105	22,784 3,469,775	22,861 3,611,361
9.100.5.5150.319 Consultants			617			774			
9.100.5.5150.321 Facility Rentals	5,859	4,874	985	5,606	5,737	-131	3,000	5,550	3,300
9.100.5.5150.325 Repair and Maintenance (Contracted)	19,000	12,371	6,629	20,000	13,969	6,031	21,000	21,000	23,000
9.100.5.5150.381 In-District Travel Allowance	3,900		3,820	3,900	5,640	-1,740	3,900	3,900	4,000
9.100.5.5150.392 Student Activity Support	7,010	81	1,746	7,330	6,189	1,141	7,330	7,330	8,800
9.100.5.5150.399 Purchased Duty Lunches	90,075	62,397	27,678	90,075	80,053	10,022	90,075	90,075	90,075
Total Purchased Services	10,000 -135,844	16,528 -101,514	-6,528 -34,330	14,000 -140,911	16,643 -128,230	-2,643 -12,681	17,500 -142,805	17,500 145,355	17,500 146,675
9.100.5.5150.410 General Supplies	225,446	210,405	15,041	229,399	218,939	10,460	336,507	337,779	340,409
9.100.5.5150.440 Textbooks	447,100	550,436	-103,336	327,968	312,638	15,330	816,991	816,991	844,220
Total Supplies and Materials	672,546	760,841	-88,295	557,367	531,577	-25,791	1,153,498	1,154,770	1,184,629
Total Secondary Program	<u>16,013,017</u>	<u>16,203,708</u>	<u>-190,691</u>	<u>16,083,535</u>	<u>15,844,695</u>	<u>238,840</u>	<u>17,099,244</u>	<u>17,087,422</u>	<u>17,400,197</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5170.116 Teachers	627,934	634,208	-6,274	641,775	633,796	7,979	640,449	727,827	773,565
9.100.5.5170.152 Instructional Assistants	57,789	49,482	8,307	42,390	42,642	-252	44,590	54,840	56,721
9.100.5.5170.199 Personal Leave Reimbursement									
Total Salaries	<u>2,300</u>	<u>2,510</u>	<u>-210</u>	<u>2,100</u>	<u>3,425</u>	<u>-1,325</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
	688,023	686,200	1,823	686,265	679,863	6,402	687,139	784,767	832,386
9.100.5.5170.210 PERSI									
9.100.5.5170.220 Social Security Tax	71,486	71,574	-88	69,999	68,445	1,554	70,088	80,053	84,904
9.100.5.5170.230 Life Insurance	51,615	50,525	1,090	50,440	50,753	-313	50,504	57,692	61,180
9.100.5.5170.240 Medical Insurance	1,442	1,408	34	1,431	1,414	17	1,512	1,615	1,650
9.100.5.5170.260 Dental Insurance	73,298	65,976	7,322	63,852	60,889	2,963	75,479	80,830	93,069
9.100.5.5170.270 Worker's Compensation Insurance	6,505	6,149	356	5,931	5,994	-63	6,640	7,095	7,044
9.100.5.5170.280 Retirement Sick Leave Benefits	4,930	4,586	344	4,530	4,790	-260	4,535	4,672	4,412
9.100.5.5170.290 Vision Insurance	7,912	7,922	-10	8,646	8,499	147	9,091	10,381	11,754
Total Fringe Benefits	<u>1,958</u>	<u>1,737</u>	<u>221</u>	<u>1,702</u>	<u>1,608</u>	<u>94</u>	<u>1,799</u>	<u>1,922</u>	<u>1,963</u>
	219,146	209,877	9,269	206,531	202,392	4,139	219,648	244,260	265,976
9.100.5.5170.371 Tuition									
9.100.5.5170.392 Student Activity Support		3,597	-3,597		2,125	-2,125	2,000	2,000	2,400
Total Purchased Services	<u>1,000</u>	<u>990</u>	<u>10</u>	<u>1,000</u>	<u>979</u>	<u>21</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	1,000	4,587	-3,587	1,000	3,104	-2,104	3,000	3,000	3,400
9.100.5.5170.410 General Supplies	19,000	17,528	1,472	23,000	22,169	831	22,500	22,500	12,000
9.100.5.5170.430 Library Books									
Total Supplies and Materials	<u>350</u>	<u>198</u>	<u>152</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>950</u>	<u>950</u>	<u>1,743</u>
	19,350	17,726	1,624	23,000	22,169	831	23,450	23,450	13,743
Total Alternate School Program	<u>927,519</u>	<u>918,391</u>	<u>9,128</u>	<u>916,796</u>	<u>907,528</u>	<u>9,268</u>	<u>933,237</u>	<u>1,055,477</u>	<u>1,115,505</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>-2006 Budget</u>			<u>-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5190.361 Computer Service Expenses	7,000	7,000		6,643	6,122	522	7,636	7,636	7,860
Total Purchased Services	7,000	7,000	0	6,643	6,122	522	7,636	7,636	7,860
9.100.5.5190.410 General Supplies	3,000	2,979	21	3,000	2,640	360	3,000	3,000	3,000
Total Supplies and Materials	3,000	2,979	21	3,000	2,640	360	3,000	3,000	3,000
Total Vocational-Technical Program	10,000	9,979	21	9,643	8,762	881	10,636	10,636	10,860

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5210.116 Teachers	2,599,787	2,602,634	-2,847	2,747,779	2,761,410	-13,631	2,911,844	2,903,995	2,992,160
9.100.5.5210.152 Instructional Assistants	411,043	404,025	7,018	446,160	438,261	7,899	467,709	466,668	498,673
9.100.5.5210.182 Substitute Instructional Assistants	16,200	25,715	-9,515	16,200	27,186	-10,986	16,200	16,200	16,200
9.100.5.5210.186 Substitute Teachers	1,500	1,739	-239	1,500	1,322	178	1,500	1,500	1,500
9.100.5.5210.199 Personal Leave Reimbursement	7,800	9,568	-1,768	17,222	7,575	9,647	9,568	9,568	9,568
Total Salaries	3,036,330	3,043,680	-7,350	3,228,861	3,235,754	-6,893	3,406,821	3,397,931	3,518,101
9.100.5.5210.210 PERSI	313,635	313,293		327,538	333,502	-5,964	345,690	344,816	357,041
9.100.5.5210.220 Social Security Tax	227,724	223,690	4,034	237,322	237,972	-650	250,402	249,798	258,580
9.100.5.5210.230 Life Insurance	7,163	6,950	213	7,735	7,740	-5	7,938	8,027	8,018
9.100.5.5210.240 Medical Insurance	360,303	328,128	32,175	345,233	341,727	3,506	390,358	394,677	444,889
9.100.5.5210.260 Dental Insurance	32,375	30,962	1,413	32,069	33,625	-1,556	34,868	35,260	34,234
9.100.5.5210.270 Worker's Compensation Insurance	20,344	20,287	57	21,311	21,980	-669	22,485	20,235	18,646
9.100.5.5210.280 Retirement Sick Leave Benefits	34,715	34,729	-14	40,458	40,977	-519	44,839	44,725	49,425
9.100.5.5210.290 Vision Insurance	9,684	8,818	866	9,202	9,092	110	9,444	9,549	9,540
Total Fringe Benefits	1,005,943	966,857	-39,086	1,020,868	1,026,614	-5,746	1,106,024	1,107,087	1,180,373
9.100.5.5210.310 Professional and Technical Services				125,000	143,182	-18,182	125,000	125,000	125,000
9.100.5.5210.321 Facility Rentals									
9.100.5.5210.371 Tuition	2,880	1,974	906	2,880	2,851	29	2,880	2,880	2,880
9.100.5.5210.381 In-District Travel Allowance	15,000	15,200	-200	15,000	15,600	-600	15,600	15,600	16,400
Total Purchased Services	1,890	1,881	9	1,890	1,909	-19	1,890	1,890	1,890
9.100.5.5210.410 General Supplies	19,770	19,055	715	144,770	163,543	-18,773	145,370	145,370	146,170
9.100.5.5210.440 Textbooks	25,380	23,249	2,131	25,380	23,777	1,603	25,380	25,380	25,380
Total Supplies and Materials	20,340	19,806	534	20,340	20,361	-21	20,340	20,340	20,340
Total Special Education Program	4,452,000	4,305,555	1,445	4,452,000	4,413,999	38,001	4,452,000	4,452,000	4,452,000
	<u>4,107,763</u>	<u>4,072,648</u>	<u>35,115</u>	<u>4,440,219</u>	<u>4,470,049</u>	<u>-29,830</u>	<u>4,703,935</u>	<u>4,696,108</u>	4,890,364

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5220.116 Teachers	212,326	-2,123		186,504	24,821		166,290	142,395	174,052
9.100.5.5220.152 Instructional Assistants	54,146	1,943		55,502	14,017		42,862	41,881	43,715
9.100.5.5220.199 Personal Leave Reimbursement	1,885	1,220		1,474	834		665	665	665
Total Salaries	268,357	1,040		243,480	39,672		209,817	184,941	218,432
9.100.5.5220.210 PERSI	27,883	109		24,834	3,658		21,402	18,866	22,280
9.100.5.5220.220 Social Security Tax	20,126	1,458		17,895	3,297		15,421	13,596	16,055
9.100.5.5220.230 Life Insurance	600	25		567	74		486	445	486
9.100.5.5220.240 Medical Insurance	30,182	3,671		25,305	3,314		23,525	21,432	26,613
9.100.5.5220.260 Dental Insurance	2,712	113		2,350	185		2,134	1,957	2,074
9.100.5.5220.270 Worker's Compensation Insurance	1,799	21		1,607	224		1,385	1,095	1,158
9.100.5.5220.280 Retirement Sick Leave Benefits	3,087	13		3,067	452		2,776	2,445	3,084
9.100.5.5220.290 Vision Insurance	812	73		674	88		578	530	578
Total Fringe Benefits	87,201	5,484		76,299	11,292		67,707	60,366	72,328
Total Preschool Handicapped Program	355,558	6,523		319,779	50,964		277,524	245,307	290,760

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>	
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	<u>Adopted</u>		
9.100.5.5240.116 Teachers	155,953		156,299		139,664		139,664	145,710	148,614	153,184
9.100.5.5240.199 Personal Leave Reimbursement							0			
Total Salaries	<u>100</u>		<u>293</u>		<u>975</u>		<u>520</u>	<u>300</u>	<u>300</u>	300
	156,053		156,591		140,639		140,184	146,010	148,914	153,484
9.100.5.5240.210 PERSI							455			
9.100.5.5240.220 Social Security Tax	16,214		16,394		14,345		14,565	14,893	15,191	15,656
9.100.5.5240.230 Life Insurance	11,704		11,831		10,337		10,443	10,732	10,948	11,281
9.100.5.5240.240 Medical Insurance							0			
9.100.5.5240.260 Dental Insurance	<u>225</u>		<u>225</u>		<u>243</u>		<u>243</u>	<u>243</u>	<u>243</u>	243
9.100.5.5240.270 Worker's Compensation Insurance	11,318		11,318	0	10,845		10,845	12,361	12,361	14,094
9.100.5.5240.280 Retirement Sick Leave Benefits	1,008		1,017	0	1,007		1,067	1,067	1,067	1,037
9.100.5.5240.290 Vision Insurance	1,044		1,049	-9	928		951	964	882	814
	1,794		1,815	-21	1,772		1,795	1,932	1,970	2,167
Total Fringe Benefits	<u>312</u>		<u>289</u>	<u>23</u>	<u>289</u>		<u>289</u>	<u>289</u>	<u>289</u>	289
	43,619		43,939	-320	39,766		40,199	42,681	43,151	45,581
9.100.5.5240.381 In-District Travel Allowance							0			
9.100.5.5240.396 Inservice Training	<u>350</u>		<u>350</u>	0	<u>350</u>		<u>356</u>	<u>350</u>	<u>350</u>	400
Total Purchased Services	25,476		25,465	11	23,124		22,767	50,100	45,437	44,408
	<u>25,826</u>		<u>25,815</u>	<u>11</u>	<u>23,474</u>		<u>23,123</u>	<u>50,450</u>	<u>45,787</u>	44,808
9.100.5.5240.410 General Supplies							351			
9.100.5.5240.440 Textbooks	2,700		2,368	332	2,700		2,794	3,700	4,811	4,300
Total Supplies and Materials	<u>3,000</u>		<u>3,003</u>	<u>-3</u>	<u>3,000</u>		<u>2,786</u>	<u>3,000</u>	<u>1,889</u>	2,400
	5,700		5,371	329	5,700		5,580	6,700	6,700	6,700
Total Gifted And Talented Program	<u>5,700</u>		<u>5,371</u>	<u>329</u>	<u>5,700</u>		<u>5,580</u>	<u>6,700</u>	<u>6,700</u>	6,700
	231,198		231,716	-518	209,579		209,085	245,841	244,552	250,573
							494			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5310.385 Student Activity Travel	230,000	274,844	-44,844	290,000	320,113	-30,113	330,000	255,000	442,000
Total Purchased Services	230,000	274,844	-44,844	290,000	320,113	-30,113	330,000	255,000	442,000
Total Interscholastic Program	230,000	274,844	-44,844	290,000	320,113	-30,113	330,000	255,000	442,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5320.116 Teachers	635,800	630,316	5,484	693,022	640,572	52,450	693,022	651,022	699,000
Total Salaries	635,800	630,316	5,484	693,022	640,572	52,450	693,022	651,022	699,000
9.100.5.5320.210 PERSI									
9.100.5.5320.220 Social Security Tax	66,060	39,373	26,687	70,688	39,349	31,339	70,688	66,404	71,298
9.100.5.5320.270 Worker's Compensation Insurance	47,685	46,906	779	50,937	47,707	3,230	50,937	47,850	51,376
9.100.5.5320.280 Retirement Sick Leave Benefits	4,260	4,181	79	4,574	4,381	193	4,574	3,874	3,705
Total Fringe Benefits	7,312	4,371	2,941	8,732	4,849	3,883	9,169	8,613	9,870
	125,317	94,831	30,486	134,931	96,286	38,645	135,368	126,741	136,249
9.100.5.5320.321 Facility Rentals									
9.100.5.5320.391 Professional Dues and Fees	63,860	70,025	-6,165	58,360	50,007	8,353	60,000	60,000	62,000
9.100.5.5320.392 Student Activity Support	8,600	6,950	1,650	8,600	6,498	2,102	8,600	8,600	9,000
Total Purchased Services	31,500	0	31,500	49,500	0	49,500	0	0	71,000
	103,960	76,975	26,985	116,460	56,505	59,955	68,600	68,600	71,000
9.100.5.5320.410 General Supplies									
Total Supplies and Materials	2,336	2,250	87	2,400	445	1,955	2,400	2,400	2,400
Total School Activity Program	2,336	2,250	87	2,400	445	1,955	2,400	2,400	2,400
	867,413	804,372	63,041	946,813	793,808	153,005	899,390	848,763	908,649

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5410.116 Teachers	60,000	35,201	24,799	60,000	41,510	18,490	60,000	60,000	60,000
9.100.5.5410.151 Clerical Personnel	12,500	37,724	-25,224	12,000	7,668	4,332	12,000	12,000	10,000
Total Salaries	72,500	72,925	-425	72,000	49,178	22,822	72,000	72,000	70,000
9.100.5.5410.210 PERSI									
9.100.5.5410.220 Social Security Tax	7,533	5,667	1,866	7,344	2,277	5,067	7,344	7,344	7,140
9.100.5.5410.270 Worker's Compensation Insurance	5,438	5,565	-127	5,292	3,691	1,601	5,292	5,292	5,145
9.100.5.5410.280 Retirement Sick Leave Benefits	486	345	141	475	467	8	475	436	371
Total Fringe Benefits	834	627	207	905	299	606	953	953	988
	14,291	12,205	2,086	14,016	6,735	7,281	14,064	14,025	13,644
9.100.5.5410.410 General Supplies									
Total Supplies and Materials	1,500	1,731	-231	3,600	1,618	1,982	3,600	3,600	3,000
	1,500	1,731	-231	3,600	1,618	1,982	3,600	3,600	3,000
Total Summer School Program	88,291	86,861	1,430	89,616	57,530	32,086	89,664	89,625	86,644

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5420.116 Teachers									
9.100.5.5420.199 Personal Leave Reimbursement	45,810	45,381	429	47,000	51,224	-4,224	49,400	49,482	49,728
Total Salaries	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>
	46,010	45,581	429	47,200	51,224	-4,024	49,400	49,482	49,728
9.100.5.5420.210 PERSI									
9.100.5.5420.220 Social Security Tax	4,781	2,148	2,633	4,814	1,927	2,887	5,039	5,039	5,072
9.100.5.5420.230 Life Insurance	3,451	3,420	32	3,470	3,777	-307	3,631	3,631	3,656
9.100.5.5420.240 Medical Insurance									
9.100.5.5420.260 Dental Insurance	3,773	3,748	25	3,615	3,018	598	4,187	4,187	4,698
9.100.5.5420.270 Worker's Compensation Insurance	336	337	-1	336	297	40	356	356	346
9.100.5.5420.280 Retirement Sick Leave Benefits	308	299	9	314	338	-24	326	294	263
9.100.5.5420.290 Vision Insurance	529	238	291	589	234	355	654	654	703
Total Fringe Benefits	<u>104</u>	<u>97</u>	<u>7</u>	<u>96</u>	<u>80</u>	<u>16</u>	<u>96</u>	<u>96</u>	<u>96</u>
	13,357	10,361	2,996	13,315	9,737	3,578	14,370	14,338	14,915
9.100.5.5420.310 Professional and Technical Services									
9.100.5.5420.313 Publishing and Advertising	3,000	2,793	207	3,500	3,349	151	4,000	4,000	4,000
9.100.5.5420.322 Vehicle Lease or Rental	4,500	3,623	877	5,000	4,752	248	6,000	6,000	6,000
Total Purchased Services	<u>6,000</u>	<u>4,088</u>	<u>1,912</u>	<u>6,500</u>	<u>5,716</u>	<u>784</u>	<u>6,500</u>	<u>6,500</u>	<u>5,000</u>
	13,500	10,505	2,995	15,000	13,817	1,183	16,500	16,500	15,000
9.100.5.5420.410 General Supplies									
Total Supplies and Materials	<u>800</u>	<u>399</u>	<u>401</u>	<u>800</u>	<u>572</u>	<u>228</u>	<u>850</u>	<u>850</u>	<u>850</u>
	800	399	401	800	572	228	850	850	850
Total Community Education Program	<u>800</u>	<u>399</u>	<u>401</u>	<u>800</u>	<u>572</u>	<u>228</u>	<u>850</u>	<u>850</u>	<u>850</u>
	<u>73,667</u>	<u>66,846</u>	<u>6,821</u>	<u>76,315</u>	<u>75,351</u>	<u>964</u>	<u>81,120</u>	<u>81,170</u>	<u>80,493</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6110.118 Counselors	1,312,049	1,338,378	-26,329	1,488,595	1,481,573	7,022	1,546,739	1,460,737	1,492,361
9.100.5.6110.133 Stipends and Extra Days - Regular	70,431	46,794	23,637	46,663	46,671	-8	46,789	49,172	49,459
9.100.5.6110.151 Clerical Personnel	286,769	294,835	-8,066	286,387	298,074	-11,687	296,546	297,188	317,442
9.100.5.6110.164 Social Workers	38,384	39,223	-839	39,876	39,876		41,419	50,285	52,367
9.100.5.6110.199 Personal Leave Reimbursement	3,900	2,798	1,103	6,508	3,091	3,417	6,508	6,941	6,941
Total Salaries	<u>1,711,533</u>	<u>1,722,027</u>	<u>-10,494</u>	<u>1,868,029</u>	<u>1,869,286</u>	<u>-1,257</u>	<u>1,938,001</u>	<u>1,864,323</u>	<u>1,918,570</u>
9.100.5.6110.210 PERSI	177,835	177,521	314	190,607	193,896	-3,289	197,676	190,179	195,694
9.100.5.6110.220 Social Security Tax	128,365	126,103	2,262	137,415	137,644	-229	142,443	137,057	141,015
9.100.5.6110.230 Life Insurance	3,122	3,105	17	3,613	3,599	14	3,613	3,556	3,639
9.100.5.6110.240 Medical Insurance	157,061	146,352	10,709	161,229	160,554	675	178,217	175,248	201,991
9.100.5.6110.260 Dental Insurance	14,113	13,970	143	14,997	15,806	-809	15,868	15,631	15,538
9.100.5.6110.270 Worker's Compensation Insurance	11,468	11,477	-9	12,328	12,727	-399	12,790	11,124	10,169
9.100.5.6110.280 Retirement Sick Leave Benefits	19,683	19,737	-54	23,535	23,869	-334	25,640	24,663	27,089
9.100.5.6110.290 Vision Insurance	4,216	3,966	250	4,297	4,265	32	4,297	4,231	4,330
Total Fringe Benefits	<u>515,863</u>	<u>502,232</u>	<u>13,631</u>	<u>548,021</u>	<u>552,360</u>	<u>-4,339</u>	<u>580,544</u>	<u>561,689</u>	<u>599,465</u>
9.100.5.6110.310 Professional and Technical Services	60,087	40,000	20,087	61,000	53,369	7,631	61,000	61,000	62,800
9.100.5.6110.381 In-District Travel Allowance	420	285	135	420	258	162	500	560	1,000
9.100.5.6110.396 Inservice Training	3,719	150	3,569	2,432	404	2,028	4,155	3,105	4,000
Total Purchased Services	<u>64,226</u>	<u>40,436</u>	<u>23,790</u>	<u>63,852</u>	<u>54,031</u>	<u>9,821</u>	<u>65,655</u>	<u>64,665</u>	<u>67,800</u>
9.100.5.6110.410 General Supplies	16,610	15,788	822	15,709	15,338	371	16,631	15,676	16,189
Total Supplies and Materials	<u>16,610</u>	<u>15,788</u>	<u>822</u>	<u>15,709</u>	<u>15,338</u>	<u>371</u>	<u>16,631</u>	<u>15,676</u>	<u>16,189</u>
Total Attendance, Guidance And Health Program	<u>2,308,232</u>	<u>2,280,484</u>	<u>27,748</u>	<u>2,495,611</u>	<u>2,491,015</u>	<u>4,596</u>	<u>2,600,831</u>	<u>2,506,353</u>	<u>2,602,024</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6160.115 Ancillary Professional	909,913	931,287	-21,374	900,674	933,477	-32,803	936,623	967,719	993,127
9.100.5.6160.133 Stipends and Extra Days - Regular	8,545	5,070	3,475	1,595	1,595		1,619	1,595	1,595
9.100.5.6160.163 Nurses	34,578	35,275	-697	37,868	37,868	0	41,130	43,647	46,783
9.100.5.6160.199 Personal Leave Reimbursement	3,025	1,658	1,368	3,247	2,795	452	1,658	1,658	1,658
Total Salaries	<u>956,061</u>	<u>973,290</u>	<u>-17,229</u>	<u>943,384</u>	<u>975,735</u>	<u>-32,351</u>	<u>981,030</u>	<u>1,014,619</u>	<u>1,043,163</u>
9.100.5.6160.210 PERSI	99,335	99,369	-34	96,218	99,171	-2,953	100,065	103,503	106,403
9.100.5.6160.220 Social Security Tax	71,704	71,935	-231	69,335	72,154	-2,819	72,106	74,591	76,673
9.100.5.6160.230 Life Insurance	1,463	1,454	99	1,567	1,625	-58	1,567	1,579	1,579
9.100.5.6160.240 Medical Insurance	73,570	72,241	1,329	69,803	72,496	-2,693	80,485	81,114	91,086
9.100.5.6160.260 Dental Insurance	6,608	6,547	61	6,498	7,134	-636	6,885	6,938	6,743
9.100.5.6160.270 Worker's Compensation Insurance	6,406	6,488	-82	6,227	6,627	-400	6,475	6,041	5,529
9.100.5.6160.280 Retirement Sick Leave Benefits	10,995	10,998	-3	11,878	12,204	-326	12,979	13,422	14,730
9.100.5.6160.290 Vision Insurance	1,980	1,857	123	1,864	1,926	-62	1,864	1,879	1,879
Total Fringe Benefits	<u>272,061</u>	<u>270,889</u>	<u>1,172</u>	<u>263,390</u>	<u>273,336</u>	<u>-9,946</u>	<u>282,426</u>	<u>289,067</u>	<u>304,622</u>
9.100.5.6160.381 In-District Travel Allowance	1,800	1,902	-102	1,800	2,037	-237	1,800	1,800	1,800
Total Purchased Services	<u>1,800</u>	<u>1,902</u>	<u>-102</u>	<u>1,800</u>	<u>2,037</u>	<u>-237</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
9.100.5.6160.410 General Supplies	1,800	1,902	-102	1,800	2,037	-237	1,800	1,800	1,800
Total Supplies and Materials	<u>2,970</u>	<u>2,810</u>	<u>160</u>	<u>2,970</u>	<u>2,895</u>	<u>75</u>	<u>2,970</u>	<u>2,970</u>	<u>2,970</u>
Total Ancillary Service Program	<u>1,232,892</u>	<u>1,248,892</u>	<u>-16,000</u>	<u>1,211,544</u>	<u>1,254,004</u>	<u>-42,460</u>	<u>1,268,226</u>	<u>1,308,456</u>	<u>1,352,555</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
9.100.5.6210.112 Directors	215,991	16,922	199,069		191,189	196,703	197,608	200,556	
9.100.5.6210.113 Supervisors and Coordinators	371,817	1,606	370,211		319,065	327,718	329,262	332,427	
9.100.5.6210.116 Teachers	56,257	-4,020	60,277				17,089		
9.100.5.6210.134 Curriculum Development Stipends	12,782	4,846	7,936		100,000	100,000	10,100	22,000	
9.100.5.6210.151 Clerical Personnel	158,530	16,332	142,198		159,929	172,272	173,919	176,374	
9.100.5.6210.152 Instructional Assistants							58,781	26,595	
9.100.5.6210.182 Substitute Instructional Assistants	16,000	4,935	11,065		16,000	16,000	16,000	16,000	
9.100.5.6210.199 Personal Leave Reimbursement	2,467	1,621	846		2,685	1,260	1,260	1,260	
Total Salaries	833,844	42,042	791,802		698,968	724,053	804,019	775,412	
9.100.5.6210.210 PERSI	84,974	5,459	79,515		69,686	72,221	79,293	77,459	
9.100.5.6210.220 Social Security Tax	62,537	4,288	58,249		51,392	53,218	59,309	56,991	
9.100.5.6210.230 Life Insurance	1,500		1,461		1,389	1,401	1,455	1,480	
9.100.5.6210.240 Medical Insurance	49,048	4,248	44,800		40,036	44,020	46,811	53,826	
9.100.5.6210.260 Dental Insurance	4,368	152	4,216		3,716	3,968	4,205	4,195	
9.100.5.6210.270 Worker's Compensation Insurance	9,867	4,620	5,247		4,615	4,779	4,827	4,109	
9.100.5.6210.280 Retirement Sick Leave Benefits	9,393	592	8,801		8,581	9,366	10,233	10,724	
9.100.5.6210.290 Vision Insurance	1,352	142	1,210		1,058	1,074	1,138	1,168	
Total Fringe Benefits	223,039	19,541	203,498		180,473	190,047	207,271	209,952	
9.100.5.6210.310 Professional and Technical Services	3,150		3,154		3,150	15,050	15,050	14,150	
9.100.5.6210.317 Health Services (Contracted)	3,500	1,863	1,637		3,500	173,225	173,225	88,500	
9.100.5.6210.318 Testing Program	21,150	5,642	15,508		19,850	19,850	19,850	35,050	
9.100.5.6210.319 Consultants	0	0	0		0	123,820	1,910	37,445	
9.100.5.6210.320 ISAT Remediation	0	0	0		0	0	51,652		
9.100.5.6210.381 In-District Travel Allowance	565	-8	573		565	0	0	0	
9.100.5.6210.382 Out-District Travel Allowance	10,000	2,802	7,198		10,000	10,000	10,000	10,000	
9.100.5.6210.392 Student Activity Support									
9.100.5.6210.396 Inservice Training	0	10,295	0		0	341,945	19,250	519,145	
Total Purchased Services	38,365	10,295	28,070		37,065	341,945	290,937	519,145	
9.100.5.6210.410 General Supplies	19,235	2,584	16,651		21,735	21,735	21,735	23,035	
9.100.5.6210.413 Curriculum Development Supplies	10,000	412	9,588		8,000	8,000	16,340	7,500	
Total Supplies and Materials	29,235	2,996	26,239		29,735	29,735	38,075	30,535	
Total Instructional Improvement Program	<u>1,124,483</u>	<u>74,874</u>	<u>1,049,609</u>		<u>946,241</u>	<u>1,285,780</u>	<u>1,340,302</u>	<u>1,535,044</u>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6220.113 Supervisors and Coordinators		4,000		4,000	4,000		4,000	4,000	4,000
9.100.5.6220.117 Media Specialists	617,263	623,292	-6,029	538,086	538,105	0	572,272	568,579	584,557
9.100.5.6220.133 Stipends and Extra Days - Regular		6,835	1,916	8,890	8,898	-8	8,890	9,143	9,143
9.100.5.6220.151 Clerical Personnel	255,550	256,604	-1,054	287,407	287,781	-374	300,304	300,531	306,337
9.100.5.6220.199 Personal Leave Reimbursement									
Total Salaries	<u>3,200</u>	<u>2,230</u>	<u>970</u>	<u>3,200</u>	<u>2,133</u>	<u>1,068</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
	888,764	892,961	-4,197	841,583	840,917	666	888,666	885,453	907,237
9.100.5.6220.210 PERSI									
9.100.5.6220.220 Social Security Tax	91,930	92,898	-968	85,840	86,862	-1,022	90,198	89,875	92,083
9.100.5.6220.230 Life Insurance	66,654	65,773	881	61,857	61,921	-64	65,318	65,094	66,682
9.100.5.6220.240 Medical Insurance	2,460	2,550	-90	2,487	2,472	15	2,487	2,470	2,551
9.100.5.6220.260 Dental Insurance	123,371	110,415	12,956	110,980	107,913	3,067	117,891	117,054	136,962
9.100.5.6220.270 Worker's Compensation Insurance	11,085	10,957	128	10,309	10,628	-319	10,923	10,852	10,893
9.100.5.6220.280 Retirement Sick Leave Benefits	5,954	5,972	-18	5,549	5,738	-189	5,865	5,266	4,808
9.100.5.6220.290 Vision Insurance	10,175	10,282	-107	10,597	10,747	-150	11,699	11,646	12,746
Total Fringe Benefits	<u>3,315</u>	<u>3,111</u>	<u>204</u>	<u>2,959</u>	<u>2,863</u>	<u>96</u>	<u>2,959</u>	<u>2,940</u>	<u>3,036</u>
	314,944	301,958	12,986	290,578	289,145	1,433	307,340	305,197	329,761
9.100.5.6220.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>21,365</u>	<u>21,364</u>	<u>1</u>	<u>21,624</u>	<u>21,623</u>	<u>1</u>	<u>22,271</u>	<u>22,271</u>	<u>22,271</u>
	21,365	21,364	1	21,624	21,623	1	22,271	22,271	22,271
9.100.5.6220.410 General Supplies			1			1			
9.100.5.6220.430 Library Books	3,650	3,634	16	3,650	3,648	2	3,650	3,650	5,000
9.100.5.6220.436 Film Footage Replacement	78,586	77,868	718	77,498	75,995	1,503	77,689	77,515	77,024
Total Supplies and Materials	<u>1,500</u>	<u>1,490</u>	<u>10</u>	<u>1,500</u>	<u>1,435</u>	<u>65</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
	83,736	82,992	744	82,648	81,078	1,570	82,839	82,665	82,024
Total Educational Media Services Program	<u>1,308,809</u>	<u>1,299,275</u>	<u>9,534</u>	<u>1,236,433</u>	<u>1,232,763</u>	<u>3,670</u>	<u>1,301,116</u>	<u>1,295,586</u>	<u>1,341,293</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual Budget</u>	<u>Variance</u>		<u>Actual Budget</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6230.113 Supervisors and Coordinators	65,809	66,542	-733	67,566	67,569		69,486	69,833	70,868
9.100.5.6230.154 Maintenance Personnel	315,983	317,655	-1,672	391,997	328,256	63,741	336,448	327,072	342,674
9.100.5.6230.199 Personal Leave Reimbursement									
Total Salaries	<u>400</u>	<u>670</u>	<u>-270</u>	<u>500</u>	<u>470</u>	<u>30</u>	<u>650</u>	<u>650</u>	<u>650</u>
	382,192	384,866	-2,674	460,063	396,295	63,768	406,584	397,555	414,192
9.100.5.6230.210 PERSI									
9.100.5.6230.220 Social Security Tax	39,711	37,941	1,770	46,927	38,265	8,662	41,472	40,555	42,248
9.100.5.6230.230 Life Insurance	28,665	29,057	-392	33,807	29,770	4,037	29,884	29,227	30,444
9.100.5.6230.240 Medical Insurance									
9.100.5.6230.260 Dental Insurance	<u>825</u>	<u>894</u>	<u>-69</u>	<u>931</u>	<u>947</u>	<u>-16</u>	<u>850</u>	<u>850</u>	<u>850</u>
	37,728	28,585	9,143	37,921	33,115	4,806	35,250	35,214	40,168
9.100.5.6230.270 Worker's Compensation Insurance	3,387	3,003	384	3,523	3,207	316	3,380	3,380	3,285
9.100.5.6230.280 Retirement Sick Leave Benefits	23,275	19,639	3,636	27,827	21,764	6,063	25,534	23,590	22,159
9.100.5.6230.290 Vision Insurance	4,388	4,200	188	5,796	4,642	1,154	5,379	5,256	5,849
Total Fringe Benefits	<u>1,017</u>	<u>867</u>	<u>150</u>	<u>1,010</u>	<u>875</u>	<u>135</u>	<u>915</u>	<u>915</u>	<u>915</u>
	138,996	124,185	14,811	157,742	132,585	25,157	142,664	138,987	145,918
9.100.5.6230.325 Repair and Maintenance (Contracted)									
9.100.5.6230.361 Computer Service Expenses	60,000	47,340	12,660						
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,428</u>	<u>54,785</u>	<u>11,643</u>	<u>62,166</u>	<u>62,166</u>	<u>47,650</u>
	60,000	47,340	12,660	66,428	54,785	11,643	62,166	62,166	47,650
Total Instruction-Related Technology Program	<u>581,188</u>	<u>556,391</u>	<u>24,797</u>	<u>684,233</u>	<u>583,665</u>	<u>100,568</u>	<u>611,414</u>	<u>598,708</u>	<u>607,760</u>
	581,188	556,391	24,797	684,233	583,665	100,568	611,414	598,708	607,760

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6310.319 Consultants				1,500	2,315	-815	3,500	3,500	3,500
9.100.5.6310.382 Out-District Travel Allowance				5,000	5,727	-727	5,000	5,000	5,000
9.100.5.6310.391 Professional Dues and Fees	5,000	7,080	-2,080	5,000	5,727	-727	5,000	5,000	5,000
Total Purchased Services	<u>25,000</u>	<u>23,869</u>	<u>1,131</u>	<u>25,000</u>	<u>11,734</u>	<u>13,266</u>	<u>25,000</u>	<u>25,000</u>	<u>27,300</u>
	30,000	31,049	-1,049	31,500	19,776	-11,724	33,500	33,500	35,800
9.100.5.6310.410 General Supplies				5,000	7,821	-2,821	5,000	5,000	8,800
9.100.5.6310.493 Professional Books and Journals	5,000	5,458	-458	5,000	7,821	-2,821	5,000	5,000	8,800
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40</u>	<u>-40</u>	<u>300</u>	<u>300</u>	<u>300</u>
	5,000	5,458	-458	5,000	7,860	-2,860	5,300	5,300	9,100
9.100.5.6310.730 Judgments				18,500	18,500	0	5,000	5,000	5,000
Total Insurance and Judgment	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>18,500</u>	<u>18,500</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	5,000	0	5,000	18,500	18,500	0	5,000	5,000	5,000
Total Board Of Education Program	<u>40,000</u>	<u>36,506</u>	<u>3,494</u>	<u>55,000</u>	<u>46,137</u>	<u>8,863</u>	<u>43,800</u>	<u>43,800</u>	<u>49,900</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6320.111 Superintendent and Assistant Superintendent	112,280	129,859	-17,579	125,000	125,291		128,125	128,766	130,688
9.100.5.6320.151 Clerical Personnel	287,386	286,040	1,347	344,772	330,703	-14,069	369,970	376,054	401,187
9.100.5.6320.186 Substitute Teachers									
9.100.5.6320.195 Future Salary Adjustment	4,000		4,000						
9.100.5.6320.199 Personal Leave Reimbursement		0		0	0	0	160,000	160,000	200,000
Total Salaries	<u>1,965</u>	<u>0</u>	<u>1,935</u>	<u>1,080</u>	<u>1,960</u>	<u>320</u>	<u>930</u>	<u>930</u>	<u>930</u>
	405,231	416,028	-10,797	471,452	457,354	-14,098	659,025	665,750	732,805
9.100.5.6320.210 PERSI									
9.100.5.6320.220 Social Security Tax	41,690	43,241	-1,551	48,087	46,690	1,397	50,900	51,591	54,346
9.100.5.6320.230 Life Insurance	30,392	29,967	425	34,652	33,543	1,109	36,678	37,179	39,160
9.100.5.6320.240 Medical Insurance									
9.100.5.6320.260 Dental Insurance	725	820	-95	848	950	-102	810	848	810
9.100.5.6320.270 Worker's Compensation Insurance	32,654	25,221	7,433	34,252	29,343	4,909	33,422	35,158	38,082
9.100.5.6320.280 Retirement Sick Leave Benefits	2,924	2,615	309	3,183	2,853	330	3,203	3,372	3,113
9.100.5.6320.280 Retirement Sick Leave Benefits	2,711	2,779	-68	3,108	3,134	-26	3,294	2,996	2,825
9.100.5.6320.290 Vision Insurance	4,606	4,786	-180	5,940	5,683	257	6,602	6,675	7,523
9.100.5.6320.295 Physicals									
9.100.5.6320.295 Physicals	886	754	132	913	777	136	867	913	867
9.100.5.6320.296 Other Employee Benefits									
	<u>5,800</u>	<u>9,800</u>	<u>-4,000</u>	<u>11,600</u>	<u>13,618</u>	<u>-2,018</u>	<u>11,900</u>	<u>11,900</u>	<u>12,800</u>
Total Fringe Benefits	122,388	119,983	2,405	142,583	138,670	3,913	147,776	150,732	159,626
9.100.5.6320.310 Professional and Technical Services									
9.100.5.6320.311 Legal Services	2,350	11,604	-9,254	35,468	35,261		23,050	23,050	23,100
9.100.5.6320.313 Publishing and Advertising	72,000	48,452	23,548	70,000	39,674	30,326	70,000	70,000	70,000
9.100.5.6320.315 Elections	21,666	10,726	10,940	21,666	13,697	7,969	21,666	21,666	22,950
9.100.5.6320.319 Consultants	2,500	1,237	1,263	11,000	7,866	3,134	5,500	5,500	2,500
9.100.5.6320.325 Repair and Maintenance (Contracted)	18,500	7,666	10,834	59,500	28,571	30,929	15,000	15,000	15,000
9.100.5.6320.352 Postage	4,385	4,476	-91	4,500	4,476	24	4,600	4,600	4,600
9.100.5.6320.381 In-District Travel Allowance	64,000	58,956	5,044	60,000	51,180	8,820	60,000	60,000	60,000
9.100.5.6320.382 Out-District Travel Allowance				15,000	1,238	13,762	19,500	19,500	19,500
9.100.5.6320.391 Professional Dues and Fees	0	0	0	20,700	4,218	16,482	21,500	21,500	23,250
9.100.5.6320.396 Inservice Training	1,000	0	1,000	1,000	1,894	-894	1,000	1,000	2,000
Total Purchased Services	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,894</u>	<u>-894</u>	<u>1,000</u>	<u>1,000</u>	<u>2,000</u>
	186,401	143,118	43,283	298,834	188,096	110,738	242,616	242,616	243,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6320.410 General Supplies	12,600	7,636	4,964	13,350	13,233	117	18,270	18,270	23,586
9.100.5.6320.493 Professional Books and Journals	1,000	-10	1,010	1,000	367	633	1,250	1,250	1,259
Total Supplies and Materials	13,600	7,626	5,974	14,350	13,600	750	19,520	19,520	24,845
9.100.5.6320.712 Liability Insurance	183,573	176,459	7,114	182,626	185,648	-3,022	159,308	159,308	176,247
Total Insurance and Judgment	183,573	176,459	7,114	182,626	185,648	-3,022	159,308	159,308	176,247
Total Central Administration Program	911,193	863,215	47,978	1,109,845	983,367	126,478	1,228,245	1,237,926	1,337,323

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6410.114 Principals and Assistant Principals	2,276,385	2,289,780	-13,395	2,331,938	2,332,890		2,407,182	2,424,970	2,457,688
9.100.5.6410.151 Clerical Personnel	649,526	634,849	14,677	668,901	661,959	-952	673,138	664,047	687,647
9.100.5.6410.181 Clerical Substitutes	4,750	3,760	990	4,750	1,902	2,848	4,750	4,750	5,750
9.100.5.6410.199 Personal Leave Reimbursement	12,900	12,190	710	11,300	12,690	-1,390	11,300	11,300	11,300
Total Salaries	<u>2,943,561</u>	<u>2,940,579</u>	<u>2,982</u>	<u>3,016,889</u>	<u>3,009,441</u>	<u>7,448</u>	<u>3,096,370</u>	<u>3,105,067</u>	<u>3,162,385</u>
9.100.5.6410.210 PERSI	305,344	305,436		307,238	313,101	-5,863	315,346	316,262	321,977
9.100.5.6410.220 Social Security Tax	220,767	215,198	5,569	221,742	220,171	1,571	227,584	228,277	232,436
9.100.5.6410.230 Life Insurance	6,690	6,647	43	7,452	7,249	203	7,452	7,452	7,452
9.100.5.6410.240 Medical Insurance	221,078	207,295	13,783	216,900	215,220	1,680	236,310	236,310	267,180
9.100.5.6410.260 Dental Insurance	19,865	20,118	-253	20,147	21,172	-1,025	21,347	21,347	20,747
9.100.5.6410.270 Worker's Compensation Insurance	19,721	19,557	164	19,911	20,419	-508	20,435	18,496	16,760
9.100.5.6410.280 Retirement Sick Leave Benefits	33,796	33,807	-11	37,946	38,449	-503	40,901	41,022	44,572
9.100.5.6410.290 Vision Insurance	5,942	5,721	221	5,781	5,735	46	5,781	5,781	5,781
Total Fringe Benefits	<u>833,203</u>	<u>813,780</u>	<u>19,423</u>	<u>837,117</u>	<u>841,515</u>	<u>4,398</u>	<u>875,156</u>	<u>874,947</u>	<u>916,905</u>
9.100.5.6410.319 Consultants	25,300	25,300	0	25,300	25,300	0	25,300	25,300	20,800
9.100.5.6410.361 Computer Service Expenses	0	0	0	0	0	0	0	307,365	500,000
Total Purchased Services	<u>25,300</u>	<u>25,300</u>	<u>0</u>	<u>25,300</u>	<u>25,300</u>	<u>0</u>	<u>25,300</u>	<u>332,665</u>	<u>520,800</u>
9.100.5.6410.410 General Supplies	18,973	17,392	1,581	18,878	16,096	2,782	18,984	20,658	19,666
9.100.5.6410.415 One-Time Supplies	5,000	4,510	490	148	148	0	0	0	0
Total Supplies and Materials	<u>23,973</u>	<u>21,902</u>	<u>2,071</u>	<u>19,026</u>	<u>16,244</u>	<u>2,782</u>	<u>18,984</u>	<u>20,658</u>	<u>19,666</u>
Total School Administration Program	<u>3,826,037</u>	<u>3,801,561</u>	<u>24,476</u>	<u>3,898,332</u>	<u>3,892,500</u>	<u>5,832</u>	<u>4,015,810</u>	<u>4,333,337</u>	<u>4,619,756</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6510.151 Clerical Personnel	287,632	286,909		295,202	306,081	-10,879	305,370	304,325	316,724
9.100.5.6510.199 Personal Leave Reimbursement			723						
Total Salaries	<u>500</u>	<u>540</u>	<u>-40</u>	<u>750</u>	<u>980</u>	<u>-230</u>	<u>650</u>	<u>650</u>	<u>650</u>
	288,132	287,449	683	295,952	307,061	-11,109	306,020	304,975	317,374
9.100.5.6510.210 PERSI			683						
9.100.5.6510.220 Social Security Tax	29,937	29,871	66	30,185	30,936	-751	31,213	31,101	32,372
9.100.5.6510.230 Life Insurance	21,610	21,064	546	21,751	22,299	-548	22,493	22,414	23,327
9.100.5.6510.240 Medical Insurance			-158			-153			
9.100.5.6510.260 Dental Insurance	<u>572</u>	<u>730</u>	<u>-158</u>	<u>618</u>	<u>771</u>	<u>-153</u>	<u>618</u>	<u>597</u>	<u>597</u>
9.100.5.6510.270 Worker's Compensation Insurance	28,768	24,825	3,943	27,564	27,772	-208	27,865	26,951	30,776
9.100.5.6510.270 Worker's Compensation Insurance	2,582	2,604	-22	2,561	2,694	-133	2,713	2,624	2,550
9.100.5.6510.280 Retirement Sick Leave Benefits	1,921	1,910	11	1,960	2,059	-99	2,019	1,806	1,682
9.100.5.6510.290 Vision Insurance	3,312	3,306	6	3,725	3,753	-28	4,049	4,035	4,481
Total Fringe Benefits	<u>776</u>	<u>751</u>	<u>25</u>	<u>734</u>	<u>735</u>	<u>-1</u>	<u>734</u>	<u>710</u>	<u>710</u>
	89,478	85,061	4,417	89,098	91,020	-1,922	91,704	90,238	96,495
9.100.5.6510.310 Professional and Technical Services									
9.100.5.6510.312 Audit Services	48,000	48,000		48,000	48,000		48,000	48,000	48,000
9.100.5.6510.313 Publishing and Advertising	29,145	29,159	0	30,045	27,546	2,499	29,625	29,625	31,400
9.100.5.6510.317 Health Services (Contracted)	3,800	3,312	488	3,800	2,929	871	3,800	3,800	3,800
9.100.5.6510.381 In-District Travel Allowance								50,000	50,000
9.100.5.6510.382 Out-District Travel Allowance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.100.5.6510.396 Inservice Training	100	0	100	100	98	2	100	100	100
	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>448</u>	<u>52</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total Purchased Services	<u>500</u>	<u>642</u>	<u>-142</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>132,025</u>	<u>0</u>
	81,545	81,113	432	82,445	79,020	3,425	82,025	132,025	133,800
9.100.5.6510.410 General Supplies	14,000	13,594	406	13,500	10,434	3,066	13,500	13,500	13,500
Total Supplies and Materials	<u>14,000</u>	<u>13,594</u>	<u>406</u>	<u>13,500</u>	<u>10,434</u>	<u>3,066</u>	<u>13,500</u>	<u>13,500</u>	<u>13,500</u>
9.100.5.6510.550 Equipment			406						500
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
9.100.5.6510.715 Surety Insurance	0	0	0	500	0	500	500	500	767
Total Insurance and Judgment	<u>902</u>	<u>835</u>	<u>67</u>	<u>835</u>	<u>835</u>	<u>0</u>	<u>723</u>	<u>723</u>	<u>767</u>
Total Business Administration Program	<u>902</u>	<u>835</u>	<u>67</u>	<u>835</u>	<u>835</u>	<u>0</u>	<u>723</u>	<u>723</u>	<u>767</u>
	474,057	468,052	6,005	482,330	488,370	6,040	494,472	541,961	562,436

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**GENERAL FUND
CENTRAL SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
9.100.5.6550.156 Warehouse Personnel	80,126	4,983	75,143	74,695	5,054	69,641	80,019	79,934	78,904
9.100.5.6550.199 Personal Leave Reimbursement									
Total Salaries	<u>400</u>	<u>200</u>	<u>200</u>	<u>400</u>	<u>200</u>	<u>200</u>	<u>400</u>	<u>400</u>	400
	<u>80,526</u>	<u>5,183</u>	<u>75,343</u>	<u>75,095</u>	<u>5,254</u>	<u>69,841</u>	<u>80,419</u>	<u>80,334</u>	79,304
9.100.5.6550.210 PERSI									
9.100.5.6550.220 Social Security Tax	8,367	671	7,696	7,660	487	7,173	8,203	8,195	8,089
9.100.5.6550.230 Life Insurance	6,039	917	5,122	5,519	547	4,972	5,910	5,905	5,828
9.100.5.6550.240 Medical Insurance	225	-13	238	243	17	227	243	243	243
9.100.5.6550.260 Dental Insurance	11,318	1,284	10,034	10,845	425	10,420	10,964	10,964	12,519
9.100.5.6550.270 Worker's Compensation Insurance	1,008	-59	1,067	1,007	-1	1,008	1,067	1,067	1,037
9.100.5.6550.280 Retirement Sick Leave Benefits	4,904	332	4,572	4,543	43	4,500	5,050	4,790	4,242
9.100.5.6550.290 Vision Insurance	926	74	852	946	76	870	1,064	1,064	1,120
Total Fringe Benefits	<u>312</u>	<u>4</u>	<u>308</u>	<u>289</u>	<u>14</u>	<u>275</u>	<u>289</u>	<u>289</u>	289
	<u>33,099</u>	<u>3,210</u>	<u>29,889</u>	<u>31,052</u>	<u>1,607</u>	<u>29,445</u>	<u>32,790</u>	<u>32,517</u>	33,367
9.100.5.6550.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>2,500</u>	<u>-392</u>	<u>2,892</u>	<u>3,000</u>	<u>1,411</u>	<u>1,589</u>	<u>3,500</u>	<u>3,500</u>	3,000
	<u>2,500</u>	<u>-392</u>	<u>2,892</u>	<u>3,000</u>	<u>1,411</u>	<u>1,589</u>	<u>3,500</u>	<u>3,500</u>	3,000
9.100.5.6550.410 General Supplies									
9.100.5.6550.419 Warehouse Supplies	4,500	73	4,427	4,500	136	4,364	4,500	4,500	4,500
9.100.5.6550.421 Motor Fuel		-478	478		-7,999	7,999			
Total Supplies and Materials	<u>2,900</u>	<u>255</u>	<u>2,245</u>	<u>3,000</u>	<u>680</u>	<u>2,320</u>	<u>3,000</u>	<u>3,000</u>	3,000
	<u>7,000</u>	<u>-150</u>	<u>7,150</u>	<u>7,500</u>	<u>-7,183</u>	<u>14,683</u>	<u>7,600</u>	<u>7,600</u>	7,500
Total Central Service Program	<u>123,125</u>	<u>7,851</u>	<u>115,274</u>	<u>116,647</u>	<u>1,089</u>	<u>115,558</u>	<u>124,309</u>	<u>123,951</u>	123,171

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6560.151 Clerical Personnel	151,860	150,868		166,117	162,651	3,466	170,827	171,015	175,439
9.100.5.6560.199 Personal Leave Reimbursement			992						
Total Salaries	<u>725</u>	<u>950</u>	<u>-225</u>	<u>900</u>	<u>920</u>	<u>-20</u>	<u>950</u>	<u>950</u>	950
	152,585	151,818	767	167,017	163,571	3,446	171,777	171,965	176,389
9.100.5.6560.210 PERSI			767						
9.100.5.6560.220 Social Security Tax	15,853	15,808	45	17,045	17,008	37	17,521	17,542	17,992
9.100.5.6560.230 Life Insurance	11,444	11,060	384	12,282	11,942	340	12,626	12,642	12,965
9.100.5.6560.240 Medical Insurance			-76			-116			
9.100.5.6560.260 Dental Insurance	<u>262</u>	<u>338</u>	<u>-76</u>	<u>284</u>	<u>400</u>	<u>-116</u>	<u>284</u>	<u>284</u>	284
9.100.5.6560.270 Worker's Compensation Insurance	13,205	10,375	2,830	12,652	12,762	-110	12,791	12,791	14,606
9.100.5.6560.270 Worker's Compensation Insurance	1,186	1,095	91	1,175	1,235	-60	1,245	1,245	1,210
9.100.5.6560.280 Retirement Sick Leave Benefits	1,017	1,012	5	1,103	1,111	-8	1,133	1,019	935
9.100.5.6560.290 Vision Insurance	1,746	1,750	-4	2,104	2,063	42	2,273	2,284	2,490
Total Fringe Benefits	<u>364</u>	<u>316</u>	<u>48</u>	<u>337</u>	<u>337</u>	<u>0</u>	<u>337</u>	<u>337</u>	337
	45,077	41,754	3,323	46,982	46,857	125	48,210	48,144	50,819
9.100.5.6560.310 Professional and Technical Services			10,125			10,440			4,750
9.100.5.6560.325 Repair and Maintenance (Contracted)	10,500	375		10,500			7,500	24,000	
9.100.5.6560.361 Computer Service Expenses	79,195	79,428	-233	81,604	61,994	20,010	49,520	52,970	53,950
9.100.5.6560.382 Out-District Travel Allowance			-2048			42,031			
Total Purchased Services	<u>0</u>	<u>2,048</u>	<u>-2048</u>	<u>1,800</u>	<u>1,686</u>	<u>114</u>	<u>1,800</u>	<u>1,800</u>	1,800
	89,695	81,951	7,745	268,904	196,308	72,596	58,820	78,770	60,500
9.100.5.6560.410 General Supplies	11,675	6,363	5,312	10,875	10,996	-121	10,875	10,875	9,575
Total Supplies and Materials	<u>11,675</u>	<u>6,363</u>	<u>5,312</u>	<u>10,875</u>	<u>10,996</u>	<u>-121</u>	<u>10,875</u>	<u>10,875</u>	9,575
	11,675	6,363	5,312	10,875	10,996	-121	10,875	10,875	9,575
Total Administrative Technology Service Program	299,032	281,885	17,147	493,778	417,733	76,045	289,682	309,754	297,283

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6610.113 Supervisors and Coordinators									
9.100.5.6610.135 Other Special Programs	52,045	62,653	-10,608	64,015	64,405	-390	65,844	66,415	67,407
9.100.5.6610.153 Custodians	44,796	41,897	2,899	44,000	42,633	1,367	1,194,751	1,167,244	1,191,738
9.100.5.6610.183 Substitute Custodians	1,110,549	1,099,007	11,542	1,171,351	1,127,250	44,101	0	0	0
9.100.5.6610.199 Personal Leave Reimbursement	68,346	56,856	11,490	78,655	86,330	-7,675	85,378	85,378	105,000
Total Salaries	<u>4,200</u>	<u>2,060</u>	<u>2,140</u>	<u>4,980</u>	<u>2,080</u>	<u>2,900</u>	<u>4,780</u>	<u>4,780</u>	<u>4,780</u>
	1,279,936	1,262,473	17,463	1,363,001	1,322,698	40,303	1,350,753	1,323,817	1,368,925
9.100.5.6610.210 PERSI									
9.100.5.6610.220 Social Security Tax	125,885	126,274	-389	131,003	131,490	-487	129,069	126,332	128,921
9.100.5.6610.230 Life Insurance	95,996	94,779	1,217	100,181	99,817	364	99,280	97,309	100,615
9.100.5.6610.240 Medical Insurance	3,798	3,718	80	4,131	4,010	121	4,202	4,071	4,071
9.100.5.6610.260 Dental Insurance	187,278	149,557	37,721	180,750	174,407	6,343	185,930	180,006	205,562
9.100.5.6610.270 Worker's Compensation Insurance	16,825	15,995	830	16,790	16,889	-99	18,102	17,525	17,034
9.100.5.6610.280 Retirement Sick Leave Benefits	75,509	71,569	3,940	80,078	79,891	187	84,827	78,913	73,237
9.100.5.6610.290 Vision Insurance	13,933	14,026	-93	16,175	16,031	144	16,741	16,384	17,847
Total Fringe Benefits	<u>5,036</u>	<u>4,615</u>	<u>421</u>	<u>4,818</u>	<u>4,610</u>	<u>208</u>	<u>4,903</u>	<u>4,746</u>	<u>4,747</u>
	524,260	480,533	43,727	533,926	527,145	6,781	543,054	525,286	552,034
9.100.5.6610.310 Professional and Technical Services									
9.100.5.6610.330 Energy Management Services	592,578	554,818	37,760	569,503	555,213	14,290	569,608	569,608	569,630
9.100.5.6610.331 Electricity Utilities	50,000	49,500	500						
9.100.5.6610.332 Gas Utilities	722,000	555,276	166,724	581,570	508,741	72,829	631,470	631,470	626,200
9.100.5.6610.336 Water	527,144	417,829	109,315	603,812	424,029	179,783	514,600	514,600	461,300
9.100.5.6610.337 Land Fill Fee	450,300	372,723	77,577	488,200	425,002	63,198	512,800	512,800	535,800
9.100.5.6610.351 Telephone - Voice	2,500	1,396	1,104	2,500	1,611	889	4,000	4,000	4,000
9.100.5.6610.353 Telephone - Repair	81,100	74,051	7,049	81,000	72,104	8,896	81,000	81,000	80,000
9.100.5.6610.355 Telephone - Cellular	1,500	1,255	245	2,000		2,000	2,000	2,000	3,000
9.100.5.6610.381 In-District Travel Allowance	1,800	2,002	-202	1,800	2,018	-818	2,500	2,500	2,500
Total Purchased Services	<u>2,000</u>	<u>834</u>	<u>1,166</u>	<u>500</u>	<u>200</u>	<u>291</u>	<u>500</u>	<u>500</u>	<u>500</u>
	2,430,922	2,029,685	401,237	2,330,885	1,989,527	341,358	2,318,478	2,318,478	2,282,930

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6610.410 General Supplies	2,200	1,802	398	2,200	1,768	432	8,000	8,000	8,000
9.100.5.6610.418 Custodial Supplies	155,590	152,952	2,638	180,920	184,432	-3,512	180,920	180,920	186,670
9.100.5.6610.481 Equipment Repair (Non-Contracted)	4,000	4,021	-21	4,000	2,921	1,079	4,000	4,000	5,000
Total Supplies and Materials	161,790	158,775	3,015	187,120	189,121	-2,001	192,920	192,920	199,670
9.100.5.6610.550 Equipment	1,000	795	205	1,000	869	131	0	0	0
Total Capital Objects	1,000	795	205	1,000	869	131	0	0	0
9.100.5.6610.711 Property Insurance	139,039	135,354	3,685	140,686	140,686	0	130,644	130,644	148,684
Total Insurance and Judgment	139,039	135,354	3,685	140,686	140,686	0	130,644	130,644	148,684
Total Building Operation Services Program	<u>4,536,947</u>	<u>4,067,614</u>	<u>469,333</u>	<u>4,556,618</u>	<u>4,170,047</u>	<u>386,572</u>	<u>4,535,849</u>	<u>4,491,145</u>	<u>4,552,243</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6640.151 Clerical Personnel	67,525	66,898	627	69,766	70,055	-289	71,758	72,396	73,477
9.100.5.6640.154 Maintenance Personnel	680,415	667,591	12,824	709,592	698,896	10,696	732,300	778,498	788,475
9.100.5.6640.199 Personal Leave Reimbursement									
Total Salaries	680	260	420	2,460	420	2,040	2,390	2,390	2,390
	748,620	734,749	13,871	781,818	769,371	12,447	806,448	853,284	864,342
9.100.5.6640.210 PERSI									
9.100.5.6640.220 Social Security Tax	77,781	75,718	2,063	79,752	79,645	107	82,258	87,042	88,164
9.100.5.6640.230 Life Insurance	56,147	55,029	1,118	57,467	58,031	-564	59,273	62,712	63,528
9.100.5.6640.240 Medical Insurance	1,688	1,750	-62	1,822	1,886	-64	1,822	1,903	1,903
9.100.5.6640.260 Dental Insurance	84,888	69,797	15,091	81,338	81,430	-92	82,226	85,881	98,065
9.100.5.6640.270 Worker's Compensation Insurance	7,626	7,466	160	7,556	7,885	-329	8,006	8,361	8,126
9.100.5.6640.280 Retirement Sick Leave Benefits	45,591	40,961	4,630	47,304	45,596	1,708	50,645	50,869	46,242
9.100.5.6640.290 Vision Insurance	8,609	8,381	228	9,846	9,658	188	10,670	11,288	12,205
Total Fringe Benefits	2,283	2,154	129	2,168	2,152	16	2,168	2,264	2,264
	284,613	261,256	23,357	287,253	286,283	970	297,068	310,320	320,497
9.100.5.6640.325 Repair and Maintenance (Contracted)									
9.100.5.6640.328 Building Repairs (Contracted)	62,000	59,881	2,119	63,000	57,896	5,104	63,000	63,266	66,500
9.100.5.6640.396 Inservice Training	40,000	39,979	21	40,000	40,287	-287	40,000	40,000	42,500
Total Purchased Services	3,000	4,113	-1,113	8,000	10,053	-2,053	8,500	8,500	8,500
	105,000	103,973	1,027	111,000	108,237	2,763	111,500	111,766	117,500
9.100.5.6640.410 General Supplies									
9.100.5.6640.421 Motor Fuel	4,400	4,248	152	7,770	8,442	-672	9,770	9,770	10,300
9.100.5.6640.428 Repairs Parts and Supplies	33,750	49,915	-16,165	46,250	53,999	-7,749	58,879	58,879	60,000
9.100.5.6640.471 Building Repairs (Non-Contracted)	20,000	31,903	-11,903	20,000	20,110	-110	20,000	20,000	20,000
9.100.5.6640.481 Equipment Repair (Non-Contracted)	131,300	129,850	1,450	137,865	137,797	68	151,652	151,652	155,000
Total Supplies and Materials	15,000	16,249	-1,249	15,750	15,080	670	15,750	15,750	20,000
	204,450	232,165	-27,715	227,635	235,429	-7,794	256,051	256,051	265,300
Total General Maintenance Services Program	1,342,683	1,332,143	10,540	1,407,706	1,399,320	8,386	1,471,067	1,531,421	1,567,639

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6650.155 Grounds Personnel	117,679	118,345	-666	124,033	122,698	1,335	127,573	126,765	130,618
9.100.5.6650.199 Personal Leave Reimbursement									
Total Salaries	<u>360</u>	<u>180</u>	<u>180</u>	<u>360</u>	<u>120</u>	<u>240</u>	<u>360</u>	<u>360</u>	360
	118,039	118,525	-486	124,393	122,818	1,575	127,933	127,125	130,978
9.100.5.6650.210 PERSI									
9.100.5.6650.220 Social Security Tax	12,264	12,147	117	12,688	12,608	80	13,049	12,968	13,360
9.100.5.6650.230 Life Insurance	8,853	8,991	-138	9,142	9,291	-149	9,403	9,345	9,626
9.100.5.6650.240 Medical Insurance									
9.100.5.6650.260 Dental Insurance	<u>375</u>	<u>364</u>	<u>11</u>	<u>405</u>	<u>387</u>	<u>19</u>	<u>405</u>	<u>405</u>	405
9.100.5.6650.270 Worker's Compensation Insurance	18,864	15,491	3,373	18,075	17,634	441	18,272	18,272	20,865
9.100.5.6650.280 Retirement Sick Leave Benefits	1,695	1,637	58	1,679	1,706	-27	1,779	1,779	1,729
9.100.5.6650.290 Vision Insurance	7,189	7,189	0	7,526	7,930	-404	8,035	7,581	7,007
	<u>1,357</u>	<u>1,345</u>	<u>12</u>	<u>1,567</u>	<u>1,529</u>	<u>38</u>	<u>1,693</u>	<u>1,674</u>	1,849
Total Fringe Benefits	<u>507</u>	<u>472</u>	<u>35</u>	<u>482</u>	<u>466</u>	<u>16</u>	<u>482</u>	<u>482</u>	482
9.100.5.6650.325 Repair and Maintenance (Contracted)	51,104	47,636	3,468	51,564	51,550	14	53,118	52,506	55,323
Total Purchased Services	<u>10,000</u>	<u>10,103</u>	<u>-103</u>	<u>10,000</u>	<u>9,723</u>	<u>277</u>	<u>10,000</u>	<u>10,000</u>	10,000
9.100.5.6650.410 General Supplies	10,000	10,103	-103	10,000	9,723	277	10,000	10,000	10,000
Total Supplies and Materials	<u>25,000</u>	<u>25,235</u>	<u>-235</u>	<u>25,000</u>	<u>23,410</u>	<u>1,590</u>	<u>25,000</u>	<u>25,000</u>	25,000
	<u>25,000</u>	<u>25,235</u>	<u>-235</u>	<u>25,000</u>	<u>23,410</u>	<u>1,590</u>	<u>25,000</u>	<u>25,000</u>	25,000
Total Ground Maintenance Services Program	204,143	201,498	2,645	210,957	207,501	3,456	216,051	214,631	221,301

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6670.310 Professional and Technical Services									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>	<u>46,800</u>	<u>46,800</u>
Total Security Services Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>	<u>46,800</u>	<u>46,800</u>
	0	0	0	600	0	600	600	46,800	46,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6810.113 Supervisors and Coordinators	144,873	146,566	-1,693	148,127	148,330	-203	152,359	153,709	156,003
9.100.5.6810.151 Clerical Personnel	56,670	52,898	3,772	59,824	59,147	677	62,977	63,453	63,060
9.100.5.6810.157 Bus Drivers	1,125,221	979,532	145,689	1,014,649	917,258	97,391	1,035,381	1,016,270	1,040,757
9.100.5.6810.158 Mechanics	149,770	143,000	6,770	154,405	151,543	2,862	154,934	156,249	162,593
9.100.5.6810.162 Bus Attendants	176,228	98,068	78,160	98,000	88,925	9,075	95,466	73,378	74,473
9.100.5.6810.187 Substitute and Trainee Bus Drivers	181,759	175,283	6,476	181,759	210,243	-28,484	189,062	185,291	194,667
9.100.5.6810.199 Personal Leave Reimbursement	4,100	2,660	1,440	4,100	2,500	1,600	4,230	4,230	4,230
Total Salaries	<u>1,838,621</u>	<u>1,598,007</u>	<u>240,614</u>	<u>1,660,864</u>	<u>1,577,946</u>	<u>82,918</u>	<u>1,694,409</u>	<u>1,652,580</u>	<u>1,695,783</u>
9.100.5.6810.210 PERSI	194,037	162,564	31,473	169,408	161,199	8,209	172,829	168,576	172,969
9.100.5.6810.220 Social Security Tax	140,066	118,810	21,256	122,073	117,150	4,923	124,539	121,486	124,640
9.100.5.6810.230 Life Insurance	4,628	4,241	387	4,922	4,353	569	4,285	4,504	4,397
9.100.5.6810.240 Medical Insurance	221,841	165,998	57,843	209,175	172,998	36,177	182,360	192,618	214,430
9.100.5.6810.260 Dental Insurance	19,933	16,914	3,019	19,430	16,933	2,497	17,754	18,754	17,769
9.100.5.6810.270 Worker's Compensation Insurance	114,107	86,754	27,353	100,980	88,965	12,015	111,491	94,406	87,333
9.100.5.6810.280 Retirement Sick Leave Benefits	21,476	18,108	3,368	20,926	19,838	1,088	22,417	21,865	23,945
9.100.5.6810.290 Vision Insurance	5,962	5,025	937	5,576	4,789	787	4,808	5,079	4,951
9.100.5.6810.295 Physicals	8,745	12,262	-3,517	8,745	10,760	-2,015	8,745	11,745	11,631
Total Fringe Benefits	<u>730,795</u>	<u>588,675</u>	<u>142,120</u>	<u>661,235</u>	<u>596,985</u>	<u>64,250</u>	<u>649,228</u>	<u>639,033</u>	<u>662,065</u>
9.100.5.6810.310 Professional and Technical Services	9,817	9,720	97	9,817	9,045	772	9,817	9,817	9,817
9.100.5.6810.325 Repair and Maintenance (Contracted)	10,000	8,913	1,087	10,000	12,201	-2,201	10,000	10,000	10,000
9.100.5.6810.328 Building Repairs (Contracted)	4,100	4,202	-102	4,100	4,238	-138	4,223	4,223	4,350
9.100.5.6810.331 Electricity Utilities	13,000	13,638	-638	12,000	13,054	-1,054	13,231	13,231	13,213
9.100.5.6810.345 Transportation Services (Contracted)	1,020	196	824	800	507	293	1,020	1,020	800
9.100.5.6810.381 In-District Travel Allowance	2,250	804	1,446	2,250	855	1,395	2,250	2,250	2,250
9.100.5.6810.382 Out-District Travel Allowance	0	2,612	-2,612	2,310	1,073	1,237	2,310	2,310	2,310
9.100.5.6810.396 Inservice Training	600	790	-190	600	681	-81	600	600	800
Total Purchased Services	<u>40,787</u>	<u>40,876</u>	<u>-89</u>	<u>41,877</u>	<u>41,653</u>	<u>224</u>	<u>43,451</u>	<u>43,451</u>	<u>43,540</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6810.420 Transportation Supplies									
9.100.5.6810.421 Motor Fuel	5,600	4,570	-1,030	5,600	6,619	-1,019	5,600	5,600	6,000
9.100.5.6810.423 Grease and Lubricants	171,000	284,151	-113,151	281,124	265,070	16,054	289,324	289,324	445,579
9.100.5.6810.425 Laundry	8,000	9,518	-1,518	8,000	11,459	-3,459	8,000	12,000	13,200
9.100.5.6810.428 Repairs Parts and Supplies	1,112	895	217	1,112	455	657	1,112	1,112	1,112
9.100.5.6810.429 Tires	86,000	70,812	15,188	86,000	72,128	13,872	86,000	75,500	84,000
9.100.5.6810.481 Equipment Repair (Non-Contracted)	13,000	16,264	-3,264	13,000	13,082	-82	13,000	13,000	19,000
Total Supplies and Materials	<u>10,500</u>	<u>6,944</u>	<u>3,556</u>	<u>10,500</u>	<u>6,458</u>	<u>4,042</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
	295,212	393,155	-97,943	405,336	375,271	-30,065	413,536	407,036	579,391
9.100.5.6810.550 Equipment									
Total Capital Objects	<u>2,000</u>	<u>1,358</u>	<u>642</u>	<u>2,000</u>	<u>889</u>	<u>1,111</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	2,000	1,358	642	2,000	889	1,111	2,000	2,000	2,000
9.100.5.6810.714 Transportation Insurance									
Total Insurance and Judgment	<u>1,831</u>	<u>0</u>	<u>1,831</u>	<u>1,831</u>	<u>0</u>	<u>1,831</u>	<u>1,954</u>	<u>1,954</u>	<u>1,954</u>
	1,831	0	1,831	1,831	0	1,831	1,954	1,954	1,954
Total Pupil To School Transportation Program	<u>2,909,246</u>	<u>2,622,071</u>	<u>287,175</u>	<u>2,773,143</u>	<u>2,592,744</u>	<u>180,399</u>	<u>2,804,578</u>	<u>2,746,054</u>	<u>2,984,733</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6840.313 Publishing and Advertising	1,500	539	961	1,500	942	558	1,500	1,500	1,500
9.100.5.6840.382 Out-District Travel Allowance	2,000	3,110	-1,110	2,000	4,560	-2,560	2,000	5,000	3,730
Total Purchased Services	3,500	3,649	-149	3,500	5,503	-2,003	3,500	6,500	5,230
9.100.5.6840.420 Transportation Supplies	800	774	26	800	679	121	800	1,300	800
9.100.5.6840.428 Repairs Parts and Supplies	3,900	2,721	1,179	3,900	3,187	713	3,900	3,900	3,900
Total Supplies and Materials	4,700	3,496	1,205	4,700	3,866	834	4,700	5,200	4,700
9.100.5.6840.550 Equipment	1,100	796	304	1,100	1,292	-192	1,100	1,100	1,100
Total Capital Objects	1,100	796	304	1,100	1,292	-192	1,100	1,100	1,100
9.100.5.6840.714 Transportation Insurance	34,098	37,078	-2,980	37,196	37,196		32,971	32,971	34,917
Total Insurance and Judgment	34,098	37,078	-2,980	37,196	37,196	0	32,971	32,971	34,917
Total Non-reimbursable Transportation Program	43,398	45,019	1,621	46,496	47,856	1,360	42,271	45,771	45,947

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6910.137 District Early Retirement Grants	335,800	337,700	-1,900	390,100	399,300	-9,200	312,300	312,300	215,900
9.100.5.6910.152 Instructional Assistants									
9.100.5.6910.196 Awards and Bonuses	291,000	288,540	-2,460	110,933	110,612	0	0	0	0
Total Salaries	626,800	626,262	538	401,793	410,912	-9,119	312,300	312,300	215,900
9.100.5.6910.210 PERSI									
9.100.5.6910.220 Social Security Tax	30,235	28,855	1,380	1,169	1,174				
9.100.5.6910.270 Worker's Compensation Insurance	47,447	47,745	-298	29,566	30,424	-858	22,054	22,054	15,869
9.100.5.6910.280 Retirement Sick Leave Benefits	5,538	5,731	-193	2,653	5,082	-2,429	2,061	1,858	1,144
Total Fringe Benefits	3,156	3,193	-37	129	144	-15	0	0	0
9.100.5.6910.310 Professional and Technical Services	86,376	85,524	852	33,517	36,824	-3,307	25,015	24,812	17,013
Total Purchased Services	10,000	6,619	3,381	10,000	11,105	-1,105	10,000	10,000	10,000
Total Other Support Services Program	723,176	718,405	4,771	445,310	458,841	-13,531	347,315	347,112	242,913

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
SECONDARY SCHOOL ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.7900.410 General Supplies									
Total Supplies and Materials	-348	348		0	0		0	0	0
Total Secondary School Activities Program	-348	348		0	0		0	0	0
Total Current Expenditures	61,001,516	969,482		61,082,916	1,646,206		66,676,143	67,076,471	68,381,058

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.9200.810 Transfers to Other Funds	270,917	289,109	-18,192	154,264	151,031	3,233	157,754	157,754	160,732
Total Transfers or Reserves	270,917	289,109	-18,192	154,264	151,031	3,233	157,754	157,754	160,732
Total Fund Transfer Program	270,917	289,109	-18,192	154,264	151,031	3,233	157,754	157,754	160,732

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u> <small>2005-2006</small>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <small>2006-2007</small>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.9500.850 Contingency Reserve	609,765	N/A	N/A	620,178	N/A	N/A	653,149	653,149	667,808
9.100.5.9500.852 Unappropriated Fund Balance	1,964,060	N/A	N/A	2,480,714	N/A	N/A	2,612,598	2,612,598	2,671,233
9.100.5.9500.854 Inventory / Prepaid Expenses	398,069	N/A	N/A	415,310	N/A	N/A	415,310	415,310	400,000
9.100.5.9500.855 Appropriated Fund Balance	256,748	N/A	N/A	212,703	N/A	N/A	N/A	N/A	N/A
9.100.3.3200.000 Actual Year-End Fund Balance	N/A	4,491,755	N/A	N/A	5,543,708	N/A	0	0	0
Total Transfers or Reserves	<u>3,228,642</u>	<u>4,491,755</u>	<u>1,263,113</u>	<u>3,728,905</u>	<u>5,543,708</u>	<u>1,814,803</u>	<u>3,681,057</u>	<u>3,681,057</u>	<u>3,739,041</u>
Total Contingency Reserve Program	<u>3,228,642</u>	<u>4,491,755</u>	<u>1,263,113</u>	<u>3,728,905</u>	<u>5,543,708</u>	<u>1,814,803</u>	<u>3,681,057</u>	<u>3,681,057</u>	<u>3,739,041</u>
TOTAL GENERAL FUND	<u>65,470,557</u>	<u>65,782,380</u>	<u>-311,823</u>	<u>66,612,291</u>	<u>66,777,655</u>	<u>-165,364</u>	<u>70,514,954</u>	<u>70,915,282</u>	<u>72,280,831</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 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
2008-2009 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
2008-2009 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.220.4.4459.900 Federal Forest	8,800	8,977	177	9,000	9,156	156	8,000	8,000	10,000
TOTAL FEDERAL FUNDING	<u>8,800</u>	<u>8,977</u>	<u>177</u>	<u>9,000</u>	<u>9,156</u>	<u>156</u>	<u>8,000</u>	<u>8,000</u>	10,000
TOTAL CURRENT REVENUES	<u>8,800</u>	<u>8,977</u>	<u>177</u>	<u>9,000</u>	<u>9,156</u>	<u>156</u>	<u>8,000</u>	<u>8,000</u>	10,000
9.220.4.7000.000 Estimated Beginning Balance	18,100	18,104	4	22,400	22,573	173	1,281	1,281	11,380
TOTAL FEDERAL FOREST FUND	<u>26,900</u>	<u>27,081</u>	<u>181</u>	<u>31,400</u>	<u>31,729</u>	<u>329</u>	<u>9,281</u>	<u>9,281</u>	21,380

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**FEDERAL FOREST FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.220.5.5120.550 Equipment	26,900	4,508	22,392	31,400	30,448	952	9,281	9,281	21,380
Total Capital Objects	26,900	4,508	22,392	31,400	30,448	952	9,281	9,281	21,380
Total Elementary Program	26,900	4,508	22,392	31,400	30,448	952	9,281	9,281	21,380
Total Current Expenditures	26,900	4,508	22,392	31,400	30,448	952	9,281	9,281	21,380

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.220.3.3200.000 Actual Year-End Fund Balance	N/A	22,573	N/A	N/A	1,281	N/A	N/A	N/A	N/A
Total Transfers or Reserves		22,573	22,573		1,281	1,281			
Total Contingency Reserve Program	0	22,573	22,573	0	1,281	1,281	0	0	0 0
TOTAL FEDERAL FOREST FUND	0	22,573	22,573	0	1,281	1,281	0	0	
	26,900	27,081	-181	31,400	31,729	-329	9,281	9,281	21,380

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 231

ALBERTSON'S FOUNDATION FUND

DESCRIPTION

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.231.4.4150.000 Earnings on Investments		16	16	0	0	0	0	0	0
9.231.4.4192.200 Albertson's Foundation Grant		1,685							
TOTAL LOCAL FUNDING	<u>1,685</u>	<u>1,685</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,685	1,702	17	0	0	0	0	0	
9.231.4.4600.000 Interfund Transfer									0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>9</u>	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	9	9	0	0	0	0	0	
TOTAL CURRENT REVENUES	<u>1,685</u>	<u>1,711</u>	<u>26</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,685	1,711	26	0	0	0	0	0	
TOTAL ALBERTSON'S FOUNDATION FUND	<u><u>1,685</u></u>	<u><u>1,711</u></u>	<u><u>26</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>
	1,685	1,711	26	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

ALBERTSON'S FOUNDATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.231.5.6210.396 Inservice Training	1,685	-52		0	0		0	0	0
Total Purchased Services	1,685	-52		0	0		0	0	0
Total Instructional Improvement Program	1,685	-52		0	0		0	0	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.231.5.6910.135 Other Special Programs									0
Total Salaries	0	0	0	0	0	0	0	0	0
9.231.5.6910.220 Social Security Tax	0	0	0	0	0	0	0	0	
9.231.5.6910.270 Worker's Compensation Insurance	0	-27	27	0	0	0	0	0	0
Total Fringe Benefits	0	0	0	0	0	0	0	0	0
Total Other Support Services Program	0	-27	27	0	0	0	0	0	0
Total Current Expenditures	0	-27	27	0	0	0	0	0	0
	1,685	1,711	-26	0	0	0	0	0	
TOTAL ALBERTSON'S FOUNDATION FUND	1,685	1,711	-26	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 241

DRIVER EDUCATION FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2006 Budget</u>			<u>-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.241.4.4193.300 Student Fees	60,210	45,630	-14,580	58,590	34,965	-23,625	57,375	57,375	35,235
TOTAL LOCAL FUNDING	60,210	45,630	-14,580	58,590	34,965	-23,625	57,375	57,375	35,235
9.241.4.4321.100 State Reimbursement	55,750	37,419	-18,331	54,250	40,875	-13,375	53,125	53,125	32,625
TOTAL STATE FUNDING	55,750	37,419	-18,331	54,250	40,875	-13,375	53,125	53,125	32,625
TOTAL CURRENT REVENUES	115,960	83,049	-32,911	112,840	75,840	-37,000	110,500	110,500	67,860
9.241.4.7000.000 Estimated Beginning Balance		6,341	6,341		2,376	2,376			
TOTAL DRIVER EDUCATION FUND	115,960	89,390	-26,570	112,840	78,216	-34,624	110,500	110,500	67,860

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.241.5.5420.113 Supervisors and Coordinators	6,044	6,104		6,195	6,196		6,420	6,420	6,445
9.241.5.5420.116 Teachers	62,985	49,886	13,099	61,104	35,129	25,975	61,985	61,985	33,118
9.241.5.5420.151 Clerical Personnel									
Total Salaries	<u>2,784</u>	<u>2,946</u>	<u>-162</u>	<u>2,854</u>	<u>2,843</u>	<u>-11</u>	<u>2,958</u>	<u>2,958</u>	<u>2,968</u>
	<u>71,813</u>	<u>58,936</u>	<u>-12,877</u>	<u>70,153</u>	<u>44,168</u>	<u>-25,985</u>	<u>71,363</u>	<u>71,363</u>	<u>42,531</u>
9.241.5.5420.210 PERSI									
9.241.5.5420.220 Social Security Tax	7,461	3,149	4,313	7,290	1,987	5,303	7,414	7,414	4,338
9.241.5.5420.230 Life Insurance	5,493	4,419	1,074	5,262	3,342	1,920	5,353	5,353	3,126
9.241.5.5420.240 Medical Insurance		23	-1	23	24	-1	24	24	25
9.241.5.5420.260 Dental Insurance	724	750	-26	830	731	99	780	780	920
9.241.5.5420.270 Worker's Compensation Insurance		67	-3	70	71	-1	74	74	76
9.241.5.5420.280 Retirement Sick Leave Benefits	329	392	-63	470	300	170	471	471	226
9.241.5.5420.290 Vision Insurance	826	349	477	884	241	643	964	964	601
Total Fringe Benefits	<u>20</u>	<u>19</u>	<u>1</u>	<u>20</u>	<u>19</u>	<u>1</u>	<u>20</u>	<u>20</u>	<u>20</u>
9.241.5.5420.322 Vehicle Lease or Rental	14,939	9,167	5,772	14,849	6,715	8,134	15,100	15,100	9,332
Total Purchased Services	<u>11,880</u>	<u>7,323</u>	<u>4,558</u>	<u>10,330</u>	<u>5,502</u>	<u>4,828</u>	<u>8,360</u>	<u>8,360</u>	<u>5,390</u>
	<u>11,880</u>	<u>7,323</u>	<u>4,558</u>	<u>10,330</u>	<u>5,502</u>	<u>4,828</u>	<u>8,360</u>	<u>8,360</u>	<u>5,390</u>
9.241.5.5420.410 General Supplies									
9.241.5.5420.412 Health Services Supplies	525	879	-354	525	308	217	525	525	466
9.241.5.5420.421 Motor Fuel	2,459	2,721	-262	2,500	511	1,989	2,500	2,500	700
9.241.5.5420.428 Repairs Parts and Supplies	3,529	5,155	-1,626	3,667	3,212	455	3,773	3,773	4,049
Total Supplies and Materials	<u>4,330</u>	<u>1,472</u>	<u>2,858</u>	<u>4,331</u>	<u>15</u>	<u>4,316</u>	<u>4,331</u>	<u>4,331</u>	<u>1,107</u>
	<u>10,843</u>	<u>10,227</u>	<u>616</u>	<u>11,023</u>	<u>4,047</u>	<u>6,976</u>	<u>11,129</u>	<u>11,129</u>	<u>6,322</u>
9.241.5.5420.550 Equipment									
Total Capital Objects	<u>500</u>	<u>195</u>	<u>305</u>	<u>500</u>	<u>198</u>	<u>302</u>	<u>500</u>	<u>500</u>	<u>466</u>
9.241.5.5420.720 Other Insurance	500	195	305	500	198	302	500	500	466
Total Insurance and Judgment	<u>3,892</u>	<u>1,167</u>	<u>2,725</u>	<u>3,892</u>	<u>2,960</u>	<u>932</u>	<u>1,461</u>	<u>1,461</u>	<u>2,035</u>
	<u>3,892</u>	<u>1,167</u>	<u>2,725</u>	<u>3,892</u>	<u>2,960</u>	<u>932</u>	<u>1,461</u>	<u>1,461</u>	<u>2,035</u>
Total Community Education Program	<u>113,867</u>	<u>87,014</u>	<u>26,853</u>	<u>110,747</u>	<u>63,590</u>	<u>47,157</u>	<u>107,913</u>	<u>107,913</u>	<u>66,076</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>-2006 Budget</u>			<u>-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.241.5.6320.393 Indirect Costs									
Total Purchased Services	<u>2,093</u>	<u>0</u>	<u>2,093</u>	<u>2,093</u>	<u>2,953</u>	<u>-860</u>	<u>2,587</u>	<u>2,587</u>	<u>1,784</u>
Total Central Administration Program	<u>2,093</u>	<u>0</u>	<u>2,093</u>	<u>2,093</u>	<u>2,953</u>	<u>-860</u>	<u>2,587</u>	<u>2,587</u>	<u>1,784</u>
Total Current Expenditures	<u>2,093</u>	<u>0</u>	<u>2,093</u>	<u>2,093</u>	<u>2,953</u>	<u>-860</u>	<u>2,587</u>	<u>2,587</u>	<u>1,784</u>
	115,960	87,014	28,946	112,840	66,543	46,297	110,500	110,500	67,860

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted 2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.241.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A		N/A	N/A	N/A	N/A
Total Transfers or Reserves		2,376			11,673				
Total Contingency Reserve Program	0	2,376	2,376	0	11,673	11,673	0	0	0 0
TOTAL DRIVER EDUCATION FUND	0	2,376	2,376	0	11,673	11,673	0	0	0 0
	115,960	89,390	26,570	112,840	78,216	34,624	110,500	110,500	67,860

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 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
2008-2009 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.4.4192.200 Start / Reader Grants	22,565	21,833	-732	4,501	1,791	-2,710		6,910	4,930
TOTAL LOCAL FUNDING	22,565	21,833	-732	4,501	1,791	-2,710	<u>0</u>	6,910	<u>4,930</u>
							0	6,910	<u>4,930</u>
9.242.4.4319.900 Experimental Grants Revenue		19,723		21,000	21,047		23,300	20,800	<u>20,800</u>
9.242.4.4329.900 Commission of the Arts Grant		7,964	-1,809	7,452	6,502	-950		16,000	15,875
TOTAL STATE FUNDING		7,964	-1,809	7,452	6,502	-950	<u>0</u>	16,000	15,875
		7,964	-1,809	7,452	6,502	-950	23,300	36,800	<u>36,675</u>
9.242.4.4430.000 VISTA Revenues				49,950	37,729	-12,221		12,221	
TOTAL FEDERAL FUNDING		<u>0</u>	<u>0</u>	49,950	37,729	-12,221	<u>0</u>	12,221	<u>0</u>
		0	0	49,950	37,729	-12,221	0	12,221	0
9.242.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES		<u>0</u>	<u>39</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
		0	39	0	1	1	0	0	0
TOTAL CURRENT REVENUES	50,252	48,251	-2,001	82,903	67,070	-15,833	23,300	55,931	41,605
TOTAL SPECIAL GRANTS FUND	50,252	48,251	-2,001	82,903	67,070	-15,833	23,300	55,931	41,605

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5110.159 Food Preparation									
Total Salaries	856	0	856	0	0	0	0	0	0
9.242.5.5110.210 PERSI	856	0	856	0	0	0	0	0	0
9.242.5.5110.220 Social Security Tax	89	0	89	0	0	0	0	0	0
9.242.5.5110.270 Worker's Compensation Insurance	66	0	66	0	0	0	0	0	0
9.242.5.5110.280 Retirement Sick Leave Benefits	6	0	6	0	0	0	0	0	0
Total Fringe Benefits	10	0	10	0	0	0	0	0	0
9.242.5.5110.319 Consultants	171	0	171	0	0	0	0	0	0
Total Purchased Services	2,253	2,253	0	1,500	1,605	-105	1,500	1,500	1,500
9.242.5.5110.450 Food - School Lunch	2,253	2,253	0	1,500	1,605	-105	1,500	1,500	1,500
Total Supplies and Materials	15,989	17,050	-1,061	18,933	18,891	42	18,900	18,900	18,900
Total Kindergarten Program	15,989	17,050	-1,061	18,933	18,891	42	18,900	18,900	18,900
	<u>19,269</u>	<u>19,303</u>	<u>-34</u>	<u>20,433</u>	<u>20,496</u>	<u>-63</u>	<u>20,400</u>	<u>20,400</u>	<u>20,400</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5120.396 Inservice Training	11,393	11,393							0
Total Purchased Services	11,393	11,393	0	0	0	0	0	0	0
9.242.5.5120.410 General Supplies	1,995	1,995	0	0	0	0	0	0	0
Total Supplies and Materials	1,995	1,995	0	1,794	0	1,794	0	1,794	0
Total Elementary Program	13,388	13,388	0	1,794	0	1,794	0	1,794	0
			0		0		0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5150.114 Principals and Assistant Principals				7,778	6,480	1,298			
9.242.5.5150.133 Stipends and Extra Days - Regular				2,354	1,400	954	0	1,088	0
9.242.5.5150.154 Maintenance Personnel	0	0	0				0		0
9.242.5.5150.186 Substitute Teachers	0	0	0				0		0
Total Salaries	<u>167</u>	<u>0</u>	<u>167</u>	<u>2,000</u>	<u>0</u>	<u>1,028</u>	<u>0</u>	<u>4,900</u>	<u>0</u>
	0	0	0	12,232	8,853	3,380	0	6,088	0
9.242.5.5150.210 PERSI	167	0	167				0		
9.242.5.5150.220 Social Security Tax				0	0	0	0	0	0
9.242.5.5150.270 Worker's Compensation Insurance	17	0	17	775	603	172	0	91	0
9.242.5.5150.280 Retirement Sick Leave Benefits	13	0	13				0		0
Total Fringe Benefits	<u>1</u>	<u>0</u>	<u>1</u>	<u>67</u>	<u>52</u>	<u>15</u>	<u>0</u>	<u>8</u>	<u>0</u>
	2	0	2	0	0	0	0	0	0
9.242.5.5150.310 Professional and Technical Services	33	0	33	842	655	187	0	99	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,076</u>	<u>26,969</u>	<u>8,107</u>	<u>0</u>	<u>5,287</u>	<u>0</u>
	0	0	0	35,076	26,969	8,107	0	5,287	0
9.242.5.5150.410 General Supplies	0	0	0				0		0
Total Supplies and Materials	<u>2,500</u>	<u>2,649</u>	<u>-149</u>	<u>1,800</u>	<u>1,252</u>	<u>548</u>	<u>0</u>	<u>747</u>	<u>0</u>
	2,500	2,649	-149	1,800	1,252	548	0	747	0
9.242.5.5150.550 Equipment	2,000	1,860	140				0		0
Total Capital Objects	<u>2,000</u>	<u>1,860</u>	<u>140</u>	<u>191</u>	<u>191</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	2,000	1,860	140	191	191	0	0	0	0
Total Secondary Program	<u>4,700</u>	<u>4,509</u>	<u>191</u>	<u>50,141</u>	<u>37,920</u>	<u>12,221</u>	<u>0</u>	<u>12,221</u>	<u>0</u>
	4,700	4,509	191	50,141	37,920	12,221	0	12,221	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5170.116 Teachers		1,810							0
9.242.5.5170.135 Other Special Programs	1,797	1,810	-13	2,068	2,068	0	0	5,000	5,000
Total Salaries	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>2,668</u>	<u>2,668</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
9.242.5.5170.210 PERSI	2,797	2,810	-13	2,668	2,668	0	0	5,000	5,000
9.242.5.5170.220 Social Security Tax	291	292	-1	277	277	0	0	520	510
9.242.5.5170.270 Worker's Compensation Insurance	212	210	2	204	204	0	0	382	368
9.242.5.5170.280 Retirement Sick Leave Benefits	19	19	0	18	19	-1	0	33	26
Total Fringe Benefits	<u>32</u>	<u>32</u>	<u>0</u>	<u>34</u>	<u>34</u>	<u>0</u>	<u>0</u>	<u>63</u>	<u>71,975</u>
9.242.5.5170.310 Professional and Technical Services	554	553	1	533	533	0	0	998	
9.242.5.5170.382 Out-District Travel Allowance	0	0	0	355	32	323	0	0	
Total Purchased Services	<u>892</u>	<u>0</u>	<u>892</u>	<u>982</u>	<u>519</u>	<u>463</u>	<u>0</u>	<u>635</u>	<u>600,600</u>
9.242.5.5170.410 General Supplies	892	0	892	1,337	550	787	0	635	
Total Supplies and Materials	<u>3,721</u>	<u>3,309</u>	<u>412</u>	<u>2,748</u>	<u>2,554</u>	<u>194</u>	<u>0</u>	<u>9,367</u>	<u>9,300</u>
Total Alternate School Program	<u>3,721</u>	<u>3,309</u>	<u>412</u>	<u>2,748</u>	<u>2,554</u>	<u>194</u>	<u>0</u>	<u>9,367</u>	<u>9,300</u>
	<u>7,964</u>	<u>6,672</u>	<u>1,292</u>	<u>7,286</u>	<u>6,306</u>	<u>980</u>	<u>0</u>	<u>16,000</u>	<u>15,875</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5220.410 General Supplies	1,977	1,436	541	2,516	1,600	916	2,500	2,686	2,500
Total Supplies and Materials	1,977	1,436	541	2,516	1,600	916	2,500	2,686	2,500
Total Preschool Handicapped Program	1,977	1,436	541	2,516	1,600	916	2,500	2,686	2,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SPECIAL GRANTS FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5420.396 Inservice Training	2,500	2,500	0	0	0	0	0	0	0
Total Purchased Services	2,500	2,500	0	0	0	0	0	0	0
Total Community Education Program	2,500	2,500	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.6210.306 Training or Incentive Grants									
9.242.5.6210.392 Student Activity Support								930	930
Total Purchased Services	0	0	0	0	0	0	0	1,500	1,500
	0	0	0	0	0	0	0	2,430	2,430
Total Instructional Improvement Program	0	0	0	0	0	0	0	2,430	2,430
	0	0	0	0	0	0	0	2,430	2,430

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.6320.393 Indirect Costs									
Total Purchased Services	454	443	11	733	748	-15	400	400	400
Total Central Administration Program	454	443	11	733	748	-15	400	400	400
Total Current Expenditures	454	443	11	733	748	-15	400	400	400
	50,252	48,251	2,001	82,903	67,070	15,833	23,300	55,931	41,605
TOTAL SPECIAL GRANTS FUND	50,252	48,251	2,001	82,903	67,070	15,833	23,300	55,931	41,605

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 243

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND

DESCRIPTION

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

SPECIAL NOTES

This does not include funds received from the Carl D. Perkins Vocational and Applied Technology Education Act of 1998.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>5-2006 Budget</u>			<u>Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u> <u>200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.243.4.4324.400 Professional Technical Revenue	417,471	397,547	-19,924	429,955	361,918	-68,037	405,589	460,962	424,000
9.243.4.4329.900 Other State Revenue	40,000	40,000		40,000	40,000		40,000	40,000	40,000
TOTAL STATE FUNDING	457,471	437,547	-19,924	469,955	401,918	-68,037	445,589	500,962	464,000
9.243.4.4600.000 Interfund Transfers	47,417	48,819	1,402	50,062	50,004		53,748	53,748	55,232
TOTAL OTHER FUNDING SOURCES	47,417	48,819	1,402	50,062	50,004	-58	53,748	53,748	55,232
TOTAL CURRENT REVENUES	504,888	486,365	-18,523	520,017	451,921	-68,096	499,337	554,710	519,232
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	504,888	486,365	-18,523	520,017	451,921	-68,096	499,337	554,710	519,232

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Actual Budget Variance</u>			<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.243.5.5190.116 Teachers							18,350	18,350	22,660
9.243.5.5190.133 Stipends and Extra Days - Regular							36,190	31,699	38,864
9.243.5.5190.186 Substitute Teachers	380,476	390,098	-622	370,734	370,747	0	5,000	9,000	8,000
Total Salaries	<u>4,222</u>	<u>4,763</u>	<u>-541</u>	<u>5,000</u>	<u>3,812</u>	<u>1,189</u>	<u>5,000</u>	<u>9,000</u>	<u>8,000</u>
	42,698	43,861	-1,163	42,734	41,559	1,175	59,540	59,049	69,524
9.243.5.5190.210 PERSI									
9.243.5.5190.220 Social Security Tax	3,998	4,062	-64	3,920	3,922	-2	5,667	5,200	6,275
9.243.5.5190.270 Worker's Compensation Insurance	2,943	2,813	130	3,268	2,765	503	4,465	4,191	5,111
9.243.5.5190.280 Retirement Sick Leave Benefits	258	261	-3	287	259	28	393	363	368
Total Fringe Benefits	<u>442</u>	<u>450</u>	<u>-8</u>	<u>475</u>	<u>483</u>	<u>-8</u>	<u>737</u>	<u>630</u>	<u>869</u>
	7,641	7,586	55	7,950	7,429	521	11,262	10,384	12,623
9.243.5.5190.310 Professional and Technical Services									
9.243.5.5190.319 Consultants							1,286		1,500
9.243.5.5190.381 In-District Travel Allowance	370,244	370,244	0	520,333	360,722	160,111	49,094	470,452	52,850
9.243.5.5190.382 Out-District Travel Allowance									
9.243.5.5190.391 Professional Dues and Fees	110,907	109,661	1,246	100,172	100,403	9,969	42,100	40,848	44,040
9.243.5.5190.396 Inservice Training	20,079	1,302	18,777	2,497	2,163	334	2,500	2,500	2,500
Total Purchased Services	<u>89,340</u>	<u>70,317</u>	<u>19,023</u>	<u>96,902</u>	<u>69,488</u>	<u>27,414</u>	<u>95,080</u>	<u>92,475</u>	<u>100,990</u>
	132,335	130,013	2,322	144,557	132,709	11,848	116,426	173,323	124,699
9.243.5.5190.410 General Supplies									
9.243.5.5190.415 One-Time Supplies									
Total Supplies and Materials	<u>132,335</u>	<u>130,013</u>	<u>2,322</u>	<u>147,325</u>	<u>133,559</u>	<u>13,766</u>	<u>116,426</u>	<u>173,323</u>	<u>124,699</u>
	103,903	104,097	-194	92,813	68,964	23,849	83,870	86,320	75,429
9.243.5.5190.550 Equipment									
Total Capital Objects	<u>103,903</u>	<u>104,097</u>	<u>-194</u>	<u>92,813</u>	<u>68,964</u>	<u>23,849</u>	<u>83,870</u>	<u>86,320</u>	<u>75,429</u>
9.243.5.5190.712 Liability Insurance									
Total Insurance and Judgment	<u>413</u>	<u>413</u>	<u>0</u>	<u>600</u>	<u>600</u>	<u>0</u>	<u>550</u>	<u>550</u>	<u>650</u>
	413	413	0	600	600	0	550	550	650
Total Vocational-Technical Program	<u>376,330</u>	<u>356,287</u>	<u>20,043</u>	<u>388,324</u>	<u>321,598</u>	<u>66,726</u>	<u>366,728</u>	<u>422,101</u>	<u>383,915</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
9.243.5.6210.113 Supervisors and Coordinators	73,952	-3,138	77,090		75,930	76,086	76,086	76,086	75,568
9.243.5.6210.151 Clerical Personnel	24,308	1,304	23,004		25,000	25,160	25,160	25,160	25,498
9.243.5.6210.199 Personal Leave Reimbursement									
Total Salaries	<u>75</u>	<u>-79</u>	<u>154</u>	<u>-424</u>	<u>75</u>	<u>114</u>	<u>114</u>	<u>114</u>	101,066
	98,335	-1,913	100,248	560	101,005	101,360	101,360	101,360	
9.243.5.6210.210 PERSI	10,221	-236	10,457		10,496	10,532	10,532	10,532	10,309
9.243.5.6210.220 Social Security Tax	7,353	-258	7,611		7,728	7,602	7,602	7,602	7,428
9.243.5.6210.230 Life Insurance									
9.243.5.6210.240 Medical Insurance	208	1	207		225	225	225	225	236
9.243.5.6210.260 Dental Insurance	6,834	238	6,596		6,434	6,931	6,931	6,931	8,165
9.243.5.6210.270 Worker's Compensation Insurance	591	-2	593		634	650	650	650	676
9.243.5.6210.280 Retirement Sick Leave Benefits	655	-11	666		678	669	669	669	536
9.243.5.6210.290 Vision Insurance	1,133	-24	1,157		1,272	1,369	1,369	1,369	1,427
Total Fringe Benefits	<u>178</u>	<u>7</u>	<u>171</u>	<u>0</u>	<u>171</u>	<u>171</u>	<u>171</u>	<u>171</u>	174
	27,173	-285	27,458	103	27,638	28,149	28,149	28,149	28,951
9.243.5.6210.381 In-District Travel Allowance									
9.243.5.6210.382 Out-District Travel Allowance	450	120	330		450	500	500	500	600
Total Purchased Services	<u>2,000</u>	<u>504</u>	<u>1,496</u>	<u>129</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	3,500
	2,450	624	1,826	535	2,450	2,500	2,500	2,500	4,100
9.243.5.6210.410 General Supplies									
Total Supplies and Materials	<u>600</u>	<u>53</u>	<u>547</u>	<u>172</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>	1,200
	600	53	547	172	600	600	600	600	1,200
Total Instructional Improvement Program	<u>128,558</u>	<u>1,520</u>	<u>130,078</u>	<u>1,370</u>	<u>131,693</u>	<u>132,609</u>	<u>132,609</u>	<u>132,609</u>	135,317
Total Current Expenditures	<u>504,888</u>	<u>18,523</u>	<u>486,365</u>	<u>68,096</u>	<u>520,017</u>	<u>499,337</u>	<u>554,710</u>	<u>554,710</u>	519,232
	504,888	18,523	486,365	68,096	520,017	499,337	554,710	554,710	519,232
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u>504,888</u>	<u>18,523</u>	<u>486,365</u>	<u>68,096</u>	<u>520,017</u>	<u>499,337</u>	<u>554,710</u>	<u>554,710</u>	519,232

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 245

STATE TECHNOLOGY FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.245.4.4319.900 Other State Support	324,730	319,870	-4,860	349,429	307,385	-42,044	309,214	361,530	300,000
TOTAL STATE FUNDING	324,730	319,870	4,860	349,429	307,385	-42,044	309,214	361,530	300,000
TOTAL CURRENT REVENUES	324,730	319,870	4,860	349,429	307,385	-42,044	309,214	361,530	300,000
9.245.4.7000.000 Estimated Beginning Balance		10,967	10,967		40,215	40,215	0	361,530	28,591
TOTAL STATE TECHNOLOGY FUND	324,730	330,837	6,107	349,429	347,600	1,829	309,214	361,530	328,591

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

STATE TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>-2006 Budget</u>			<u>-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.245.5.5120.410 General Supplies	17,681	16,853		9,000	12,693	-3,693	3,000	3,000	
Total Supplies and Materials	17,681	16,853	828	9,000	12,693	-3,693	3,000	3,000	3,000
9.245.5.5120.550 Equipment	12,533	12,405	128	14,000	17,400	-3,400	65,306	65,306	10,000
Total Capital Objects	12,533	12,405	128	14,000	17,400	-3,400	65,306	65,306	10,000
Total Elementary Program	30,214	29,257	957	23,000	30,093	7,093	68,306	68,306	13,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND
SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.245.5.5150.410 General Supplies				6,200	6,165	35	3,000	24,166	3,000
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,200</u>	<u>6,165</u>	<u>35</u>	<u>3,000</u>	<u>24,166</u>	3,000
9.245.5.5150.550 Equipment				52,180	39,755	12,425	12,000	42,000	10,000
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,180</u>	<u>39,755</u>	<u>12,425</u>	<u>12,000</u>	<u>42,000</u>	10,000
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	58,380	45,921	12,459	15,000	66,166	13,000
	0	0	0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.245.5.6230.154 Maintenance Personnel	91,926	90,182	1,744	62,838	52,520	10,318	64,928	64,928	125,703
9.245.5.6230.199 Personal Leave Reimbursement									
Total Salaries	<u>90</u>	<u>-90</u>		<u>-30</u>	<u>30</u>		<u>0</u>	<u>0</u>	125,703
	91,926	90,272	1,654	62,838	52,490	10,348	64,928	64,928	
9.245.5.6230.210 PERSI	13,199	7,534	5,665	6,528	5,469	1,059	6,746	6,746	12,822
9.245.5.6230.220 Social Security Tax	9,718	6,709	3,009	4,807	4,027	780	4,870	4,870	9,168
9.245.5.6230.230 Life Insurance									
9.245.5.6230.240 Medical Insurance	<u>300</u>	<u>188</u>	<u>112</u>	<u>162</u>	<u>133</u>	<u>29</u>	<u>162</u>	<u>162</u>	255
9.245.5.6230.260 Dental Insurance	14,485	9,363	5,122	7,230	6,098	1,132	7,810	7,810	13,800
9.245.5.6230.270 Worker's Compensation Insurance	1,300	842	459	712	587	125	733	733	1,143
9.245.5.6230.280 Retirement Sick Leave Benefits	4,890	5,332	-442	3,802	3,384	418	4,077	4,077	6,673
9.245.5.6230.290 Vision Insurance	1,461	834	627	792	663	129	877	877	1,761
Total Fringe Benefits	<u>406</u>	<u>243</u>	<u>163</u>	<u>193</u>	<u>161</u>	<u>32</u>	<u>193</u>	<u>193</u>	294
	45,759	31,044	14,715	24,226	20,521	3,705	25,468	25,468	45,916
9.245.5.6230.319 Consultants									
9.245.5.6230.325 Repair and Maintenance (Contracted)	<u>2,000</u>	<u>2,000</u>		<u>9,500</u>		<u>9,500</u>	<u>1,000</u>	<u>2,150</u>	1,000
9.245.5.6230.361 Computer Service Expenses	139,331	127,488	11,844	151,476	130,160	21,316	113,512	113,512	113,972
9.245.5.6230.381 In-District Travel Allowance	2,000	118	1,882	1,509	295	1,214	2,000	2,000	2,000
9.245.5.6230.382 Out-District Travel Allowance	5,000	4,912	88	4,000	3,764	236	5,000	5,000	5,000
9.245.5.6230.396 Inservice Training	3,500	1,172	2,328	5,000	3,465	1,535	2,000	2,000	2,000
Total Purchased Services	<u>3,000</u>	<u>1,720</u>	<u>1,280</u>	<u>4,500</u>	<u>3,575</u>	<u>925</u>	<u>2,000</u>	<u>2,000</u>	2,000
	154,831	137,410	17,421	175,985	141,260	34,725	125,512	126,662	125,972
9.245.5.6230.552 Technology Equipment									
Total Capital Objects	<u>2,000</u>	<u>1,779</u>	<u>221</u>	<u>5,000</u>	<u>4,999</u>	<u>1</u>	<u>10,000</u>	<u>10,000</u>	5,000
	2,000	1,779	221	5,000	4,999	1	10,000	10,000	5,000
Total Instruction-Related Technology Program	<u>2,000</u>	<u>1,779</u>	<u>221</u>	<u>5,000</u>	<u>4,999</u>	<u>1</u>	<u>10,000</u>	<u>10,000</u>	5,000
	294,516	260,505	34,011	268,049	219,270	48,779	225,908	227,058	302,591

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND
OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.245.5.6910.196 Awards and Bonuses									
Total Salaries	<u>0</u>	<u>718</u>	<u>-718</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.245.5.6910.210 PERSI		<u>718</u>	<u>-718</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.245.5.6910.220 Social Security Tax	<u>0</u>	<u>75</u>	<u>-75</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.245.5.6910.270 Worker's Compensation Insurance	<u>0</u>	<u>55</u>	<u>-55</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.245.5.6910.280 Retirement Sick Leave Benefits	<u>0</u>	<u>5</u>	<u>-5</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fringe Benefits	<u>0</u>	<u>8</u>	<u>-8</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Support Services Program	<u>0</u>	<u>142</u>	<u>-142</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>0</u>	<u>860</u>	<u>-860</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>324,730</u>	<u>290,622</u>	<u>34,108</u>	<u>349,429</u>	<u>295,283</u>	<u>54,146</u>	<u>309,214</u>	<u>361,530</u>	<u>328,591</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u> <u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.245.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A		N/A	N/A	N/A	N/A
Total Transfers or Reserves		40,215			52,317				
		40,215	40,215		52,317	52,317			
Total Contingency Reserve Program	0			0			0	0	0 0
		40,215	40,215		52,317	52,317			
TOTAL STATE TECHNOLOGY FUND	0			0			0	0	
	324,730	330,837	6,107	349,429	347,600	1,829	309,214	361,530	328,591

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 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
2008-2009 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>5-2006 Budget</u>			<u>Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted 200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.4.4329.900 Substance Abuse Prevention	203,849	193,485	-10,364	239,162	228,652	-10,510	237,500	288,048	191,469
TOTAL STATE FUNDING	203,849	193,485	-10,364	239,162	228,652	-10,510	237,500	288,048	191,469
9.246.4.4600.000 Interfund Transfers					327	327			
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>327</u>	<u>327</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	327	327	0	0	0
TOTAL CURRENT REVENUES	203,849	193,485	-10,364	239,162	228,979	-10,183	237,500	288,048	191,469
TOTAL SUBSTANCE ABUSE PREVENTION FUND	203,849	193,485	-10,364	239,162	228,979	-10,183	237,500	288,048	191,469

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	<u>Adopted</u>	
9.246.5.5120.116 Teachers									
9.246.5.5120.152 Instructional Assistants									
9.246.5.5120.199 Personal Leave Reimbursement	29,055	2,084	27,671	5,033	42,000	36,867	45,000	42,000	33,989
Total Salaries	200	200	0	0	42,000	36,867	45,000	42,000	33,989
9.246.5.5120.210 PERSI	29,955	2,270	27,685	5,133	42,000	36,867	45,000	42,000	33,989
9.246.5.5120.220 Social Security Tax	1,866	91	1,775	4,215	4,284	0	4,676	0	3,467
9.246.5.5120.230 Life Insurance	2,291	173	2,118	568	3,087	2,519	3,375	3,014	2,498
9.246.5.5120.240 Medical Insurance									
9.246.5.5120.260 Dental Insurance	3,773	0	3,773	-1	0	1	0	0	0
9.246.5.5120.270 Worker's Compensation Insurance					0	55	0	0	0
9.246.5.5120.280 Retirement Sick Leave Benefits	339	0	339	-5	0	5	0	0	0
9.246.5.5120.290 Vision Insurance	200	16	184	9	277	268	297	277	180
Total Fringe Benefits	206	10	196	510	521	11	608	0	480
Total Elementary Program	96	0	96	-1	0	1	0	0	0
	8,846	289	8,557	5,238	8,169	2,931	8,956	3,491	6,625
	<u>38,801</u>	<u>2,560</u>	<u>36,241</u>	<u>10,372</u>	<u>50,169</u>	<u>39,797</u>	<u>53,956</u>	<u>45,491</u>	<u>40,614</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.5150.131 Saturday School Teachers									
9.246.5.5150.152 Instructional Assistants	8,760	7,932	828	7,500	6,619	881	7,500	7,500	7,500
Total Salaries	0	0	0	0	0	0	0	30,118	22,053
9.246.5.5150.210 PERSI	8,760	7,932	828	7,500	6,619	881	7,500	37,618	29,553
9.246.5.5150.220 Social Security Tax	910	824	86	765	688	77	779	3,908	3,014
9.246.5.5150.230 Life Insurance	670	602	68	551	475	76	562	2,878	2,172
9.246.5.5150.240 Medical Insurance									
9.246.5.5150.260 Dental Insurance	0	0	0	0	0	0	0	12,470	0
9.246.5.5150.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	1,067	0
9.246.5.5150.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0		0
9.246.5.5150.280 Retirement Sick Leave Benefits	59	53	6	50	28	22	50	249	157
9.246.5.5150.290 Vision Insurance	101	91	10	93	83	10	101	480	417
Total Fringe Benefits	0	0	0	0	0	0	0	289	0
9.246.5.5150.396 Inservice Training	1,740	1,570	170	1,459	1,274	185	1,492	21,584	5,760
Total Purchased Services	16,895	13,643	3,252	19,729	20,090	-361	40,000	62,258	24,000
Total Secondary Program	16,895	13,643	3,252	19,729	20,090	-361	40,000	62,258	24,000
	27,395	23,144	4,251	28,688	27,984	704	48,992	121,460	59,513

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.5170.152 Instructional Assistants								17,252	20,011
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	17,252	20,011
9.246.5.5170.210 PERSI	0	0	0	0	0	0	0	1,792	2,041
9.246.5.5170.220 Social Security Tax	0	0	0	0	0	0	0	1,320	1,471
9.246.5.5170.230 Life Insurance	0	0	0	0	0	0	0	81	0
9.246.5.5170.240 Medical Insurance	0	0	0	0	0	0	0	4,157	0
9.246.5.5170.260 Dental Insurance	0	0	0	0	0	0	0	356	0
9.246.5.5170.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	114	106
9.246.5.5170.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	217	283
9.246.5.5170.290 Vision Insurance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	96	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	8,133	3,901
Total Alternate School Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	25,385	23,912
	0	0	0	0	0	0	0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.6110.118 Counselors									
9.246.5.6110.199 Personal Leave Reimbursement	33,780	37,128	-3,348	40,099	40,098		28,319		
Total Salaries	<u>325</u>	<u>130</u>	<u>195</u>	<u>0</u>	<u>260</u>	<u>-260</u>	<u>0</u>	<u>0</u>	<u>0</u>
	34,105	37,258	-3,153	40,099	40,358	-259	28,319	0	0
9.246.5.6110.210 PERSI									
9.246.5.6110.220 Social Security Tax	3,544	3,872	-328	4,090	3,986	105	2,942	0	0
9.246.5.6110.230 Life Insurance	2,606	2,838	-232	2,947	3,082	-135	2,124	0	0
9.246.5.6110.240 Medical Insurance								0	0
9.246.5.6110.260 Dental Insurance	3,773	3,773	0	3,615	3,615	0	3,905	0	0
9.246.5.6110.270 Worker's Compensation Insurance								0	0
9.246.5.6110.280 Retirement Sick Leave Benefits	339	339	0	356	356	0	366	0	0
9.246.5.6110.290 Vision Insurance	228	248	-20	265	274	-9	187	0	0
	<u>392</u>	<u>428</u>	<u>-36</u>	<u>497</u>	<u>490</u>	<u>7</u>	<u>382</u>	<u>0</u>	<u>0</u>
Total Fringe Benefits	<u>96</u>	<u>96</u>	<u>0</u>	<u>96</u>	<u>96</u>	<u>0</u>	<u>96</u>	<u>0</u>	<u>0</u>
	11,053	11,670	-617	11,947	11,979	-32	10,083	0	0
9.246.5.6110.410 General Supplies									
Total Supplies and Materials	<u>0</u>	<u>23</u>	<u>-23</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Attendance, Guidance And Health Program	<u>0</u>	<u>23</u>	<u>-23</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	45,158	48,950	-3,792	52,046	52,337	-291	38,402	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.6160.115 Ancillary Professional				19,272	19,500	-228			0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,272</u>	<u>19,500</u>	<u>-228</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.246.5.6160.210 PERSI	0	0	0				0	0	
9.246.5.6160.220 Social Security Tax	0	0	0	1,995	2,026	-31	0	0	
9.246.5.6160.230 Life Insurance	0	0	0	1,469	1,485	-16	0	0	0
9.246.5.6160.240 Medical Insurance	0	0	0				0	0	0
9.246.5.6160.260 Dental Insurance	0	0	0	2,314	2,350	-36	0	0	0
9.246.5.6160.270 Worker's Compensation Insurance	0	0	0	228	231	-3	0	0	0
9.246.5.6160.280 Retirement Sick Leave Benefits	0	0	0	126	132	-6	0	0	0
9.246.5.6160.290 Vision Insurance	0	0	0	242	246	-4	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>61</u>	<u>63</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ancillary Service Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,487</u>	<u>6,586</u>	<u>-99</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	25,759	26,086	-327	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.6210.210 PERSI									
9.246.5.6210.220 Social Security Tax		4	-4	0	0	0	0	0	0
9.246.5.6210.230 Life Insurance	0	-2	2	0	0	0	0	0	0
9.246.5.6210.240 Medical Insurance	0	1	-1	0	0	0	0	0	0
9.246.5.6210.260 Dental Insurance	0	20	-20	0	0	0	0	0	0
9.246.5.6210.280 Retirement Sick Leave Benefits	0	2	-2	0	0	0	0	0	0
9.246.5.6210.290 Vision Insurance	0	0	0	0	0	0	0	0	0
Total Fringe Benefits	<u>0</u>	<u>1</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			-25						0
9.246.5.6210.310 Professional and Technical Services	54,000	54,000		54,000	54,000	0	54,000	54,000	54,000
9.246.5.6210.392 Student Activity Support	4,500	4,505	0	5,500	5,500	0	13,000	13,000	4,460
9.246.5.6210.396 Inservice Training	<u>21,945</u>	<u>18,369</u>	<u>3,576</u>	<u>9,800</u>	<u>9,788</u>	<u>0</u>	<u>12,900</u>	<u>11,900</u>	
Total Purchased Services						12			0
	80,445	76,874	3,571	69,300	69,288		79,900	78,900	58,460
9.246.5.6210.410 General Supplies									
Total Supplies and Materials	<u>2,840</u>	<u>3,069</u>	<u>-229</u>	<u>3,800</u>	<u>3,791</u>		<u>5,000</u>	<u>5,000</u>	<u>4,000</u>
	2,840	3,069	-229	3,800	3,791	9	5,000	5,000	4,000
Total Instructional Improvement Program	<u>83,285</u>	<u>79,968</u>	<u>3,317</u>	<u>73,100</u>	<u>73,079</u>	21	<u>84,900</u>	<u>83,900</u>	<u>62,460</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.6320.393 Indirect Costs	4,210	4,206	4	4,400	5,258	-858	6,250	6,250	5,170
Total Purchased Services	4,210	4,206	4	4,400	5,258	-858	6,250	6,250	5,170
Total Central Administration Program	4,210	4,206	4	4,400	5,258	-858	6,250	6,250	5,170

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.6910.196 Awards and Bonuses									
Total Salaries	<u>0</u>	<u>839</u>	<u>-839</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.246.5.6910.210 PERSI		839	-839						
9.246.5.6910.220 Social Security Tax	0	60	-60	0	0	0	0	0	0
9.246.5.6910.270 Worker's Compensation Insurance	0	64	-64	0	0	0	0	0	0
9.246.5.6910.280 Retirement Sick Leave Benefits	0	6	-6	0	0	0	0	0	0
Total Fringe Benefits	<u>0</u>	<u>7</u>	<u>-7</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.246.5.6910.396 Inservice Training		136	-136						
Total Purchased Services	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>4,438</u>	<u>562</u>	<u>5,000</u>	<u>5,562</u>	<u>0</u>
Total Other Support Services Program	<u>5,000</u>	<u>0</u>	<u>4,025</u>	<u>5,000</u>	<u>4,438</u>	<u>562</u>	<u>5,000</u>	<u>5,562</u>	<u>0</u>
Total Current Expenditures	<u>203,849</u>	<u>193,485</u>	<u>10,364</u>	<u>239,162</u>	<u>228,979</u>	<u>10,183</u>	<u>237,500</u>	<u>288,048</u>	<u>191,469</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u><u>203,849</u></u>	<u><u>193,485</u></u>	<u><u>10,364</u></u>	<u><u>239,162</u></u>	<u><u>228,979</u></u>	<u><u>10,183</u></u>	<u><u>237,500</u></u>	<u><u>288,048</u></u>	<u><u>191,469</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 251

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND

DESCRIPTION

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

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

SPECIAL NOTES

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.4.4451.100 ESEA Title I Revenue	2,473,691	2,215,592	-258,099	2,517,802	2,216,376	-301,426	2,630,911	2,584,549	2,633,530
TOTAL FEDERAL FUNDING	<u>2,473,691</u>	<u>2,215,592</u>	<u>-258,099</u>	<u>2,517,802</u>	<u>2,216,376</u>	<u>-301,426</u>	<u>2,630,911</u>	<u>2,584,549</u>	<u>2,633,530</u>
TOTAL CURRENT REVENUES	<u>2,473,691</u>	<u>2,215,592</u>	<u>-258,099</u>	<u>2,517,802</u>	<u>2,216,376</u>	<u>-301,426</u>	<u>2,630,911</u>	<u>2,584,549</u>	<u>2,633,530</u>
9.251.4.7000.000 Estimated Beginning Balance									83,839
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>2,473,691</u>	<u>2,215,592</u>	<u>-258,099</u>	<u>2,517,802</u>	<u>2,216,376</u>	<u>-301,426</u>	<u>2,630,911</u>	<u>2,584,549</u>	<u>2,717,369</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.5120.116 Teachers	1,404,983	1,304,891	100,092	1,322,269	1,273,184	49,085	1,351,118	1,049,896	1,009,331
9.251.5.5120.152 Instructional Assistants									
9.251.5.5120.186 Substitute Teachers	92,930	95,157	-2,227	106,782	102,703	4,079	113,042	184,283	190,878
9.251.5.5120.199 Personal Leave Reimbursement	10,000	21,418	-11,418	15,000	15,000		15,000	20,000	20,000
Total Salaries	<u>5,899</u>	<u>5,345</u>	<u>554</u>	<u>5,500</u>	<u>2,710</u>	<u>2,790</u>	<u>5,500</u>	<u>5,500</u>	8,000
	1,513,812	1,426,810	87,002	1,449,551	1,393,596	55,955	1,484,660	1,259,679	1,228,209
9.251.5.5120.210 PERSI									
9.251.5.5120.220 Social Security Tax	155,758	141,207	14,551	156,333	138,495	17,838	152,697	124,466	123,238
9.251.5.5120.230 Life Insurance	115,447	104,078	11,369	114,121	101,318	12,803	111,349	93,849	90,274
9.251.5.5120.240 Medical Insurance	3,075	2,872	203	3,026	2,834	192	2,911	3,686	2,984
9.251.5.5120.260 Dental Insurance	154,685	142,278	12,408	135,056	126,046	9,010	140,350	190,509	161,460
9.251.5.5120.270 Worker's Compensation Insurance	13,899	12,806	1,093	13,293	12,410	883	13,173	16,198	13,374
9.251.5.5120.280 Retirement Sick Leave Benefits	10,112	9,455	658	10,247	9,405	842	9,798	8,699	6,509
9.251.5.5120.290 Vision Insurance	17,240	15,629	1,611	19,005	17,048	1,957	19,840	16,653	17,060
Total Fringe Benefits	<u>3,951</u>	<u>3,628</u>	<u>323</u>	<u>3,600</u>	<u>3,347</u>	<u>253</u>	<u>3,464</u>	<u>4,385</u>	3,440
	474,167	431,952	42,215	454,681	410,904	43,777	453,582	458,445	418,339
9.251.5.5120.310 Professional and Technical Services									
9.251.5.5120.381 In-District Travel Allowance				25,000	18,131	6,869	200,000	344,743	230,000
Total Purchased Services	<u>2,000</u>	<u>0</u>	<u>1,095</u>	<u>600</u>	<u>588</u>	<u>12</u>	<u>500</u>	<u>500</u>	700
	2,000	305	1,695	25,600	18,719	6,881	200,500	345,243	230,700
9.251.5.5120.410 General Supplies		305							
Total Supplies and Materials	<u>112,286</u>	<u>50,226</u>	<u>62,060</u>	<u>98,965</u>	<u>49,710</u>	<u>49,255</u>	<u>60,000</u>	<u>65,127</u>	74,886
	112,286	50,226	62,060	98,965	49,710	49,255	60,000	65,127	74,886
9.251.5.5120.550 Equipment									
Total Capital Objects	<u>5,000</u>	<u>2,885</u>	<u>2,115</u>	<u>5,000</u>	<u>4,520</u>	<u>480</u>	<u>2,500</u>	<u>3,500</u>	2,500
	5,000	2,885	2,115	5,000	4,520	480	2,500	3,500	2,500
Total Elementary Program	<u>2,107,265</u>	<u>1,912,178</u>	<u>195,087</u>	<u>2,033,797</u>	<u>1,877,448</u>	<u>156,349</u>	<u>2,201,242</u>	<u>2,131,994</u>	1,954,634
	2,107,265	1,912,178	195,087	2,033,797	1,877,448	156,349	2,201,242	2,131,994	1,954,634

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.5150.116 Teachers	22,000	13,888	8,112	65,924	28,654	37,270	55,501	63,494	66,180
9.251.5.5150.186 Substitute Teachers				1,500	886	615	1,500	3,000	1,500
9.251.5.5150.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	0	0
Total Salaries	<u>22,000</u>	<u>13,888</u>	<u>8,112</u>	<u>67,749</u>	<u>29,540</u>	<u>38,209</u>	<u>57,201</u>	<u>66,694</u>	67,680
9.251.5.5150.210 PERSI				6,757	2,977	3,780	5,788	6,618	6,750
9.251.5.5150.220 Social Security Tax	2,285	1,479	806	5,237	2,190	3,047	4,290	4,903	4,974
9.251.5.5150.230 Life Insurance	1,710	1,079	631	162	61	101	122	162	170
9.251.5.5150.240 Medical Insurance	3,773	2,361	1,412	7,230	2,708	4,522	5,858	8,374	9,200
9.251.5.5150.260 Dental Insurance	339	213	126	712	269	443	550	712	762
9.251.5.5150.270 Worker's Compensation Insurance	149	95	54	470	192	278	377	440	359
9.251.5.5150.280 Retirement Sick Leave Benefits	253	164	89	821	364	457	752	841	934
9.251.5.5150.290 Vision Insurance	96	63	33	193	73	120	145	193	196
Total Fringe Benefits	<u>8,680</u>	<u>5,500</u>	<u>3,180</u>	<u>21,582</u>	<u>8,833</u>	<u>12,749</u>	<u>17,882</u>	<u>22,243</u>	23,345
9.251.5.5150.310 Professional and Technical Services	16,408	16,408	0	14,368	14,368	0	16,000	15,500	14,743
Total Purchased Services	<u>16,408</u>	<u>16,408</u>	<u>0</u>	<u>14,368</u>	<u>14,368</u>	<u>0</u>	<u>16,000</u>	<u>15,500</u>	14,743
Total Secondary Program	<u>47,088</u>	<u>35,796</u>	<u>11,292</u>	<u>103,699</u>	<u>52,741</u>	<u>50,958</u>	<u>91,083</u>	<u>104,437</u>	105,768

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
9.251.5.6210.113 Supervisors and Coordinators	63,787	-638	64,425	71,300	6,095	65,205	63,459	62,836	63,454
9.251.5.6210.116 Teachers									144,555
9.251.5.6210.151 Clerical Personnel	210,778	3,953	180,25	230,75	2,010	210,65	220,18	190,01	19,797
9.251.5.6210.199 Personal Leave Reimbursement									
Total Salaries	<u>160</u>	<u>144</u>	<u>16</u>	<u>390</u>	<u>390</u>	<u>0</u>	<u>390</u>	<u>390</u>	650
	85,725	3,259	82,466	95,265	8,495	86,770	86,167	82,827	228,456
9.251.5.6210.210 PERSI	8,700	219	8,481	9,595	547	9,048	8,953	8,606	23,302
9.251.5.6210.220 Social Security Tax	6,646	279	6,367	6,914	353	6,561	6,462	6,088	16,792
9.251.5.6210.230 Life Insurance	200	8	192	243	21	222	194	162	451
9.251.5.6210.240 Medical Insurance	6,603	708	5,895	7,230	654	6,576	6,002	8,374	20,530
9.251.5.6210.260 Dental Insurance	594	64	530	712	75	637	564	712	1,701
9.251.5.6210.270 Worker's Compensation Insurance	561	13	548	622	20	602	569	547	1,210
9.251.5.6210.280 Retirement Sick Leave Benefits	964	25	939	1,166	57	1,109	1,163	1,093	3,226
9.251.5.6210.290 Vision Insurance	<u>169</u>	<u>18</u>	<u>151</u>	<u>192</u>	<u>32</u>	<u>160</u>	<u>148</u>	<u>193</u>	437
Total Fringe Benefits	24,437	1,334	23,103	26,674	1,757	24,917	24,055	25,775	67,649
9.251.5.6210.352 Postage									
9.251.5.6210.381 In-District Travel Allowance	0	0	0	0	0	0	0	100	100
9.251.5.6210.382 Out-District Travel Allowance	5,000	4,903	0	3,897	3,036	0	3,900	3,900	400
9.251.5.6210.396 Inservice Training	115,664	39,730	75,934	160,388	72,057	88,331	136,366	148,544	195,622
Total Purchased Services	<u>120,664</u>	<u>44,432</u>	<u>76,232</u>	<u>164,285</u>	<u>75,693</u>	<u>88,592</u>	<u>139,866</u>	<u>152,144</u>	199,622
9.251.5.6210.410 General Supplies									
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,198</u>	<u>2,728</u>	<u>470</u>	<u>500</u>	<u>500</u>	66,000
	0	0	0	3,198	2,728	470	500	500	66,000
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>289,422</u>	<u>88,673</u>	<u>200,749</u>	<u>250,588</u>	<u>261,246</u>	561,727
	230,826	49,026	181,800	289,422	88,673	200,749	250,588	261,246	561,727

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.6320.393 Indirect Costs	50,759	50,597	162	61,028	59,208	1,820	54,251	53,272	61,723
Total Purchased Services	50,759	50,597	162	61,028	59,208	1,820	54,251	53,272	61,723
Total Central Administration Program	50,759	50,597	162	61,028	59,208	1,820	54,251	53,272	61,723

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.6810.345 Transportation Services (Contracted)									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,058</u>	<u>6,058</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>6,584</u>
Total Pupil To School Transportation Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,058</u>	<u>6,058</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>6,584</u>
	0	0	0	6,058	6,058	0	10,000	10,000	6,584

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.6910.196 Awards and Bonuses									0
Total Salaries	11,725	11,725							0
	11,725	11,725	0	0	0	0	0	0	
9.251.5.6910.210 PERSI			0	0	0	0	0	0	
9.251.5.6910.220 Social Security Tax	1,148	1,148					0	0	
9.251.5.6910.270 Worker's Compensation Insurance	897	897	0	0	0	0	0	0	0
9.251.5.6910.280 Retirement Sick Leave Benefits	79	78	1	0	0	0	0	0	0
Total Fringe Benefits	127	127	0	0	0	0	0	0	0 0
	2,251	2,250	1	0	0	0	0	0	0
Total Other Support Services Program	13,976	13,975							
			1	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
PARENT ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.7200.116 Teachers									
Total Salaries	<u>1,000</u>	<u>621</u>	<u>379</u>	<u>1,000</u>	<u>2,000</u>	<u>-1,000</u>	<u>500</u>	<u>500</u>	<u>500</u>
9.251.5.7200.210 PERSI	<u>1,000</u>	<u>621</u>	<u>379</u>	<u>1,000</u>	<u>2,000</u>	<u>-1,000</u>	<u>500</u>	<u>500</u>	<u>500</u>
9.251.5.7200.220 Social Security Tax	<u>104</u>	<u>65</u>	<u>40</u>	<u>102</u>	<u>221</u>	<u>-119</u>	<u>52</u>	<u>52</u>	<u>51</u>
9.251.5.7200.270 Worker's Compensation Insurance	<u>77</u>	<u>42</u>	<u>35</u>	<u>74</u>	<u>165</u>	<u>-91</u>	<u>38</u>	<u>38</u>	<u>37</u>
9.251.5.7200.280 Retirement Sick Leave Benefits	<u>7</u>	<u>4</u>	<u>3</u>	<u>7</u>	<u>15</u>	<u>-8</u>	<u>3</u>	<u>3</u>	<u>3</u>
Total Fringe Benefits	<u>12</u>	<u>7</u>	<u>5</u>	<u>12</u>	<u>27</u>	<u>-15</u>	<u>7</u>	<u>7</u>	<u>7</u>
9.251.5.7200.383 Parent Activities Travel	<u>200</u>	<u>118</u>	<u>82</u>	<u>195</u>	<u>429</u>	<u>-234</u>	<u>100</u>	<u>100</u>	<u>98</u>
Total Purchased Services	<u>22,577</u>	<u>20,506</u>	<u>2,071</u>	<u>22,603</u>	<u>17,744</u>	<u>4,859</u>	<u>23,147</u>	<u>23,000</u>	<u>26,335</u>
Total Parent Activities Program	<u>22,577</u>	<u>20,506</u>	<u>2,071</u>	<u>22,603</u>	<u>17,744</u>	<u>4,859</u>	<u>23,147</u>	<u>23,000</u>	<u>26,335</u>
Total Current Expenditures	<u>23,777</u>	<u>21,246</u>	<u>2,531</u>	<u>23,798</u>	<u>20,173</u>	<u>3,625</u>	<u>23,747</u>	<u>23,600</u>	<u>26,933</u>
Total Current Expenditures	<u>2,473,691</u>	<u>2,215,592</u>	<u>258,099</u>	<u>2,517,802</u>	<u>2,216,376</u>	<u>301,426</u>	<u>2,630,911</u>	<u>2,584,549</u>	<u>2,717,369</u>
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>2,473,691</u>	<u>2,215,592</u>	<u>258,099</u>	<u>2,517,802</u>	<u>2,216,376</u>	<u>301,426</u>	<u>2,630,911</u>	<u>2,584,549</u>	<u>2,717,369</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 257, 258

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

DESCRIPTION

Title VI-B funds are authorized under the Individuals With Disabilities Education Improvement Act of 2004. These funds are to be used to pay for "excess costs", required by I.D.E.A., for educating students with disabilities.

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.4.4430.000 Title VI-B - Restricted	2,938,302	2,566,803	-371,499	2,869,599	2,436,824	-432,775	2,415,564	2,790,722	2,327,628
TOTAL FEDERAL FUNDING	2,938,302	2,566,803	-371,499	2,869,599	2,436,824	-432,775	2,415,564	2,790,722	2,327,628
TOTAL CURRENT REVENUES	2,938,302	2,566,803	-371,499	2,869,599	2,436,824	-432,775	2,415,564	2,790,722	2,327,628
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	2,938,302	2,566,803	-371,499	2,869,599	2,436,824	-432,775	2,415,564	2,790,722	2,327,628

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.5210.116 Teachers	252,502	111,446	141,056	187,794	131,603	56,191	110,877	149,984	135,829
9.257.5.5210.152 Instructional Assistants	1,119,855	1,062,486	57,369	1,209,436	1,114,877	94,559	1,215,222	1,191,347	1,099,000
9.257.5.5210.182 Substitute Instructional Assistants		111,216	-52,496		63,788			75,222	
9.257.5.5210.199 Personal Leave Reimbursement	58,720			63,788	63,788				
Total Salaries	<u>8,710</u>	<u>4,283</u>	<u>4,428</u>	<u>9,790</u>	<u>4,053</u>	<u>5,738</u>	<u>4,022</u>	<u>4,122</u>	<u>7,010</u>
	1,439,787	1,289,431	150,356	1,470,808	1,314,321	156,487	1,330,221	1,420,675	1,242,739
9.257.5.5210.210 PERSI	143,538	119,105	24,433	146,189	125,947	20,242	139,222	137,236	126,760
9.257.5.5210.220 Social Security Tax	105,652	86,014	19,638	105,526	91,814	13,712	100,497	98,891	91,340
9.257.5.5210.230 Life Insurance		6,762	-775	7,537	7,264	274	7,872	7,143	7,381
9.257.5.5210.240 Medical Insurance	363,934	339,716	24,218	417,075	325,099	91,976	379,527	369,234	399,473
9.257.5.5210.260 Dental Insurance	32,663	30,527	2,136	34,773	31,956	2,817	35,621	31,379	33,086
9.257.5.5210.270 Worker's Compensation Insurance	6,251	7,818	-1,567	9,428	8,496	932	8,844	8,880	6,587
9.257.5.5210.280 Retirement Sick Leave Benefits	15,886	13,310	2,576	17,727	15,441	2,286	18,090	17,801	17,548
9.257.5.5210.290 Vision Insurance		8,699	1,491	10,452	8,654	1,798	9,365	8,498	8,511
Total Fringe Benefits	<u>10,190</u>	<u>8,699</u>	<u>1,491</u>	<u>10,452</u>	<u>8,654</u>	<u>1,798</u>	<u>9,365</u>	<u>8,498</u>	<u>8,511</u>
	685,651	611,950	73,701	748,707	614,670	134,037	699,038	679,062	690,686
9.257.5.5210.310 Professional and Technical Services	30,291	31,192	-901						
Total Purchased Services	<u>30,291</u>	<u>31,192</u>	<u>-901</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	30,291	31,192	-901	0	0	0	0	0	0
9.257.5.5210.410 General Supplies	196,780	138,052	58,728	120,631	46,660	73,971	0	140,282	17,181
Total Supplies and Materials	<u>196,780</u>	<u>138,052</u>	<u>58,728</u>	<u>120,631</u>	<u>46,660</u>	<u>73,971</u>	<u>284</u>	<u>141,282</u>	<u>17,181</u>
	196,780	138,052	58,728	120,631	46,660	73,971	284	141,282	17,181
9.257.5.5210.550 Equipment	60,000	42,715	17,285	10,000	-12,000	22,000	284	30,000	
Total Capital Objects	<u>60,000</u>	<u>42,715</u>	<u>17,285</u>	<u>10,000</u>	<u>-12,000</u>	<u>22,000</u>	<u>0</u>	<u>30,000</u>	<u>0</u>
	60,000	42,715	17,285	10,000	-12,000	22,000	0	30,000	0
Total Special Education Program	<u>2,412,509</u>	<u>2,113,339</u>	<u>299,170</u>	<u>2,350,146</u>	<u>1,963,652</u>	<u>386,494</u>	<u>2,029,543</u>	<u>2,271,019</u>	<u>1,940,606</u>
	2,412,509	2,113,339	299,170	2,350,146	1,963,652	386,494	2,029,543	2,271,019	1,940,606

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.6160.115 Ancillary Professional	174,781	165,761	9,020	236,688	204,257	32,431	253,975	223,122	246,130
9.257.5.6160.199 Personal Leave Reimbursement									1,755
Total Salaries	<u>1,170</u>	<u>195</u>	<u>975</u>	<u>942</u>	<u>390</u>	<u>552</u>	<u>195</u>	<u>195</u>	247,885
	175,951	165,956	9,995	237,630	204,647	32,983	254,170	223,317	
9.257.5.6160.210 PERSI									25,284
9.257.5.6160.220 Social Security Tax	22,987	16,961	6,026	24,690	21,531	3,159	26,408	22,778	
9.257.5.6160.230 Life Insurance	16,926	11,906	5,020	17,823	15,511	2,312	19,063	16,413	18,220
9.257.5.6160.240 Medical Insurance									425
9.257.5.6160.260 Dental Insurance	<u>393</u>	<u>302</u>	<u>91</u>	<u>434</u>	<u>405</u>	<u>29</u>	<u>468</u>	<u>364</u>	23,000
9.257.5.6160.260 Vision Insurance	18,802	14,856	3,946	23,987	17,997	5,990	22,571	18,799	
9.257.5.6160.270 Worker's Compensation Insurance	1,687	1,338	349	2,000	1,777	223	2,118	1,598	1,905
9.257.5.6160.280 Retirement Sick Leave Benefits		1,092	-183	1,592	1,418	174	1,677	1,474	1,313
9.257.5.6160.290 Vision Insurance	<u>909</u>	<u>1,877</u>	<u>666</u>	<u>2,994</u>	<u>2,641</u>	<u>353</u>	<u>3,432</u>	<u>2,955</u>	3,500
	2,543								
Total Fringe Benefits	<u>531</u>	<u>375</u>	<u>156</u>	<u>601</u>	<u>467</u>	<u>134</u>	<u>557</u>	<u>433</u>	490
	64,778	48,707	16,071	74,121	61,747	12,374	76,294	64,814	74,137
9.257.5.6160.310 Professional and Technical Services	137,319	119,797	17,522	128,145	119,075	9,070		140,145	
9.257.5.6160.381 In-District Travel Allowance									0
Total Purchased Services	<u>13,000</u>	<u>11,443</u>	<u>1,557</u>	<u>12,000</u>	<u>12,670</u>	<u>-670</u>	<u>0</u>	<u>15,000</u>	0
	150,319	131,240	19,079	140,145	131,745	8,400	0	155,145	0
Total Ancillary Service Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
	391,048	345,903	45,145	451,896	398,139	53,757	330,464	443,276	322,022

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.6210.396 Inservice Training	43,968	19,460	24,508	12,000	12,106	-106		20,000	0
Total Purchased Services	43,968	19,460	24,508	12,000	12,106	-106	0	20,000	0
Total Instructional Improvement Program	<u>43,968</u>	<u>19,460</u>	<u>24,508</u>	<u>12,000</u>	<u>12,106</u>	<u>-106</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.6320.393 Indirect Costs	56,691	54,015	2,676	55,557	62,927	-7,370	55,557	56,427	55,000
Total Purchased Services	56,691	54,015	2,676	55,557	62,927	-7,370	55,557	56,427	55,000
Total Central Administration Program	56,691	54,015	2,676	55,557	62,927	-7,370	55,557	56,427	55,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual Budget</u>	<u>Variance</u>		<u>Actual Budget</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.6910.196 Awards and Bonuses	28,480	28,480							
Total Salaries	28,480	28,480	0	0	0	0	0	0	0
9.257.5.6910.210 PERSI			0	0	0	0	0	0	0
9.257.5.6910.220 Social Security Tax	2,914	2,914	0	0	0	0	0	0	0
9.257.5.6910.270 Worker's Compensation Insurance	2,178	2,178	0	0	0	0	0	0	0
9.257.5.6910.280 Retirement Sick Leave Benefits	191	190	1	0	0	0	0	0	0
Total Fringe Benefits	323	323	0	0	0	0	0	0	0
	5,606	5,605	1	0	0	0	0	0	0
Total Other Support Services Program	34,086	34,085	1	0	0	0	0	0	0
Total Current Expenditures	<u>2,938,302</u>	<u>2,566,803</u>	<u>371,499</u>	<u>2,869,599</u>	<u>2,436,824</u>	<u>432,775</u>	<u>2,415,564</u>	<u>2,790,722</u>	<u>2,327,628</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>2,938,302</u>	<u>2,566,803</u>	<u>371,499</u>	<u>2,869,599</u>	<u>2,436,824</u>	<u>432,775</u>	<u>2,415,564</u>	<u>2,790,722</u>	<u>2,327,628</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.258.4.4430.000 Title VI-B Preschool	143,736	135,770	-7,966	135,808	121,337	-14,471	127,599	141,246	124,483
TOTAL FEDERAL FUNDING	143,736	135,770	-7,966	135,808	121,337	-14,471	127,599	141,246	124,483
TOTAL CURRENT REVENUES	143,736	135,770	-7,966	135,808	121,337	-14,471	127,599	141,246	124,483
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	143,736	135,770	-7,966	135,808	121,337	-14,471	127,599	141,246	124,483

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.258.5.5220.152 Instructional Assistants	27,080	28,205	-1,125	28,256	26,004	2,252	27,794	28,572	24,568
9.258.5.5220.199 Personal Leave Reimbursement									
Total Salaries	400	0	400	320	0	320	0	0	0
	27,480	28,205	-725	28,576	26,004	2,572	27,794	28,572	24,568
9.258.5.5220.210 PERSI									
9.258.5.5220.220 Social Security Tax	2,856	2,842	14	2,921	2,651	270	2,888	2,914	2,506
9.258.5.5220.230 Life Insurance	2,103	1,856	247	2,144	1,851	293	2,085	2,100	1,806
9.258.5.5220.240 Medical Insurance	150	150	0	150	162	-12	162	162	170
9.258.5.5220.260 Dental Insurance	7,242	7,546	-304	8,300	7,230	1,070	7,810	8,374	9,200
9.258.5.5220.270 Worker's Compensation Insurance	650	678	-28	692	712	-20	733	712	762
9.258.5.5220.280 Retirement Sick Leave Benefits	126	188	-62	191	176	15	183	189	130
9.258.5.5220.290 Vision Insurance	316	315	1	354	326	28	375	378	347
Total Fringe Benefits	203	193	10	208	193	15	193	193	196
	13,646	13,767	-121	14,960	13,301	1,659	14,429	15,022	15,117
9.258.5.5220.313 Publishing and Advertising									
Total Purchased Services	0	576	-576	0	0	0	0	500	0
		576	-576						
9.258.5.5220.410 General Supplies	0	576	-576	0	0	0	0	500	0
Total Supplies and Materials	14,988	12,381	2,607	9,703	5,371	4,332	11,266	9,066	5,316
	14,988	12,381	2,607	9,703	5,371	4,332	11,266	9,066	5,316
9.258.5.5220.550 Equipment									
Total Capital Objects	1,968	522	1,446	1,000	1,403	-403	0	2,335	0
	1,968	522	1,446	1,000	1,403	-403	0	2,335	0
Total Preschool Handicapped Program	58,082	55,452	2,630	54,239	46,080	8,159	53,489	55,495	45,001

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.258.5.6160.115 Ancillary Professional									
9.258.5.6160.199 Personal Leave Reimbursement	51,929	52,452	-523	53,314	53,319	-5	55,654	54,831	55,379
Total Salaries	<u>3,250</u>	<u>0</u>	<u>3,250</u>	<u>65</u>	<u>0</u>	<u>65</u>	<u>0</u>	<u>0</u>	<u>130</u>
	55,179	52,452	2,727	53,379	53,319	60	55,654	54,831	55,509
9.258.5.6160.210 PERSI									
9.258.5.6160.220 Social Security Tax	5,733	5,450	283	5,546	5,540	6	5,782	5,593	5,662
9.258.5.6160.230 Life Insurance	4,222	3,587	635	4,004	3,859	145	4,174	4,030	4,080
9.258.5.6160.240 Medical Insurance									
9.258.5.6160.260 Dental Insurance	3,621	3,773	-152	4,150	3,615	535	3,905	4,187	4,600
9.258.5.6160.270 Worker's Compensation Insurance	325	339	-14	346	356	-10	366	356	381
9.258.5.6160.280 Retirement Sick Leave Benefits	252	349	-97	358	362	-4	367	362	295
9.258.5.6160.290 Vision Insurance	634	603	31	673	681	-8	751	725	784
Total Fringe Benefits	<u>101</u>	<u>96</u>	<u>5</u>	<u>104</u>	<u>96</u>	<u>8</u>	<u>96</u>	<u>96</u>	<u>98</u>
	14,963	14,272	691	15,256	14,591	665	15,522	15,430	15,985
9.258.5.6160.310 Professional and Technical Services									
Total Purchased Services	<u>8,500</u>	<u>6,925</u>	<u>1,575</u>	<u>10,000</u>	<u>4,023</u>	<u>5,977</u>	<u>0</u>	<u>10,000</u>	<u>5,000</u>
	8,500	6,925	1,575	10,000	4,023	5,977	0	10,000	5,000
Total Ancillary Service Program	<u>78,642</u>	<u>73,649</u>	<u>4,993</u>	<u>78,633</u>	<u>71,932</u>	<u>6,703</u>	<u>71,176</u>	<u>80,261</u>	<u>76,494</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.258.5.6210.382 Out-District Travel Allowance									
9.258.5.6210.396 Inservice Training	3,000	2,771	229	0	0	0	0	2,500	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>0</u>
Total Instructional Improvement Program	<u>3,000</u>	<u>2,771</u>	<u>229</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>0</u>
	3,000	2,771	229	0	0	0	0	2,500	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.258.5.6320.393 Indirect Costs									
Total Purchased Services	2,980	2,866	114	2,934	3,326	-392	2,934	2,990	2,988
Total Central Administration Program	2,980	2,866	114	2,934	3,326	-392	2,934	2,990	2,988
	<u>2,980</u>	<u>2,866</u>	<u>114</u>	<u>2,934</u>	<u>3,326</u>	<u>-392</u>	<u>2,934</u>	<u>2,990</u>	<u>2,988</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.258.5.6910.196 Awards and Bonuses									
Total Salaries	861	861	0	0	0	0	0	0	0
9.258.5.6910.210 PERSI	861	861	0	0	0	0	0	0	0
9.258.5.6910.220 Social Security Tax	89	89	0	0	0	0	0	0	0
9.258.5.6910.270 Worker's Compensation Insurance	66	66	0	0	0	0	0	0	0
9.258.5.6910.280 Retirement Sick Leave Benefits	6	6	0	0	0	0	0	0	0
Total Fringe Benefits	10	10	0	0	0	0	0	0	0
Total Other Support Services Program	171	171	0	0	0	0	0	0	0
Total Current Expenditures	1,032	1,032	0	0	0	0	0	0	0
	143,736	135,770	7,966	135,808	121,337	14,471	127,599	141,246	124,483
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	143,736	135,770	7,966	135,808	121,337	14,471	127,599	141,246	124,483

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 261

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND

DESCRIPTION

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

SPECIAL NOTES

Historically, funds have been used to provide instructional assistants for reading remediation in Grades 1 and 2. Due to changes in federal appropriations, the Innovative Program funds will not be available to districts in FY 2009. However, some funds were not expended in the FY 2008 budget year and will be used to sustain the Health Department contract for maturation classes in elementary schools.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2006 Budget</u>			<u>-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.261.4.4452.200 Title VI Revenue	36,862	36,862		18,267	5,812	-12,455	9,000	30,775	31,450
TOTAL FEDERAL FUNDING	36,862	36,862	<u>0</u>	18,267	5,812	-12,455	9,000	30,775	31,450
			0						
9.261.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>553</u>	<u>553</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	553	553	0	0	0	0	0	0
TOTAL CURRENT REVENUES	36,862	37,415	<u>553</u>	18,267	5,812	-12,455	9,000	30,775	31,450
9.261.4.7000.000 Estimated Beginning Balance							8,886		
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	36,862	37,415	<u>0</u>	18,267	5,812	-12,455	<u>17,886</u>	<u>30,775</u>	<u>31,450</u>
			553						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.261.5.5120.152 Instructional Assistants	30,257	31,122	-865	0	0	0	0	0	0
Total Salaries	30,257	31,122	-865	0	0	0	0	0	0
9.261.5.5120.210 PERSI				0	0	0	0	0	0
9.261.5.5120.220 Social Security Tax				0	0	0	0	0	0
9.261.5.5120.270 Worker's Compensation Insurance	2,040	2,581	-541	0	0	0	0	0	0
9.261.5.5120.280 Retirement Sick Leave Benefits	202	207	-5	0	0	0	0	0	0
Total Fringe Benefits	0	1	-1	0	0	0	0	0	0
9.261.5.5120.317 Health Services (Contracted)	2,442	2,593	-151	0	0	0	0	0	0
9.261.5.5120.396 Inservice Training				7,500	4,748	2,753	7,500	7,500	7,500
Total Purchased Services	0	0	0	0	0	0	0	0	0
9.261.5.5120.410 General Supplies	426	0	426	7,500	4,748	2,753	7,500	7,500	7,500
Total Supplies and Materials	2,873	2,872	1	10,297	584	9,713	9,916	22,846	23,450
Total Elementary Program	2,873	2,872	1	10,297	584	9,713	9,916	22,846	23,450
	<u>35,998</u>	<u>36,587</u>	<u>-589</u>	<u>17,797</u>	<u>5,332</u>	<u>-12,466</u>	<u>17,416</u>	<u>30,346</u>	<u>30,950</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.261.5.6320.393 Indirect Costs									
Total Purchased Services	864	828	36	470	480	-10	470	429	500
Total Central Administration Program	864	828	36	470	480	-10	470	429	500
Total Current Expenditures	864	828	36	470	480	-10	470	429	500
	36,862	37,415	-553	18,267	5,812	12,455	17,886	30,775	31,450
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	36,862	37,415	-553	18,267	5,812	12,455	17,886	30,775	31,450

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 263

PERKINS IV - PROFESSIONAL-TECHNICAL FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.263.4.4453.300 Carl Perkins Grant	210,978	210,648	-330	203,852	203,852		212,125	212,125	212,125
TOTAL FEDERAL FUNDING	210,978	210,648	-330	203,852	203,852	<u>0</u>	212,125	212,125	212,125
						0			
9.263.4.4600.000 Interfund Transfers	<u>5,500</u>	<u>5,869</u>	<u>369</u>	<u>5,500</u>	<u>5,506</u>		<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
TOTAL OTHER FUNDING SOURCES	<u>5,500</u>	<u>5,869</u>	<u>369</u>	<u>5,500</u>	<u>5,506</u>	<u>6</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
						6			
TOTAL CURRENT REVENUES	216,478	216,516	<u>38</u>	209,352	209,358		217,625	217,625	217,625
			38			6			
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	216,478	216,516	<u>38</u>	209,352	209,358	<u>6</u>	217,625	217,625	217,625

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.263.5.5190.116 Teachers				15,375	15,737	-362	16,698	16,698	
9.263.5.5190.152 Instructional Assistants				71,186	70,587	599	82,612	82,612	91,050
9.263.5.5190.199 Personal Leave Reimbursement	76,044	79,091	-3,047						
Total Salaries	<u>400</u>	<u>315</u>	<u>85</u>	<u>380</u>	<u>280</u>	<u>100</u>	<u>315</u>	<u>315</u>	<u>300</u>
	76,544	80,106	-3,562	86,941	86,604	337	99,625	99,625	91,450
9.263.5.5190.210 PERSI				8,996	8,998	-2	10,351	10,351	9,328
9.263.5.5190.220 Social Security Tax	8,521	8,319	202	6,651	6,131	521	7,472	7,472	6,722
9.263.5.5190.230 Life Insurance	5,810	5,616	194						
9.263.5.5190.240 Medical Insurance	254	253	1	283	283	0	324	324	340
9.263.5.5190.260 Dental Insurance	12,809	12,749	60	12,653	12,613	40	15,620	15,620	18,400
9.263.5.5190.270 Worker's Compensation Insurance	1,151	1,145	6	1,245	1,242	3	1,466	1,466	1,524
9.263.5.5190.280 Retirement Sick Leave Benefits	454	533	-79	583	587	-4	657	657	485
9.263.5.5190.290 Vision Insurance	943	921	22	1,092	1,105	-13	1,344	1,344	1,291
Total Fringe Benefits	<u>326</u>	<u>325</u>	<u>1</u>	<u>336</u>	<u>336</u>	<u>0</u>	<u>385</u>	<u>385</u>	<u>392</u>
	30,268	29,860	408	31,839	31,294	545	37,619	37,619	38,482
9.263.5.5190.310 Professional and Technical Services	25,837	25,837	0	15,413	15,413	0	6,425	6,425	17,320
9.263.5.5190.381 In-District Travel Allowance				500	2,779	-2,279	500	500	500
9.263.5.5190.382 Out-District Travel Allowance	193	192	1	10,516	9,865	651	5,000	5,000	11,900
9.263.5.5190.392 Student Activity Support	15,246	15,246	0	15,289	15,289	0	15,910	15,910	15,910
Total Purchased Services	<u>60,429</u>	<u>59,447</u>	<u>982</u>	<u>41,718</u>	<u>43,346</u>	<u>-1,628</u>	<u>27,835</u>	<u>27,835</u>	<u>45,630</u>
	22,070	20,698	1,372	38,664	38,632	32	42,587	42,587	31,855
9.263.5.5190.410 General Supplies									
Total Supplies and Materials	<u>22,070</u>	<u>20,698</u>	<u>1,372</u>	<u>38,664</u>	<u>38,632</u>	<u>32</u>	<u>42,587</u>	<u>42,587</u>	<u>31,855</u>
	17,256	16,495	761						
9.263.5.5190.550 Equipment				0	0	0	0	0	0
Total Capital Objects	<u>17,256</u>	<u>16,495</u>	<u>761</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	17,256	16,495	761						
Total Vocational-Technical Program	<u>206,567</u>	<u>206,606</u>	<u>-39</u>	<u>199,162</u>	<u>199,877</u>	<u>-715</u>	<u>207,666</u>	<u>207,666</u>	<u>207,417</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.263.5.6410.410 General Supplies									
Total Supplies and Materials	189	193	-4	176	25	151	200	200	200
Total School Administration Program	189	193	-4	176	25	151	200	200	200
	189	193	-4	176	25	151	200	200	200

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.263.5.6910.152 Instructional Assistants	7,266	7,262		7,518	7,099	419	7,304	7,304	7,403
Total Salaries	<u>7,266</u>	<u>7,262</u>	<u>4</u>	<u>7,518</u>	<u>7,099</u>	<u>419</u>	<u>7,304</u>	<u>7,304</u>	<u>7,403</u>
9.263.5.6910.210 PERSI	7,266	7,262	4	7,518	7,099	419	7,304	7,304	7,403
9.263.5.6910.220 Social Security Tax	755	754	1	781	737	44	759	759	755
9.263.5.6910.230 Life Insurance	548	548	0	575	526	49	548	548	544
9.263.5.6910.240 Medical Insurance	18	18	0	19	18	1	18	18	19
9.263.5.6910.260 Dental Insurance	899	899	0	868	836	32	879	879	1,035
9.263.5.6910.270 Worker's Compensation Insurance	81	81	0	85	81	4	82	82	86
9.263.5.6910.280 Retirement Sick Leave Benefits	48	48	0	50	48	2	48	48	39
9.263.5.6910.290 Vision Insurance	84	84	1	95	89	6	99	99	105
Total Fringe Benefits	<u>23</u>	<u>23</u>	<u>0</u>	<u>23</u>	<u>22</u>	<u>1</u>	<u>22</u>	<u>22</u>	<u>22</u>
Total Other Support Services Program	<u>2,456</u>	<u>2,456</u>	<u>0</u>	<u>2,496</u>	<u>2,357</u>	<u>139</u>	<u>2,455</u>	<u>2,455</u>	<u>2,605</u>
Total Current Expenditures	<u>9,722</u>	<u>9,718</u>	<u>4</u>	<u>10,014</u>	<u>9,457</u>	<u>557</u>	<u>9,759</u>	<u>9,759</u>	<u>10,008</u>
	216,478	216,516	-38	209,352	209,358	-6	217,625	217,625	217,625
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	<u>216,478</u>	<u>216,516</u>	<u>-38</u>	<u>209,352</u>	<u>209,358</u>	<u>-6</u>	<u>217,625</u>	<u>217,625</u>	<u>217,625</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 267

TITLE VII-A INDIAN EDUCATION FUND

DESCRIPTION

Title VII funds are provided to the District to provide tutorial services for Indian students at Highland High School and Hawthorne Middle School.

SPECIAL NOTES

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

Beginning with FY 2007, the Shoshone-Bannock Tribe became the fiscal agent for this program. This change allows the Tribal Council to more closely direct and coordinate the program's development.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

TITLE VII-A INDIAN EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.267.4.4430.000 Indian Education - Title IX	95,957	106,892	10,935	0	0	0	0	0	0
TOTAL FEDERAL FUNDING	95,957	106,892	10,935	0	0	0	0	0	0
TOTAL CURRENT REVENUES	95,957	106,892	10,935	0	0	0	0	0	0
TOTAL TITLE VII-A INDIAN EDUCATION FUND	95,957	106,892	10,935	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

TITLE VII-A INDIAN EDUCATION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual Budget</u>	<u>Variance</u>		<u>Actual Budget</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.267.5.5150.116 Teachers	27,800	31,616	-3,816						
9.267.5.5150.152 Instructional Assistants	30,975	34,728	-3,753	0	0	0	0	0	0
9.267.5.5150.199 Personal Leave Reimbursement				0	0	0	0	0	0
Total Salaries	<u>250</u>	<u>0</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
	59,025	66,344	-7,319						
9.267.5.5150.210 PERSI				0	0	0	0	0	
9.267.5.5150.220 Social Security Tax	6,132	7,553	-1,421						
9.267.5.5150.230 Life Insurance	4,427	5,561	-1,134	0	0	0	0	0	0
9.267.5.5150.240 Medical Insurance				0	0	0	0	0	0
9.267.5.5150.260 Dental Insurance	300	319	-19	0	0	0	0	0	0
9.267.5.5150.260 Dental Insurance	15,940	16,009	-69	0	0	0	0	0	0
9.267.5.5150.270 Worker's Compensation Insurance	1,332	1,439	-107	0	0	0	0	0	0
9.267.5.5150.280 Retirement Sick Leave Benefits				0	0	0	0	0	0
9.267.5.5150.280 Retirement Sick Leave Benefits	396	484	-88	0	0	0	0	0	0
9.267.5.5150.290 Vision Insurance	679	836	-157	0	0	0	0	0	0
Total Fringe Benefits	<u>416</u>	<u>410</u>	<u>-689</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
	29,622	32,611	-2,989						
9.267.5.5150.381 In-District Travel Allowance				0	0	0	0	0	
9.267.5.5150.382 Out-District Travel Allowance	700	700	0	0	0	0	0	0	0
9.267.5.5150.396 Inservice Training	1,000	2,037	-1,037	0	0	0	0	0	0
Total Purchased Services	<u>1,000</u>	<u>481</u>	<u>519</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
	2,700	2,519	182						
9.267.5.5150.410 General Supplies				0	0	0	0	0	0
Total Supplies and Materials	<u>2,100</u>	<u>1,297</u>	<u>803</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	2,100	1,297	803						
Total Secondary Program	<u>93,447</u>	<u>102,771</u>	<u>-9,324</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
				0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.267.5.6320.393 Indirect Costs	2,510	2,402	108	0	0	0	0	0	0
Total Purchased Services	2,510	2,402	108	0	0	0	0	0	0
Total Central Administration Program	<u>2,510</u>	<u>2,402</u>	<u>108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**TITLE VII-A INDIAN EDUCATION FUND
OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.267.5.6910.196 Awards and Bonuses		1,435	-1,435						0
Total Salaries	0	1,435	-1,435	0	0	0	0	0	0
9.267.5.6910.210 PERSI	0			0	0	0	0	0	
9.267.5.6910.220 Social Security Tax	0	149	-149	0	0	0	0	0	0
9.267.5.6910.270 Worker's Compensation Insurance	0	110	-110	0	0	0	0	0	0
9.267.5.6910.280 Retirement Sick Leave Benefits	0	10	-10	0	0	0	0	0	0
Total Fringe Benefits	0	17	-17	0	0	0	0	0	0
Total Other Support Services Program	0	285	-285	0	0	0	0	0	0
Total Current Expenditures	0	1,720	-1,720	0	0	0	0	0	0
	95,957	106,892	-10,935	0	0	0	0	0	0
TOTAL TITLE VII-A INDIAN EDUCATION FUND	<u><u>95,957</u></u>	<u><u>106,892</u></u>	<u><u>-10,935</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
	0	0	0	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 269

JOHNSON O'MALLEY FUND

DESCRIPTION

The Johnson O'Malley (JOM) program is a federally funded program for Indian Education activities. The Shoshone-Bannock Tribe is the grantee and through consultation and collaboration with Tribal Business Council members and a parent committee, the school district provides activities and support for our Native American students. The design of that support varies and is dependent upon the needs of the families and students. Tutoring, transportation, cultural activities and career awareness are some activities that might take place in our schools. It is not known if the District will be granted any JOM funds for FY 2009.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2006 Budget</u>			<u>-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.269.4.4450.000 Restricted Federal Grant	57,323	48,164	-9,159	31,286	21,749	-9,537	25,083	25,083	0
TOTAL FEDERAL FUNDING	57,323	48,164	-9,159	31,286	21,749	-9,537	25,083	25,083	0
9.269.4.4600.000 Interfund Transfers				385	0	-385	0	0	0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>385</u>	<u>0</u>	<u>-385</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	385	0	-385	0	0	0
TOTAL CURRENT REVENUES	57,323	48,164	-9,159	31,671	21,749	-9,922	25,083	25,083	0
TOTAL JOHNSON O'MALLEY FUND	57,323	48,164	-9,159	31,671	21,749	-9,922	25,083	25,083	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.269.5.5120.113 Supervisors and Coordinators		3,348							
9.269.5.5120.152 Instructional Assistants	3,320	20,713	-28						
9.269.5.5120.199 Personal Leave Reimbursement	11,125		-9,588	0	0	0	8,000	8,000	0
Total Salaries	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	14,545	24,060	-9,515				8,000	8,000	0
9.269.5.5120.210 PERSI				0	0	0			0
9.269.5.5120.220 Social Security Tax	1,502	2,491	-989						
9.269.5.5120.230 Life Insurance	1,107	1,783	-676	0	0	0	0	0	0
9.269.5.5120.240 Medical Insurance		144	-71	0	0	0	612	612	0
9.269.5.5120.260 Dental Insurance	3,985	7,206	-3,221	13	13	1	0	0	0
9.269.5.5120.270 Worker's Compensation Insurance				629	629	0	0	0	0
9.269.5.5120.280 Retirement Sick Leave Benefits	334	648	-314	56	57	-1	0	0	0
9.269.5.5120.290 Vision Insurance	96	276	-109	0	0	0	53	53	0
Total Fringe Benefits	<u>104</u>	<u>186</u>	<u>-82</u>	<u>16</u>	<u>16</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	7,368	12,892	-5,524				0	0	0
9.269.5.5120.381 In-District Travel Allowance				714	714	0	665	665	0
9.269.5.5120.382 Out-District Travel Allowance		68	532		-3,752	3,752			
9.269.5.5120.396 Inservice Training	600	210	790	0			600	600	0
Total Purchased Services	<u>400</u>	<u>400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	2,000	678	2,152		-3,752	3,752	3,000	3,000	0
9.269.5.5120.410 General Supplies				0					
Total Supplies and Materials	<u>4,600</u>	<u>2,448</u>	<u>2,152</u>	<u>0</u>	<u>-700</u>	<u>700</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
	4,600	2,448	2,152		-700	700	1,500	1,500	0
Total Elementary Program	<u>28,513</u>	<u>40,079</u>	<u>-11,566</u>	<u>0</u>	<u>-700</u>	<u>700</u>	<u>13,765</u>	<u>13,765</u>	<u>0</u>
				714	-3,738	4,432			0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND
SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.269.5.5150.116 Teachers									
9.269.5.5150.152 Instructional Assistants	4,704	3,073	1,631	13,990	13,990				
9.269.5.5150.199 Personal Leave Reimbursement	10,728	1,036	9,692	3,752	1,890	1,862	7,000	7,000	0
Total Salaries	<u>0</u>	<u>0</u>	<u>11,324</u>	<u>0</u>	<u>65</u>	<u>-65</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.269.5.5150.210 PERSI	15,432	4,108		17,742	15,945	1,797	7,000	7,000	0
9.269.5.5150.220 Social Security Tax	1,046	319	727	1,454	1,615	-161			0
9.269.5.5150.230 Life Insurance	1,181	314	867	1,358	1,212	146	536	536	0
9.269.5.5150.240 Medical Insurance									0
9.269.5.5150.260 Dental Insurance	3,985	6	3,983	3,367	3,349	18	0	0	0
9.269.5.5150.270 Worker's Compensation Insurance	333	27	306	321	321	0	0	0	0
9.269.5.5150.280 Retirement Sick Leave Benefits	79	27	52	118	105	13	46	46	0
9.269.5.5150.290 Vision Insurance	116	35	81	184	210	-26	0	0	0
Total Fringe Benefits	<u>104</u>	<u>8</u>	<u>96</u>	<u>88</u>	<u>88</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.269.5.5150.381 In-District Travel Allowance	6,916	1,040	5,876	6,962	6,972	-10	582	582	0
9.269.5.5150.396 Inservice Training				3,560	1,564	1,996			0
Total Purchased Services	<u>5,931</u>	<u>1,918</u>	<u>3,913</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
9.269.5.5150.410 General Supplies	5,231	1,718	3,513	4,560	1,564	2,996	3,000	3,000	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>957</u>	<u>269</u>	<u>688</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>957</u>	<u>269</u>	<u>688</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>27,579</u>	<u>6,866</u>	<u>20,713</u>	<u>30,221</u>	<u>24,751</u>	<u>5,470</u>	<u>10,582</u>	<u>10,582</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.269.5.6320.393 Indirect Costs									
Total Purchased Services	888	876	12	736	736	0	736	736	0
Total Central Administration Program	888	876	12	736	736	0	736	736	0
	888	876	12	736	736	0	736	736	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.269.5.6910.196 Awards and Bonuses									
Total Salaries	287	287	0	0	0	0	0	0	0
9.269.5.6910.210 PERSI	287	287	0	0	0	0	0	0	0
9.269.5.6910.220 Social Security Tax	29	30	-1	0	0	0	0	0	0
9.269.5.6910.270 Worker's Compensation Insurance	22	22	0	0	0	0	0	0	0
9.269.5.6910.280 Retirement Sick Leave Benefits	2	2	0	0	0	0	0	0	0
Total Fringe Benefits	3	3	0	0	0	0	0	0	0
Total Other Support Services Program	56	57	-1	0	0	0	0	0	0
Total Current Expenditures	343	344	-1	0	0	0	0	0	0
	<u>57,323</u>	<u>48,164</u>	<u>9,159</u>	<u>31,671</u>	<u>21,749</u>	<u>9,922</u>	<u>25,083</u>	<u>25,083</u>	<u>0</u>
TOTAL JOHNSON O'MALLEY FUND	<u><u>57,323</u></u>	<u><u>48,164</u></u>	<u><u>9,159</u></u>	<u><u>31,671</u></u>	<u><u>21,749</u></u>	<u><u>9,922</u></u>	<u><u>25,083</u></u>	<u><u>25,083</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

FUND 270

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

DESCRIPTION

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

The District did not receive funding in FY 2007 or FY 2008 and does not anticipate receiving any funding for FY 2009.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2005-2006</u>			<u>2006-2007</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
	2005-2006	Budget		2006-2007	Budget				
9.270.4.4459.900 Title III LEP Revenue	9,559	9,559	0	0	0	0	0	0	0
TOTAL FEDERAL FUNDING	9,559	9,559	0	0	0	0	0	0	0
TOTAL CURRENT REVENUES	9,559	9,559	0	0	0	0	0	0	0
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	9,559	9,559	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.270.5.5120.116 Teachers									0
Total Salaries	7,140	7,171	-31	0	0	0	0	0	0
9.270.5.5120.210 PERSI	7,140	7,171	-31	0	0	0	0	0	
9.270.5.5120.220 Social Security Tax	742	787	-45	0	0	0	0	0	
9.270.5.5120.230 Life Insurance	546	668	-122	0	0	0	0	0	0
9.270.5.5120.240 Medical Insurance	14	11	3	0	0	0	0	0	0
9.270.5.5120.260 Dental Insurance	692	514	178	0	0	0	0	0	0
9.270.5.5120.270 Worker's Compensation Insurance	62	46	16	0	0	0	0	0	0
9.270.5.5120.280 Retirement Sick Leave Benefits	48	48	0	0	0	0	0	0	0
9.270.5.5120.290 Vision Insurance	82	87	-5	0	0	0	0	0	0
Total Fringe Benefits	18	11	7	0	0	0	0	0	0 0
Total Elementary Program	2,204	2,173	31	0	0	0	0	0	0
	<u>9,344</u>	<u>9,344</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.270.5.6320.393 Indirect Costs									0
Total Purchased Services	215	215	0	0	0	0	0	0	0
Total Central Administration Program	215	215	0	0	0	0	0	0	0
Total Current Expenditures	215	215	0	0	0	0	0	0	0
	9,559	9,559	0	0	0	0	0	0	
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	9,559	9,559	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 271

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND

DESCRIPTION

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.271.4.4459.900 Title II-A Revenue	709,505	316,042	-393,463	1,080,254	946,832	-133,422	1,103,857	802,023	528,260
TOTAL FEDERAL FUNDING	709,505	316,042	-393,463	1,080,254	946,832	-133,422	1,103,857	802,023	528,260
TOTAL CURRENT REVENUES	709,505	316,042	-393,463	1,080,254	946,832	-133,422	1,103,857	802,023	528,260
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u>709,505</u>	<u>316,042</u>	<u>-393,463</u>	<u>1,080,254</u>	<u>946,832</u>	<u>-133,422</u>	<u>1,103,857</u>	<u>802,023</u>	<u>528,260</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.271.5.5120.116 Teachers	116,606	94,989	21,617	383,886	402,591	-18,705	399,621	287,294	186,633
9.271.5.5120.151 Clerical Personnel	30,563	30,290	273	32,111	31,208	903	32,914	32,256	32,579
9.271.5.5120.199 Personal Leave Reimbursement									1,800
Total Salaries	<u>500</u>	<u>395</u>	<u>105</u>	<u>0</u>	<u>683</u>	<u>-683</u>	<u>400</u>	<u>400</u>	221,012
	147,669	125,674	21,995	415,997	434,482	-18,485	432,935	319,950	
9.271.5.5120.210 PERSI	15,343	13,047	2,296	43,221	44,920	-1,699	44,982	33,180	22,544
9.271.5.5120.220 Social Security Tax	11,297	8,878	2,419	31,823	32,426	-603	33,119	24,379	16,245
9.271.5.5120.230 Life Insurance									
9.271.5.5120.240 Medical Insurance	150	163	-13	816	794	22	815	580	340
9.271.5.5120.260 Dental Insurance	7,546	8,149	-603	36,403	35,560	843	41,871	30,035	18,400
9.271.5.5120.270 Worker's Compensation Insurance	678	732	-54	3,583	3,489	94	3,583	2,551	1,524
9.271.5.5120.280 Retirement Sick Leave Benefits	987	831	156	2,931	2,952	-21	2,857	2,111	1,172
9.271.5.5120.290 Vision Insurance	1,699	1,445	254	5,242	5,453	-211	5,845	4,053	3,120
Total Fringe Benefits	<u>152</u>	<u>193</u>	<u>-41</u>	<u>970</u>	<u>946</u>	<u>24</u>	<u>970</u>	<u>691</u>	392
	37,852	33,438	4,414	124,989	126,541	-1,552	134,042	97,580	63,737
9.271.5.5120.396 Inservice Training	504,932	137,894	367,038	521,275	367,754	153,521	518,887	368,823	227,841
Total Purchased Services	504,932	137,894	367,038	521,275	367,754	153,521	518,887	368,823	227,841
Total Elementary Program	<u>690,453</u>	<u>297,006</u>	<u>393,447</u>	<u>1,062,261</u>	<u>928,777</u>	<u>133,484</u>	<u>1,085,864</u>	<u>786,353</u>	512,590

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.271.5.6320.393 Indirect Costs	15,612	15,597		17,993	18,056		17,993	15,670	15,670
Total Purchased Services			15			-63			
	15,612	15,597		17,993	18,056		17,993	15,670	15,670
Total Central Administration Program	15,612	15,597	15	17,993	18,056	-63	17,993	15,670	15,670

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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**TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.271.5.6910.196 Awards and Bonuses									
Total Salaries	2,870	2,870	0	0	0	0	0	0	0
9.271.5.6910.210 PERSI	2,870	2,870	0	0	0	0	0	0	0
9.271.5.6910.220 Social Security Tax	298	298	0	0	0	0	0	0	0
9.271.5.6910.270 Worker's Compensation Insurance	220	220	1	0	0	0	0	0	0
9.271.5.6910.280 Retirement Sick Leave Benefits	19	19	0	0	0	0	0	0	0
Total Fringe Benefits	33	33	0	0	0	0	0	0	0
Total Other Support Services Program	570	570	0	0	0	0	0	0	0
Total Current Expenditures	3,440	3,440	0	0	0	0	0	0	0
	709,505	316,042	393,463	1,080,254	946,832	133,422	1,103,857	802,023	528,260
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u>709,505</u>	<u>316,042</u>	<u>393,463</u>	<u>1,080,254</u>	<u>946,832</u>	<u>133,422</u>	<u>1,103,857</u>	<u>802,023</u>	<u>528,260</u>

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

<u>Account Elements and Description</u>	<u>5-2006 Budget</u>			<u>Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u> <u>200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.4.4459.900 We Care Drug Revenue	321,487	251,018	-70,469	327,649	270,805	-56,844	56,261	300,266	223,581
TOTAL FEDERAL FUNDING	321,487	251,018	-70,469	327,649	270,805	-56,844	56,261	300,266	223,581
9.273.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>223</u>	<u>223</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	223	223	0	1	1	0	0	0
TOTAL CURRENT REVENUES	321,487	251,241	-70,246	327,649	270,806	-56,843	56,261	300,266	223,581
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u>321,487</u>	<u>251,241</u>	<u>-70,246</u>	<u>327,649</u>	<u>270,806</u>	<u>-56,843</u>	<u>56,261</u>	<u>300,266</u>	<u>223,581</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.5.5120.152 Instructional Assistants								11,229	11,895
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	11,229	11,895
9.273.5.5120.210 PERSI	0	0	0	0	0	0	0	11,229	11,895
9.273.5.5120.220 Social Security Tax	0	0	0	0	0	0	0	1,167	1,213
9.273.5.5120.230 Life Insurance	0	0	0	0	0	0	0	859	874
9.273.5.5120.240 Medical Insurance	0	0	0	0	0	0	0	81	0
9.273.5.5120.260 Dental Insurance	0	0	0	0	0	0	0	4,157	0
9.273.5.5120.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	356	0
9.273.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	74	63
9.273.5.5120.290 Vision Insurance	0	0	0	0	0	0	0	141	168
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	96	0
Total Elementary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	6,931	2,318
	0	0	0	0	0	0	0	18,160	14,213

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.5.5150.116 Teachers	7,000	6,468	532	6,000	6,000	0	7,000	7,000	7,000
Total Salaries									
9.273.5.5150.210 PERSI	7,000	6,468	532	6,000	6,000	0	7,000	7,000	7,000
9.273.5.5150.220 Social Security Tax	727	618	109	714	608	106	727	727	714
9.273.5.5150.270 Worker's Compensation Insurance	536	469	67	514	439	75	525	525	514
9.273.5.5150.280 Retirement Sick Leave Benefits	47	43	4	46	43	3	46	46	37
Total Fringe Benefits	81	68	13	87	74	13	94	94	99
Total Secondary Program	1,391	1,199	192	1,361	1,164	197	1,392	1,392	1,364
	8,391	7,666	725	7,361	7,164	197	8,392	8,392	8,364

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.5.6110.118 Counselors	19,985	20,388	-403	0	0	0	0	0	0
9.273.5.6110.199 Personal Leave Reimbursement				0	0	0	0	0	0
Total Salaries	143	0	143	0	0	0	0	0	0
	20,128	20,388	-260						
9.273.5.6110.210 PERSI				0	0	0	0	0	0
9.273.5.6110.220 Social Security Tax	2,091	2,118	-27	0	0	0	0	0	0
9.273.5.6110.230 Life Insurance	1,540	1,495	45	0	-3	3	0	0	0
9.273.5.6110.240 Medical Insurance				0	0	0	0	0	0
9.273.5.6110.260 Dental Insurance	33	33	0	0	0	0	0	0	0
9.273.5.6110.270 Worker's Compensation Insurance	1,660	1,660	0	0	0	0	0	0	0
9.273.5.6110.270 Worker's Compensation Insurance	149	149	0	0	0	0	0	0	0
9.273.5.6110.280 Retirement Sick Leave Benefits	135	136	-1	0	0	0	0	0	0
9.273.5.6110.290 Vision Insurance	232	234	-2	0	0	0	0	0	0
Total Fringe Benefits	42	42	0	0	4	-4	0	0	0
	5,882	5,868	14						
9.273.5.6110.410 General Supplies	1,736	1,713	23	0	1	-1	0	0	0
Total Supplies and Materials	1,736	1,713	23	0	0	0	0	0	0
	1,736	1,713	23						
Total Attendance, Guidance And Health Program	27,746	27,969	-223	0	0	0	0	0	0
				0	1	-1	0	0	

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

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.5.6210.113 Supervisors and Coordinators									
9.273.5.6210.136 Other Special Programs	60,685	58,112	2,573	62,280	61,821		30,750	30,750	34,600
9.273.5.6210.196 Awards and Bonuses	115,028	91,485	23,543	99,905	88,653	11,252		122,462	105,007
9.273.5.6210.199 Personal Leave Reimbursement		287	-287				0		
Total Salaries	<u>0</u>	<u>725</u>	<u>725</u>	<u>0</u>	<u>80</u>	<u>-80</u>	<u>0</u>	<u>0</u>	<u>0</u>
	176,438	149,884	26,554	162,185	150,554	11,631	30,750	153,212	139,607
9.273.5.6210.210 PERSI									
9.273.5.6210.220 Social Security Tax	10,213	9,782	431	10,132	10,428	-296	3,195	6,889	6,306
9.273.5.6210.230 Life Insurance	13,522	11,457	2,065	12,197	11,421	776	2,306	11,360	10,576
9.273.5.6210.240 Medical Insurance		195	195		192	3		106	85
9.273.5.6210.260 Dental Insurance	9,810	6,011	3,799	6,441	6,143	298	0	5,265	3,960
9.273.5.6210.270 Worker's Compensation Insurance							0		
9.273.5.6210.280 Retirement Sick Leave Benefits	881	540	341	629	602	28	0	464	381
9.273.5.6210.280 Retirement Sick Leave Benefits	1,182	996	186	1,202	1,024	178	203	1,247	740
9.273.5.6210.290 Vision Insurance	1,130	1,083	47	1,230	1,273	-43	415	885	855
Total Fringe Benefits	<u>255</u>	<u>155</u>	<u>100</u>	<u>171</u>	<u>163</u>	<u>8</u>	<u>0</u>	<u>125</u>	<u>99</u>
	37,188	30,189	6,999	32,194	31,239	955	6,119	26,341	23,002
9.273.5.6210.310 Professional and Technical Services									
9.273.5.6210.381 In-District Travel Allowance	6,943	987	5,956	11,962	2,044	9,918		3,000	2,100
9.273.5.6210.382 Out-District Travel Allowance	16,641	3,504	13,137	3,940	3,458	482	1,000	16,375	18,154
9.273.5.6210.396 Inservice Training	6,932	1,766	5,166	9,533	6,169	3,364		5,400	1,000
Total Purchased Services	<u>10,249</u>	<u>9,636</u>	<u>613</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>10,000</u>	<u>17,666</u>	<u>9,096</u>
	40,765	15,893	24,872	26,435	12,671	13,764	11,000	42,441	30,350
9.273.5.6210.410 General Supplies									
9.273.5.6210.450 Food - School Lunch	24,376	13,582	10,794	89,889	60,667	29,222		44,890	2,009
Total Supplies and Materials	<u>718</u>	<u>280</u>	<u>438</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	25,094	13,862	11,232	89,889	60,667	29,222		44,890	2,009
9.273.5.6210.550 Equipment									
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,503</u>	<u>1,955</u>	<u>1,548</u>	<u>0</u>	<u>1,006</u>	<u>0</u>
	0	0	0	3,503	1,955	1,548	0	1,006	0
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,503</u>	<u>1,955</u>	<u>1,548</u>	<u>0</u>	<u>1,006</u>	<u>0</u>
	279,485	209,828	69,657	314,206	257,086	57,120	47,869	267,890	194,968

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.5.6320.393 Indirect Costs									
Total Purchased Services	5,865	5,778	87	6,082	6,556	-474		5,824	6,036
Total Central Administration Program	5,865	5,778	87	6,082	6,556	-474	0	5,824	6,036
Total Current Expenditures	<u>5,865</u>	<u>5,778</u>	<u>87</u>	<u>6,082</u>	<u>6,556</u>	<u>-474</u>	<u>0</u>	<u>5,824</u>	<u>6,036</u>
	321,487	251,241	70,246	327,649	270,806	56,843	56,261	300,266	223,581
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u>321,487</u>	<u>251,241</u>	<u>70,246</u>	<u>327,649</u>	<u>270,806</u>	<u>56,843</u>	<u>56,261</u>	<u>300,266</u>	<u>223,581</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUND 274

HEAD START FUND

DESCRIPTION

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

PROGRAM CHANGES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.4.4430.000 Head Start Revenue	1,172,335	1,175,898	3,563	1,154,012	1,151,569	-2,443	1,149,475	1,168,110	1,168,110
TOTAL FEDERAL FUNDING	<u>1,172,335</u>	<u>1,175,898</u>	<u>3,563</u>	<u>1,154,012</u>	<u>1,151,569</u>	<u>-2,443</u>	<u>1,149,475</u>	<u>1,168,110</u>	<u>1,168,110</u>
9.274.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	6	6	0	0	0
TOTAL CURRENT REVENUES	<u>1,172,335</u>	<u>1,175,898</u>	<u>3,563</u>	<u>1,154,012</u>	<u>1,151,575</u>	<u>2,437</u>	<u>1,149,475</u>	<u>1,168,110</u>	<u>1,168,110</u>
TOTAL HEAD START FUND	<u><u>1,172,335</u></u>	<u><u>1,175,898</u></u>	<u><u>3,563</u></u>	<u><u>1,154,012</u></u>	<u><u>1,151,575</u></u>	<u><u>2,437</u></u>	<u><u>1,149,475</u></u>	<u><u>1,168,110</u></u>	<u><u>1,168,110</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
9.274.5.5110.116 Teachers	341,497		341,983		345,562	350,814	378,113	338,329	
9.274.5.5110.152 Instructional Assistants	291,856	-486	292,883	-1,027	289,779	311,524	314,054	298,487	
9.274.5.5110.186 Substitute Teachers	8,362		8,436		7,500	7,000	6,000	6,500	
9.274.5.5110.199 Personal Leave Reimbursement	4,210	-40	4,250		4,250	4,300	3,580	4,300	
Total Salaries	<u>645,925</u>	<u>-1,627</u>	<u>647,552</u>	<u>-1,627</u>	<u>647,091</u>	<u>673,638</u>	<u>701,747</u>	<u>647,616</u>	
9.274.5.5110.210 PERSI	66,364		67,284		66,386	69,264	72,288	65,481	
9.274.5.5110.220 Social Security Tax	49,655	1,278	48,377		49,502	51,512	53,684	47,663	
9.274.5.5110.230 Life Insurance	1,562		1,561		1,636	1,716	1,774	1,707	
9.274.5.5110.240 Medical Insurance	78,972	1,109	77,863		72,722	82,716	81,246	92,331	
9.274.5.5110.260 Dental Insurance	7,095	82	7,013		7,207	7,763	7,627	7,648	
9.274.5.5110.270 Worker's Compensation Insurance	4,328	-73	4,401		4,328	4,532	4,633	3,436	
9.274.5.5110.280 Retirement Sick Leave Benefits	7,347	-100	7,447		8,049	9,178	9,393	9,065	
9.274.5.5110.290 Vision Insurance	1,934	-13	1,947		1,905	2,041	2,053	1,967	
Total Fringe Benefits	<u>217,257</u>	<u>1,364</u>	<u>215,893</u>	<u>1,364</u>	<u>211,735</u>	<u>228,722</u>	<u>232,698</u>	<u>229,298</u>	
9.274.5.5110.381 In-District Travel Allowance	2,470		2,470		2,700	2,700	2,700	2,900	
9.274.5.5110.382 Out-District Travel Allowance	7,328	0	7,328		2,000	750	2,700	1,100	
Total Purchased Services	<u>9,798</u>	<u>0</u>	<u>9,798</u>	<u>0</u>	<u>4,700</u>	<u>3,450</u>	<u>2,700</u>	<u>4,000</u>	
9.274.5.5110.410 General Supplies	33,605	-2,040	35,645		33,050	17,507	8,300	17,100	
9.274.5.5110.416 Printing	5,500	-6	5,506		6,000	4,000	3,000	3,200	
9.274.5.5110.450 Food - School Lunch	1,289		1,289		2,055	2,055	1,450	1,575	
Total Supplies and Materials	<u>40,394</u>	<u>-2,046</u>	<u>42,440</u>	<u>-2,046</u>	<u>41,105</u>	<u>23,562</u>	<u>12,750</u>	<u>21,875</u>	
9.274.5.5110.550 Equipment	8,856		8,823		0	0	0	0	
9.274.5.5110.554 Equipment Replacement	26,954	33	26,954		0	0	0	0	
Total Capital Objects	<u>35,810</u>	<u>0</u>	<u>35,777</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
9.274.5.5110.718 Pupil Insurance	1,014	33	1,014		0	0	0	0	
9.274.5.5110.720 Other Insurance	505	0	505		505	505	505	500	
Total Insurance and Judgment	<u>1,519</u>	<u>0</u>	<u>1,519</u>	<u>0</u>	<u>1,519</u>	<u>1,519</u>	<u>1,519</u>	<u>1,514</u>	
Total Kindergarten Program	<u>950,703</u>	<u>2,276</u>	<u>952,979</u>	<u>2,276</u>	<u>906,150</u>	<u>930,891</u>	<u>951,414</u>	<u>904,303</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6110.301 Contracted Dental Services									
9.274.5.6110.317 Health Services (Contracted)	177	177	0	500	500	0	500		500
Total Purchased Services	<u>2,484</u>	<u>2,484</u>	<u>0</u>	<u>3,980</u>	<u>3,980</u>	<u>0</u>	<u>3,075</u>	2,025	<u>3,330</u>
Total Attendance, Guidance And Health Program	<u>2,661</u>	<u>2,661</u>	<u>0</u>	<u>4,480</u>	<u>4,480</u>	<u>0</u>	<u>3,575</u>	2,125	<u>3,830</u>
	<u>2,661</u>	<u>2,661</u>	<u>0</u>	<u>4,480</u>	<u>4,480</u>	<u>0</u>	<u>3,575</u>	2,125	<u>3,830</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6210.113 Supervisors and Coordinators	48,040	48,040		48,087	48,075		49,042	49,203	49,695
9.274.5.6210.151 Clerical Personnel	22,340	22,823	-483	21,388	21,388	12	21,812	21,892	22,111
9.274.5.6210.199 Personal Leave Reimbursement						0			
Total Salaries	850	850	0	850	850	0	850	850	850
	<u>71,230</u>	<u>71,713</u>	<u>-483</u>	<u>70,325</u>	<u>70,313</u>	<u>12</u>	<u>71,704</u>	<u>71,945</u>	<u>72,656</u>
9.274.5.6210.210 PERSI									
9.274.5.6210.220 Social Security Tax	7,402	7,477	-75	7,307	7,331	-24	7,449	7,475	7,411
9.274.5.6210.230 Life Insurance	5,449	5,386	63	5,380	5,265	115	5,378	5,504	5,340
9.274.5.6210.240 Medical Insurance	225	225	0	243	243	0	243	243	255
9.274.5.6210.260 Dental Insurance	7,546	7,546	0	7,230	7,230	0	7,810	7,808	9,200
9.274.5.6210.270 Worker's Compensation Insurance									
9.274.5.6210.280 Retirement Sick Leave Benefits	678	678	0	712	712	0	732	734	762
9.274.5.6210.280 Retirement Sick Leave Benefits	478	477	1	471	477	-6	474	476	385
9.274.5.6210.290 Vision Insurance	820	828	-8	886	900	-14	967	971	1,026
Total Fringe Benefits	194	193	1	194	193	1	192	192	196
	<u>22,792</u>	<u>22,809</u>	<u>-17</u>	<u>22,423</u>	<u>22,350</u>	<u>73</u>	<u>23,245</u>	<u>23,403</u>	<u>24,575</u>
9.274.5.6210.319 Consultants									
9.274.5.6210.382 Out-District Travel Allowance	2,482	2,483	-1	5,100	5,075	25	5,100	5,550	5,100
9.274.5.6210.390 Volunteer Reimbursement	5,052	5,018	34	3,000	5,314	-2,314	1,200		1,200
9.274.5.6210.391 Professional Dues and Fees	1,112	1,112	0	1,200	1,379	-179	1,200	1,000	1,400
9.274.5.6210.396 Inservice Training	2,950	2,362	588	2,900	3,457	-557	2,970	1,600	3,970
Total Purchased Services	2,316	2,316	0	1,550	3,124	-1,574	1,550		1,550
	<u>13,912</u>	<u>13,290</u>	<u>622</u>	<u>13,750</u>	<u>18,349</u>	<u>-4,599</u>	<u>12,020</u>	<u>8,350</u>	<u>13,220</u>
9.274.5.6210.410 General Supplies									
Total Supplies and Materials	1,288	1,323	-35	1,500	1,500	0	1,500	600	1,200
	<u>1,288</u>	<u>1,323</u>	<u>-35</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>600</u>	<u>1,200</u>
Total Instructional Improvement Program	109,222	109,135	87	107,998	112,511	4,513	108,469	104,298	111,651

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	<u>Adopted</u>	
9.274.5.6320.393 Indirect Costs	27,408	1,640	25,768	884	27,620	28,035		31,539	
Total Purchased Services	27,408	1,640	25,768	884	27,620	28,035		31,539	
Total Central Administration Program	<u>27,408</u>	<u>1,640</u>	<u>25,768</u>	<u>884</u>	<u>27,620</u>	<u>28,035</u>		<u>31,539</u>	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6610.351 Telephone - Voice									
Total Purchased Services	647	608	39	700	691	9	745	700	765
Total Building Operation Services Program	647	608	39	700	691	9	745	700	765
	647	608	39	700	691	9	745	700	765

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6810.345 Transportation Services (Contracted)	65,895	65,219	676	83,333	75,171	8,162	59,650	64,206	97,172
Total Purchased Services	65,895	65,219	676	83,333	75,171	8,162	59,650	64,206	97,172
Total Pupil To School Transportation Program	65,895	65,219	676	83,333	75,171	8,162	59,650	64,206	97,172

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6830.327 Maintenance of Leased Vehicles				1,500	1,064	436	1,200	1,200	1,800
Total Purchased Services	282	181	101	1,500	1,064	436	1,200	1,200	1,800
Total General Transportation Program	282	181	101	1,500	1,064	436	1,200	1,200	1,800

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**HEAD START FUND
PARENT ACTIVITIES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u> <u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.7200.383 Parent Activities Travel				1,250	1,250		700		800
9.274.5.7200.390 Volunteer Reimbursement	772	772	1	400	305	95	400	200	400
9.274.5.7200.396 Inservice Training	112	104	8	500	453	47	500	500	500
9.274.5.7200.399 Purchased Duty Lunches	583	582	1	10,000	10,000		10,000	10,000	11,200
Total Purchased Services	<u>7,356</u>	<u>7,528</u>	<u>-172</u>	<u>12,150</u>	<u>12,008</u>	<u>142</u>	<u>11,600</u>	<u>10,700</u>	12,900
9.274.5.7200.410 General Supplies	8,823	8,986	-163	6,625	6,625		5,725	5,432	4,150
Total Supplies and Materials	<u>6,694</u>	<u>6,678</u>	<u>16</u>	<u>6,625</u>	<u>6,625</u>	<u>0</u>	<u>5,725</u>	<u>5,432</u>	4,150
Total Parent Activities Program	<u>6,694</u>	<u>6,678</u>	<u>16</u>	<u>6,625</u>	<u>6,625</u>	<u>0</u>	<u>5,725</u>	<u>5,432</u>	4,150
	<u>15,517</u>	<u>15,664</u>	<u>-147</u>	<u>18,775</u>	<u>18,633</u>	<u>142</u>	<u>17,325</u>	<u>16,132</u>	17,050
Total Current Expenditures	<u>1,172,335</u>	<u>1,172,215</u>	<u>120</u>	<u>1,154,012</u>	<u>1,150,918</u>	<u>3,094</u>	<u>1,149,475</u>	<u>1,168,110</u>	1,168,110

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**HEAD START FUND
FUND TRANSFER PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.9200.810 Transfers to Other Funds		3,684	-3,684		657	-657			
Total Transfers or Reserves	<u>0</u>	<u>3,684</u>	<u>-3,684</u>	<u>0</u>	<u>657</u>	<u>-657</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Transfer Program	<u>0</u>	<u>3,684</u>	<u>-3,684</u>	<u>0</u>	<u>657</u>	<u>-657</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL HEAD START FUND	<u>0</u>	<u>1,175,898</u>	<u>-3,563</u>	<u>0</u>	<u>1,151,575</u>	<u>-657</u>	<u>0</u>	<u>1,168,110</u>	<u>0</u>
	<u>1,172,335</u>			<u>1,154,012</u>		<u>2,437</u>	<u>1,149,475</u>		<u>1,168,110</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 275

HEAD START DISABILITIES FUND

DESCRIPTION

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START DISABILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.275.4.4430.000 Head Start Disabilities Revenue	21,970	18,094	-3,876	0	0	0	0	0	0
TOTAL FEDERAL FUNDING	<u>21,970</u>	<u>18,094</u>	<u>-3,876</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.275.4.4600.000 Interfund Transfers		3,684	3,684	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>3,684</u>	<u>3,684</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	0	3,684	3,684	0	0	0	0	0	0
	<u>21,970</u>	<u>21,778</u>	<u>-192</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL HEAD START DISABILITIES FUND	<u><u>21,970</u></u>	<u><u>21,778</u></u>	<u><u>-192</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
2008-2009 ANNUAL BUDGET

HEAD START DISABILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.275.5.6210.115 Ancillary Professional	16,774	16,774							0
Total Salaries	16,774	16,774	0	0	0	0	0	0	0
9.275.5.6210.210 PERSI			0	0	0	0	0	0	
9.275.5.6210.220 Social Security Tax	1,743	1,743		0	0	0	0	0	
9.275.5.6210.230 Life Insurance	1,283	1,230	53	0	-9	9	0	0	0
9.275.5.6210.240 Medical Insurance	24	24		0	0	0	0	0	0
9.275.5.6210.260 Dental Insurance	1,207	1,206	1	0	0	0	0	0	0
9.275.5.6210.270 Worker's Compensation Insurance	109	108	1	0	0	0	0	0	0
9.275.5.6210.280 Retirement Sick Leave Benefits	112	112		0	0	0	0	0	0
9.275.5.6210.290 Vision Insurance	193	193		0	0	0	0	0	0
Total Fringe Benefits	31	31	0	0	3	-3	0	0	0
	4,702	4,647	55	0	0	0	0	0	0
Total Instructional Improvement Program	21,476	21,421	55	0	-6	6	0	0	0
				0	-6	6	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START DISABILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.275.5.6320.393 Indirect Costs									
Total Purchased Services	494	356	138	0	0	0	0	0	0
Total Central Administration Program	494	356	138	0	0	0	0	0	0
Total Current Expenditures	494	356	138	0	0	0	0	0	0
	<u>21,970</u>	<u>21,778</u>	<u>192</u>	<u>0</u>	<u>-6</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START DISABILITIES FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.275.5.9200.810 Transfers to Other Funds									
Total Transfers or Reserves	0	0	0	0	6	-6	0	0	0
Total Fund Transfer Program	0	0	0	0	6	-6	0	0	0
TOTAL HEAD START DISABILITIES FUND	0	0	0	0	6	-6	0	0	0
	21,970	21,778	192	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 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
2008-2009 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2006 Budget</u>			<u>-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted 2005</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.276.4.4430.000 Head Start Training Grant	<u>19,778</u>	<u>19,778</u>	<u>0</u>	<u>18,023</u>	<u>17,366</u>	<u>-657</u>	<u>15,853</u>	<u>18,675</u>	<u>18,675</u>
TOTAL FEDERAL FUNDING	<u>19,778</u>	<u>19,778</u>	<u>0</u>	<u>18,023</u>	<u>17,366</u>	<u>-657</u>	<u>15,853</u>	<u>18,675</u>	<u>18,675</u>
9.276.4.4600.000 Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>657</u>	<u>657</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>657</u>	<u>657</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>19,778</u>	<u>19,778</u>	<u>0</u>	<u>18,023</u>	<u>18,023</u>	<u>0</u>	<u>15,853</u>	<u>18,675</u>	<u>18,675</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>19,778</u>	<u>19,778</u>	<u>0</u>	<u>18,023</u>	<u>18,023</u>	<u>0</u>	<u>15,853</u>	<u>18,675</u>	<u>18,675</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.276.5.5110.382 Out-District Travel Allowance		6,971	-451	10,301	10,314	-13	9,236	10,936	6,856
9.276.5.5110.396 Inservice Training	6,520	12,460		7,235	7,235		6,237	7,291	11,315
Total Purchased Services	19,323	19,431	343	17,536	17,549	0	15,473	18,227	18,171
Total Kindergarten Program	19,323	19,431	-108	17,536	17,549	-13	15,473	18,227	18,171

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.276.5.6320.393 Indirect Costs									
Total Purchased Services	455	347	108	487	474	13	380	448	504
Total Central Administration Program	455	347	108	487	474	13	380	448	504
Total Current Expenditures	455	347	108	487	474	13	380	448	504
	<u>19,778</u>	<u>19,778</u>	<u>0</u>	<u>18,023</u>	<u>18,023</u>	<u>0</u>	<u>15,853</u>	<u>18,675</u>	<u>18,675</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>19,778</u>	<u>19,778</u>	<u>0</u>	<u>18,023</u>	<u>18,023</u>	<u>0</u>	<u>15,853</u>	<u>18,675</u>	<u>18,675</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 277

HEAD START INCENTIVE FUND

DESCRIPTION

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

This fund has not been utilized since FY 2006.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START INCENTIVE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.277.4.4430.000 Title VI-B Preschool Revenue	11,700	11,695	-5	0	5	5	0	0	0
TOTAL FEDERAL FUNDING	11,700	11,695	-5	0	5	5	0	0	0
TOTAL CURRENT REVENUES	11,700	11,695	-5	0	5	5	0	0	0
TOTAL HEAD START INCENTIVE FUND	11,700	11,695	-5	0	5	5	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START INCENTIVE FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.277.5.5210.306 Training or Incentive Grants									
Total Purchased Services	13	45	-32	0	0	0	0	0	0
Total Special Education Program	13	45	-32	0	0	0	0	0	0
	<u>13</u>	<u>45</u>	<u>-32</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START INCENTIVE FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.277.5.6160.115 Ancillary Professional									0
Total Salaries	8,911	8,912	-1	0	8	-8	0	0	0
9.277.5.6160.210 PERSI	8,911	8,912	-1	0	8	-8	0	0	
9.277.5.6160.220 Social Security Tax		926		0	0	0	0	0	
9.277.5.6160.230 Life Insurance		682	0	0	-5	5	0	0	0
9.277.5.6160.240 Medical Insurance		13	29	0	0	0	0	0	0
9.277.5.6160.260 Dental Insurance		13	0	0	0	0	0	0	0
9.277.5.6160.270 Worker's Compensation Insurance		648	1	0	0	0	0	0	0
9.277.5.6160.280 Retirement Sick Leave Benefits		58	0	0	0	0	0	0	0
9.277.5.6160.290 Vision Insurance		60	1	0	0	0	0	0	0
Total Fringe Benefits	103	102	-1	0	2	-2	0	0	0
	17	17	0	0	0	0	0	0	0
Total Ancillary Service Program	2,507	2,476	31	0	-3	3	0	0	0
	11,418	11,388	30	0	5	-5	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START INCENTIVE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.277.5.6320.393 Indirect Costs									
Total Purchased Services	269	263	6	0	0	0	0	0	0
Total Central Administration Program	269	263	6	0	0	0	0	0	0
Total Current Expenditures	269	263	6	0	0	0	0	0	0
	11,700	11,695	5	0	5	-5	0	0	0
TOTAL HEAD START INCENTIVE FUND	11,700	11,695	5	0	5	-5	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 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
2008-2009 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.4.4430.000 Head Start CDA Revenue	97,542	97,542		97,542	97,542		97,542	89,417	89,417
TOTAL FEDERAL FUNDING	97,542	97,542	<u>0</u>	97,542	97,542	<u>0</u>	97,542	89,417	89,417
			0			0			
9.278.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>38</u>	<u>38</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	38	38	0	0	0
TOTAL CURRENT REVENUES	97,542	97,542		97,542	97,580		97,542	89,417	89,417
			0			38			
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	97,542	97,542	<u>0</u>	97,542	97,580	<u>38</u>	97,542	89,417	89,417
			0			38			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Actual Budget Variance</u>			<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.5110.116 Teachers	28,495	26,697	1,798	26,645	27,169	-524	26,605	26,345	23,335
9.278.5.5110.152 Instructional Assistants	22,125	24,211	-2,086	26,341	22,344	3,997	27,514	21,008	21,982
9.278.5.5110.186 Substitute Teachers									
9.278.5.5110.199 Personal Leave Reimbursement	425	425	0	500	533	-33	500	700	700
Total Salaries	145	105	40	185	293	-108	185	210	195
	51,190	51,437	-247	53,671	50,339	3,332	54,804	48,263	46,212
9.278.5.5110.210 PERSI									
9.278.5.5110.220 Social Security Tax	5,275	5,001	274	5,524	5,298	226	5,642	4,942	4,506
9.278.5.5110.230 Life Insurance	3,918	3,969	-51	4,105	4,042	63	4,111	3,692	3,298
9.278.5.5110.240 Medical Insurance	103	86	17	101	90	11	141	162	148
9.278.5.5110.260 Dental Insurance	5,363	4,165	1,198	4,501	4,944	-443	6,814	4,864	8,027
9.278.5.5110.270 Worker's Compensation Insurance	485	375	110	443	455	-12	639	456	665
9.278.5.5110.280 Retirement Sick Leave Benefits	344	351	-7	362	359	3	362	318	238
9.278.5.5110.290 Vision Insurance	585	554	32	671	647	24	732	642	624
Total Fringe Benefits	134	103	31	120	113	7	168	120	171
	16,207	14,604	1,603	15,827	15,948	-121	18,609	15,196	17,677
9.278.5.5110.381 In-District Travel Allowance									
9.278.5.5110.382 Out-District Travel Allowance	251	251	0	275	275	0	275	275	275
Total Purchased Services	1,351	1,351	0	400	902	-502	400	1,000	1,000
	1,602	1,602	0	675	1,177	-502	675	1,275	1,275
9.278.5.5110.410 General Supplies									
9.278.5.5110.416 Printing	5,498	5,801	-303	2,321	3,956	-1,635	3,000	4,000	4,000
9.278.5.5110.450 Food - School Lunch	57	57	0	300	300	0	300	300	300
Total Supplies and Materials	56	56	0	200	200	-1,635	200	200	200
	5,611	5,914	-303	2,821	4,456		3,500	4,500	4,500
9.278.5.5110.718 Pupil Insurance									
Total Insurance and Judgment	102	102	0	102	102	0	102	102	102
	102	102	0	102	102	0	102	102	102
Total Kindergarten Program	74,712	73,660	1,052	73,096	72,022	1,074	77,690	69,336	69,766

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6110.317 Health Services (Contracted)									
Total Purchased Services	200	200	0	100	97	3	100	200	200
Total Attendance, Guidance And Health Program	200	200	0	100	97	3	100	200	200
	200	200	0	100	97	3	100	200	200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6210.113 Supervisors and Coordinators									
9.278.5.6210.151 Clerical Personnel	2,061	2,045		2,330	2,341	-11	2,333	2,333	2,500
Total Salaries	279	282	-3	1,026	1,036	-10	1,032	1,032	500
	2,340	2,327	13	3,356	3,376	-20	3,365	3,365	3,000
9.278.5.6210.210 PERSI									
9.278.5.6210.220 Social Security Tax	244	242	2	349	351	-2	349	349	306
9.278.5.6210.270 Worker's Compensation Insurance	180	178	2	257	255	2	252	257	221
9.278.5.6210.280 Retirement Sick Leave Benefits	18	15	3	23	22	1	22	23	16
Total Fringe Benefits	28	27	1	42	43	-1	45	45	42 585
9.278.5.6210.319 Consultants	470	463	7	671	672	-1	668	674	
9.278.5.6210.390 Volunteer Reimbursement	158	158	0	360	360	1	360	450	450
9.278.5.6210.391 Professional Dues and Fees	127	127	0	150	132	18	120	120	120
9.278.5.6210.396 Inservice Training	143	143	0	250	250	0	250	300	300
Total Purchased Services	887	887	0	400	400	0	400	400	400
	1,315	1,315	0	1,160	1,142	18	1,130	1,270	1,270 75
9.278.5.6210.410 General Supplies									
Total Supplies and Materials	300	300	0	100	100	0	75	75	75
	300	300	0	100	100	0	75	75	
Total Instructional Improvement Program	4,425	4,405	20	5,287	5,290	-3	5,238	5,384	4,930

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6320.393 Indirect Costs	2,244	2,191	53	2,634	2,564	70	2,341	2,146	2,146
Total Purchased Services	2,244	2,191	53	2,634	2,564	70	2,341	2,146	2,146
Total Central Administration Program	2,244	2,191	53	2,634	2,564	70	2,341	2,146	2,146

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6610.351 Telephone - Voice									
Total Purchased Services	175	175	0	175	77	98	175	125	125
Total Building Operation Services Program	175	175	0	175	77	98	175	125	125
	175	175	0	175	77	98	175	125	125

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6810.345 Transportation Services (Contracted)	13,668	13,569		14,000	15,280	-1,280	9,448	9,601	9,800
Total Purchased Services			99			-1,280			
	13,668	13,569	99	14,000	15,280	-1,280	9,448	9,601	9,800
Total Pupil To School Transportation Program	13,668	13,569	99	14,000	15,280	-1,280	9,448	9,601	9,800

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.7200.383 Parent Activities Travel		964	1	700	700	0	600	600	600
9.278.5.7200.390 Volunteer Reimbursement	965			100	100	0	100	150	100
9.278.5.7200.396 Inservice Training	75	75	0	150	150	0	150	150	150
9.278.5.7200.399 Purchased Duty Lunches	0	0	0	750	750	0	1,150	1,125	1,000
Total Purchased Services	<u>678</u>	<u>712</u>	<u>-34</u>	<u>750</u>	<u>750</u>	<u>0</u>	<u>1,150</u>	<u>1,125</u>	<u>1,000</u>
9.278.5.7200.410 General Supplies	1,718	1,751	-33	1,700	1,700	0	2,000	2,025	1,850
Total Supplies and Materials	<u>400</u>	<u>1,591</u>	<u>-1,191</u>	<u>550</u>	<u>550</u>	<u>0</u>	<u>550</u>	<u>600</u>	<u>600</u>
Total Parent Activities Program	<u>400</u>	<u>1,591</u>	<u>-1,191</u>	<u>550</u>	<u>550</u>	<u>0</u>	<u>550</u>	<u>600</u>	<u>600</u>
	<u>2,118</u>	<u>3,342</u>	<u>1,224</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>	<u>2,550</u>	<u>2,625</u>	<u>2,450</u>
Total Current Expenditures	<u>97,542</u>	<u>97,542</u>	<u>0</u>	<u>97,542</u>	<u>97,580</u>	<u>-38</u>	<u>97,542</u>	<u>89,417</u>	<u>89,417</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u><u>97,542</u></u>	<u><u>97,542</u></u>	<u><u>0</u></u>	<u><u>97,542</u></u>	<u><u>97,580</u></u>	<u><u>-38</u></u>	<u><u>97,542</u></u>	<u><u>89,417</u></u>	<u><u>89,417</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 282

TITLE II-D, ESEA - TECHNOLOGY FUND

DESCRIPTION

There are two components of the Enhancing Education Through Technology (EETT) grants listed under Fund 282. One is a formula grant that accommodates a number of miscellaneous technology needs of the district's Technology Department. There were no formula grants offered to the district in Fiscal Year 2008 nor are any anticipated for FY 2009.

The other component is a competitive grants. In FY 2008, the grant provided a mobile laptop cart for use in the Science Department at Pocatello High School.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.282.4.4459.900 Enhancing Education with Technology	205,902	197,949	-7,953	7,953	6,269	-1,684		58,051	20,000
TOTAL FEDERAL FUNDING	205,902	197,949	-7,953	7,953	6,269	-1,684	<u>0</u>	58,051	20,000
							0	58,051	
9.282.4.4600.000 Interfund Transfers		406	406	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>406</u>	<u>406</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	406	406	0	0	0	0	0	0
TOTAL CURRENT REVENUES	205,902	198,354	-7,548	7,953	6,269	-1,684		58,051	20,000
							0	58,051	
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	205,902	198,354	-7,548	7,953	6,269	-1,684	<u>0</u>	<u>58,051</u>	20,000
							0	58,051	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.282.5.5120.134 Curriculum Development Stipends									0
Total Salaries	3,394	1,300	2,094	3,100	1,700	1,400		1,400	0
9.282.5.5120.210 PERSI	3,394	1,300	2,094	3,100	1,700	1,400	0	1,400	
9.282.5.5120.220 Social Security Tax	145	135	10	323	177	146	0	146	
9.282.5.5120.270 Worker's Compensation Insurance	260	95	165	237	130	107	0	107	0
9.282.5.5120.280 Retirement Sick Leave Benefits	20	9	11	20	11	9	0	9	0
Total Fringe Benefits	16	15	1	39	22	17	0	18	0 0
9.282.5.5120.319 Consultants	441	253	188	619	340	279	0	280	
9.282.5.5120.396 Inservice Training	3,400	10,831	3,400	2,081	2,081	0	0	0	0 0
Total Purchased Services	17,337	10,831	6,506	2,081	2,081	0	0	0	0 0
9.282.5.5120.410 General Supplies	48,815	49,650	-835	2,153	2,148	0	0	0	0
Total Supplies and Materials	48,815	49,650	-835	2,153	2,148	5	0	4	0
Total Elementary Program	<u>69,987</u>	<u>62,034</u>	<u>7,953</u>	<u>7,953</u>	<u>6,269</u>	<u>1,684</u>	0	1,684	0
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.282.5.5150.135 Other Special Programs									0
Total Salaries	1,240	1,400	-160	0	0	0	0	0	0
9.282.5.5150.210 PERSI	1,240	1,400	-160	0	0	0	0	0	
9.282.5.5150.220 Social Security Tax	129	145	-16	0	0	0	0	0	
9.282.5.5150.270 Worker's Compensation Insurance	95	106	-11	0	0	0	0	0	0
9.282.5.5150.280 Retirement Sick Leave Benefits	48	9	39	0	0	0	0	0	0
Total Fringe Benefits	14	16	-2	0	0	0	0	0	0 0
9.282.5.5150.319 Consultants	286	277	9	0	0	0	0	0	
9.282.5.5150.382 Out-District Travel Allowance	2,720	2,720	0	0	0	0	0	0	0
9.282.5.5150.396 Inservice Training	46	0	46	0	0	0	0	0	0
Total Purchased Services	80	0	80	0	0	0	0	0	0 0
Total Secondary Program	2,846	2,720	126	0	0	0	0	0	0
	<u>4,372</u>	<u>4,397</u>	<u>-25</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
				0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.282.5.6230.151 Clerical Personnel	14,400	14,496	-96	0	0	0	0	0	0
Total Salaries	14,400	14,496	-96	0	0	0	0	0	0
9.282.5.6230.210 PERSI	1,496	1,506	-10	0	0	0	0	0	0
9.282.5.6230.220 Social Security Tax	1,102	1,055	47	0	0	0	0	0	0
9.282.5.6230.270 Worker's Compensation Insurance	94	96	-2	0	0	0	0	0	0
9.282.5.6230.280 Retirement Sick Leave Benefits	166	167	-1	0	0	0	0	0	0
Total Fringe Benefits	2,858	2,824	34	0	0	0	0	0	0
9.282.5.6230.319 Consultants	2,660	2,660	0	0	0	0	0	2,800	20,000
9.282.5.6230.396 Inservice Training	0	0	0	0	0	0	0	20,822	20,000
Total Purchased Services	2,660	2,660	0	0	0	0	0	23,622	20,000
9.282.5.6230.410 General Supplies	57,932	58,254	-322	0	0	0	0	0	0
Total Supplies and Materials	57,932	58,254	-322	0	0	0	0	0	0
9.282.5.6230.550 Equipment	53,693	53,689	4	0	0	0	0	32,745	0
Total Capital Objects	53,693	53,689	4	0	0	0	0	32,745	0
Total Instruction-Related Technology Program	131,543	131,924	-381	0	0	0	0	32,745	0
Total Current Expenditures	205,902	198,354	7,548	7,953	6,269	1,684	0	56,367	20,000
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	205,902	198,354	7,548	7,953	6,269	1,684	0	58,051	20,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 290

CHILD NUTRITION FUND

DESCRIPTION

The Child Nutrition Program is designed to provide one-fourth (for breakfast) and one-third (for lunch) of the daily nutritional requirements for school children. The program operates as a nonprofit, self-supporting service. Program funds are received from the sale of lunch meals, breakfast meals, ala carte items and catering. Reimbursements are received for student lunch and breakfast meals from the United States Department of Agriculture. Reimbursements are also received from the United States Department of Agriculture for meals served to children through the Summer Feeding, Kindergarten Milk and After-School Snack programs. The secondary schools have full service kitchens on location. The elementary schools, Lincoln Early Childhood Center, K-2 program at Idaho State University, Montessori and GATE Way Center are serviced out of the Central Kitchen.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.290.4.4150.000 Food Service Investments	10,000	27,959	17,959	20,000	33,619	13,619	30,000	30,000	30,418
9.290.4.4161.100 Food Service Sales to Students	734,846	869,619	134,773	850,000	816,577	-33,423	840,000	840,000	880,146
9.290.4.4161.110 Food Service Breakfast Sales	48,455	66,610	18,155	76,000	101,228	25,228	100,000	100,000	103,354
9.290.4.4162.200 Adult Lunch Sales	44,460	52,190	7,730	48,000	64,441	16,441	60,000	60,000	56,147
9.290.4.4162.205 Ala Carte Lunch Sales	311,375	283,495	-27,880	330,000	296,414	-33,586	310,000	310,000	309,727
9.290.4.4162.210 Adult Breakfast Sales	4,003	1,570	-2,433	1,000	1,086	86	1,000	1,000	2,982
9.290.4.4162.215 Ala Carte Breakfast Sales	158,352	157,414	-938	169,000	165,948	-3,052	180,000	180,000	165,948
9.290.4.4162.220 Kindergarten Snack Fees	9,000	6,979	-2,021	7,000	8,426	1,426	7,500	7,500	7,568
9.290.4.4162.225 After School Snack Fees					1,020	1,020	1,000	1,000	2,000
9.290.4.4169.940 Catering Sales	17,000	11,058	-5,942	9,000	19,332	-10,332	15,000	15,000	20,000
TOTAL LOCAL FUNDING	<u>1,337,491</u>	<u>1,470,595</u>	<u>133,104</u>	<u>1,510,000</u>	<u>1,508,091</u>	<u>-1,909</u>	<u>1,544,500</u>	<u>1,544,500</u>	<u>1,578,290</u>
9.290.4.4455.500 Child Nutrition Federal Reimbursement	1,434,098	1,477,852	43,754	1,606,461	1,532,872	-73,589	1,500,000	1,711,336	1,636,954
9.290.4.4455.510 School Breakfast Federal Reimbursement	454,800	470,252	15,452	500,000	490,288	-9,712	485,000	485,000	494,614
9.290.4.4455.520 Kindergarten Milk Reimbursement	16,000	14,652	-1,348	14,000	15,170	1,170	15,000	15,000	15,000
9.290.4.4455.530 USDA Commodity Value	100,000	146,314	46,314	100,000	166,791	66,791	125,000	125,000	115,000
9.290.4.4455.550 Summer Feeding Reimbursement	275,000	288,354	13,354	275,000	296,267	21,267	290,000	290,000	325,000
9.290.4.4455.560 After School Snack Revenues					2,836	2,836	2,500	2,500	5,000
TOTAL FEDERAL FUNDING	<u>2,270,898</u>	<u>2,390,424</u>	<u>119,526</u>	<u>2,496,461</u>	<u>2,504,223</u>	<u>8,762</u>	<u>2,417,500</u>	<u>2,628,836</u>	<u>2,591,568</u>
9.290.4.4600.000 Interfund Transfers	218,000	233,191	15,191	98,317	95,155	-3,162	98,506	98,506	100,000
TOTAL OTHER FUNDING SOURCES	<u>218,000</u>	<u>233,191</u>	<u>15,191</u>	<u>98,317</u>	<u>95,155</u>	<u>3,162</u>	<u>98,506</u>	<u>98,506</u>	<u>100,000</u>
TOTAL CURRENT REVENUES	<u>3,835,389</u>	<u>4,101,210</u>	<u>265,821</u>	<u>4,103,778</u>	<u>4,107,470</u>	<u>3,692</u>	<u>4,060,506</u>	<u>4,271,842</u>	<u>4,269,858</u>
9.290.4.7000.000 Estimated Beginning Balance	600,000	917,427	317,427	801,788	914,360	112,572	700,000	700,000	500,000
TOTAL CHILD NUTRITION FUND	<u>4,435,389</u>	<u>5,018,637</u>	<u>583,248</u>	<u>4,905,566</u>	<u>5,021,830</u>	<u>116,264</u>	<u>4,760,506</u>	<u>4,971,842</u>	<u>4,769,858</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.290.5.7100.159 Food Preparation	1,134,118	1,209,108	-74,990	1,255,899	1,234,304	21,595	1,266,901	1,266,901	1,275,454
9.290.5.7100.188 Substitute Food Service									
9.290.5.7100.199 Personal Leave Reimbursement	50,500	38,306	12,194	50,000	40,508	9,492	40,000	40,000	44,290
Total Salaries	<u>6,500</u>	<u>6,380</u>	<u>120</u>	<u>5,000</u>	<u>5,840</u>	<u>-840</u>	<u>6,500</u>	<u>6,500</u>	<u>6,000</u>
	1,191,118	1,253,793	-62,675	1,310,899	1,280,652	-30,247	1,313,401	1,313,401	1,325,744
9.290.5.7100.210 PERSI									
9.290.5.7100.220 Social Security Tax	118,510	124,952	-6,442	131,008	128,696	2,312	132,306	132,306	130,708
9.290.5.7100.230 Life Insurance	91,120	94,380	-3,260	98,317	95,155	3,162	98,506	98,506	97,442
9.290.5.7100.240 Medical Insurance	5,325	3,249	2,076	3,441	3,531	-90	3,210	3,210	2,837
9.290.5.7100.260 Dental Insurance	257,108	135,196	123,912	190,381	127,826	62,555	154,736	154,736	153,525
9.290.5.7100.270 Worker's Compensation Insurance	23,075	11,920	11,155	15,873	12,399	3,474	14,523	14,523	12,716
9.290.5.7100.280 Retirement Sick Leave Benefits	45,846	76,289	-30,443	79,833	83,913	-4,080	82,481	82,481	70,928
9.290.5.7100.290 Vision Insurance	13,698	13,859	-161	15,887	15,747	140	17,191	17,191	18,094
Total Fringe Benefits	<u>7,199</u>	<u>3,287</u>	<u>3,912</u>	<u>4,771</u>	<u>3,266</u>	<u>1,505</u>	<u>3,818</u>	<u>3,818</u>	<u>3,271</u>
	561,881	461,132	-100,749	539,511	470,534	-68,978	506,771	506,771	489,521
9.290.5.7100.309 Bank Service Charges									
9.290.5.7100.310 Professional and Technical Services	5,000	2,818	2,182	5,000	1,505	3,495	5,000	5,000	7,500
9.290.5.7100.381 In-District Travel Allowance	20,000	14,024	5,976	25,000	24,773	227	15,000	18,000	17,500
9.290.5.7100.396 Inservice Training	5,500	6,123	-623	6,000	5,591	409	7,000	7,000	6,190
Total Purchased Services	<u>7,434</u>	<u>5,898</u>	<u>1,536</u>	<u>8,000</u>	<u>1,291</u>	<u>6,709</u>	<u>5,000</u>	<u>5,000</u>	<u>2,500</u>
	37,934	28,863	9,071	44,000	33,160	-10,840	32,000	35,000	33,690
9.290.5.7100.410 General Supplies									
9.290.5.7100.411 Supplies - Tray Cost	90,000	92,155	-2,155	100,000	103,358	-3,358	100,000	110,000	150,000
9.290.5.7100.421 Motor Fuel	115,000	137,766	-22,766	150,000	167,963	-17,963	150,000	162,500	140,000
9.290.5.7100.425 Laundry	10,000	8,337	1,663	15,000	7,063	7,937	8,000	11,000	10,000
9.290.5.7100.428 Repairs Parts and Supplies	35,000	20,026	14,974	40,000	22,773	17,227	30,000	30,000	35,000
9.290.5.7100.450 Food - School Lunch	35,000	56,536	-21,536	40,000	48,971	-8,971	40,000	55,000	50,000
9.290.5.7100.451 Catering Costs	1,649,456	1,844,289	-194,833	2,005,051	1,831,520	153,531	1,772,334	2,118,670	1,909,903
Total Supplies and Materials	<u>10,000</u>	<u>4,944</u>	<u>5,056</u>	<u>8,000</u>	<u>6,971</u>	<u>1,029</u>	<u>8,000</u>	<u>10,000</u>	<u>11,000</u>
	1,944,456	2,164,053	-219,597	2,358,051	2,208,620	149,431	2,108,334	2,497,170	2,305,903

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u> <small>2005-2006</small>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <small>2006-2007</small>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.290.5.7100.540 Remodeling									
9.290.5.7100.550 Equipment	100,000	183,248	-83,248	100,000	116,184	-16,184	100,000	20,000 190,000	15,000 100,000
9.290.5.7100.580 Depreciation									
Total Capital Objects	100,000	13,187	-13,187	100,000	15,743	-15,743	100,000	210,000	115,000
Total Child Nutrition Program	<u>3,835,389</u>	<u>4,104,277</u>	<u>-268,888</u>	<u>4,352,461</u>	<u>4,124,893</u>	<u>227,568</u>	<u>4,060,506</u>	<u>4,562,342</u>	<u>4,269,858</u>
Total Current Expenditures	<u>3,835,389</u>	<u>4,104,277</u>	<u>-268,888</u>	<u>4,352,461</u>	<u>4,124,893</u>	<u>227,568</u>	<u>4,060,506</u>	<u>4,562,342</u>	<u>4,269,858</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.290.5.9500.850 Contingency Reserve		N/A	N/A		N/A	N/A			
9.290.3.3200.000 Actual Year-End Fund Balance	600,000			553,105			700,000	409,500	500,000
	N/A	-914,360	N/A	N/A	-896,937	N/A	N/A	N/A	N/A
Total Transfers or Reserves									
	600,000	-914,360	-314,360	-553,105	-896,937	-343,832	700,000	409,500	500,000
Total Contingency Reserve Program									
	600,000	-914,360	314,360	-553,105	-896,937	343,832	700,000	409,500	500,000
TOTAL CHILD NUTRITION FUND	<u>4,435,389</u>	<u>5,018,637</u>	<u>-583,248</u>	<u>4,905,566</u>	<u>5,021,830</u>	<u>-116,264</u>	<u>4,760,506</u>	<u>4,971,842</u>	<u>4,769,858</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 310

BOND INTEREST AND REDEMPTION FUND

DESCRIPTION

The Bond Interest and Redemption Fund accounts for the accumulation of resources and payment of general obligation bond principal and interest. The principal source of revenue is property taxes.

SPECIAL NOTES

On March 4, 1997, patrons voted 75% in favor of issuing general obligation bonds for construction of a new high school, and for major renovations of Pocatello High School's heating, ventilation, mechanical, and electrical systems. Bond payments will be for twenty years, beginning in February 1998. During FY 2004, the District refunded a portion of the General Obligation Bonds resulting in approximately \$600,000 in interest savings over the life of the bonds.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.310.4.4125.500 School Bond Levy	2,082,324	2,113,376	31,052	2,136,035	2,163,550	27,515	2,079,730	2,079,730	2,094,453
9.310.4.4150.000 Investment Earnings	20,000	57,674	37,674	20,000	68,746	48,746	57,675	57,675	52,000
TOTAL LOCAL FUNDING	<u>2,102,324</u>	<u>2,171,050</u>	<u>68,726</u>	<u>2,156,035</u>	<u>2,232,296</u>	<u>76,261</u>	<u>2,137,405</u>	<u>2,137,405</u>	<u>2,146,453</u>
TOTAL CURRENT REVENUES	<u>2,102,324</u>	<u>2,171,050</u>	<u>68,726</u>	<u>2,156,035</u>	<u>2,232,296</u>	<u>76,261</u>	<u>2,137,405</u>	<u>2,137,405</u>	<u>2,146,453</u>
9.310.4.7000.000 Estimated Beginning Balance	2,429,497	2,475,497	46,000	2,382,186	2,436,429	54,243	2,414,166	2,414,166	2,365,225
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>4,531,821</u>	<u>4,646,547</u>	<u>114,726</u>	<u>4,538,221</u>	<u>4,668,725</u>	<u>130,504</u>	<u>4,551,571</u>	<u>4,551,571</u>	<u>4,511,678</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.310.5.9110.610 Bond Principal	<u>1,300,000</u>	<u>1,310,000</u>	<u>-10,000</u>	<u>1,380,000</u>	<u>1,380,000</u>		<u>1,450,000</u>	<u>1,450,000</u>	<u>1,510,000</u>
Total Debt Retirement	<u>1,300,000</u>	<u>1,310,000</u>	<u>-10,000</u>	<u>1,380,000</u>	<u>1,380,000</u>	<u>0</u>	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,510,000</u>
Total Debt Service Program	<u>1,300,000</u>	<u>1,310,000</u>	<u>-10,000</u>	<u>1,380,000</u>	<u>1,380,000</u>	<u>0</u>	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,510,000</u>
						0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.310.5.9120.620 Bond Interest	897,838	900,118	-2,280	835,980	842,135	-6,155	771,000	771,000	710,553
Total Debt Retirement	897,838	900,118	-2,280	835,980	842,135	-6,155	771,000	771,000	710,553
9.310.5.9120.850 Contingency Reserve	<u>2,333,983</u>		<u>2,333,983</u>	<u>2,322,241</u>		<u>2,322,241</u>	<u>2,330,571</u>	<u>2,330,571</u>	<u>2,291,125</u>
Total Transfers or Reserves	2,333,983	<u>0</u>	-2,333,983	2,322,241	<u>0</u>	-2,322,241	2,330,571	2,330,571	2,291,125
Total Debt Service Interest Program	<u>3,231,821</u>	<u>0</u>	<u>2,331,704</u>	<u>3,158,221</u>	<u>842,135</u>	<u>2,316,086</u>	<u>3,101,571</u>	<u>3,101,571</u>	<u>3,001,678</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO.25
2008-2009 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>				et			2007-2008 Budget		2008-2009 Budget	
	<u>Adjusted</u> 2005-2006 Budget	<u>Actual</u> Budget	<u>Variance</u>	<u>Adjusted</u> 2006-2007 Budg	<u>Actual</u> Budget	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
9.310.3.3200.000 Actual Year-End Fund Balance	N/A	2,436,429	N/A	N/A	2,446,590	N/A	N/A	N/A	N/A	
Total Transfers or Reserves		2,436,429	2,436,429		2,446,590	2,446,590				
Total Contingency Reserve Program	<u>0</u>	<u>2,436,429</u>	<u>2,436,429</u>	<u>0</u>	<u>2,446,590</u>	<u>2,446,590</u>	<u>0</u>	<u>0</u>	<u>0 0</u>	
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>0</u> <u>4,531,821</u>	<u>4,646,547</u>	<u>-114,726</u>	<u>0</u> <u>4,538,221</u>	<u>4,668,725</u>	<u>-130,504</u>	<u>0</u> <u>4,551,571</u>	<u>0</u> <u>4,551,571</u>	<u>4,511,678</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 420

PLANT FACILITIES FUND

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
9.420.4.4121.100 School Plant Facility Levy	3,038,766	45,120	3,083,886	3,190,704	29,564	3,220,268	3,350,239	3,350,239	3,517,751
9.420.4.4150.000 Investment Earnings									
9.420.4.4199.900 Other Local Revenue	10,000	-9,578	422	10,000	-9,380	620	5,000	5,000	2,000
TOTAL LOCAL FUNDING	<u>3,048,766</u>	<u>922</u>	<u>3,085,230</u>	<u>3,200,704</u>	<u>1,422</u>	<u>3,222,310</u>	<u>3,593,239</u>	<u>3,593,239</u>	<u>3,510,751</u>
9.420.4.4311.110 State Lottery Revenues									
9.420.4.4312.200 Bus Depreciation	390,000	19,714	409,714	410,000	103,415	513,415	500,000	500,000	841,500
9.420.4.4370.000 State Facility Maintenance Revenue	307,631	50,599	358,230	300,471	41,184	341,655	254,328	254,328	241,643
TOTAL STATE FUNDING	<u>0</u>	<u>70,313</u>	<u>767,944</u>	<u>1,033,461</u>	<u>59,875</u>	<u>1,093,336</u>	<u>754,328</u>	<u>754,328</u>	<u>1,080,143</u>
9.420.4.4420.000 Grants and Program Reimbursements									
9.420.4.4532.200 Sale of Fixed Assets	25,000	35,905	60,905	60,000	-41,710	18,290			80,000
TOTAL FEDERAL FUNDING	<u>5,000</u>	<u>10,199</u>	<u>15,199</u>	<u>5,000</u>	<u>2,807</u>	<u>7,807</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL CURRENT REVENUES	<u>3,053,766</u>	<u>152,881</u>	<u>3,929,278</u>	<u>5,934,055</u>	<u>-102,654</u>	<u>5,831,401</u>	<u>4,352,567</u>	<u>4,352,567</u>	<u>4,687,894</u>
9.420.4.4600.000 Interfund Transfers				1,634,890	-145,232	1,489,658			
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,634,890</u>	<u>-145,232</u>	<u>1,489,658</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.420.4.7000.000 Estimated Beginning Balance	1,600,000	4,329	1,604,329	1,060,000	-6,589	1,053,411	1,900,000	1,900,000	1,542,399
TOTAL PLANT FACILITIES FUND	<u>5,376,397</u>	<u>157,210</u>	<u>5,533,607</u>	<u>6,994,055</u>	<u>-109,242</u>	<u>6,884,813</u>	<u>6,252,567</u>	<u>6,252,567</u>	<u>6,230,293</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**PLANT FACILITIES FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5120.550 Equipment	81,790	54,764	27,026	66,250	54,382	11,868	65,750	65,750	67,653
9.420.5.5120.552 Technology Equipment	777,270	404,107	373,163	332,500	331,443	1,057	287,900	287,900	440,700
9.420.5.5120.554 Equipment Replacement	5,000	2,795	2,205	5,000	460	4,540	5,000	5,000	5,000
Total Capital Objects	864,060	461,666	402,394	403,750	386,284	17,466	358,650	358,650	513,353
Total Elementary Program	864,060	461,666	402,394	403,750	386,284	17,466	358,650	358,650	513,353

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5150.550 Equipment	112,895	120,139	-7,244	113,762	100,429	13,333	100,220	116,660	120,961
9.420.5.5150.554 Equipment Replacement	5,000	3,917	1,083	5,000	334	4,666	5,000	5,000	5,000
Total Capital Objects	<u>117,895</u>	<u>124,056</u>	<u>-6,161</u>	<u>118,762</u>	<u>100,764</u>	<u>-17,998</u>	<u>105,220</u>	<u>121,660</u>	125,961
Total Secondary Program	117,895	124,056	-6,161	118,762	100,764	-17,998	105,220	121,660	125,961

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**PLANT FACILITIES FUND
VOCATIONAL-TECHNICAL PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5190.550 Equipment	25,399	25,399	—	14,730	10,895	3,835	12,380	12,380	19,392
Total Capital Objects	25,399	25,399	0	14,730	10,895	3,835	12,380	12,380	19,392
Total Vocational-Technical Program	<u>25,399</u>	<u>25,399</u>	<u>0</u>	<u>14,730</u>	<u>10,895</u>	<u>3,835</u>	<u>12,380</u>	<u>12,380</u>	<u>19,392</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5210.550 Equipment	15,050	14,993		15,050	14,957		12,370	12,370	10,003
Total Capital Objects	15,050	14,993	57	15,050	14,957	93	12,370	12,370	10,003
Total Special Education Program	15,050	14,993	57	15,050	14,957	93	12,370	12,370	10,003

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5300.550 Equipment	28,425	35,463	-7,038	0	0	0	0	0	0
Total Capital Objects	28,425	35,463	-7,038	0	0	0	0	0	0
Total School Activity Program	<u>28,425</u>	<u>35,463</u>	<u>-7,038</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5320.550 Equipment				28,425	26,404	2,021	45,685	29,245	23,983
Total Capital Objects	0	0	0	28,425	26,404	2,021	45,685	29,245	23,983
Total School Activity Program	0	0	0	28,425	26,404	2,021	45,685	29,245	23,983
	0	0	0						

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6210.550 Equipment	1,000	1,000	0	6,000	3,532	2,468	320	320	5,700
Total Capital Objects	1,000	1,000	0	6,000	3,532	2,468	320	320	5,700
Total Instructional Improvement Program	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>6,000</u>	<u>3,532</u>	<u>2,468</u>	<u>320</u>	<u>320</u>	<u>5,700</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6220.550 Equipment	3,600	3,600		2,353	2,348		1,800	1,800	
Total Capital Objects			0			5			0
	3,600	3,600	0	2,353	2,348	5	1,800	1,800	0
Total Educational Media Services Program	<u>3,600</u>	<u>3,600</u>	<u>0</u>	<u>2,353</u>	<u>2,348</u>	<u>5</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6230.550 Equipment	90,000	124,953	-34,953	90,000	89,494	-506	90,000	90,000	90,000
9.420.5.6230.554 Equipment Replacement	85,000	84,492	508	98,328	112,048	-13,720	118,000	118,000	52,975
Total Capital Objects	175,000	209,445	-34,445	188,328	201,542	-13,214	208,000	208,000	142,975
Total Instruction-Related Technology Program	175,000	209,445	-34,445	188,328	201,542	-13,214	208,000	208,000	142,975

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6310.550 Equipment	3,997	0	3,997	700	2,484	-1,784	1,000	1,000	6,495
Total Capital Objects	3,997	0	3,997	700	2,484	-1,784	1,000	1,000	6,495
Total Board Of Education Program	<u>3,997</u>	<u>0</u>	<u>3,997</u>	<u>700</u>	<u>2,484</u>	<u>-1,784</u>	<u>1,000</u>	<u>1,000</u>	<u>6,495</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6320.550 Equipment							1,250	1,250	
Total Capital Objects	750	797	-47	500	496	4			0
Total Central Administration Program	750	797	-47	500	496	4	1,250	1,250	0
	750	797	-47	500	496	4	1,250	1,250	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6510.550 Equipment	2,000	945	1,055	2,000	140	1,860	2,000	2,000	1,472
Total Capital Objects	2,000	945	1,055	2,000	140	1,860	2,000	2,000	1,472
Total Business Administration Program	2,000	945	1,055	2,000	140	1,860	2,000	2,000	1,472

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6550.550 Equipment	10,240	9,228	1,012	16,000	14,921	1,079	1,015	1,015	2,400
Total Capital Objects	10,240	9,228	1,012	16,000	14,921	1,079	1,015	1,015	2,400
Total Central Service Program	10,240	9,228	1,012	16,000	14,921	1,079	1,015	1,015	2,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6560.550 Equipment	4,000	3,670	330	3,000	1,185	1,815	3,000	3,000	3,236
Total Capital Objects	4,000	3,670	330	3,000	1,185	1,815	3,000	3,000	3,236
Total Administrative Technology Service Program	4,000	3,670	330	3,000	1,185	1,815	3,000	3,000	3,236

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6610.550 Equipment	163,135	142,079	21,056	23,190	1,813	21,377	19,740	19,740	31,686
9.420.5.6610.551 Vehicle Purchases	137,900	138,902	-1,002	45,000	44,275	725	165,000	165,000	104,000
9.420.5.6610.552 Technology Equipment	5,000	4,578	422	8,200	0	8,200	12,400	12,400	9,000
Total Capital Objects	306,035	285,560	20,475	76,390	46,088	30,302	197,140	197,140	144,686
Total Building Operation Services Program	306,035	285,560	20,475	76,390	46,088	30,302	197,140	197,140	144,686

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

**PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u> <small>2005-2006</small>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <small>2006-2007</small>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6640.325 Repair and Maintenance (Contracted)	<u>1,618,525</u>	<u>1,458,912</u>	<u>159,613</u>	<u>1,748,100</u>	<u>1,680,617</u>	<u>67,483</u>	<u>2,635,570</u>	<u>2,635,570</u>	<u>1,920,385</u>
Total Purchased Services	<u>1,618,525</u>	<u>1,458,912</u>	<u>159,613</u>	<u>1,748,100</u>	<u>1,680,617</u>	<u>67,483</u>	<u>2,635,570</u>	<u>2,635,570</u>	<u>1,920,385</u>
9.420.5.6640.520 Site Improvement Expenses	<u>224,771</u>	<u>218,774</u>	<u>5,997</u>	<u>343,474</u>	<u>254,380</u>	<u>89,094</u>	<u>346,600</u>	<u>346,600</u>	<u>263,920</u>
9.420.5.6640.540 Remodeling	<u>745,374</u>	<u>699,924</u>	<u>45,450</u>	<u>813,939</u>	<u>808,527</u>	<u>5,412</u>	<u>543,932</u>	<u>543,932</u>	<u>886,669</u>
9.420.5.6640.550 Equipment	<u>28,292</u>	<u>23,684</u>	<u>4,608</u>	<u>71,316</u>	<u>49,335</u>	<u>21,981</u>	<u>36,205</u>	<u>36,205</u>	<u>26,359</u>
Total Capital Objects	<u>998,437</u>	<u>942,381</u>	<u>56,056</u>	<u>1,228,729</u>	<u>1,112,242</u>	<u>116,487</u>	<u>926,737</u>	<u>926,737</u>	<u>1,176,948</u>
Total General Maintenance Services Program	<u>2,616,962</u>	<u>2,401,293</u>	<u>215,669</u>	<u>2,976,829</u>	<u>2,792,859</u>	<u>183,970</u>	<u>3,562,307</u>	<u>3,562,307</u>	<u>3,097,333</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6650.550 Equipment	9,945	7,022	2,923	11,325	9,647	1,678	10,775	10,775	8,871
Total Capital Objects	9,945	7,022	2,923	11,325	9,647	1,678	10,775	10,775	8,871
Total Ground Maintenance Services Program	<u>9,945</u>	<u>7,022</u>	<u>2,923</u>	<u>11,325</u>	<u>9,647</u>	<u>1,678</u>	<u>10,775</u>	<u>10,775</u>	<u>8,871</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6810.560 Buses	317,856	302,710	15,146	296,332	166,094	130,238	233,942	233,942	390,448
Total Capital Objects	317,856	302,710	15,146	296,332	166,094	130,238	233,942	233,942	390,448
Total Pupil To School Transportation Program	317,856	302,710	15,146	296,332	166,094	130,238	233,942	233,942	390,448

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6840.550 Equipment	6,468	6,132	336	9,996	9,743	253	3,331	3,331	5,899
Total Capital Objects	6,468	6,132	336	9,996	9,743	253	3,331	3,331	5,899
Total Non-reimbursable Transportation Program	6,468	6,132	336	9,996	9,743	253	3,331	3,331	5,899

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.8100.310 Professional and Technical Services									0
Total Purchased Services	5,000	0	5,000	25,000	14,300	10,700			0
9.420.5.8100.510 Site Purchases									
9.420.5.8100.530 New Buildings and Additions									
Total Capital Objects	5,000	0	5,000	25,000	14,300	10,700	0	0	
	205,000	214,054	-9,054	0	19,950	-19,950	0	0	
Total Capital Asset Acquisition Program	205,000	214,054	-9,054	0	0	-19,950	0	0	0
	210,000	214,054	4,054	0	0	-19,950	0	0	0
Total Current Expenditures	210,000	214,054	4,054	25,000	34,250	9,250	0	0	0
	4,718,682	4,107,033	611,649	4,195,470	3,824,634	370,836	4,760,185	4,760,185	4,502,207

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.9110.610 Bond Principal		-360,884	-360,884						
Total Debt Retirement	0	-360,884	-360,884	0	0	0	0	0	0
Total Debt Service Program	0	-360,884	-360,884	0	0	0	0	0	0
	0			0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.9120.620 Bond Interest		12,280	-12,280						
Total Debt Retirement	0	12,280	-12,280	0	0	0	0	0	0
Total Debt Service Interest Program	0	12,280	-12,280	0	0	0	0	0	0
	0			0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.9200.810 Transfers to Other Funds				1,634,890	1,489,658	145,232			
Total Transfers or Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,634,890</u>	<u>1,489,658</u>	<u>145,232</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Transfer Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,634,890</u>	<u>1,489,658</u>	<u>145,232</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0				0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.9500.851 Future Building Reserve		N/A	N/A	1,163,695	N/A	N/A	1,492,382	1,492,382	1,728,086
9.420.3.3200.000 Actual Year-End Fund Balance	657,715	1,053,411	N/A	N/A	1,570,521	N/A	N/A	N/A	N/A
Total Transfers or Reserves	657,715	1,053,411	395,696	1,163,695	1,570,521	406,826	1,492,382	1,492,382	1,728,086
Total Contingency Reserve Program	<u>657,715</u>	<u>1,053,411</u>	<u>395,696</u>	<u>1,163,695</u>	<u>1,570,521</u>	<u>406,826</u>	<u>1,492,382</u>	<u>1,492,382</u>	<u>1,728,086</u>
TOTAL PLANT FACILITIES FUND	<u><u>5,376,397</u></u>	<u><u>5,533,607</u></u>	<u><u>-157,210</u></u>	<u><u>6,994,055</u></u>	<u><u>6,884,813</u></u>	<u><u>109,242</u></u>	<u><u>6,252,567</u></u>	<u><u>6,252,567</u></u>	<u><u>6,230,293</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 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
2008-2009 ANNUAL BUDGET

PRINT SHOP FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.610.4.4199.900 Fees / Printing Charges	130,625	117,783	-12,842	120,500	117,564	-2,936	134,000	134,000	126,179
9.610.4.4199.910 Copier Click Charges		4,498	4,498	15,000	5,735	-9,265	4,253	4,253	9,000
9.610.4.4199.990 Overhead Revenue	140,000	15,824	1,424	12,000	16,189	4,189	13,817	13,817	13,500
TOTAL LOCAL FUNDING	145,025	138,105	6,920	147,500	139,489	8,011	152,070	152,070	148,679
TOTAL CURRENT REVENUES	145,025	138,105	6,920	147,500	139,489	8,011	152,070	152,070	148,679
9.610.4.7000.000 Estimated Beginning Balance					6,761	6,761			0
TOTAL PRINT SHOP FUND	<u>145,025</u>	<u>138,105</u>	<u>6,920</u>	<u>147,500</u>	<u>146,250</u>	<u>1,250</u>	<u>152,070</u>	<u>152,070</u>	<u>148,679</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2005-2006 Budget</u>			<u>Adjusted 2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	<u>Adopted</u>	
9.610.5.6550.161 Printer	10,639	-7,906	18,545	-67	22,379	22,379	22,379	22,239	
Total Salaries	10,639	-7,906	18,545	-67	22,379	22,379	22,379	22,239	
9.610.5.6550.210 PERSI									
9.610.5.6550.220 Social Security Tax	1,105	-816	1,921	-2	2,325	2,325	2,325	0	
9.610.5.6550.230 Life Insurance	814	-600	1,414	-31	1,678	1,678	1,678	0	
9.610.5.6550.240 Medical Insurance								0	
9.610.5.6550.260 Dental Insurance	2,263	-79	2,342	315	2,441	2,441	2,441	0	
9.610.5.6550.270 Worker's Compensation Insurance	203	-8	211	-5	229	229	229	0	
9.610.5.6550.280 Retirement Sick Leave Benefits	409	-712	1,121	-75	1,405	1,405	1,405	1,990	
9.610.5.6550.290 Vision Insurance	122	-91	213	0	302	302	302	0	
Total Fringe Benefits	63	-2,303	61	5	60	60	60	0	
9.610.5.6550.310 Professional and Technical Services	5,026		7,329	203	8,491	8,491	8,491	1,190	
9.610.5.6550.313 Publishing and Advertising	86,560	18,915	67,645	-63	70,000	70,000	70,000	67,000	
9.610.5.6550.325 Repair and Maintenance (Contracted)		-10,471	10,471	1,793	12,000	12,000	12,000	17,000	
Total Purchased Services	1,800	1,608	192	918	1,200	1,200	1,200	1,500	
9.610.5.6550.410 General Supplies	88,360	-10,051	78,309	2,647	83,200	83,200	83,200	85,500	
Total Supplies and Materials	41,000	-15,758	25,242	-11,539	38,000	38,000	38,000	39,000	
9.610.5.6550.550 Equipment	41,000		25,242		38,000	38,000	38,000		
9.610.5.6550.580 Depreciation	0	-1,919	1,919	-1,350	0	0	0	750	
Total Capital Objects	0	-1,919	1,919	-1,350	0	0	0	0	
Total Central Service Program	0		0		0	0	0	750	
	145,025	-13,681	131,344	-12,973	152,070	152,070	152,070	148,679	
Total Current Expenditures	145,025	13,681	131,344	12,973	152,070	152,070	152,070	148,679	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>5-2006 Budget</u>			<u>Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted 200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.610.3.3200.000 Actual Year-End Fund Balance	N/A	6,761	N/A	N/A	11,723	N/A	N/A	N/A	N/A
Total Transfers or Reserves		6,761	6,761		11,723	11,723			
Total Contingency Reserve Program	<u>0</u>	<u>6,761</u>	<u>6,761</u>	<u>0</u>	<u>11,723</u>	<u>11,723</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PRINT SHOP FUND	<u>0</u>	<u>6,761</u>	<u>6,761</u>	<u>0</u>	<u>11,723</u>	<u>11,723</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>145,025</u>	<u>138,105</u>	<u>6,920</u>	<u>147,500</u>	<u>146,250</u>	<u>1,250</u>	<u>152,070</u>	<u>152,070</u>	<u>148,679</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 710

VEBA TRUST FUND

DESCRIPTION

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2008-2009 ANNUAL BUDGET

VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.710.4.4150.000 Earnings on Investment	28,000	40,831	12,831	45,000	61,724	16,724	40,000	40,000	30,000
TOTAL LOCAL FUNDING	28,000	40,831	12,831	45,000	61,724	16,724	40,000	40,000	30,000
TOTAL CURRENT REVENUES	28,000	40,831	12,831	45,000	61,724	16,724	40,000	40,000	30,000
9.710.4.7000.000 Estimated Beginning Balance	1,326,000	1,326,321		1,191,456	1,191,852		1,241,456	1,241,456	1,126,150
TOTAL VEBA TRUST FUND	<u>1,354,000</u>	<u>1,367,152</u>	<u>321</u>	<u>1,236,456</u>	<u>1,253,576</u>	<u>396</u>	<u>1,281,456</u>	<u>1,281,456</u>	<u>1,156,150</u>

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VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.710.5.6320.391 Professional Dues and Fees									
Total Purchased Services	0	300	-300	0	0	0	0	0	650
Total Central Administration Program	0	300	-300	0	0	0	0	0	650
	0	300	-300	0	0	0	0	0	650

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VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>2005-2006 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.710.5.6910.240 Medical Insurance		175,000	-175,000						0
9.710.5.6910.296 Other Employee Benefits	175,000		175,000	0	0	0	175,000	175,000	175,000
Total Fringe Benefits	175,000	175,000		0	0	0	175,000	175,000	175,000
Total Other Support Services Program	175,000	175,000	0	0	0	0	175,000	175,000	175,000
Total Current Expenditures	175,000	175,300	-300	0	0	0	175,000	175,000	175,650
				0	0	0			

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**VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>2005-2006 Budget</u>			<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>		<u>2008-2009 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.710.5.9500.852 Unappropriated Fund Balance	1,179,000	N/A	N/A	1,236,456	N/A	N/A	1,106,456	1,106,456	980,500
9.710.3.3200.000 Actual Year-End Fund Balance	N/A	1,191,852	N/A	N/A	1,253,576	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>1,179,000</u>	<u>1,191,852</u>	<u>12,852</u>	<u>1,236,456</u>	<u>1,253,576</u>	<u>17,120</u>	<u>1,106,456</u>	<u>1,106,456</u>	980,500
Total Contingency Reserve Program	<u>1,179,000</u>	<u>1,191,852</u>	<u>12,852</u>	<u>1,236,456</u>	<u>1,253,576</u>	<u>17,120</u>	<u>1,106,456</u>	<u>1,106,456</u>	980,500
TOTAL VEBA TRUST FUND	<u>1,354,000</u>	<u>1,367,152</u>	<u>-13,152</u>	<u>1,236,456</u>	<u>1,253,576</u>	<u>-17,120</u>	<u>1,281,456</u>	<u>1,281,456</u>	1,156,150

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EXPENDITURES

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

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

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

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

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

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

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

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

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

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

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

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

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

9120 **DEBT SERVICE INTEREST PROGRAM**

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

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

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OBJECTS OF EXPENDITURE

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

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

The eight major areas are listed and defined as follows:

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

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REVENUES

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

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.

