

Pocatello / Chubbuck

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DISTRICT

25

Maximizing Student Learning!

**ANNUAL BUDGET
2009 - 2010**

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

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BUDGET FORMAT

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

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

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

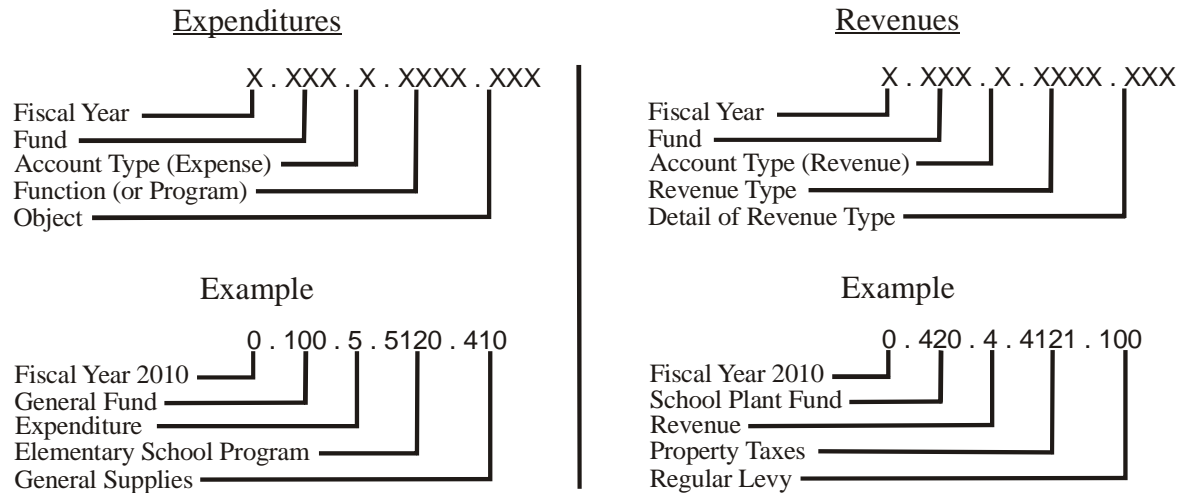
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2006-2007” and “2007-2008” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2008-2009” as the Adjusted Budget is as of June 16, 2009.

EXPLANATION OF ACCOUNT STRUCTURES

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



POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

BOARD OF TRUSTEES 2008-2009

Marianne Donnelly - Chair
Janie Gebhardt - Vice Chair
Brent Leavitt - Assistant Treasurer

Frank Rash - Clerk
John Sargent - Member

BUDGET DEVELOPMENT STAFF

Education Service Center

Shelley Allen, Public Information Officer
Bob Devine, Director of Secondary Education
Andrew Bell, Director of Community Education
Robert Stevens, 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
Betty Espindola, Food Service Coordinator
Sherry Young, Director of Head Start

Principals

Sheryl Brockett - Century High
David Ross - Highland High
Don Cotant - Pocatello High
Sue Ringquist - Alameda Center
Howard Peck - Franklin Middle School
Doug Reader - Hawthorne Middle School
Susan Pettit - Irving Middle School
Janna Herdt - Chubbuck Elementary
Pamela Ward - Edahow Elementary
Betsy Goeltz - Ellis Elementary
Janice Green - Gate City Elementary

Amy Brinkerhoff - Greenacres Elementary
Lori Craney - Indian Hills Elementary
Jan Harwood - Jefferson Elementary
Evelyn Robinson - Lewis and Clark Elementary
Kent Hobbs - Lincoln Early Childhood Center
Miffy Lane - Syringa Elementary
Dona Applonie - Tendoy Elementary
Janice Nelson - Tyhee Elementary
Steven Morton - Washington Elementary
Russell Sion - Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

2009-2010 BUDGET CALENDAR

July 15, 2008 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 6, 2009 Development of financial parameters and review of allotments. Review budget procedures.

February 23 & March 5, 2009 Administrative review of budgeting process and procedures. Distribute data and staff printouts to directors, department heads, and coordinators.

April 21, 2009 Board Declares Statutory Financial Emergency - Budget Hearing will be delayed three weeks from usual schedule permitted by Idaho Code. Review of General Fund Budget

April 30, 2009 Final day to notify county of the date of the Budget Hearing date.

May 19, 2009 Regular Board Meeting - Final review of proposed 2009-2010 Budget

June 11, 2009 Budget requests due for all funds.

June 25, 2009 Advertisement prepared and submitted to the Idaho State Journal.

July 2, 2009 Post and Publish Budget Hearing and Budget Summaries.

July 7, 2009 Special Board Meeting - Public Hearing and Adoption of 2009-2010 budget.

July 21, 2009 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2006-2007 Budget*</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget*</u>		<u>2009-2010 Budget*</u>
	<u>Adjusted</u>	<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	66,612,291	66,777,655	-165,364	70,915,282	71,316,644	-401,362	72,280,831	73,425,771	71,835,110
220 Federal Forest Fund									
241 Driver Education Fund	31,400	31,729	-329	9,281	10,433	-1,152	21,380	55,650	95,651
242 Special Grants Fund	112,840	78,216	34,624	110,500	78,290	32,210	67,860	67,860	68,120
243 State Professional-Technical Education Fund	82,903	67,070	15,833	55,931	47,924	8,007	41,605	76,881	56,065
245 State Technology Fund	520,017	451,921	68,096	554,710	469,289	85,421	519,232	631,223	589,876
246 Substance Abuse Prevention Fund	349,429	347,600	1,829	361,530	355,956	5,574	328,591	328,591	420,000
250 Title I-A ARRA Fund	239,162	228,979	10,183	288,048	284,249	3,799	191,469	258,776	190,769 2,361,361
251 Title I-A, ESEA - Improving Basic Programs Fund	2,517,802	2,216,376	301,426	2,584,549	2,184,772	399,777	2,717,369	3,051,143	3,224,242
256 Title VI-B School-Age ARRA Fund	0	0	0	0	0	0	0	0	2,388,494
257 Title VI-B, IDEA - School-Age Fund	2,869,599	2,436,824	432,775	2,790,722	2,328,197	462,525	2,327,628	2,803,310	2,430,376
258 Title VI-B, IDEA - Preschool Fund	135,808	121,337	14,471	141,246	115,578	25,668	124,483	144,100	98,794 104,480
259 Title VI-B Preschool ARRA Fund									
261 Title V-A, ESEA - Innovative Programs Fund	18,267	5,812	12,455	30,775	15,897	15,878	31,450	15,878	10,000
263 Perkins IV - Professional Technical Fund	209,352	209,358	-6	217,625	215,641	1,984	217,625	211,581	234,599
269 Johnson O'Malley Fund	31,671	21,749	9,922	25,083		24,857		1,682	
270 Title III, ESEA - LEP / Immigrant Fund					226		0	1,682	0
271 Title II-A, ESEA - Improving Teacher Quality Fund	1,080,254	946,832	133,422	802,023	612,710	189,313	528,260	2,044	778,013
273 Title IV-A, ESEA - Drug-Free Schools Fund	327,649	270,806	56,843	300,266	246,289	53,977	223,581	268,584	71,801
274 Head Start Fund	1,154,012	1,151,575	2,437	1,168,110	1,167,513	597	1,168,110	1,168,110	1,168,110
276 Head Start Training Fund									
277 Head Start Incentive Fund	18,023	18,023	0	18,675	18,675	0	18,675	18,675	18,675
278 Head Start T.A.N.F. Fund			0			0			
282 Title II-D, ESEA - Technology Fund	97,542	97,580	-38	89,017	89,883	0	89,017	93,604	93,604
290 Child Nutrition Fund	4,905,366	5,024,830	-119,464	4,971,842	5,230,147	-258,305	4,769,858	4,769,858	5,234,304
310 Bond Interest and Redemption Fund	4,538,221	4,668,725	-130,504	4,551,571	4,626,959	-75,388	4,511,678	4,511,678	4,506,154
420 Plant Facilities Fund	6,994,055	6,884,813	109,242	6,252,567	6,217,573	34,994	6,230,293	6,230,293	6,906,973
610 Print Shop Fund									
710 VEBA Trust Fund	147,500	146,250	1,250	152,070	158,365	-6,295	148,679	156,635	144,277
	1,236,456	1,253,576	-17,120	1,281,456	1,307,063	-25,607	1,156,150	1,156,150	984,500
Total of All Funds	94,237,772	93,460,910	776,862	97,731,330	97,136,331	594,999	97,734,224	100,388,556	104,045,048

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2007 THROUGH FY 2010

LEVIES:	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>Estimated</u> <u>2009-2010</u>
Supplemental Levy ¹	\$5,000,000	\$6,000,000	\$6,000,000	\$6,000,000
Emergency Levy	0	0	300,000	0
Tort Levy	205,575	179,146	196,357	203,271
Judgment Levy ²	0	575	0	0
School Plant Facilities Levy ³	3,190,704	3,350,239	3,517,751	3,693,639
School Construction Bond Levy ⁴	<u>2,136,035</u>	<u>2,079,730</u>	<u>2,094,453</u>	<u>2,106,377</u>
TOTAL LEVIES	<u>\$10,532,314</u>	<u>\$11,609,690</u>	<u>\$12,108,561</u>	<u>\$12,003,287</u>
PROPERTY VALUES:	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>
Actual September Taxable Property Value ⁵	\$2,309,085,389	\$2,589,850,213	\$2,847,283,640	
Total Calculated Levy Rate ⁶	0.004556190	0.004479307	0.004249235	

¹Approved March 8, 2005 for FY 2007; approved February 13, 2007 for FY 2008 and FY 2009; approved April 7, 2009 for FY 2010

²Occasionally, 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.

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

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

⁵The value used by Bannock County in the calculation of the actual property tax levy rates. Excludes Homeowner's Exemption Values

⁶The 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 excluded from the Certification Request submitted to the Bannock County Commissioners each year. This amount was \$11,683 in FY 2007, \$8,954 in FY 2008 and \$9,784 in FY 2009

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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 7th day of July 2009 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, 2009, to June 30, 2010, 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 July 2, 2009, 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. Frank Rash
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUMMARY STATEMENT - 2009-2010 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>	2006-07	2007-08	2008-09	2009-10	2006-07	2007-08	2008-09	2009-10
Beginning Balance	4,491,755	5,543,708	5,265,691	6,803,756	5,667,977	6,244,615	5,572,797	6,189,997
Local Tax Revenue	5,457,299	6,305,639	6,496,357	6,203,271	5,383,818	5,530,609	5,612,204	5,800,016
Other Local Revenue	1,438,107	1,671,864	1,321,550	814,500	1,816,849	1,850,495	1,893,822	1,947,812
State Revenue	54,705,582	57,118,810	59,677,173	57,313,583	2,099,715	2,217,545	2,293,431	2,112,660
Federal Revenue			665,000		10,065,737	9,797,774	11,424,799	16,048,953
Sale of Fixed Assets	684,912	676,622		700,000				
Transfers					7,807	10,486	5,000	5,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,641,351</u>	<u>168,164</u>	<u>160,732</u>	<u>105,500</u>
TOTALS	<u>66,777,655</u>	<u>71,316,644</u>	<u>73,425,771</u>	<u>71,835,110</u>	<u>26,683,254</u>	<u>25,819,687</u>	<u>26,962,785</u>	<u>32,209,938</u>
	0	1	0	0				
<u>EXPENDITURES</u>								
Salaries	42,655,149	44,575,000	45,889,161	45,488,495	6,234,460	6,114,723	6,521,795	7,307,604
Fringe Benefits	12,481,618	13,127,024	13,981,450	13,920,200	2,160,208	2,339,574	2,700,958	3,211,721
Purchased Services	3,567,884	3,689,042	5,152,621	5,063,563	3,217,595	3,815,945	4,026,448	5,686,575
Supplies and Materials	1,992,351	4,167,533	3,553,246	3,012,606	2,687,946	2,847,183	3,222,218	4,487,132
Capital Objects	3,049	1,574	3,575	3,100	2,420,828	2,516,760	2,916,801	3,566,626
Debt Retirement	0	0	0	0	2,222,135	2,221,095	2,220,553	2,224,510
Insurance and Judgement	382,865	322,727	365,569					
Transfers and Other Requirements				375,558	1,490,320	5,218	4,301	8,701
Contingency Reserve	151,031	168,053	160,732	105,500	5,144	112	0	0
Reserve for Future Building Expenses	0		678,800	651,303				
Unappropriated Fund Balance	5,543,708	5,265,691	2,715,198	2,814,785	6,244,618	5,959,078	1,728,086	2,126,575
Appropriated Fund Balance		0	0	0	0	0	3,601,625	3,500,494
Designated Reserves								
	<u>0</u>	<u>0</u>	<u>524,019</u>	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTALS	<u>66,777,655</u>	<u>71,316,644</u>	<u>73,425,771</u>	<u>71,835,110</u>	<u>26,683,254</u>	<u>25,819,687</u>	<u>26,962,785</u>	<u>32,209,938</u>
	0	0			0	0	0	0

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/Budget2010.pdf>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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 69% percent of the planned total expenditures in 2009-2010. 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
2009-2010 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2006-2007</u>			<u>2007-2008</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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		200,649	200,649		48,654	48,654			6,000,000
9.100.4.4112.200 Taxes - Supplemental Levy	5,000,000	5,057,275	57,275	5,951,694	6,081,789	130,095	6,000,000	6,000,000	6,000,000
9.100.4.4113.300 Taxes - Emergency Levy	0			0			0	0	0
9.100.4.4114.400 Taxes - Tort Levy								300,000	
9.100.4.4119.900 Taxes - Judgment	205,575	196,053	-9,522	179,146	174,210	-4,936	196,357	196,357	203,271
9.100.4.4130.000 Penalty on Delinquent Taxes		3,323	3,323		986	986	48,306		
9.100.4.4140.010 Montessori Tuition	30,000	97,750	67,750	35,000	86,688	51,688	75,000	75,000	80,000
9.100.4.4140.020 Summer School Tuition	70,000	62,005	-7,995	70,000	66,032	-3,968	65,000	65,000	40,000
9.100.4.4140.030 Community Education Revenues	25,000	18,450	-6,550	25,000	35,427	10,427	20,000	20,000	25,000
9.100.4.4140.040 Strings Program Revenues	30,000	36,801	6,801	25,000	33,093	8,093	30,000	30,000	25,000
9.100.4.4140.050 IDLA Tuition	10,000	15,495	5,495	12,000	15,310	3,310	14,000	14,000	17,000
9.100.4.4150.000 Earnings on Investment		2,275	2,275		5,050	5,050			5,500
9.100.4.4174.410 Music Instrument Maintenance	325,000	797,469	472,469	750,000	938,242	188,242	750,000	750,000	250,000
9.100.4.4179.900 Participation Fee Revenue	1,800	1,995	195	1,800	2,075	275	1,800	1,800	2,000
9.100.4.4191.100 Rentals	90,000	122,635	32,635	90,000	123,955	33,955	120,000	120,000	125,000
9.100.4.4193.300 Transportation	20,000	21,768	1,768	22,500	20,240	-2,260	20,000	20,000	20,000
9.100.4.4199.900 Other Local Revenue	175,000	242,193	67,193	100,000	251,387	151,387	200,000	200,000	200,000
9.100.4.4199.995 Purchase Price Variance	20,000	19,142	-858	20,000	94,365	74,365	79,000	25,000	25,000
TOTAL LOCAL FUNDING	6,000,375	6,895,406	895,031	7,288,140	7,970,503	682,363	7,620,213	7,810,907	7,010,771
9.100.4.4311.100 Basic School Support	46,862,328	46,489,390	-372,938	47,695,468	47,772,607	77,139	48,627,423	49,601,765	48,355,203
9.100.4.4312.200 Transportation Support	2,473,000	2,010,128	-462,872	2,357,171	1,968,382	-388,789	2,475,652	2,475,652	1,931,256
9.100.4.4314.400 Exceptional Child Contracts									
9.100.4.4318.800 State Benefit Apportionment	35,000	77,650	42,650	86,000	70,292	-15,708	80,000	80,000	75,000
9.100.4.4319.900 Other State Support	5,865,045	5,824,620	-40,425	6,036,305	6,046,123	9,818	6,176,474	6,301,254	6,070,935
9.100.4.4329.900 Other State Revenue	199,029	156,555	-42,474	1,151,056	1,112,027	-39,029	1,004,369	1,057,802	819,189
9.100.4.4380.000 Revenue In Lieu of Property Taxes	108,990	127,319	18,329	141,844	139,834	-2,010	125,000	146,800	50,000
TOTAL STATE FUNDING	19,769	19,921	152	6,590	15,544	8,954	6,700	13,900	12,000
	55,563,161	54,705,582	-857,579	57,474,434	57,118,810	-355,624	58,495,618	59,677,173	57,313,583

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

**GENERAL FUND
REVENUES**

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	193,478	43,478	165,000	170,681	5,681	175,000	175,000	200,000
9.100.4.4459.900 Medicaid Revenue	405,000	491,434	86,434	450,000	505,941	55,941	490,000	490,000	500,000
TOTAL FEDERAL FUNDING	555,000	684,912	129,912	615,000	676,622	61,622	665,000	665,000	700,000
9.100.4.4600.000 Interfund Transfers									0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	1	1	0	0	
TOTAL CURRENT REVENUES	<u>62,120,536</u>	<u>62,285,899</u>	<u>165,364</u>	<u>65,371,574</u>	<u>65,772,936</u>	<u>401,362</u>	<u>66,780,831</u>	<u>68,160,080</u>	<u>65,031,354</u>
9.100.4.7000.000 Estimated Beginning Balance	4,491,755	4,491,755		5,543,708	5,543,708		5,500,000	5,265,691	6,803,756
TOTAL GENERAL FUND	<u>66,612,291</u>	<u>66,777,655</u>	<u>165,364</u>	<u>70,915,282</u>	<u>71,316,644</u>	<u>401,362</u>	<u>72,280,831</u>	<u>73,425,771</u>	<u>71,835,110</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

Property Taxes - General Maintenance and Operation

DESCRIPTION

On August 25, 2006, the Idaho Legislature convened in an Extraordinary Session and passed "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. Any funding in subsequent years is due to delinquent taxes.

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 - Emergency

If there is an increase in student enrollment from one school year to the next, a district may submit to the county, without voter approval, a levy for the additional students. The amount of the levy is based on the previous year's State Support per student (ADA) and the rate cannot exceed 0.0006. (See Idaho Code 33-805)

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
2009-2010 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

ESTIMATE OF M & O STATE SUPPORT REVENUE
FOR 2009-2010

1. Entitlement (Number of Support Units = 577.5 x \$25,459 - State Distribution Factor)	\$14,702,573
2. Salary Apportionment (Number of Support Units = 583.4)	<u>33,652,630</u>
3. BASE SUPPORT	<u>\$48,355,203</u>
4. Benefit Apportionment	6,070,935
5. Exceptional Child Support	80,000
6. Transportation Support	1,931,256
7. Textbook Allowance	246,945
8. Teacher Classroom Supplies (\$300 per qualifying full-time teacher)	179,400
9. ISAT Remediation	190,440
10. Idaho Reading Initiative / Limited English Proficiency / Gifted and Talented	202,854
11. TOTAL STATE SUPPORT	<u>\$57,257,033</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	<u>Actual Enrollment</u>										<u>Projected Enrollment</u>				
	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	13-14
K	890	866	909	931	964	937	931	1,015	954	1,019	1,000	1,000	1,000	1,000	1,000
1	895	908	897	895	922	944	951	921	1,004	946	1,000	991	991	991	991
2	920	851	884	861	884	899	947	918	912	983	944	992	983	983	983
3	917	902	890	835	868	865	883	918	893	921	980	938	986	977	977
4	966	929	892	854	847	859	866	861	900	870	902	961	920	967	958
5	922	951	914	853	814	832	849	843	854	900	868	898	957	916	963
6	941	904	945	864	872	804	842	807	848	872	909	874	904	963	922
7	972	962	947	956	882	884	820	830	854	882	898	941	905	935	996
8	914	942	957	919	959	877	853	812	831	863	888	900	944	907	938
9	1,017	941	983	986	1,002	1,008	957	936	898	940	968	990	1,004	1,053	1,012
10	1,026	984	911	950	979	996	995	935	928	899	941	964	986	999	1,048
11	1,045	1,016	987	901	896	924	924	931	913	880	860	899	921	942	954
12	1,023	1,015	953	911	904	865	889	867	878	932	856	839	878	900	920
TOTAL ELEMENTARY															
K	890	866	909	931	964	937	931	1,015	954	1,019	1,000	1,000	1,000	1,000	1,000
1-3	2,732	2,661	2,671	2,591	2,674	2,708	2,781	2,757	2,809	2,850	2,924	2,921	2,960	2,951	2,951
4-6	2,829	2,784	2,751	2,571	2,533	2,495	2,557	2,511	2,602	2,642	2,679	2,733	2,781	2,846	2,843
TOTAL ELEMENTARY	6,451	6,311	6,331	6,093	6,171	6,140	6,269	6,283	6,365	6,511	6,603	6,654	6,741	6,797	6,794
TOTAL SECONDARY															
7-8	1,886	1,904	1,904	1,875	1,841	1,761	1,673	1,642	1,685	1,745	1,786	1,841	1,849	1,842	1,934
9-12	4,111	3,956	3,834	3,748	3,781	3,793	3,765	3,669	3,617	3,651	3,625	3,692	3,789	3,894	3,934
TOTAL SECONDARY	5,997	5,860	5,738	5,623	5,622	5,554	5,438	5,311	5,302	5,396	5,411	5,533	5,638	5,736	5,868
TOTAL	12,448	12,171	12,069	11,716	11,793	11,694	11,707	11,594	11,667	11,907	12,014	12,187	12,379	12,533	12,662

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2007 THROUGH FISCAL YEAR 2010

<u>Function Number and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	17,176,003	16,840,346	335,657	19,399,343	19,071,158	328,184	18,814,892	19,052,579	19,033,536
5150 Secondary Program	16,083,535	15,844,695	238,840	17,087,422	17,139,681	-52,259	17,400,197	17,534,078	17,042,388
5170 Alternate School Program	916,796	907,528	9,268	1,055,477	1,022,809	32,668	1,115,505	1,078,643	1,098,463
5190 Vocational-Technical Program									
5210 Special Education Program	9,643	8,762	881	10,636	9,625	1,011	10,860	10,117	8,400
5220 Preschool Handicapped Program	4,440,219	4,470,649	-29,830	4,696,108	4,725,445	-29,337	4,890,364	4,924,111	4,858,825
5240 Gifted And Talented Program	319,779	268,815	50,964	245,307	242,475	2,832	290,760	210,422	191,888
5310 Interscholastic Program	209,579	209,085	494	244,552	244,218	334	250,573	250,690	251,434
5320 School Activity Program	290,000	320,113	-30,113	255,000	232,813	22,187	442,000	384,000	330,000
5410 Summer School Program	946,813	793,808	153,005	848,763	763,656	85,107	908,649	849,340	843,920
5420 Community Education Program	89,616	57,530	32,086	89,625	86,881	2,744	86,644	86,441	77,506
	<u>76,315</u>	<u>75,351</u>	<u>964</u>	<u>81,170</u>	<u>83,244</u>	<u>-2,074</u>	<u>80,493</u>	<u>79,274</u>	<u>75,208</u>
Total Instruction	40,558,298	39,796,081	762,217	44,013,403	43,622,003	391,399	44,290,937	44,459,695	43,811,568

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2007 THROUGH FISCAL YEAR 2010

<u>Function Number and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	2,495,611	2,491,015	4,596	2,506,353	2,527,243	-20,890	2,602,024	2,586,065	2,577,541
6160 Ancillary Service Program	1,211,544	1,254,004	-42,460	1,308,456	1,306,862	1,594	1,352,555	1,548,223	1,479,416
6210 Instructional Improvement Program	946,241	905,417	40,824	1,340,302	1,147,216	193,086	1,535,044	1,523,874	1,520,890
6220 Educational Media Services Program	1,236,433	1,232,763	3,670	1,295,586	1,288,810	6,776	1,341,293	1,418,695	1,396,027
6230 Instruction-Related Technology Program	684,233	583,665	100,568	598,708	608,109	-9,401	607,760	565,867	590,934
6310 Board Of Education Program	55,000	46,137	8,863	43,800	42,362	1,438	49,900	47,020	43,750
6320 Central Administration Program	1,109,845	983,367	126,478	1,237,926	1,032,945	204,981	1,337,323	1,309,210	1,542,536
6410 School Administration Program	3,898,332	3,892,500	5,832	4,333,337	4,064,400	268,937	4,619,756	4,555,871	4,413,126
6510 Business Administration Program	482,330	488,370	-6,040	541,961	533,773	8,188	562,436	569,115	570,064
6550 Central Service Program	116,647	115,558	1,089	123,951	121,170	2,781	123,171	125,905	119,492
6560 Administrative Technology Service Program	493,778	417,733	76,045	309,754	315,334	-5,580	297,283	294,668	301,028
6610 Building Operation Services Program	4,556,618	4,170,047	386,572	4,491,145	4,297,572	193,573	4,552,243	4,526,482	4,650,555
6630 Maintenance - Non-Student Occupied Program									
6640 General Maintenance Services Program	1,407,706	1,399,320	8,386	1,531,421	1,540,204	-8,783	1,567,639	1,548,999	1,546,191
6650 Ground Maintenance Services Program	210,957	207,501	3,456	214,631	218,418	-3,787	221,301	221,085	218,891
6670 Security Services Program									
6810 Pupil To School Transportation Program	2,700,143	2,592,744	107,399	2,746,054	2,798,842	-52,788	2,984,733	2,890,999	2,713,125
6820 Pupil Activity Transportation Program									
6840 Non-reimbursable Transportation Program									70,914
6910 Other Support Services Program	46,496	47,856	-1,360	45,771	44,650	1,121	45,947	47,297	47,606
7200 Parent Activities Program	445,310	458,841	-13,531	347,112	326,784	20,328	242,913	663,752	242,768
Total Support Services	<u>22,170,824</u>	<u>21,286,835</u>	<u>883,989</u>	<u>23,063,068</u>	<u>22,260,896</u>	<u>802,173</u>	<u>24,000,121</u>	<u>24,485,927</u>	<u>24,051,954</u>
Total Current Expenditures	<u>62,729,122</u>	<u>61,082,916</u>	<u>1,646,206</u>	<u>67,076,471</u>	<u>65,882,899</u>	<u>1,193,572</u>	<u>68,381,058</u>	<u>68,945,622</u>	<u>67,863,522</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2007 THROUGH FISCAL YEAR 2010

<u>Function Number and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	154,264	151,031	3,233	157,754	168,054	-10,300	160,732	160,732	105,500
9500 Contingency Reserve Program	3,728,905	5,543,708	-1,814,803	3,681,057	5,265,691	-1,584,634	3,739,041	4,319,417	3,866,088
Total Transfers or Reserves	<u>3,883,169</u>	<u>5,694,739</u>	<u>-1,811,570</u>	<u>3,838,811</u>	<u>5,433,745</u>	<u>-1,594,934</u>	<u>3,899,773</u>	<u>4,480,149</u>	<u>3,971,588</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>66,612,291</u>	<u>66,777,655</u>	<u>-165,364</u>	<u>70,915,282</u>	<u>71,316,644</u>	<u>-401,362</u>	<u>72,280,831</u>	<u>73,425,771</u>	<u>71,835,110</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2007 THROUGH FISCAL YEAR 2010

<u>Object Number and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	125,000	125,291	-291	128,766	129,158	-392	130,688	131,969	130,649
112 Directors	191,189	186,855	4,334	197,608	197,913	-305	200,556	200,106	198,104
113 Supervisors and Coordinators	602,773	605,470	-2,697	623,219	625,249	-2,030	630,705	559,303	556,935
114 Principals and Assistant Principals	2,331,938	2,332,890	-952	2,424,970	2,425,644	-674	2,457,688	2,396,520	2,244,554
115 Ancillary Professional	900,674	933,477	-32,803	967,719	967,971	-252	993,127	1,144,872	1,085,047
116 Teachers	28,092,792	27,764,304	328,488	29,065,619	29,038,853	26,766	29,363,067	29,730,325	29,533,430
117 Media Specialists	538,086	538,105	-19	568,579	568,212	367	584,557	640,037	633,637
118 Counselors	1,488,595	1,481,573	7,022	1,460,737	1,459,116	1,621	1,492,361	1,486,707	1,469,686
131 Saturday School Teachers	10,400	6,790	3,610	10,600	7,716	2,884	10,000	10,000	10,000
132 Teachers Lunch Duty	25,000	21,793	3,207	25,000	24,743	257	25,000	25,000	25,000
133 Stipends and Extra Days - Regular	112,148	99,908	12,240	114,910	100,632	14,278	110,197	110,197	111,735
134 Curriculum Development Stipends	10,100	4,493	5,607	10,100	2,247	7,854	22,200	22,200	14,000
135 Other Special Programs	101,877	73,561	28,316	60,765	43,820	16,945	60,800	44,864	70,000
137 District Early Retirement Grants	390,100	399,300	-9,200	312,300	289,400	22,900	215,900	215,900	116,000
151 Clerical Personnel	2,350,305	2,353,692	-3,387	2,434,928	2,505,513	-70,585	2,527,687	2,565,337	2,548,730
152 Instructional Assistants	1,225,404	1,131,260	94,144	1,236,406	1,199,800	36,606	1,284,165	1,331,325	1,265,105
153 Custodians	1,171,351	1,127,250	44,101	1,167,244	1,232,920	-65,676	1,191,738	1,179,249	1,178,946
154 Maintenance Personnel	1,101,589	1,027,152	74,437	1,105,570	1,120,346	-14,776	1,131,149	1,155,855	1,166,897
155 Grounds Personnel	124,033	122,698	1,335	126,765	129,666	-2,901	130,618	130,461	129,815
156 Warehouse Personnel	74,695	69,641	5,054	79,934	76,315	3,619	78,904	81,534	76,585
157 Bus Drivers	1,014,649	917,258	97,391	1,016,270	993,630	22,640	1,040,757	1,030,940	1,013,478
158 Mechanics	154,405	151,543	2,862	156,249	156,885	-636	162,593	162,331	161,877
162 Bus Attendants	98,000	88,925	9,075	73,378	73,992	-614	74,473	71,057	69,536
163 Nurses	37,868	37,868	0	43,647	43,647	0	46,783	46,783	46,316
164 Social Workers	39,876	39,876	0	50,285	50,285	0	52,367	51,340	45,811
165 Music Accompanists	56,300	52,614	3,686	56,548	56,328	220	56,300	56,300	55,800
166 Advanced Placement Readers	5,000	90	4,910	5,000	192	4,808	5,000	5,000	5,000
181 Clerical Substitutes	4,750	1,902	2,848	4,750	4,292	458	5,750	5,750	5,750
182 Substitute Instructional Assistants	52,200	55,811	-3,611	55,200	52,807	2,393	54,200	54,200	54,000
183 Substitute Custodians	78,655	86,330	-7,675	85,378	89,281	-3,903	105,000	105,000	122,528
186 Substitute Teachers	576,500	496,748	79,752	593,542	573,659	19,883	595,500	633,500	631,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2007 THROUGH FISCAL YEAR 2010

Object Number and Description	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
187 Substitute and Trainee Bus Drivers	181,759	210,243	-28,484	185,291	230,605	-45,314	194,667	194,667	192,720
195 Future Salary Adjustment				160,000		160,000	307,904	200,000	370,000
196 Awards and Bonuses	11,693	11,612	0		0				
199 Personal Leave Reimbursement	122,241	98,826	23,415	110,532	104,163	6,369	110,532	110,532	149,324
100 SALARIES	<u>43,401,945</u>	<u>42,655,149</u>	<u>746,796</u>	<u>44,717,809</u>	<u>44,575,000</u>	<u>142,809</u>	<u>45,452,933</u>	<u>45,889,161</u>	<u>45,488,495</u>
210 PERSI	4,306,567	4,262,126	44,441	4,432,786	4,467,803	-35,017	4,504,753	4,556,428	4,506,761
220 Social Security Tax	3,186,640	3,146,010	40,630	3,276,529	3,282,249	-5,720	3,318,157	3,359,005	3,316,211
230 Life Insurance									
240 Medical Insurance	84,054	82,671	1,383	84,134	80,206	3,928	83,656	80,511	84,064
260 Dental Insurance	3,592,544	3,491,674	100,870	3,988,804	3,838,104	150,700	4,474,065	4,487,310	4,703,408
270 Worker's Compensation Insurance	333,744	342,903	-9,159	353,921	345,308	8,613	341,922	332,060	305,570
280 Retirement Sick Leave Benefits	524,913	513,026	11,887	499,207	457,271	41,936	455,355	454,921	334,848
290 Vision Insurance	531,854	523,718	8,136	574,809	537,794	37,015	623,600	591,569	556,713
295 Physicals	95,742	93,031	2,711	95,847	93,366	2,481	95,277	95,115	87,306
296 Other Employee Benefits	8,745	10,841	-2,096	11,845	12,156	-311	11,731	11,731	11,731
200 FRINGE BENEFITS	11,600	15,618	-4,018	11,900	12,766	-866	12,800	12,800	13,588
	<u>12,676,403</u>	<u>12,481,618</u>	<u>194,785</u>	<u>13,329,782</u>	<u>13,127,024</u>	<u>202,758</u>	<u>13,921,316</u>	<u>13,981,450</u>	<u>13,920,200</u>
300 Purchased Services								246,154	
306 Training or Incentive Grants	0	0	0	0	0	0	0		3,900
310 Professional and Technical Services	870,538	862,367	14,171	930,325	930,661	0	918,047	3,500	865,770
311 Legal Services	70,000	39,674	30,326	70,000	83,969	-13,969	70,000	900,793	100,000
312 Audit Services	30,045	27,546	2,499	29,625	27,594	2,031	31,400	66,500	37,400
313 Publishing and Advertising	31,966	22,320	9,646	32,966	24,196	8,770	34,250	32,412	37,625
315 Elections	11,000	7,866	3,134	5,500	2,378	3,122	2,500	2,500	14,600
317 Health Services (Contracted)	3,500	-17,989	21,489	223,225	63,033	160,192	138,500	101,000	103,500
318 Testing Program	19,850	13,319	6,531	19,850	16,172	3,678	35,050	35,050	46,605
319 Consultants	91,906	61,923	29,983	51,210	40,278	10,932	42,600	48,225	50,900
320 ISAT Remediation				51,652	48,470	3,182	371,445	320,859	314,409
	0	0	0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2007 THROUGH FISCAL YEAR 2010

<u>Object Number and Description</u>	<u>2006-2007</u>			<u>2007-2008</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	81,240	66,827	14,413	83,880	72,026	11,854	87,880	87,880	91,880
322 Vehicle Lease or Rental									
325 Repair and Maintenance (Contracted)	6,500	5,716	784	6,500	3,044	3,456	5,000	4,750	3,500
328 Building Repairs (Contracted)	197,628	174,742	22,886	170,507	160,400	10,107	174,321	178,056	172,385
331 Electricity Utilities	44,100	44,525	-425	44,223	39,429	4,794	46,850	45,300	45,300
332 Gas Utilities	593,570	521,795	71,775	644,701	516,979	127,722	639,413	642,653	722,353
336 Water	603,812	424,029	179,783	514,600	430,604	83,996	461,300	461,300	463,200
337 Land Fill Fee	488,200	425,002	63,198	512,800	473,485	39,315	535,800	535,800	551,300
345 Transportation Services (Contracted)	2,500	1,611	889	4,000	2,832	1,168	4,000	3,800	3,500
351 Telephone - Voice	800	507	293	1,020	184	836	800	3,100	3,100
352 Postage	81,000	72,104	8,896	81,000	63,189	17,811	80,000	80,000	80,000
353 Telephone - Repair	60,000	51,180	8,820	60,000	55,043	4,957	60,000	57,000	72,850
355 Telephone - Cellular	2,000		2,000	2,000	175	1,825	3,000	2,850	3,000
361 Computer Service Expenses	1,800	2,818	-818	2,500	1,741	759	2,500	2,500	2,500
371 Tuition	248,071	193,875	54,196	377,167	71,987	305,180	555,510	529,767	593,912
381 In-District Travel Allowance	15,000	17,725	-2,725	17,600	19,800	-2,200	18,800	18,800	21,200
382 Out-District Travel Allowance	35,845	17,748	18,097	39,280	19,419	19,861	41,640	35,225	41,000
385 Student Activity Travel	36,883	21,691	15,192	38,310	33,562	4,748	38,990	39,147	40,415
391 Professional Dues and Fees	290,000	320,113	-30,113	255,000	232,813	22,187	442,000	384,000	330,000
392 Student Activity Support	34,600	20,126	14,474	34,600	35,187	-587	38,300	38,200	37,850
396 Inservice Training	173,075	113,795	59,280	123,575	120,756	2,819	123,575	123,575	123,575
399 Purchased Duty Lunches	42,156	38,486	3,670	82,692	76,294	6,399	61,608	74,025	68,934
300 PURCHASED SERVICES	14,000	16,643	-2,643	17,500	17,343	157	17,500	17,500	17,500
	4,187,585	3,567,884	619,701	4,533,808	3,689,042	844,766	5,082,579	5,152,621	5,063,563
400 Supplies and Materials									
410 General Supplies	685,840	636,241	49,599	944,125	861,244	82,881	960,809	174,685	105,278
413 Curriculum Development Supplies								906,608	967,719
415 One-Time Supplies	8,000	6,743	1,257	16,340	14,463	1,877	7,500	12,913	10,513
416 Printing	148	148	0	0	0	0	0	0	0
417 Testing Supplies	0	0	0	30,002	30,837	-835	225	214	225
	0	0	0				30,000	30,000	27,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2007 THROUGH FISCAL YEAR 2010

<u>Object Number and Description</u>	<u>2006-2007</u>			<u>2007-2008</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
418 Custodial Supplies	180,920	184,432	-3,512	180,920	197,963	-17,043	186,670	181,037	211,700
419 Warehouse Supplies		7,999	-7,999		2,928	-2,928			
420 Transportation Supplies		7,298	-898		7,571	-671			
421 Motor Fuel	6,400	321,390	8,984	6,900	454,304	-103,001	6,800	6,800	6,800
423 Grease and Lubricants	330,374		-3,459	351,303		300	508,579	476,331	424,550
425 Laundry	8,000	11,459		12,000	11,998		13,200	13,200	13,200
428 Repairs Parts and Supplies	1,112	455	657	1,112	541	2	1,112	1,012	1,012
429 Tires	109,900	95,425	14,475	99,400	108,194	-8,794	107,900	112,900	107,900
430 Library Books	13,000	13,082	-82	13,000	13,986	-986	19,000	19,000	19,000
436 Film Footage Replacement	77,498	75,995	1,503	78,465	78,166	300	78,767	75,868	75,868
440 Textbooks	1,500	1,435	65	2,500	2,293	207	1,440,440	1,343,197	
471 Building Repairs (Non-Contracted)	484,308	467,588	16,720	2,242,353	2,200,006	42,347	0	0	840,596
481 Equipment Repair (Non-Contracted)	137,865	137,797	68	151,652	151,286	366	155,000	150,000	155,000
493 Professional Books and Journals	30,250	24,459	5,791	30,250	32,139	-1,889	35,500	28,000	25,000
496 Incentive Grants	1,000	407	593	1,550	1,115	435	1,559	1,481	1,245
400 SUPPLIES AND MATERIALS	2,076,115	1,990,351	85,764	4,160,872	4,160,533	300	3,550,061	3,553,246	3,012,606
550 Equipment	5,400	3,049	2,351	3,600	1,574	2,026	3,600	3,575	3,100
500 CAPITAL OBJECTS	5,400	3,049	2,351	3,600	1,574	2,026	3,600	3,575	3,100
711 Property Insurance	140,686	140,686		130,644	130,644		148,684	148,684	150,372
712 Liability Insurance	182,626	185,648	-3,022	159,308	158,389	919	176,247	176,247	184,239
714 Transportation Insurance	39,027	37,196	1,831	34,925	32,971	1,954	36,871	36,871	37,180
715 Surety Insurance									767
730 Judgments	835	835	0	723	723	0	767	767	
700 INSURANCE AND JUDGMENT	18,500	18,500	0	5,000	5,000	0	5,000	3,000	3,000
	381,674	382,865	1,191	330,600	322,727	7,873	367,569	365,369	375,558
810 Transfers to Other Funds	154,264	151,031	3,233	157,754	168,054	-10,300	160,732	160,732	105,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2007 THROUGH FISCAL YEAR 2010

<u>Object Number and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
850 Contingency Reserve		N/A	N/A		N/A	N/A	667,808	678,800	651,303
852 Unappropriated Fund Balance	620,178	N/A	N/A	653,149	N/A	N/A	2,671,233	2,715,198	2,814,785
854 Inventory / Prepaid Expenses	2,480,714	N/A	N/A	2,612,598	N/A	N/A	400,000	400,000	400,000
855 Appropriated Fund Balance	415,310	N/A	N/A	415,310	N/A	N/A			
899 Actual Year-End Fund Balance	212,703	N/A	N/A	0	5,265,691	N/A	0	525,419	0
	N/A	5,543,708	N/A	N/A			N/A	N/A	N/A
800 TRANSFERS OR RESERVES	3,883,169	5,694,739	-1,811,570	3,838,811	5,433,745	-1,594,934	3,899,773	4,480,149	3,971,588
TOTAL EXPENDITURES, TRANSFER AND RESERVES	66,612,291	66,777,655	-165,364	70,915,282	71,316,644	-401,362	72,280,831	73,425,771	71,835,110

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5120.116 Teachers	12,058,687	11,926,560	132,127	12,634,751	12,541,716	93,035	12,642,458	12,925,660	12,815,233
9.100.5.5120.131 Saturday School Teachers									
9.100.5.5120.135 Other Special Programs	400	365	35	600	401	199	600	406	70000
9.100.5.5120.152 Instructional Assistants	57,877	30,928	26,949	60,765	43,001	17,764	60,800	44,064	70000
9.100.5.5120.165 Music Accompanists	638,498	573,998	64,500	572,409	563,788	8,621	615,001	634,827	592,249
9.100.5.5120.182 Substitute Instructional Assistants	1,300	863	437	1,300	119	1,182	1,300	1,300	8000
9.100.5.5120.186 Substitute Teachers	20,000	18,364	1,636	23,000	13,420	9,580	22,000	22,000	22,000
9.100.5.5120.195 Future Salary Adjustment	215,000	186,402	28,598	223,239	187,997	35,242	224,000	224,000	320,000
9.100.5.5120.199 Personal Leave Reimbursement							53,952		
Total Salaries	<u>310000</u>	<u>320665</u>	<u>-10665</u>	<u>320000</u>	<u>340804</u>	<u>-20804</u>	<u>320000</u>	<u>320000</u>	<u>320000</u>
	13,022,762	12,767,815	254,947	13,548,064	13,384,745	163,319	13,651,511	13,884,651	13,852,282
9.100.5.5120.210 PERSI	1,296,276	1,292,793	3,483	1,353,177	1,358,188	-5,011	1,361,860	1,390,986	1,378,050
9.100.5.5120.220 Social Security Tax	957,280	938,777	18,503	996,701	983,537	13,164	999,421	1,020,947	1,018,142
9.100.5.5120.230 Life Insurance	24,108	23,351	757	24,354	22,528	1,826	23,700	23,308	24,369
9.100.5.5120.240 Medical Insurance	1,075,961	1,042,303	33,658	1,232,839	1,171,498	61,341	1,352,084	1,383,313	1,449,996
9.100.5.5120.260 Dental Insurance	99,946	102,574	-2,628	106,977	102,802	4,175	101,177	100,436	92,273
9.100.5.5120.270 Worker's Compensation Insurance	85,949	87,256	-1,307	80,807	73,046	7,761	72,067	73,591	55,409
9.100.5.5120.280 Retirement Sick Leave Benefits	160,104	159,050	1,054	175,465	164,455	11,010	188,524	180,549	170,229
9.100.5.5120.290 Vision Insurance	28,680	27,749	931	28,973	27,765	1,209	28,194	28,758	26,364
Total Fringe Benefits	<u>3,728,304</u>	<u>3,673,851</u>	<u>54,453</u>	<u>3,999,293</u>	<u>3,903,819</u>	<u>95,474</u>	<u>4,127,027</u>	<u>4,201,888</u>	<u>4,214,832</u>
9.100.5.5120.381 In-District Travel Allowance	5,640	4,123	1,517	5,000	4,579	422	5,400	5,400	5,400
9.100.5.5120.382 Out-District Travel Allowance	4,573	3,310	1,263	2,200	2,123	77	2,400	4,000	4,000
9.100.5.5120.392 Student Activity Support	22,500	23,214	-714	22,500	23,259	-759	22,500	22,500	22,500
9.100.5.5120.396 Inservice Training	8,000	4,561	3,439	5,000	4,145	855	3,000	10,000	1,000
Total Purchased Services	<u>40,713</u>	<u>35,208</u>	<u>5,506</u>	<u>34,700</u>	<u>34,105</u>	<u>595</u>	<u>33,300</u>	<u>41,900</u>	<u>32,900</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**GENERAL FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u> <small>2006-2007</small>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <small>2007-2008</small>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5120.410 General Supplies	250,424	231,669	18,755	384,151	338,594	45,557	399,349	366,950	379,797
9.100.5.5120.416 Printing									
9.100.5.5120.417 Testing Supplies	0	0	0	30,000	30,000	0	225	214	225
9.100.5.5120.440 Textbooks	133,000	131,803	1,197	1,403,133	1,379,558	-23,575	30,000	30,000	27,000
Total Supplies and Materials	383,424	363,472	19,952	1,817,286	1,748,490	68,796	1,003,054	924,140	933,522
9.100.5.5120.550 Equipment									
Total Capital Objects	800	0	800	0	0	0	0	0	0
Total Elementary Program	<u>17,176,003</u>	<u>16,800,346</u>	<u>335,657</u>	<u>19,309,343</u>	<u>19,001,158</u>	<u>328,184</u>	<u>18,814,892</u>	<u>19,052,579</u>	<u>19,003,536</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5150.116 Teachers	11,518,361	11,407,885	110,476	11,730,444	11,816,646	-86,202	11,818,920	12,006,520	11,960,512
9.100.5.5150.131 Saturday School Teachers									10,000
9.100.5.5150.132 Teachers Lunch Duty	10,000	6,755	3,245	10,000	7,716	2,284	10,000	10,000	25,000
9.100.5.5150.133 Stipends and Extra Days - Regular	25,000	21,793	3,207	25,000	24,743	257	25,000	25,000	50,000
9.100.5.5150.152 Instructional Assistants	55,000	42,744	12,256	55,000	42,246	12,754	50,000	50,000	34,162
9.100.5.5150.165 Music Accompanists	42,854	34,873	7,981	41,827	39,704	2,123	43,460	34,177	55,000
9.100.5.5150.166 Advanced Placement Readers	55,000	51,751	3,249	55,248	56,210	-962	55,000	55,000	5,000
9.100.5.5150.186 Substitute Teachers	5,000	5,000	4,910	5,000	5,000	4,808	5,000	5,000	310,000
9.100.5.5150.195 Future Salary Adjustment	360,000	309,025	50,975	368,803	384,670	-15,867	370,000	408,000	
9.100.5.5150.199 Personal Leave Reimbursement							53,952		
Total Salaries	26,000 12,097,415	22,005 11,897,821	3,995 199,594	26,000 12,317,522	23,058 12,395,183	3,043 -77,661	26,200 12,457,532	26,000 12,619,897	53,010 12,502,884
9.100.5.5150.210 PERSI	1,197,216	1,198,937	-1,721	1,218,882	1,245,321	-26,439	1,227,425	1,245,812	1,243,675
9.100.5.5150.220 Social Security Tax	885,486	879,553	5,933	905,520	915,435	-9,915	911,664	927,877	918,962
9.100.5.5150.230 Life Insurance	19,177	19,111	66	19,152	18,419	733	19,217	18,747	19,769
9.100.5.5150.240 Medical Insurance	856,213	854,012	2,201	987,886	981,654	6,232	1,112,500	1,127,680	1,193,406
9.100.5.5150.260 Dental Insurance	79,534	84,068	-4,534	84,129	84,286	-157	82,041	80,775	74,856
9.100.5.5150.270 Worker's Compensation Insurance	79,513	81,236	-1,723	73,330	76,668	-3,338	65,738	66,884	50,012
9.100.5.5150.280 Retirement Sick Leave Benefits	147,890	147,411	479	158,092	150,943	7,149	169,915	161,686	153,630
9.100.5.5150.290 Vision Insurance									
Total Fringe Benefits	22,813 3,287,842	22,740 3,287,068	73 73	22,784 3,469,775	22,771 3,495,497	-13 -25,722	22,861 3,611,361	23,132 3,652,593	21,387 3,675,697
9.100.5.5150.319 Consultants			774						
9.100.5.5150.321 Facility Rentals	5,606	5,737	-131	5,500	5,030	470	3,300	3,300	6,700
9.100.5.5150.325 Repair and Maintenance (Contracted)	20,000	13,969	6,031	21,000	18,520	2,480	23,000	23,000	23,000
9.100.5.5150.381 In-District Travel Allowance	3,900	5,640	-1,740	3,900	518	3,382	4,000	4,000	8,000
9.100.5.5150.392 Student Activity Support	7,330	6,189	1,141	7,330	4,122	3,208	8,800	8,800	15,800
9.100.5.5150.399 Purchased Duty Lunches	90,075	80,053	10,022	90,075	91,075	-1,000	90,075	90,075	90,075
Total Purchased Services	14,000 140,911	16,643 128,230	-2,643 -12,681	17,500 145,305	17,343 136,607	157 8,698	17,500 146,675	17,500 146,675	17,500 161,075
9.100.5.5150.410 General Supplies	229,399	218,939	10,460	337,829	313,767	24,062	340,409	319,614	391,036
9.100.5.5150.440 Textbooks	327,968	312,638	15,330	816,991	798,626	18,365	844,220	795,299	311,696
Total Supplies and Materials	557,367 16,083,535	531,577 15,844,695	25,791 238,840	1,154,820 17,087,422	1,112,393 17,139,681	42,427 -52,259	1,184,629 17,400,197	1,114,913 17,534,078	702,732 17,042,388

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5170.116 Teachers	641,775	633,796	7,979	727,827	720,196	7,631	773,565	756,345	765,907
9.100.5.5170.152 Instructional Assistants	42,390	42,642	-252	54,840	46,027	8,813	56,721	45,699	45,314
9.100.5.5170.199 Personal Leave Reimbursement	2,100	3,425	-1,325	2,100	2,916	-816	2,100	2,100	4,625
Total Salaries	<u>686,265</u>	<u>679,863</u>	<u>6,402</u>	<u>784,767</u>	<u>769,139</u>	<u>-15,628</u>	<u>832,386</u>	<u>804,144</u>	<u>815,846</u>
9.100.5.5170.210 PERSI	69,999	68,445	1,554	80,053	75,738	4,315	84,904	82,022	83,217
9.100.5.5170.220 Social Security Tax	50,440	50,753	-313	57,692	57,611	81	61,180	59,104	59,965
9.100.5.5170.230 Life Insurance	1,431	1,414	17	1,615	1,377	238	1,650	1,469	1,562
9.100.5.5170.240 Medical Insurance	63,852	60,889	2,963	80,830	71,153	9,677	93,069	86,483	92,171
9.100.5.5170.260 Dental Insurance	5,931	5,994	-63	7,095	6,381	714	7,044	6,327	5,914
9.100.5.5170.270 Worker's Compensation Insurance	4,530	4,790	-260	4,672	4,047	625	4,412	4,262	3,263
9.100.5.5170.280 Retirement Sick Leave Benefits	8,646	8,499	147	10,381	9,159	1,222	11,754	10,641	10,279
9.100.5.5170.290 Vision Insurance	1,702	1,608	94	1,922	1,709	213	1,963	1,812	1,690
Total Fringe Benefits	<u>206,531</u>	<u>202,392</u>	<u>4,139</u>	<u>244,260</u>	<u>227,176</u>	<u>17,084</u>	<u>265,976</u>	<u>252,120</u>	<u>258,061</u>
9.100.5.5170.371 Tuition		2,125	-2,125	2,000	3,350	-1,350	2,400	2,400	4,800
9.100.5.5170.392 Student Activity Support	1,000	979	21	1,000	1,000	0	1,000	1,000	1,000
Total Purchased Services	<u>1,000</u>	<u>979</u>	<u>21</u>	<u>3,000</u>	<u>4,350</u>	<u>-1,350</u>	<u>3,400</u>	<u>3,400</u>	<u>5,800</u>
9.100.5.5170.410 General Supplies	23,000	22,169	831	22,500	21,198	1,302	12,000	17,323	17,100
9.100.5.5170.430 Library Books				950	946	4	1,743	1,656	1,656
Total Supplies and Materials	<u>23,000</u>	<u>22,169</u>	<u>831</u>	<u>23,450</u>	<u>22,143</u>	<u>1,307</u>	<u>13,743</u>	<u>18,979</u>	<u>18,756</u>
Total Alternate School Program	<u>916,796</u>	<u>907,528</u>	<u>9,268</u>	<u>1,055,477</u>	<u>1,022,809</u>	<u>32,668</u>	<u>1,115,505</u>	<u>1,078,643</u>	<u>1,098,463</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5190.361 Computer Service Expenses	6,643	6,122	522	7,636	7,636		7,860	7,117	5,400
Total Purchased Services	6,643	6,122	522	7,636	7,636	0	7,860	7,117	5,400
9.100.5.5190.410 General Supplies	3,000	2,640	360	3,000	1,989	1,011	3,000	3,000	3,000
Total Supplies and Materials	3,000	2,640	360	3,000	1,989	1,011	3,000	3,000	3,000
Total Vocational-Technical Program	9,643	8,762	881	10,636	9,625	1,011	10,860	10,117	8,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget</u>			<u>Adjusted 2007-2008 Actual Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	2,747,779	2,761,410	-13,631	2,903,995	2,917,081	-13,086	2,992,160	3,006,226	2,971,517
9.100.5.5210.152 Instructional Assistants	446,160	438,261	7,899	466,668	466,621		498,673	516,649	508,220
9.100.5.5210.182 Substitute Instructional Assistants	16,200	27,186	-10,986	16,200	27,954	-14,754	16,200	16,200	16,000
9.100.5.5210.186 Substitute Teachers	1,500	1,322	178	1,500	992	508	1,500	1,500	1,500
9.100.5.5210.199 Personal Leave Reimbursement	17,222	7,575	9,647	9,568	9,610	-42	9,568	9,568	19,124
Total Salaries	3,228,861	3,235,754	-6,893	3,397,931	3,422,258	-24,327	3,518,101	3,550,143	3,516,361
9.100.5.5210.210 PERSI	327,538	333,502	-5,964	344,816	350,964	-6,148	357,041	360,309	356,884
9.100.5.5210.220 Social Security Tax	237,322	237,972	-650	249,798	250,549	-751	258,580	260,936	258,452
9.100.5.5210.230 Life Insurance	7,735	7,740	-5	8,027	7,456	571	8,018	7,804	8,212
9.100.5.5210.240 Medical Insurance	345,233	341,727	3,506	394,677	372,304	22,373	444,889	450,987	474,706
9.100.5.5210.260 Dental Insurance	32,069	33,625	-1,556	35,260	34,003	1,257	34,234	33,617	31,095
9.100.5.5210.270 Worker's Compensation Insurance	21,311	21,980	-669	20,235	21,027	-792	18,646	18,816	14,065
9.100.5.5210.280 Retirement Sick Leave Benefits	40,458	40,977	-519	44,725	42,291	2,434	49,425	46,742	44,086
9.100.5.5210.290 Vision Insurance	9,202	9,092	110	9,549	9,193	356	9,540	9,634	8,884
Total Fringe Benefits	1,020,868	1,026,614	-5,746	1,107,087	1,087,787	-19,300	1,180,373	1,188,845	1,196,384
9.100.5.5210.310 Professional and Technical Services	125,000	143,182	-18,182	125,000	150,037	-25,037	125,000	125,000	125,000
9.100.5.5210.321 Facility Rentals	2,880	2,851	29	2,880	2,967	-87	2,880	2,880	2,880
9.100.5.5210.371 Tuition	15,000	15,600	-600	15,600	16,450	-850	16,400	16,400	16,400
9.100.5.5210.381 In-District Travel Allowance	1,890	1,909	-19	1,890	1,888	2	1,890	1,890	1,800
Total Purchased Services	144,770	163,543	-18,773	145,370	171,342	-25,972	146,170	146,170	146,080
9.100.5.5210.410 General Supplies	25,380	23,777	1,603	25,380	23,775	1,605	25,380	20,131	0
9.100.5.5210.440 Textbooks	20,340	20,361	-21	20,340	20,284	56	20,340	18,822	0
Total Supplies and Materials	45,720	44,139	1,581	45,720	44,058	1,662	45,720	38,953	0
Total Special Education Program	<u>4,440,219</u>	<u>4,470,049</u>	<u>-29,830</u>	<u>4,696,108</u>	<u>4,725,445</u>	<u>-29,337</u>	<u>4,890,364</u>	<u>4,924,111</u>	<u>4,888,825</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5220.116 Teachers	186,504	161,683	24,821	142,395	142,243		174,052	114,990	113,840
9.100.5.5220.152 Instructional Assistants									
9.100.5.5220.199 Personal Leave Reimbursement	55,502	41,485	14,017	41,881	40,653	1,228	43,715	40,000	28,992
Total Salaries	1,474	640	834	665	460	205	665	665	815
	243,480	203,808	39,672	184,941	183,356	1,585	218,432	155,655	143,647
9.100.5.5220.210 PERSI									
9.100.5.5220.220 Social Security Tax	24,834	21,176	3,658	18,866	19,072	-206	22,280	15,877	14,652
9.100.5.5220.230 Life Insurance	17,895	14,598	3,297	13,596	13,529		16,055	11,441	10,558
9.100.5.5220.240 Medical Insurance						67			
9.100.5.5220.260 Dental Insurance	567	493	74	445	429	16	486	399	328
9.100.5.5220.270 Worker's Compensation Insurance	23,305	21,991	3,314	21,432	20,321	1,111	26,613	22,005	18,720
9.100.5.5220.280 Retirement Sick Leave Benefits	2,350	2,165	185	1,957	1,962	-5	2,074	1,680	1,244
9.100.5.5220.290 Vision Insurance	1,607	1,383	224	1,095	996	99	1,158	825	574
	3,067	2,615	452	2,445	2,289	156	3,084	2,059	1,809
Total Fringe Benefits	674	586	88	530	521	9	578	481	356
	76,299	65,007	11,292	60,366	59,118	1,248	72,328	54,767	48,241
Total Preschool Handicapped Program	319,779	268,815	50,964	245,307	242,475	2,832	290,760	210,422	191,888

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**GENERAL FUND
GIFTED AND TALENTED PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual Budget</u>	<u>Variance</u>	<u>Actual Budget</u>	<u>Actual Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
9.100.5.5240.116 Teachers	139,664		139,664	148,614		148,584	153,184	153,184	153,185
9.100.5.5240.199 Personal Leave Reimbursement									
Total Salaries	<u>975</u>	<u>520</u>	<u>455</u>	<u>300</u>	<u>650</u>	<u>-350</u>	<u>300</u>	<u>300</u>	<u>300</u>
	140,639		140,184	148,914		149,234	153,484	153,484	153,485
9.100.5.5240.210 PERSI			455			-320			
9.100.5.5240.220 Social Security Tax	14,345		14,565	15,191		15,524	15,656	15,656	15,656
9.100.5.5240.230 Life Insurance	10,337		10,443	10,948		11,066	11,281	11,281	11,281
9.100.5.5240.240 Medical Insurance									
9.100.5.5240.260 Dental Insurance	<u>243</u>	<u>243</u>	<u>0</u>	<u>243</u>	<u>234</u>	<u>9</u>	<u>243</u>	<u>243</u>	<u>246</u>
9.100.5.5240.270 Worker's Compensation Insurance	10,845		10,845	12,361		12,470	14,094	14,094	14,886
9.100.5.5240.280 Retirement Sick Leave Benefits	1,007		1,067	1,067		1,067	1,037	1,008	932
9.100.5.5240.290 Vision Insurance			0			91			
	<u>928</u>	<u>951</u>	<u>-23</u>	<u>882</u>	<u>810</u>	<u>72</u>	<u>814</u>	<u>814</u>	<u>614</u>
	1,772	1,795	-23	1,970	1,883	87	2,167	2,031	1,934
Total Fringe Benefits	<u>289</u>	<u>289</u>	<u>0</u>	<u>289</u>	<u>289</u>	<u>0</u>	<u>289</u>	<u>289</u>	<u>266</u>
	39,766	40,199	-433	43,151	43,343	-192	45,581	45,416	45,815
9.100.5.5240.381 In-District Travel Allowance									
9.100.5.5240.396 Inservice Training									
	<u>350</u>	<u>356</u>	<u>-6</u>	<u>350</u>	<u>186</u>	<u>164</u>	<u>400</u>	<u>400</u>	<u>400</u>
Total Purchased Services	23,124	22,767	357	45,437	45,163	274	44,408	44,690	45,034
	<u>23,474</u>	<u>23,123</u>	<u>351</u>	<u>45,787</u>	<u>45,349</u>	<u>438</u>	<u>44,808</u>	<u>45,090</u>	<u>45,434</u>
9.100.5.5240.410 General Supplies									
9.100.5.5240.440 Textbooks	2,700		2,794	4,811		4,754	4,300	4,600	4,300
	<u>3,000</u>	<u>2,786</u>	<u>214</u>	<u>1,889</u>	<u>1,538</u>	<u>351</u>	<u>2,400</u>	<u>2,100</u>	<u>2,400</u>
Total Supplies and Materials									
	<u>5,700</u>	<u>5,580</u>	<u>120</u>	<u>6,700</u>	<u>6,292</u>	<u>408</u>	<u>6,700</u>	<u>6,700</u>	<u>6,700</u>
Total Gifted And Talented Program	209,579	209,085	494	244,552	244,218	334	250,573	250,690	251,434

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**GENERAL FUND
INTERSCHOLASTIC PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008 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	290,000	320,113	-30,113	255,000	232,813	-22,187	442,000	384,000	330,000
Total Purchased Services	290,000	320,113	-30,113	255,000	232,813	-22,187	442,000	384,000	330,000
Total Interscholastic Program	290,000	320,113	-30,113	255,000	232,813	-22,187	442,000	384,000	330,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5320.116 Teachers	693,022	640,572	52,450	651,022	610,219	40,804	699,000	650,000	643,000
Total Salaries	693,022	640,572	52,450	651,022	610,219	40,804	699,000	650,000	643,000
9.100.5.5320.210 PERSI									
9.100.5.5320.220 Social Security Tax	70,688	39,349	31,339	66,404	39,871	26,533	71,298	66,300	65,586
9.100.5.5320.270 Worker's Compensation Insurance	50,937	47,707	3,230	47,850	45,711	2,139	51,376	47,775	47,260
9.100.5.5320.280 Retirement Sick Leave Benefits	4,574	4,381	193	3,874	3,365	509	3,705	3,445	2,572
Total Fringe Benefits	8,732	4,849	3,883	8,613	4,833	3,780	9,870	8,600	8,102
	134,931	96,286	38,645	126,741	93,779	32,962	136,249	126,120	123,520
9.100.5.5320.321 Facility Rentals									
9.100.5.5320.391 Professional Dues and Fees	58,360	50,007	8,353	60,000	50,540	9,460	62,000	62,000	66,000
9.100.5.5320.392 Student Activity Support	8,600	6,498	2,102	8,600	6,498	2,102	9,000	9,000	9,000
Total Purchased Services	49,500	0	49,500	0	0	11,562	0	0	0
	116,460	56,505	59,955	68,600	57,038	11,562	71,000	71,000	75,000
9.100.5.5320.410 General Supplies									
Total Supplies and Materials	2,400	445	1,955	2,400	2,620	-220	2,400	2,220	2,400
	2,400	445	1,955	2,400	2,620	-220	2,400	2,220	2,400
Total School Activity Program	946,813	793,808	153,005	848,763	763,656	85,107	908,649	849,340	843,920

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**GENERAL FUND
SUMMER SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 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>	
9.100.5.5410.116 Teachers	60,000	18,490	41,510	60,000	-4,116	64,116	60,000	60,000	54,000
9.100.5.5410.151 Clerical Personnel	12,000	4,332	7,668	12,000	2,387	9,613	10,000	10,000	8,500
Total Salaries	72,000	22,822	49,178	72,000	-1,729	73,729	70,000	70,000	62,500
9.100.5.5410.210 PERSI									
9.100.5.5410.220 Social Security Tax	7,344	5,067	2,277	7,344	2,359	4,985	7,140	7,140	6,375
9.100.5.5410.270 Worker's Compensation Insurance	5,292	1,601	3,691	5,292	-263	5,555	5,145	5,145	4,594
9.100.5.5410.280 Retirement Sick Leave Benefits	475	8	467	436	-28	464	371	371	250
Total Fringe Benefits	905	606	299	953	348	605	988	935	787
	14,016	7,281	6,735	14,025	2,417	11,608	13,644	13,591	12,006
9.100.5.5410.410 General Supplies									
Total Supplies and Materials	3,600	1,982	1,618	3,600	2,056	1,544	3,000	2,850	3,000
Total Summer School Program	3,600	1,982	1,618	3,600	2,056	1,544	3,000	2,850	3,000
	89,616	32,086	57,530	89,625	2,744	86,881	86,644	86,441	77,506

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.5420.116 Teachers	47,000	51,224	-4,224	49,482	60,103	-10,621	49,728	49,400	48,236
9.100.5.5420.199 Personal Leave Reimbursement									
Total Salaries	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>-10,621</u>	<u>0</u>	<u>0</u>	<u>40</u>
	47,200	51,224	-4,024	49,482	60,103	-10,621	49,728	49,400	48,276
9.100.5.5420.210 PERSI									
9.100.5.5420.220 Social Security Tax	4,814	1,927	2,887	5,039	2,394	2,645	5,072	5,039	4,924
9.100.5.5420.230 Life Insurance	3,470	3,777	-307	3,631	4,382	-751	3,656	3,631	3,548
9.100.5.5420.240 Medical Insurance									
9.100.5.5420.260 Dental Insurance	81	68	14	81	72	9	81	81	82
9.100.5.5420.270 Worker's Compensation Insurance	3,615	3,018	598	4,187	3,369	818	4,698	4,698	4,962
9.100.5.5420.280 Retirement Sick Leave Benefits	336	297	40	356	326	30	346	336	311
9.100.5.5420.290 Vision Insurance	314	338	-24	294	310	-16	263	263	194
	589	234	355	654	277	377	703	673	609
Total Fringe Benefits	<u>96</u>	<u>80</u>	<u>16</u>	<u>96</u>	<u>88</u>	<u>8</u>	<u>96</u>	<u>96</u>	<u>89</u>
	13,315	9,737	3,578	14,338	11,218	3,120	14,915	14,817	14,719
9.100.5.5420.310 Professional and Technical Services									
9.100.5.5420.313 Publishing and Advertising	3,500	3,349	151	4,000	3,992		4,000	3,800	2,263
9.100.5.5420.322 Vehicle Lease or Rental	5,000	4,752	248	6,000	4,458	1,542	6,000	5,700	5,700
Total Purchased Services	<u>6,500</u>	<u>5,716</u>	<u>784</u>	<u>6,500</u>	<u>3,044</u>	<u>3,456</u>	<u>5,000</u>	<u>4,750</u>	<u>3,500</u>
	15,000	13,817	1,183	16,500	11,494	5,006	15,000	14,250	11,463
9.100.5.5420.410 General Supplies									
Total Supplies and Materials	<u>800</u>	<u>572</u>	<u>228</u>	<u>850</u>	<u>430</u>	<u>420</u>	<u>850</u>	<u>807</u>	<u>750</u>
	800	572	228	850	430	420	850	807	750
Total Community Education Program	<u>800</u>	<u>572</u>	<u>228</u>	<u>850</u>	<u>430</u>	<u>420</u>	<u>850</u>	<u>807</u>	<u>750</u>
	<u>76,315</u>	<u>75,351</u>	<u>964</u>	<u>81,170</u>	<u>83,244</u>	<u>2,074</u>	<u>80,493</u>	<u>79,274</u>	<u>75,208</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget</u>			<u>Adjusted 2007-2008 Actual Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6110.118 Counselors	1,488,595	1,481,573		1,460,737	1,459,116		1,492,361	1,486,707	1,469,686
9.100.5.6110.133 Stipends and Extra Days - Regular			7,022			1,621			
9.100.5.6110.151 Clerical Personnel	46,663	46,671		49,172	49,172		49,459	49,459	49,300
9.100.5.6110.164 Social Workers	286,387	298,074	-11,687	297,188	327,702	-30,514	317,442	323,969	328,107
9.100.5.6110.199 Personal Leave Reimbursement	39,876	39,876		50,285	50,285		52,367	51,340	45,811
Total Salaries	<u>6,508</u>	<u>3,091</u>	<u>3,417</u>	<u>6,941</u>	<u>3,215</u>	<u>3,726</u>	<u>6,941</u>	<u>6,941</u>	<u>6,958</u>
	1,868,029	1,869,286	-1,257	1,864,323	1,889,490	-25,167	1,918,570	1,918,416	1,899,862
9.100.5.6110.210 PERSI									
9.100.5.6110.220 Social Security Tax	190,607	193,896	-3,289	190,179	196,069	-5,890	195,694	195,679	193,786
9.100.5.6110.230 Life Insurance	137,415	137,644	-229	137,057	137,865	-808	141,015	141,003	139,640
9.100.5.6110.240 Medical Insurance	3,613	3,599	14	3,556	3,399	157	3,639	3,341	3,597
9.100.5.6110.260 Dental Insurance	161,229	160,554	675	175,248	171,025	4,223	201,991	193,140	208,283
9.100.5.6110.270 Worker's Compensation Insurance	14,997	15,806	-809	15,631	15,620	11	15,538	14,392	13,623
9.100.5.6110.280 Retirement Sick Leave Benefits	12,328	12,727	-399	11,124	10,237	887	10,169	10,169	7,599
9.100.5.6110.290 Vision Insurance	23,535	23,869	-334	24,663	23,607	1,056	27,089	25,430	23,938
Total Fringe Benefits	<u>4,297</u>	<u>4,265</u>	<u>32</u>	<u>4,231</u>	<u>4,206</u>	<u>25</u>	<u>4,330</u>	<u>4,124</u>	<u>3,892</u>
	548,021	552,360	-4,339	561,689	562,028	-339	599,465	587,278	594,358
9.100.5.6110.310 Professional and Technical Services									
9.100.5.6110.381 In-District Travel Allowance	61,000	53,369	7,631	61,000	61,000		62,800	62,800	62,800
9.100.5.6110.396 Inservice Training									
	<u>420</u>	<u>258</u>	<u>162</u>	<u>560</u>	<u>356</u>	<u>204</u>	<u>1,000</u>	<u>560</u>	<u>1,000</u>
Total Purchased Services	<u>2,432</u>	<u>404</u>	<u>2,028</u>	<u>3,105</u>	<u>0</u>	<u>3,105</u>	<u>4,000</u>	<u>1,605</u>	<u>4,000</u>
	63,852	54,031	9,821	64,665	61,356	3,309	67,800	64,965	67,800
9.100.5.6110.410 General Supplies									
Total Supplies and Materials	<u>15,709</u>	<u>15,338</u>	<u>371</u>	<u>15,676</u>	<u>14,368</u>	<u>1,308</u>	<u>16,189</u>	<u>15,406</u>	<u>15,521</u>
	15,709	15,338	371	15,676	14,368	1,308	16,189	15,406	15,521
Total Attendance, Guidance And Health Program	<u>2,495,611</u>	<u>2,491,015</u>	<u>4,596</u>	<u>2,506,353</u>	<u>2,527,243</u>	<u>-20,890</u>	<u>2,602,024</u>	<u>2,586,065</u>	<u>2,577,541</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6160.115 Ancillary Professional	900,674	933,477	-32,803	967,719	967,971	-252	993,127	1,144,872	1,085,047
9.100.5.6160.133 Stipends and Extra Days - Regular	1,595	1,595		1,595	1,595		1,595	1,595	3,109
9.100.5.6160.163 Nurses	37,868	37,868	0	43,647	43,647	0	46,783	46,783	46,316
9.100.5.6160.199 Personal Leave Reimbursement	3,247	2,795	452	1,658	2,145	-487	1,658	1,658	5,232
Total Salaries	943,384	975,735	-32,351	1,014,619	1,015,358	-739	1,043,163	1,194,908	1,139,704
9.100.5.6160.210 PERSI	96,218	99,171	-2,953	103,503	103,209	294	106,403	121,881	116,250
9.100.5.6160.220 Social Security Tax	69,335	72,154	-2,819	74,591	74,506	85	76,673	87,826	83,768
9.100.5.6160.230 Life Insurance	1,567	1,625	-58	1,579	1,516	63	1,579	1,758	1,765
9.100.5.6160.240 Medical Insurance	69,803	72,496	-2,693	81,114	80,655	459	91,086	105,210	106,119
9.100.5.6160.260 Dental Insurance	6,498	7,134	-636	6,938	6,945	-7	6,743	7,560	6,682
9.100.5.6160.270 Worker's Compensation Insurance	6,227	6,627	-400	6,041	5,511	530	5,529	6,333	4,558
9.100.5.6160.280 Retirement Sick Leave Benefits	11,878	12,204	-326	13,422	12,516	906	14,730	15,812	14,361
9.100.5.6160.290 Vision Insurance	1,864	1,926	-62	1,879	1,874	5	1,879	2,165	1,909
Total Fringe Benefits	263,390	273,336	-9,946	289,067	286,732	2,335	304,622	348,545	335,412
9.100.5.6160.381 In-District Travel Allowance	1,800	2,037	-237	1,800	1,801	-1	1,800	1,800	1,800
Total Purchased Services	1,800	2,037	-237	1,800	1,801	-1	1,800	1,800	1,800
9.100.5.6160.410 General Supplies	2,970	2,895	75	2,970	2,970	0	2,970	2,970	2,500
Total Supplies and Materials	2,970	2,895	75	2,970	2,970	0	2,970	2,970	2,500
Total Ancillary Service Program	<u>1,211,544</u>	<u>1,254,004</u>	<u>-42,460</u>	<u>1,308,456</u>	<u>1,306,862</u>	<u>1,594</u>	<u>1,352,555</u>	<u>1,548,223</u>	<u>1,479,416</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6210.112 Directors	191,189	186,855	4,334	197,608	197,913	-305	200,556	200,106	198,104
9.100.5.6210.113 Supervisors and Coordinators	319,065	321,166	-2,101	329,262	323,611	5,651	332,427	333,152	333,011
9.100.5.6210.116 Teachers				17,089	17,950	-861		8,000	8,000
9.100.5.6210.134 Curriculum Development Stipends	100,100	4,093	5,007	10,100	2,247	7,854	22,000	22,200	14,000
9.100.5.6210.151 Clerical Personnel	159,929	169,571	-9,642	173,919	192,766	-18,847	176,374	172,880	178,130
9.100.5.6210.152 Instructional Assistants				58,781	43,007	15,774	26,595	59,973	56,168
9.100.5.6210.182 Substitute Instructional Assistants	16,000	12,262	3,738	16,000	11,434	4,566	16,000	16,000	16,000
9.100.5.6210.199 Personal Leave Reimbursement									
Total Salaries	<u>2,685</u>	<u>1,338</u>	<u>1,348</u>	<u>1,260</u>	<u>2,312</u>	<u>-1,052</u>	<u>1,260</u>	<u>1,260</u>	<u>2,120</u>
	698,968	695,685	3,283	804,019	791,240	-12,779	775,412	813,571	805,533
9.100.5.6210.210 PERSI									
9.100.5.6210.220 Social Security Tax	69,686	69,938	-252	79,293	79,971	-678	77,459	81,429	80,531
9.100.5.6210.230 Life Insurance	51,392	49,610	1,782	59,309	57,022	2,287	56,991	59,921	59,207
9.100.5.6210.240 Medical Insurance	1,389	1,377	12	1,455	1,482	-27	1,480	1,456	1,473
9.100.5.6210.260 Dental Insurance	40,036	40,827	-791	46,811	47,342	-531	53,826	53,976	55,439
9.100.5.6210.270 Worker's Compensation Insurance	3,716	3,966	-250	4,205	4,502	-297	4,195	4,083	3,674
9.100.5.6210.280 Retirement Sick Leave Benefits	4,615	4,703	-88	4,827	4,419	408	4,109	4,319	3,223
9.100.5.6210.290 Vision Insurance	8,581	8,509	72	10,233	9,575	658	10,724	10,579	9,948
Total Fringe Benefits	<u>1,058</u>	<u>1,081</u>	<u>-23</u>	<u>1,138</u>	<u>1,219</u>	<u>-81</u>	<u>1,168</u>	<u>1,168</u>	<u>1,050</u>
	180,473	180,010	463	207,271	205,531	1,740	209,952	216,931	214,545
9.100.5.6210.306 Training or Incentive Grants									
9.100.5.6210.310 Professional and Technical Services								3,500	3,500
9.100.5.6210.317 Health Services (Contracted)	3,050	3,984	-634	15,050	4,979	10,072	14,050	6,650	8,150
9.100.5.6210.318 Testing Program	3,500	-17,989	21,489	173,225	19,248	153,977	88,500	53,500	53,500
9.100.5.6210.319 Consultants	19,850	13,319	6,531	19,850	16,172	3,678	35,050	35,050	46,605
9.100.5.6210.320 ISAT Remediation				1,910	1,651	259			
9.100.5.6210.381 In-District Travel Allowance	0	0	0	51,652	48,470	3,182	37,445	32,859	31,409
9.100.5.6210.382 Out-District Travel Allowance	0	0	0						
9.100.5.6210.392 Student Activity Support	565	476	89	0	0	0	0	0	0
9.100.5.6210.392 Student Activity Support		669	-669						
9.100.5.6210.396 Inservice Training	10,000	9,550	450	10,000	5,422	4,579	10,000	10,000	10,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>-27,257</u>	<u>19,250</u>	<u>17,738</u>	<u>1,512</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
	37,065	9,808	27,257	290,937	113,679	177,258	519,145	437,559	444,164

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6210.410 General Supplies	21,735	13,171	8,564	21,735	22,303	-568	23,035	22,900	26,135
9.100.5.6210.413 Curriculum Development Supplies	8,000	6,743	1,257	16,340	14,463	1,877	7,500	12,913	10,513
9.100.5.6210.496 Incentive Grants								20,000	20,000
Total Supplies and Materials	<u>29,735</u>	<u>19,914</u>	<u>9,821</u>	<u>38,075</u>	<u>36,766</u>	<u>1,309</u>	<u>30,535</u>	<u>55,813</u>	56,648
Total Instructional Improvement Program	<u>946,241</u>	<u>905,417</u>	<u>40,824</u>	<u>1,340,302</u>	<u>1,147,216</u>	<u>193,086</u>	<u>1,535,044</u>	<u>1,523,874</u>	1,520,890

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	2,926	1,074	4,000	4,000	4,000
9.100.5.6220.117 Media Specialists	538,086	538,105	0	568,579	568,212		584,557	640,037	633,637
9.100.5.6220.133 Stipends and Extra Days - Regular			-19			367			
9.100.5.6220.151 Clerical Personnel	8,890	8,898	-8	9,143	7,619	1,524	9,143	9,143	9,326
9.100.5.6220.199 Personal Leave Reimbursement	287,407	287,781	-374	300,531	300,759	-228	306,337	314,859	309,893
Total Salaries	<u>3,200</u>	<u>2,133</u>	<u>1,068</u>	<u>3,200</u>	<u>2,758</u>	<u>443</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
	841,583	840,917		885,453	882,273	3,180	907,237	971,239	960,056
9.100.5.6220.210 PERSI			666						
9.100.5.6220.220 Social Security Tax	85,840	86,862	-1,022	89,875	91,617	-1,742	92,083	98,545	97,435
9.100.5.6220.230 Life Insurance	61,857	61,921	-64	65,094	64,390	704	66,682	71,385	70,566
9.100.5.6220.240 Medical Insurance	2,487	2,472	15	2,470	2,436	34	2,551	2,527	2,660
9.100.5.6220.260 Dental Insurance	110,980	107,913	3,067	117,054	114,351	2,703	136,962	141,820	148,925
9.100.5.6220.270 Worker's Compensation Insurance	10,309	10,628	-319	10,852	10,824	28	10,893	10,886	10,071
9.100.5.6220.280 Retirement Sick Leave Benefits	5,549	5,738	-189	5,266	4,798	468	4,808	5,143	3,839
9.100.5.6220.290 Vision Insurance	10,597	10,747	-150	11,646	10,934	712	12,746	12,796	12,035
Total Fringe Benefits	<u>2,959</u>	<u>2,863</u>	<u>96</u>	<u>2,940</u>	<u>2,919</u>	<u>21</u>	<u>3,036</u>	<u>3,121</u>	<u>2,878</u>
	290,578	289,145	1,433	305,197	302,270	2,927	329,761	346,223	348,409
9.100.5.6220.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>21,624</u>	<u>21,623</u>	<u>1</u>	<u>22,271</u>	<u>22,110</u>	<u>161</u>	<u>22,271</u>	<u>22,271</u>	<u>8,350</u>
	21,624	21,623	1	22,271	22,110	161	22,271	22,271	8,350
9.100.5.6220.410 General Supplies			1						
9.100.5.6220.430 Library Books	3,650	3,648		3,650	3,645		5,000	4,750	5,000
9.100.5.6220.436 Film Footage Replacement	77,498	75,995	1,503	77,515	77,220	295	77,024	74,212	74,212
Total Supplies and Materials	<u>1,500</u>	<u>1,435</u>	<u>65</u>	<u>1,500</u>	<u>1,293</u>	<u>207</u>	<u>0</u>	<u>0</u>	<u>0</u>
	82,648	81,078	1,570	82,665	82,158	507	82,024	78,962	79,212
Total Educational Media Services Program	<u>1,236,433</u>	<u>1,232,763</u>	<u>3,670</u>	<u>1,295,586</u>	<u>1,288,810</u>	<u>6,776</u>	<u>1,341,293</u>	<u>1,418,695</u>	<u>1,396,027</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6230.113 Supervisors and Coordinators	67,566	67,569		69,833	69,254		70,868		
9.100.5.6230.154 Maintenance Personnel	391,997	328,256	63,741	327,072	339,948	-12,876	342,674	382,368	389,514
9.100.5.6230.199 Personal Leave Reimbursement									
Total Salaries	<u>500</u>	<u>470</u>	<u>30</u>	<u>650</u>	<u>465</u>	<u>185</u>	<u>650</u>	<u>650</u>	<u>500</u>
	460,063	396,295	63,768	397,555	409,667	-12,112	414,192	383,018	390,014
9.100.5.6230.210 PERSI									
9.100.5.6230.220 Social Security Tax	46,927	38,265	8,662	40,555	40,063	492	42,248	39,068	39,781
9.100.5.6230.230 Life Insurance	33,807	29,770	4,037	29,227	30,986	-1,759	30,444	28,152	28,666
9.100.5.6230.240 Medical Insurance									
9.100.5.6230.260 Dental Insurance	931	947	-16	850	895	-45	850	702	821
9.100.5.6230.270 Worker's Compensation Insurance	37,921	33,115	4,806	35,214	33,975	1,239	40,168	37,827	43,980
9.100.5.6230.270 Worker's Compensation Insurance	3,523	3,207	316	3,380	3,332	48	3,285	3,024	3,108
9.100.5.6230.280 Retirement Sick Leave Benefits	27,827	21,764	6,063	23,590	19,259	4,331	22,159	20,492	15,250
9.100.5.6230.290 Vision Insurance	5,796	4,642	1,154	5,256	4,678	578	5,849	5,068	4,914
Total Fringe Benefits	<u>1,010</u>	<u>875</u>	<u>135</u>	<u>915</u>	<u>902</u>	<u>13</u>	<u>915</u>	<u>866</u>	<u>888</u>
	157,742	132,585	25,157	138,987	134,091	4,896	145,918	135,199	137,408
9.100.5.6230.361 Computer Service Expenses									
Total Purchased Services	<u>66,428</u>	<u>54,785</u>	<u>11,643</u>	<u>62,166</u>	<u>64,351</u>	<u>-2,185</u>	<u>47,650</u>	<u>47,650</u>	<u>63,512</u>
	66,428	54,785	11,643	62,166	64,351	-2,185	47,650	47,650	63,512
Total Instruction-Related Technology Program	<u>684,233</u>	<u>583,665</u>	<u>100,568</u>	<u>598,708</u>	<u>608,109</u>	<u>9,401</u>	<u>607,760</u>	<u>565,867</u>	<u>590,934</u>
	684,233	583,665	100,568	598,708	608,109	9,401	607,760	565,867	590,934

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6310.319 Consultants		2,315	-815	3,500	1,898	1,602	3,500	3,325	3,500
9.100.5.6310.382 Out-District Travel Allowance	1,500	5,727	-727	5,000	4,428	572	5,000	4,750	5,000
9.100.5.6310.391 Professional Dues and Fees	5,000	11,734	13,266	25,000	27,242	-2,242	27,300	27,300	26,950
Total Purchased Services	<u>31,500</u>	<u>19,776</u>	<u>-11,724</u>	<u>33,500</u>	<u>33,568</u>	<u>-68</u>	<u>35,800</u>	<u>35,375</u>	<u>35,450</u>
9.100.5.6310.410 General Supplies		7,821	-2,821	5,000	8,509	-3,509	8,800	8,360	5,000
9.100.5.6310.493 Professional Books and Journals	5,000	40	-40	300	285	15	300	285	300
Total Supplies and Materials	<u>0</u>	<u>7,860</u>	<u>-2,860</u>	<u>5,300</u>	<u>8,794</u>	<u>-3,494</u>	<u>9,100</u>	<u>8,645</u>	<u>5,300</u>
9.100.5.6310.730 Judgments	5,000	18,500		5,000		5,000	5,000	3,000	3,000
Total Insurance and Judgment	<u>18,500</u>	<u>18,500</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>3,000</u>	<u>3,000</u>
Total Board Of Education Program	<u>18,500</u>	<u>18,500</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>3,000</u>	<u>3,000</u>
	<u>55,000</u>	<u>46,137</u>	<u>-8,863</u>	<u>43,800</u>	<u>42,362</u>	<u>-1,438</u>	<u>49,900</u>	<u>47,020</u>	<u>43,750</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	125,000	125,291	-291	128,766	129,158	-392	130,688	131,969	130,649
9.100.5.6320.151 Clerical Personnel	344,772	330,703	14,069	376,054	363,757	12,297	401,187	388,637	384,006
9.100.5.6320.195 Future Salary Adjustment				160,000		160,000	200,000	200,000	370,000
9.100.5.6320.199 Personal Leave Reimbursement									
Total Salaries	<u>1,080</u>	<u>1,060</u>	<u>0</u>	<u>930</u>	<u>1,900</u>	<u>-570</u>	<u>930</u>	<u>930</u>	<u>1,650</u>
	471,452	457,354	14,098	665,750	494,416	171,334	732,805	721,536	886,305
9.100.5.6320.210 PERSI									
9.100.5.6320.220 Social Security Tax	48,087	46,690	1,397	51,591	50,674	917	54,346	53,196	52,663
9.100.5.6320.230 Life Insurance	34,652	33,543	1,109	37,179	34,027	3,152	39,160	38,324	37,949
9.100.5.6320.240 Medical Insurance									
9.100.5.6320.260 Dental Insurance	<u>848</u>	<u>950</u>	<u>-102</u>	<u>848</u>	<u>944</u>	<u>-96</u>	<u>810</u>	<u>795</u>	<u>820</u>
9.100.5.6320.270 Worker's Compensation Insurance	34,252	29,343	4,909	35,158	29,989	5,169	38,082	38,322	40,146
9.100.5.6320.270 Worker's Compensation Insurance	3,183	2,853	330	3,372	2,890	482	3,113	3,024	2,798
9.100.5.6320.280 Retirement Sick Leave Benefits	3,108	3,134	-26	2,996	2,791	205	2,825	2,752	2,068
9.100.5.6320.290 Vision Insurance	5,940	5,683	257	6,675	5,990	685	7,523	6,900	6,505
9.100.5.6320.295 Physicals	913	777	136	913	782	131	867	867	800
9.100.5.6320.296 Other Employee Benefits									
Total Fringe Benefits	<u>11,600</u>	<u>13,618</u>	<u>-4,018</u>	<u>11,900</u>	<u>12,766</u>	<u>-866</u>	<u>12,800</u>	<u>12,800</u>	<u>13,588</u>
	142,583	138,670	3,913	150,732	140,853	9,879	159,626	157,080	157,437
9.100.5.6320.310 Professional and Technical Services									
9.100.5.6320.311 Legal Services	35,468	35,261	207	23,050	30,776	-7,726	23,100	23,050	22,860
9.100.5.6320.313 Publishing and Advertising	70,000	39,674	30,326	70,000	83,969	-13,969	70,000	66,500	100,000
9.100.5.6320.315 Elections	21,666	13,697	7,969	21,666	14,875	6,791	22,950	21,802	24,125
9.100.5.6320.319 Consultants	11,000	7,866	3,134	5,500	2,378	3,122	2,500	2,500	14,600
9.100.5.6320.325 Repair and Maintenance (Contracted)	59,500	28,571	30,929	15,000	6,399	8,601	15,000	14,250	14,000
9.100.5.6320.352 Postage	4,500	4,476	24	4,600	4,476	124	4,600	4,600	4,600
9.100.5.6320.381 In-District Travel Allowance	60,000	51,180	8,820	60,000	55,043	4,957	60,000	57,000	72,850
9.100.5.6320.382 Out-District Travel Allowance	15,000	1,238	13,762	19,500	5,425	14,075	19,500	13,550	13,000
9.100.5.6320.391 Professional Dues and Fees	20,700	4,218	16,482	21,500	16,887	4,613	23,250	22,087	23,075
9.100.5.6320.396 Inservice Training	1,000	1,894	-894	1,000	1,447	-447	2,000	1,900	1,900
Total Purchased Services	<u>0</u>	<u>21</u>	<u>-21</u>	<u>800</u>	<u>609</u>	<u>191</u>	<u>900</u>	<u>855</u>	<u>900</u>
	298,834	188,096	110,738	242,616	222,283	20,333	243,800	228,094	291,910

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6320.410 General Supplies	13,350	13,233	117	18,270	16,174	2,096	23,586	25,057	21,700
9.100.5.6320.493 Professional Books and Journals	1,000	367	633	1,250	830	420	1,259	1,196	945
Total Supplies and Materials	14,350	13,600	750	19,520	17,004	2,516	24,845	26,253	22,645
9.100.5.6320.712 Liability Insurance	182,626	185,648	-3,022	159,308	158,389	919	176,247	176,247	184,239
Total Insurance and Judgment	182,626	185,648	-3,022	159,308	158,389	919	176,247	176,247	184,239
Total Central Administration Program	<u>1,109,845</u>	<u>983,367</u>	<u>126,478</u>	<u>1,237,926</u>	<u>1,032,945</u>	<u>204,981</u>	<u>1,337,323</u>	<u>1,309,210</u>	1,542,536

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008 Budget</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	2,331,938	2,332,890		2,424,970	2,425,644		2,457,688	2,396,520	2,244,554
9.100.5.6410.151 Clerical Personnel	668,901	661,959	-952	664,047	695,042	-30,995	687,647	714,594	709,456
9.100.5.6410.181 Clerical Substitutes			6,942						
9.100.5.6410.199 Personal Leave Reimbursement	4,750	1,902	2,848	4,750	4,292	458	5,750	5,750	5,750
	<u>11,300</u>	<u>12,690</u>	<u>-1,390</u>	<u>11,300</u>	<u>13,600</u>	<u>-2,300</u>	<u>11,300</u>	<u>11,300</u>	<u>11,300</u>
Total Salaries	3,016,889	3,009,441	7,448	3,105,067	3,138,578	-33,511	3,162,385	3,128,164	2,971,060
9.100.5.6410.210 PERSI									
9.100.5.6410.220 Social Security Tax	307,238	313,101	-5,863	316,262	326,350	-10,088	321,977	318,487	302,462
9.100.5.6410.230 Life Insurance	221,742	220,171	1,571	228,277	229,088	-811	232,436	229,920	218,374
9.100.5.6410.240 Medical Insurance	7,452	7,249	203	7,452	7,143	309	7,452	7,176	7,223
9.100.5.6410.260 Dental Insurance	216,900	215,220	1,680	236,310	235,839	471	267,180	268,020	272,004
9.100.5.6410.270 Worker's Compensation Insurance	20,147	21,172	-1,025	21,347	21,415	-68	20,747	20,160	18,026
9.100.5.6410.280 Retirement Sick Leave Benefits	19,911	20,419	-508	18,496	17,066	1,430	16,760	16,583	11,885
9.100.5.6410.290 Vision Insurance	37,946	38,449	-503	41,022	39,145	1,877	44,572	41,320	37,362
	<u>5,781</u>	<u>5,735</u>	<u>46</u>	<u>5,781</u>	<u>5,795</u>	<u>-14</u>	<u>5,781</u>	<u>5,781</u>	<u>5,150</u>
Total Fringe Benefits	837,117	841,515	-4,398	874,947	881,841	-6,894	916,905	907,447	872,486
9.100.5.6410.319 Consultants									
9.100.5.6410.361 Computer Service Expenses	25,300	25,300		25,300	25,300		20,800	27,350	26,700
	<u>25,300</u>	<u>25,300</u>	<u>0</u>	<u>307,365</u>	<u>307,365</u>	<u>0</u>	<u>500,000</u>	<u>475,000</u>	<u>525,000</u>
Total Purchased Services	0	0	0	332,665	25,300	307,365	520,800	502,350	551,700
9.100.5.6410.410 General Supplies	18,878	16,096	2,782	20,658	18,681	1,977	19,666	17,910	17,880
9.100.5.6410.415 One-Time Supplies									
	<u>148</u>	<u>148</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Supplies and Materials	19,026	16,244	2,782	20,658	18,681	1,977	19,666	17,910	17,880
Total School Administration Program	3,898,332	3,892,500	5,832	4,333,337	4,064,400	268,937	4,619,756	4,555,871	4,413,126

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	295,202	306,081	-10,879	304,325	306,264	-1,939	316,724	326,147	316,679
9.100.5.6510.199 Personal Leave Reimbursement									
Total Salaries	<u>750</u>	<u>980</u>	<u>-230</u>	<u>650</u>	<u>730</u>	<u>-80</u>	<u>650</u>	<u>650</u>	500
	295,952	307,061	-11,109	304,975	306,994	-2,019	317,374	326,797	317,179
9.100.5.6510.210 PERSI									
9.100.5.6510.220 Social Security Tax	30,185	30,936	-751	31,101	31,971	-870	32,372	33,333	32,352
9.100.5.6510.230 Life Insurance	21,751	22,299	-548	22,414	22,583	-169	23,327	24,019	23,313
9.100.5.6510.240 Medical Insurance									
9.100.5.6510.260 Dental Insurance	<u>618</u>	<u>771</u>	<u>-153</u>	<u>597</u>	<u>763</u>	<u>-166</u>	<u>597</u>	<u>578</u>	605
9.100.5.6510.270 Worker's Compensation Insurance	27,564	27,772	-208	26,951	27,369	-418	30,776	30,997	32,435
9.100.5.6510.270 Worker's Compensation Insurance	2,561	2,694	-133	2,624	2,673	-49	2,550	2,478	2,292
9.100.5.6510.280 Retirement Sick Leave Benefits	1,960	2,059	-99	1,806	1,716	90	1,682	1,732	1,269
9.100.5.6510.290 Vision Insurance	3,725	3,753	-28	4,035	3,748	287	4,481	4,324	3,997
Total Fringe Benefits	<u>734</u>	<u>735</u>	<u>-1</u>	<u>710</u>	<u>723</u>	<u>-13</u>	<u>710</u>	<u>710</u>	655
	89,098	91,020	-1,922	90,238	91,545	-1,307	96,495	98,171	96,918
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	30,045	27,546	2,499	29,625	27,594	2,031	31,400	30,400	37,400
9.100.5.6510.317 Health Services (Contracted)	3,800	2,929	871	3,800	4,015	-215	3,800	3,610	6,500
9.100.5.6510.381 In-District Travel Allowance				50,000	43,785	6,215	50,000	47,500	50,000
9.100.5.6510.382 Out-District Travel Allowance	0	0	0	100	211	-111	100	100	100
9.100.5.6510.396 Inservice Training	<u>100</u>	<u>98</u>	<u>2</u>	<u>500</u>	<u>676</u>	<u>-176</u>	<u>500</u>	<u>470</u>	500
Total Purchased Services	<u>500</u>	<u>448</u>	<u>52</u>	<u>500</u>	<u>676</u>	<u>-176</u>	<u>500</u>	<u>470</u>	200
	82,445	79,020	3,425	132,025	124,280	7,745	133,800	130,080	142,700
9.100.5.6510.410 General Supplies	<u>13,500</u>	<u>10,434</u>	<u>3,066</u>	<u>13,500</u>	<u>10,231</u>	<u>3,269</u>	<u>13,500</u>	<u>12,825</u>	12,500
Total Supplies and Materials	<u>13,500</u>	<u>10,434</u>	<u>3,066</u>	<u>13,500</u>	<u>10,231</u>	<u>3,269</u>	<u>13,500</u>	<u>12,825</u>	12,500
9.100.5.6510.550 Equipment									
Total Capital Objects	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>475</u>	0
9.100.5.6510.715 Surety Insurance	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>475</u>	0
Total Insurance and Judgment	<u>835</u>	<u>835</u>	<u>0</u>	<u>723</u>	<u>723</u>	<u>0</u>	<u>767</u>	<u>767</u>	767
Total Business Administration Program	<u>835</u>	<u>835</u>	<u>0</u>	<u>723</u>	<u>723</u>	<u>0</u>	<u>767</u>	<u>767</u>	767
	482,330	488,370	6,040	541,961	533,773	8,188	562,436	569,115	570,064

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6550.156 Warehouse Personnel									
9.100.5.6550.199 Personal Leave Reimbursement	74,695	69,641	5,054	79,934	76,315	3,619	78,904	81,534	76,585
Total Salaries	400	200	200	400	320	80	400	400	300
	<u>75,095</u>	<u>69,841</u>	<u>5,254</u>	<u>80,334</u>	<u>76,635</u>	<u>3,699</u>	<u>79,304</u>	<u>81,934</u>	<u>76,885</u>
9.100.5.6550.210 PERSI									
9.100.5.6550.220 Social Security Tax	7,660	7,173	487	8,195	7,975	220	8,089	8,357	7,843
9.100.5.6550.230 Life Insurance	5,519	4,972	547	5,905	5,455	450	5,828	6,022	5,651
9.100.5.6550.240 Medical Insurance	243	227	17	243	239	4	243	243	246
9.100.5.6550.260 Dental Insurance	10,845	10,420	425	10,964	10,972	4	12,519	12,609	13,194
9.100.5.6550.270 Worker's Compensation Insurance	1,007	1,008	-1	1,067	1,082	-15	1,037	1,008	932
9.100.5.6550.280 Retirement Sick Leave Benefits	4,543	4,500	43	4,790	4,270	520	4,242	4,383	3,006
9.100.5.6550.290 Vision Insurance	946	870	76	1,064	927	137	1,120	1,085	969
Total Fringe Benefits	289	275	14	289	293	-4	289	289	266
	<u>31,052</u>	<u>29,445</u>	<u>1,607</u>	<u>32,517</u>	<u>31,212</u>	<u>1,305</u>	<u>33,367</u>	<u>33,996</u>	<u>32,107</u>
9.100.5.6550.325 Repair and Maintenance (Contracted)									
Total Purchased Services	3,000	1,589	1,411	3,500	2,442	1,058	3,000	2,475	3,000
	<u>3,000</u>	<u>1,589</u>	<u>1,411</u>	<u>3,500</u>	<u>2,442</u>	<u>1,058</u>	<u>3,000</u>	<u>2,475</u>	<u>3,000</u>
9.100.5.6550.410 General Supplies									
9.100.5.6550.419 Warehouse Supplies	4,500	4,364	136	4,500	5,364	-864	4,500	4,500	4,500
9.100.5.6550.421 Motor Fuel		7,999	-7,999		2,928	-2,928			
Total Supplies and Materials	3,000	2,320	680	3,000	2,589	511	3,000	3,000	3,000
	<u>7,500</u>	<u>14,683</u>	<u>-7,183</u>	<u>7,600</u>	<u>10,881</u>	<u>-3,281</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
Total Central Service Program	116,647	115,558	1,089	123,951	121,170	2,781	123,171	125,905	119,492

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	166,117	162,651	3,466	171,015	177,258	-6,243	175,439	176,269	175,485
9.100.5.6560.199 Personal Leave Reimbursement									
Total Salaries	<u>900</u>	<u>920</u>	<u>-20</u>	<u>950</u>	<u>650</u>	<u>300</u>	<u>950</u>	<u>950</u>	800
	167,017	163,571	3,446	171,965	177,908	-5,943	176,389	177,219	176,285
9.100.5.6560.210 PERSI									
9.100.5.6560.220 Social Security Tax	17,045	17,008	37	17,542	18,109	-567	17,992	18,076	17,981
9.100.5.6560.230 Life Insurance	12,282	11,942	340	12,642	12,975	-333	12,965	13,026	12,957
9.100.5.6560.240 Medical Insurance									
9.100.5.6560.260 Dental Insurance	<u>284</u>	<u>400</u>	<u>-116</u>	<u>284</u>	<u>396</u>	<u>-112</u>	<u>284</u>	<u>273</u>	287
9.100.5.6560.270 Worker's Compensation Insurance	12,652	12,762	-110	12,791	13,176	-385	14,606	14,710	15,393
9.100.5.6560.280 Retirement Sick Leave Benefits	1,175	1,235	-60	1,245	1,252	-7	1,210	1,176	1,088
9.100.5.6560.280 Retirement Sick Leave Benefits	1,103	1,111	-8	1,019	996	23	935	935	705
9.100.5.6560.290 Vision Insurance	2,104	2,063	42	2,284	2,146	138	2,490	2,345	2,221
Total Fringe Benefits	<u>337</u>	<u>337</u>	<u>0</u>	<u>337</u>	<u>339</u>	<u>-2</u>	<u>337</u>	<u>337</u>	311
	46,982	46,857	125	48,144	49,389	-1,245	50,819	50,878	50,943
9.100.5.6560.310 Professional and Technical Services	10,500		10,440	24,000	23,986	14	4,750	2,746	4,750
9.100.5.6560.325 Repair and Maintenance (Contracted)	81,604	61,994	20,010	52,970	53,724	-754	53,950	53,950	57,675
9.100.5.6560.361 Computer Service Expenses	175,000	132,969	42,031						
9.100.5.6560.382 Out-District Travel Allowance									
Total Purchased Services	<u>1,800</u>	<u>1,686</u>	<u>114</u>	<u>1,800</u>	<u>1,806</u>	<u>-6</u>	<u>1,800</u>	<u>1,800</u>	1,800
	268,904	196,308	72,596	78,770	79,516	-746	60,500	58,496	64,225
9.100.5.6560.410 General Supplies	10,875	10,996	-121	10,875	8,521	2,354	9,575	8,075	9,575
Total Supplies and Materials	<u>10,875</u>	<u>10,996</u>	<u>-121</u>	<u>10,875</u>	<u>8,521</u>	<u>2,354</u>	<u>9,575</u>	<u>8,075</u>	9,575
Total Administrative Technology Service Program	493,778	417,733	76,045	309,754	315,334	5,580	297,283	294,668	301,028

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6610.113 Supervisors and Coordinators	64,015	64,405	-390	66,415	69,346	-2,931	67,407	67,407	66,727
9.100.5.6610.135 Other Special Programs	44,000	42,633	1,367	1,167,244	1,263,920	-419	1,191,738	1,179,249	1,178,946
9.100.5.6610.153 Custodians	1,171,351	1,127,250	44,101	0	419	-65,676	0	0	0
9.100.5.6610.183 Substitute Custodians	78,655	86,330	-7,675	85,378	89,281	-3,903	105,000	105,000	122,528
9.100.5.6610.199 Personal Leave Reimbursement	4,980	2,080	2,900	4,780	2,230	2,550	4,780	4,780	3,000
Total Salaries	1,363,001	1,322,698	40,303	1,323,817	1,394,195	-70,378	1,368,925	1,356,436	1,371,201
9.100.5.6610.210 PERSI	131,003	131,490	-487	126,332	138,409	-12,077	128,921	127,646	127,365
9.100.5.6610.220 Social Security Tax	100,181	99,817	364	97,309	104,542	-7,233	100,615	99,697	100,783
9.100.5.6610.230 Life Insurance	4,131	4,010	121	4,071	3,996	75	4,071	3,861	4,028
9.100.5.6610.240 Medical Insurance	180,750	174,407	6,343	180,006	177,753	2,253	205,562	203,846	211,443
9.100.5.6610.260 Dental Insurance	16,790	16,889	-99	17,525	17,704	-179	17,034	16,296	14,942
9.100.5.6610.270 Worker's Compensation Insurance	80,078	79,891	187	78,913	74,840	4,073	73,237	72,569	53,614
9.100.5.6610.280 Retirement Sick Leave Benefits	16,175	16,031	144	16,384	16,056	328	17,847	16,587	15,733
9.100.5.6610.290 Vision Insurance	4,818	4,610	208	4,746	4,791	-45	4,747	4,668	4,269
Total Fringe Benefits	533,926	527,145	6,781	525,286	538,091	-12,805	552,034	545,170	532,177
9.100.5.6610.310 Professional and Technical Services	569,503	555,213	14,290	569,608	546,157	23,452	569,630	569,630	569,630
9.100.5.6610.331 Electricity Utilities	581,570	508,741	72,829	631,470	506,201	125,269	626,200	626,200	705,900
9.100.5.6610.332 Gas Utilities	603,812	424,029	179,783	514,600	430,604	83,996	461,300	461,300	463,200
9.100.5.6610.336 Water	488,200	425,002	63,198	512,800	473,485	39,315	535,800	535,800	551,300
9.100.5.6610.337 Land Fill Fee	2,500	1,611	889	4,000	2,832	1,168	4,000	3,800	3,500
9.100.5.6610.351 Telephone - Voice	81,000	72,104	8,896	81,000	63,189	17,811	80,000	80,000	80,000
9.100.5.6610.353 Telephone - Repair	2,000	2,000	0	2,000	175	1,825	3,000	2,850	3,000
9.100.5.6610.355 Telephone - Cellular	1,800	2,018	-818	2,500	1,741	759	2,500	2,500	2,500
9.100.5.6610.381 In-District Travel Allowance	500	300	200	500	111	389	500	475	450
Total Purchased Services	2,330,885	1,989,527	341,358	2,318,478	2,024,494	293,984	2,282,930	2,282,555	2,375,480

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6610.410 General Supplies		1,768	432	8,000	7,041	959	8,000	7,600	7,225
9.100.5.6610.418 Custodial Supplies	2,200	184,432	432	180,920	197,963	-17,043	186,670	181,037	208,100
9.100.5.6610.481 Equipment Repair (Non-Contracted)									
Total Supplies and Materials	<u>4,000</u>	<u>2,921</u>	<u>1,079</u>	<u>4,000</u>	<u>5,143</u>	<u>-1,143</u>	<u>5,000</u>	<u>5,000</u>	<u>2,000</u>
	187,120	189,121	-2,001	192,920	210,148	-17,228	199,670	193,637	217,325
9.100.5.6610.550 Equipment									0
Total Capital Objects	<u>1,000</u>	<u>869</u>	<u>131</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,000	869	131	0	0	0	0	0	0
9.100.5.6610.711 Property Insurance		869	131						
Total Insurance and Judgment	<u>140,686</u>	<u>140,686</u>	<u>0</u>	<u>130,644</u>	<u>130,644</u>	<u>0</u>	<u>148,684</u>	<u>148,684</u>	<u>150,372</u>
	140,686	140,686	0	130,644	130,644	0	148,684	148,684	150,372
Total Building Operation Services Program	<u>4,556,618</u>	<u>4,170,047</u>	<u>386,572</u>	<u>4,491,145</u>	<u>4,297,572</u>	<u>193,573</u>	<u>4,552,243</u>	<u>4,526,482</u>	<u>4,650,555</u>
	4,556,618	4,170,047	386,572	4,491,145	4,297,572	193,573	4,552,243	4,526,482	4,650,555

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6630.418 Custodial Supplies									
Total Supplies and Materials	0	0	0	0	0	0	0	0	3,600
Total Maintenance - Non-Student Occupied Program	0	0	0	0	0	0	0	0	3,600
	0	0	0	0	0	0	0	0	3,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6640.151 Clerical Personnel									
9.100.5.6640.154 Maintenance Personnel	69,766	70,055	-289	72,396	72,951	-555	73,477	74,120	76,174
9.100.5.6640.199 Personal Leave Reimbursement	709,592	698,896	10,696	778,498	780,398	-1,900	788,475	773,487	777,383
Total Salaries	<u>2,460</u>	<u>420</u>	<u>2,040</u>	<u>2,390</u>	<u>400</u>	<u>1,990</u>	<u>2,390</u>	<u>2,390</u>	600
	781,818	769,371	12,447	853,284	853,749	465	864,342	849,997	854,157
9.100.5.6640.210 PERSI									
9.100.5.6640.220 Social Security Tax	79,752	79,645	107	87,042	88,000	-958	88,164	86,700	87,124
9.100.5.6640.230 Life Insurance	57,467	58,031	-564	62,712	64,059	-1,347	63,528	62,474	62,780
9.100.5.6640.240 Medical Insurance	1,822	1,886	-64	1,903	2,065	-162	1,903	1,834	1,929
9.100.5.6640.260 Dental Insurance	81,338	81,430	-92	85,881	86,439	-558	98,065	98,771	103,353
9.100.5.6640.270 Worker's Compensation Insurance	7,556	7,885	-329	8,361	8,559	-198	8,126	7,901	7,303
9.100.5.6640.280 Retirement Sick Leave Benefits	47,304	45,596	1,708	50,869	43,363	7,506	46,242	45,475	33,398
9.100.5.6640.290 Vision Insurance	9,846	9,658	188	11,288	10,336	952	12,205	11,248	10,761
Total Fringe Benefits	<u>2,168</u>	<u>2,152</u>	<u>16</u>	<u>2,264</u>	<u>2,316</u>	<u>-52</u>	<u>2,264</u>	<u>2,264</u>	2,086
	287,253	286,283	970	310,320	305,137	5,183	320,497	316,667	308,734
9.100.5.6640.325 Repair and Maintenance (Contracted)									
9.100.5.6640.328 Building Repairs (Contracted)	63,000	57,896	5,104	63,266	60,203	3,063	66,500	66,500	66,500
9.100.5.6640.396 Inservice Training	40,000	40,287	-287	40,000	39,429	571	42,500	42,500	42,500
Total Purchased Services	<u>8,000</u>	<u>10,053</u>	<u>-2,053</u>	<u>8,500</u>	<u>7,666</u>	<u>834</u>	<u>8,500</u>	<u>8,075</u>	9,000
	111,000	108,237	2,763	111,766	107,299	4,467	117,500	117,075	118,000
9.100.5.6640.410 General Supplies									
9.100.5.6640.421 Motor Fuel	7,770	8,442	-672	9,770	9,629	141	10,300	10,260	10,300
9.100.5.6640.428 Repairs Parts and Supplies	46,250	53,999	-7,749	58,879	66,625	-7,746	60,000	60,000	60,000
9.100.5.6640.471 Building Repairs (Non-Contracted)	20,000	20,110	-110	20,000	24,859	-4,859	20,000	25,000	20,000
9.100.5.6640.481 Equipment Repair (Non-Contracted)	137,865	137,797	68	151,652	151,286	366	155,000	150,000	155,000
Total Supplies and Materials	<u>15,750</u>	<u>15,080</u>	<u>670</u>	<u>15,750</u>	<u>21,621</u>	<u>-5,871</u>	<u>20,000</u>	<u>20,000</u>	20,000
	227,635	235,429	-7,794	256,051	274,020	-17,969	265,300	265,260	265,300
Total General Maintenance Services Program	<u>1,407,706</u>	<u>1,399,320</u>	<u>8,386</u>	<u>1,531,421</u>	<u>1,540,204</u>	<u>-8,783</u>	<u>1,567,639</u>	<u>1,548,999</u>	1,546,191

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	124,033	122,698	1,335	126,765	129,666	-2,901	130,618	130,461	129,815
9.100.5.6650.199 Personal Leave Reimbursement									
Total Salaries	<u>360</u>	<u>120</u>	<u>240</u>	<u>360</u>	<u>40</u>	<u>320</u>	<u>360</u>	<u>360</u>	150
	124,393	122,818	1,575	127,125	129,706	-2,581	130,978	130,821	129,965
9.100.5.6650.210 PERSI									
9.100.5.6650.220 Social Security Tax	12,688	12,608	80	12,968	13,524	-556	13,360	13,344	13,256
9.100.5.6650.230 Life Insurance	9,142	9,291	-149	9,345	9,780	-435	9,626	9,615	9,552
9.100.5.6650.240 Medical Insurance									
9.100.5.6650.260 Dental Insurance	405	387	19	405	409	-4	405	390	410
9.100.5.6650.270 Worker's Compensation Insurance	18,075	17,634	441	18,272	18,576	-304	20,865	21,015	21,990
9.100.5.6650.280 Retirement Sick Leave Benefits	1,679	1,706	-27	1,779	1,853	-74	1,729	1,680	1,554
9.100.5.6650.290 Vision Insurance	7,526	7,930	-404	7,581	7,216	365	7,007	7,007	5,082
	1,567	1,529	38	1,674	1,568	106	1,849	1,731	1,638
Total Fringe Benefits	<u>482</u>	<u>466</u>	<u>16</u>	<u>482</u>	<u>501</u>	<u>-19</u>	<u>482</u>	<u>482</u>	444
9.100.5.6650.325 Repair and Maintenance (Contracted)	51,564	51,550	14	52,506	53,426	-920	55,323	55,264	53,926
Total Purchased Services	<u>10,000</u>	<u>9,723</u>	<u>277</u>	<u>10,000</u>	<u>10,150</u>	<u>-150</u>	<u>10,000</u>	<u>10,000</u>	10,000
9.100.5.6650.410 General Supplies	10,000	9,723	277	10,000	10,150	-150	10,000	10,000	10,000
Total Supplies and Materials	<u>25,000</u>	<u>23,410</u>	<u>1,590</u>	<u>25,000</u>	<u>25,135</u>	<u>-135</u>	<u>25,000</u>	<u>25,000</u>	25,000
	25,000	23,410	1,590	25,000	25,135	-135	25,000	25,000	25,000
Total Ground Maintenance Services Program	210,957	207,501	3,456	214,631	218,418	3,787	221,301	221,085	218,891

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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				46,800	46,200	600	46,800	39,300	
Total Purchased Services	600	0	600	46,800	46,200	600	46,800	39,300	0
Total Security Services Program	600	0	600	46,800	46,200	600	46,800	39,300	0
	600	0	600	46,800	46,200	600	46,800	39,300	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	148,127	148,330	-203	153,709	160,112	-6,403	156,003	154,744	153,197
9.100.5.6810.151 Clerical Personnel	59,824	59,147	677	63,453	59,403	4,050	63,060	63,862	62,300
9.100.5.6810.157 Bus Drivers	1,014,649	917,258	97,391	1,016,270	993,630	22,640	1,040,757	1,030,940	1,013,478
9.100.5.6810.158 Mechanics	154,405	151,543	2,862	156,249	156,885	-636	162,593	162,331	157,877
9.100.5.6810.162 Bus Attendants	98,000	88,925	9,075	73,378	73,992	-614	74,473	71,057	69,536
9.100.5.6810.187 Substitute and Trainee Bus Drivers	181,759	210,243	-28,484	185,291	230,605	-45,314	194,667	194,667	160,050
9.100.5.6810.199 Personal Leave Reimbursement	4,100	2,500	1,600	4,230	2,800	1,430	4,230	4,230	2,900
Total Salaries	1,660,864	1,577,946	82,918	1,652,580	1,677,426	-24,846	1,695,783	1,681,831	1,619,338
9.100.5.6810.210 PERSI	169,408	161,199	8,209	168,576	169,808	-1,232	172,969	171,546	165,173
9.100.5.6810.220 Social Security Tax	122,073	117,150	4,923	121,486	124,075	-2,589	124,640	123,615	119,022
9.100.5.6810.230 Life Insurance	4,922	4,353	569	4,504	4,008	496	4,397	3,526	3,632
9.100.5.6810.240 Medical Insurance	209,175	172,998	36,177	192,618	157,874	34,744	214,430	177,787	181,857
9.100.5.6810.260 Dental Insurance	19,430	16,933	2,497	18,754	15,828	2,926	17,769	14,213	12,852
9.100.5.6810.270 Worker's Compensation Insurance	100,980	88,965	12,015	94,406	77,082	17,324	87,333	86,614	60,563
9.100.5.6810.280 Retirement Sick Leave Benefits	20,926	19,838	1,088	21,865	19,836	2,029	23,945	22,428	20,404
9.100.5.6810.290 Vision Insurance	5,576	4,789	787	5,079	4,371	708	4,951	4,071	3,672
9.100.5.6810.295 Physicals	8,745	10,760	-2,015	11,745	12,156	-411	11,631	11,631	11,631
Total Fringe Benefits	661,235	596,985	64,250	639,033	585,038	53,995	662,065	615,431	578,806
9.100.5.6810.310 Professional and Technical Services	9,817	9,045	772	9,817	10,645	-828	9,817	9,817	9,817
9.100.5.6810.325 Repair and Maintenance (Contracted)	10,000	12,201	-2,201	10,000	6,777	3,223	10,000	14,260	13,660
9.100.5.6810.328 Building Repairs (Contracted)	4,100	4,238	-138	4,223	4,223	0	4,350	2,800	2,600
9.100.5.6810.331 Electricity Utilities	12,000	13,054	-1,054	13,231	10,777	2,454	13,213	16,453	15,353
9.100.5.6810.345 Transportation Services (Contracted)	800	507	293	1,020	184	836	800	3,100	3,100
9.100.5.6810.381 In-District Travel Allowance	2,250	855	1,395	2,250	740	1,510	2,250	2,250	1,250
9.100.5.6810.382 Out-District Travel Allowance	2,310	1,073	1,237	2,310	2,858	-548	2,310	2,310	2,310
9.100.5.6810.396 Inservice Training	600	681	-81	600	974	-374	800	800	800
Total Purchased Services	41,877	41,653	224	43,451	32,955	10,496	43,540	51,790	48,890

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6810.420 Transportation Supplies		6,619	-1,019	5,600	6,442	-842	6,000	6,000	6,000
9.100.5.6810.421 Motor Fuel	281,124	265,070	16,054	289,324	385,089	-95,765	445,579	411,781	345,000
9.100.5.6810.423 Grease and Lubricants		11,459	-3,459	12,000	11,998		13,200	13,200	12,300
9.100.5.6810.425 Laundry	8,000								
9.100.5.6810.428 Repairs Parts and Supplies	1,112	455	657	1,112	541	571	1,112	1,012	920
9.100.5.6810.429 Tires	86,000	72,128	13,872	75,500	79,280	-3,780	84,000	84,000	77,000
9.100.5.6810.481 Equipment Repair (Non-Contracted)	13,000	13,082	-82	13,000	13,986	-986	19,000	19,000	18,000
Total Supplies and Materials	<u>10,500</u>	<u>6,458</u>	<u>4,042</u>	<u>10,500</u>	<u>5,375</u>	<u>5,125</u>	<u>10,500</u>	<u>3,000</u>	<u>3,000</u>
	405,336	375,271	30,065	407,036	502,711	95,675	579,391	537,993	462,220
9.100.5.6810.550 Equipment									
Total Capital Objects	<u>2,000</u>	<u>889</u>	<u>1,111</u>	<u>2,000</u>	<u>712</u>	<u>1,288</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	2,000	889	1,111	2,000	712	1,288	2,000	2,000	2,000
9.100.5.6810.714 Transportation Insurance	2,000	889		2,000	712		2,000	2,000	2,000
Total Insurance and Judgment	<u>1,831</u>	<u>0</u>	<u>1,831</u>	<u>1,954</u>	<u>0</u>	<u>1,954</u>	<u>1,954</u>	<u>1,954</u>	<u>1,871</u>
	1,831	0	1,831	1,954	0	1,954	1,954	1,954	1,871
Total Pupil To School Transportation Program	<u>2,773,143</u>	<u>2,592,744</u>	<u>180,399</u>	<u>2,746,054</u>	<u>2,798,842</u>	<u>-52,788</u>	<u>2,984,733</u>	<u>2,890,999</u>	<u>2,713,125</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
PUPIL ACTIVITY TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6820.158 Mechanics									
9.100.5.6820.187 Substitute and Trainee Bus Drivers									4,000
Total Salaries	0	0	0	0	0	0	0	0	32,670
	0	0	0	0	0	0	0	0	36,670
9.100.5.6820.210 PERSI	0	0	0	0	0	0	0	0	
9.100.5.6820.220 Social Security Tax	0	0	0	0	0	0	0	0	3,740
9.100.5.6820.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	2,695
9.100.5.6820.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	1,372
Total Fringe Benefits	0	0	0	0	0	0	0	0	462
	0	0	0	0	0	0	0	0	8,269
9.100.5.6820.325 Repair and Maintenance (Contracted)	0	0	0	0	0	0	0	0	
9.100.5.6820.328 Building Repairs (Contracted)	0	0	0	0	0	0	0	0	600
9.100.5.6820.331 Electricity Utilities	0	0	0	0	0	0	0	0	200
Total Purchased Services	0	0	0	0	0	0	0	0	1,100
	0	0	0	0	0	0	0	0	1,900
9.100.5.6820.421 Motor Fuel	0	0	0	0	0	0	0	0	15,000
9.100.5.6820.423 Grease and Lubricants	0	0	0	0	0	0	0	0	900
9.100.5.6820.425 Laundry	0	0	0	0	0	0	0	0	92
9.100.5.6820.428 Repairs Parts and Supplies	0	0	0	0	0	0	0	0	7,000
9.100.5.6820.429 Tires	0	0	0	0	0	0	0	0	1,000
Total Supplies and Materials	0	0	0	0	0	0	0	0	23,992
	0	0	0	0	0	0	0	0	83
9.100.5.6820.714 Transportation Insurance	0	0	0	0	0	0	0	0	83
Total Insurance and Judgment	0	0	0	0	0	0	0	0	83
Total Pupil Activity Transportation Program	0	0	0	0	0	0	0	0	70,914
	0	0	0	0	0	0	0	0	70,914

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	849	651	1,500	1,300	1,300
9.100.5.6840.382 Out-District Travel Allowance	1,500	942	558	1,500	849	651	1,500	1,300	1,300
Total Purchased Services	<u>2,000</u>	<u>4,560</u>	<u>-2,560</u>	<u>5,000</u>	<u>4,784</u>	<u>216</u>	<u>3,730</u>	<u>3,730</u>	<u>3,730</u>
9.100.5.6840.420 Transportation Supplies	3,500	5,503	-2,003	6,500	5,633	867	5,230	5,030	5,030
9.100.5.6840.421 Motor Fuel	800	679	121	1,300	1,129	171	800	800	800
9.100.5.6840.428 Repairs Parts and Supplies	3,900	3,987	0	3,900	4,055	-155	3,900	1,550	1,550
Total Supplies and Materials	<u>3,900</u>	<u>3,987</u>	<u>713</u>	<u>3,900</u>	<u>4,055</u>	<u>-155</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>
9.100.5.6840.550 Equipment	4,700	3,866	834	5,200	5,184	16	4,700	6,250	6,250
Total Capital Objects	<u>1,100</u>	<u>1,292</u>	<u>-192</u>	<u>1,100</u>	<u>862</u>	<u>238</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
9.100.5.6840.714 Transportation Insurance	1,100	1,292	-192	1,100	862	238	1,100	1,100	1,100
Total Insurance and Judgment	<u>37,196</u>	<u>37,196</u>	<u>0</u>	<u>32,971</u>	<u>32,971</u>	<u>0</u>	<u>34,917</u>	<u>34,917</u>	<u>35,226</u>
Total Non-reimbursable Transportation Program	<u>37,196</u>	<u>37,196</u>	<u>0</u>	<u>32,971</u>	<u>32,971</u>	<u>0</u>	<u>34,917</u>	<u>34,917</u>	<u>35,226</u>
	<u>46,496</u>	<u>47,856</u>	<u>1,360</u>	<u>45,771</u>	<u>44,650</u>	<u>1,121</u>	<u>45,947</u>	<u>47,297</u>	<u>47,606</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.6910.137 District Early Retirement Grants	390,100	399,300	-9,200	312,300	289,400	22,900	215,900	215,900	116,000
9.100.5.6910.196 Awards and Bonuses	11,693	11,612	81	0	0	0	0	0	116,000
Total Salaries	401,793	410,912	-9,119	312,300	289,400	-22,900	215,900	215,900	116,000
9.100.5.6910.210 PERSI									
9.100.5.6910.220 Social Security Tax	1,169	1,174	-5	22,954	23,620	-666	15,869	15,869	8,926
9.100.5.6910.270 Worker's Compensation Insurance	29,566	30,424	-858	1,858	2,973	-1,115	1,144	1,144	464
9.100.5.6910.280 Retirement Sick Leave Benefits	2,653	5,082	-2,429	0	0	0	0	0	0
Total Fringe Benefits	33,517	36,824	-3,307	24,812	26,493	-1,681	17,013	17,013	8,990
9.100.5.6910.300 Purchased Services								246,154	
9.100.5.6910.310 Professional and Technical Services	10,000	11,105	-1,105	10,000	10,891	-891	10,000	10,000	12,500
Total Purchased Services	10,000	11,105	-1,105	10,000	10,891	-891	10,000	10,000	12,500
9.100.5.6910.400 Supplies and Materials	10,000	11,105	-1,105	10,000	10,891	-891	10,000	256,154	12,500
Total Supplies and Materials	0	0	0	0	0	0	0	174,685	105,278
Total Other Support Services Program	0	0	0	0	0	0	0	174,685	105,278
	443,310	458,841	-13,531	347,112	326,784	20,328	242,913	663,752	242,768

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
PARENT ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.7200.410 General Supplies									
Total Supplies and Materials	0	0	0	0	0	0	0	3,500	3,500
Total Parent Activities Program	0	0	0	0	0	0	0	3,500	3,500
Total Current Expenditures	0 <u>62,729,122</u>	0 <u>61,082,916</u>	0 <u>1,646,206</u>	0 <u>67,076,471</u>	0 <u>65,882,899</u>	0 <u>1,193,572</u>	0 <u>68,381,058</u>	3,500 <u>68,945,622</u>	<u>67,863,522</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	154,264	151,031	3,233	157,754	168,054	-10,300	160,732	160,732	105,500
Total Transfers or Reserves	154,264	151,031	3,233	157,754	168,054	-10,300	160,732	160,732	105,500
Total Fund Transfer Program	154,264	151,031	3,233	157,754	168,054	-10,300	160,732	160,732	105,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u> <small>2006-2007</small>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <small>2007-2008</small>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.100.5.9500.850 Contingency Reserve	620,178	N/A	N/A		N/A	N/A			651,303
9.100.5.9500.852 Unappropriated Fund Balance	2,480,714	N/A	N/A	653,149	N/A	N/A	667,808	678,800	2,814,785
9.100.5.9500.854 Inventory / Prepaid Expenses		N/A	N/A	2,612,598	N/A	N/A	2,671,233	2,715,198	
9.100.5.9500.855 Appropriated Fund Balance	415,310	N/A	N/A	415,310	N/A	N/A	400,000	400,000	400,000
9.100.3.3200.000 Actual Year-End Fund Balance	212,703	N/A	N/A	N/A	5,265,691	N/A	N/A	525,419	N/A
		5,543,708	N/A	0			0	N/A	0
Total Transfers or Reserves	<u>3,728,905</u>	<u>5,543,708</u>	<u>1,814,803</u>	<u>3,681,057</u>	<u>5,265,691</u>	<u>1,584,634</u>	<u>3,739,041</u>	<u>4,319,417</u>	3,866,088
Total Contingency Reserve Program	<u>3,728,905</u>	<u>5,543,708</u>	<u>1,814,803</u>	<u>3,681,057</u>	<u>5,265,691</u>	<u>1,584,634</u>	<u>3,739,041</u>	<u>4,319,417</u>	3,866,088
TOTAL GENERAL FUND	<u>66,612,291</u>	<u>66,777,655</u>	<u>-165,364</u>	<u>70,915,282</u>	<u>71,316,644</u>	<u>-401,362</u>	<u>72,280,831</u>	<u>73,425,771</u>	71,835,110

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 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
2009-2010 ANNUAL BUDGET

**FEDERAL FOREST FUND
REVENUES**

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.220.4.4459.900 Federal Forest	9,000	9,156	156	8,000	9,152	1,152	10,000	45,218	40,000
TOTAL FEDERAL FUNDING	<u>9,000</u>	<u>9,156</u>	<u>156</u>	<u>8,000</u>	<u>9,152</u>	<u>1,152</u>	<u>10,000</u>	<u>45,218</u>	<u>40,000</u>
TOTAL CURRENT REVENUES	<u>9,000</u>	<u>9,156</u>	<u>156</u>	<u>8,000</u>	<u>9,152</u>	<u>1,152</u>	<u>10,000</u>	<u>45,218</u>	<u>40,000</u>
9.220.4.7000.000 Estimated Beginning Balance	22,400	22,573	173	1,281	1,281	0	11,380	10,432	55,651
TOTAL FEDERAL FOREST FUND	<u>31,400</u>	<u>31,729</u>	<u>329</u>	<u>9,281</u>	<u>10,433</u>	<u>1,152</u>	<u>21,380</u>	<u>55,650</u>	<u>95,651</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**FEDERAL FOREST FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.220.5.5120.550 Equipment	31,400	30,448		9,281		9,281	21,380	55,650	95,651
Total Capital Objects	31,400	30,448	952	9,281	0	9,281	21,380	55,650	95,651
Total Elementary Program	31,400	30,448	952	9,281	0	9,281	21,380	55,650	95,651
Total Current Expenditures	31,400	30,448	952	9,281	0	9,281	21,380	55,650	95,651

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</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		N/A	N/A		N/A	N/A	N/A	N/A
Total Transfers or Reserves		1,281			10,433				
Total Contingency Reserve Program	0	1,281	1,281	0	10,433	10,433	0	0	0
TOTAL FEDERAL FOREST FUND	0	1,281	1,281	0	10,433	10,433	0	0	0
	31,400	31,729	-329	9,281	10,433	1,152	21,380	55,650	95,651

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.241.4.4193.300 Student Fees	58,590	34,965	-23,625	57,375	31,180	-26,195	35,235	35,235	35,370
TOTAL LOCAL FUNDING	58,590	34,965	-23,625	57,375	31,180	-26,195	35,235	35,235	35,370
9.241.4.4321.100 State Reimbursement	54,250	40,875	-13,375	53,125	35,438	-17,688	32,625	32,625	32,750
TOTAL STATE FUNDING	54,250	40,875	-13,375	53,125	35,438	-17,688	32,625	32,625	32,750
TOTAL CURRENT REVENUES	112,840	75,840	-37,000	110,500	66,618	-43,883	67,860	67,860	68,120
9.241.4.7000.000 Estimated Beginning Balance		2,376	2,376		11,673	11,673			
TOTAL DRIVER EDUCATION FUND	112,840	78,216	-34,624	110,500	78,290	-32,210	67,860	67,860	68,120

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.241.5.5420.113 Supervisors and Coordinators		6,196		6,420	6,681	-261	6,445	6,445	6,456
9.241.5.5420.116 Teachers	6,195	35,129	25,975	61,985	32,138	29,847	33,118	33,118	33,118
9.241.5.5420.151 Clerical Personnel		2,843		2,958	3,090	-132	2,968	2,968	2,988
Total Salaries	<u>2,854</u>	<u>2,843</u>	<u>11</u>	<u>2,958</u>	<u>3,090</u>	<u>-132</u>	<u>2,968</u>	<u>2,968</u>	<u>2,988</u>
	70,153	44,168	25,985	71,363	41,910	29,453	42,531	42,531	42,562
9.241.5.5420.210 PERSI		1,987	5,303	7,414	2,119	5,295	4,338	4,338	4,422
9.241.5.5420.220 Social Security Tax	7,290	3,342	1,920	5,353	3,178	2,175	3,126	3,126	3,129
9.241.5.5420.230 Life Insurance	5,262	24	-1	24	25	-1	25	25	24
9.241.5.5420.240 Medical Insurance	23	731	99	780	847	-67	920	920	1,032
9.241.5.5420.260 Dental Insurance	830	71	-1	74	74	0	76	76	76
9.241.5.5420.270 Worker's Compensation Insurance	70	300	170	471	240	231	226	226	170
9.241.5.5420.280 Retirement Sick Leave Benefits	470	241	643	964	252	712	601	601	613
9.241.5.5420.290 Vision Insurance	884	19	1	20	20	0	20	20	20
Total Fringe Benefits	<u>20</u>	<u>19</u>	<u>1</u>	<u>20</u>	<u>20</u>	<u>0</u>	<u>20</u>	<u>20</u>	<u>20</u>
9.241.5.5420.322 Vehicle Lease or Rental	14,849	6,715	8,134	15,100	6,755	8,345	9,332	9,332	9,486
Total Purchased Services	<u>10,330</u>	<u>5,502</u>	<u>4,828</u>	<u>8,360</u>	<u>6,195</u>	<u>2,165</u>	<u>5,390</u>	<u>5,390</u>	<u>5,465</u>
	10,330	5,502	4,828	8,360	6,195	2,165	5,390	5,390	5,465
9.241.5.5420.410 General Supplies		308	217	525	483	42	466	466	466
9.241.5.5420.412 Health Services Supplies	525	511	1,989	2,500	377	2,123	700	700	700
9.241.5.5420.421 Motor Fuel	2,500	3,212	455	3,773	4,340	-567	4,049	4,049	4,049
9.241.5.5420.428 Repairs Parts and Supplies	3,667	15	4,316	4,331	363	3,968	1,107	1,107	1,107
Total Supplies and Materials	<u>4,331</u>	<u>15</u>	<u>4,316</u>	<u>4,331</u>	<u>363</u>	<u>3,968</u>	<u>1,107</u>	<u>1,107</u>	<u>1,107</u>
9.241.5.5420.550 Equipment	11,023	4,047	6,976	11,129	5,563	5,566	6,322	6,322	6,322
Total Capital Objects	<u>500</u>	<u>198</u>	<u>302</u>	<u>500</u>	<u>73</u>	<u>427</u>	<u>466</u>	<u>466</u>	<u>466</u>
9.241.5.5420.720 Other Insurance	500	198	302	500	73	427	466	466	466
Total Insurance and Judgment	<u>3,892</u>	<u>2,960</u>	<u>932</u>	<u>1,461</u>	<u>3,242</u>	<u>-1,781</u>	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>
	3,892	2,960	932	1,461	3,242	-1,781	2,035	2,035	2,035
Total Community Education Program	<u>110,747</u>	<u>63,590</u>	<u>47,157</u>	<u>107,913</u>	<u>63,738</u>	<u>44,175</u>	<u>66,076</u>	<u>66,076</u>	<u>66,536</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</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>2,953</u>	<u>-860</u>	<u>2,587</u>	<u>1,601</u>	<u>986</u>	<u>1,784</u>	<u>1,784</u>	<u>1,784</u>
Total Central Administration Program	<u>2,093</u>	<u>2,953</u>	<u>-860</u>	<u>2,587</u>	<u>1,601</u>	<u>986</u>	<u>1,784</u>	<u>1,784</u>	<u>1,784</u>
Total Current Expenditures	<u>112,840</u>	<u>66,543</u>	<u>46,297</u>	<u>110,500</u>	<u>65,339</u>	<u>45,161</u>	<u>67,860</u>	<u>67,860</u>	<u>68,120</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u> <u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2007</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		11,673			12,951				
		11,673	11,673		12,951	12,951			
Total Contingency Reserve Program	0			0			0	0	0 0
		11,673	11,673		12,951	12,951			
TOTAL DRIVER EDUCATION FUND	0			0			0	0	
	112,840	78,216	34,624	110,500	78,290	32,210	67,860	67,860	68,120

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.4.4192.200 Start / Reader Grants									
9.242.4.4199.900 Other Local Revenue	4,501	1,791	-2,710	6,910	3,988	-2,922	4,930	17,626	11,217
TOTAL LOCAL FUNDING	<u>0</u>	<u>0</u>	<u>-2,710</u>	<u>0</u>	<u>0</u>	<u>-2,922</u>	<u>0</u>	<u>16,359</u>	<u>21,848</u>
	4,501	1,791		6,910	3,988		4,930	33,985	33,065
9.242.4.4319.900 Experimental Grants Revenue									
9.242.4.4329.900 Commission of the Arts Grant	21,000	21,047	47	20,800	21,293	493	20,800	22,875	23,000
TOTAL STATE FUNDING	<u>7,452</u>	<u>6,502</u>	<u>-950</u>	<u>16,000</u>	<u>14,907</u>	<u>-1,093</u>	<u>15,875</u>	<u>20,021</u>	<u>0</u>
	28,452	27,549	-903	36,800	36,200	-600	36,675	42,896	23,000
9.242.4.4430.000 VISTA Revenues									
TOTAL FEDERAL FUNDING	<u>49,950</u>	<u>37,729</u>	<u>-12,221</u>	<u>12,221</u>	<u>7,733</u>	<u>-4,488</u>	<u>0</u>	<u>0</u>	<u>0</u>
	49,950	37,729	-12,221	12,221	7,733	-4,488	0	0	0
9.242.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	1	1	0	2	2	0	0	0
TOTAL CURRENT REVENUES	<u>82,903</u>	<u>67,070</u>	<u>-15,833</u>	<u>55,931</u>	<u>47,924</u>	<u>-8,007</u>	<u>41,605</u>	<u>76,881</u>	<u>56,065</u>
	82,903	67,070	-15,833	55,931	47,924	-8,007	41,605	76,881	56,065
TOTAL SPECIAL GRANTS FUND	<u>82,903</u>	<u>67,070</u>	<u>-15,833</u>	<u>55,931</u>	<u>47,924</u>	<u>-8,007</u>	<u>41,605</u>	<u>76,881</u>	<u>56,065</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5110.301 Contracted Dental Services								1,950	
9.242.5.5110.319 Consultants								1,500	
Total Purchased Services	<u>1,900</u>	<u>1,605</u>	<u>-905</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,900</u>	<u>1,500</u>	<u>1,500</u>
9.242.5.5110.410 General Supplies	1,500	1,605	-105	1,500	0	1,500	1,500	3,450	1,500
9.242.5.5110.415 One-Time Supplies								2,919	
9.242.5.5110.450 Food - School Lunch	0	0	0	0	0	0	0		0
Total Supplies and Materials	<u>18,933</u>	<u>18,891</u>	<u>42</u>	<u>18,900</u>	<u>20,871</u>	<u>-1,971</u>	<u>18,900</u>	<u>20,774</u>	<u>20,925</u>
Total Kindergarten Program	<u>18,933</u>	<u>18,891</u>	<u>42</u>	<u>18,900</u>	<u>20,872</u>	<u>-1,972</u>	<u>18,900</u>	<u>23,693</u>	<u>20,925</u>
	<u>20,433</u>	<u>20,496</u>	<u>-63</u>	<u>20,400</u>	<u>20,872</u>	<u>-472</u>	<u>20,400</u>	<u>27,143</u>	<u>22,425</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5120.319 Consultants								13,336	17,417
Total Purchased Services	0	0	0	0	0	0	0	13,336	17,417
9.242.5.5120.410 General Supplies	0	0	0	0	0	0	0		0
Total Supplies and Materials	1,794	1,794	1,794	1,794	1,795	-1	0	0	0
Total Elementary Program	1,794	0	1,794	1,794	1,795	-1	0	0	
	1,794	0	1,794	1,794	1,795	-1	0	13,336	17,417

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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									
9.242.5.5150.133 Stipends and Extra Days - Regular	7,778	6,480	1,298						
9.242.5.5150.186 Substitute Teachers	2,354	1,400	954	1,088	1,000	88	0	0	0
Total Salaries	<u>2,100</u>	<u>973</u>	<u>1,128</u>	<u>4,900</u>	<u>2,000</u>	<u>2,900</u>	<u>0</u>	<u>0</u>	<u>0</u>
	12,232	8,853	3,380	6,088	3,000	3,088	0	0	0
9.242.5.5150.210 PERSI									
9.242.5.5150.220 Social Security Tax					208	-208	0	0	
9.242.5.5150.270 Worker's Compensation Insurance	0	603	603	0	224	-224	0	0	0
9.242.5.5150.280 Retirement Sick Leave Benefits	775	52	723	91	16	75	0	0	0
Total Fringe Benefits	<u>67</u>	<u>52</u>	<u>15</u>	<u>8</u>	<u>16</u>	<u>-8</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	25	-25	0	0	0
9.242.5.5150.306 Training or Incentive Grants	842	655	187	99	473	-374	0	0	
9.242.5.5150.310 Professional and Technical Services								1,000	
Total Purchased Services	<u>35,076</u>	<u>26,069</u>	<u>8,007</u>	<u>5,087</u>	<u>3,020</u>	<u>2,067</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
	35,076	26,969	8,107	5,287	3,020	2,267	0	0	0
9.242.5.5150.410 General Supplies								1,000	
Total Supplies and Materials	<u>1,800</u>	<u>1,252</u>	<u>548</u>	<u>747</u>	<u>1,240</u>	<u>-493</u>	<u>0</u>	<u>1,928</u>	<u>0</u>
	1,800	1,252	548	747	1,240	-493	0	1,928	0
9.242.5.5150.550 Equipment									
Total Capital Objects	<u>191</u>	<u>191</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	191	191	0	0	0	0	0	0	0
Total Secondary Program	<u>50,141</u>	<u>37,920</u>	<u>12,221</u>	<u>12,221</u>	<u>7,733</u>	<u>4,488</u>	<u>0</u>	<u>2,928</u>	<u>0</u>
	50,141	37,920	12,221	12,221	7,733	4,488	0	2,928	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5170.134 Curriculum Development Stipends								1,750	2,532
9.242.5.5170.135 Other Special Programs								5,000	
Total Salaries	<u>2,068</u>	<u>2,068</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
9.242.5.5170.210 PERSI	2,668	2,668	0	5,000	5,000	0	5,000	6,750	2,532
9.242.5.5170.220 Social Security Tax	277	277	0	520	519	1	510	702	263
9.242.5.5170.270 Worker's Compensation Insurance	204	204	0	382	382	0	368	502	194
9.242.5.5170.280 Retirement Sick Leave Benefits	18	19	-1	33	27	6	26	36	10
Total Fringe Benefits	<u>34</u>	<u>34</u>	<u>0</u>	<u>63</u>	<u>63</u>	<u>0</u>	<u>71</u>	<u>85</u>	<u>32</u>
9.242.5.5170.310 Professional and Technical Services	533	533	0	998	991	7	975	1,325	499
9.242.5.5170.382 Out-District Travel Allowance	355	32	323	0	0	0	0	0	0
Total Purchased Services	<u>982</u>	<u>519</u>	<u>463</u>	<u>635</u>	<u>635</u>	<u>0</u>	<u>600</u>	<u>351</u>	<u>0</u>
9.242.5.5170.410 General Supplies	1,337	550	787	635	635	0	600	351	0
Total Supplies and Materials	<u>2,748</u>	<u>2,554</u>	<u>194</u>	<u>9,367</u>	<u>8,281</u>	<u>1,086</u>	<u>9,300</u>	<u>10,750</u>	<u>1,400</u>
9.242.5.5170.550 Equipment	2,748	2,554	194	9,367	8,281	1,086	9,300	10,750	1,400
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>900</u>	<u>0</u>
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>	<u>900</u>	<u>0</u>
	<u>7,286</u>	<u>6,306</u>	<u>980</u>	<u>16,000</u>	<u>14,907</u>	<u>1,093</u>	<u>15,875</u>	<u>20,076</u>	<u>4,431</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.5220.410 General Supplies	2,516	1,600	916	2,686	1,702	984	2,500	2,134	725
Total Supplies and Materials	2,516	1,600	916	2,686	1,702	984	2,500	2,134	725
Total Preschool Handicapped Program	2,516	1,600	916	2,686	1,702	984	2,500	2,134	725

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SPECIAL GRANTS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.242.5.6110.318 Testing Program									
Total Purchased Services	0	0	0	0	0	0	0	5,711	5,711
Total Attendance, Guidance And Health Program	0	0	0	0	0	0	0	5,711	5,711
	0	0	0	0	0	0	0	5,711	5,711

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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				930	492	438	930	438	438
9.242.5.6210.392 Student Activity Support				1,500		1,500	1,500	4,343	4,343
Total Purchased Services	0	0	0	2,430	0	1,938	2,430	4,781	4,781
Total Instructional Improvement Program	0	0	0	2,430	492	1,938	2,430	4,781	4,781
	0	0	0						

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	733	748	-15	400	422	-22	400	772	575
Total Central Administration Program	733	748	-15	400	422	-22	400	772	575
Total Current Expenditures	82,903	67,070	15,833	55,931	47,924	8,007	41,605	76,881	56,065
TOTAL SPECIAL GRANTS FUND	82,903	67,070	15,833	55,931	47,924	8,007	41,605	76,881	56,065

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 243

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND

DESCRIPTION

This fund provides for additional equipment, supplies, professional development, contracted services, 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
2009-2010 ANNUAL BUDGET**

**STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES**

<u>Account Elements and Description</u>	<u>6-2007 Budget</u>			<u>Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.243.4.4324.400 Professional Technical Revenue	429,955	361,918	-68,037	460,962	371,668	-89,294	424,000	535,991	494,644
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	469,955	401,918	-68,037	500,962	411,668	-89,294	464,000	575,991	534,644
9.243.4.4600.000 Interfund Transfers	50,062	50,004		53,748	57,622	3,874	55,232	55,232	
TOTAL OTHER FUNDING SOURCES	50,062	50,004	-58	53,748	57,622	3,874	55,232	55,232	0
TOTAL CURRENT REVENUES	520,017	451,921	-68,096	554,710	469,289	-85,421	519,232	631,223	534,644
9.243.4.7000.000 Estimated Beginning Balance									55,232
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	520,017	451,921	-68,096	554,710	469,289	-85,421	519,232	631,223	589,876

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</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		23,000
9.243.5.5190.133 Stipends and Extra Days - Regular				31,699		31,905	38,864	34,023	32,626
9.243.5.5190.186 Substitute Teachers	37,034	0	-13	9,000	-206	1,791	8,000	8,000	8,000
Total Salaries	<u>5,000</u>	<u>3,812</u>	<u>1,189</u>	<u>9,000</u>	<u>7,210</u>	<u>1,791</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
	42,734	41,559	1,175	59,049	57,464	1,585	69,524	42,423	63,626
9.243.5.5190.210 PERSI				5,200	1,814	3,386	6,275	3,576	5,780
9.243.5.5190.220 Social Security Tax	3,920	3,922	-2	4,191	1,838	2,353	5,111	3,221	4,676
9.243.5.5190.270 Worker's Compensation Insurance	3,268	2,765	503	363	190	173	368	228	255
9.243.5.5190.280 Retirement Sick Leave Benefits	287	259	28	630	219	411	869	434	801
Total Fringe Benefits	<u>475</u>	<u>483</u>	<u>-8</u>	<u>630</u>	<u>411</u>	<u>219</u>	<u>869</u>	<u>434</u>	<u>801</u>
	7,950	7,429	521	10,384	6,322	4,062	12,623	7,459	11,512
9.243.5.5190.310 Professional and Technical Services				0	0	0	1,500	30,780	32,280
9.243.5.5190.317 Health Services (Contracted)	0	0	0	50,877	120,129	38,048	52,850	52,636	53,706
9.243.5.5190.319 Consultants	52,033	36,022	16,011	41,032	5,971	35,261	44,040	37,243	48,492
9.243.5.5190.381 In-District Travel Allowance	100	100	0	2,500	700	1,800	2,500	2,500	1,000
9.243.5.5190.382 Out-District Travel Allowance	39,172	29,403	9,769	1,575	1,575	1,575	100,990	140,971	154,580
9.243.5.5190.391 Professional Dues and Fees	2,497	2,163	334	96,165	18,600	77,565	124,699	229,048	123,137
9.243.5.5190.396 Inservice Training	2,200	1,100	1,100	173,535	41,252	132,283	124,699	229,048	123,137
Total Purchased Services	<u>96,902</u>	<u>69,488</u>	<u>27,414</u>	<u>96,165</u>	<u>18,600</u>	<u>77,565</u>	<u>100,990</u>	<u>140,971</u>	<u>154,580</u>
9.243.5.5190.410 General Supplies	144,557	132,709	11,848	2,768	1,918	850	147,325	133,559	123,137
9.243.5.5190.415 One-Time Supplies	2,768	850	1,918	173,535	41,252	132,283	124,699	229,048	123,137
Total Supplies and Materials	<u>147,325</u>	<u>133,559</u>	<u>13,766</u>	<u>173,535</u>	<u>41,252</u>	<u>132,283</u>	<u>124,699</u>	<u>229,048</u>	<u>123,137</u>
9.243.5.5190.550 Equipment	92,813	68,964	23,849	82,418	20,860	61,558	75,429	75,355	95,194
Total Capital Objects	<u>92,813</u>	<u>68,964</u>	<u>23,849</u>	<u>82,418</u>	<u>61,558</u>	<u>20,860</u>	<u>75,429</u>	<u>75,355</u>	<u>95,194</u>
9.243.5.5190.712 Liability Insurance	600	600	0	550	169	381	650	650	5,000
Total Insurance and Judgment	<u>600</u>	<u>600</u>	<u>0</u>	<u>550</u>	<u>381</u>	<u>169</u>	<u>650</u>	<u>650</u>	<u>5,000</u>
Total Vocational-Technical Program	<u>600</u>	<u>600</u>	<u>0</u>	<u>550</u>	<u>381</u>	<u>169</u>	<u>650</u>	<u>650</u>	<u>5,000</u>
	388,324	321,598	66,726	422,101	335,574	86,527	383,915	495,906	453,049

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.243.5.6210.113 Supervisors and Coordinators	75,930	76,042	-112	76,086	76,677	-591	75,568	75,568	75,201
9.243.5.6210.151 Clerical Personnel	25,000	23,905	1,095	25,160	25,508	-348	25,498	25,498	25,166
9.243.5.6210.199 Personal Leave Reimbursement									
Total Salaries	75	499	-424	114	553	-439	101,066	101,066	100,367
9.243.5.6210.210 PERSI	101,005	100,445	560	101,360	102,738	-1,378	101,066	101,066	
9.243.5.6210.220 Social Security Tax	10,496	10,495		10,532	10,451	81	10,309	10,309	10,428
9.243.5.6210.230 Life Insurance	7,728	7,611	117	7,602	7,535	67	7,428	7,428	7,377
9.243.5.6210.240 Medical Insurance	225	222	3	225	208	17	236	236	234
9.243.5.6210.260 Dental Insurance	6,434	6,458	-24	6,931	7,072	-141	8,165	8,165	10,330
9.243.5.6210.270 Worker's Compensation Insurance	634	625	9	650	616	34	676	676	752
9.243.5.6210.280 Retirement Sick Leave Benefits	678	680	-2	669	575	95	536	536	402
9.243.5.6210.290 Vision Insurance	1,272	1,273	-1	1,369	1,251	118	1,427	1,427	1,445
Total Fringe Benefits	171	171	0	171	167	4	174	174	192
9.243.5.6210.381 In-District Travel Allowance	27,638	27,535	103	28,149	27,874	275	28,951	28,951	31,160
9.243.5.6210.382 Out-District Travel Allowance	450	45	405	500	500	0	600	600	600
Total Purchased Services	2,000	1,871	129	2,000	2,000	0	3,500	3,500	3,500
9.243.5.6210.410 General Supplies	2,450	1,915	535	2,500	2,500	0	4,100	4,100	4,100
Total Supplies and Materials	600	428	172	600	603	-3	1,200	1,200	1,200
Total Instructional Improvement Program	600	428	172	600	603	-3	1,200	1,200	1,200
	131,693	130,323	1,370	132,609	133,715	1,106	135,317	135,317	136,827
Total Current Expenditures	520,017	451,921	68,096	554,710	469,289	85,421	519,232	631,223	589,876
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	520,017	451,921	68,096	554,710	469,289	85,421	519,232	631,223	589,876

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.245.4.4319.900 Other State Support	349,429	307,385	-42,044	361,530	303,640	-57,890	300,000	300,000	300,000
TOTAL STATE FUNDING	349,429	307,385	-42,044	361,530	303,640	-57,890	300,000	300,000	300,000
TOTAL CURRENT REVENUES	349,429	307,385	-42,044	361,530	303,640	-57,890	300,000	300,000	300,000
9.245.4.7000.000 Estimated Beginning Balance		40,215	40,215		52,316	52,316	28,591	28,591	120,000
TOTAL STATE TECHNOLOGY FUND	349,429	347,600	1,829	361,530	355,956	5,574	328,591	328,591	420,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.245.5.5120.410 General Supplies	9,000	12,693	-3,693	3,000	3,477	-477	3,000	3,000	3,000
Total Supplies and Materials	9,000	12,693	-3,693	3,000	3,477	-477	3,000	3,000	3,000
9.245.5.5120.550 Equipment	14,000	17,400	-3,400	65,306	24,575	-40,731	10,000	10,000	21,913
Total Capital Objects	14,000	17,400	-3,400	65,306	24,575	-40,731	10,000	10,000	21,913
Total Elementary Program	23,000	30,093	-7,093	68,306	28,053	-40,253	13,000	13,000	24,913

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

STATE TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</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		24,166	18,604	5,562	3,000	3,000	3,000
Total Supplies and Materials	6,200	6,165	35	24,166	18,604	5,562	3,000	3,000	3,000
9.245.5.5150.550 Equipment	52,180	39,755	12,425	42,000	25,620	16,380	10,000	10,000	19,913
Total Capital Objects	52,180	39,755	12,425	42,000	25,620	16,380	10,000	10,000	19,913
Total Secondary Program	58,380	45,921	12,459	66,166	44,224	21,942	13,000	13,000	22,913

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.245.5.6230.154 Maintenance Personnel									
9.245.5.6230.199 Personal Leave Reimbursement	62,838	52,520	10,318	64,928	79,539	-14,611	125,703	125,703	99,180
Total Salaries	62,838	52,490	10,348	64,928	79,546	-14,618	125,703	125,703	99,180
9.245.5.6230.210 PERSI	0	-30	30	0	7	-7	0	0	0
9.245.5.6230.220 Social Security Tax	6,528	5,469	1,059	6,746	8,313	-1,567	12,822	12,822	10,116
9.245.5.6230.230 Life Insurance	4,807	4,027	780	4,870	5,668	-798	9,168	9,168	7,290
9.245.5.6230.240 Medical Insurance	162	133	29	162	203	-41	255	255	164
9.245.5.6230.260 Dental Insurance	7,230	6,098	1,132	7,810	10,576	-2,766	13,800	13,800	9,924
9.245.5.6230.270 Worker's Compensation Insurance	712	587	125	733	921	-188	1,143	1,143	622
9.245.5.6230.280 Retirement Sick Leave Benefits	3,802	3,384	418	4,077	4,393	-316	6,673	6,673	3,878
9.245.5.6230.290 Vision Insurance	792	663	129	877	958	-81	1,761	1,761	1,400
Total Fringe Benefits	193	161	32	193	249	-56	294	294	178
9.245.5.6230.319 Consultants	24,226	20,521	3,705	25,468	31,281	-5,813	45,916	45,916	33,572
9.245.5.6230.325 Repair and Maintenance (Contracted)	9,500	9,500	0	2,150	2,250	-100	1,000	1,000	5,000
9.245.5.6230.361 Computer Service Expenses	151,476	130,160	21,316	113,512	105,271	8,241	113,972	113,972	200,922
9.245.5.6230.381 In-District Travel Allowance	1,509	295	1,214	2,000	1,177	823	2,000	2,000	2,000
9.245.5.6230.382 Out-District Travel Allowance	4,000	3,764	236	5,000	6,235	-1,235	5,000	5,000	22,500
9.245.5.6230.396 Inservice Training	5,000	3,465	1,535	2,000	1,608	392	2,000	2,000	2,000
Total Purchased Services	4,500	3,575	925	2,000	2,095	-95	2,000	2,000	2,000
9.245.5.6230.552 Technology Equipment	175,985	141,260	34,725	126,662	118,636	8,026	125,972	125,972	234,422
Total Capital Objects	5,000	4,999	1	10,000	9,327	674	5,000	5,000	5,000
Total Instruction-Related Technology Program	5,000	4,999	1	10,000	9,327	674	5,000	5,000	5,000
Total Current Expenditures	268,049	219,270	48,779	227,058	238,789	-11,731	302,591	302,591	372,174
	349,429	295,283	54,146	361,530	311,066	50,464	328,591	328,591	420,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</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		52,317			44,890				
Total Contingency Reserve Program	0	52,317	52,317	0	44,890	44,890	0	0	0 0
TOTAL STATE TECHNOLOGY FUND	0	349,429	347,600	0	361,530	355,956	0	0	420,000
		<u>349,429</u>	<u>347,600</u>	<u>361,530</u>	<u>355,956</u>	<u>3,574</u>	<u>328,591</u>	<u>328,591</u>	<u>420,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>6-2007 Budget</u>			<u>Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u> <u>200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.4.4329.900 Substance Abuse Prevention	239,162	228,652	-10,510	288,048	284,191	-3,857	191,469	258,776	190,769
TOTAL STATE FUNDING	239,162	228,652	-10,510	288,048	284,191	3,857	191,469	258,776	190,769
9.246.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>327</u>	<u>327</u>	<u>0</u>	<u>59</u>	<u>59</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	327	327	0	59	59	0	0	0
TOTAL CURRENT REVENUES	239,162	228,979	-10,183	288,048	284,249	3,799	191,469	258,776	190,769
TOTAL SUBSTANCE ABUSE PREVENTION FUND	239,162	228,979	-10,183	288,048	284,249	3,799	191,469	258,776	190,769

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.5120.116 Teachers									
9.246.5.5120.152 Instructional Assistants				4,412	-4,412				
Total Salaries	42,000	36,867	5,133	42,000	55,884	-13,884	33,989	35,152	21,500
	42,000	36,867	5,133	42,000	60,296	-18,296	33,989	35,152	21,500
9.246.5.5120.210 PERSI									
9.246.5.5120.220 Social Security Tax	4,284		4,215		1,659	-1,659	3,467	3,586	2,234
9.246.5.5120.230 Life Insurance	3,087	2,519	568	3,214	4,534	-1,320	2,498	2,584	1,580
9.246.5.5120.240 Medical Insurance									
9.246.5.5120.260 Dental Insurance	0	1	-1	0	44	-44	0	85	0
9.246.5.5120.270 Worker's Compensation Insurance	0	55	-55	0	2,321	-2,321	0	4,600	0
9.246.5.5120.280 Retirement Sick Leave Benefits	0	5	-5	0	199	-199	0	381	0
9.246.5.5120.290 Vision Insurance	277	268	9	277	330	-53	180	186	86
	521	11	510	0	195	-195	480	496	310
Total Fringe Benefits	0	1	-1	0	54	-54	0	98	0
	8,169	2,931	5,238	3,491	9,335	-5,844	6,625	12,016	4,210
Total Elementary Program	50,169	39,797	10,372	45,491	69,631	-24,140	40,614	47,168	25,710
	50,169	39,797	10,372	45,491	69,631	-24,140	40,614	47,168	25,710

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	7,500	6,619	881	7,500	7,682	-182	7,500	7,500	8,000
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,118</u>	<u>20,332</u>	<u>9,786</u>	<u>22,053</u>	<u>23,230</u>	<u>22,800</u>
	7,500	6,619	881	37,618	28,014	9,604	29,553	30,730	30,800
9.246.5.5150.210 PERSI									
9.246.5.5150.220 Social Security Tax	765	688	77	3,908	2,865	1,043	3,014	3,134	3,200
9.246.5.5150.230 Life Insurance	551	475	76	2,878	2,117	761	2,172	2,258	2,264
9.246.5.5150.240 Medical Insurance									
9.246.5.5150.260 Dental Insurance	0	0	0	243	157	87	0	170	156
9.246.5.5150.270 Worker's Compensation Insurance	0	0	0	12,470	8,314	4,156	0	9,200	10,330
9.246.5.5150.280 Retirement Sick Leave Benefits	0	0	0	1,067	711	356	0	762	751
9.246.5.5150.280 Retirement Sick Leave Benefits	0	0	0	249	156	93	0	163	123
9.246.5.5150.290 Vision Insurance	50	28	22	480	332	148	157	163	123
	93	83	10	480	332	148	417	434	443
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>289</u>	<u>192</u>	<u>97</u>	<u>0</u>	<u>196</u>	<u>192</u>
	1,459	1,274	185	21,584	14,844	6,740	5,760	16,317	17,459
9.246.5.5150.396 Inservice Training									
Total Purchased Services	<u>19,729</u>	<u>20,090</u>	<u>-361</u>	<u>62,258</u>	<u>58,580</u>	<u>3,678</u>	<u>24,000</u>	<u>24,000</u>	<u>2,000</u>
	19,729	20,090	-361	62,258	58,580	3,678	24,000	24,000	2,000
Total Secondary Program	<u>28,688</u>	<u>27,984</u>	<u>704</u>	<u>121,460</u>	<u>101,438</u>	<u>20,022</u>	<u>59,313</u>	<u>71,047</u>	<u>50,259</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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		17,252	20,011	20,988	18,900
Total Salaries	0	0	0	17,252	0	17,252	20,011	20,988	18,900
9.246.5.5170.210 PERSI	0	0	0		0		20,011	20,988	18,900
9.246.5.5170.220 Social Security Tax	0	0	0	1,792		1,792	2,041	1,937	1,964
9.246.5.5170.230 Life Insurance	0	0	0	1,320		1,320	1,471	1,396	1,389
9.246.5.5170.240 Medical Insurance	0	0	0		0				
9.246.5.5170.260 Dental Insurance	0	0	0	4,157		4,157	0	4,600	5,165
9.246.5.5170.270 Worker's Compensation Insurance	0	0	0	356		356	0	381	376
9.246.5.5170.280 Retirement Sick Leave Benefits	0	0	0	114		114	106	101	76
9.246.5.5170.290 Vision Insurance	0	0	0	217		217	283	268	272
Total Fringe Benefits	0	0	0	96	0	96	0	98	96
Total Alternate School Program	0	0	0	8,133	0	8,133	3,901	8,866	9,416
	0	0	0	25,385	0	25,385	23,912	29,854	28,316
	0	0	0		0				

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.6110.118 Counselors	40,099	40,098			13,473	-13,473			
9.246.5.6110.199 Personal Leave Reimbursement				0			0	0	0
Total Salaries	<u>0</u>	<u>260</u>	<u>-260</u>	<u>0</u>	<u>0</u>	<u>-13,473</u>	<u>0</u>	<u>0</u>	<u>0</u>
	40,099	40,358	-259		13,473	-13,473	0	0	0
9.246.5.6110.210 PERSI				0			0	0	
9.246.5.6110.220 Social Security Tax	4,090	3,986	105	0	1,409	-1,409	0	0	
9.246.5.6110.230 Life Insurance	2,947	3,082	-135	0	1,002	-1,002	0	0	0
9.246.5.6110.240 Medical Insurance				0			0	0	0
9.246.5.6110.260 Dental Insurance	3,615	3,615	0	0	3,221	-3,221	0	0	0
9.246.5.6110.270 Worker's Compensation Insurance				0			0	0	0
9.246.5.6110.280 Retirement Sick Leave Benefits	356	356	0	0	276	-276	0	0	0
9.246.5.6110.290 Vision Insurance	265	274	-9	0	73	-73	0	0	0
	497	490	7	0	161	-161	0	0	0
Total Fringe Benefits	<u>96</u>	<u>96</u>	<u>0</u>	<u>0</u>	<u>75</u>	<u>-75</u>	<u>0</u>	<u>0</u>	<u>0</u>
	11,947	11,979	-32		6,277	-6,277	0	0	0
Total Attendance, Guidance And Health Program	<u>52,046</u>	<u>52,337</u>	<u>-291</u>	<u>0</u>	<u>19,750</u>	<u>-19,750</u>	<u>0</u>	<u>0</u>	<u>0</u>
				0			0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	19,272	19,500	-228	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
9.246.5.6160.210 PERSI				0	0	0	0	0	
9.246.5.6160.220 Social Security Tax	1,995	2,026	-31	0	0	0	0	0	
9.246.5.6160.230 Life Insurance	1,469	1,485	-16	0	0	0	0	0	0
9.246.5.6160.240 Medical Insurance				0	-1	1	0	0	0
9.246.5.6160.260 Dental Insurance	2,314	2,350	-36	0	0	0	0	0	0
9.246.5.6160.270 Worker's Compensation Insurance	228	231	-3	0	0	0	0	0	0
9.246.5.6160.280 Retirement Sick Leave Benefits	126	132	-6	0	0	0	0	0	0
9.246.5.6160.290 Vision Insurance	242	246	-4	0	0	0	0	0	0
Total Fringe Benefits	<u>61</u>	<u>63</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Ancillary Service Program	<u>6,487</u>	<u>6,586</u>	<u>-99</u>	<u>0</u>	<u>-1</u>	<u>1</u>	<u>0</u>	<u>0</u>	0
	25,759	26,086	-327	<u>0</u>	<u>-1</u>	<u>1</u>	<u>0</u>	<u>0</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.6210.199 Personal Leave Reimbursement									
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>	<u>-20</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.246.5.6210.210 PERSI	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>	<u>-20</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.246.5.6210.220 Social Security Tax	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.246.5.6210.280 Retirement Sick Leave Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fringe Benefits	<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>
9.246.5.6210.310 Professional and Technical Services	<u>54,000</u>	<u>54,000</u>	<u>0</u>	<u>54,000</u>	<u>57,411</u>	<u>-3,411</u>	<u>54,000</u>	<u>57,000</u>	<u>57,000</u>
9.246.5.6210.392 Student Activity Support	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>13,000</u>	<u>9,563</u>	<u>3,437</u>	<u>4,460</u>	<u>10,205</u>	<u>7,000</u>
9.246.5.6210.396 Inservice Training	<u>9,800</u>	<u>9,788</u>	<u>12</u>	<u>11,900</u>	<u>9,168</u>	<u>2,732</u>	<u>0</u>	<u>31,964</u>	<u>10,284</u>
Total Purchased Services	<u>69,300</u>	<u>69,288</u>	<u>12</u>	<u>78,900</u>	<u>76,142</u>	<u>2,758</u>	<u>58,460</u>	<u>99,169</u>	<u>74,284</u>
9.246.5.6210.410 General Supplies	<u>3,800</u>	<u>3,791</u>	<u>9</u>	<u>5,000</u>	<u>5,323</u>	<u>-323</u>	<u>4,000</u>	<u>5,000</u>	<u>7,000</u>
Total Supplies and Materials	<u>3,800</u>	<u>3,791</u>	<u>9</u>	<u>5,000</u>	<u>5,323</u>	<u>-323</u>	<u>4,000</u>	<u>5,000</u>	<u>7,000</u>
Total Instructional Improvement Program	<u>73,100</u>	<u>73,079</u>	<u>21</u>	<u>83,900</u>	<u>81,489</u>	<u>2,411</u>	<u>62,460</u>	<u>104,169</u>	<u>81,284</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.6320.393 Indirect Costs	4,400	5,258	-858	6,250	6,320	-70	5,170	6,538	5,200
Total Purchased Services	4,400	5,258	-858	6,250	6,320	-70	5,170	6,538	5,200
Total Central Administration Program	4,400	5,258	-858	6,250	6,320	-70	5,170	6,538	5,200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.6910.396 Inservice Training	5,000	4,438	562	5,562	5,621	-59	0	0	0
Total Purchased Services	5,000	4,438	562	5,562	5,621	-59	0	0	0
Total Other Support Services Program	5,000	4,438	562	5,562	5,621	-59	0	0	0
Total Current Expenditures	239,162	228,979	10,183	288,048	284,248	3,800	191,469	258,776	190,769

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.246.5.9200.810 Transfers to Other Funds									
Total Transfers or Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Transfer Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>239,162</u>	<u>228,979</u>	<u>10,183</u>	<u>288,048</u>	<u>284,249</u>	<u>3,799</u>	<u>191,469</u>	<u>258,776</u>	<u>190,769</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 250, 251

TITLE I-A, ARRA FUND

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.

The ARRA (American Recovery and Reinvestment Act of 2009) Fund was created to track anticipated "stimulus" funding during the 2010 and 2011 fiscal years. It is not anticipated that the district will receive additional funds beyond that time period and all funds currently budgeted need to be utilized by the end of FY 2011.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE I-A ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	
9.250.4.4451.100 ESEA Title I Revenue (ARRA)									<u>2,361,361</u>
TOTAL FEDERAL FUNDING	<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>2,361,361</u>
	0	0	0	0	0	0	0	0	
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>2,361,361</u>
	0	0	0	0	0	0	0	0	
TOTAL TITLE I-A ARRA FUND	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,361,361</u></u>
	0	0	0	0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**TITLE I-A ARRA FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.250.5.5120.116 Teachers									67,452
9.250.5.5120.152 Instructional Assistants									598,106
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	665,558
9.250.5.5120.210 PERSI	0	0	0	0	0	0	0	0	69,151
9.250.5.5120.220 Social Security Tax	0	0	0	0	0	0	0	0	50,915
9.250.5.5120.230 Life Insurance	0	0	0	0	0	0	0	0	1,313
9.250.5.5120.240 Medical Insurance	0	0	0	0	0	0	0	0	79,568
9.250.5.5120.260 Dental Insurance	0	0	0	0	0	0	0	0	4,973
9.250.5.5120.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	2,662
9.250.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	8,985
9.250.5.5120.290 Vision Insurance	0	0	0	0	0	0	0	0	1,421
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	218,988
9.250.5.5120.410 General Supplies	0	0	0	0	0	0	0	0	659,505
9.250.5.5120.415 One-Time Supplies	0	0	0	0	0	0	0	0	5,903
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	665,408
Total Elementary 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>	1,549,954
	0	0	0	0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**TITLE I-A ARRA FUND
SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.250.5.5150.310 Professional and Technical Services									10,060
Total Purchased Services	0	0	0	0	0	0	0	0	10,060
Total Secondary Program	0	0	0	0	0	0	0	0	10,060
	0	0	0	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE I-A ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.250.5.6210.116 Teachers									348,599
9.250.5.6210.197 Inservice Training									98,570
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	447,169
9.250.5.6210.210 PERSI	0	0	0	0	0	0	0	0	46,460
9.250.5.6210.220 Social Security Tax	0	0	0	0	0	0	0	0	34,209
9.250.5.6210.230 Life Insurance	0	0	0	0	0	0	0	0	492
9.250.5.6210.240 Medical Insurance	0	0	0	0	0	0	0	0	29,838
9.250.5.6210.260 Dental Insurance	0	0	0	0	0	0	0	0	1,865
9.250.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	1,788
9.250.5.6210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	6,037
9.250.5.6210.290 Vision Insurance	0	0	0	0	0	0	0	0	533
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	121,222
9.250.5.6210.396 Inservice Training	0	0	0	0	0	0	0	0	177,612
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	177,612
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	746,003
	0	0	0	0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**TITLE I-A ARRA FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.250.5.6320.393 Indirect Costs									55,344
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	55,344
Total Central Administration 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>	55,344
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	2,361,361
TOTAL TITLE I-A ARRA FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	2,361,361
	<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>2,361,361</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.4.4451.100 ESEA Title I Revenue	2,517,802	2,216,376	-301,426	2,584,549	2,184,772	-399,777	2,633,530	3,051,143	3,224,242
TOTAL FEDERAL FUNDING	<u>2,517,802</u>	<u>2,216,376</u>	<u>-301,426</u>	<u>2,584,549</u>	<u>2,184,772</u>	<u>-399,777</u>	<u>2,633,530</u>	<u>3,051,143</u>	<u>3,224,242</u>
TOTAL CURRENT REVENUES	<u>2,517,802</u>	<u>2,216,376</u>	<u>-301,426</u>	<u>2,584,549</u>	<u>2,184,772</u>	<u>-399,777</u>	<u>2,633,530</u>	<u>3,051,143</u>	<u>3,224,242</u>
9.251.4.7000.000 Estimated Beginning Balance							83,839		0
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>2,517,802</u>	<u>2,216,376</u>	<u>-301,426</u>	<u>2,584,549</u>	<u>2,184,772</u>	<u>-399,777</u>	<u>2,717,369</u>	<u>3,051,143</u>	<u>3,224,242</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	1,322,269	1,273,184	49,085	1,049,896	1,088,970	-39,074	1,009,331	1,046,510	817,130
9.251.5.5120.152 Instructional Assistants	106,782	102,703	4,079	184,283	163,997	20,286	190,878	268,030	301,531
9.251.5.5120.186 Substitute Teachers	15,000	15,000		20,000	24,702	-4,702	20,000	30,000	
9.251.5.5120.199 Personal Leave Reimbursement	5,500	2,710	2,790	5,500	4,271	1,229	8,000	5,500	0
Total Salaries	<u>1,449,551</u>	<u>1,393,596</u>	<u>55,955</u>	<u>1,259,679</u>	<u>1,281,940</u>	<u>-22,261</u>	<u>1,228,209</u>	<u>1,350,040</u>	<u>1,118,661</u>
9.251.5.5120.210 PERSI	156,333	138,495	17,838	124,466	125,372	-906	123,238	128,927	116,229
9.251.5.5120.220 Social Security Tax	114,121	101,318	12,803	93,849	92,495	1,354	90,274	103,654	85,577
9.251.5.5120.230 Life Insurance	3,026	2,834	192	3,686	2,864	822	2,984	3,588	3,899
9.251.5.5120.240 Medical Insurance	135,056	126,046	9,010	190,509	153,001	37,508	161,460	215,224	236,217
9.251.5.5120.260 Dental Insurance	13,293	12,410	883	16,198	13,137	3,061	13,374	15,909	14,763
9.251.5.5120.270 Worker's Compensation Insurance	10,247	9,405	842	8,699	6,867	1,832	6,509	7,379	4,475
9.251.5.5120.280 Retirement Sick Leave Benefits	19,005	17,048	1,957	16,653	15,121	1,532	17,060	15,517	15,102
9.251.5.5120.290 Vision Insurance	3,600	3,347	253	4,385	3,539	846	3,440	4,435	4,218
Total Fringe Benefits	<u>454,681</u>	<u>410,904</u>	<u>43,777</u>	<u>458,445</u>	<u>412,397</u>	<u>46,048</u>	<u>418,339</u>	<u>494,633</u>	<u>480,480</u>
9.251.5.5120.310 Professional and Technical Services	25,000	18,131	6,869	344,743	108,086	236,657	230,000	240,276	700,428
9.251.5.5120.381 In-District Travel Allowance	600	588	12	500	506	-6	700	1,400	2,500
Total Purchased Services	<u>25,600</u>	<u>18,719</u>	<u>6,881</u>	<u>345,243</u>	<u>108,592</u>	<u>236,651</u>	<u>230,700</u>	<u>241,676</u>	<u>702,928</u>
9.251.5.5120.410 General Supplies	98,965	49,710	49,255	65,127	10,529	54,598	74,886	181,904	100,805
9.251.5.5120.415 One-Time Supplies	0	0	0	0	0	0	0	6,591	8,061
Total Supplies and Materials	<u>98,965</u>	<u>49,710</u>	<u>49,255</u>	<u>65,127</u>	<u>10,529</u>	<u>54,598</u>	<u>74,886</u>	<u>188,495</u>	<u>108,866</u>
9.251.5.5120.550 Equipment	5,000	4,520	480	3,500	490	3,010	2,500	15,000	10,000
Total Capital Objects	<u>5,000</u>	<u>4,520</u>	<u>480</u>	<u>3,500</u>	<u>490</u>	<u>3,010</u>	<u>2,500</u>	<u>15,000</u>	<u>10,000</u>
Total Elementary Program	<u>2,033,797</u>	<u>1,877,448</u>	<u>156,349</u>	<u>2,131,994</u>	<u>1,813,947</u>	<u>318,047</u>	<u>1,954,634</u>	<u>2,289,844</u>	<u>2,420,935</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.5150.116 Teachers	65,924	28,654	37,270	63,494	47,733	15,762	66,180	64,725	50,589
9.251.5.5150.186 Substitute Teachers									
9.251.5.5150.199 Personal Leave Reimbursement	1,500	886	615	3,000	198	2,803	1,500	1,500	1,000
Total Salaries	<u>325</u>	<u>0</u>	<u>325</u>	<u>200</u>	<u>553</u>	<u>-353</u>	<u>0</u>	<u>600</u>	<u>0</u>
	67,749	29,540	38,209	66,694	48,483	18,212	67,680	66,825	51,589
9.251.5.5150.210 PERSI									
9.251.5.5150.220 Social Security Tax	6,757	2,977	3,780	6,618	5,219	1,399	6,750	6,950	5,256
9.251.5.5150.230 Life Insurance	5,237	2,190	3,047	4,903	3,775	1,128	4,974	5,480	3,946
9.251.5.5150.240 Medical Insurance	162	61	101	162	106	56	170	156	123
9.251.5.5150.260 Dental Insurance	7,230	2,708	4,522	8,374	5,872	2,502	9,200	9,400	7,460
9.251.5.5150.270 Worker's Compensation Insurance	712	269	443	712	519	193	762	700	466
9.251.5.5150.280 Retirement Sick Leave Benefits	470	192	278	440	272	168	359	376	206
9.251.5.5150.290 Vision Insurance	821	364	457	841	633	208	934	840	683
Total Fringe Benefits	<u>193</u>	<u>73</u>	<u>120</u>	<u>193</u>	<u>135</u>	<u>58</u>	<u>196</u>	<u>195</u>	<u>133</u>
	21,582	8,833	12,749	22,243	16,531	5,712	23,345	24,097	18,273
9.251.5.5150.310 Professional and Technical Services									
Total Purchased Services	<u>14,368</u>	<u>14,368</u>	<u>0</u>	<u>15,500</u>	<u>15,500</u>	<u>0</u>	<u>14,743</u>	<u>9,454</u>	<u>13,736</u>
	14,368	14,368	0	15,500	15,500	0	14,743	9,454	13,736
Total Secondary Program	<u>103,699</u>	<u>52,741</u>	<u>50,958</u>	<u>104,437</u>	<u>80,513</u>	<u>23,924</u>	<u>105,768</u>	<u>100,376</u>	<u>83,598</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.5170.152 Instructional Assistants								6,000	6,117
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>642</u>	<u>-642</u>	<u>0</u>	<u>6,000</u>	<u>6,117</u>
9.251.5.5170.210 PERSI	0	0	0	0	642	-642	0	6,000	6,117
9.251.5.5170.220 Social Security Tax	0	0	0	0	0	0	0	0	636
9.251.5.5170.270 Worker's Compensation Insurance	0	0	0	0	49	-49	0	400	468
9.251.5.5170.280 Retirement Sick Leave Benefits	0	0	0	0	3	-3	0	30	24
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>-3</u>	<u>0</u>	<u>30</u>	<u>24</u>
Total Alternate School Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>53</u>	<u>-53</u>	<u>0</u>	<u>430</u>	<u>1,211</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>695</u>	<u>-695</u>	<u>0</u>	<u>6,430</u>	<u>7,328</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.6210.113 Supervisors and Coordinators	71,300	65,205	6,095	62,836	63,140	-304	63,454	64,000	62,900
9.251.5.6210.116 Teachers							144,555	154,000	153,167
9.251.5.6210.151 Clerical Personnel	23,075	21,065	2,010	19,001	20,651	-950	19,797	19,988	29,754
9.251.5.6210.197 Inservice Training									35,000
9.251.5.6210.199 Personal Leave Reimbursement	0	0	0	0	1,003	-813	0	1,000	
Total Salaries	<u>390</u>	<u>0</u>	<u>390</u>	<u>390</u>	<u>1,003</u>	<u>-813</u>	<u>650</u>	<u>1,000</u>	280,821
9.251.5.6210.210 PERSI	95,265	86,770	8,495	82,827	84,894	-2,067	228,456	239,188	
9.251.5.6210.220 Social Security Tax	9,595	9,048	547	8,606	8,774	-168	23,302	24,800	29,176
9.251.5.6210.230 Life Insurance	6,914	6,561	353	6,088	6,319	-231	16,792	18,155	21,483
9.251.5.6210.240 Medical Insurance	243	222	21	162	224	-62	451	396	439
9.251.5.6210.260 Dental Insurance	7,230	6,576	654	8,374	8,288	86	20,530	23,398	22,329
9.251.5.6210.270 Worker's Compensation Insurance	712	637	75	712	717	-5	1,701	1,730	1,396
9.251.5.6210.280 Retirement Sick Leave Benefits	622	602	20	547	456	91	1,210	1,290	1,124
9.251.5.6210.290 Vision Insurance	1,166	1,109	57	1,093	1,049	44	3,226	2,995	3,791
Total Fringe Benefits	<u>192</u>	<u>160</u>	<u>32</u>	<u>193</u>	<u>208</u>	<u>-15</u>	<u>437</u>	<u>484</u>	398
9.251.5.6210.352 Postage	26,674	24,917	1,757	25,775	26,034	-259	67,649	73,248	80,136
9.251.5.6210.381 In-District Travel Allowance		0	0	100	50	50	100	350	200
9.251.5.6210.382 Out-District Travel Allowance	0	0	0	3,900	0	3,902	400	500	500
9.251.5.6210.396 Inservice Training	3,897	261	3,636	148,544	110,015	38,529	3,500	5,000	202,977
Total Purchased Services	<u>160,388</u>	<u>88,531</u>	<u>72,057</u>	<u>152,144</u>	<u>110,463</u>	<u>41,681</u>	<u>195,622</u>	<u>216,292</u>	204,177
9.251.5.6210.410 General Supplies	164,285	88,592	75,693	152,144	110,463	41,681	199,622	222,142	
Total Supplies and Materials	<u>3,198</u>	<u>470</u>	<u>2,728</u>	<u>500</u>	<u>441</u>	<u>59</u>	<u>66,000</u>	<u>10,914</u>	1,500
Total Instructional Improvement Program	<u>3,198</u>	<u>470</u>	<u>2,728</u>	<u>500</u>	<u>441</u>	<u>59</u>	<u>66,000</u>	<u>10,914</u>	1,500
	289,422	200,749	88,673	261,246	221,832	39,414	561,727	545,492	566,634

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.6320.393 Indirect Costs	61,028	59,208	1,820	53,272	53,190		61,723	61,790	75,568
Total Purchased Services	61,028	59,208	1,820	53,272	53,190	82	61,723	61,790	75,568
Total Central Administration Program	61,028	59,208	1,820	53,272	53,190	82	61,723	61,790	75,568

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006-2007</u>	<u>Actual Budget</u>	<u>Variance</u>	<u>Adjusted 2007-2008</u>	<u>Actual Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.6810.345 Transportation Services (Contracted)	6,058	6,058		10,000		10,000	6,584		
Total Purchased Services	6,058	6,058	0	10,000	0	10,000	6,584	0	0
Total Pupil To School Transportation Program	<u>6,058</u>	<u>6,058</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>6,584</u>	<u>0</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.251.5.7200.116 Teachers									
Total Salaries	1,000	2,000	-1,000	500	225	275	500	500	30,000
	1,000	2,000	-1,000	500	225	275	500	500	30,000
9.251.5.7200.210 PERSI									
9.251.5.7200.220 Social Security Tax	102	221	-119	52	23	29	51	51	3,117
9.251.5.7200.270 Worker's Compensation Insurance	74	165	-91	38	17	21	37	37	2,295
9.251.5.7200.280 Retirement Sick Leave Benefits	7	15	-8	3	1	2	3	3	120
Total Fringe Benefits	12	27	-15	7	3	4	7	7	405
	12	27	-15	7	3	4	7	7	5,937
9.251.5.7200.383 Parent Activities Travel	195	429	-234	100	44	56	98	98	
Total Purchased Services	22,603	17,744	4,859	23,000	14,325	8,675	26,335	46,613	34,242
	22,603	17,744	4,859	23,000	14,325	8,675	26,335	46,613	34,242
Total Parent Activities Program	23,798	20,173	3,625	23,600	14,594	9,006	26,933	47,211	70,179
	23,798	20,173	3,625	23,600	14,594	9,006	26,933	47,211	70,179
Total Current Expenditures	<u>2,517,802</u>	<u>2,216,376</u>	<u>301,426</u>	<u>2,584,549</u>	<u>2,184,772</u>	<u>399,777</u>	<u>2,717,369</u>	<u>3,051,143</u>	<u>3,224,242</u>
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>2,517,802</u>	<u>2,216,376</u>	<u>301,426</u>	<u>2,584,549</u>	<u>2,184,772</u>	<u>399,777</u>	<u>2,717,369</u>	<u>3,051,143</u>	<u>3,224,242</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 256, 257, 258, 259

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

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, except where IDEA specifically provides otherwise.

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.

The ARRA (American Recovery and Reinvestment Act of 2009) Funds were created to track anticipated "stimulus" funding during the 2010 and 2011 fiscal years. It is not anticipated that the district will receive additional funds beyond that time period and all funds currently budgeted need to be utilized by the end of FY 2011.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	
9.256.4.4430.000 Title VI-B - Restricted (ARRA)									<u>2,388,494</u>
TOTAL FEDERAL FUNDING	<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>2,388,494</u>
	0	0	0	0	0	0	0	0	
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>2,388,494</u>
	0	0	0	0	0	0	0	0	
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,388,494</u></u>
	0	0	0	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.256.5.5210.116 Teachers									200,000
9.256.5.5210.152 Instructional Assistants									40,000
9.256.5.5210.182 Substitute Instructional Assistants	0	0	0	0	0	0	0	0	79,200
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	319,200
9.256.5.5210.210 PERSI									24,480
9.256.5.5210.220 Social Security Tax									17,640
9.256.5.5210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	960
9.256.5.5210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	3,024
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	46,104
9.256.5.5210.310 Professional and Technical Services									160,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	160,000
9.256.5.5210.410 General Supplies									928,478
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	928,478
9.256.5.5210.550 Equipment									600,000
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	600,000
Total Special Education 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>	2,053,782
	0	0	0	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.256.5.6210.396 Inservice Training									275,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	275,000
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	275,000
	0	0	0	0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**TITLE VI-B SCHOOL-AGE ARRA FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.256.5.6320.393 Indirect Costs									59,712
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	59,712
Total Central Administration 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>	59,712
Total Current Expenditures	<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>2,388,494</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,388,494</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	2,869,599	2,436,824	-432,775	2,790,722	2,328,197	-462,525	2,327,628	2,803,310	2,430,376
TOTAL FEDERAL FUNDING	<u>2,869,599</u>	<u>2,436,824</u>	<u>-432,775</u>	<u>2,790,722</u>	<u>2,328,197</u>	<u>-462,525</u>	<u>2,327,628</u>	<u>2,803,310</u>	<u>2,430,376</u>
TOTAL CURRENT REVENUES	<u>2,869,599</u>	<u>2,436,824</u>	<u>-432,775</u>	<u>2,790,722</u>	<u>2,328,197</u>	<u>-462,525</u>	<u>2,327,628</u>	<u>2,803,310</u>	<u>2,430,376</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>2,869,599</u>	<u>2,436,824</u>	<u>-432,775</u>	<u>2,790,722</u>	<u>2,328,197</u>	<u>-462,525</u>	<u>2,327,628</u>	<u>2,803,310</u>	<u>2,430,376</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**TITLE VI-B, IDEA - SCHOOL-AGE FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.5120.116 Teachers									22,150
9.257.5.5120.152 Instructional Assistants									59,607
Total Salaries	0	0	0	0	0	0	0	0	81,757
9.257.5.5120.210 PERSI									
9.257.5.5120.220 Social Security Tax									8,339
9.257.5.5120.270 Worker's Compensation Insurance									6,009
9.257.5.5120.280 Retirement Sick Leave Benefits									327
Total Fringe Benefits	0	0	0	0	0	0	0	0	1,030
9.257.5.5120.410 General Supplies									15,705
Total Supplies and Materials	0	0	0	0	0	0	0	0	59,038
9.257.5.5120.550 Equipment									59,038
Total Capital Objects	0	0	0	0	0	0	0	0	127,500
Total Elementary Program	0	0	0	0	0	0	0	0	284,000
	0	0	0	0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.5210.116 Teachers	187,794	131,603	56,191	149,984	136,545	13,440	135,829	178,705	47,149
9.257.5.5210.152 Instructional Assistants	1,209,436	1,114,877	94,559	1,191,347	1,022,827	168,520	1,099,000	1,132,183	1,071,871
9.257.5.5210.182 Substitute Instructional Assistants									
9.257.5.5210.199 Personal Leave Reimbursement	63,788	63,788		75,222	75,222			78,118	77,337
Total Salaries	<u>9,790</u>	<u>4,053</u>	<u>5,938</u>	<u>4,122</u>	<u>3,262</u>	<u>0</u>	<u>7,910</u>	<u>8,070</u>	<u>8,675</u>
	1,470,808	1,314,321	156,487	1,420,675	1,237,856	182,819	1,242,739	1,397,076	1,205,032
9.257.5.5210.210 PERSI	146,189	125,947	20,242	137,236	116,880	20,356	126,760	137,040	115,025
9.257.5.5210.220 Social Security Tax	105,526	91,814	13,712	98,891	85,190	13,701	91,340	100,900	82,886
9.257.5.5210.230 Life Insurance									
9.257.5.5210.240 Medical Insurance	7,537	7,264	274	7,143	6,134	1,009	7,381	7,503	6,881
9.257.5.5210.260 Dental Insurance	417,075	325,099	91,976	369,234	325,082	44,152	399,473	452,958	416,004
9.257.5.5210.270 Worker's Compensation Insurance	34,773	31,956	2,817	31,379	27,971	3,408	33,086	33,243	26,057
9.257.5.5210.280 Retirement Sick Leave Benefits	9,428	8,496	932	8,880	6,305	2,575	6,587	6,990	4,511
9.257.5.5210.290 Vision Insurance	17,727	15,441	2,286	17,801	13,568	4,233	17,548	18,992	14,209
Total Fringe Benefits	<u>10,452</u>	<u>8,654</u>	<u>1,798</u>	<u>8,498</u>	<u>7,568</u>	<u>930</u>	<u>8,511</u>	<u>9,257</u>	<u>7,445</u>
	748,707	614,670	134,037	679,062	588,698	90,364	690,686	766,883	673,018
9.257.5.5210.410 General Supplies									
Total Supplies and Materials	<u>120,631</u>	<u>46,660</u>	<u>73,971</u>	<u>141,282</u>	<u>37,986</u>	<u>103,296</u>	<u>17,181</u>	<u>129,421</u>	<u>0</u>
	120,631	46,660	73,971	141,282	37,986	103,296	17,181	129,421	0
9.257.5.5210.550 Equipment									
Total Capital Objects	<u>10,000</u>	<u>-12,000</u>	<u>22,000</u>	<u>30,000</u>	<u>2,006</u>	<u>27,994</u>	<u>0</u>	<u>34,451</u>	<u>0</u>
	10,000	-12,000	22,000	30,000	2,006	27,994	0	34,451	0
Total Special Education Program	<u>2,350,146</u>	<u>1,963,652</u>	<u>386,494</u>	<u>2,271,019</u>	<u>1,866,546</u>	<u>404,473</u>	<u>1,950,606</u>	<u>2,327,831</u>	<u>1,878,050</u>
	2,350,146	1,963,652	386,494	2,271,019	1,866,546	404,473	1,950,606	2,327,831	1,878,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.6160.115 Ancillary Professional	236,688	204,257	32,431	223,122	214,719	8,403	246,130	131,467	82,258
9.257.5.6160.199 Personal Leave Reimbursement							1,755	1,755	585
Total Salaries	<u>942</u>	<u>390</u>	<u>552</u>	<u>195</u>	<u>618</u>	<u>-423</u>	<u>1,755</u>	<u>1,755</u>	<u>585</u>
	237,630	204,647	32,983	223,317	215,336	7,981	247,885	133,222	82,843
9.257.5.6160.210 PERSI									
9.257.5.6160.220 Social Security Tax	24,690	21,531	3,159	22,778	19,724	3,054	25,284	13,841	8,450
9.257.5.6160.230 Life Insurance	17,823	15,511	2,312	16,413	16,108	305	18,220	10,191	6,089
9.257.5.6160.240 Medical Insurance									
9.257.5.6160.260 Dental Insurance	<u>434</u>	<u>405</u>	<u>29</u>	<u>364</u>	<u>300</u>	<u>64</u>	<u>425</u>	<u>234</u>	<u>164</u>
9.257.5.6160.270 Worker's Compensation Insurance	23,987	17,997	5,990	18,799	16,396	2,403	23,000	14,127	9,924
9.257.5.6160.280 Retirement Sick Leave Benefits	2,000	1,777	223	1,598	1,446	152	1,905	1,037	622
9.257.5.6160.290 Vision Insurance	1,592	1,418	174	1,474	1,192	282	1,313	706	331
	2,994	2,641	353	2,955	2,392	563	3,500	1,918	1,043
Total Fringe Benefits	<u>601</u>	<u>467</u>	<u>134</u>	<u>433</u>	<u>378</u>	<u>55</u>	<u>490</u>	<u>289</u>	<u>178</u>
	74,121	61,747	12,374	64,814	57,936	6,878	74,137	42,343	26,801
9.257.5.6160.310 Professional and Technical Services	128,145	119,075	9,070	140,145	113,823	26,322		170,000	68,607
9.257.5.6160.381 In-District Travel Allowance							0	20,000	
Total Purchased Services	<u>12,000</u>	<u>12,670</u>	<u>-670</u>	<u>15,000</u>	<u>11,237</u>	<u>3,763</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
	140,145	131,745	8,400	155,145	125,060	30,085	0	190,000	68,607
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>	<u>0</u>
	451,896	398,139	53,757	443,276	398,332	44,944	322,022	365,565	178,251

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.6210.396 Inservice Training	12,000	12,106	-106	20,000	8,918	-11,082		50,000	84,000
Total Purchased Services	12,000	12,106	-106	20,000	8,918	-11,082	0	50,000	84,000
Total Instructional Improvement Program	12,000	12,106	-106	20,000	8,918	-11,082	0	50,000	84,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.257.5.6320.393 Indirect Costs	55,557	62,927	-7,370	56,427	54,402	2,025	55,000	59,914	6,075
Total Purchased Services	55,557	62,927	-7,370	56,427	54,402	2,025	55,000	59,914	6,075
Total Central Administration Program	55,557	62,927	-7,370	56,427	54,402	2,025	55,000	59,914	6,075
Total Current Expenditures	<u>2,869,599</u>	<u>2,436,824</u>	<u>432,775</u>	<u>2,790,722</u>	<u>2,328,197</u>	<u>462,525</u>	<u>2,327,628</u>	<u>2,803,310</u>	<u>2,430,376</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>2,869,599</u>	<u>2,436,824</u>	<u>432,775</u>	<u>2,790,722</u>	<u>2,328,197</u>	<u>462,525</u>	<u>2,327,628</u>	<u>2,803,310</u>	<u>2,430,376</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008 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	135,808	121,337	-14,471	141,246	115,578	-25,668	124,483	144,100	98,794
TOTAL FEDERAL FUNDING	135,808	121,337	-14,471	141,246	115,578	-25,668	124,483	144,100	98,794
TOTAL CURRENT REVENUES	135,808	121,337	-14,471	141,246	115,578	-25,668	124,483	144,100	98,794
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	135,808	121,337	-14,471	141,246	115,578	-25,668	124,483	144,100	98,794

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.258.5.5220.152 Instructional Assistants	28,256	26,004	2,252	28,572	21,744	6,828	24,568	42,500	27,791
9.258.5.5220.199 Personal Leave Reimbursement									
Total Salaries	<u>320</u>	<u>0</u>	<u>320</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>140</u>	460
	28,576	26,004	2,572	28,572	21,744	6,828	24,568	42,640	28,251
9.258.5.5220.210 PERSI									
9.258.5.5220.220 Social Security Tax	2,921	2,651	270	2,914	2,090	824	2,506	4,431	2,882
9.258.5.5220.230 Life Insurance	2,144	1,851	293	2,100	1,627	473	1,806	3,262	2,077
9.258.5.5220.240 Medical Insurance	150	162	-12	162	119	43	170	234	164
9.258.5.5220.260 Dental Insurance	8,300	7,230	1,070	8,374	6,322	2,052	9,200	14,127	9,924
9.258.5.5220.270 Worker's Compensation Insurance	692	712	-20	712	541	171	762	1,037	622
9.258.5.5220.280 Retirement Sick Leave Benefits	191	176	15	189	118	71	130	226	113
9.258.5.5220.290 Vision Insurance	354	326	28	378	267	111	347	614	356
Total Fringe Benefits	<u>208</u>	<u>193</u>	<u>15</u>	<u>193</u>	<u>146</u>	<u>47</u>	<u>196</u>	<u>289</u>	178
	14,960	13,301	1,659	15,022	11,230	3,792	15,117	24,220	16,316
9.258.5.5220.313 Publishing and Advertising									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>1,000</u>	100
	0	0	0	500	0	500	0	1,000	100
9.258.5.5220.410 General Supplies	9,703	5,371	4,332	9,066	4,894	4,172	5,316	14,263	6,385
Total Supplies and Materials	<u>9,703</u>	<u>5,371</u>	<u>4,332</u>	<u>9,066</u>	<u>4,894</u>	<u>4,172</u>	<u>5,316</u>	<u>14,263</u>	6,385
	9,703	5,371	4,332	9,066	4,894	4,172	5,316	14,263	6,385
9.258.5.5220.550 Equipment	1,000	1,403	-403	2,335	873	1,462	0	2,500	1,753
Total Capital Objects	<u>1,000</u>	<u>1,403</u>	<u>-403</u>	<u>2,335</u>	<u>873</u>	<u>1,462</u>	<u>0</u>	<u>2,500</u>	1,753
	1,000	1,403	-403	2,335	873	1,462	0	2,500	1,753
Total Preschool Handicapped Program	<u>54,239</u>	<u>46,080</u>	<u>8,159</u>	<u>55,495</u>	<u>38,740</u>	<u>16,755</u>	<u>45,001</u>	<u>84,623</u>	52,805

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	53,314	53,319	-5	54,831	55,105	-274	55,379	31,750	31,616
Total Salaries	<u>65</u>	<u>0</u>	<u>65</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>130</u>	<u>130</u>	<u>325</u>
	53,379	53,319	60	54,831	55,105	-274	55,509	31,880	31,941
9.258.5.6160.210 PERSI									
9.258.5.6160.220 Social Security Tax	5,546	5,540	6	5,593	5,725	-132	5,662	3,313	3,258
9.258.5.6160.230 Life Insurance	4,004	3,859	145	4,030	4,153	-123	4,080	2,439	2,348
9.258.5.6160.240 Medical Insurance									
9.258.5.6160.260 Dental Insurance	4,750	3,615	1,135	4,187	4,157	30	4,600	4,709	4,962
9.258.5.6160.270 Worker's Compensation Insurance	346	356	-10	356	356	0	381	346	311
9.258.5.6160.280 Retirement Sick Leave Benefits	358	362	-4	362	299	63	295	169	127
9.258.5.6160.290 Vision Insurance	673	681	-8	725	694	31	784	459	402
Total Fringe Benefits	<u>104</u>	<u>96</u>	<u>8</u>	<u>96</u>	<u>96</u>	<u>0</u>	<u>98</u>	<u>96</u>	<u>89</u>
	15,256	14,591	665	15,430	15,558	-128	15,985	11,609	11,579
9.258.5.6160.310 Professional and Technical Services									
Total Purchased Services	<u>10,000</u>	<u>4,023</u>	<u>5,977</u>	<u>10,000</u>	<u>950</u>	<u>9,050</u>	<u>5,000</u>	<u>10,000</u>	<u>0</u>
	10,000	4,023	5,977	10,000	950	9,050	5,000	10,000	0
Total Ancillary Service Program	<u>78,635</u>	<u>71,932</u>	<u>6,703</u>	<u>80,261</u>	<u>71,613</u>	<u>8,648</u>	<u>76,494</u>	<u>53,489</u>	<u>43,520</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,312</u>	<u>188</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,312</u>	<u>188</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
	0	0	0				0		

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.258.5.6320.393 Indirect Costs	2,934	3,326	-392	2,990	2,913	77	2,988	2,988	2,469
Total Purchased Services	2,934	3,326	-392	2,990	2,913	77	2,988	2,988	2,469
Total Central Administration Program	2,934	3,326	-392	2,990	2,913	77	2,988	2,988	2,469
Total Current Expenditures	135,808	121,337	14,471	141,246	115,578	25,668	124,483	144,100	98,794
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	135,808	121,337	14,471	141,246	115,578	25,668	124,483	144,100	98,794

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.259.4.4430.000 Title VI-B Preschool (ARRA)									104,480
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	104,480
	0	0	0	0	0	0	0	0	
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>	104,480
	0	0	0	0	0	0	0	0	
TOTAL TITLE VI-B PRESCHOOL ARRA FUND	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>104,480</u></u>
	0	0	0	0	0	0	0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**TITLE VI-B PRESCHOOL ARRA FUND
PRESCHOOL HANDICAPPED PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.259.5.5220.313 Publishing and Advertising									1,000
Total Purchased Services	0	0	0	0	0	0	0	0	1,000
9.259.5.5220.410 General Supplies									35,000
Total Supplies and Materials	0	0	0	0	0	0	0	0	35,000
9.259.5.5220.550 Equipment									25,000
Total Capital Objects	0	0	0	0	0	0	0	0	25,000
Total Preschool Handicapped Program	0	0	0	0	0	0	0	0	61,000
	0	0	0	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.259.5.6160.310 Professional and Technical Services									10,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	10,000
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>	10,000
	0	0	0	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.259.5.6210.382 Out-District Travel Allowance									
9.259.5.6210.396 Inservice Training									10,000
Total Purchased Services	0	0	0	0	0	0	0	0	20,868
Total Instructional Improvement Program	0	0	0	0	0	0	0	0	30,868
	0	0	0	0	0	0	0	0	30,868

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**TITLE VI-B PRESCHOOL ARRA FUND
CENTRAL ADMINISTRATION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.259.5.6320.393 Indirect Costs									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,612</u>
Total Central Administration Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,612</u>
Total Current Expenditures	<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>104,480</u>
TOTAL TITLE VI-B PRESCHOOL ARRA FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>104,480</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.261.4.4452.200 Title VI Revenue	18,267	5,812	-12,455	30,775	15,397	-15,378	31,450	15,378	10,000
TOTAL FEDERAL FUNDING	18,267	5,812	-12,455	30,775	15,397	-15,378	31,450	15,378	10,000
TOTAL CURRENT REVENUES	18,267	5,812	-12,455	30,775	15,397	-15,378	31,450	15,378	10,000
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	18,267	5,812	-12,455	30,775	15,397	-15,378	31,450	15,378	10,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.261.5.5120.317 Health Services (Contracted)	7,500	4,748	2,753	7,500	4,740	2,760	7,500	5,000	5,000
Total Purchased Services	7,500	4,748	2,753	7,500	4,740	2,760	7,500	5,000	5,000
9.261.5.5120.410 General Supplies	10,297	584	9,713	22,846	10,228	12,618	23,450	2,378	5,000
Total Supplies and Materials	10,297	584	9,713	22,846	10,228	12,618	23,450	2,378	5,000
9.261.5.5120.550 Equipment	0	0	0	0	0	0	0	8,000	0
Total Capital Objects	0	0	0	0	0	0	0	8,000	0
Total Elementary Program	0	0	0	0	0	0	0	8,000	0
	<u>17,797</u>	<u>5,332</u>	<u>12,466</u>	<u>30,346</u>	<u>14,968</u>	<u>15,378</u>	<u>30,950</u>	<u>15,378</u>	<u>10,000</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	470	480	-10	429	429	0	500	0	0
Total Central Administration Program	470	480	-10	429	429	0	500	0	0
Total Current Expenditures	470	480	-10	429	429	0	500	0	0
	18,267	5,812	12,455	30,775	15,397	15,378	31,450	15,378	10,000
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	18,267	5,812	12,455	30,775	15,397	15,378	31,450	15,378	10,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adopted</u>	<u>Adjusted</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.263.4.4453.300 Carl Perkins Grant	203,852	203,852		212,125	206,325	-5,800	212,125	206,081	229,099
TOTAL FEDERAL FUNDING	203,852	203,852	<u>0</u>	212,125	206,325	-5,800	212,125	206,081	229,099
			0						
9.263.4.4600.000 Interfund Transfers	<u>5,500</u>	<u>5,506</u>		<u>5,500</u>	<u>9,316</u>	<u>3,816</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
TOTAL OTHER FUNDING SOURCES	<u>5,500</u>	<u>5,506</u>	<u>6</u>	<u>5,500</u>	<u>9,316</u>	<u>3,816</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
			6						
TOTAL CURRENT REVENUES	209,352	209,358		217,625	215,641	-1,984	217,625	211,581	234,599
			6						
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	209,352	209,358	<u>6</u>	217,625	215,641	-1,984	217,625	211,581	234,599

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.263.5.5190.116 Teachers		15,737	-362	16,698	15,237	1,461			
9.263.5.5190.152 Instructional Assistants	15,375	15,737	-362	16,698	15,237	1,461			
9.263.5.5190.199 Personal Leave Reimbursement	71,186	70,587	599	82,612	84,200	-1,588	91,050	91,050	74,057
Total Salaries	<u>380</u>	<u>280</u>	<u>100</u>	<u>315</u>	<u>256</u>	<u>59</u>	<u>300</u>	<u>300</u>	<u>460</u>
	86,941	86,604	337	99,625	99,693	-68	91,450	91,450	75,117
9.263.5.5190.210 PERSI									
9.263.5.5190.220 Social Security Tax	8,996	8,998	-2	10,351	10,402	-51	9,328	9,328	7,805
9.263.5.5190.230 Life Insurance	6,651	6,131	521	7,472	7,035	437	6,722	6,722	5,521
9.263.5.5190.240 Medical Insurance	283	283	0	324	270	54	340	340	273
9.263.5.5190.260 Dental Insurance	12,653	12,613	40	15,620	14,376	1,244	18,400	18,400	18,077
9.263.5.5190.270 Worker's Compensation Insurance	1,245	1,242	3	1,466	1,230	236	1,524	1,524	1,315
9.263.5.5190.280 Retirement Sick Leave Benefits	583	587	-4	657	541	116	485	485	301
9.263.5.5190.290 Vision Insurance	1,092	1,105	-13	1,344	1,213	131	1,291	1,291	1,082
Total Fringe Benefits	<u>336</u>	<u>336</u>	<u>0</u>	<u>385</u>	<u>333</u>	<u>52</u>	<u>392</u>	<u>392</u>	<u>337</u>
	31,839	31,294	545	37,619	35,398	2,221	38,482	38,482	34,711
9.263.5.5190.310 Professional and Technical Services									
9.263.5.5190.381 In-District Travel Allowance	15,413	15,413	0	6,425	6,425	0	17,320	11,276	18,440
9.263.5.5190.382 Out-District Travel Allowance		2,779	-2,779			0			
9.263.5.5190.392 Student Activity Support	500	9,865	651	5,000	5,000	0	500	500	600
	10,516	15,289	651	15,910	15,909	0	11,900	11,900	9,400
Total Purchased Services	<u>15,289</u>	<u>15,289</u>	<u>0</u>	<u>15,910</u>	<u>15,909</u>	<u>0</u>	<u>15,910</u>	<u>15,910</u>	<u>16,422</u>
	41,718	43,346	-1,628	27,835	27,834	1	45,630	39,586	44,862
9.263.5.5190.410 General Supplies									
Total Supplies and Materials	<u>38,664</u>	<u>38,632</u>	<u>32</u>	<u>42,587</u>	<u>42,573</u>	<u>14</u>	<u>31,855</u>	<u>31,855</u>	<u>51,707</u>
	38,664	38,632	32	42,587	42,573	14	31,855	31,855	51,707
Total Vocational-Technical Program	<u>199,162</u>	<u>199,877</u>	<u>-715</u>	<u>207,666</u>	<u>205,498</u>	<u>2,168</u>	<u>207,417</u>	<u>201,373</u>	<u>206,397</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PERKINS IV - PROFESSIONAL TECHNICAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.263.5.6210.135 Other Special Programs									11,578
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	11,578
9.263.5.6210.210 PERSI	0	0	0	0	0	0	0	0	
9.263.5.6210.220 Social Security Tax	0	0	0	0	0	0	0	0	1,203
9.263.5.6210.230 Life Insurance	0	0	0	0	0	0	0	0	851
9.263.5.6210.240 Medical Insurance	0	0	0	0	0	0	0	0	
9.263.5.6210.260 Dental Insurance	0	0	0	0	0	0	0	0	39
9.263.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	188
9.263.5.6210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	46
9.263.5.6210.290 Vision Insurance	0	0	0	0	0	0	0	0	167
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	48
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	5,124
	0	0	0	0	0	0	0	0	16,702

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	176	25	151	200	208	-8	200	200	890
Total School Administration Program	176	25	151	200	208	-8	200	200	890
	<u>176</u>	<u>25</u>	<u>151</u>	<u>200</u>	<u>208</u>	<u>-8</u>	<u>200</u>	<u>200</u>	<u>890</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.263.5.6910.152 Instructional Assistants									
9.263.5.6910.199 Personal Leave Reimbursement	7,518	7,099	419	7,304	7,406	-102	7,403	7,403	7,797
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.263.5.6910.210 PERSI	7,518	7,099	419	7,304	7,406	-102	7,403	7,403	7,797
9.263.5.6910.220 Social Security Tax	781	737	44	759	773	-14	755	755	810
9.263.5.6910.230 Life Insurance	575	526	49	548	548	1	544	544	573
9.263.5.6910.240 Medical Insurance	19	18	1	18	18	0	19	19	18
9.263.5.6910.260 Dental Insurance	868	836	32	879	953	-74	1,035	1,035	1,162
9.263.5.6910.270 Worker's Compensation Insurance	85	81	4	82	83	-1	86	86	85
9.263.5.6910.280 Retirement Sick Leave Benefits	50	48	2	48	42	6	39	39	31
9.263.5.6910.290 Vision Insurance	95	89	6	99	90	9	105	105	112
Total Fringe Benefits	<u>23</u>	<u>22</u>	<u>1</u>	<u>22</u>	<u>23</u>	<u>-1</u>	<u>22</u>	<u>22</u>	<u>22</u>
Total Other Support Services Program	<u>2,496</u>	<u>2,357</u>	<u>139</u>	<u>2,455</u>	<u>2,529</u>	<u>-74</u>	<u>2,605</u>	<u>2,605</u>	<u>2,813</u>
Total Current Expenditures	<u>10,014</u>	<u>9,457</u>	<u>557</u>	<u>9,759</u>	<u>9,936</u>	<u>-177</u>	<u>10,008</u>	<u>10,008</u>	<u>10,610</u>
	209,352	209,358	-6	217,625	215,641	-1,984	217,625	211,581	234,599
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	<u>209,352</u>	<u>209,358</u>	<u>-6</u>	<u>217,625</u>	<u>215,641</u>	<u>-1,984</u>	<u>217,625</u>	<u>211,581</u>	<u>234,599</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 269

JOHNSON O'MALLEY FUND

DESCRIPTION

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.269.4.4450.000 Restricted Federal Grant	31,286	21,749	-9,537	25,083	226	-24,857		1,682	
TOTAL FEDERAL FUNDING	31,286	21,749	-9,537	25,083	226	-24,857	<u>0</u>	1,682	<u>0 0</u>
9.269.4.4600.000 Interfund Transfers							0		0
TOTAL OTHER FUNDING SOURCES	<u>385</u>	<u>0</u>	<u>-385</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	385	0	-385	0	0	0	0	0	
TOTAL CURRENT REVENUES	31,671	21,749	-9,922	25,083	226	-24,857		1,682	<u>0</u>
TOTAL JOHNSON O'MALLEY FUND	31,671	21,749	-9,922	25,083	226	-24,857	<u>0</u>	<u>1,682</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.269.5.5120.152 Instructional Assistants				8,000		8,000			0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>0</u>	<u>8,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.269.5.5120.220 Social Security Tax	0	0	0				0	0	
9.269.5.5120.230 Life Insurance				612	0	612	0	0	
9.269.5.5120.240 Medical Insurance	0	0	0	0	0	0	0	0	0
9.269.5.5120.260 Dental Insurance	13	13	1	0	0	0	0	0	0
9.269.5.5120.270 Worker's Compensation Insurance	629	629	0	0	0	0	0	0	0
9.269.5.5120.290 Vision Insurance	56	57	-1	0	0	0	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>53</u>	<u>0</u>	<u>53</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>16</u>	<u>16</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.269.5.5120.381 In-District Travel Allowance	714	714	0	665	0	665	0	0	
9.269.5.5120.382 Out-District Travel Allowance		-3,752	3,752	<u>600</u>	<u>0</u>	<u>600</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Purchased Services	<u>0</u>	<u>-3,752</u>	<u>3,752</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>200</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,600</u>	<u>0</u>	<u>3,600</u>	<u>0</u>	<u>200</u>	<u>0</u>
9.269.5.5120.410 General Supplies	0			1,500	0	1,274	0	200	0
Total Supplies and Materials	<u>0</u>	<u>-700</u>	<u>700</u>	<u>1,500</u>	<u>226</u>	<u>1,274</u>	<u>0</u>	<u>1,482</u>	<u>0</u>
	<u>0</u>	<u>-700</u>	<u>700</u>	<u>1,500</u>	<u>226</u>	<u>1,274</u>	<u>0</u>	<u>1,482</u>	<u>0</u>
Total Elementary Program	<u>0</u>	<u>-3,738</u>	<u>4,452</u>	<u>13,765</u>	<u>226</u>	<u>13,539</u>	<u>0</u>	<u>1,682</u>	<u>0</u>
	714	-3,738	4,452	13,765	226	13,539	0	1,682	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND
SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.269.5.5150.116 Teachers	13,990	13,990							
9.269.5.5150.152 Instructional Assistants									
9.269.5.5150.199 Personal Leave Reimbursement	3,752	1,890	1,862	7,000	0	7,000	0	0	0
Total Salaries	<u>0</u>	<u>65</u>	<u>-65</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	17,742	15,945	1,797	7,000		7,000			0
9.269.5.5150.210 PERSI					0		0	0	
9.269.5.5150.220 Social Security Tax	1,454	1,615	-161						
9.269.5.5150.230 Life Insurance	1,358	1,212	146	0	0	0	0	0	0
9.269.5.5150.240 Medical Insurance				536	0	536	0	0	0
9.269.5.5150.260 Dental Insurance	<u>72</u>	<u>72</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9.269.5.5150.270 Worker's Compensation Insurance	3,367	3,349	18	0	0	0	0	0	0
9.269.5.5150.280 Retirement Sick Leave Benefits	321	321	0	0	0	0	0	0	0
9.269.5.5150.280 Retirement Sick Leave Benefits	118	105	13	46	0	46	0	0	0
9.269.5.5150.290 Vision Insurance	184	210	-26						
Total Fringe Benefits	<u>88</u>	<u>88</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	6,962	6,972	-10	582	0	582	0	0	
9.269.5.5150.381 In-District Travel Allowance									
9.269.5.5150.396 Inservice Training	3,560	1,564	1,996						
Total Purchased Services	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	4,560	1,564	2,996	3,000		3,000			0
9.269.5.5150.410 General Supplies					0		0	0	0
Total Supplies and Materials	<u>957</u>	<u>269</u>	<u>688</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Secondary Program	<u>957</u>	<u>269</u>	<u>688</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	30,221	24,751	5,470	10,582	0	10,582	0	0	
					0		0	0	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.269.5.6320.393 Indirect Costs									0
Total Purchased Services	736	736	0	736	0	736	0	0	0
Total Central Administration Program	736	736	0	736	0	736	0	0	0
Total Current Expenditures	736	736	0	736	0	736	0	0	0
	31,671	21,749	9,922	25,083	226	24,857	0	1,682	0
TOTAL JOHNSON O'MALLEY FUND	31,671	21,749	9,922	25,083	226	24,857	0	1,682	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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 2010.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2006-2007</u>			<u>2007-2008</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.270.4.4459.900 Title III LEP Revenue									
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	2,044	<u>0</u>
	0	0	0	0	0	0	0	2,044	0
TOTAL CURRENT REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	2,044	<u>0</u>
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,044</u></u>	<u><u>0</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.270.5.5120.410 General Supplies									
Total Supplies and Materials	0	0	0	0	0	0	0	2,044	0
Total Elementary Program	0	0	0	0	0	0	0	2,044	0
Total Current Expenditures	0	0	0	0	0	0	0	2,044	0
	0	0	0	0	0	0	0	2,044	0
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	0	0	0	0	0	0	0	2,044	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 271

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND

DESCRIPTION

Title II-A, ESEA funds consist of several components that include:

- Developing and implementing strategies and activities to recruit, hire, and retain highly qualified teachers and principals.
- Providing professional development activities that improve the knowledge of teachers and principals and, in appropriate case, paraprofessionals, in content knowledge and classroom practices.
- Providing professional development activities that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals, regarding effective instructional practices.
- Developing and implementing initiatives to promote retention of highly qualified teachers and principals.
- Carrying out professional development programs that are designed to improve the quality of principals and superintendents.
- Hiring highly qualified teachers in order to reduce class size.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008 Budget</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	1,080,254	946,832	-133,422	802,023	612,710	-189,313	528,260	922,090	778,013
TOTAL FEDERAL FUNDING	<u>1,080,254</u>	946,832	-133,422	802,023	612,710	-189,313	528,260	922,090	778,013
TOTAL CURRENT REVENUES	<u>1,080,254</u>	946,832	-133,422	802,023	612,710	-189,313	528,260	922,090	778,013
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u>1,080,254</u>	946,832	-133,422	802,023	612,710	-189,313	528,260	922,090	778,013

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.271.5.5120.116 Teachers	383,886	402,591	-18,705	287,294	280,478	6,816	186,633	439,206	230,000
9.271.5.5120.151 Clerical Personnel	32,111	31,208	903	32,256	33,042	-786	32,579	32,800	32,800
9.271.5.5120.199 Personal Leave Reimbursement		683	-683	400	1,268	-868	1,800	900	262,800
Total Salaries	415,997	434,482	-18,485	319,950	314,787	5,163	221,012	472,906	
9.271.5.5120.210 PERSI									
9.271.5.5120.220 Social Security Tax	43,221	44,920	-1,699	33,180	32,731	449	22,544	48,466	27,305
9.271.5.5120.230 Life Insurance	31,823	32,426	-603	24,379	22,903	1,476	16,245	35,120	19,316
9.271.5.5120.240 Medical Insurance		794	22	580	558	22	340	293	78
9.271.5.5120.260 Dental Insurance	38,403	35,560	843	30,035	29,865	170	18,400	17,092	5,165
9.271.5.5120.270 Worker's Compensation Insurance	3,583	3,489	94	2,551	2,581	-30	1,524	1,304	376
9.271.5.5120.280 Retirement Sick Leave Benefits	2,931	2,952	-21	2,111	1,688	423	1,172	2,518	1,051
9.271.5.5120.290 Vision Insurance	5,242	5,453	-211	4,053	3,916	137	3,120	6,494	3,784
Total Fringe Benefits	970	946	24	691	693	-2	392	355	96
	124,989	126,541	-1,552	97,580	94,935	2,645	63,737	111,642	57,171
9.271.5.5120.396 Inservice Training	521,275	367,754	153,521	368,823	187,330	181,493	227,841	316,330	438,830
Total Purchased Services	521,275	367,754	153,521	368,823	187,330	181,493	227,841	316,330	438,830
Total Elementary Program	<u>1,062,261</u>	<u>928,777</u>	<u>133,484</u>	<u>786,353</u>	<u>597,052</u>	<u>189,301</u>	<u>512,590</u>	<u>900,878</u>	758,801

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.271.5.5150.270 Worker's Compensation Insurance									
Total Fringe Benefits	0	0	0	0	-12	12	0	0	0
Total Secondary Program	0	0	0	0	-12	12	0	0	0
	0	0	0	0	-12	12	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.271.5.6210.396 Inservice Training									
Total Purchased Services	0	0	0	0	0	0	0	2,000	0
Total Instructional Improvement Program	0	0	0	0	0	0	0	2,000	0
	0	0	0	0	0	0	0	2,000	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget</u>			<u>Adjusted 2007-2008 Actual Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.271.5.6320.393 Indirect Costs	17,993	18,056	-63	15,670	15,670	-	15,670	19,212	19,212
Total Purchased Services	17,993	18,056	-63	15,670	15,670	0	15,670	19,212	19,212
Total Central Administration Program	17,993	18,056	-63	15,670	15,670	0	15,670	19,212	19,212
Total Current Expenditures	1,080,254	946,832	133,422	802,023	612,710	189,313	528,260	922,090	778,013
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	1,080,254	946,832	133,422	802,023	612,710	189,313	528,260	922,090	778,013

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 273

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

DESCRIPTION

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

SPECIAL NOTES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>6-2007 Budget</u>			<u>Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u> <u>200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.4.4140.000 21st Century Grant Revenue								5,677	
TOTAL LOCAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	5,677	<u>0</u>
	0	0	0	0	0	0	0	5,677	0
9.273.4.4459.900 We Care Drug Revenue	327,649	270,805	-56,844	300,266	246,289	-53,977	223,581	262,907	71,801
TOTAL FEDERAL FUNDING	327,649	270,805	-56,844	300,266	246,289	-53,977	223,581	262,907	71,801
9.273.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<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>
	0	1	1	0	0	0	0	0	0
TOTAL CURRENT REVENUES	327,649	270,806	-56,843	300,266	246,289	-53,977	223,581	268,584	71,801
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	327,649	270,806	-56,843	300,266	246,289	-53,977	223,581	268,584	71,801

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	10,395	834	11,895	11,110	
Total Salaries	0	0	0	11,229	10,395	834	11,895	11,110	0
9.273.5.5120.210 PERSI	0	0	0	1,167	1,080	87	1,213	1,133	0
9.273.5.5120.220 Social Security Tax	0	0	0	859	795	64	874	817	0
9.273.5.5120.230 Life Insurance	0	0	0	81	78	3	0	85	0
9.273.5.5120.240 Medical Insurance	0	0	0	4,157	4,157	0	0	4,600	0
9.273.5.5120.260 Dental Insurance	0	0	0	356	356	0	0	381	0
9.273.5.5120.270 Worker's Compensation Insurance	0	0	0	74	56	18	63	59	0
9.273.5.5120.280 Retirement Sick Leave Benefits	0	0	0	141	131	10	168	157	0
9.273.5.5120.290 Vision Insurance	0	0	0	96	96	0	0	98	0
Total Fringe Benefits	0	0	0	6,931	6,749	182	2,318	7,330	0
9.273.5.5120.410 General Supplies	0	0	0	0	299	-299	0	0	0
Total Supplies and Materials	0	0	0	0	299	-299	0	0	0
Total Elementary Program	0	0	0	18,160	17,442	718	14,213	18,440	0
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.5.5150.116 Teachers									0
Total Salaries	6,000	6,000	0	7,000	5,800	1,200	7,000	7,000	0
9.273.5.5150.210 PERSI	6,000	6,000	0	7,000	5,800	1,200	7,000	7,000	
9.273.5.5150.220 Social Security Tax	714	608	106	727	602	125	714	714	
9.273.5.5150.270 Worker's Compensation Insurance	514	439	75	525	422	103	514	514	0
9.273.5.5150.280 Retirement Sick Leave Benefits	46	43	3	46	30	16	37	37	0
Total Fringe Benefits	87	74	13	94	73	21	99	99	0 0
9.273.5.5150.396 Inservice Training	1,361	1,164	197	1,392	1,127	265	1,364	1,364	
Total Purchased Services	0	0	0	0	0	0	0	0	22,000
Total Secondary Program	0	0	0	0	0	0	0	0	22,000
	<u>7,361</u>	<u>7,164</u>	<u>197</u>	<u>8,392</u>	<u>6,927</u>	<u>1,465</u>	<u>8,364</u>	<u>8,364</u>	22,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.5.6110.118 Counselors									0
Total Salaries	0	0	0	0	0	0	0	0	0
9.273.5.6110.210 PERSI	0	0	0	0	0	0	0	0	
9.273.5.6110.220 Social Security Tax	0	0	0	0	0	0	0	0	
9.273.5.6110.280 Retirement Sick Leave Benefits	0	-3	3	0	0	0	0	0	0
Total Fringe Benefits	0	4	-4	0	0	0	0	0	0
Total Attendance, Guidance And Health Program	0	1	-1	0	0	0	0	0	0
	0	1	-1	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.273.5.6210.113 Supervisors and Coordinators		61,821		30,750	20,360	10,390	34,600	35,350	34,600
9.273.5.6210.136 Other Special Programs	62,280	88,653	459	122,462	102,198	20,264	105,007	105,691	
9.273.5.6210.199 Personal Leave Reimbursement	99,905		11,252						
Total Salaries	162,185	150,554	-80	153,212	122,558	-30,654	139,607	141,041	34,600
9.273.5.6210.210 PERSI		80							0
9.273.5.6210.220 Social Security Tax	10,132	10,428	-296	6,889	3,892	2,997	6,306	6,383	3,595
9.273.5.6210.230 Life Insurance	12,197	11,421	776	11,360	9,295	2,065	10,576	10,631	2,543
9.273.5.6210.240 Medical Insurance		185	7	106	80	26	85	255	156
9.273.5.6210.260 Dental Insurance	6,441	6,143	298	5,265	4,288	977	3,960	8,560	5,165
9.273.5.6210.270 Worker's Compensation Insurance		602	28	464	367	97	381	762	376
9.273.5.6210.280 Retirement Sick Leave Benefits	1,202	1,024	178	1,247	662	585	740	744	138
9.273.5.6210.290 Vision Insurance	1,230	1,273	-43	885	455	430	855	865	498
Total Fringe Benefits	171	163	8	125	99	26	99	197	96
9.273.5.6210.310 Professional and Technical Services	32,194	31,239	955	26,341	19,139	7,202	23,002	28,397	12,567
9.273.5.6210.381 In-District Travel Allowance	11,962	2,044	9,918	3,000	1,551	1,449	2,100	3,676	
9.273.5.6210.382 Out-District Travel Allowance	3,940	3,458	482	16,375	13,588	2,787	18,154	24,989	0
9.273.5.6210.396 Inservice Training	9,533	6,169	3,364	5,400	3,285	2,115	1,000	1,769	0
Total Purchased Services	1,000	1,000	0	17,666	15,820	1,846	9,096	5,677	0
9.273.5.6210.410 General Supplies	26,435	12,671	13,764	42,441	34,244	8,197	30,350	36,111	0
Total Supplies and Materials	89,889	60,667	-29,222	44,890	39,160	5,730	2,009	28,456	434
9.273.5.6210.550 Equipment	89,889	60,667	29,222	44,890	39,160	5,730	2,009	28,456	434
Total Capital Objects	3,503	1,955	1,548	1,006	996	10	0	1,907	0
Total Instructional Improvement Program	314,206	257,086	-57,120	267,890	216,097	-51,793	194,968	235,912	47,601

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	6,082	6,556	-474	5,824	5,822	2	6,036	5,868	2,200
Total Central Administration Program	6,082	6,556	-474	5,824	5,822	2	6,036	5,868	2,200
Total Current Expenditures	327,649	270,806	56,843	300,266	246,289	53,977	223,581	268,584	71,801
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	327,649	270,806	56,843	300,266	246,289	53,977	223,581	268,584	71,801

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 274

HEAD START FUND

DESCRIPTION

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

PROGRAM CHANGES

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.4.4430.000 Head Start Revenue	1,154,012	1,151,569	-2,443	1,168,110	1,167,513	-597	1,168,110	1,168,110	1,168,110
TOTAL FEDERAL FUNDING	<u>1,154,012</u>	<u>1,151,569</u>	<u>-2,443</u>	<u>1,168,110</u>	<u>1,167,513</u>	<u>-597</u>	<u>1,168,110</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>6</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>0</u>	<u>6</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,154,012</u>	<u>1,151,575</u>	<u>-2,437</u>	<u>1,168,110</u>	<u>1,167,513</u>	<u>-597</u>	<u>1,168,110</u>	<u>1,168,110</u>	<u>1,168,110</u>
TOTAL HEAD START FUND	<u><u>1,154,012</u></u>	<u><u>1,151,575</u></u>	<u><u>-2,437</u></u>	<u><u>1,168,110</u></u>	<u><u>1,167,513</u></u>	<u><u>-597</u></u>	<u><u>1,168,110</u></u>	<u><u>1,168,110</u></u>	<u><u>1,168,110</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.5110.116 Teachers	345,562	347,473	-1,911	378,113	376,857	1,256	338,329	338,329	338,185
9.274.5.5110.152 Instructional Assistants	289,779	288,340	1,439	314,054	306,779	7,275	298,487	298,487	299,982
9.274.5.5110.186 Substitute Teachers	7,500	4,433	3,067	6,000	8,723	-2,723	6,500	6,500	8,500
9.274.5.5110.199 Personal Leave Reimbursement	4,250	3,515	735	3,580	3,805	-225	4,300	4,300	4,300
Total Salaries	647,091	643,761	3,330	701,747	696,165	5,582	647,616	647,616	650,967
9.274.5.5110.210 PERSI	66,386	65,630	756	72,288	71,604	684	65,481	65,481	66,752
9.274.5.5110.220 Social Security Tax	49,502	47,518	1,984	53,684	51,200	2,484	47,663	47,663	47,847
9.274.5.5110.230 Life Insurance	1,636	1,612	24	1,774	1,576	198	1,707	1,707	1,906
9.274.5.5110.240 Medical Insurance	72,722	70,651	2,071	81,246	82,998	-1,752	92,331	92,331	126,213
9.274.5.5110.260 Dental Insurance	7,207	7,004	203	7,627	7,263	364	7,648	7,648	9,178
9.274.5.5110.270 Worker's Compensation Insurance	4,328	4,468	-140	4,633	3,869	764	3,436	3,436	2,604
9.274.5.5110.280 Retirement Sick Leave Benefits	8,049	8,098	-49	9,393	8,524	869	9,065	9,065	9,252
9.274.5.5110.290 Vision Insurance	1,905	1,836	69	2,053	1,980	73	1,967	1,967	2,352
Total Fringe Benefits	211,735	206,818	4,917	232,698	229,014	3,684	229,298	229,298	266,104
9.274.5.5110.325 Repair and Maintenance (Contracted)								9,699	
9.274.5.5110.381 In-District Travel Allowance	2,900	2,900	0	2,900	2,842	58	2,900	2,900	3,000
9.274.5.5110.382 Out-District Travel Allowance	2,000	2,632	-632	0	0	0	1,100	1,100	1,500
Total Purchased Services	4,700	5,332	-632	2,700	2,642	58	4,000	13,699	4,500
9.274.5.5110.410 General Supplies	33,050	43,942	-10,892	8,300	14,901	-6,601	17,100	17,100	14,017
9.274.5.5110.416 Printing	6,000	4,787	1,213	3,000	2,765	235	3,200	3,200	3,000
9.274.5.5110.450 Food - School Lunch	2,055	2,055	0	1,450	1,450	0	1,575	1,575	1,500
Total Supplies and Materials	41,105	50,784	-9,679	12,750	19,116	-6,366	21,875	21,875	18,517
9.274.5.5110.718 Pupil Insurance	1,014	1,014	0	1,014	1,014	0	1,014	1,014	1,014
9.274.5.5110.720 Other Insurance	505	468	37	505	479	26	500	500	550
Total Insurance and Judgment	1,519	1,482	37	1,519	1,493	26	1,514	1,514	1,564
Total Kindergarten Program	906,150	908,176	-2,026	951,414	948,430	2,984	904,303	914,002	941,652

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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)	500	500	0	2,125	2,125	0	500	500	500
Total Purchased Services	<u>3,980</u>	<u>3,980</u>	<u>0</u>	<u>2,125</u>	<u>2,125</u>	<u>0</u>	<u>3,330</u>	<u>3,330</u>	<u>3,500</u>
Total Attendance, Guidance And Health Program	<u>4,480</u>	<u>4,480</u>	<u>0</u>	<u>2,125</u>	<u>2,125</u>	<u>0</u>	<u>3,830</u>	<u>3,830</u>	<u>4,000</u>
	4,480	4,480	0	2,125	2,125	0	3,830	3,830	4,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6210.113 Supervisors and Coordinators	48,087	48,075		49,203	49,449	-246	49,695	49,695	50,074
9.274.5.6210.151 Clerical Personnel	21,388	21,388	12	21,892	22,266	-374	22,111	22,111	22,638
9.274.5.6210.199 Personal Leave Reimbursement			0						
Total Salaries	<u>850</u>	<u>850</u>	<u>0</u>	<u>850</u>	<u>850</u>	<u>0</u>	<u>850</u>	<u>850</u>	<u>850</u>
	70,325	70,313	12	71,945	72,565	-620	72,656	72,656	73,562
9.274.5.6210.210 PERSI									
9.274.5.6210.220 Social Security Tax	7,307	7,331	-24	7,475	7,584	-109	7,411	7,411	7,643
9.274.5.6210.230 Life Insurance	5,380	5,265	115	5,504	5,430	74	5,340	5,340	
9.274.5.6210.240 Medical Insurance	243	243	0	243	234	9	255	255	0
9.274.5.6210.260 Dental Insurance	7,230	7,230	0	7,808	8,314	-506	9,200	9,200	0
9.274.5.6210.270 Worker's Compensation Insurance			0						0
9.274.5.6210.280 Retirement Sick Leave Benefits	712	712	0	734	711	23	762	762	0
9.274.5.6210.280 Retirement Sick Leave Benefits	471	477	-6	476	395	81	385	385	0
9.274.5.6210.290 Vision Insurance	886	900	-14	971	905	66	1,026	1,026	0
Total Fringe Benefits	<u>194</u>	<u>193</u>	<u>1</u>	<u>192</u>	<u>192</u>	<u>0</u>	<u>196</u>	<u>196</u>	<u>0</u>
	22,423	22,350	73	23,403	23,766	-363	24,575	24,575	7,643
9.274.5.6210.319 Consultants									
9.274.5.6210.382 Out-District Travel Allowance	5,100	5,075		5,550	4,418	1,133	5,100	5,100	6,800
9.274.5.6210.390 Volunteer Reimbursement	3,000	5,314	-2,314				1,200	1,200	1,200
9.274.5.6210.391 Professional Dues and Fees	1,200	1,379	-179	1,200	1,200	0	1,400	1,400	1,600
9.274.5.6210.396 Inservice Training	2,900	3,457	-557	1,600	2,535	-935	3,970	3,970	3,900
Total Purchased Services	<u>1,550</u>	<u>3,124</u>	<u>-1,574</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>
	13,750	18,349	-4,599	8,350	8,153	197	13,220	13,220	15,050
9.274.5.6210.410 General Supplies									
Total Supplies and Materials	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>600</u>	<u>489</u>	<u>111</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
	1,500	1,500	0	600	489	111	1,200	1,200	1,200
Total Instructional Improvement Program	<u>107,998</u>	<u>112,511</u>	<u>4,513</u>	<u>104,298</u>	<u>104,973</u>	<u>-675</u>	<u>111,651</u>	<u>111,651</u>	<u>97,455</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6320.393 Indirect Costs	31,076	30,192	884	28,035	27,378	657	31,539	31,539	29,203
Total Purchased Services	31,076	30,192	884	28,035	27,378	657	31,539	31,539	29,203
Total Central Administration Program	31,076	30,192	884	28,035	27,378	657	31,539	31,539	29,203

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	700	691	9	700	762	-62	765	765	800
Total Building Operation Services Program	700	691	9	700	762	-62	765	765	800
	700	691	9	700	762	-62	765	765	800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.274.5.6810.345 Transportation Services (Contracted)	83,333	75,171	8,162	64,206	66,599	-2,393	97,172	87,473	77,000
Total Purchased Services	83,333	75,171	8,162	64,206	66,599	-2,393	97,172	87,473	77,000
Total Pupil To School Transportation Program	83,333	75,171	8,162	64,206	66,599	-2,393	97,172	87,473	77,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	530	670	1,800	1,800	1,800
Total Purchased Services	1,500	1,064	436	1,200	530	670	1,800	1,800	1,800
Total General Transportation Program	1,500	1,064	436	1,200	530	670	1,800	1,800	1,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START FUND
PARENT ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u> <u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2007-2008</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					800	800	800
9.274.5.7200.390 Volunteer Reimbursement		1,250	0				400	400	400
9.274.5.7200.396 Inservice Training		400	95				500	500	500
9.274.5.7200.399 Purchased Duty Lunches		500	47				11,200	11,200	10,000
Total Purchased Services		<u>10,000</u>	<u>0</u>						
		12,150	142				12,900	12,900	11,700
9.274.5.7200.410 General Supplies		12,150	142				4,150	4,150	4,500
Total Supplies and Materials		<u>6,625</u>	<u>0</u>						
		6,625	0				4,150	4,150	4,500
Total Parent Activities Program		<u>18,775</u>	<u>142</u>				<u>17,050</u>	<u>17,050</u>	<u>16,200</u>
		18,775	142				17,050	17,050	16,200
Total Current Expenditures		<u>1,154,012</u>	<u>3,094</u>				<u>1,168,110</u>	<u>1,168,110</u>	<u>1,168,110</u>
		1,154,012	3,094			708	1,168,110	1,168,110	1,168,110

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**HEAD START FUND
FUND TRANSFER PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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		657	-657		110	-110	0	0	0
Total Transfers or Reserves	0	657	-657	0	110	-110	0	0	0
Total Fund Transfer Program	0	657	-657	0	110	-110	0	0	0
TOTAL HEAD START FUND	0	657	-657	0	110	-110	0	0	0
	<u>1,154,012</u>	<u>1,151,575</u>	<u>2,437</u>	<u>1,168,110</u>	<u>1,167,513</u>	<u>597</u>	<u>1,168,110</u>	<u>1,168,110</u>	<u>1,168,110</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget Adopted Adjusted</u>		<u>2009-2010 Budget Adopted</u>
	9.276.4.4430.000 Head Start Training Grant	18,023	17,366	-657	18,675	18,565	-110	18,675	18,675
TOTAL FEDERAL FUNDING	18,023	17,366	-657	18,675	18,565	-110	18,675	18,675	18,675
9.276.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	0	657	657	0	110	110	0	0	0
	0	657	657	0	110	110	0	0	0
TOTAL CURRENT REVENUES	18,023	18,023	0	18,675	18,675	0	18,675	18,675	18,675
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	18,023	18,023	0	18,675	18,675	0	18,675	18,675	18,675

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	10,301	10,314	-13	10,936	10,936		6,856	6,856	6,354
9.276.5.5110.396 Inservice Training	7,235	7,235	-13	7,291	7,301	0	11,315	11,315	11,854
Total Purchased Services			0			-10			
	17,536	17,549	-13	18,227	18,237	-10	18,171	18,171	18,208
Total Kindergarten Program	17,536	17,549	-13	18,227	18,237	-10	18,171	18,171	18,208

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	487	474	13	448	438	10	504	504	467
Total Central Administration Program	487	474	13	448	438	10	504	504	467
Total Current Expenditures	487	474	13	448	438	10	504	504	467
	<u>18,023</u>	<u>18,023</u>	<u>0</u>	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>18,675</u>	<u>18,675</u>	<u>18,675</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>18,023</u>	<u>18,023</u>	<u>0</u>	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>18,675</u>	<u>18,675</u>	<u>18,675</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

HEAD START INCENTIVE FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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									
TOTAL FEDERAL FUNDING	<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 0</u>
	0	5	5	0	0	0	0	0	
TOTAL CURRENT REVENUES	<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>
	0	5	5	0	0	0	0	0	
TOTAL HEAD START INCENTIVE FUND	<u><u>0</u></u>	<u><u>5</u></u>	<u><u>5</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	5	5	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START INCENTIVE FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	0	8	-8	0	0	0	0	0	0
9.277.5.6160.220 Social Security Tax	0	8	-8	0	0	0	0	0	
9.277.5.6160.270 Worker's Compensation Insurance	0	-5	5	0	0	0	0	0	0
9.277.5.6160.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	0
Total Fringe Benefits	0	2	-2	0	0	0	0	0	0
Total Ancillary Service Program	0	-3	3	0	0	0	0	0	0
Total Current Expenditures	0	5	-5	0	0	0	0	0	0
	0	5	-5	0	0	0	0	0	
TOTAL HEAD START INCENTIVE FUND	0	5	-5	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2007</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		89,417	89,383		89,417	93,504	93,504
TOTAL FEDERAL FUNDING	97,542	97,542	<u>0</u>	89,417	89,383	<u>-34</u>	89,417	93,504	93,504
			0			-34		93,504	93,504
9.278.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>38</u>	<u>38</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	38	38	0	0	0	0	0	0
TOTAL CURRENT REVENUES	97,542	97,580	<u>38</u>	89,417	89,383	<u>-34</u>	89,417	93,504	93,504
			38			-34		93,504	93,504
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	97,542	97,580	<u>38</u>	89,417	89,383	<u>-34</u>	89,417	93,504	93,504
			38			-34		93,504	93,504

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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									
9.278.5.5110.152 Instructional Assistants	26,645	27,169	-524	26,345	25,273	1,072	23,335	26,494	27,000
9.278.5.5110.186 Substitute Teachers	26,341	22,344	3,997	21,008	20,035	973	21,982	18,577	18,727
9.278.5.5110.199 Personal Leave Reimbursement									
	<u>500</u>	<u>533</u>	<u>-33</u>	<u>700</u>	<u>1,209</u>	<u>-509</u>	<u>700</u>	<u>800</u>	<u>700</u>
Total Salaries	<u>185</u>	<u>293</u>	<u>-108</u>	<u>210</u>	<u>135</u>	<u>75</u>	<u>195</u>	<u>195</u>	<u>460</u>
	<u>53,671</u>	<u>50,339</u>	<u>3,332</u>	<u>48,263</u>	<u>46,653</u>	<u>1,610</u>	<u>46,212</u>	<u>46,066</u>	<u>46,887</u>
9.278.5.5110.210 PERSI									
9.278.5.5110.220 Social Security Tax	5,524	5,298	226	4,942	5,075	-133	4,506	4,703	4,751
9.278.5.5110.230 Life Insurance	4,105	4,042	63	3,692	3,800	-108	3,298	3,524	
9.278.5.5110.240 Medical Insurance									0
9.278.5.5110.260 Dental Insurance	101	90	11	162	86	76	148	105	0
9.278.5.5110.260 Dental Insurance	4,501	4,944	-443	4,864	4,436	428	8,027	5,835	0
9.278.5.5110.270 Worker's Compensation Insurance									0
9.278.5.5110.270 Worker's Compensation Insurance	443	455	-12	456	445	11	665	431	0
9.278.5.5110.280 Retirement Sick Leave Benefits	362	359	3	318	267	51	238	246	0
9.278.5.5110.290 Vision Insurance	671	647	24	642	606	36	624	653	0
Total Fringe Benefits	<u>120</u>	<u>113</u>	<u>7</u>	<u>120</u>	<u>111</u>	<u>9</u>	<u>171</u>	<u>121</u>	<u>0</u>
	<u>15,827</u>	<u>15,948</u>	<u>-121</u>	<u>15,196</u>	<u>14,826</u>	<u>370</u>	<u>17,677</u>	<u>15,618</u>	<u>4,751</u>
9.278.5.5110.381 In-District Travel Allowance									
9.278.5.5110.382 Out-District Travel Allowance	275	275	0	275	129	146	275	175	225
Total Purchased Services	<u>400</u>	<u>902</u>	<u>-502</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>800</u>	<u>600</u>
		1,177	-502	1,275	1,129	146	1,275	975	825
9.278.5.5110.410 General Supplies	675			4,000	1,978	2,022	4,000	3,457	6,400
9.278.5.5110.416 Printing	2,321	3,956	-1,635						
9.278.5.5110.450 Food - School Lunch	300	300	0	300	159	141	300	200	200
Total Supplies and Materials	<u>200</u>	<u>200</u>	<u>-1,635</u>	<u>200</u>	<u>170</u>	<u>30</u>	<u>200</u>	<u>200</u>	<u>200</u>
	<u>2,821</u>	<u>4,456</u>		<u>4,500</u>	<u>2,307</u>	<u>2,193</u>	<u>4,500</u>	<u>3,857</u>	<u>6,800</u>
9.278.5.5110.718 Pupil Insurance									
Total Insurance and Judgment	<u>102</u>	<u>102</u>	<u>0</u>	<u>102</u>	<u>102</u>	<u>0</u>	<u>102</u>	<u>102</u>	<u>102</u>
Total Kindergarten Program	<u>102</u>	<u>102</u>	<u>0</u>	<u>102</u>	<u>102</u>	<u>0</u>	<u>102</u>	<u>102</u>	<u>102</u>
	<u>73,096</u>	<u>72,022</u>	<u>1,074</u>	<u>69,336</u>	<u>65,017</u>	<u>4,319</u>	<u>69,766</u>	<u>66,618</u>	<u>59,365</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</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	100	97	3	200	162	38	200	200	200
Total Attendance, Guidance And Health Program	100	97	3	200	162	38	200	200	200
	100	97	3	200	162	38	200	200	200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6210.113 Supervisors and Coordinators		2,341		2,333	2,271		2,500	2,213	2,213
9.278.5.6210.151 Clerical Personnel	2,330	1,036	-11	1,032	978	62	500	1,192	1,192
Total Salaries	<u>3,356</u>	<u>3,376</u>	<u>-20</u>	<u>3,365</u>	<u>3,250</u>	<u>115</u>	<u>3,000</u>	<u>3,405</u>	3,405
9.278.5.6210.210 PERSI		351	-2	349	338	11	306	354	230
9.278.5.6210.220 Social Security Tax	349	255	2	257	246	11	221	260	0
9.278.5.6210.270 Worker's Compensation Insurance	257	22	1	23	18	5	16	19	0
9.278.5.6210.280 Retirement Sick Leave Benefits	23	43	-1	45	41	4	42	49	0
Total Fringe Benefits	<u>42</u>	<u>43</u>	<u>-1</u>	<u>45</u>	<u>41</u>	<u>4</u>	<u>42</u>	<u>49</u>	0
9.278.5.6210.319 Consultants	671	672	-1	674	642	32	585	682	
9.278.5.6210.390 Volunteer Reimbursement	360	360	1	450	420	30	450	450	800
9.278.5.6210.391 Professional Dues and Fees	150	132	18	120	120	0	120	140	175
9.278.5.6210.396 Inservice Training	250	250	0	300	158	142	300	2,333	2,500
Total Purchased Services	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>1,052</u>	<u>-652</u>	<u>400</u>	<u>400</u>	500
9.278.5.6210.410 General Supplies	1,160	1,142	18	1,270	1,750	-480	1,270	3,323	3,975
Total Supplies and Materials	<u>100</u>	<u>100</u>	<u>0</u>	<u>75</u>	<u>33</u>	<u>43</u>	<u>75</u>	<u>50</u>	100
Total Instructional Improvement Program	<u>5,287</u>	<u>5,290</u>	<u>0</u>	<u>5,384</u>	<u>5,674</u>	<u>-290</u>	<u>4,930</u>	<u>7,460</u>	7,710

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.6320.393 Indirect Costs	2,634	2,564	70	2,146	2,096	50	2,146	2,524	2,338
Total Purchased Services	2,634	2,564	70	2,146	2,096	50	2,146	2,524	2,338
Total Central Administration Program	2,634	2,564	70	2,146	2,096	50	2,146	2,524	2,338

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	77	98	125	85	40	125	100	85
Total Building Operation Services Program	175	77	98	125	85	40	125	100	85
	175	77	98	125	85	40	125	100	85

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>-2007 Budget</u>			<u>-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 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)	14,000	15,280	-1,280	9,601	13,782	-4,181	9,800	14,000	21,461
Total Purchased Services	14,000	15,280	-1,280	9,601	13,782	-4,181	9,800	14,000	21,461
Total Pupil To School Transportation Program	14,000	15,280	-1,280	9,601	13,782	-4,181	9,800	14,000	21,461

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PARENT ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.278.5.7200.383 Parent Activities Travel				600	600	0	600	500	600
9.278.5.7200.390 Volunteer Reimbursement	700	700	0	150	37	113	100	50	75
9.278.5.7200.396 Inservice Training	100	100	0	150	282	-132	150	300	170
9.278.5.7200.399 Purchased Duty Lunches	150	150	0	1,125	1,052	73	1,000	1,152	900
Total Purchased Services	750	750	0	2,025	1,971	54	1,850	2,002	1,745
9.278.5.7200.410 General Supplies	1,700	1,700	0	600	597	3	600	600	600
Total Supplies and Materials	550	550	0	600	597	3	600	600	600
Total Parent Activities Program	550	550	0	600	597	3	600	600	600
	2,250	2,250	0	2,625	2,568	57	2,450	2,602	2,345
Total Current Expenditures	97,542	97,580	-38	89,417	89,383	34	89,417	93,504	93,504
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u>97,542</u>	<u>97,580</u>	<u>-38</u>	<u>89,417</u>	<u>89,383</u>	<u>34</u>	<u>89,417</u>	<u>93,504</u>	<u>93,504</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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.

The other component is a competitive grants for various technology improvements or upgrades for the receiving school.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	7,953	6,269	-1,684	58,051	39,058	-18,993	20,000	18,989	10,800
TOTAL FEDERAL FUNDING	<u>7,953</u>	<u>6,269</u>	<u>-1,684</u>	<u>58,051</u>	<u>39,058</u>	<u>-18,993</u>	<u>20,000</u>	<u>18,989</u>	<u>10,800</u>
TOTAL CURRENT REVENUES	<u>7,953</u>	<u>6,269</u>	<u>-1,684</u>	<u>58,051</u>	<u>39,058</u>	<u>-18,993</u>	<u>20,000</u>	<u>18,989</u>	<u>10,800</u>
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u><u>7,953</u></u>	<u><u>6,269</u></u>	<u><u>-1,684</u></u>	<u><u>58,051</u></u>	<u><u>39,058</u></u>	<u><u>-18,993</u></u>	<u><u>20,000</u></u>	<u><u>18,989</u></u>	<u><u>10,800</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.282.5.5120.134 Curriculum Development Stipends	3,100	1,400	1,400	1,400	1,400	0	0	0	0
Total Salaries	3,100	1,700	1,400	1,400	1,400	0	0	0	0
9.282.5.5120.210 PERSI	323	177	146	146	146	0	0	0	
9.282.5.5120.220 Social Security Tax	237	130	107	107	107	0	0	0	0
9.282.5.5120.270 Worker's Compensation Insurance	20	11	9	9	9	0	0	0	0
9.282.5.5120.280 Retirement Sick Leave Benefits	39	22	17	18	18	0	0	0	0
Total Fringe Benefits	2,081	2,081	0	0	0	0	0	0	0
9.282.5.5120.396 Inservice Training	619	340	279	280	280	0	0	0	0
Total Purchased Services	2,081	2,081	0	0	0	0	0	0	0
9.282.5.5120.410 General Supplies	2,153	2,148	5	4	0	4	0	0	0
Total Supplies and Materials	2,153	2,148	5	4	0	4	0	0	0
Total Elementary Program	7,953	6,269	1,684	1,684	1,680	4	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.282.5.5150.319 Consultants									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>
	0	0	0	0	0	0	0	0	800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.282.5.6230.319 Consultants				2,800	1,000	1,800			0
9.282.5.6230.396 Inservice Training				20,570	3,382	17,188	20,000	17,189	10,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,370</u>	<u>4,382</u>	<u>18,988</u>	<u>20,000</u>	<u>18,989</u>	<u>10,000</u>
9.282.5.6230.550 Equipment				32,997	32,996				0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,997</u>	<u>32,996</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instruction-Related Technology Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,367</u>	<u>37,378</u>	<u>18,989</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,051</u>	<u>39,058</u>	<u>18,993</u>	<u>20,000</u>	<u>18,989</u>	<u>10,800</u>
	<u>7,953</u>	<u>6,269</u>	<u>1,684</u>	<u>58,051</u>	<u>39,058</u>	<u>18,993</u>	<u>20,000</u>	<u>18,989</u>	<u>10,800</u>
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u><u>7,953</u></u>	<u><u>6,269</u></u>	<u><u>1,684</u></u>	<u><u>58,051</u></u>	<u><u>39,058</u></u>	<u><u>18,993</u></u>	<u><u>20,000</u></u>	<u><u>18,989</u></u>	<u><u>10,800</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	20,000	33,619	13,619	30,000	17,582	-12,418	30,418	30,418	10,418
9.290.4.4161.100 Food Service Sales to Students	850,000	816,577	-33,423	840,000	850,160	10,160	880,146	880,146	990,000
9.290.4.4161.110 Food Service Breakfast Sales	76,000	101,228	25,228	100,000	103,934	3,934	103,354	103,354	115,000
9.290.4.4162.200 Adult Lunch Sales	48,000	64,441	16,441	60,000	63,756	3,756	56,147	56,147	56,750
9.290.4.4162.205 Ala Carte Lunch Sales	330,000	296,414	-33,586	310,000	318,883	8,883	309,727	309,727	330,000
9.290.4.4162.210 Adult Breakfast Sales	1,000	1,086	86	1,000	1,418	418	2,982	2,982	2,982
9.290.4.4162.215 Ala Carte Breakfast Sales	169,000	165,948	-3,052	180,000	166,883	-13,117	165,948	165,948	165,950
9.290.4.4162.220 Kindergarten Snack Fees	7,000	8,426	1,426	7,500	7,997	497	7,568	7,568	10,000
9.290.4.4162.225 After School Snack Fees		1,020	1,020	1,000	383	-617	2,000	2,000	2,000
9.290.4.4169.940 Catering Sales	9,000	19,332	10,332	15,000	26,484	11,484	20,000	20,000	30,000
TOTAL LOCAL FUNDING	<u>1,510,000</u>	<u>1,508,091</u>	<u>-1,909</u>	<u>1,544,500</u>	<u>1,557,481</u>	<u>12,981</u>	<u>1,578,290</u>	<u>1,578,290</u>	<u>1,713,100</u>
9.290.4.4455.500 Child Nutrition Federal Reimbursement	1,606,461	1,532,872	-73,589	1,711,336	1,610,261	-101,075	1,636,954	1,636,954	1,770,704
9.290.4.4455.510 School Breakfast Federal Reimbursement	500,000	490,288	-9,712	485,000	505,596	20,596	494,614	494,614	500,500
9.290.4.4455.520 Kindergarten Milk Reimbursement	14,000	15,170	1,170	15,000	15,849	849	15,000	15,000	15,000
9.290.4.4455.530 USDA Commodity Value	100,000	166,791	66,791	125,000	192,377	67,377	115,000	115,000	185,000
9.290.4.4455.550 Summer Feeding Reimbursement	275,000	296,267	21,267	290,000	342,627	52,627	325,000	325,000	450,000
9.290.4.4455.560 After School Snack Revenues		2,836	2,836	2,500	7,962	5,462	5,000	5,000	20,000
TOTAL FEDERAL FUNDING	<u>2,496,461</u>	<u>2,504,223</u>	<u>8,762</u>	<u>2,628,836</u>	<u>2,674,673</u>	<u>45,837</u>	<u>2,591,568</u>	<u>2,591,568</u>	<u>2,941,204</u>
9.290.4.4600.000 Interfund Transfers	98,317	95,155	-3,162	98,506	101,055	2,549	100,000	100,000	100,000
TOTAL OTHER FUNDING SOURCES	<u>98,317</u>	<u>95,155</u>	<u>3,162</u>	<u>98,506</u>	<u>101,055</u>	<u>2,549</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
TOTAL CURRENT REVENUES	<u>4,103,778</u>	<u>4,107,470</u>	<u>3,692</u>	<u>4,271,842</u>	<u>4,333,210</u>	<u>61,368</u>	<u>4,269,858</u>	<u>4,269,858</u>	<u>4,754,304</u>
9.290.4.7000.000 Estimated Beginning Balance	801,788	914,360	112,572	700,000	896,937	196,937	500,000	500,000	500,000
TOTAL CHILD NUTRITION FUND	<u>4,905,566</u>	<u>5,021,830</u>	<u>116,264</u>	<u>4,971,842</u>	<u>5,230,147</u>	<u>258,305</u>	<u>4,769,858</u>	<u>4,769,858</u>	<u>5,254,304</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

<u>Account Elements and Object Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	1,255,899	1,234,304	21,595	1,266,901	1,307,247	-40,346	1,275,454	1,275,454	1,317,110
9.290.5.7100.188 Substitute Food Service									
9.290.5.7100.199 Personal Leave Reimbursement	50,000	40,508	9,492	40,000	58,246	-18,246	44,290	44,290	65,000
Total Salaries	<u>5,000</u>	<u>5,840</u>	<u>-840</u>	<u>6,500</u>	<u>8,120</u>	<u>-1,620</u>	<u>6,000</u>	<u>6,000</u>	<u>8,000</u>
	1,310,899	1,280,652	30,247	1,313,401	1,373,613	-60,212	1,325,744	1,325,744	1,390,110
9.290.5.7100.210 PERSI									
9.290.5.7100.220 Social Security Tax	131,008	128,696	2,312	132,306	136,535	-4,229	130,708	130,708	137,679
9.290.5.7100.230 Life Insurance	98,317	95,155	3,162	98,506	101,055	-2,549	97,442	97,442	102,174
9.290.5.7100.240 Medical Insurance	3,441	3,531	90	3,210	3,584	-374	2,837	2,837	6,698
9.290.5.7100.260 Dental Insurance	190,381	127,826	62,555	154,736	147,156	7,580	153,525	153,525	443,501
9.290.5.7100.270 Worker's Compensation Insurance	15,873	12,399	3,474	14,523	12,579	1,944	12,716	12,716	32,253
9.290.5.7100.280 Retirement Sick Leave Benefits	79,833	83,913	-4,080	82,481	74,829	7,652	70,928	70,928	54,354
9.290.5.7100.290 Vision Insurance	15,887	15,747	140	17,191	15,899	1,292	18,094	18,094	19,081
Total Fringe Benefits	<u>4,771</u>	<u>3,266</u>	<u>1,505</u>	<u>3,818</u>	<u>3,271</u>	<u>547</u>	<u>3,271</u>	<u>3,271</u>	<u>8,264</u>
	539,511	470,534	68,978	506,771	494,909	11,862	489,521	489,521	804,004
9.290.5.7100.309 Bank Service Charges									
9.290.5.7100.310 Professional and Technical Services	5,000	1,505	3,495	5,000	2,893	2,107	7,500	7,500	5,000
9.290.5.7100.381 In-District Travel Allowance	25,000	24,773	227	18,000	16,278	1,722	17,500	17,500	19,000
9.290.5.7100.396 Inservice Training	6,000	5,591	409	7,000	5,755	1,245	6,190	6,190	6,190
Total Purchased Services	<u>8,000</u>	<u>1,291</u>	<u>6,709</u>	<u>5,000</u>	<u>1,895</u>	<u>3,105</u>	<u>2,500</u>	<u>2,500</u>	<u>4,000</u>
	44,000	33,160	10,840	35,000	26,821	8,179	33,690	33,690	34,190
9.290.5.7100.410 General Supplies									
9.290.5.7100.411 Supplies - Tray Cost	100,000	103,358	-3,358	113,300	113,501	-201	150,000	150,000	150,000
9.290.5.7100.421 Motor Fuel	150,000	167,963	-17,963	171,500	172,645	-1,145	140,000	140,000	140,000
9.290.5.7100.425 Laundry	15,000	7,063	7,937	11,000	9,615	1,385	10,000	10,000	10,000
9.290.5.7100.428 Repairs Parts and Supplies	40,000	22,773	17,227	30,000	26,608	3,392	35,000	35,000	35,000
9.290.5.7100.450 Food - School Lunch	40,000	48,971	-8,971	55,000	51,168	3,832	50,000	50,000	50,000
9.290.5.7100.451 Catering Costs	2,005,051	1,851,520	153,531	2,106,370	2,059,728	46,642	1,909,903	2,059,903	2,000,000
Total Supplies and Materials	<u>8,000</u>	<u>6,971</u>	<u>1,029</u>	<u>10,000</u>	<u>10,406</u>	<u>-406</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
	2,358,051	2,208,620	149,431	2,497,170	2,443,672	53,498	2,305,903	2,455,903	2,396,000

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.290.5.7100.540 Remodeling				20,000	10,716	9,284	15,000	15,000	15,000
9.290.5.7100.550 Equipment	100,000	116,184	-16,184	190,000	167,596	22,404	100,000	100,000	115,000
9.290.5.7100.580 Depreciation									
Total Capital Objects		15,743	-15,743		16,480	-16,480			
Total Child Nutrition Program	100,000	131,927	-31,927	210,000	194,792	-15,208	115,000	115,000	130,000
	<u>4,352,461</u>	<u>4,124,893</u>	<u>227,568</u>	<u>4,562,342</u>	<u>4,533,806</u>	<u>28,536</u>	<u>4,269,858</u>	<u>4,419,858</u>	<u>4,754,304</u>
Total Current Expenditures	<u>4,352,461</u>	<u>4,124,893</u>	<u>227,568</u>	<u>4,562,342</u>	<u>4,533,806</u>	<u>28,536</u>	<u>4,269,858</u>	<u>4,419,858</u>	<u>4,754,304</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</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				
9.290.3.3200.000 Actual Year-End Fund Balance	553,105	N/A		409,500	N/A		500,000	350,000	500,000
Total Transfers or Reserves	553,105	-896,937	-343,832	409,500	-696,341	-286,841	500,000	350,000	500,000
Total Contingency Reserve Program	553,105	-896,937	-343,832	409,500	-696,341	-286,841	500,000	350,000	500,000
TOTAL CHILD NUTRITION FUND	<u>4,905,566</u>	<u>5,021,830</u>	<u>-116,264</u>	<u>4,971,842</u>	<u>5,230,147</u>	<u>-258,305</u>	<u>4,769,858</u>	<u>4,769,858</u>	<u>5,254,304</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<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	2,136,035	2,163,550	27,515	2,079,730	2,123,685	43,955	2,094,453	2,094,453	2,106,377
9.310.4.4150.000 Investment Earnings	20,000	68,746	48,746	57,675	56,684	-991	52,000	52,000	12,000
TOTAL LOCAL FUNDING	<u>2,156,035</u>	<u>2,232,296</u>	<u>76,261</u>	<u>2,137,405</u>	<u>2,180,369</u>	<u>42,964</u>	<u>2,146,453</u>	<u>2,146,453</u>	<u>2,118,377</u>
TOTAL CURRENT REVENUES	<u>2,156,035</u>	<u>2,232,296</u>	<u>76,261</u>	<u>2,137,405</u>	<u>2,180,369</u>	<u>42,964</u>	<u>2,146,453</u>	<u>2,146,453</u>	<u>2,118,377</u>
9.310.4.7000.000 Estimated Beginning Balance	2,382,186	2,436,429	54,243	2,414,166	2,446,590	32,424	2,365,225	2,365,225	2,387,777
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>4,538,221</u>	<u>4,668,725</u>	<u>130,504</u>	<u>4,551,571</u>	<u>4,626,959</u>	<u>75,388</u>	<u>4,511,678</u>	<u>4,511,678</u>	<u>4,506,154</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.310.5.9110.610 Bond Principal	1,380,000	1,380,000		1,450,000	1,450,000		1,510,000	1,510,000	1,570,000
Total Debt Retirement	1,380,000	1,380,000	0	1,450,000	1,450,000	0	1,510,000	1,510,000	1,570,000
Total Debt Service Program	<u>1,380,000</u>	<u>1,380,000</u>	0	<u>1,450,000</u>	<u>1,450,000</u>	0	<u>1,510,000</u>	<u>1,510,000</u>	<u>1,570,000</u>
			0			0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.310.5.9120.620 Bond Interest	835,980	842,135	-6,155	771,000	771,095		710,553	710,553	654,510
Total Debt Retirement	835,980	842,135	-6,155	771,000	771,095	-95	710,553	710,553	654,510
9.310.5.9120.850 Contingency Reserve	<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>	<u>2,291,125</u>	<u>2,281,644</u>
Total Transfers or Reserves	2,322,241	<u>0</u>	-2,322,241	2,330,571	<u>0</u>	-2,330,571	2,291,125	<u>2,291,125</u>	2,281,644
Total Debt Service Interest Program	<u>3,158,221</u>	<u>0</u>	<u>2,316,086</u>	<u>3,101,571</u>	<u>0</u>	<u>2,330,476</u>	<u>3,001,678</u>	<u>3,001,678</u>	<u>2,936,154</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO.25
2009-2010 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>				et			2008-2009 Budget		<u>2009-2010 Budget</u>	
	<u>Adjusted</u> 2006-2007 N/A	<u>Actual</u> Budget 2,446,590	<u>Variance</u> N/A	<u>Adjusted</u> 2007-2008 N/A	<u>Actual</u> Budg 2,405,864	<u>Variance</u> N/A	<u>Adopted</u> N/A	<u>Adjusted</u> N/A	<u>Adopted</u> N/A	
9.310.3.3200.000 Actual Year-End Fund Balance										
Total Transfers or Reserves		2,446,590	2,446,590		2,405,864	2,405,864				
Total Contingency Reserve Program	<u>0</u>	<u>2,446,590</u>	<u>2,446,590</u>	<u>0</u>	<u>2,405,864</u>	<u>2,405,864</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BOND INTEREST AND REDEMPTION FUND	<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>4,626,959</u>	<u>-75,388</u>	<u>0</u> <u>4,511,678</u>	<u>0</u> <u>4,511,678</u>	<u>0</u>	<u>4,506,154</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.4.4121.100 School Plant Facility Levy	3,190,704	3,220,268	29,564	3,350,239	3,406,924	56,685	3,517,751	3,517,751	3,693,639
9.420.4.4150.000 Investment Earnings									
9.420.4.4199.900 Other Local Revenue	10,000	620	-9,380	5,000	531	-4,469	2,000	2,000	2,000
TOTAL LOCAL FUNDING	<u>3,200,704</u>	<u>3,222,310</u>	<u>21,606</u>	<u>3,593,239</u>	<u>3,407,955</u>	<u>-185,284</u>	<u>3,519,751</u>	<u>3,519,751</u>	<u>3,696,639</u>
9.420.4.4311.110 State Lottery Revenues									
9.420.4.4312.200 Bus Depreciation	410,000	513,415	103,415	500,000	841,468	341,468	841,500	738,500	650,000
9.420.4.4370.000 State Facility Maintenance Revenue	300,471	341,655	41,184	254,328	303,938	49,610	241,643	241,643	281,497
TOTAL STATE FUNDING	<u>322,990</u>	<u>238,265</u>	<u>-84,725</u>	<u>754,328</u>	<u>1,146,409</u>	<u>392,081</u>	<u>1,083,143</u>	<u>1,083,143</u>	<u>1,031,497</u>
9.420.4.4420.000 Grants and Program Reimbursements									
9.420.4.4532.200 Sale of Fixed Assets	60,000	18,290	-41,710		82,203	82,203	80,000	80,000	80,000
TOTAL FEDERAL FUNDING	<u>5,000</u>	<u>7,807</u>	<u>2,807</u>	<u>5,000</u>	<u>10,486</u>	<u>5,486</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL OTHER FUNDING SOURCES	<u>65,000</u>	<u>26,097</u>	<u>-38,903</u>	<u>5,000</u>	<u>92,689</u>	<u>87,689</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
9.420.4.4600.000 Interfund Transfers	1,634,890	1,489,658	-145,232						
TOTAL CURRENT REVENUES	<u>1,634,890</u>	<u>1,489,658</u>	<u>-145,232</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>5,934,055</u>	<u>5,831,401</u>	<u>-102,654</u>	<u>4,352,567</u>	<u>4,647,053</u>	<u>294,486</u>	<u>4,687,894</u>	<u>4,687,894</u>	<u>4,812,136</u>
9.420.4.7000.000 Estimated Beginning Balance	1,060,000	1,053,412	-6,589	1,900,000	1,570,520	-329,480	1,542,399	1,542,399	2,094,837
TOTAL PLANT FACILITIES FUND	<u>6,994,055</u>	<u>6,884,813</u>	<u>-109,242</u>	<u>6,252,567</u>	<u>6,217,573</u>	<u>-34,994</u>	<u>6,230,293</u>	<u>6,230,293</u>	<u>6,906,973</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**PLANT FACILITIES FUND
ELEMENTARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>6-2007 Budget</u>			<u>Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u> <u>200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5120.550 Equipment	66,250	54,382	11,868	65,750	53,003	12,747	67,653	67,653	80,042
9.420.5.5120.552 Technology Equipment	332,500	331,443	1,057	287,900	288,433	-533	440,700	440,700	
9.420.5.5120.554 Equipment Replacement									
Total Capital Objects	<u>5,000</u>	<u>460</u>	<u>4,540</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Elementary Program	<u>403,750</u>	<u>386,284</u>	<u>17,466</u>	<u>358,650</u>	<u>341,436</u>	<u>17,214</u>	<u>513,353</u>	<u>513,353</u>	<u>85,042</u>
	403,750	386,284	17,466	358,650	341,436	17,214	513,353	513,353	85,042

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**PLANT FACILITIES FUND
SECONDARY PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5150.550 Equipment	113,762	100,429	13,333	116,660	109,766	6,894	120,961	120,961	121,138
9.420.5.5150.552 Technology Equipment									337,787
9.420.5.5150.554 Equipment Replacement	5,000	0	4,066	5,000	1,050	3,950	5,000	5,000	5,000
Total Capital Objects	118,762	100,764	17,998	121,660	110,816	10,844	125,961	125,961	463,925
Total Secondary Program	118,762	100,764	17,998	121,660	110,816	10,844	125,961	125,961	463,925

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5190.550 Equipment	14,730	10,895	3,835	12,380	10,586	1,794	19,392	19,392	11,040
Total Capital Objects	14,730	10,895	3,835	12,380	10,586	1,794	19,392	19,392	11,040
Total Vocational-Technical Program	<u>14,730</u>	<u>10,895</u>	<u>3,835</u>	<u>12,380</u>	<u>10,586</u>	<u>1,794</u>	<u>19,392</u>	<u>19,392</u>	<u>11,040</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.5210.550 Equipment	15,050	14,957	93	12,370	12,305	65	10,003	10,003	9,665
Total Capital Objects	15,050	14,957	93	12,370	12,305	65	10,003	10,003	9,665
Total Special Education Program	15,050	14,957	93	12,370	12,305	65	10,003	10,003	9,665

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	29,245	29,434	-189	23,983	23,983	24,704
Total Capital Objects	28,425	26,404	2,021	29,245	29,434	-189	23,983	23,983	24,704
Total School Activity Program	28,425	26,404	2,021	29,245	29,434	-189	23,983	23,983	24,704

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6210.550 Equipment	6,000	3,532	2,468	320	269	51	5,700	5,700	300
Total Capital Objects	6,000	3,532	2,468	320	269	51	5,700	5,700	300
Total Instructional Improvement Program	<u>6,000</u>	<u>3,532</u>	<u>2,468</u>	<u>320</u>	<u>269</u>	<u>51</u>	<u>5,700</u>	<u>5,700</u>	<u>300</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6220.550 Equipment	2,353	2,348		1,800	1,800				
Total Capital Objects			5			0	0	0	0
	2,353	2,348	5	1,800	1,800	0	0	0	0
Total Educational Media Services Program	<u>2,353</u>	<u>2,348</u>	<u>5</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6230.550 Equipment	90,000	89,494		90,000	88,349	1,651	90,000	90,000	110,000
9.420.5.6230.554 Equipment Replacement	98,328	112,048	-13,920	118,000	117,792		52,975	52,975	119,725
Total Capital Objects	188,328	201,542	-13,214	208,000	206,141	208	142,975	142,975	229,725
Total Instruction-Related Technology Program	188,328	201,542	-13,214	208,000	206,141	1,859	142,975	142,975	229,725

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted 2006-2007</u>	<u>Actual Budget</u>	<u>Variance</u>	<u>Adjusted 2007-2008</u>	<u>Actual Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6310.550 Equipment		2,484	-1,784	1,000	1,720	-720	6,495	6,495	1,000
Total Capital Objects	700	2,484	-1,784	1,000	1,720	-720	6,495	6,495	1,000
Total Board Of Education Program	700	2,484	-1,784	1,000	1,720	-720	6,495	6,495	1,000
	700	2,484	-1,784	1,000	1,720	-720	6,495	6,495	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6320.550 Equipment				1,250	565	685	0	0	3,670
Total Capital Objects	500	496	4				0	0	3,670
Total Central Administration Program	500	496	4	1,250	565	685	0	0	3,670
	500	496	4				0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6510.550 Equipment	2,000	140	1,860	2,000	809	1,191	1,472	1,472	2,140
Total Capital Objects	2,000	140	1,860	2,000	809	1,191	1,472	1,472	2,140
Total Business Administration Program	2,000	140	1,860	2,000	809	1,191	1,472	1,472	2,140

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6550.550 Equipment	16,000	14,921	1,079	1,015	884	131	2,400	2,400	750
Total Capital Objects	16,000	14,921	1,079	1,015	884	131	2,400	2,400	750
Total Central Service Program	<u>16,000</u>	<u>14,921</u>	<u>1,079</u>	<u>1,015</u>	<u>884</u>	<u>131</u>	<u>2,400</u>	<u>2,400</u>	<u>750</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6560.550 Equipment	3,000	1,185	1,815	3,000	2,378	622	3,236	3,236	2,761
Total Capital Objects	3,000	1,185	1,815	3,000	2,378	622	3,236	3,236	2,761
Total Administrative Technology Service Program	3,000	1,185	1,815	3,000	2,378	622	3,236	3,236	2,761

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Actual Budget Variance</u>			<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6610.550 Equipment	23,190	1,813	21,377	19,740	18,178	1,562	31,686	31,686	32,890
9.420.5.6610.551 Vehicle Purchases	45,000	44,275	725	165,000	149,954	15,046	104,000	104,000	90,100
9.420.5.6610.552 Technology Equipment	8,200		8,200	12,400	12,482	-82	9,000	9,000	10,600
Total Capital Objects	<u>76,390</u>	<u>46,088</u>	<u>30,302</u>	<u>197,140</u>	<u>180,614</u>	<u>16,526</u>	<u>144,686</u>	<u>144,686</u>	133,590
Total Building Operation Services Program	76,390	46,088	30,302	197,140	180,614	16,526	144,686	144,686	133,590

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u> <small>2006-2007</small>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <small>2007-2008</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)	1,748,100	1,680,617	67,483	2,635,570	2,404,364	231,206	1,920,385	1,920,385	2,314,070
9.420.5.6640.361 Computer Service Expenses									32,092
Total Purchased Services	<u>1,748,100</u>	<u>1,680,617</u>	<u>67,483</u>	<u>2,635,570</u>	<u>2,404,364</u>	<u>231,206</u>	<u>1,920,385</u>	<u>1,920,385</u>	2,346,162
9.420.5.6640.520 Site Improvement Expenses									149,860
9.420.5.6640.540 Remodeling	343,474	254,380	89,094	346,600	450,422	-103,822	263,920	263,920	1,029,706
9.420.5.6640.550 Equipment	813,939	808,527	5,412	543,932	482,770	61,162	886,669	886,669	
Total Capital Objects	<u>71,316</u>	<u>49,335</u>	<u>21,981</u>	<u>36,205</u>	<u>34,050</u>	<u>2,155</u>	<u>26,359</u>	<u>26,359</u>	20,983
Total General Maintenance Services Program	<u>1,228,729</u>	<u>1,112,242</u>	<u>116,487</u>	<u>926,737</u>	<u>967,242</u>	<u>40,505</u>	<u>1,176,948</u>	<u>1,176,948</u>	1,200,549
	<u>2,976,829</u>	<u>2,792,859</u>	<u>183,970</u>	<u>3,562,307</u>	<u>3,371,606</u>	<u>190,701</u>	<u>3,097,333</u>	<u>3,097,333</u>	3,546,711

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6650.550 Equipment	11,325	9,647	1,678	10,775	9,698	1,077	8,871	8,871	12,721
Total Capital Objects	11,325	9,647	1,678	10,775	9,698	1,077	8,871	8,871	12,721
Total Ground Maintenance Services Program	11,325	9,647	1,678	10,775	9,698	1,077	8,871	8,871	12,721

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6810.560 Buses	296,332	166,094	130,238	233,942	252,570	18,628	390,448	390,448	248,100
Total Capital Objects	296,332	166,094	130,238	233,942	252,570	18,628	390,448	390,448	248,100
Total Pupil To School Transportation Program	296,332	166,094	130,238	233,942	252,570	18,628	390,448	390,448	248,100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.6840.550 Equipment	9,996	9,743	253	3,331	2,860	471	5,899	5,899	4,554
Total Capital Objects	9,996	9,743	253	3,331	2,860	471	5,899	5,899	4,554
Total Non-reimbursable Transportation Program	9,996	9,743	253	3,331	2,860	471	5,899	5,899	4,554

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	25,000	14,300	10,700						
Total Purchased Services	25,000	14,300	10,700	0	0	0	0	0	0
9.420.5.8100.510 Site Purchases		19,950	-19,950	0	29,976	-29,976	0	0	0
Total Capital Objects	0	19,950	-19,950	0	29,976	-29,976	0	0	0
Total Capital Asset Acquisition Program	0	34,250	9,250	0	29,976	-29,976	0	0	0
Total Current Expenditures	<u>4,195,470</u>	<u>3,824,634</u>	<u>370,836</u>	<u>4,760,185</u>	<u>4,566,468</u>	<u>193,717</u>	<u>4,502,207</u>	<u>4,502,207</u>	<u>4,780,398</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**PLANT FACILITIES FUND
FUND TRANSFER PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008 Budget</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	1,634,890	1,489,658	-145,232	0	0	0	0	0	0
Total Fund Transfer Program	<u>1,634,890</u>	<u>1,489,658</u>	<u>-145,232</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
				0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.420.5.9500.851 Future Building Reserve	1,163,695	N/A	N/A	1,492,382	N/A	N/A	1,728,086	1,728,086	2,126,575
9.420.3.3200.000 Actual Year-End Fund Balance	N/A	1,570,521	N/A	N/A	1,651,105	N/A	N/A	N/A	N/A
Total Transfers or Reserves	1,163,695	1,570,521	406,826	1,492,382	1,651,105	158,723	1,728,086	1,728,086	2,126,575
Total Contingency Reserve Program	<u>1,163,695</u>	<u>1,570,521</u>	<u>406,826</u>	<u>1,492,382</u>	<u>1,651,105</u>	<u>158,723</u>	<u>1,728,086</u>	<u>1,728,086</u>	<u>2,126,575</u>
TOTAL PLANT FACILITIES FUND	<u>6,994,055</u>	<u>6,884,813</u>	<u>109,242</u>	<u>6,252,567</u>	<u>6,217,573</u>	<u>34,994</u>	<u>6,230,293</u>	<u>6,230,293</u>	<u>6,906,973</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

PRINT SHOP FUND
REVENUES

<u>Account Elements and Description</u>	<u>2006-2007 Budget</u>			<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.610.4.4199.900 Fees / Printing Charges	120,500	117,564	-2,936	134,000	116,055	-17,945	126,179	134,135	121,277
9.610.4.4199.910 Copier Click Charges	15,000	5,735	-9,265	4,253	11,563	7,310	9,000	9,000	12,000
9.610.4.4199.990 Overhead Revenue	12,000	16,189	4,189	13,817	19,025	5,208	13,500	13,500	11,000
TOTAL LOCAL FUNDING	147,500	139,489	8,011	152,070	146,642	5,428	148,679	156,635	144,277
TOTAL CURRENT REVENUES	147,500	139,489	8,011	152,070	146,642	5,428	148,679	156,635	144,277
9.610.4.7000.000 Estimated Beginning Balance									0
TOTAL PRINT SHOP FUND	147,500	6,761	6,761	152,070	11,722	11,722	148,679	156,635	144,277
	<u>147,500</u>	<u>146,250</u>	<u>1,250</u>	<u>152,070</u>	<u>158,365</u>	<u>6,295</u>	<u>148,679</u>	<u>156,635</u>	<u>144,277</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET**

**PRINT SHOP FUND
CENTRAL SERVICE PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2006-2007 Budget</u>			<u>Adjusted 2007-2008 Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 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											
9.610.5.6550.199 Personal Leave Reimbursement	19,838		19,905	-67	22,379		22,753	-374	22,239	22,684	22,275
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>
9.610.5.6550.210 PERSI	19,838		19,905	-67	22,379		22,753	-374	22,239	22,684	22,375
9.610.5.6550.220 Social Security Tax	2,061		2,063	-2	2,325		2,370	-45		2,357	2,282
9.610.5.6550.230 Life Insurance	1,488		1,519	-31	1,678		1,737	-59	0	1,667	1,644
9.610.5.6550.240 Medical Insurance									0		
9.610.5.6550.260 Dental Insurance	47		50	-3	51		51	0	0	47	51
9.610.5.6550.270 Worker's Compensation Insurance	2,594		2,279	315	2,441		2,647	-206	0	2,829	3,101
9.610.5.6550.280 Retirement Sick Leave Benefits	216		221	-5	229		232	-3	0	209	194
9.610.5.6550.290 Vision Insurance	1,208		1,283	-75	1,405		1,264	141	1,190	1,214	875
Total Fringe Benefits	<u>250</u>	<u>0</u>	<u>250</u>	<u>0</u>	<u>302</u>	<u>27</u>	<u>275</u>	<u>27</u>	<u>0</u>	<u>320</u>	<u>316</u>
9.610.5.6550.310 Professional and Technical Services	65		60	5	60		63	-3	0	58	56
9.610.5.6550.313 Publishing and Advertising	7,929		7,726	203	8,491		8,638	-147	1,190	8,701	8,519
9.610.5.6550.325 Repair and Maintenance (Contracted)	68,500		68,563	-63	70,000		73,077	-3,077	67,000	67,000	66,883
Total Purchased Services	<u>12,000</u>	<u>1,793</u>	<u>10,207</u>	<u>1,793</u>	<u>12,000</u>	<u>-4,410</u>	<u>16,410</u>	<u>-4,410</u>	<u>17,000</u>	<u>17,000</u>	<u>15,000</u>
9.610.5.6550.410 General Supplies	1,200		282	918	1,200		771	429	1,500	1,500	1,500
Total Supplies and Materials	<u>81,700</u>	<u>2,647</u>	<u>79,053</u>	<u>2,647</u>	<u>83,200</u>	<u>-7,058</u>	<u>90,258</u>	<u>-7,058</u>	<u>85,500</u>	<u>85,500</u>	<u>83,383</u>
9.610.5.6550.550 Equipment	38,033		26,494	11,539	38,000		29,284	8,716	39,000	39,000	30,000
9.610.5.6550.580 Depreciation	0		1,950	-1,950	0		1,950	-1,950	750	750	0
Total Capital Objects	<u>0</u>	<u>-1,350</u>	<u>1,350</u>	<u>-1,350</u>	<u>0</u>	<u>1,350</u>	<u>-1,350</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Central 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>	<u>750</u>	<u>750</u>	<u>0</u>
	147,500		134,527	12,973	152,070		152,284	-214	148,679	156,635	144,277
Total Current Expenditures	147,500		134,527	12,973	152,070		152,284	-214	148,679	156,635	144,277

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>6-2007 Budget</u>			<u>Budget</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>Adjusted</u> 200	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> 2007-2008	<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	11,723	N/A	N/A	6,081	N/A	N/A	N/A	N/A
Total Transfers or Reserves		11,723	11,723		6,081	6,081			
Total Contingency Reserve Program	<u>0</u>	<u>11,723</u>	<u>11,723</u>	<u>0</u>	<u>6,081</u>	<u>6,081</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PRINT SHOP FUND	<u>0</u>	<u>11,723</u>	<u>11,723</u>	<u>0</u>	<u>6,081</u>	<u>6,081</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>147,500</u>	<u>146,250</u>	<u>1,250</u>	<u>152,070</u>	<u>158,365</u>	<u>6,295</u>	<u>148,679</u>	<u>156,633</u>	<u>144,277</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 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
2009-2010 ANNUAL BUDGET

VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.710.4.4150.000 Earnings on Investment	45,000	61,724	16,724	40,000	53,487	13,487	30,000	30,000	8,000
TOTAL LOCAL FUNDING	45,000	61,724	16,724	40,000	53,487	13,487	30,000	30,000	8,000
TOTAL CURRENT REVENUES	45,000	61,724	16,724	40,000	53,487	13,487	30,000	30,000	8,000
9.710.4.7000.000 Estimated Beginning Balance	1,191,456	1,191,852		1,241,456	1,253,576	12,120	1,126,150	1,126,150	976,500
TOTAL VEBA TRUST FUND	<u>1,236,456</u>	<u>1,253,576</u>	<u>396</u> <u>17,120</u>	<u>1,281,456</u>	<u>1,307,063</u>	<u>25,607</u>	<u>1,156,150</u>	<u>1,156,150</u>	<u>984,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</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	0	0	0	650	-650	650	650	650
Total Central Administration Program	0	0	0	0	650	-650	650	650	650
	0	0	0	0	650	-650	650	650	650

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.710.5.6910.296 Other Employee Benefits				175,000	175,000		175,000	175,000	175,000
Total Fringe Benefits	0	0	0	175,000	175,000	0	175,000	175,000	175,000
Total Other Support Services Program	0	0	0	175,000	175,000	0	175,000	175,000	175,000
Total Current Expenditures	0	0	0	175,000	175,650	-650	175,650	175,650	175,650
	0	0	0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2009-2010 ANNUAL BUDGET

VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2008-2009 Budget</u>		<u>2009-2010 Budget</u>
	<u>2006-2007</u>	<u>Actual</u>	<u>Variance</u>	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9.710.5.9500.852 Unappropriated Fund Balance	1,236,456	N/A	N/A	1,106,456	N/A	N/A	980,500	980,500	808,850
9.710.3.3200.000 Actual Year-End Fund Balance	N/A	1,253,576	N/A	N/A	1,131,413	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>1,236,456</u>	<u>1,253,576</u>	<u>-17,120</u>	<u>1,106,456</u>	<u>1,131,413</u>	<u>-24,957</u>	<u>980,500</u>	<u>980,500</u>	808,850
Total Contingency Reserve Program	<u>1,236,456</u>	<u>1,253,576</u>	<u>-17,120</u>	<u>1,106,456</u>	<u>1,131,413</u>	<u>-24,957</u>	<u>980,500</u>	<u>980,500</u>	808,850
TOTAL VEBA TRUST FUND	<u>1,236,456</u>	<u>1,253,576</u>	<u>-17,120</u>	<u>1,281,456</u>	<u>1,307,063</u>	<u>-25,607</u>	<u>1,156,150</u>	<u>1,156,150</u>	984,500

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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.
- 6630** **MAINTENANCE - BUILDINGS AND EQUIPMENT (NON-STUDENT-OCCUPIED BUILDINGS) PROGRAM.** Activities associated with the physical maintenance of buildings and equipment in the school district for non-student occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment. Also included are expenditures to student occupied buildings that are not allowed in 664- Maintenance - Buildings and Equipment (Student-Occupied Buildings ONLY).

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- 6640 MAINTENANCE - BUILDINGS AND EQUIPMENT (STUDENT-OCCUPIED BUILDINGS ONLY) PROGRAM.** Activities associated with the physical maintenance of buildings and equipment in student-occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment for the school programs that are in compliance with Idaho Code 33-1019.
- 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.

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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.

