

Pocatello / Chubbuck

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DISTRICT

25

Maximizing Student Learning!

**ANNUAL BUDGET
2010 - 2011**

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TABLE OF CONTENTS

<u>Introductory Information</u>	<u>Page</u>	<u>Other Funds (Continued)</u>	<u>Page</u>
Budget Format and Explanation of Account Structures	ii	State Technology	87
Budget Development Staff	1	Substance Abuse Prevention	93
Budget Calendar	2	Title I-A, ESEA - Improving Basic Programs	104
Budget Summary - All Funds	3	Title VI-B, IDEA - School-Age and Preschool	119
Summary of Levies	4	Title V-A, ESEA - Innovative Programs	141
Notice of Budget Hearing	5	Perkins IV - Professional-Technical	145
Summary Statement	6	Johnson O'Malley	151
 		Title III, ESEA - Language Instruction for LEP & Immigrant	156
<u>General Fund</u>	<u>Page</u>	Title II-A, ESEA - Improving Teacher Quality	159
Program Information	7	Title IV-A, ESEA - Safe & Drug-Free Schools	165
Revenue Information	8	Head Start	173
Description of Revenue Items	10	Title II-D ESEA - Technology	202
Estimate of State Support	13	Child Nutrition	207
Enrollment Projections	14	Bond Interest and Redemption	212
Summary By Function	15	Plant Facilities	217
Summary By Object	18	Print Shop	239
General Fund Expenditures by Function (Program) and Object	23	VEBA Trust	243
<u>Other Funds</u>	<u>Page</u>	<u>Appendices</u>	<u>Page</u>
Introduction to Special Revenue Funds	63	Explanation of Expenditure Programs / Functions	249
Federal Forest	64	Explanation of Expenditure Objects	254
Driver Education	68	Explanation of Revenues	255
Special Grants	73		
State Professional-Technical Education	83		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

BUDGET FORMAT

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

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

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

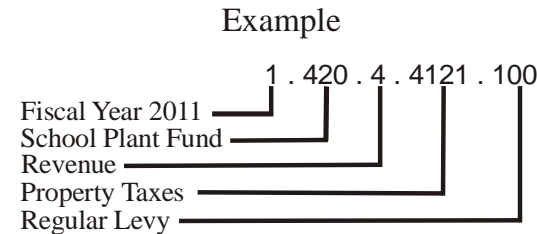
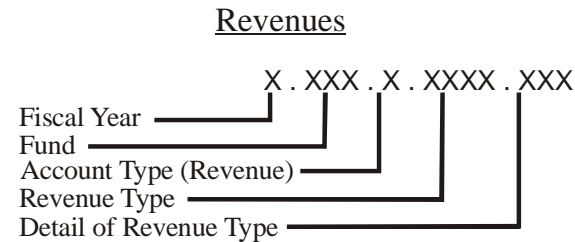
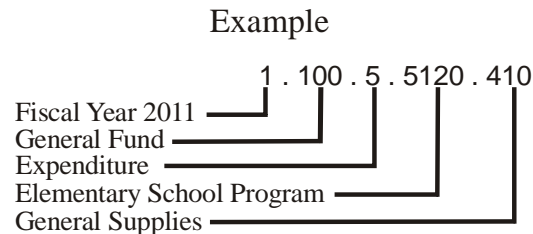
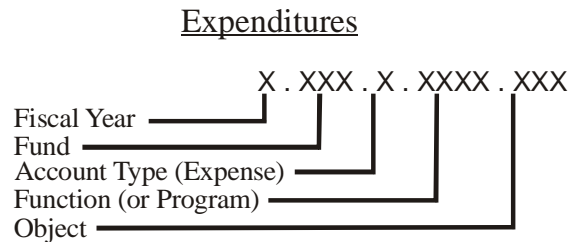
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2007-2008” and “2008-2009” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2009-2010” as the Adjusted Budget is as of May 31, 2010.

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
2010-2011 ANNUAL BUDGET

BOARD OF TRUSTEES 2009-2010

Marianne Donnelly - Chair
Janie Gebhardt - Vice Chair
Frank Rash - Clerk

John Sargent - Member
Jackie Cranor - 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
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
Tom Wilson, Food Service Coordinator
Sherry Young, Director of Head Start

Principals

Sheryl Brockett - Century High
David Ross - Highland High
Don Cotant - Pocatello High
Dixie Erickson - Alameda Center
Howard Peck - Franklin Middle School
Christine Stevens - Hawthorne Middle School
Susan Pettit - Irving Middle School
Janna Herdt - Chubbuck Elementary
Tina Orme - Edahow Elementary
Betsy Goeltz - Ellis Elementary
Janice Green - Gate City Elementary

Amy Adams - Greenacres Elementary
Lori Craney - Indian Hills Elementary
Jan Harwood - Jefferson Elementary
Evelyn Robinson - Lewis and Clark Elementary
Kent Hobbs - Lincoln Early Childhood Center
Pauline Alessi - Syringa Elementary
Dona Applonie - Tendoy Elementary
James Denton - Tyhee Elementary
Steven Morton - Washington Elementary
Russell Sion - Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

2010-2011 BUDGET CALENDAR

July 21, 2009 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 8, 2010 Development of financial parameters and review of allotments. Review budget procedures.

February 22 & March 3, 2010 Administrative review of budgeting process and procedures. Distribute data and staff printouts to directors, department heads, and coordinators.

April 20, 2010 Board Declares Statutory Financial Emergency. Review of General Fund Budget

April 30, 2010 Final day to notify county of the date of the Budget Hearing date.

May 18, 2010 Regular Board Meeting - Final review of proposed 2009-2010 Budget

May 28, 2010 Budget requests due for all funds.

June 2, 2010 Advertisement prepared and submitted to the Idaho State Journal.

June 9, 2010 Post and Publish Budget Hearing and Budget Summaries.

June 15, 2010 Regular Board Meeting - Public Hearing and Adoption of 2010-2011 budget.

July 20, 2010 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget*</u>		<u>2010-2011 Budget*</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
	2007-2008	Budget*		2008-2009	Budget*				
100 General Fund	70,915,282	71,316,644	-401,362	73,414,636	73,266,396	148,240	71,835,110	72,438,935	67,389,848
220 Federal Forest Fund									
241 Driver Education Fund	9,281	10,433	-1,152	55,650	55,650		95,651	95,651	136,170
242 Special Grants Fund	110,500	78,290	32,210	67,860	77,371	-9,511	68,120	68,120	67,340
243 State Professional-Technical Education Fund	55,931	47,924	8,007	76,881	65,665	11,216	56,065	72,954	18,602
245 State Technology Fund	554,710	469,289	85,421	631,223	467,703	163,520	589,876	652,032	459,813
246 Substance Abuse Prevention Fund	361,530	355,956	5,574	328,591	348,688	-20,097	420,000	407,680	
250 Title I-A ARRA Fund	288,048	284,249	3,799	258,776	234,201	24,575	190,769	224,995	0
251 Title I-A, ESEA - Improving Basic Programs Fund	2,584,549	2,184,772	399,777	3,051,143	2,893,512	157,631	2,361,361	2,286,203	804,325
256 Title VI-B School-Age ARRA Fund	0	0	0	0	0	0	3,224,242	3,436,834	2,285,055
257 Title VI-B, IDEA - School-Age Fund	2,790,722	2,328,197	462,525	2,803,310	2,196,709	606,601	2,388,494	2,385,102	791,518
258 Title VI-B, IDEA - Preschool Fund	0	0	0	0	0	0	2,430,376	3,070,013	2,495,913
259 Title VI-B Preschool ARRA Fund	141,246	115,578	25,668	144,100	124,621	19,479	98,794	151,612	124,422
261 Title V-A, ESEA - Innovative Programs Fund							104,480	104,459	32,232
263 Perkins IV - Professional Technical Fund	30,775	15,897	15,878	15,878	10,666	4,912	10,000	4,712	5,000
269 Johnson O'Malley Fund	217,625	215,641	1,984	211,581	202,173	9,408	234,599	234,599	192,920
270 Title III, ESEA - LEP / Immigrant Fund	25,083		24,857	1,682	1,682				
271 Title II-A, ESEA - Improving Teacher Quality Fund		226		2,044	2,044	0	0		
273 Title IV-A, ESEA - Drug-Free Schools Fund	802,023	612,710	189,313	922,090	464,614	457,476	778,013	1,149,728	1,033,266
274 Head Start Fund	300,266	246,289	53,977	268,584	241,737	26,847	71,801	332,031	328,532
276 Head Start Training Fund	1,168,110	1,167,513		1,168,110	1,169,288	-1,178	1,168,110	1,246,910	1,203,854
277 Head Start Incentive Fund	18,675	18,675	597	18,675	19,271	-596	18,675	18,675	21,178
278 Head Start T.A.N.F. Fund			0					91,785	
282 Title II-D, ESEA - Technology Fund	89,417	89,883	0	95,504	95,690	-186	93,504	93,504	93,504
290 Child Nutrition Fund	58,051	39,058	18,993	4,789,858	5,435,158	-645,300	10,800	54,158	10,093
310 Bond Interest and Redemption Fund	4,971,842	5,230,147	-258,305	4,769,858	5,435,158	-665,300	5,254,304	5,254,304	5,437,825
420 Plant Facilities Fund	4,551,571	4,626,959	-75,388	4,511,678	4,511,814		4,506,154	4,506,154	4,423,368
610 Print Shop Fund	6,252,567	6,217,573	34,994	6,230,293	6,292,085	-61,792	6,906,973	6,256,973	5,461,597
710 VEBA Trust Fund	152,070	158,365	-6,295	156,635	163,207	-6,572	144,277	144,277	128,656
	1,281,456	1,307,063	-25,607	1,156,150	1,156,102		-984,500	-984,500	-846,035
Total of All Funds	97,731,330	97,136,331	594,999	100,379,421	99,510,878	868,543	104,045,048	105,768,874	93,791,066

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2008 THROUGH FY 2011

LEVIES:	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>Estimated 2010-2011</u>
Supplemental Levy ¹	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
Emergency Levy	0	300,000	0	0
Tort Levy	179,146	196,357	194,317	195,174
Judgment Levy ²	575	0	0	0
School Plant Facilities Levy ³	3,350,239	3,517,751	3,693,639	3,878,321
School Construction Bond Levy ⁴	<u>2,079,730</u>	<u>2,094,453</u>	<u>2,106,377</u>	<u>2,245,517</u>
TOTAL LEVIES	<u>\$11,609,690</u>	<u>\$12,108,561</u>	<u>\$11,994,333</u>	<u>\$12,319,012</u>
PROPERTY VALUES:	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
Actual September Taxable Property Value ⁵	\$2,589,850,213	\$2,847,283,640	\$3,269,422,348	
Total Calculated Levy Rate ⁶	0.004479307	0.004249235	0.003818912	

¹Approved February 13, 2007 for FY 2008 and FY 2009; approved April 7, 2009 for FY 2010 and FY 2011

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 \$8,954 in FY 2008, \$9,784 in FY 2009 and \$8,954 in FY 2010

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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 15th day of June 2010 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, 2010, to June 30, 2011, as provided for by Section 33-801, Idaho Code.

FURTHER NOTICE IS GIVEN, that for the purpose of said budget hearing, public notices will be posted in the following places and said notice will be published in the IDAHO STATE JOURNAL, on June 9, 2010, 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
2010-2011 ANNUAL BUDGET

SUMMARY STATEMENT - 2010-2011 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2007-08	Actual 2008-09	Adjusted Budget 2009-10	Proposed Budget 2010-11	Actual 2007-08	Actual 2008-09	Adjusted Budget 2009-10	Proposed Budget 2010-11
<u>REVENUES</u>								
Beginning Balance	5,543,708	5,265,691	7,496,758	6,118,839	6,244,615	5,959,077	6,014,765	6,782,861
Local Tax Revenue	6,305,639	6,481,998	6,203,271	6,195,174	5,530,609	5,584,861	5,800,016	6,123,838
Other Local Revenue	1,671,864	1,174,496	814,500	698,500	1,850,495	1,848,082	1,958,701	1,947,048
State Revenue	57,118,810	59,404,369	57,224,406	53,727,335	2,217,545	2,162,496	1,722,954	771,497
Federal Revenue	676,623	939,842	700,000	650,000	9,797,774	10,519,450	17,723,003	10,666,974
Sale of Fixed Assets	0	0	0	0	10,486	2,506	5,000	3,500
Transfers	0	0	0	0	168,164	168,009	105,500	105,500
TOTALS	<u>71,316,644</u>	<u>73,266,396</u>	<u>72,438,935</u>	<u>67,389,848</u>	<u>25,819,687</u>	<u>26,244,481</u>	<u>33,329,939</u>	<u>26,401,218</u>
<u>EXPENDITURES</u>								
Salaries	44,575,000	45,423,115	45,066,037	42,035,956	6,114,723	6,058,085	7,775,273	6,363,451
Fringe Benefits	13,127,024	13,697,785	13,749,763	13,329,756	2,339,574	2,391,150	3,381,637	2,813,957
Purchased Services	3,689,042	3,740,670	4,548,329	4,031,656	3,815,945	3,576,015	5,763,745	3,256,622
Supplies and Materials	4,167,533	2,378,667	2,457,319	2,025,948	2,847,183	3,196,638	4,754,546	3,657,779
Capital Objects	1,574	1,940	18,590	35,100	2,516,760	2,672,659	5,831,033	3,418,242
Debt Retirement	0	0	0	0	2,221,095	2,224,503	2,224,510	2,225,830
Insurance and Judgments	322,727	360,047	374,558	371,702	5,218	2,969	8,701	8,701
Transfers and Other Requirements	168,053	167,413	105,500	105,500	112	596	0	0
Contingency Reserve	0	0	646,703	612,710	0	0	0	0
Reserve for Future Building Expenses	0	0	0	0	0	0	0	1,031,588
Unappropriated Fund Balance	5,265,691	7,496,759	2,814,785	1,486,517	5,959,078	6,121,866	3,590,494	3,625,048
Appropriated Fund Balance	0	0	2,257,351	0	0	0	0	0
Designated Reserves	0	0	400,000	3,355,003	0	0	0	0
TOTALS	<u>71,316,644</u>	<u>73,266,396</u>	<u>72,438,935</u>	<u>67,389,848</u>	<u>25,819,687</u>	<u>26,244,481</u>	<u>33,329,939</u>	<u>26,401,218</u>

A Copy of the School District Budget will be available for public inspection in the
District's Administrative Offices or online at: http://web3.d25.k12.id.us/PDF/B_Office/Annual_budget_2011.pdf

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 100

GENERAL FUND

DESCRIPTION

The General Fund is used to account for all general revenues received and expenditures incurred for the maintenance and operations of the school district. It is the largest single fund of the District, accounting for nearly 72% percent of the planned total expenditures in 2010-2011. Other funds are restricted to either specific items or special purposes. The General Fund and Special Funds comprise a complete school district financial plan.

For FY 2011, the legislature reduced state support for public schools by approximately 8.5% from the previous fiscal year. In addition, there were members of the state legislature who predicted that there would be an additional mid-year holdback in FY 2011, possibly as high as 5.5%. The district has prepared its budget in anticipation of a 5.5% holdback and has created a designated reserve of \$2,955,003 that will be utilized to reduce expenditures if such an event occurs.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.100.4.4111.100 Taxes - General M & O		48,654	48,654		39,810	39,810			6,000,000
1.100.4.4112.200 Taxes - Supplemental Levy	5,951,694	6,081,789	130,095	6,000,000	5,965,294	-34,706	6,000,000	6,000,000	6,000,000
1.100.4.4113.300 Taxes - Emergency Levy	0			0			0	0	0
1.100.4.4114.400 Taxes - Tort Levy				300,000	290,147	-9,853			
1.100.4.4119.900 Taxes - Judgment	179,146	174,210	-4,936	196,357	185,817	-10,541	203,271	203,271	195,174
1.100.4.4130.000 Penalty on Delinquent Taxes		986	986		930	930			
1.100.4.4140.010 Montessori Tuition	35,000	86,688	51,688	75,000	80,754	5,754	80,000	80,000	78,000
1.100.4.4140.020 Summer School Tuition	70,000	66,032	-3,968	65,000	59,248	-5,752	40,000	40,000	35,000
1.100.4.4140.030 Community Education Revenues	25,000	35,427	10,427	20,000	14,088	-5,912	25,000	25,000	15,000
1.100.4.4140.040 Strings Program Revenues	25,000	33,093	8,093	30,000	25,891	-4,109	25,000	25,000	
1.100.4.4140.050 IDLA Tuition	12,000	15,310	3,310	14,000	16,925	2,925	17,000	17,000	10,000
1.100.4.4150.000 Earnings on Investment		5,050	5,050		7,490	7,490	5,500	5,500	5,500
1.100.4.4174.410 Music Instrument Maintenance	750,000	938,242	188,242	750,000	434,296	-315,704	250,000	250,000	75,000
1.100.4.4179.900 Participation Fee Revenue	1,800	2,075	275	1,800	2,890	1,090	2,000	2,000	2,000
1.100.4.4191.100 Rentals	90,000	123,955	33,955	120,000	133,974	13,974	125,000	125,000	238,000
1.100.4.4193.300 Transportation	22,500	20,240	-2,260	20,000	17,504	-2,497	20,000	20,000	20,000
1.100.4.4199.900 Other Local Revenue	100,000	251,387	151,387	200,000	262,270	62,270	200,000	200,000	200,000
TOTAL LOCAL FUNDING	<u>20,000</u>	<u>94,365</u>	<u>-74,365</u>	<u>25,000</u>	<u>-119,166</u>	<u>-94,166</u>	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>
	<u>7,282,140</u>	<u>7,977,503</u>	<u>695,363</u>	<u>7,817,907</u>	<u>7,656,493</u>	<u>-161,414</u>	<u>7,017,771</u>	<u>7,017,771</u>	<u>6,893,674</u>
1.100.4.4311.100 Basic School Support	47,695,468	47,772,607	77,139	49,601,765	49,744,285	142,520	48,355,203	48,219,477	45,362,834
1.100.4.4311.110 State Lottery Revenue									695,000
1.100.4.4312.200 Transportation Support	2,357,171	1,968,382	-388,789	2,475,652	2,051,274	-424,378	1,931,256	1,931,256	1,371,000
1.100.4.4314.400 Exceptional Child Contracts	0	0		0	0		0	0	
1.100.4.4318.800 State Benefit Apportionment	86,000	70,292	-15,708	80,000	103,986	23,986	75,000	75,000	80,000
1.100.4.4319.900 Other State Support	6,036,305	6,040,123	3,818	6,301,254	6,299,615	-1,639	6,070,935	6,046,449	5,887,274
1.100.4.4329.900 Other State Revenue	1,151,056	1,112,027	-39,029	1,046,667	1,061,288	14,621	819,189	875,316	274,727
1.100.4.4380.000 Revenue In Lieu of Property Taxes	141,844	139,834	-2,010	146,800	130,024	-16,776	50,000	64,908	50,000
TOTAL STATE FUNDING	<u>6,590</u>	<u>15,544</u>	<u>8,954</u>	<u>13,900</u>	<u>13,897</u>	<u>-3</u>	<u>12,000</u>	<u>12,000</u>	<u>6,500</u>
	<u>57,474,434</u>	<u>57,118,810</u>	<u>-355,624</u>	<u>59,666,038</u>	<u>59,404,369</u>	<u>-261,669</u>	<u>57,313,583</u>	<u>57,224,406</u>	<u>53,727,335</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

**GENERAL FUND
REVENUES**

<u>Account Elements and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.100.4.4450.000 Indirect Costs	165,000	170,681	5,681	175,000	200,202	25,202	200,000	200,000	200,000
1.100.4.4459.900 Medicaid Revenue	450,000	505,941	55,941	490,000	739,640	249,640	500,000	500,000	450,000
TOTAL FEDERAL FUNDING	615,000	676,623	61,623	665,000	939,842	274,842	700,000	700,000	650,000
1.100.4.4600.000 Interfund Transfers		0	0						0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>65,371,574</u>	<u>65,772,936</u>	<u>401,362</u>	<u>68,148,945</u>	<u>68,000,705</u>	<u>-148,240</u>	<u>65,031,354</u>	<u>64,942,177</u>	<u>61,271,009</u>
1.100.4.7000.000 Estimated Beginning Balance	5,543,708	5,543,708		5,265,691	5,265,691		6,803,756	7,496,758	6,118,839
TOTAL GENERAL FUND	<u><u>70,915,282</u></u>	<u><u>71,316,644</u></u>	<u><u>400,362</u></u>	<u><u>73,414,636</u></u>	<u><u>73,266,396</u></u>	<u><u>-148,240</u></u>	<u><u>71,835,110</u></u>	<u><u>72,438,935</u></u>	<u><u>67,389,848</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 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
2010-2011 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
2010-2011 ANNUAL BUDGET

ESTIMATE OF M & O STATE SUPPORT REVENUE
FOR 2010-2011

1. Entitlement (Number of Support Units = 584.05 x \$21,795 - State Distribution Factor)	\$12,728,280
2. Salary Apportionment (Number of Support Units = 583.4)	<u>32,634,554</u>
3. BASE SUPPORT	<u>\$45,362,834</u>
4. Benefit Apportionment	8,887,274
5. Exceptional Child Support	80,000
6. Transportation Support	1,738,130
7. Textbook Allowance	0
8. Teacher Classroom Supplies	0
9. ISAT Remediation	152,352
10. Idaho Reading Initiative / Limited English Proficiency / Gifted and Talented	122,375
11. TOTAL STATE SUPPORT	<u>\$56,342,965</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	<u>Actual Enrollment</u>										<u>Projected Enrollment</u>				
	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	14-15
K	866	909	931	964	937	931	1,015	954	1,019	996	975	975	975	975	975
1	908	897	895	922	944	951	921	1,004	946	1,014	987	966	966	970	966
2	851	884	861	884	899	947	918	912	983	927	999	972	952	949	956
3	902	890	835	868	865	883	918	893	921	965	939	998	971	942	948
4	929	892	854	847	859	866	861	900	870	911	937	918	976	955	921
5	951	914	853	814	832	849	843	854	900	858	904	929	911	969	947
6	904	945	864	872	804	842	807	848	872	900	854	905	930	916	971
7	962	947	956	882	884	820	830	854	882	896	937	886	940	963	951
8	942	957	919	959	877	853	812	831	863	881	901	941	890	942	967
9	941	983	986	1,002	1,008	957	936	898	940	976	986	1,010	1,055	999	1,056
10	984	911	950	979	996	995	935	928	899	917	963	974	997	1,041	986
11	1,016	987	901	896	924	924	931	913	880	872	903	935	946	958	1,011
12	1,015	953	911	904	865	889	867	878	932	884	877	901	933	937	956
K	866	909	931	964	937	931	1,015	954	1,019	996	975	975	975	975	975
1-3	2,661	2,671	2,591	2,674	2,708	2,781	2,757	2,809	2,850	2,906	2,925	2,936	2,889	2,861	2,870
4-6	2,784	2,751	2,571	2,533	2,495	2,557	2,511	2,602	2,642	2,669	2,695	2,752	2,817	2,840	2,839
Total Elementary	6,311	6,331	6,093	6,171	6,140	6,269	6,283	6,365	6,511	6,571	6,595	6,663	6,681	6,676	6,684
7-8	1,904	1,904	1,875	1,841	1,761	1,673	1,642	1,685	1,745	1,777	1,838	1,827	1,830	1,905	1,918
9-12	3,956	3,834	3,748	3,781	3,793	3,765	3,669	3,617	3,651	3,649	3,729	3,820	3,931	3,935	4,009
Total Secondary	5,860	5,738	5,623	5,622	5,554	5,438	5,311	5,302	5,396	5,426	5,567	5,647	5,761	5,840	5,927
Total	12,171	12,069	11,716	11,793	11,694	11,707	11,594	11,667	11,907	11,997	12,162	12,310	12,442	12,516	12,611

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2008 THROUGH FISCAL YEAR 2011

<u>Function Number and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<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	19,399,343	19,071,158	328,184	19,041,444	18,629,980	411,464	19,033,536	18,668,993	17,818,592
5150 Secondary Program	17,087,422	17,139,681	-52,259	17,534,078	16,875,533	658,545	17,042,388	16,910,992	16,043,247
5170 Alternate School Program	1,055,477	1,022,809	32,668	1,078,643	1,096,294	-17,651	1,098,463	978,988	986,674
5190 Vocational-Technical Program									
5210 Special Education Program	10,636 4,696,108	9,625 4,725,445	1,011 -29,337	10,117 4,924,111	10,043 4,891,246	74 32,865	8,400 4,858,825	7,150 4,576,315	1,587 4,474,934
5220 Preschool Handicapped Program	245,307	242,475	2,832	210,422	196,887	13,535	191,888	193,615	184,481
5240 Gifted And Talented Program	244,552	244,218	334	250,690	239,682	11,008	251,434	263,856	129,062
5310 Interscholastic Program	255,000	232,813	22,187	384,000	235,017	148,983	330,000	205,000	205,000
5320 School Activity Program	848,763	763,656	85,107	849,340	837,558	11,782	843,920	841,660	741,738
5410 Summer School Program	89,625	86,881	2,744	86,441	123,962	-37,521	77,506	76,743	76,201
5420 Community Education Program	81,170	83,244	-2,074	79,274	69,018	10,256	75,208	75,125	26,241
Total Instruction	44,013,403	43,622,003	391,399	44,448,560	43,205,220	1,243,340	43,811,568	42,798,437	40,687,757

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2008 THROUGH FISCAL YEAR 2011

Function Number and Description	2007-2008 Budget			2008-2009 Budget			2009-2010 Budget		2010-2011 Budget																														
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted																														
6110 Attendance, Guidance And Health Program	2,506,353	2,527,243	-20,890	2,586,065	2,595,376	-9,311	2,577,541	2,608,200	2,295,571																														
6160 Ancillary Service Program	1,308,456	1,306,862	1,594	1,548,223	1,542,334	5,889	1,479,416	1,513,640	1,452,922																														
6210 Instructional Improvement Program	1,340,302	1,147,216	193,086	1,523,874	1,142,956	380,918	1,520,890	1,130,650	950,439																														
6220 Educational Media Services Program	1,295,586	1,288,810	6,776	1,418,695	1,407,313	11,382	1,396,027	1,394,364	1,265,135																														
6230 Instruction-Related Technology Program	598,708	608,109	-9,401	565,867	553,268	12,599	590,934	545,884	628,891																														
6310 Board Of Education Program	43,800	42,362	1,438	47,020	37,914	9,106	43,750	40,750	26,100																														
6320 Central Administration Program	1,237,926	1,032,945	204,981	1,309,210	1,086,684	222,526	1,542,536	1,505,133	991,910																														
6410 School Administration Program	4,333,337	4,064,400	268,937	4,555,871	4,053,223	502,648	4,413,126	4,390,685	3,856,931																														
6510 Business Administration Program	541,961	533,773	8,188	569,115	569,565	-450	570,064	579,298	544,414																														
6550 Central Service Program	123,951	121,170	2,781	125,905	117,308	8,597	119,492	118,171	86,787																														
6560 Administrative Technology Service Program	309,754	315,334	-5,580	294,668	287,992	6,676	301,028	293,856	262,777																														
6610 Building Operation Services Program	4,491,145	4,297,572	193,573	4,526,482	4,353,429	173,053	4,650,555	4,614,986	4,563,116																														
6630 Maintenance - Non-Student Occupied Program																																							
6640 General Maintenance Services Program	1,531,421	1,540,204	-8,783	1,548,999	1,523,193	25,806	1,346,191	1,360,012	1,419,395																														
6650 Ground Maintenance Services Program	214,631	218,418	-3,787	221,085	218,934	2,151	218,891	214,341	211,877																														
6670 Security Services Program	46,800	46,200	600	39,300		39,300																																	
6810 Pupil To School Transportation Program	2,746,054	2,798,842	-52,788	2,890,999	2,629,862	261,137	2,713,125	2,701,178	2,391,924																														
6820 Pupil Activity Transportation Program							70,914	71,315	68,668																														
6840 Non-reimbursable Transportation Program	45,771	44,650	1,121	47,297	45,373	1,924	47,606	47,606	38,050																														
6910 Other Support Services Program	347,112	326,784	20,328	663,752	231,839	431,913	242,768	137,490	83,854	7200 Parent Activities Program										Total Support Services	<u>23,063,068</u>	<u>22,260,896</u>	<u>802,173</u>	<u>24,485,927</u>	<u>22,397,003</u>	<u>2,088,924</u>	<u>24,051,954</u>	<u>23,406,159</u>	<u>21,142,361</u>	Total Current Expenditures	<u>67,076,471</u>	<u>65,882,899</u>	<u>1,193,572</u>	<u>68,934,487</u>	<u>65,602,223</u>	<u>3,332,264</u>	<u>67,863,522</u>	<u>66,214,596</u>	<u>61,830,118</u>
7200 Parent Activities Program																																							
Total Support Services	<u>23,063,068</u>	<u>22,260,896</u>	<u>802,173</u>	<u>24,485,927</u>	<u>22,397,003</u>	<u>2,088,924</u>	<u>24,051,954</u>	<u>23,406,159</u>	<u>21,142,361</u>																														
Total Current Expenditures	<u>67,076,471</u>	<u>65,882,899</u>	<u>1,193,572</u>	<u>68,934,487</u>	<u>65,602,223</u>	<u>3,332,264</u>	<u>67,863,522</u>	<u>66,214,596</u>	<u>61,830,118</u>																														

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2008 THROUGH FISCAL YEAR 2011

<u>Function Number and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<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	157,754	168,053	-10,299	160,732	167,413	-6,681	105,500	105,500	105,500
9500 Contingency Reserve Program	3,681,057	5,265,691	-1,584,634	4,319,417	7,496,759	-3,177,342	3,866,088	6,118,839	5,454,230
Total Transfers or Reserves	<u>3,838,811</u>	<u>5,433,744</u>	<u>-1,594,933</u>	<u>4,480,149</u>	<u>7,664,172</u>	<u>-3,184,023</u>	<u>3,971,588</u>	<u>6,224,339</u>	<u>5,559,730</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>70,915,282</u>	<u>71,316,644</u>	<u>-401,362</u>	<u>73,414,636</u>	<u>73,266,396</u>	<u>148,240</u>	<u>71,835,110</u>	<u>72,438,935</u>	<u>67,389,848</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2008 THROUGH FISCAL YEAR 2011

<u>Object Number and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<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	128,766	129,158	-392	131,969	131,781	188	130,649	129,857	124,663
112 Directors	197,608	197,913	-305	200,106	200,055	188	198,104	198,104	190,180
113 Supervisors and Coordinators	623,219	625,249	-2,030	559,303	558,536	51	556,935	555,335	500,101
114 Principals and Assistant Principals	2,424,970	2,425,644	-674	2,396,520	2,388,160	767	2,244,554	2,230,243	2,135,497
115 Ancillary Professional	967,719	967,971	-252	1,144,872	1,144,781	8,360	1,085,047	1,036,084	991,263
116 Teachers	29,065,619	29,038,853	26,766	29,730,325	29,720,947	9,378	29,533,430	29,237,603	28,070,427
117 Media Specialists	568,579	568,212	367	640,037	637,552	2,485	633,637	636,348	610,891
118 Counselors	1,460,737	1,459,116	1,621	1,486,707	1,486,636	71	1,469,686	1,494,888	1,442,196
131 Saturday School Teachers	10,600	7,716	2,884	10,000	5,004	4,996	10,000	10,000	10,000
132 Teachers Lunch Duty	25,000	24,743	257	25,000	32,082	-7,082	25,000	25,000	50,000
133 Stipends and Extra Days - Regular	114,910	100,632	14,278	110,197	103,659	6,538	111,735	110,259	50,466
134 Curriculum Development Stipends	10,100	2,247	7,854	22,200	1,939	20,262	14,000	14,000	6,000
135 Other Special Programs	60,765	43,820	16,945	33,729	27,982	5,747	70,000	70,000	42,240
137 District Early Retirement Grants	312,300	289,400	22,900	215,900	202,500	13,400	116,000	116,000	68,500
151 Clerical Personnel	2,434,928	2,505,513	-70,585	2,565,337	2,566,327	-990	2,548,730	2,548,602	2,106,848
152 Instructional Assistants	1,236,406	1,199,800	36,606	1,331,325	1,276,829	54,496	1,265,105	1,232,493	1,129,977
153 Custodians	1,167,244	1,232,920	-65,676	1,179,249	1,209,645	-30,396	1,178,946	1,175,000	998,457
154 Maintenance Personnel	1,105,570	1,120,346	-14,776	1,155,855	1,160,457	-4,602	1,166,897	1,106,463	1,067,805
155 Grounds Personnel	126,765	129,666	-2,901	130,461	130,373	88	129,815	128,373	124,639
156 Warehouse Personnel	79,934	76,315	3,619	81,534	78,607	2,927	76,585	76,104	53,730
157 Bus Drivers	1,016,270	993,630	22,640	1,030,940	966,569	64,371	1,013,478	1,023,006	809,380
158 Mechanics	156,249	156,885	-636	162,331	157,252	5,079	161,877	157,487	152,022
162 Bus Attendants	73,378	73,992	-614	71,057	69,949	1,108	69,536	70,714	75,456
163 Nurses	43,647	43,647	0	46,783	46,784	1	46,316	49,694	46,956
164 Social Workers	50,285	50,285	0	51,340	45,439	5,901	45,811	45,811	43,980
165 Music Accompanists	56,548	56,328	220	56,300	49,219	7,081	55,800	55,800	45,600
166 Advanced Placement Readers	5,000	192	4,808	5,000	-88	5,088	5,000	5,000	9,800
181 Clerical Substitutes	4,750	4,292	458	5,750	2,981	2,769	5,750	5,750	36,000
182 Substitute Instructional Assistants	55,200	52,807	2,393	54,200	41,435	12,765	54,000	54,000	80,000
183 Substitute Custodians	85,378	89,281	-3,903	105,000	80,287	24,713	122,528	122,528	80,000
186 Substitute Teachers	593,542	573,659	19,883	633,500	560,433	73,067	631,500	631,500	587,100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2008 THROUGH FISCAL YEAR 2011

<u>Object Number and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
187 Substitute and Trainee Bus Drivers	185,291	230,605	-45,314	194,667	231,677	-37,010	192,720	194,667	246,627
195 Future Salary Adjustment	160,000		160,000	200,000		200,000	370,000	370,000	
199 Personal Leave Reimbursement	110,532	104,163	6,369	110,532	107,327	3,205	149,324	149,324	129,955
100 SALARIES	44,717,809	44,575,000	142,809	45,878,026	45,423,115	454,911	45,488,495	45,066,037	42,035,956
210 PERSI	4,432,786	4,467,803	-35,017	4,556,428	4,547,410		4,506,761	4,462,553	4,208,047
220 Social Security Tax	3,276,529	3,282,249	-5,720	3,359,005	3,340,088	9,018	3,316,211	3,285,163	3,089,641
230 Life Insurance						18,917			
240 Medical Insurance	84,134	80,206	3,928	80,511	80,748	-237	84,064	82,828	82,320
260 Dental Insurance	3,988,804	3,838,104	150,700	4,487,310	4,385,074	102,236	4,703,408	4,632,965	4,679,297
270 Worker's Compensation Insurance	353,921	345,308	8,613	332,060	338,430	-6,370	305,570	300,889	299,125
280 Retirement Sick Leave Benefits	499,207	457,271	41,936	454,921	333,053	121,868	334,848	331,062	338,401
290 Vision Insurance	574,809	537,794	37,015	591,569	552,640	38,929	556,713	541,266	519,819
295 Physicals	95,847	93,366	2,481	95,115	94,370	745	87,306	85,968	85,464
296 Other Employee Benefits	11,845	12,156	-311	11,731	12,500	-769	11,731	11,981	12,054
297 UNKNOWN	11,900	12,766	-866	12,800	13,473	-673	13,588	13,588	13,588
200 FRINGE BENEFITS	13,329,782	13,127,024	202,758	13,981,450	13,697,785	283,665	13,920,200	13,749,763	13,329,756
300 Purchased Services				246,154		246,154			
306 Training or Incentive Grants	0	0	0	3,500	3,964		3,900	0	0
310 Professional and Technical Services	936,325	936,661	0	900,793	867,958	32,835	865,770	844,470	778,846
311 Legal Services			-336						
312 Audit Services	70,000	83,969	-13,969	66,500	85,028	-18,528	100,000	80,000	80,000
313 Publishing and Advertising	29,625	27,594	2,031	30,400	28,193	2,207	37,400	37,400	37,400
315 Elections	32,966	24,196	8,770	32,412	26,968	5,444	37,625	29,125	24,425
317 Health Services (Contracted)	5,500	2,378	3,122	2,500	14,934	-12,434	14,600	14,600	3,000
318 Testing Program	223,225	63,033	160,192	101,000	81,542	19,458	103,500	93,500	93,500
319 Consultants	19,850	16,172	3,678	35,050	21,039	14,011	46,605	36,605	31,442
320 ISAT Remediation	51,210	40,278	10,932	48,225	37,572	10,653	50,900	43,015	18,700
	51,652	48,470	3,182	320,859	53,165	267,694	314,409	36,728	152,352

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2008 THROUGH FISCAL YEAR 2011

Object Number and Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
321 Facility Rentals	83,880	72,026	11,854	87,880	80,643	7,237	91,880	94,628	23,000
322 Vehicle Lease or Rental									
325 Repair and Maintenance (Contracted)	6,500	3,044	3,456	4,750	2,783	1,967	3,500	3,500	
328 Building Repairs (Contracted)	170,507	160,400	10,107	178,056	169,702	8,354	172,385	163,885	174,503
331 Electricity Utilities	44,223	39,429	4,794	45,300	44,179	1,121	45,300	45,300	41,700
332 Gas Utilities	644,701	516,979	127,722	642,653	626,623	16,030	722,353	722,353	749,653
336 Water	514,600	430,604	83,996	461,300	369,524	91,776	463,200	463,200	421,800
337 Land Fill Fee	512,800	473,485	39,315	535,800	521,457	14,343	551,300	551,300	565,400
345 Transportation Services (Contracted)	4,000	2,832	1,168	3,800	1,570	2,231	3,500	3,500	3,000
351 Telephone - Voice	1,020	184	836	3,100	2,671	429	3,100	3,100	1,000
352 Postage	81,000	63,189	17,811	80,000	60,590	19,410	80,000	65,000	65,000
353 Telephone - Repair	60,000	55,043	4,957	57,000	58,064	-1,064	72,850	72,850	72,850
354 Telephone / Cable - Data	2,000	175	1,825	2,850	1,038	1,813	3,000	2,000	2,000
355 Telephone - Cellular									165,120
361 Computer Service Expenses	2,900	1,941	959	2,900	2,870	30	2,900	2,900	3,000
371 Tuition	377,167	71,987	305,180	529,767	45,413	484,354	593,912	593,912	191,615
381 In-District Travel Allowance	17,600	19,800	-2,200	18,800	33,300	-14,500	21,200	18,800	2,400
382 Out-District Travel Allowance	39,280	19,419	19,861	35,225	24,904	10,321	41,000	35,600	34,950
384 Administrative Staff Development	38,310	33,562	4,748	39,147	19,275	19,872	40,415	34,415	2,500
385 Student Activity Travel									1,000
391 Professional Dues and Fees	250,000	232,813	22,187	384,000	235,017	148,983	330,000	205,000	205,000
392 Student Activity Support	34,600	35,187	-587	38,200	34,612	3,588	37,850	35,850	25,800
396 Inservice Training	123,575	120,756	2,819	123,575	125,234	-1,659	123,575	123,575	23,500
399 Purchased Duty Lunches	82,692	76,294	6,399	74,025	47,453	26,572	68,934	75,118	17,200
	17,500	17,343		17,500	13,984	3,516	17,500	17,500	22,000
300 PURCHASED SERVICES	4,533,808	3,689,042	844,766	5,152,621	3,740,671	1,411,950	5,063,563	4,548,329	4,031,656
400 Supplies and Materials				174,685		174,685	105,278		
410 General Supplies	944,125	864,244	82,881	906,608	819,200	87,408	967,719	812,887	627,095
413 Curriculum Development Supplies	16,340	14,463	1,877	12,913	9,157	3,756	10,513	26,049	4,100
416 Printing									
	0	0	0	214	0	214	225	225	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2008 THROUGH FISCAL YEAR 2011

<u>Object Number and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
417 Testing Supplies	30,002	30,337	335	30,000	29,027	973	27,000	31,237	24,990
418 Custodial Supplies	180,920	197,963	-17,043	181,037	197,198	-16,161	211,700	211,700	217,700
419 Warehouse Supplies		2,928	-2,928		-1,568	1,568			
420 Transportation Supplies									
421 Motor Fuel	6,900	7,571	671	6,800	5,563	1,237	6,800	6,800	5,800
423 Grease and Lubricants	351,303	454,304	-103,001	476,331	321,009	155,322	424,550	412,050	331,550
425 Laundry	12,000	11,998	2	13,200	15,761	-2,561	13,200	13,200	13,200
428 Repairs Parts and Supplies	1,112	541	571	1,012	719	293	1,012	1,012	1,012
429 Tires	99,400	108,194	-8,794	112,900	100,216	12,684	107,900	117,900	113,900
430 Library Books	13,000	13,986	-986	19,000	23,275	-4,275	19,000	19,000	19,000
436 Film Footage Replacement	78,465	78,166	300	75,868	74,780	1,088	75,868	77,067	77,067
440 Textbooks	2,450	2,200	250	1,343	593	750	840	553	404
471 Building Repairs (Non-Contracted)	2,242,953	2,200,006	42,947	1,343,197	593,580	749,617	840,596	553,146	404,734
481 Equipment Repair (Non-Contracted)	151,652	151,286	366	150,000	149,439	561	155,000	140,000	150,000
493 Professional Books and Journals	30,250	32,139	-1,889	28,000	24,444	3,556	25,000	25,000	35,000
496 Incentive Grants	1,550	1,115	435	1,481	531	950	1,245	1,245	800
400 SUPPLIES AND MATERIALS	<u>4,160,872</u>	<u>4,160,533</u>	<u>0</u>	<u>3,553,246</u>	<u>2,378,667</u>	<u>1,174,579</u>	<u>3,012,606</u>	<u>2,457,319</u>	<u>2,026,948</u>
550 Equipment	3,600	1,574	2,026	3,575	1,940	1,635	3,100	18,590	35,100
500 CAPITAL OBJECTS	<u>3,600</u>	<u>1,574</u>	<u>2,026</u>	<u>3,575</u>	<u>1,940</u>	<u>1,635</u>	<u>3,100</u>	<u>18,590</u>	<u>35,100</u>
711 Property Insurance	130,644	130,644		148,684	148,684		150,372	150,372	156,400
712 Liability Insurance	159,308	158,389	919	176,247	175,679	569	184,239	184,239	181,181
714 Transportation Insurance	34,925	32,971	1,954	36,871	34,917	1,954	37,180	37,180	31,354
715 Surety Insurance									
730 Judgments	723	723		767	767		767	767	767
700 INSURANCE AND JUDGMENT	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>2,000</u>	<u>2,000</u>
	<u>330,600</u>	<u>322,727</u>	<u>7,873</u>	<u>365,569</u>	<u>360,047</u>	<u>5,523</u>	<u>375,558</u>	<u>374,558</u>	<u>371,702</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2008 THROUGH FISCAL YEAR 2011

<u>Object Number and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
810 Transfers to Other Funds	157,754	168,053	-10,299	160,732	167,413	-6,681	105,500	105,500	105,500
850 Contingency Reserve	653,149	N/A	N/A	678,800	N/A	N/A	651,303	646,703	612,710
852 Unappropriated Fund Balance	2,612,598	N/A	N/A	2,715,198	N/A	N/A	2,814,785	2,814,785	1,486,517
854 Inventory / Prepaid Expenses	415,310	N/A	N/A	400,000	N/A	N/A	400,000	400,000	400,000
855 Appropriated Fund Balance		N/A	N/A	525,419	N/A	N/A		2,257,351	
856 State Holdback Reserve / Escrow	0	N/A	N/A		N/A	N/A	0		2,955,003
899 Actual Year-End Fund Balance	0	N/A	N/A	0	N/A	N/A	0	N/A	0
800 TRANSFERS OR RESERVES	<u>3,838,811</u>	<u>5,433,744</u>	<u>-1,594,933</u>	<u>4,480,149</u>	<u>7,664,172</u>	<u>-3,184,023</u>	<u>3,971,588</u>	<u>6,224,339</u>	<u>5,559,730</u>
TOTAL EXPENDITURES, TRANSFER AND RESERVES	<u>70,915,282</u>	<u>71,316,644</u>	<u>-401,362</u>	<u>73,414,636</u>	<u>73,266,396</u>	<u>148,240</u>	<u>71,835,110</u>	<u>72,438,935</u>	<u>67,389,848</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5120.116 Teachers	12,634,751	12,541,716	93,035	12,925,660	12,872,895	52,765	12,815,233	12,664,081	12,216,608
1.100.5.5120.131 Saturday School Teachers									
1.100.5.5120.135 Other Special Programs	600	430	170	330	270	60	700	700	420
1.100.5.5120.152 Instructional Assistants	60,765	43,401	17,364	63,482	43,389	20,093	70,000	70,000	42,040
1.100.5.5120.165 Music Accompanists	572,409	563,788	8,621	634,827	629,389	5,438	592,249	608,443	579,647
1.100.5.5120.182 Substitute Instructional Assistants	1,300	119	1,182	1,300	222	1,078	800	800	600
1.100.5.5120.186 Substitute Teachers	23,000	13,420	9,580	22,000	13,377	8,623	22,000	22,000	20,000
1.100.5.5120.199 Personal Leave Reimbursement	223,239	187,997	35,242	224,000	286,822	-62,822	320,000	320,000	288,000
Total Salaries	<u>32,000</u>	<u>34,304</u>	<u>-2,304</u>	<u>32,000</u>	<u>32,658</u>	<u>-658</u>	<u>32,000</u>	<u>32,000</u>	<u>35,000</u>
	13,548,064	13,384,745	163,319	13,873,516	13,863,345	10,171	13,852,282	13,717,324	13,182,095
1.100.5.5120.210 PERSI	1,353,177	1,358,188	-5,011	1,390,986	1,391,310	-324	1,378,050	1,363,048	1,313,158
1.100.5.5120.220 Social Security Tax	996,701	983,537	13,164	1,020,947	1,017,388	3,559	1,018,142	1,008,227	968,884
1.100.5.5120.230 Life Insurance	24,354	22,528	1,826	23,308	23,088	220	24,369	24,090	25,076
1.100.5.5120.240 Medical Insurance	1,232,839	1,171,498	61,341	1,383,513	1,354,194	29,319	1,449,996	1,432,095	1,485,370
1.100.5.5120.260 Dental Insurance	106,977	102,802	4,175	100,436	101,762	-1,326	92,273	91,219	94,952
1.100.5.5120.270 Worker's Compensation Insurance	80,807	73,046	7,761	73,591	57,170	16,421	55,409	54,868	61,428
1.100.5.5120.280 Retirement Sick Leave Benefits	175,465	164,455	11,010	180,549	168,725	11,824	170,229	165,323	162,214
1.100.5.5120.290 Vision Insurance	28,973	27,765	1,209	28,758	28,388	370	26,364	26,062	27,129
Total Fringe Benefits	<u>3,999,293</u>	<u>3,903,819</u>	<u>95,474</u>	<u>4,201,888</u>	<u>4,142,023</u>	<u>59,865</u>	<u>4,214,832</u>	<u>4,164,932</u>	<u>4,138,211</u>
1.100.5.5120.381 In-District Travel Allowance									
1.100.5.5120.382 Out-District Travel Allowance	5,000	4,579	422	5,400	5,731	-331	5,400	5,400	5,700
1.100.5.5120.384 Administrative Staff Development	2,200	2,123	77	4,000	2,119	1,881	4,000	4,000	2,500
1.100.5.5120.392 Student Activity Support									1,000
1.100.5.5120.396 Inservice Training	22,500	23,259	-759	22,500	22,525	-25	22,500	22,500	22,500
Total Purchased Services	<u>5,000</u>	<u>4,145</u>	<u>855</u>	<u>10,000</u>	<u>391</u>	<u>9,609</u>	<u>1,000</u>	<u>3,000</u>	<u>0</u>
	34,700	34,105	595	41,900	30,766	11,134	32,900	34,900	31,700

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	Budget			Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 2007-2008	Actual	Variance	Adjusted 2008-2009	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5120.410 General Supplies	384,151	338,594	45,557	366,950	330,730	36,220	379,797	319,385	225,596
1.100.5.5120.416 Printing									
1.100.5.5120.417 Testing Supplies	30,002	30,837	0	214	29,027	214	225	225	24,090
1.100.5.5120.440 Textbooks	<u>1,403,133</u>	<u>1,379,558</u>	<u>-335</u>	<u>526,976</u>	<u>234,088</u>	<u>-292,888</u>	<u>27,000</u>	<u>31,237</u>	<u>214,000</u>
Total Supplies and Materials	<u>1,817,286</u>	<u>1,748,490</u>	<u>-68,796</u>	<u>924,140</u>	<u>593,845</u>	<u>-330,295</u>	<u>933,522</u>	<u>736,347</u>	<u>464,586</u>
1.100.5.5120.550 Equipment								15,490	2,000
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	15,490	2,000
Total Elementary Program	<u>19,399,343</u>	<u>19,001,158</u>	<u>328,184</u>	<u>19,001,444</u>	<u>18,609,980</u>	<u>411,464</u>	<u>19,033,536</u>	<u>18,668,993</u>	17,818,592

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5150.116 Teachers	11,730,444	11,816,646	-86,202	12,006,520	12,005,865		11,960,512	12,018,632	11,490,889
1.100.5.5150.131 Saturday School Teachers						655			10,000
1.100.5.5150.132 Teachers Lunch Duty	10,000	7,716	2,284	10,000	5,004	4,996	10,000	10,000	10,000
1.100.5.5150.133 Stipends and Extra Days - Regular	25,000	24,743	257	25,000	32,082	-7,082	25,000	25,000	50,000
1.100.5.5150.152 Instructional Assistants	55,000	42,246	12,754	50,000	41,986	8,014	50,000	50,000	7,666
1.100.5.5150.165 Music Accompanists	41,827	39,704	2,123	34,177	35,783	-1,606	34,162	44,763	43,621
1.100.5.5150.166 Advanced Placement Readers	55,248	56,210	-962	55,000	48,997	6,003	55,000	55,000	45,000
1.100.5.5150.186 Substitute Teachers	5,000	4,808	192	5,000	4,808	192	5,000	5,000	5,000
1.100.5.5150.199 Personal Leave Reimbursement	368,803	384,670	-15,867	408,000	272,825	135,675	310,000	310,000	297,600
Total Salaries	<u>26,200</u>	<u>23,058</u>	<u>3,143</u>	<u>26,200</u>	<u>26,923</u>	<u>-723</u>	<u>53,210</u>	<u>53,210</u>	<u>35,300</u>
	<u>12,317,522</u>	<u>12,395,183</u>	<u>-77,661</u>	<u>12,619,897</u>	<u>12,468,876</u>	<u>151,021</u>	<u>12,502,884</u>	<u>12,571,605</u>	<u>11,980,076</u>
1.100.5.5150.210 PERSI	1,218,882	1,245,321	-26,439	1,245,812	1,259,901	-14,089	1,243,675	1,250,684	1,191,613
1.100.5.5150.220 Social Security Tax	905,520	915,435	-9,915	927,877	917,725	10,152	918,962	924,012	880,536
1.100.5.5150.230 Life Insurance				18,747	18,818	-71	19,769	20,150	20,150
1.100.5.5150.240 Medical Insurance	19,152	18,419	733	1,127,680	1,124,121	3,559	1,193,406	1,215,915	1,193,621
1.100.5.5150.260 Dental Insurance	987,886	981,654	6,232						
1.100.5.5150.270 Worker's Compensation Insurance	84,129	84,286	-157	80,775	83,101	-2,326	74,856	76,301	76,301
1.100.5.5150.280 Retirement Sick Leave Benefits	73,330	76,668	-3,338	66,884	53,437	13,447	50,012	50,287	55,827
1.100.5.5150.290 Vision Insurance	158,092	150,943	7,149	161,686	153,248	8,438	153,630	151,677	147,200
Total Fringe Benefits	<u>22,784</u>	<u>22,771</u>	<u>13</u>	<u>23,132</u>	<u>23,174</u>	<u>-42</u>	<u>21,387</u>	<u>21,800</u>	<u>21,800</u>
	<u>3,469,775</u>	<u>3,495,497</u>	<u>-25,722</u>	<u>3,652,593</u>	<u>3,633,526</u>	<u>19,068</u>	<u>3,675,697</u>	<u>3,710,826</u>	<u>3,587,048</u>
1.100.5.5150.319 Consultants									
1.100.5.5150.321 Facility Rentals	5,500	5,030	470	3,300	3,311	-11	6,700	7,815	6,700
1.100.5.5150.325 Repair and Maintenance (Contracted)	21,000	18,520	2,480	23,000	8,619	14,381	23,000	23,000	17,000
1.100.5.5150.381 In-District Travel Allowance	3,900	518	3,382	4,000	1,484	2,516	8,000	2,000	2,000
1.100.5.5150.392 Student Activity Support	7,330	4,122	3,208	8,800	7,533	1,267	15,800	10,800	10,800
1.100.5.5150.399 Purchased Duty Lunches	90,075	91,075	-1,000	90,075	97,754	-7,679	90,075	90,075	
Total Purchased Services	<u>17,500</u>	<u>17,343</u>	<u>157</u>	<u>17,500</u>	<u>13,984</u>	<u>3,516</u>	<u>17,500</u>	<u>17,500</u>	<u>22,000</u>
	<u>145,305</u>	<u>136,607</u>	<u>8,698</u>	<u>146,675</u>	<u>132,686</u>	<u>13,989</u>	<u>161,075</u>	<u>151,190</u>	<u>58,500</u>
1.100.5.5150.410 General Supplies	337,829	313,767	24,062	319,614	298,106	21,508	391,036	311,525	228,089
1.100.5.5150.440 Textbooks	816,991	798,626	18,365	795,299	342,339	452,960	311,696	165,846	189,534
Total Supplies and Materials	<u>1,154,820</u>	<u>1,112,393</u>	<u>42,427</u>	<u>1,114,913</u>	<u>640,446</u>	<u>474,467</u>	<u>702,732</u>	<u>477,371</u>	<u>417,623</u>
Total Secondary Program	<u>17,087,422</u>	<u>17,139,681</u>	<u>-52,259</u>	<u>17,534,078</u>	<u>16,875,533</u>	<u>658,545</u>	<u>17,042,388</u>	<u>16,910,992</u>	<u>16,043,247</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
	2007-2008	Budget		2008-2009	Budget				
1.100.5.5170.116 Teachers	727,827	720,196	7,631	756,345	760,802	-4,457	765,907	695,054	698,629
1.100.5.5170.152 Instructional Assistants	54,840	46,027	8,813	45,699	46,039	-340	45,314	30,499	30,210
1.100.5.5170.199 Personal Leave Reimbursement	2,100	2,916	-816	2,100	3,163	-1,063	4,625	4,625	3,500
Total Salaries	<u>784,767</u>	<u>769,139</u>	<u>15,628</u>	<u>804,144</u>	<u>810,004</u>	<u>-5,860</u>	<u>815,846</u>	<u>730,178</u>	<u>732,339</u>
1.100.5.5170.210 PERSI	80,053	75,738	4,315	82,022	82,761	-739	83,217	74,479	74,698
1.100.5.5170.220 Social Security Tax	57,692	57,611	81	59,104	61,613	-2,509	59,965	53,668	53,826
1.100.5.5170.230 Life Insurance	1,615	1,377	238	1,469	1,500	-31	1,562	1,362	1,436
1.100.5.5170.240 Medical Insurance	80,830	71,153	9,677	86,483	83,469	3,014	92,171	80,959	85,085
1.100.5.5170.260 Dental Insurance	7,095	6,381	714	6,327	6,317	10	5,914	5,159	5,439
1.100.5.5170.270 Worker's Compensation Insurance	4,672	4,047	625	4,262	3,396	866	3,263	2,920	3,413
1.100.5.5170.280 Retirement Sick Leave Benefits	10,381	9,159	1,222	10,641	10,036	605	10,279	9,033	9,228
1.100.5.5170.290 Vision Insurance	1,922	1,709	213	1,812	1,771	41	1,690	1,474	1,554
Total Fringe Benefits	<u>244,260</u>	<u>227,176</u>	<u>17,084</u>	<u>252,120</u>	<u>250,862</u>	<u>1,258</u>	<u>258,061</u>	<u>229,054</u>	<u>234,679</u>
1.100.5.5170.371 Tuition	2,000	3,350	-1,350	2,400	16,450	-14,050	4,800	2,400	2,400
1.100.5.5170.392 Student Activity Support	1,000	1,000		1,000	537	463	1,000	1,000	1,000
Total Purchased Services	<u>3,000</u>	<u>4,350</u>	<u>-1,350</u>	<u>3,400</u>	<u>16,987</u>	<u>-13,587</u>	<u>5,800</u>	<u>3,400</u>	<u>3,400</u>
1.100.5.5170.410 General Supplies	22,500	21,198	1,302	17,323	16,797	526	17,100	14,700	14,600
1.100.5.5170.430 Library Books	950	946	4	1,656	1,644	12	1,656	1,656	1,656
Total Supplies and Materials	<u>23,450</u>	<u>22,143</u>	<u>1,307</u>	<u>18,979</u>	<u>18,441</u>	<u>538</u>	<u>18,756</u>	<u>16,356</u>	<u>16,256</u>
Total Alternate School Program	<u>1,055,477</u>	<u>1,022,809</u>	<u>32,668</u>	<u>1,078,643</u>	<u>1,096,294</u>	<u>-17,651</u>	<u>1,098,463</u>	<u>978,988</u>	<u>986,674</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
1.100.5.5190.361 Computer Service Expenses	7,636		7,636	7,117		7,089	5,400	5,400	1,587
Total Purchased Services	7,636	0	7,636	7,117	28	7,089	5,400	5,400	1,587
1.100.5.5190.410 General Supplies	3,000		1,989	3,000		2,955	3,000	1,750	0
Total Supplies and Materials	3,000	1,011	1,989	3,000	45	2,955	3,000	1,750	0
Total Vocational-Technical Program	10,636	1,011	9,625	10,117	74	10,043	8,400	7,150	1,587

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2007-2008 Budget			2008-2009 Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5210.116 Teachers	2,903,995	2,917,081	-13,086	3,006,226	2,990,137	16,089	2,971,517	2,831,538	2,774,641
1.100.5.5210.152 Instructional Assistants	466,668	466,621		516,649	491,096	25,553	508,220	450,309	420,094
1.100.5.5210.182 Substitute Instructional Assistants	16,200	27,954	-14,754	16,200	20,053	-3,853	16,000	16,000	16,000
1.100.5.5210.186 Substitute Teachers	1,500	992	508	1,500	1,286	214	1,500	1,500	1,500
1.100.5.5210.199 Personal Leave Reimbursement	9,568	9,610	-42	9,568	9,495	73	19,124	19,124	10,000
Total Salaries	<u>3,397,931</u>	<u>3,422,258</u>	<u>-24,327</u>	<u>3,550,143</u>	<u>3,512,067</u>	<u>38,076</u>	<u>3,516,361</u>	<u>3,318,471</u>	<u>3,222,235</u>
1.100.5.5210.210 PERSI	344,816	350,964	-6,148	360,309	362,723	-2,414	356,884	336,700	326,883
1.100.5.5210.220 Social Security Tax	249,798	250,549	-751	260,936	256,657	4,279	258,452	243,908	236,834
1.100.5.5210.230 Life Insurance	8,027	7,456	571	7,804	7,607	197	8,212	7,470	7,812
1.100.5.5210.240 Medical Insurance	394,677	372,304	22,373	450,987	433,499	17,488	474,706	433,212	462,741
1.100.5.5210.260 Dental Insurance	35,260	34,003	1,257	33,617	33,591	26	31,095	28,283	29,581
1.100.5.5210.270 Worker's Compensation Insurance	20,235	21,027	-792	18,816	16,834	1,982	14,065	13,273	15,017
1.100.5.5210.280 Retirement Sick Leave Benefits	44,725	42,291	2,434	46,742	43,989	2,754	44,086	40,837	40,379
1.100.5.5210.290 Vision Insurance	9,549	9,193	356	9,634	9,366	268	8,884	8,081	8,452
Total Fringe Benefits	<u>1,107,087</u>	<u>1,087,787</u>	<u>19,300</u>	<u>1,188,845</u>	<u>1,164,265</u>	<u>24,580</u>	<u>1,196,384</u>	<u>1,111,764</u>	<u>1,127,699</u>
1.100.5.5210.310 Professional and Technical Services	125,000	150,037	-25,037	125,000	160,445	-35,445	125,000	125,000	125,000
1.100.5.5210.321 Facility Rentals	2,880	2,967	-87	2,880	1,165	1,715	2,880	2,880	0
1.100.5.5210.371 Tuition	15,600	16,450	-850	16,400	16,850	-450	16,400	16,400	0
1.100.5.5210.381 In-District Travel Allowance	1,890	1,888	2	1,890	1,890	0	1,800	1,800	0
Total Purchased Services	<u>145,370</u>	<u>171,342</u>	<u>-25,972</u>	<u>146,170</u>	<u>180,350</u>	<u>-34,180</u>	<u>146,080</u>	<u>146,080</u>	<u>125,000</u>
1.100.5.5210.410 General Supplies	25,380	23,775	1,605	20,131	18,323	1,808	0	0	0
1.100.5.5210.440 Textbooks	20,340	20,284	56	18,822	16,242	2,580	0	0	0
Total Supplies and Materials	<u>45,720</u>	<u>44,058</u>	<u>1,662</u>	<u>38,953</u>	<u>34,564</u>	<u>4,389</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Special Education Program	<u>4,696,108</u>	<u>4,725,445</u>	<u>-29,337</u>	<u>4,924,111</u>	<u>4,891,246</u>	<u>32,865</u>	<u>4,858,825</u>	<u>4,576,315</u>	<u>4,474,934</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
	2007-2008	Budget		2008-2009	Budget				
1.100.5.5220.116 Teachers	142,395	142,243		114,990	114,990		113,840	113,840	109,285
1.100.5.5220.152 Instructional Assistants			152						
1.100.5.5220.199 Personal Leave Reimbursement	41,881	40,653	1,228	40,000	31,816	8,084	28,992	30,473	26,687
Total Salaries	<u>665</u>	<u>460</u>	<u>205</u>	<u>665</u>	<u>723</u>	<u>-58</u>	<u>815</u>	<u>815</u>	<u>775</u>
	184,941	183,356	1,585	155,655	147,529	8,126	143,647	145,128	136,747
1.100.5.5220.210 PERSI									
1.100.5.5220.220 Social Security Tax	18,866	19,072	-206	15,877	15,328	549	14,652	14,803	13,948
1.100.5.5220.230 Life Insurance	13,596	13,529	67	11,441	10,937	504	10,558	10,667	10,050
1.100.5.5220.240 Medical Insurance									
1.100.5.5220.260 Dental Insurance	<u>445</u>	<u>429</u>	<u>16</u>	<u>399</u>	<u>327</u>	<u>72</u>	<u>328</u>	<u>328</u>	<u>328</u>
1.100.5.5220.270 Worker's Compensation Insurance	21,432	20,321	1,111	22,005	18,449	3,556	18,720	18,720	19,448
1.100.5.5220.280 Retirement Sick Leave Benefits	1,957	1,962	-5	1,680	1,449	231	1,244	1,244	1,244
1.100.5.5220.290 Vision Insurance	1,095	996	99	825	604	221	574	574	637
	2,445	2,289	156	2,059	1,859	200	1,809	1,795	1,723
Total Fringe Benefits	<u>530</u>	<u>521</u>	<u>9</u>	<u>481</u>	<u>403</u>	<u>78</u>	<u>356</u>	<u>356</u>	<u>356</u>
	60,366	59,118	1,248	54,767	49,358	5,409	48,241	48,487	47,734
Total Preschool Handicapped Program	<u>245,307</u>	<u>242,475</u>	<u>2,832</u>	<u>210,422</u>	<u>196,887</u>	<u>13,535</u>	<u>191,888</u>	<u>193,615</u>	<u>184,481</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5240.116 Teachers	148,614	148,584		153,184	153,106		153,185	155,374	95,255
1.100.5.5240.199 Personal Leave Reimbursement			30			78			
Total Salaries	300	650	-350	300	455	-155	300	300	845
	148,914	149,234	-320	153,484	153,561	-77	153,485	155,674	96,100
1.100.5.5240.210 PERSI									
1.100.5.5240.220 Social Security Tax	15,191	15,524	-333	15,656	16,005	-349	15,656	15,879	9,802
1.100.5.5240.230 Life Insurance	10,948	11,066	-118	11,281	11,356	-75	11,281	11,442	7,063
1.100.5.5240.240 Medical Insurance	243	234	9	243	234	9	246	246	164
1.100.5.5240.260 Dental Insurance	12,561	12,470	91	14,094	14,036	58	14,886	14,886	9,724
1.100.5.5240.270 Worker's Compensation Insurance	1,067	1,067	0	1,008	1,037	-29	932	932	622
1.100.5.5240.280 Retirement Sick Leave Benefits	882	810	72	814	631	183	614	614	448
1.100.5.5240.290 Vision Insurance	1,970	1,883	87	2,031	1,941	90	1,934	1,934	1,211
Total Fringe Benefits	289	289	0	289	289	0	266	266	178
	43,151	43,343	-192	45,416	45,529	-113	45,815	46,199	29,212
1.100.5.5240.381 In-District Travel Allowance									
1.100.5.5240.396 Inservice Training	350	186	164	400	260	140	400	400	400
Total Purchased Services	45,437	45,163	274	44,690	36,082	8,608	45,034	55,012	0
	45,787	45,349	438	45,090	36,342	8,748	45,434	55,412	400
1.100.5.5240.410 General Supplies									
1.100.5.5240.440 Textbooks	4,811	4,754	57	4,600	3,339	1,261	4,300	4,771	2,150
Total Supplies and Materials	1,889	1,538	351	2,100	910	1,190	2,400	1,800	1,200
	6,700	6,292	408	6,700	4,250	2,450	6,700	6,571	3,350
Total Gifted And Talented Program	244,552	244,218	334	250,690	239,682	11,008	251,434	263,856	129,062

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.100.5.5310.385 Student Activity Travel	255,000	232,813	22,187	384,000	235,017	148,983	330,000	205,000	205,000
Total Purchased Services	255,000	232,813	22,187	384,000	235,017	148,983	330,000	205,000	205,000
Total Interscholastic Program	255,000	232,813	22,187	384,000	235,017	148,983	330,000	205,000	205,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.100.5.5320.116 Teachers	651,022	610,219	40,804	650,000	662,487	-12,487	643,000	643,000	609,120
Total Salaries	651,022	610,219	40,804	650,000	662,487	-12,487	643,000	643,000	609,120
1.100.5.5320.210 PERSI									
1.100.5.5320.220 Social Security Tax	66,404	39,871	26,533	66,300	41,495	24,805	65,586	65,586	62,130
1.100.5.5320.270 Worker's Compensation Insurance	47,850	45,711	2,139	47,775	49,267	-1,492	47,260	47,260	44,770
1.100.5.5320.280 Retirement Sick Leave Benefits	3,874	3,365	509	3,445	2,763	682	2,572	2,572	2,838
Total Fringe Benefits	8,613	4,833	3,780	8,600	5,032	3,568	8,102	7,954	7,675
	126,741	93,779	32,962	126,120	98,558	27,562	123,520	123,372	117,413
1.100.5.5320.321 Facility Rentals									
1.100.5.5320.391 Professional Dues and Fees	60,000	50,540	9,460	62,000	70,859	-8,859	66,000	66,000	6,000
Total Purchased Services	8,600	6,498	2,102	9,000	6,498	2,502	9,000	7,000	7,000
	68,600	57,038	11,562	71,000	77,357	-6,357	75,000	73,000	13,000
1.100.5.5320.410 General Supplies									
Total Supplies and Materials	2,400	2,620	-220	2,220	-844	3,064	2,400	2,288	2,205
Total School Activity Program	2,400	2,620	-220	2,220	-844	3,064	2,400	2,288	2,205
	848,763	763,656	85,107	849,340	837,558	11,782	843,920	841,660	741,738

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5410.116 Teachers	60,000	64,116	-4,116	60,000	92,893	-32,893	54,000	54,000	54,000
1.100.5.5410.151 Clerical Personnel	12,000	9,613	2,387	10,000	10,619	-619	8,500	8,500	8,000
Total Salaries	<u>72,000</u>	<u>73,729</u>	<u>-1,729</u>	<u>70,000</u>	<u>103,513</u>	<u>-33,513</u>	<u>62,500</u>	<u>62,500</u>	62,000
1.100.5.5410.210 PERSI	7,344	4,985	2,359	7,140	7,954	-814	6,375	6,375	6,324
1.100.5.5410.220 Social Security Tax	5,292	5,555	-263	5,145	7,809	-2,664	4,594	4,594	4,557
1.100.5.5410.270 Worker's Compensation Insurance	436	464	-28	371	493	-122	250	250	289
1.100.5.5410.280 Retirement Sick Leave Benefits	953	605	348	935	965	-30	787	775	781
Total Fringe Benefits	<u>14,025</u>	<u>11,608</u>	<u>2,417</u>	<u>13,591</u>	<u>17,221</u>	<u>-3,630</u>	<u>12,006</u>	<u>11,994</u>	11,951
1.100.5.5410.410 General Supplies	3,600	1,544	2,056	2,850	3,228	-378	3,000	2,249	2,250
Total Supplies and Materials	<u>3,600</u>	<u>1,544</u>	<u>2,056</u>	<u>2,850</u>	<u>3,228</u>	<u>-378</u>	<u>3,000</u>	<u>2,249</u>	2,250
Total Summer School Program	<u>89,625</u>	<u>86,881</u>	<u>2,744</u>	<u>86,441</u>	<u>123,962</u>	<u>-37,521</u>	<u>77,506</u>	<u>76,743</u>	76,201

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.5420.116 Teachers	49,482	60,103	-10,621	49,400	47,809	1,591	48,236	48,236	22,000
1.100.5.5420.199 Personal Leave Reimbursement									
Total Salaries	<u>49,482</u>	<u>60,103</u>	<u>-10,621</u>	<u>49,400</u>	<u>47,849</u>	<u>1,551</u>	<u>48,276</u>	<u>48,276</u>	<u>22,000</u>
1.100.5.5420.210 PERSI	0	0	0	0	40	-40	40	40	0
1.100.5.5420.220 Social Security Tax	5,039	2,394	2,645	5,039	2,078	2,961	4,924	4,924	2,244
1.100.5.5420.230 Life Insurance	3,631	4,382	-751	3,631	3,455	176	3,548	3,548	1,617
1.100.5.5420.240 Medical Insurance									
1.100.5.5420.260 Dental Insurance	4,817	3,729	988	4,698	3,899	799	4,962	4,962	0
1.100.5.5420.270 Worker's Compensation Insurance	356	326	30	336	288	48	311	311	0
1.100.5.5420.280 Retirement Sick Leave Benefits	294	310	-16	263	184	79	194	194	103
1.100.5.5420.290 Vision Insurance	654	277	377	673	252	421	609	609	277
Total Fringe Benefits	<u>96</u>	<u>88</u>	<u>8</u>	<u>96</u>	<u>80</u>	<u>16</u>	<u>89</u>	<u>89</u>	<u>0</u>
1.100.5.5420.310 Professional and Technical Services	14,338	11,218	3,120	14,817	10,302	4,515	14,719	14,719	4,241
1.100.5.5420.313 Publishing and Advertising	4,000	3,992	8	3,800	2,711	1,089	2,263	2,263	
1.100.5.5420.322 Vehicle Lease or Rental	6,000	4,458	1,542	5,700	4,869	831	5,700	5,700	0
Total Purchased Services	<u>6,500</u>	<u>3,044</u>	<u>3,456</u>	<u>4,750</u>	<u>2,783</u>	<u>1,967</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>
1.100.5.5420.410 General Supplies	16,500	11,494	5,006	14,250	10,363	3,887	11,463	11,463	0
Total Supplies and Materials	<u>850</u>	<u>430</u>	<u>420</u>	<u>807</u>	<u>504</u>	<u>303</u>	<u>750</u>	<u>667</u>	<u>0</u>
Total Community Education Program	<u>850</u>	<u>430</u>	<u>420</u>	<u>807</u>	<u>504</u>	<u>303</u>	<u>750</u>	<u>667</u>	<u>0</u>
	<u>81,170</u>	<u>83,244</u>	<u>-2,074</u>	<u>79,274</u>	<u>69,018</u>	<u>10,256</u>	<u>75,208</u>	<u>75,125</u>	<u>26,241</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6110.118 Counselors	1,460,737	1,459,116		1,486,707	1,486,636		1,469,686	1,494,888	1,442,196
1.100.5.6110.133 Stipends and Extra Days - Regular			1,621						
1.100.5.6110.151 Clerical Personnel	49,172	49,172		49,459	49,300	71	49,300	50,933	40,000
1.100.5.6110.164 Social Workers	297,188	327,702	-30,514	323,969	345,017	-21,048	328,107	331,275	212,334
1.100.5.6110.199 Personal Leave Reimbursement	50,285	50,285		51,340	45,439	5,901	45,811	45,811	43,980
Total Salaries	<u>6,941</u>	<u>3,215</u>	<u>3,726</u>	<u>6,941</u>	<u>3,224</u>	<u>3,717</u>	<u>6,958</u>	<u>6,958</u>	<u>3,300</u>
	1,864,323	1,889,490	-25,167	1,918,416	1,929,616	-11,200	1,899,862	1,929,865	1,741,810
1.100.5.6110.210 PERSI	190,179	196,069	-5,890	195,679	198,872	-3,193	193,786	196,846	177,665
1.100.5.6110.220 Social Security Tax	137,057	137,865	-808	141,003	141,184	-181	139,640	141,845	128,024
1.100.5.6110.230 Life Insurance									
1.100.5.6110.240 Medical Insurance	3,556	3,399	157	3,341	3,388	-47	3,597	3,556	3,105
1.100.5.6110.260 Dental Insurance	175,248	171,025	4,223	193,140	193,843	-703	208,283	205,802	183,939
1.100.5.6110.270 Worker's Compensation Insurance	15,631	15,620	11	14,392	14,951	-559	13,623	13,467	11,758
1.100.5.6110.280 Retirement Sick Leave Benefits	11,124	10,237	887	10,169	7,926	2,243	7,599	7,712	8,117
1.100.5.6110.290 Vision Insurance	24,663	23,607	1,056	25,430	24,117	1,313	23,938	23,866	21,946
Total Fringe Benefits	<u>4,231</u>	<u>4,206</u>	<u>25</u>	<u>4,124</u>	<u>4,170</u>	<u>-46</u>	<u>3,892</u>	<u>3,847</u>	<u>3,359</u>
	561,689	562,028	-339	587,278	588,452	-1,174	594,358	596,941	537,913
1.100.5.6110.310 Professional and Technical Services									
1.100.5.6110.321 Facility Rentals	61,000	61,000		62,800	62,800		62,800	62,800	
1.100.5.6110.381 In-District Travel Allowance			0			0		2,748	0
1.100.5.6110.396 Inservice Training	0	0	0	0	0	0	1,000		0
Total Purchased Services	<u>3,105</u>	<u>356</u>	<u>3,105</u>	<u>1,605</u>	<u>607</u>	<u>1,605</u>	<u>4,000</u>	<u>600</u>	<u>600</u>
	64,665	61,356	3,309	64,965	63,407	1,558	67,800	66,148	0
1.100.5.6110.410 General Supplies	15,676	14,368	1,308	15,406	13,901	1,505	15,521	15,246	600
Total Supplies and Materials	<u>15,676</u>	<u>14,368</u>	<u>1,308</u>	<u>15,406</u>	<u>13,901</u>	<u>1,505</u>	<u>15,521</u>	<u>15,246</u>	<u>15,248</u>
	15,676	14,368	1,308	15,406	13,901	1,505	15,521	15,246	15,248
Total Attendance, Guidance And Health Program	<u>2,506,353</u>	<u>2,527,243</u>	<u>-20,890</u>	<u>2,586,065</u>	<u>2,595,376</u>	<u>-9,311</u>	<u>2,577,541</u>	<u>2,608,200</u>	<u>2,295,571</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6160.113 Supervisors and Coordinators				1,144,872	1,144,781	0	1,085,047	1,085,084	73,729
1.100.5.6160.115 Ancillary Professional	967,719	967,971	-252	0	0	0	0	0	991,263
1.100.5.6160.133 Stipends and Extra Days - Regular				1,595		91	3,109		
1.100.5.6160.163 Nurses	43,647	43,647	0	46,783	46,784	1,595	46,316	49,694	46,956
1.100.5.6160.199 Personal Leave Reimbursement				1,658	2,308	-1	5,232	5,232	5,298
Total Salaries	<u>1,014,619</u>	<u>1,015,358</u>	<u>-739</u>	<u>1,194,908</u>	<u>1,193,873</u>	<u>1,035</u>	<u>1,139,704</u>	<u>1,167,811</u>	<u>-1,117,246</u>
1.100.5.6160.210 PERSI	103,503	103,209	294	121,881	121,746	135	116,250	119,118	113,959
1.100.5.6160.220 Social Security Tax	74,591	74,506	85	87,826	87,123	703	83,768	85,835	82,117
1.100.5.6160.230 Life Insurance	1,579	1,516	63	1,758	1,758	0	1,765	1,888	1,929
1.100.5.6160.240 Medical Insurance	81,114	80,655	459	105,210	104,956	254	106,119	108,600	109,395
1.100.5.6160.260 Dental Insurance	6,938	6,945	-7	7,560	7,741	-181	6,682	6,838	6,993
1.100.5.6160.270 Worker's Compensation Insurance	6,041	5,511	530	6,333	4,900	1,433	4,558	4,671	5,207
1.100.5.6160.280 Retirement Sick Leave Benefits	13,422	12,516	906	15,812	14,764	1,048	14,361	14,446	14,078
1.100.5.6160.290 Vision Insurance	1,879	1,874	5	2,165	2,161	4	1,909	1,954	1,998
Total Fringe Benefits	<u>289,067</u>	<u>286,732</u>	<u>2,335</u>	<u>348,545</u>	<u>345,149</u>	<u>3,396</u>	<u>335,412</u>	<u>343,350</u>	<u>335,676</u>
1.100.5.6160.381 In-District Travel Allowance	1,800	1,801	-1	1,800	1,801	-1	1,800	1,800	0
Total Purchased Services	<u>1,800</u>	<u>1,801</u>	<u>-1</u>	<u>1,800</u>	<u>1,801</u>	<u>-1</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u>
1.100.5.6160.410 General Supplies	2,970	2,970	0	2,970	1,511	1,459	2,500	679	0
Total Supplies and Materials	<u>2,970</u>	<u>2,970</u>	<u>0</u>	<u>2,970</u>	<u>1,511</u>	<u>1,459</u>	<u>2,500</u>	<u>679</u>	<u>0</u>
Total Ancillary Service Program	<u>1,308,456</u>	<u>1,306,862</u>	<u>1,594</u>	<u>1,548,223</u>	<u>1,542,334</u>	<u>5,889</u>	<u>1,479,416</u>	<u>1,513,640</u>	<u>1,452,922</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
	2007-2008	Budget		2008-2009	Budget				
1.100.5.6210.112 Directors	197,608	197,913	-305	200,106	200,055	51	198,104	198,104	190,180
1.100.5.6210.113 Supervisors and Coordinators	329,262	323,611	5,651	333,152	329,150	4,002	333,011	254,610	211,245
1.100.5.6210.116 Teachers	17,089	17,950	-861	8,000	19,963	-11,963	8,000	13,848	
1.100.5.6210.134 Curriculum Development Stipends	10,100	2,247	7,854	22,200	1,939	20,262	14,000	14,000	6,000
1.100.5.6210.151 Clerical Personnel	173,919	192,766	-18,847	172,880	176,410	-3,530	178,130	173,706	111,752
1.100.5.6210.152 Instructional Assistants	58,781	43,007	15,774	59,973	42,706	17,267	56,168	68,006	29,718
1.100.5.6210.182 Substitute Instructional Assistants	16,000	11,434	4,566	16,000	8,004	7,996	16,000	16,000	
1.100.5.6210.199 Personal Leave Reimbursement									
	1,260	2,312	-1,052	1,260	1,401	-141	2,120	2,120	2,929
Total Salaries	804,019	791,240	12,779	813,571	779,628	33,943	805,533	740,394	551,824
1.100.5.6210.210 PERSI									
1.100.5.6210.220 Social Security Tax	79,293	79,971	-678	81,429	79,114	2,315	80,531	73,913	56,285
1.100.5.6210.230 Life Insurance	59,309	57,022	2,287	59,921	56,154	3,767	59,207	54,418	40,558
1.100.5.6210.240 Medical Insurance	1,455	1,482	-27	1,456	1,409	47	1,473	1,309	1,106
1.100.5.6210.260 Dental Insurance	46,811	47,342	-531	53,976	52,157	1,819	55,439	50,477	42,966
1.100.5.6210.270 Worker's Compensation Insurance	4,205	4,502	-297	4,083	4,137	-54	3,674	3,363	2,747
1.100.5.6210.280 Retirement Sick Leave Benefits	4,827	4,419	408	4,319	3,317	1,002	3,223	2,985	2,571
1.100.5.6210.290 Vision Insurance	10,233	9,575	658	10,579	9,582	997	9,948	8,967	6,954
	1,138	1,219	-81	1,168	1,148	20	1,050	961	784
Total Fringe Benefits	207,271	205,531	1,740	216,931	207,017	9,914	214,545	196,393	153,971
1.100.5.6210.306 Training or Incentive Grants									
1.100.5.6210.310 Professional and Technical Services				3,500	3,564	-64	3,500		
1.100.5.6210.317 Health Services (Contracted)	15,050	4,979	10,072	6,650	4,966	1,684	8,150	5,050	2,000
1.100.5.6210.318 Testing Program	173,225	19,248	153,977	53,500	20,406	33,094	53,500	43,500	43,500
1.100.5.6210.319 Consultants	19,850	16,172	3,678	35,050	21,039	14,011	46,605	36,605	31,442
1.100.5.6210.320 ISAT Remediation	1,910	1,651	259	32,859	53,165	26,694	314,409	36,028	152,352
1.100.5.6210.392 Student Activity Support	51,652	48,470	3,182						
1.100.5.6210.396 Inservice Training	10,000	5,422	4,579	10,000	4,418	5,582	10,000	10,000	
	19,250	17,738	1,512	8,000	1,527	6,473	8,000	3,706	0
Total Purchased Services	290,937	113,679	177,258	437,559	109,085	328,474	444,164	135,689	229,294

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description							2009-2010 Budget		2010-2011 Budget
	Adjusted 2007-2008	Actual Budget	Variance	Adjusted 2008-2009	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.100.5.6210.410 General Supplies	21,735	22,303	-568	22,900	21,731	1,169	26,135	23,324	11,250
1.100.5.6210.413 Curriculum Development Supplies	16,340	14,463	1,877	12,913	9,157	3,756	10,513	26,049	4,100
1.100.5.6210.496 Incentive Grants				20,000	16,338	3,662	20,000	8,801	
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,813</u>	<u>47,226</u>	<u>8,587</u>	<u>56,648</u>	<u>58,174</u>	<u>15,350</u>
Total Instructional Improvement Program	<u>1,340,302</u>	<u>1,147,216</u>	<u>193,086</u>	<u>1,523,874</u>	<u>1,142,956</u>	<u>380,918</u>	<u>1,520,890</u>	<u>1,130,650</u>	<u>950,439</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6220.113 Supervisors and Coordinators		2,926	1,074	4,000	4,000		4,000	4,000	4,000
1.100.5.6220.117 Media Specialists	568,579	568,212		640,037	637,552	2,485	633,637	636,348	610,891
1.100.5.6220.133 Stipends and Extra Days - Regular		367							
1.100.5.6220.151 Clerical Personnel	9,143	7,619	1,524	9,143	12,373	-3,230	9,326	9,326	2,800
1.100.5.6220.199 Personal Leave Reimbursement	300,531	300,759	-228	314,859	313,348	1,511	309,893	305,124	229,702
Total Salaries	3,200	2,758	443	3,200	2,118	1,083	3,200	3,200	3,000
	885,453	882,273	3,180	971,239	969,390	1,849	960,056	957,998	850,393
1.100.5.6220.210 PERSI	89,875	91,617	-1,742	98,545	100,424	-1,879	97,435	97,317	86,741
1.100.5.6220.220 Social Security Tax	65,094	64,390	704	71,385	71,253	132	70,566	70,413	62,504
1.100.5.6220.230 Life Insurance	2,470	2,436	34	2,527	2,610	-83	2,660	2,586	2,216
1.100.5.6220.240 Medical Insurance	117,054	114,351	2,703	141,820	136,760	5,060	148,925	144,459	131,274
1.100.5.6220.260 Dental Insurance	10,852	10,824	28	10,886	11,150	-264	10,071	9,791	8,392
1.100.5.6220.270 Worker's Compensation Insurance	5,266	4,798	468	5,143	3,984	1,159	3,839	3,836	3,964
1.100.5.6220.280 Retirement Sick Leave Benefits	11,646	10,934	712	12,796	12,174	622	12,035	11,805	10,714
1.100.5.6220.290 Vision Insurance	2,940	2,919	21	3,121	3,116	5	2,878	2,798	2,398
Total Fringe Benefits	305,197	302,270	2,927	346,223	341,472	4,751	348,409	343,005	308,203
1.100.5.6220.325 Repair and Maintenance (Contracted)	22,271	22,110	161	22,271	18,566	3,705	8,350	8,350	26,128
Total Purchased Services	22,271	22,110	161	22,271	18,566	3,705	8,350	8,350	26,128
	22,271	22,110	161	22,271	18,566	3,705	8,350	8,350	26,128
1.100.5.6220.410 General Supplies	3,650	3,645	5	4,750	4,750		5,000	9,600	5,000
1.100.5.6220.430 Library Books	77,515	77,220	295	74,212	73,135	1,077	74,212	75,411	75,411
1.100.5.6220.436 Film Footage Replacement	1,500	1,293	207						
Total Supplies and Materials	82,665	82,158	507	78,962	77,885	1,077	79,212	85,011	80,411
Total Educational Media Services Program	<u>1,295,586</u>	<u>1,288,810</u>	<u>6,776</u>	<u>1,418,695</u>	<u>1,407,313</u>	<u>11,382</u>	<u>1,396,027</u>	<u>1,394,364</u>	<u>1,265,135</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6230.113 Supervisors and Coordinators	69,833	69,254	-578	382,368	3,391	-3,391	389,514	356,848	385,057
1.100.5.6230.154 Maintenance Personnel	327,072	339,948	12,876	382,368	383,120	752	389,514	356,848	385,057
1.100.5.6230.199 Personal Leave Reimbursement									
Total Salaries	<u>650</u>	<u>465</u>	<u>-185</u>	<u>650</u>	<u>734</u>	<u>-84</u>	<u>500</u>	<u>500</u>	<u>800</u>
	397,555	409,667	-12,112	383,018	387,245	-4,227	390,014	357,348	385,857
1.100.5.6230.210 PERSI	40,555	40,063	-492	39,068	37,353	1,715	39,781	36,449	39,358
1.100.5.6230.220 Social Security Tax	29,227	30,986	1,759	28,152	28,825	-673	28,666	26,265	28,361
1.100.5.6230.230 Life Insurance									
1.100.5.6230.240 Medical Insurance	850	895	45	702	780	78	821	739	903
1.100.5.6230.260 Dental Insurance	35,214	33,975	-1,239	37,827	36,271	-1,556	43,980	39,582	53,482
1.100.5.6230.270 Worker's Compensation Insurance	3,380	3,332	-48	3,024	3,122	98	3,108	2,797	3,419
1.100.5.6230.280 Retirement Sick Leave Benefits	23,590	19,259	-4,331	20,492	15,958	-4,534	15,250	13,973	15,144
1.100.5.6230.290 Vision Insurance	5,256	4,678	-578	5,068	4,525	-543	4,914	4,420	4,862
Total Fringe Benefits	<u>915</u>	<u>902</u>	<u>13</u>	<u>866</u>	<u>866</u>	<u>0</u>	<u>888</u>	<u>799</u>	<u>977</u>
	138,987	134,091	4,896	135,199	127,699	7,500	137,408	125,024	146,506
1.100.5.6230.310 Professional and Technical Services									
1.100.5.6230.361 Computer Service Expenses									5,000
1.100.5.6230.381 In-District Travel Allowance	620,166	640,851	20,685	470,650	380,824	-89,826	630,512	630,512	40,028
1.100.5.6230.396 Inservice Training									7,500
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000</u>
	62,166	64,351	-2,185	47,650	38,324	9,326	63,512	63,512	56,528
1.100.5.6230.481 Equipment Repair (Non-Contracted)									10,000
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>	<u>10,000</u>
	0	0	0	0	0	0	0	0	30,000
1.100.5.6230.550 Equipment									30,000
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>	<u>30,000</u>
	0	0	0	0	0	0	0	0	30,000
Total Instruction-Related Technology 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>628,891</u>
	598,708	608,109	9,401	565,867	553,268	12,599	590,934	545,884	628,891

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6310.319 Consultants									
1.100.5.6310.382 Out-District Travel Allowance	3,500	1,898	1,602	3,325	753	2,572	3,500	1,500	1,500
1.100.5.6310.391 Professional Dues and Fees	5,000	4,428	572	4,750	2,713	2,037	5,000	5,000	
Total Purchased Services	25,000	27,242	-2,242	27,300	26,867	433	26,950	26,950	17,800
	33,500	33,568	-68	35,375	30,333	5,042	35,450	33,450	18,800
1.100.5.6310.410 General Supplies									
1.100.5.6310.493 Professional Books and Journals	5,000	8,509	-3,509	8,360	7,238	1,122	5,000	5,000	5,000
Total Supplies and Materials	300	285	15	285	342	-57	300	300	300
	5,300	8,794	-3,494	8,645	7,580	1,065	5,300	5,300	5,300
1.100.5.6310.730 Judgments									
Total Insurance and Judgment	5,000	0	5,000	3,000	0	3,000	3,000	2,000	2,000
	5,000	0	5,000	3,000	0	3,000	3,000	2,000	2,000
Total Board Of Education Program	43,800	42,362	1,438	47,020	37,914	9,106	43,750	40,750	26,100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
	2007-2008	Budget		2008-2009	Budget				
1.100.5.6320.111 Superintendent and Assistant Superintendent	128,766	129,158	-392	131,969	131,781	188	130,649	129,857	124,663
1.100.5.6320.151 Clerical Personnel	376,054	363,757	12,297	388,637	383,991	4,646	384,006	389,006	305,910
1.100.5.6320.195 Future Salary Adjustment	160,000		160,000	200,000		200,000	370,000	370,000	
1.100.5.6320.199 Personal Leave Reimbursement		1,900	-570		1,914	-784	1,650	1,650	1,990
Total Salaries	930	494,416	-171,334	930	517,487	-204,049	886,305	890,513	432,363
1.100.5.6320.210 PERSI	665,750			721,536					
1.100.5.6320.220 Social Security Tax	51,591	50,674	917	53,196	53,454	-258	52,663	53,092	44,102
1.100.5.6320.230 Life Insurance	37,179	34,027	3,152	38,324	35,735	2,589	37,949	38,258	31,779
1.100.5.6320.240 Medical Insurance					1,004	-209			
1.100.5.6320.260 Dental Insurance	848	944	-96	795	36,874	1,448	820	820	738
1.100.5.6320.270 Worker's Compensation Insurance	35,158	29,989	5,169	38,322			40,146	40,146	38,896
1.100.5.6320.270 Worker's Compensation Insurance	3,372	2,890	482	3,024	3,078	-54	2,798	2,798	2,487
1.100.5.6320.280 Retirement Sick Leave Benefits	2,996	2,791	205	2,752	2,232	520	2,068	2,096	2,017
1.100.5.6320.290 Vision Insurance	6,675	5,990	685	6,900	6,467	433	6,505	6,439	5,448
1.100.5.6320.295 Physicals		782	131	867	854	13	800	800	711
1.100.5.6320.296 Other Employee Benefits	913			100		100	100		
1.100.5.6320.297 COBRA Fees	11,900	12,766	-866	12,800	13,073	-673	13,588	13,588	13,588
Total Fringe Benefits	150,932	140,853	9,879	157,080	153,172	3,908	157,437	159,637	2,000
1.100.5.6320.310 Professional and Technical Services									141,766
1.100.5.6320.311 Legal Services	23,050	30,776	-7,726	23,050	21,659	1,391	22,860	21,860	21,000
1.100.5.6320.313 Publishing and Advertising	70,000	83,969	-13,969	66,500	85,028	-18,528	100,000	80,000	80,000
1.100.5.6320.315 Elections	21,666	14,875	6,791	21,802	15,741	6,061	24,125	16,625	16,625
1.100.5.6320.319 Consultants	5,500	2,378	3,122	2,500	14,934	-12,434	14,600	14,600	3,000
1.100.5.6320.325 Repair and Maintenance (Contracted)	15,000	6,399	8,601	14,250	4,939	9,311	14,000	7,000	7,000
1.100.5.6320.352 Postage	4,600	4,476	124	4,600	4,916	-316	4,600	4,600	4,600
1.100.5.6320.381 In-District Travel Allowance	60,000	55,043	4,957	57,000	58,064	-1,064	72,850	72,850	72,850
1.100.5.6320.382 Out-District Travel Allowance	19,500	5,425	14,075	13,550	6,466	7,084	13,000	13,000	8,500
1.100.5.6320.391 Professional Dues and Fees	21,500	16,887	4,613	22,087	5,871	16,216	23,075	17,075	
1.100.5.6320.396 Inservice Training	1,000	1,447	-447	1,900	1,247	653	1,900	1,900	1,900
Total Purchased Services	800	609	191	855	465	390	900	900	900
	242,616	222,283	20,333	228,094	219,329	8,765	291,910	250,410	215,975

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description							2009-2010 Budget		2010-2011 Budget
	Adjusted 2007-2008	Actual Budget	Variance	Adjusted 2008-2009	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.100.5.6320.410 General Supplies	18,270	16,174	2,096	25,057	20,828	4,229	21,700	19,389	20,125
1.100.5.6320.493 Professional Books and Journals				1,196	189	1,007			
Total Supplies and Materials	1,250	830	420				945	945	500
	19,520	17,004	2,516	26,253	21,017	5,236	22,645	20,334	20,625
1.100.5.6320.712 Liability Insurance	159,308	158,389		176,247	175,679		184,239	184,239	181,181
Total Insurance and Judgment			919			569			
	159,308	158,389	919	176,247	175,679	569	184,239	184,239	181,181
Total Central Administration Program	<u>1,237,926</u>	<u>1,032,945</u>	<u>204,981</u>	<u>1,309,210</u>	<u>1,086,684</u>	<u>222,526</u>	<u>1,542,536</u>	<u>1,505,133</u>	991,910

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6410.114 Principals and Assistant Principals	2,424,970	2,425,644		2,396,520	2,388,160		2,244,554	2,230,243	2,135,497
1.100.5.6410.151 Clerical Personnel	664,047	695,042	-30,995	714,594	709,614	4,980	709,456	703,669	668,841
1.100.5.6410.181 Clerical Substitutes									
1.100.5.6410.199 Personal Leave Reimbursement	4,750	4,292	458	5,750	2,981	2,769	5,750	5,750	9,000
	11,300	13,600	-2,300	11,300	14,223	-2,923	11,300	11,300	13,800
Total Salaries	<u>3,105,067</u>	<u>3,138,578</u>	<u>-33,511</u>	<u>3,128,164</u>	<u>3,114,978</u>	<u>-13,186</u>	<u>2,971,060</u>	<u>2,950,962</u>	<u>2,827,138</u>
1.100.5.6410.210 PERSI	316,262	326,350	-10,088	318,487	324,012	-5,525	302,462	300,412	287,450
1.100.5.6410.220 Social Security Tax	228,277	229,088	-811	229,920	227,644	2,276	218,374	216,897	207,795
1.100.5.6410.230 Life Insurance									
1.100.5.6410.240 Medical Insurance	7,452	7,143	309	7,176	6,806	370	7,223	7,223	7,223
1.100.5.6410.260 Dental Insurance	236,310	235,839	471	268,020	259,966	8,054	272,004	272,004	281,996
1.100.5.6410.270 Worker's Compensation Insurance	21,347	21,415	-68	20,160	20,278	-118	18,026	18,026	18,026
1.100.5.6410.280 Retirement Sick Leave Benefits	18,496	17,066	1,430	16,583	12,811	3,772	11,885	11,813	13,175
1.100.5.6410.290 Vision Insurance	41,022	39,145	1,877	41,320	39,225	2,095	37,362	36,435	35,510
	5,781	5,795	-14	5,781	5,643	138	5,150	5,150	5,150
Total Fringe Benefits	<u>874,947</u>	<u>881,841</u>	<u>-6,894</u>	<u>907,447</u>	<u>896,384</u>	<u>-11,063</u>	<u>872,486</u>	<u>867,960</u>	<u>856,325</u>
1.100.5.6410.319 Consultants									
1.100.5.6410.361 Computer Service Expenses	25,300	25,300		27,350	28,569	-1,219	26,700	26,700	3,500
	307,365		307,365	475,000		475,000	525,000	525,000	150,000
Total Purchased Services	<u>332,665</u>	<u>25,300</u>	<u>-307,365</u>	<u>502,350</u>	<u>28,569</u>	<u>-473,781</u>	<u>551,700</u>	<u>551,700</u>	<u>153,500</u>
1.100.5.6410.410 General Supplies									
	20,658	18,681	1,977	17,910	13,292	4,618	17,880	20,063	19,968
Total Supplies and Materials	<u>20,658</u>	<u>18,681</u>	<u>1,977</u>	<u>17,910</u>	<u>13,292</u>	<u>4,618</u>	<u>17,880</u>	<u>20,063</u>	<u>19,968</u>
Total School Administration Program	<u>4,333,337</u>	<u>4,064,400</u>	<u>268,937</u>	<u>4,555,871</u>	<u>4,053,223</u>	<u>502,648</u>	<u>4,413,126</u>	<u>4,390,685</u>	<u>3,856,931</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6510.151 Clerical Personnel	304,325	306,264	-1,939	326,147	317,597	8,550	316,679	326,246	293,121
1.100.5.6510.199 Personal Leave Reimbursement									
Total Salaries	<u>650</u>	<u>730</u>	<u>-80</u>	<u>650</u>	<u>830</u>	<u>-180</u>	<u>500</u>	<u>500</u>	<u>910</u>
	304,975	306,994	-2,019	326,797	318,427	8,370	317,179	326,746	294,031
1.100.5.6510.210 PERSI									
1.100.5.6510.220 Social Security Tax	31,101	31,971	-870	33,333	33,122	211	32,352	33,328	29,990
1.100.5.6510.230 Life Insurance	22,414	22,583	-169	24,019	23,371	648	23,313	24,016	21,611
1.100.5.6510.240 Medical Insurance									
1.100.5.6510.260 Dental Insurance	<u>597</u>	<u>763</u>	<u>-166</u>	<u>578</u>	<u>731</u>	<u>-153</u>	<u>605</u>	<u>605</u>	<u>577</u>
1.100.5.6510.270 Worker's Compensation Insurance	26,951	27,369	-418	30,997	30,349	648	32,435	32,435	34,156
1.100.5.6510.280 Retirement Sick Leave Benefits	2,624	2,673	-49	2,478	2,557	-79	2,292	2,292	2,184
1.100.5.6510.280 Retirement Sick Leave Benefits	1,806	1,716	90	1,732	1,362	370	1,269	1,307	1,370
1.100.5.6510.290 Vision Insurance	4,035	3,748	287	4,324	4,012	312	3,997	4,046	3,704
Total Fringe Benefits	<u>710</u>	<u>723</u>	<u>-13</u>	<u>710</u>	<u>710</u>	<u>0</u>	<u>655</u>	<u>655</u>	<u>624</u>
	90,238	91,545	-1,307	98,171	96,214	1,957	96,918	98,684	94,216
1.100.5.6510.310 Professional and Technical Services									
1.100.5.6510.312 Audit Services	48,000	48,000		48,000	48,000		48,000	48,000	50,000
1.100.5.6510.313 Publishing and Advertising	29,625	27,594	2,031	30,400	28,193	2,207	37,400	37,400	37,400
1.100.5.6510.317 Health Services (Contracted)	3,800	4,015	-215	3,610	4,965	-1,355	6,500	5,500	6,500
1.100.5.6510.381 In-District Travel Allowance	50,000	43,785	6,215	47,500	61,136	-13,636	50,000	50,000	50,000
1.100.5.6510.382 Out-District Travel Allowance									
1.100.5.6510.396 Inservice Training	100	211	-111	100	201	-101	100	100	100
	<u>500</u>	<u>676</u>	<u>-176</u>	<u>470</u>	<u>0</u>	<u>470</u>	<u>500</u>	<u>500</u>	<u>0</u>
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>185</u>	<u>-185</u>	<u>200</u>	<u>200</u>	<u>144,000</u>
	132,025	124,280	7,745	130,080	142,681	-12,601	142,700	141,700	144,000
1.100.5.6510.410 General Supplies									
Total Supplies and Materials	<u>13,500</u>	<u>10,231</u>	<u>3,269</u>	<u>12,825</u>	<u>11,476</u>	<u>1,349</u>	<u>12,500</u>	<u>11,401</u>	<u>11,400</u>
	13,500	10,231	3,269	12,825	11,476	1,349	12,500	11,401	11,400
1.100.5.6510.550 Equipment									
Total Capital Objects	<u>500</u>	<u>0</u>	<u>500</u>	<u>475</u>	<u>0</u>	<u>475</u>	<u>0</u>	<u>0</u>	<u>0</u>
	500	0	500	475	0	475	0	0	0
1.100.5.6510.715 Surety Insurance	500	0	500	475	0	475	0	0	0
Total Insurance and Judgment	<u>723</u>	<u>723</u>	<u>0</u>	<u>767</u>	<u>767</u>	<u>0</u>	<u>767</u>	<u>767</u>	<u>767</u>
	723	723	0	767	767	0	767	767	767
Total Business Administration Program	<u>723</u>	<u>723</u>	<u>0</u>	<u>767</u>	<u>767</u>	<u>0</u>	<u>767</u>	<u>767</u>	<u>767</u>
	541,961	533,773	8,188	569,115	569,565	-450	570,064	579,298	544,414

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted 2007-2008	Actual Budget	Variance	Adjusted 2008-2009	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.100.5.6550.156 Warehouse Personnel	79,934	76,315	3,619	81,534	78,607	2,927	76,585	76,104	53,730
1.100.5.6550.199 Personal Leave Reimbursement									
Total Salaries	<u>400</u>	<u>320</u>	<u>80</u>	<u>400</u>	<u>300</u>	<u>100</u>	<u>300</u>	<u>300</u>	300
	80,334	76,635	3,699	81,934	78,907	3,027	76,885	76,404	54,030
1.100.5.6550.210 PERSI									
1.100.5.6550.220 Social Security Tax	8,195	7,975	220	8,357	8,205	152	7,843	7,794	5,511
1.100.5.6550.230 Life Insurance	5,905	5,455	450	6,022	5,623	399	5,651	5,616	3,971
1.100.5.6550.240 Medical Insurance	243	239	4	243	234	9	246	246	164
1.100.5.6550.260 Dental Insurance	10,964	10,972	-8	12,609	12,090	519	13,194	13,194	9,724
1.100.5.6550.270 Worker's Compensation Insurance	1,067	1,082	-15	1,008	1,041	-33	932	932	622
1.100.5.6550.280 Retirement Sick Leave Benefits	4,790	4,270	520	4,383	3,332	1,051	3,006	2,988	2,121
1.100.5.6550.290 Vision Insurance	1,064	927	137	1,085	995	90	969	945	681
Total Fringe Benefits	<u>289</u>	<u>293</u>	<u>-4</u>	<u>289</u>	<u>289</u>	<u>0</u>	<u>266</u>	<u>266</u>	178
	32,517	31,212	1,305	33,996	31,808	2,188	32,107	31,981	22,972
1.100.5.6550.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>3,500</u>	<u>2,442</u>	<u>1,058</u>	<u>2,475</u>	<u>1,329</u>	<u>1,146</u>	<u>3,000</u>	<u>2,500</u>	2,500
	3,500	2,442	1,058	2,475	1,329	1,146	3,000	2,500	2,500
1.100.5.6550.410 General Supplies									
1.100.5.6550.419 Warehouse Supplies	4,500	5,364	-864	4,500	4,573	-73	4,500	4,286	4,285
1.100.5.6550.421 Motor Fuel		2,928	-2,928		-1,568	1,568			
Total Supplies and Materials	<u>3,000</u>	<u>2,589</u>	<u>511</u>	<u>3,000</u>	<u>2,258</u>	<u>742</u>	<u>3,000</u>	<u>3,000</u>	3,000
	7,600	10,881	-3,281	7,500	5,263	2,237	7,500	7,286	7,285
Total Central Service Program	<u>123,951</u>	<u>121,170</u>	<u>2,781</u>	<u>125,905</u>	<u>117,308</u>	<u>8,597</u>	<u>119,492</u>	<u>118,171</u>	86,787

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

Account Elements and Object Description	2007-2008 Budget			2008-2009 Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6560.151 Clerical Personnel	171,015	177,258	-6,243	176,269	175,281		175,485	174,697	150,927
1.100.5.6560.199 Personal Leave Reimbursement						988			
Total Salaries	<u>950</u>	<u>650</u>	<u>300</u>	<u>950</u>	<u>710</u>	<u>240</u>	<u>800</u>	<u>800</u>	<u>850</u>
	171,965	177,908	-5,943	177,219	175,991	1,228	176,285	175,497	151,777
1.100.5.6560.210 PERSI									
1.100.5.6560.220 Social Security Tax	17,542	18,109	-567	18,076	18,277	-201	17,981	17,901	15,482
1.100.5.6560.230 Life Insurance	12,642	12,975	-333	13,026	12,774	252	12,957	12,899	11,155
1.100.5.6560.240 Medical Insurance									
1.100.5.6560.260 Dental Insurance	<u>284</u>	<u>396</u>	<u>-112</u>	<u>273</u>	<u>390</u>	<u>-117</u>	<u>287</u>	<u>287</u>	<u>260</u>
	12,791	13,176	-385	14,710	14,667		15,393	15,393	15,413
1.100.5.6560.270 Worker's Compensation Insurance	1,245	1,252	-7	1,176	1,214	43	1,088	1,088	985
1.100.5.6560.280 Retirement Sick Leave Benefits	1,019	996	23	935	754	181	705	705	707
1.100.5.6560.290 Vision Insurance	2,284	2,146	138	2,345	2,215	130	2,221	2,171	1,913
Total Fringe Benefits	<u>337</u>	<u>339</u>	<u>-2</u>	<u>337</u>	<u>337</u>	<u>0</u>	<u>311</u>	<u>311</u>	<u>281</u>
	48,144	49,389	-1,245	50,878	50,628	250	50,943	50,755	46,196
1.100.5.6560.310 Professional and Technical Services									
1.100.5.6560.325 Repair and Maintenance (Contracted)	24,000	23,986	14	2,746		2,746	4,750	2,450	1,450
1.100.5.6560.382 Out-District Travel Allowance	52,970	53,724	-754	53,950	54,691	-741	57,675	55,675	55,675
Total Purchased Services	<u>1,800</u>	<u>1,806</u>	<u>-6</u>	<u>1,800</u>	<u>346</u>	<u>1,454</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u>
	78,770	79,516	-746	58,496	55,037	3,459	64,225	59,925	57,125
1.100.5.6560.410 General Supplies									
Total Supplies and Materials	<u>10,875</u>	<u>8,521</u>	<u>2,354</u>	<u>8,075</u>	<u>6,336</u>	<u>1,739</u>	<u>9,575</u>	<u>7,679</u>	<u>7,679</u>
	10,875	8,521	2,354	8,075	6,336	1,739	9,575	7,679	7,679
Total Administrative Technology Service Program	<u>309,754</u>	<u>315,334</u>	<u>-5,580</u>	<u>294,668</u>	<u>287,992</u>	<u>6,676</u>	<u>301,028</u>	<u>293,856</u>	<u>262,777</u>
	309,754	315,334	-5,580	294,668	287,992	6,676	301,028	293,856	262,777

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6610.113 Supervisors and Coordinators	66,415	69,346	-2,931	67,407	67,330	77	66,727	66,727	64,058
1.100.5.6610.135 Other Special Programs									
1.100.5.6610.153 Custodians	1,167,244	1,232,920	-65,676	1,179,249	1,209,645	-30,396	1,178,946	1,175,000	998,457
1.100.5.6610.183 Substitute Custodians	0	0	0	0	0	0	0	0	
1.100.5.6610.199 Personal Leave Reimbursement	85,378	89,281	-3,903	105,000	80,287	24,713	122,528	122,528	80,000
Total Salaries	<u>4,780</u>	<u>2,230</u>	<u>2,550</u>	<u>4,780</u>	<u>2,121</u>	<u>2,659</u>	<u>3,000</u>	<u>3,000</u>	<u>2,300</u>
	1,323,817	1,394,195	-70,378	1,356,436	1,359,382	-2,946	1,371,201	1,367,255	1,144,815
1.100.5.6610.210 PERSI	126,332	138,409	-12,077	127,646	133,039	-5,393	127,365	126,962	108,612
1.100.5.6610.220 Social Security Tax	97,309	104,542	-7,233	99,697	102,429	-2,732	100,783	100,493	84,144
1.100.5.6610.230 Life Insurance									
1.100.5.6610.240 Medical Insurance	4,071	3,996	75	3,861	3,797	64	4,028	4,038	4,110
1.100.5.6610.260 Dental Insurance	180,006	177,753	2,253	203,846	194,033	9,813	211,443	211,940	238,612
1.100.5.6610.270 Worker's Compensation Insurance	17,525	17,704	-179	16,296	16,658	-362	14,942	14,977	15,253
1.100.5.6610.280 Retirement Sick Leave Benefits	78,913	74,840	4,073	72,569	55,073	17,496	53,614	53,460	44,934
1.100.5.6610.290 Vision Insurance	16,384	16,056	328	16,587	16,356	231	15,733	15,405	13,417
Total Fringe Benefits	<u>4,746</u>	<u>4,791</u>	<u>-45</u>	<u>4,668</u>	<u>4,622</u>	<u>46</u>	<u>4,269</u>	<u>4,279</u>	<u>4,358</u>
	525,286	538,091	-12,805	545,170	526,008	19,162	532,177	531,554	513,440
1.100.5.6610.310 Professional and Technical Services									
1.100.5.6610.331 Electricity Utilities	569,608	546,157	23,452	569,630	544,608	25,022	569,630	554,630	552,691
1.100.5.6610.332 Gas Utilities	631,470	506,201	125,269	626,200	610,766	15,434	705,900	705,900	733,200
1.100.5.6610.336 Water	514,600	430,604	83,996	461,300	369,524	91,776	463,200	463,200	421,800
1.100.5.6610.337 Land Fill Fee	512,800	473,485	39,315	535,800	521,457	14,343	551,300	551,300	565,400
1.100.5.6610.351 Telephone - Voice	4,000	2,832	1,168	3,800	1,570	2,231	3,500	3,500	3,000
1.100.5.6610.353 Telephone - Repair	81,000	63,189	17,811	80,000	60,590	19,410	80,000	65,000	65,000
1.100.5.6610.354 Telephone / Cable - Data	2,000	175	1,825	2,850	1,038	1,813	3,000	2,000	2,000
1.100.5.6610.355 Telephone - Cellular									165,120
1.100.5.6610.381 In-District Travel Allowance	2,900	1,941	959	2,900	2,970	-70	2,900	2,900	3,000
Total Purchased Services	<u>2,900</u>	<u>1,941</u>	<u>959</u>	<u>2,900</u>	<u>2,970</u>	<u>-70</u>	<u>2,900</u>	<u>2,900</u>	<u>3,000</u>
	2,318,478	2,024,494	293,984	2,282,555	2,110,223	170,332	2,379,480	2,348,480	2,511,561

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6610.410 General Supplies	8,000	7,041	-959	7,600	5,117	-2,483	7,225	7,225	20,800
1.100.5.6610.418 Custodial Supplies	180,920	197,963	-17,043	181,037	197,198	-16,161	208,100	208,700	214,100
1.100.5.6610.481 Equipment Repair (Non-Contracted)	4,000	5,143	-1,143	5,000	4,817	183	2,000	2,000	2,000
Total Supplies and Materials	192,920	210,148	-17,228	193,637	207,132	-13,495	217,325	217,325	236,900
1.100.5.6610.711 Property Insurance	130,644	130,644	0	148,684	148,684	0	150,372	150,372	156,400
Total Insurance and Judgment	130,644	130,644	0	148,684	148,684	0	150,372	150,372	156,400
Total Building Operation Services Program	<u>4,491,145</u>	<u>4,297,572</u>	<u>193,573</u>	<u>4,526,482</u>	<u>4,353,429</u>	<u>173,053</u>	<u>4,650,555</u>	<u>4,614,986</u>	4,563,116

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.100.5.6630.418 Custodial Supplies	0	0	0	0	0	0	3,600	3,600	3,600
Total Supplies and Materials	0	0	0	0	0	0	3,600	3,600	3,600
Total Maintenance - Non-Student Occupied Program	0	0	0	0	0	0	3,600	3,600	3,600
	0	0	0	0	0	0	3,600	3,600	3,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6640.151 Clerical Personnel	72,396	72,951	-555	74,120	74,676	-556	76,174	75,336	73,164
1.100.5.6640.154 Maintenance Personnel	778,498	780,398	-1,900	773,487	777,337	-3,850	777,383	749,615	682,748
1.100.5.6640.199 Personal Leave Reimbursement									
Total Salaries	<u>2,390</u>	<u>400</u>	<u>1,990</u>	<u>2,390</u>	<u>160</u>	<u>2,230</u>	<u>600</u>	<u>600</u>	<u>500</u>
	853,284	853,749	-465	849,997	852,173	-2,176	854,157	825,551	756,412
1.100.5.6640.210 PERSI	87,042	88,000	-958	86,700	86,850	-150	87,124	84,206	77,154
1.100.5.6640.220 Social Security Tax	62,712	64,059	-1,347	62,474	63,893	-1,419	62,780	60,678	55,597
1.100.5.6640.230 Life Insurance	1,903	2,065	-162	1,834	1,952	-118	1,929	1,929	1,806
1.100.5.6640.240 Medical Insurance	85,881	86,439	-558	98,771	92,365	6,406	103,353	103,353	106,964
1.100.5.6640.260 Dental Insurance	8,361	8,559	-198	7,901	7,935	-34	7,303	7,303	6,838
1.100.5.6640.270 Worker's Compensation Insurance	50,869	43,363	7,506	45,475	32,968	12,507	33,398	32,279	29,690
1.100.5.6640.280 Retirement Sick Leave Benefits	11,288	10,336	952	11,248	10,526	722	10,761	10,217	9,530
1.100.5.6640.290 Vision Insurance	2,264	2,316	-52	2,264	2,202	62	2,086	2,086	1,954
Total Fringe Benefits	<u>310,320</u>	<u>305,137</u>	<u>5,183</u>	<u>316,667</u>	<u>298,690</u>	<u>17,977</u>	<u>308,734</u>	<u>302,051</u>	<u>289,533</u>
1.100.5.6640.325 Repair and Maintenance (Contracted)	63,266	60,203	3,063	66,500	66,386	114	66,500	66,500	60,000
1.100.5.6640.328 Building Repairs (Contracted)	40,000	39,429	571	42,500	42,626	-126	42,500	42,500	40,000
1.100.5.6640.396 Inservice Training	8,500	7,666	834	8,075	8,150	-75	9,000	9,000	9,000
Total Purchased Services	<u>111,766</u>	<u>107,299</u>	<u>4,467</u>	<u>117,075</u>	<u>117,162</u>	<u>-87</u>	<u>118,000</u>	<u>118,000</u>	<u>109,000</u>
1.100.5.6640.410 General Supplies	9,770	9,629	141	10,260	9,872	388	10,300	9,410	9,450
1.100.5.6640.421 Motor Fuel	58,879	66,625	-7,746	60,000	49,166	10,834	60,000	60,000	55,000
1.100.5.6640.428 Repairs Parts and Supplies	20,000	24,859	-4,859	25,000	27,063	-2,063	20,000	30,000	30,000
1.100.5.6640.471 Building Repairs (Non-Contracted)	151,652	151,286	366	150,000	149,439	561	155,000	140,000	150,000
1.100.5.6640.481 Equipment Repair (Non-Contracted)	15,750	21,621	-5,871	20,000	19,627	373	20,000	20,000	20,000
Total Supplies and Materials	<u>256,051</u>	<u>274,020</u>	<u>-17,969</u>	<u>265,260</u>	<u>255,168</u>	<u>10,092</u>	<u>265,300</u>	<u>259,410</u>	<u>264,450</u>
Total General Maintenance Services Program	<u>1,531,421</u>	<u>1,540,204</u>	<u>8,783</u>	<u>1,548,999</u>	<u>1,523,193</u>	<u>25,806</u>	<u>1,546,191</u>	<u>1,505,012</u>	<u>1,419,395</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6650.155 Grounds Personnel	126,765	129,666	-2,901	130,461	130,373		129,815	128,373	124,639
1.100.5.6650.199 Personal Leave Reimbursement						88			
Total Salaries	<u>360</u>	<u>40</u>	<u>320</u>	<u>360</u>	<u>40</u>	<u>320</u>	<u>150</u>	<u>150</u>	<u>150</u>
	127,125	129,706	-2,581	130,821	130,413	408	129,965	128,523	124,789
1.100.5.6650.210 PERSI						408			
1.100.5.6650.220 Social Security Tax	12,968	13,524	-556	13,344	13,562	-218	13,256	13,109	12,728
1.100.5.6650.230 Life Insurance	9,345	9,780	-435	9,615	9,834	-219	9,552	9,446	9,172
1.100.5.6650.240 Medical Insurance									
1.100.5.6650.260 Dental Insurance	<u>405</u>	<u>409</u>	<u>-4</u>	<u>390</u>	<u>390</u>	<u>0</u>	<u>410</u>	<u>410</u>	<u>410</u>
	18,272	18,576	-304	21,015	20,150	865	21,990	21,990	21,310
1.100.5.6650.270 Worker's Compensation Insurance	1,779	1,853	-74	1,680	1,734	-54	1,554	1,554	1,554
1.100.5.6650.280 Retirement Sick Leave Benefits	7,581	7,216	365	7,007	5,450	1,557	5,082	5,025	4,898
1.100.5.6650.290 Vision Insurance	1,674	1,568	106	1,731	1,645	86	1,638	1,590	1,572
Total Fringe Benefits	<u>482</u>	<u>501</u>	<u>-19</u>	<u>482</u>	<u>481</u>	<u>1</u>	<u>444</u>	<u>444</u>	<u>444</u>
	52,506	53,426	-920	55,264	53,247	2,017	53,926	53,568	55,088
1.100.5.6650.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>10,000</u>	<u>10,150</u>	<u>-150</u>	<u>10,000</u>	<u>10,280</u>	<u>-280</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	10,000	10,150	-150	10,000	10,280	-280	10,000	10,000	10,000
1.100.5.6650.410 General Supplies									
Total Supplies and Materials	<u>25,000</u>	<u>25,135</u>	<u>-135</u>	<u>25,000</u>	<u>24,995</u>	<u>5</u>	<u>25,000</u>	<u>22,250</u>	<u>22,000</u>
	25,000	25,135	-135	25,000	24,995	5	25,000	22,250	22,000
Total Ground Maintenance Services Program	<u>214,631</u>	<u>218,418</u>	<u>-3,787</u>	<u>221,085</u>	<u>218,934</u>	<u>2,151</u>	<u>218,891</u>	<u>214,341</u>	<u>211,877</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.100.5.6670.310 Professional and Technical Services	46,800	46,200	600	39,300	39,300				
Total Purchased Services	46,800	46,200	600	39,300	0	39,300	0	0	0
Total Security Services Program	46,800	46,200	600	39,300	0	39,300	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6810.113 Supervisors and Coordinators	153,709	160,112	-6,403	154,744	154,666		153,197	153,197	147,069
1.100.5.6810.151 Clerical Personnel									
1.100.5.6810.157 Bus Drivers	63,453	59,403	4,050	63,862	59,775	4,087	62,300	61,043	53,097
1.100.5.6810.158 Mechanics	1,016,270	993,630	22,640	1,030,940	966,569	64,371	1,013,478	1,023,006	809,380
1.100.5.6810.162 Bus Attendants	156,249	156,885	-636	162,331	157,252	5,079	157,877	153,487	149,022
1.100.5.6810.187 Substitute and Trainee Bus Drivers	73,378	73,992	-614	71,057	69,949	1,108	69,536	70,714	75,456
1.100.5.6810.199 Personal Leave Reimbursement	185,291	230,605	-45,314	194,667	231,677	-37,010	160,050	161,667	214,947
Total Salaries	<u>4,230</u>	<u>2,800</u>	<u>1,430</u>	<u>4,230</u>	<u>3,988</u>	<u>242</u>	<u>2,900</u>	<u>2,900</u>	<u>8,608</u>
	1,652,580	1,677,426	-24,846	1,681,831	1,643,876	-37,955	1,619,338	1,626,014	1,457,579
1.100.5.6810.210 PERSI	168,576	169,808	-1,232	171,546	159,825	11,721	165,173	165,854	148,673
1.100.5.6810.220 Social Security Tax	121,486	124,075	-2,589	123,615	121,839	1,776	119,022	119,512	107,133
1.100.5.6810.230 Life Insurance									
1.100.5.6810.240 Medical Insurance	4,504	4,008	496	3,526	3,858	-332	3,632	3,464	2,807
1.100.5.6810.260 Dental Insurance	192,618	157,874	34,744	177,787	168,923	8,864	181,857	172,841	152,181
1.100.5.6810.270 Worker's Compensation Insurance	18,754	15,828	2,926	14,213	15,287	-1,074	12,852	12,214	9,728
1.100.5.6810.280 Retirement Sick Leave Benefits	94,406	77,082	17,324	86,614	45,419	41,195	60,563	60,812	62,676
1.100.5.6810.290 Vision Insurance	21,865	19,836	2,029	22,428	19,992	2,436	20,404	20,115	18,365
1.100.5.6810.295 Physicals	5,079	4,371	708	4,071	4,301	-230	3,672	3,490	2,779
Total Fringe Benefits	<u>11,745</u>	<u>12,156</u>	<u>-411</u>	<u>11,631</u>	<u>12,500</u>	<u>-869</u>	<u>11,631</u>	<u>11,881</u>	<u>12,054</u>
	639,033	585,038	-53,995	615,431	551,944	-63,487	578,806	570,183	516,396
1.100.5.6810.310 Professional and Technical Services									
1.100.5.6810.325 Repair and Maintenance (Contracted)	9,817	10,645	-828	9,817	11,685	-1,868	9,817	9,817	11,705
1.100.5.6810.328 Building Repairs (Contracted)	10,000	6,777	3,223	14,260	12,050	2,210	13,660	13,660	11,000
1.100.5.6810.331 Electricity Utilities	4,223		4,223	2,800	1,553	1,247	2,600	2,600	1,500
1.100.5.6810.345 Transportation Services (Contracted)	13,231	10,777	2,454	16,453	15,857	596	15,353	15,353	15,353
1.100.5.6810.381 In-District Travel Allowance	1,020	184	836	3,100	2,671	429	3,100	3,100	1,000
1.100.5.6810.382 Out-District Travel Allowance	2,250	740	1,510	2,250	415	1,835	1,250	1,250	1,000
1.100.5.6810.396 Inservice Training	2,310	2,858	-548	2,310	2,433	-123	2,310	2,310	
Total Purchased Services	<u>600</u>	<u>974</u>	<u>-374</u>	<u>800</u>	<u>652</u>	<u>148</u>	<u>800</u>	<u>3,300</u>	<u>3,900</u>
	43,451	32,955	-10,496	51,790	47,316	4,474	48,890	51,390	44,858

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6810.420 Transportation Supplies		6,442	-842	6,000	5,394	606	6,000	6,000	5,000
1.100.5.6810.421 Motor Fuel	5,600	385,089	-95,765	411,781	269,068	142,713	345,000	332,500	257,000
1.100.5.6810.423 Grease and Lubricants									
1.100.5.6810.425 Laundry	12,000	11,998	2	13,200	15,761	-2,561	12,300	12,300	12,300
1.100.5.6810.428 Repairs Parts and Supplies	1,112	541	571	1,012	719	293	920	920	920
1.100.5.6810.429 Tires	75,500	79,280	-3,780	84,000	71,284	12,716	77,000	77,000	73,000
1.100.5.6810.481 Equipment Repair (Non-Contracted)	13,000	13,986	-986	19,000	23,275	-4,275	18,000	18,000	18,000
Total Supplies and Materials	10,500	5,375	5,125	3,000		3,000	3,000	3,000	3,000
	407,036	502,711	-95,675	537,993	385,500	-152,493	462,220	449,720	369,220
1.100.5.6810.550 Equipment				2,000	1,225	775	2,000	2,000	2,000
Total Capital Objects	2,000	712	1,288	2,000	1,225	775	2,000	2,000	2,000
1.100.5.6810.714 Transportation Insurance	2,000	712	1,288	2,000	1,225	775	2,000	2,000	2,000
Total Insurance and Judgment	1,954		1,954	1,954		1,954	1,871	1,871	1,871
		0	1,954		0	1,954			
Total Pupil To School Transportation Program	1,954		1,954	1,954		1,954	1,871	1,871	1,871
	<u>2,746,054</u>	<u>2,798,842</u>	<u>-52,788</u>	<u>2,890,999</u>	<u>2,629,862</u>	<u>261,137</u>	<u>2,713,125</u>	<u>2,701,178</u>	<u>2,391,924</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
PUPIL ACTIVITY TRANSPORTATION PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.6820.158 Mechanics							4,000	4,000	3,000
1.100.5.6820.187 Substitute and Trainee Bus Drivers							32,670	33,000	31,680
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,670</u>	<u>37,000</u>	<u>34,680</u>
1.100.5.6820.210 PERSI	0	0	0	0	0	0			
1.100.5.6820.220 Social Security Tax							3,740	3,774	3,537
1.100.5.6820.270 Worker's Compensation Insurance	0	0	0	0	0	0	2,695	2,720	2,548
1.100.5.6820.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	1,372	1,384	1,491
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>462</u>	<u>462</u>	<u>437</u>
1.100.5.6820.325 Repair and Maintenance (Contracted)	0	0	0	0	0	0	8,269	8,340	8,013
1.100.5.6820.328 Building Repairs (Contracted)							600	600	600
1.100.5.6820.331 Electricity Utilities	0	0	0	0	0	0	200	200	200
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
1.100.5.6820.421 Motor Fuel	0	0	0	0	0	0	1,900	1,900	1,900
1.100.5.6820.423 Grease and Lubricants							15,000	15,000	15,000
1.100.5.6820.425 Laundry	0	0	0	0	0	0	900	900	900
1.100.5.6820.428 Repairs Parts and Supplies	0	0	0	0	0	0	92	92	92
1.100.5.6820.429 Tires	0	0	0	0	0	0	7,000	7,000	7,000
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
1.100.5.6820.714 Transportation Insurance	0	0	0	0	0	0	23,992	23,992	23,992
Total Insurance and Judgment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>83</u>	<u>83</u>	<u>83</u>
Total Pupil Activity Transportation Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>83</u>	<u>83</u>	<u>83</u>
	0	0	0	0	0	0	70,914	71,315	68,668

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted 2007-2008	Actual Budget	Variance	Adjusted 2008-2009	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.100.5.6840.313 Publishing and Advertising				1,300	1,393	93	1,300	1,300	1,300
1.100.5.6840.382 Out-District Travel Allowance	1,500	849	651	3,730	5,794	-2,064	3,730	1,300	
Total Purchased Services	5,000	4,784	216				3,730	3,730	0
1.100.5.6840.420 Transportation Supplies	6,500	5,633	867	5,030	7,187	-2,157	5,030	5,030	1,300
1.100.5.6840.421 Motor Fuel	1,300	1,129	171	800	169	631	800	800	800
1.100.5.6840.428 Repairs Parts and Supplies				1,550	516	1,034	1,550	1,550	1,550
Total Supplies and Materials	3,900	4,055	-155	3,900	1,869	2,031	3,900	3,900	3,900
1.100.5.6840.550 Equipment	5,200	5,184	16	6,250	2,555	3,695	6,250	6,250	6,250
Total Capital Objects	1,100	862	238	1,100	714	386	1,100	1,100	1,100
1.100.5.6840.714 Transportation Insurance	1,100	862	238	1,100	714	386	1,100	1,100	1,100
Total Insurance and Judgment	32,971	32,971		34,917	34,917		35,226	35,226	29,400
	32,971	32,971	0	34,917	34,917	0	35,226	35,226	29,400
Total Non-reimbursable Transportation Program	45,771	44,650	1,121	47,297	45,373	1,924	47,606	47,606	38,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.100.5.6910.137 District Early Retirement Grants	312,300	289,400	22,900	215,900	202,500	13,400	116,000	116,000	68,500
Total Salaries	312,300	289,400	22,900	215,900	202,500	13,400	116,000	116,000	68,500
1.100.5.6910.220 Social Security Tax		22,954		15,869	16,200	-331	8,526	8,526	5,035
1.100.5.6910.270 Worker's Compensation Insurance		1,858		1,144	2,055	-911	464	464	319
Total Fringe Benefits		24,812	26,493	17,013	18,255	-1,242	8,990	8,990	5,354
1.100.5.6910.300 Purchased Services				246,154		246,154			
1.100.5.6910.310 Professional and Technical Services				10,000	11,083	-1,083	12,500	12,500	10,000
Total Purchased Services		10,000	10,891	10,000	11,083	-1,083	12,500	12,500	10,000
		10,000	10,891	256,154	11,083	245,071	12,500	12,500	10,000
1.100.5.6910.400 Supplies and Materials				174,685		174,685	105,278		
Total Supplies and Materials		0	0	174,685	0	174,685	105,278	0	0
Total Other Support Services Program	0	0	0	663,752	0	431,913	242,768	0	0
	347,112	326,784	20,328	663,752	231,839	431,913	242,768	137,490	83,854

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description							2009-2010 Budget		2010-2011 Budget
	Adjusted 2007-2008	Actual Budget	Variance	Adjusted 2008-2009	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.100.5.7200.410 General Supplies				3,500	442	3,058	3,500		
Total Supplies and Materials	0	0	0	3,500	442	3,058	3,500	0	0
Total Parent Activities Program	0	0	0	3,500	442	3,058	3,500	0	0
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,500</u>	<u>442</u>	<u>3,058</u>	<u>3,500</u>	<u>0</u>	<u>0</u>
	<u>67,076,471</u>	<u>65,882,899</u>	<u>1,193,572</u>	<u>68,934,487</u>	<u>65,602,223</u>	<u>3,332,264</u>	<u>67,863,522</u>	<u>66,214,596</u>	<u>61,830,118</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.100.5.9200.810 Transfers to Other Funds	157,754	168,053	-10,299	160,732	167,413	-6,681	105,500	105,500	105,500
Total Transfers or Reserves	157,754	168,053	-10,299	160,732	167,413	-6,681	105,500	105,500	105,500
Total Fund Transfer Program	157,754	168,053	-10,299	160,732	167,413	-6,681	105,500	105,500	105,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	Budget			Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 2007-2008	Actual	Variance	Adjusted 2008-2009	Actual	Variance	Adopted	Adjusted	Adopted
1.100.5.9500.850 Contingency Reserve	653,149	N/A	N/A	678,800	N/A	N/A	651,303	646,703	612,710
1.100.5.9500.852 Unappropriated Fund Balance	2,612,598	N/A	N/A	2,715,198	N/A	N/A	2,814,785	2,814,785	1,486,517
1.100.5.9500.854 Inventory / Prepaid Expenses	415,310	N/A	N/A	400,000	N/A	N/A	400,000	400,000	400,000
1.100.5.9500.855 Appropriated Fund Balance		N/A	N/A	525,419	N/A	N/A		2,257,351	2,955,003
1.100.5.9500.856 State Holdback Reserve / Escrow		N/A	N/A		N/A	N/A			0
1.100.3.3200.000 Actual Year-End Fund Balance	0 N/A	5,265,691	N/A	0 N/A	7,496,759	N/A	0 N/A	0 N/A	0 N/A
Total Transfers or Reserves	<u>3,681,057</u>	<u>5,265,691</u>	<u>1,584,634</u>	<u>4,319,417</u>	<u>7,496,759</u>	<u>3,177,342</u>	<u>3,866,088</u>	<u>6,118,839</u>	<u>-5,454,230</u>
Total Contingency Reserve Program	<u>3,681,057</u>	<u>5,265,691</u>	<u>1,584,634</u>	<u>4,319,417</u>	<u>7,496,759</u>	<u>3,177,342</u>	<u>3,866,088</u>	<u>6,118,839</u>	<u>5,454,230</u>
TOTAL GENERAL FUND	<u><u>70,915,282</u></u>	<u><u>71,316,644</u></u>	<u><u>-401,362</u></u>	<u><u>73,414,636</u></u>	<u><u>73,266,396</u></u>	<u><u>148,240</u></u>	<u><u>71,835,110</u></u>	<u><u>72,438,935</u></u>	<u><u>67,389,848</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 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
2010-2011 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.220.4.4459.900 Federal Forest	8,000	9,152	1,152	45,218	45,218		40,000	40,000	40,000
TOTAL FEDERAL FUNDING	<u>8,000</u>	<u>9,152</u>	<u>1,152</u>	<u>45,218</u>	<u>45,218</u>	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
TOTAL CURRENT REVENUES	<u>8,000</u>	<u>9,152</u>	<u>1,152</u>	<u>45,218</u>	<u>45,218</u>	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
1.220.4.7000.000 Estimated Beginning Balance	1,281	1,281		10,432	10,432		55,651	55,651	96,170
TOTAL FEDERAL FOREST FUND	<u>9,281</u>	<u>10,433</u>	<u>1,152</u>	<u>55,650</u>	<u>55,650</u>	<u>0</u>	<u>95,651</u>	<u>95,651</u>	<u>136,170</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

Account Elements and Object Description							2009-2010 Budget		2010-2011 Budget
	Adjusted 2007-2008	Actual Budget	Variance	Adjusted 2008-2009	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.220.5.5120.550 Equipment	9,281	0	9,281	55,650	0	55,650	95,651	95,651	136,170
Total Capital Objects	9,281	0	9,281	55,650	0	55,650	95,651	95,651	136,170
Total Elementary Program	9,281	0	9,281	55,650	0	55,650	95,651	95,651	136,170
Total Current Expenditures	9,281	0	9,281	55,650	0	55,650	95,651	95,651	136,170

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	<u>-2008 Budget</u>			<u>-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.220.3.3200.000 Actual Year-End Fund Balance	N/A	10,433	N/A	N/A	55,650	N/A	N/A	N/A	N/A
Total Transfers or Reserves		10,433	10,433		55,650	55,650			
Total Contingency Reserve Program	<u>0</u>	<u>10,433</u>	<u>10,433</u>	<u>0</u>	<u>55,650</u>	<u>55,650</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<u>0</u>	<u>10,433</u>	<u>1,152</u>	<u>0</u>	<u>55,650</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>9,281</u>	<u>10,433</u>	<u>1,152</u>	<u>55,650</u>	<u>55,650</u>	<u>0</u>	<u>95,651</u>	<u>95,651</u>	<u>136,170</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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 260 students each year, averaging 140 in the summer program and 120 in the two school year programs. Automobiles needed for both programs are leased by the District from local automobile dealers. Approximately 6 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
2010-2011 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2008 Budget</u>			<u>-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.241.4.4193.300 Student Fees	57,375	31,180	-26,195	35,235	35,545		35,370	35,370	34,965
TOTAL LOCAL FUNDING	57,375	31,180	-26,195	35,235	35,545	310	35,370	35,370	34,965
						310			
1.241.4.4321.100 State Reimbursement	53,125	35,438	-17,688	32,625	28,875	-3,750	32,750	32,750	32,375
TOTAL STATE FUNDING	53,125	35,438	-17,688	32,625	28,875	-3,750	32,750	32,750	32,375
TOTAL CURRENT REVENUES	110,500	66,618	-43,883	67,860	64,420	-3,440	68,120	68,120	67,340
1.241.4.7000.000 Estimated Beginning Balance		11,673	11,673		12,951	12,951			
TOTAL DRIVER EDUCATION FUND	110,500	78,290	-32,210	67,860	77,371	9,511	68,120	68,120	67,340

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual Budget	Variance	Adjusted Budget	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.241.5.5420.113 Supervisors and Coordinators	6,420	6,681	-261	6,445	6,456	-11	6,456	6,456	6,391
1.241.5.5420.116 Teachers	61,985	32,138	29,847	33,118	32,764	-11	33,118	33,118	33,118
1.241.5.5420.151 Clerical Personnel						354			
Total Salaries	<u>2,958</u>	<u>3,090</u>	<u>-132</u>	<u>2,968</u>	<u>3,109</u>	<u>-141</u>	<u>2,988</u>	<u>2,988</u>	<u>2,602</u>
	71,363	41,910	29,453	42,531	42,329	202	42,562	42,562	42,111
1.241.5.5420.210 PERSI									
1.241.5.5420.220 Social Security Tax	7,414	2,119	5,295	4,338	1,712	2,626	4,422	4,422	4,295
1.241.5.5420.230 Life Insurance	5,353	3,178	2,175	3,126	3,200	-74	3,129	3,129	3,095
1.241.5.5420.240 Medical Insurance		25	-1	25	24	1	24	24	24
1.241.5.5420.260 Dental Insurance	780	847	-67	920	923	-3	1,032	1,032	1,042
1.241.5.5420.270 Worker's Compensation Insurance		74	0	76	69	7	76	76	62
1.241.5.5420.280 Retirement Sick Leave Benefits	471	240	231	226	186	40	170	170	196
1.241.5.5420.290 Vision Insurance	964	252	712	601	208	393	613	613	531
Total Fringe Benefits	<u>20</u>	<u>20</u>	<u>0</u>	<u>20</u>	<u>19</u>	<u>1</u>	<u>20</u>	<u>20</u>	<u>18</u>
1.241.5.5420.322 Vehicle Lease or Rental	15,100	6,755	8,345	9,332	6,340	2,992	9,486	9,486	9,263
Total Purchased Services	<u>8,360</u>	<u>6,195</u>	<u>2,165</u>	<u>5,390</u>	<u>4,960</u>	<u>430</u>	<u>5,465</u>	<u>5,465</u>	<u>5,390</u>
	8,360	6,195	2,165	5,390	4,960	430	5,465	5,465	5,390
1.241.5.5420.410 General Supplies									
1.241.5.5420.412 Health Services Supplies	525	483	42	466	503	-37	466	466	466
1.241.5.5420.421 Motor Fuel	2,500	377	2,123	700	222	478	700	700	700
1.241.5.5420.428 Repairs Parts and Supplies	3,773	4,340	-567	4,049	1,879	2,170	4,049	4,049	4,018
Total Supplies and Materials	<u>4,331</u>	<u>363</u>	<u>3,968</u>	<u>1,107</u>	<u>1,272</u>	<u>-165</u>	<u>1,107</u>	<u>1,107</u>	<u>1,107</u>
	11,129	5,563	5,566	6,322	3,875	2,447	6,322	6,322	6,291
1.241.5.5420.550 Equipment									
Total Capital Objects	<u>500</u>	<u>73</u>	<u>427</u>	<u>466</u>	<u>30</u>	<u>436</u>	<u>466</u>	<u>466</u>	<u>466</u>
	500	73	427	466	30	436	466	466	466
1.241.5.5420.720 Other Insurance	1,461	3,242	-1,781	2,035	1,325	710	2,035	2,035	2,035
Total Insurance and Judgment	<u>1,461</u>	<u>3,242</u>	<u>-1,781</u>	<u>2,035</u>	<u>1,325</u>	<u>710</u>	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>
	1,461	3,242	-1,781	2,035	1,325	710	2,035	2,035	2,035
Total Community Education Program	<u>107,913</u>	<u>63,738</u>	<u>44,175</u>	<u>66,076</u>	<u>58,858</u>	<u>7,218</u>	<u>66,336</u>	<u>66,336</u>	<u>65,556</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	-2008 Budget			-2009 Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 2007	Actual	Variance	Adjusted 2008	Actual	Variance	Adopted	Adjusted	Adopted
1.241.5.6320.393 Indirect Costs									
Total Purchased Services	2,587	1,601	986	1,784	1,772	12	1,784	1,784	1,784
Total Central Administration Program	2,587	1,601	986	1,784	1,772	12	1,784	1,784	1,784
Total Current Expenditures	110,500	65,339	45,161	67,860	60,630	7,230	68,120	68,120	67,340

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	Budget			-2009 Budget			2009-2010 Budget		2010-2011 Budget	
	Adjusted 2007-2008	Actual	Variance	Adjusted 2008	Actual	Variance	Adopted	Adjusted	Adopted	
1.241.3.3200.000 Actual Year-End Fund Balance	N/A	12,951	N/A	N/A	16,741	N/A	N/A	N/A	N/A	
Total Transfers or Reserves		12,951	12,951		16,741	16,741				
Total Contingency Reserve Program	0	12,951	12,951	0	16,741	16,741	0	0	0 0	
TOTAL DRIVER EDUCATION FUND	0	12,951	12,951	0	16,741	16,741	0	0	0 0	
	110,500	78,290	32,210	67,360	77,371	9,511	68,120	68,120	67,340	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.242.4.4192.200 Start / Reader Grants									
1.242.4.4199.900 Other Local Revenue	6,910	3,988	-2,922	17,626	6,409	-11,217	11,217	21,007	14,267
TOTAL LOCAL FUNDING	<u>0</u>	<u>0</u>	<u>-2,922</u>	<u>33,985</u>	<u>22,765</u>	<u>-11,220</u>	<u>33,065</u>	<u>43,954</u>	<u>18,602</u>
	6,910	3,988							
1.242.4.4319.900 Experimental Grants Revenue									
1.242.4.4329.900 Commission of the Arts Grant	20,800	21,293	493	22,875	22,875		23,000	23,000	
TOTAL STATE FUNDING	<u>16,000</u>	<u>14,907</u>	<u>-1,093</u>	<u>20,021</u>	<u>20,007</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
	36,800	36,200	-600	42,896	42,882	-14	23,000	24,000	0
1.242.4.4430.000 VISTA Revenues									
1.242.4.4459.900 Team Nutrition Grant	12,221	7,733	-4,488	0	0	0	0	5,000	0
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>4,488</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
	12,221	7,733		0	0	0	0	5,000	0
1.242.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>18</u>	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	2	2	0	18	18	0	0	0
TOTAL CURRENT REVENUES	<u>55,931</u>	<u>47,924</u>	<u>-8,007</u>	<u>76,881</u>	<u>65,665</u>	<u>-11,216</u>	<u>56,065</u>	<u>72,954</u>	<u>18,602</u>
TOTAL SPECIAL GRANTS FUND	<u>55,931</u>	<u>47,924</u>	<u>-8,007</u>	<u>76,881</u>	<u>65,665</u>	<u>-11,216</u>	<u>56,065</u>	<u>72,954</u>	<u>18,602</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.242.5.5110.301 Contracted Dental Services				1,950	1,950				
1.242.5.5110.319 Consultants				1,500	1,500	0	1,900	1,950	0
Total Purchased Services	<u>1,900</u>	<u>0</u>	<u>1,900</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,900</u>	<u>1,500</u>	<u>0</u>
1.242.5.5110.410 General Supplies	1,500	0	1,500	3,450	3,450	0	1,500	3,450	0
1.242.5.5110.415 One-Time Supplies				2,919	2,926	-7		2,928	0
1.242.5.5110.450 Food - School Lunch	0	0	0	2,074	2,073	0	0	2,025	0
Total Supplies and Materials	<u>18,900</u>	<u>20,871</u>	<u>-1,971</u>	<u>20,774</u>	<u>20,773</u>	<u>0</u>	<u>20,925</u>	<u>20,925</u>	<u>0</u>
1.242.5.5110.550 Equipment	18,900	20,872	-1,972	23,693	23,699	-6	20,925	23,853	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
Total Kindergarten Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
	<u>20,400</u>	<u>20,872</u>	<u>-472</u>	<u>27,143</u>	<u>27,149</u>	<u>-6</u>	<u>22,425</u>	<u>32,303</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	-2008 Budget			-2009 Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 2007	Actual	Variance	Adjusted 2008	Actual	Variance	Adopted	Adjusted	Adopted
1.242.5.5120.306 Training or Incentive Grants								1,000	
1.242.5.5120.319 Consultants	0	0	0	13,336	13,333	0	17,417	17,417	0
Total Purchased Services	0	0	0	13,336	13,333	3	17,417	18,417	0
1.242.5.5120.410 General Supplies	0	0	0						0
Total Supplies and Materials	1,794	1,795	-1	0	0	0	0	0	0
Total Elementary Program	1,794	1,795	-1	0	0	0	0	0	0
	1,794	1,795	-1	13,336	13,333	3	17,417	18,417	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
1.242.5.5150.133 Stipends and Extra Days - Regular		1,000							
1.242.5.5150.186 Substitute Teachers	1,188		188	0	0	0	0	0	0
Total Salaries	4,900	2,000	2,900	0	0	0	0	0	0
	6,088	3,000	3,088						
1.242.5.5150.210 PERSI				0	0	0	0	0	
1.242.5.5150.220 Social Security Tax		208	-208	0	0	0	0	0	
1.242.5.5150.270 Worker's Compensation Insurance	0	224	-133	0	0	0	0	0	0
1.242.5.5150.280 Retirement Sick Leave Benefits	91			0	0	0	0	0	0
	8	16	-8	0	0	0	0	0	0
Total Fringe Benefits	0	25	-25	0	0	0	0	0	0
			-374						
1.242.5.5150.306 Training or Incentive Grants	99	473		0	0	0	0	0	
1.242.5.5150.310 Professional and Technical Services				1,000	1,000		0	0	
	5,287	3,020	2,267				0	0	0
Total Purchased Services	0	0	0	0	0	0	0	0	0
	5,287	3,020	2,267	1,000	1,000				
1.242.5.5150.410 General Supplies							0	0	0
		1,240	-493	1,928	1,914	14	0	0	0
Total Supplies and Materials	747						0	0	0
		1,240	-493	1,928	1,914	14			
Total Secondary Program	747						0	0	0
	12,221	7,733	4,488	2,928	2,914	14	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.242.5.5170.134 Curriculum Development Stipends				1,750	1,750		2,532	2,530	
1.242.5.5170.135 Other Special Programs				5,000	5,000	0			0
Total Salaries	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>6,750</u>	<u>6,750</u>	<u>0</u>	<u>2,532</u>	<u>2,530</u>	<u>0</u>
1.242.5.5170.210 PERSI	5,000	5,000	0	6,750	6,750	0	2,532	2,530	
1.242.5.5170.220 Social Security Tax	520	519	1	702	701	1	263	221	0
1.242.5.5170.270 Worker's Compensation Insurance	382	382	0	502	501	1	194	146	0
1.242.5.5170.280 Retirement Sick Leave Benefits	33	27	6	36	29	7	10	9	0
Total Fringe Benefits	<u>63</u>	<u>63</u>	<u>0</u>	<u>85</u>	<u>85</u>	<u>0</u>	<u>32</u>	<u>27</u>	<u>0</u>
1.242.5.5170.382 Out-District Travel Allowance	998	991	7	1,325	1,316	9	499	403	0
Total Purchased Services	<u>635</u>	<u>635</u>	<u>0</u>	<u>351</u>	<u>351</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1.242.5.5170.410 General Supplies	635	635	0	351	351	0	0	0	
Total Supplies and Materials	<u>9,367</u>	<u>8,281</u>	<u>1,086</u>	<u>10,750</u>	<u>10,768</u>	<u>-18</u>	<u>1,400</u>	<u>2,462</u>	<u>4,335</u>
1.242.5.5170.550 Equipment	9,367	8,281	1,086	10,750	10,768	-18	1,400	2,462	4,335
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>900</u>	<u>901</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Alternate School Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>900</u>	<u>901</u>	<u>-1</u>	<u>0</u>	<u>0</u>	
	<u>16,000</u>	<u>14,907</u>	<u>1,093</u>	<u>20,076</u>	<u>20,086</u>	<u>-10</u>	<u>4,431</u>	<u>5,395</u>	<u>4,335</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.242.5.5220.410 General Supplies	2,686	1,702	984	2,134	1,409	725	725	2,125	394
Total Supplies and Materials	2,686	1,702	984	2,134	1,409	725	725	2,125	394
Total Preschool Handicapped Program	2,686	1,702	984	2,134	1,409	725	725	2,125	394

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SPECIAL GRANTS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.242.5.6110.318 Testing Program									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,711</u>	<u>0</u>	<u>5,711</u>	<u>5,711</u>	<u>5,711</u>	<u>5,711</u>
Total Attendance, Guidance And Health Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,711</u>	<u>0</u>	<u>5,711</u>	<u>5,711</u>	<u>5,711</u>	<u>5,711</u>
	0	0	0		0		5,711	5,711	5,711

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.242.5.6210.306 Training or Incentive Grants									
1.242.5.6210.392 Student Activity Support	930	492	438	438	0	438	438	438	429
Total Purchased Services	1,500	0	1,500	4,343	0	4,343	4,343	7,733	7,733
Total Instructional Improvement Program	2,430	492	1,938	4,781	0	4,781	4,781	8,171	8,162
	2,430	492	1,938	4,781	0	4,781	4,781	8,171	8,162

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.242.5.6320.393 Indirect Costs									
Total Purchased Services	400	422	-22	772	773	-1	575	832	0
Total Central Administration Program	400	422	-22	772	773	-1	575	832	0
Total Current Expenditures	400	422	-22	772	773	-1	575	832	0
	55,931	47,924	8,007	76,881	65,665	11,216	56,065	72,954	18,602
TOTAL SPECIAL GRANTS FUND	55,931	47,924	8,007	76,881	65,665	11,216	56,065	72,954	18,602

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>7-2008 Budget</u>			<u>Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted 200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.243.4.4324.400 Professional Technical Revenue	460,962	371,668	-89,294	535,991	372,471	-163,520	494,644	652,032	459,813
1.243.4.4329.900 Other State Revenue	40,000	40,000		40,000	40,000		40,000		
TOTAL STATE FUNDING	500,962	411,668	-89,294	575,991	412,471	-166,520	534,644	652,032	459,813
1.243.4.4600.000 Interfund Transfers	53,748	57,622	3,874	55,232	55,232				
TOTAL OTHER FUNDING SOURCES	53,748	57,622	3,874	55,232	55,232	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
						0	0	0	0
TOTAL CURRENT REVENUES	554,710	469,289	-85,421	631,223	467,703	-163,520	534,644	652,032	459,813
1.243.4.7000.000 Estimated Beginning Balance							55,232		
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	554,710	469,289	-85,421	631,223	467,703	-166,520	<u>589,876</u>	<u>652,032</u>	<u>459,813</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Actual Budget	Variance		Actual Budget	Variance		Adopted	Adjusted	Adopted
1.243.5.5190.116 Teachers	18,350	18,350			1,786	-1,786	23,000		
1.243.5.5190.133 Stipends and Extra Days - Regular	31,699	31,905	206	34,423	34,988	-565	32,626	25,023	23,630
1.243.5.5190.186 Substitute Teachers	9,000	7,210	1,791	8,000	5,260	2,740	8,000	8,000	8,000
Total Salaries	59,049	57,464	1,585	42,423	42,034	389	63,626	33,123	31,630
1.243.5.5190.210 PERSI									
1.243.5.5190.220 Social Security Tax	5,200	3,386	1,814	3,576	3,884	-308	5,780	2,611	2,410
1.243.5.5190.270 Worker's Compensation Insurance	4,191	2,353	1,838	3,221	2,762	459	4,676	2,509	2,325
1.243.5.5190.280 Retirement Sick Leave Benefits	363	173	190	228	156	72	255	132	147
Total Fringe Benefits	630	411	219	434	471	-37	801	316	298
1.243.5.5190.310 Professional and Technical Services	10,384	6,322	4,062	7,459	7,273	186	11,512	5,568	5,180
1.243.5.5190.317 Health Services (Contracted)				30,780	30,779		32,280	17,372	
1.243.5.5190.319 Consultants	0	0	0	17,290	15,169	2,121	17,290	21,345	0
1.243.5.5190.381 In-District Travel Allowance	50,877	38,048	12,829	53,116	37,936	15,180	53,706	51,271	34,030
1.243.5.5190.382 Out-District Travel Allowance	181	181		522	522		1,812	1,017	2,900
1.243.5.5190.391 Professional Dues and Fees	41,032	35,261	5,771	37,243	23,859	13,384	48,492	49,965	50,317
1.243.5.5190.396 Inservice Training	2,500	1,800	700	2,500	0	2,500	1,000	1,000	1,000
Total Purchased Services	1,575	1,575			0				0
1.243.5.5190.410 General Supplies	96,165	77,565	18,600	141,451	108,265	33,186	154,580	141,970	88,247
Total Supplies and Materials	173,535	132,283	41,252	229,048	128,235	100,813	123,137	242,861	111,747
1.243.5.5190.550 Equipment	173,535	132,283	41,252	229,048	128,235	100,813	123,137	242,861	111,747
Total Capital Objects	82,418	61,558	20,860	74,875	47,003	27,872	95,194	91,983	98,295
1.243.5.5190.712 Liability Insurance	82,418	61,558	20,860	74,875	47,003	27,872	95,194	91,983	98,295
Total Insurance and Judgment	550	381	169	650	0	650	5,000	5,000	5,000
Total Vocational-Technical Program	550	381	169	650	0	650	5,000	5,000	5,000
	422,101	335,574	86,527	495,906	332,809	163,097	453,049	520,505	340,099

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.243.5.6210.113 Supervisors and Coordinators	76,086	76,677	-591	75,568	75,202	366	75,201	75,201	75,201
1.243.5.6210.151 Clerical Personnel	25,160	25,508	-348	25,498	25,166	332	25,166	25,166	25,166
1.243.5.6210.199 Personal Leave Reimbursement			-439		647	-647			
Total Salaries	<u>114</u>	<u>553</u>	<u>-439</u>	<u>101,066</u>	<u>101,015</u>	<u>51</u>	<u>100,367</u>	<u>100,367</u>	<u>100,367</u>
1.243.5.6210.210 PERSI	101,360	102,738	-1,378	101,066	101,015	51	100,367	100,367	100,367
1.243.5.6210.220 Social Security Tax	10,532	10,451	81	10,309	10,618	-309	10,428	10,428	10,238
1.243.5.6210.230 Life Insurance	7,602	7,535	67	7,428	7,506	-78	7,377	7,377	7,377
1.243.5.6210.240 Medical Insurance	225	208	17	236	216	20	234	234	0
1.243.5.6210.260 Dental Insurance	6,931	7,072	-141	8,165	8,167	-2	10,330	10,330	0
1.243.5.6210.270 Worker's Compensation Insurance	650	616	34	676	616	60	752	752	0
1.243.5.6210.280 Retirement Sick Leave Benefits	669	575	95	536	437	99	402	402	467
1.243.5.6210.290 Vision Insurance	1,369	1,251	118	1,427	1,284	143	1,445	1,445	1,265
Total Fringe Benefits	<u>171</u>	<u>167</u>	<u>4</u>	<u>174</u>	<u>171</u>	<u>3</u>	<u>192</u>	<u>192</u>	<u>0</u>
1.243.5.6210.381 In-District Travel Allowance	28,149	27,874	275	28,951	29,017	-66	31,160	31,160	19,347
1.243.5.6210.382 Out-District Travel Allowance	500	500	0	600	600	0	600	0	0
Total Purchased Services	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>3,500</u>	<u>3,062</u>	<u>438</u>	<u>3,500</u>	<u>0</u>	<u>0</u>
1.243.5.6210.410 General Supplies	2,500	2,500	0	4,100	3,662	438	4,100	0	0
Total Supplies and Materials	<u>600</u>	<u>603</u>	<u>-3</u>	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>1,200</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>600</u>	<u>603</u>	<u>-3</u>	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>1,200</u>	<u>0</u>	<u>0</u>
	132,609	133,715	1,106	135,317	134,894	423	136,827	131,527	119,714
Total Current Expenditures	554,710	469,289	85,421	631,223	467,703	163,520	589,876	652,032	459,813
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	554,710	469,289	85,421	631,223	467,703	163,520	589,876	652,032	459,813

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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.

Because of the Financial Emergency declared by the Idaho Legislature in 2010, the state did not distribute funds to the district that would be directed toward this fund in Fiscal Year 2011. The dollars that would have normally been directed to this fund were budgeted in the General Fund instead, increasing the amount of funding available for on-going district expenses. It is anticipated that future legislative sessions will eventually restore funding for this fund.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>7-2008 Budget</u>			<u>Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u> <u>200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.245.4.4319.900 Other State Support	361,530	303,640	-57,890	300,000	303,798	3,798	300,000	407,680	
TOTAL STATE FUNDING	361,530	303,640	-57,890	300,000	303,798	3,798	300,000	407,680	<u>0</u>
TOTAL CURRENT REVENUES	361,530	303,640	-57,890	300,000	303,798	3,798	300,000	407,680	<u>0</u>
1.245.4.7000.000 Estimated Beginning Balance		52,316	52,316	28,591	44,890	16,299	120,000		<u>0</u>
TOTAL STATE TECHNOLOGY FUND	361,530	<u>355,956</u>	<u>5,574</u>	328,591	<u>348,688</u>	<u>20,097</u>	420,000	<u>407,680</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

STATE TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>-2008 Budget</u>			<u>-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.245.5.5120.410 General Supplies	3,000	3,477	-477	3,000	2,884	116	3,000	3,000	
Total Supplies and Materials	3,000	3,477	-477	3,000	2,884	116	3,000	3,000	0
1.245.5.5120.550 Equipment	65,306	24,575	40,731	10,000	7,179	2,821	21,913	13,188	0
Total Capital Objects	65,306	24,575	40,731	10,000	7,179	2,821	21,913	13,188	0
Total Elementary Program	68,306	28,053	40,253	13,000	10,063	2,937	24,913	16,188	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

STATE TECHNOLOGY FUND
SECONDARY PROGRAM

Account Elements and Object Description	<u>-2008 Budget</u>			<u>-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.245.5.5150.410 General Supplies	24,166	18,604	5,562	3,000	539	2,461	3,000	3,000	<u>0</u>
Total Supplies and Materials	24,166	18,604	5,562	3,000	539	2,461	3,000	3,000	<u>0</u>
1.245.5.5150.550 Equipment	42,000	25,620	16,380	10,000	-6,721	16,721	19,913	11,188	<u>0</u>
Total Capital Objects	42,000	25,620	16,380	10,000	-6,721	16,721	19,913	11,188	<u>0</u>
Total Secondary Program	66,166	44,224	21,942	13,000	-6,183	19,183	22,913	14,188	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.245.5.6230.154 Maintenance Personnel	64,928	79,539	-14,611	125,703	91,636	34,067	99,180	99,180	0
1.245.5.6230.199 Personal Leave Reimbursement									0
Total Salaries	64,928	79,539	-14,611	125,703	91,636	34,067	99,180	99,180	0
1.245.5.6230.210 PERSI	0	7	-7	0	104	-104	0	0	0
1.245.5.6230.220 Social Security Tax	6,746	8,313	-1,567	12,822	9,519	3,303	10,116	10,116	0
1.245.5.6230.230 Life Insurance	4,870	5,668	-798	9,168	6,381	2,787	7,290	7,290	0
1.245.5.6230.240 Medical Insurance	162	203	-41	255	156	99	164	164	0
1.245.5.6230.260 Dental Insurance	7,810	10,576	-2,766	15,800	9,227	4,573	9,924	9,924	0
1.245.5.6230.270 Worker's Compensation Insurance		921	-188	1,143	694	449	622	622	0
1.245.5.6230.280 Retirement Sick Leave Benefits	733	4,393	-316	6,673	3,736	2,937	3,878	3,878	0
1.245.5.6230.290 Vision Insurance	4,077			1,761	1,155	606	1,400	1,400	0
Total Fringe Benefits	877	958	-81	294	192	102	178	178	0
1.245.5.6230.319 Consultants	193	249	-56	294	192	102	178	178	0
1.245.5.6230.325 Repair and Maintenance (Contracted)	25,468	31,281	-5,813	45,916	31,060	14,856	33,572	33,572	0
1.245.5.6230.361 Computer Service Expenses	2,150	2,250	-100	1,000	1,000	0	5,000	5,000	0
1.245.5.6230.381 In-District Travel Allowance	113,512	105,271	8,241	113,972	103,051	10,921	200,922	206,052	0
1.245.5.6230.382 Out-District Travel Allowance	2,000	1,177	823	2,000	1,174	826	2,000	2,000	0
1.245.5.6230.396 Inservice Training	5,000	6,235	-1,235	5,000	3,934	1,066	22,500	22,500	0
Total Purchased Services	2,000	2,095	-95	2,000	600	1,400	2,000	2,000	0
1.245.5.6230.552 Technology Equipment	126,662	118,636	8,026	125,972	109,291	16,681	234,422	239,552	0
Total Capital Objects	10,000	9,327	674	5,000	5,036	-36	5,000	5,000	0
Total Instruction-Related Technology Program	10,000	9,327	674	5,000	5,036	-36	5,000	5,000	0
Total Current Expenditures	227,058	238,789	-11,731	302,591	237,128	65,463	372,174	377,304	0
	361,530	311,066	50,464	328,591	241,008	87,583	420,000	407,680	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	Budget			-2009 Budget			2009-2010 Budget		2010-2011 Budget	
	Adjusted 2007-2008	Actual	Variance	Adjusted 2008	Actual	Variance	Adopted	Adjusted	Adopted	
1.245.3.3200.000 Actual Year-End Fund Balance	N/A		N/A	N/A		N/A	N/A	N/A	N/A	
Total Transfers or Reserves		44,890			107,680					
		44,890	44,890		107,680	107,680				
Total Contingency Reserve Program	0			0			0	0	0 0	
	0	44,890	44,890	0	107,680	107,680	0	0	0 0	
TOTAL STATE TECHNOLOGY FUND	<u>0</u>	<u>361,530</u>	<u>355,956</u>	<u>0</u>	<u>328,591</u>	<u>348,688</u>	<u>0</u>	<u>0</u>	<u>0</u>	
			<u>5,574</u>			<u>-20,097</u>	<u>420,000</u>	<u>407,680</u>		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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.

Because of the Financial Emergency declared by the Idaho Legislature in 2010, the state did not distribute funds to the district that would be directed toward this fund in Fiscal Year 2011. The dollars that would have normally been directed to this fund were budgeted in the General Fund instead, increasing the amount of funding available for on-going district expenses. It is anticipated that future legislative sessions will eventually restore funding for this fund.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>7-2008 Budget</u>			<u>Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted 200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.246.4.4329.900 Substance Abuse Prevention	288,048	284,191	-3,857	258,776	234,201	-24,575	190,769	224,995	_____
TOTAL STATE FUNDING	288,048	284,191	3,857	258,776	234,201	-24,575	190,769	224,995	<u>0</u>
1.246.4.4600.000 Interfund Transfers	_____	_____	_____	_____	_____	_____	_____	_____	<u>0</u>
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>59</u>	<u>59</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	59	59	0	0	0	0	0	0
TOTAL CURRENT REVENUES	288,048	284,249	3,799	258,776	234,201	-24,575	190,769	224,995	<u>0</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	288,048	284,249	3,799	258,776	234,201	-24,575	190,769	224,995	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.246.5.5120.116 Teachers		4,412	-4,412		3,320	-1,092			
1.246.5.5120.152 Instructional Assistants		55,884	-13,884		39,370	-16,514			
1.246.5.5120.199 Personal Leave Reimbursement	42,000			35,152			21,500	21,500	0
Total Salaries	<u>42,000</u>	<u>60,296</u>	<u>-18,296</u>	<u>35,152</u>	<u>39,578</u>	<u>-4,426</u>	<u>21,500</u>	<u>21,500</u>	<u>0</u>
1.246.5.5120.210 PERSI					240	-240			
1.246.5.5120.220 Social Security Tax		1,659	-1,659		1,040	2,546			
1.246.5.5120.230 Life Insurance	3,914	4,534	-1,320	2,584	2,375	209	1,580	1,580	0
1.246.5.5120.240 Medical Insurance		44	-44		81	-81			
1.246.5.5120.260 Dental Insurance	0	2,321	-2,321	4,600	4,727	-127	0	0	0
1.246.5.5120.270 Worker's Compensation Insurance	0	199	-199	381	359	22	0	0	0
1.246.5.5120.280 Retirement Sick Leave Benefits	0	330	-53	186	111	75	0	0	0
1.246.5.5120.290 Vision Insurance	277	195	-195	496	126	370	86	86	0
Total Fringe Benefits	<u>0</u>	<u>54</u>	<u>-54</u>	<u>98</u>	<u>99</u>	<u>-1</u>	<u>310</u>	<u>310</u>	<u>0</u>
Total Elementary Program	<u>3,491</u>	<u>9,335</u>	<u>-5,844</u>	<u>12,016</u>	<u>8,919</u>	<u>3,097</u>	<u>4,210</u>	<u>4,210</u>	<u>0</u>
	<u>45,491</u>	<u>69,631</u>	<u>-24,140</u>	<u>47,168</u>	<u>48,497</u>	<u>-1,329</u>	<u>25,710</u>	<u>25,710</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
SECONDARY PROGRAM

Account Elements and Object Description	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.246.5.5150.131 Saturday School Teachers	7,500	7,682	-182	7,500	4,290	3,210	8,000	8,000	0
1.246.5.5150.152 Instructional Assistants	30,118	20,332	9,786	23,230	22,405	825	22,800	22,800	0
Total Salaries	37,618	28,014	9,604	30,730	26,695	4,035	30,800	30,800	0
1.246.5.5150.210 PERSI									0
1.246.5.5150.220 Social Security Tax	3,908	2,865	1,043	3,134	2,773	361	3,200	3,200	0
1.246.5.5150.230 Life Insurance	2,878	2,117	761	2,258	1,997	261	2,264	2,264	0
1.246.5.5150.240 Medical Insurance	243	157	87	170	156	14	156	156	0
1.246.5.5150.260 Dental Insurance	12,470	8,314	4,156	9,200	9,358	-158	10,330	10,330	0
1.246.5.5150.270 Worker's Compensation Insurance	1,067	711	356	762	691	71	751	751	0
1.246.5.5150.280 Retirement Sick Leave Benefits	249	156	93	163	124	39	123	123	0
1.246.5.5150.290 Vision Insurance	480	332	148	434	336	98	443	443	0
Total Fringe Benefits	289	192	97	196	192	4	192	192	0
1.246.5.5150.396 Inservice Training	21,584	14,844	6,740	16,317	15,628	689	17,459	17,459	0
Total Purchased Services	62,258	58,580	3,678	24,000	24,000	0	2,000	2,000	0
Total Secondary Program	62,258	58,580	3,678	24,000	24,000	0	2,000	2,000	0
	121,460	101,438	20,022	71,047	66,323	4,724	50,259	50,259	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.246.5.5170.152 Instructional Assistants	17,252		17,252	20,988	22,315	-1,327	18,900	18,900	
Total Salaries	17,252	0	17,252	20,988	22,315	-1,327	18,900	18,900	0
1.246.5.5170.210 PERSI		0							0
1.246.5.5170.220 Social Security Tax	1,792	0	1,792	1,937	1,959	-22	1,964	1,964	0
1.246.5.5170.230 Life Insurance	1,320	0	1,320	1,396	1,670	-274	1,389	1,389	0
1.246.5.5170.240 Medical Insurance		0							0
1.246.5.5170.260 Dental Insurance	4,157	0	4,157	4,600	4,678	-78	5,165	5,165	0
1.246.5.5170.270 Worker's Compensation Insurance	356	0	356	381	346	35	376	376	0
1.246.5.5170.280 Retirement Sick Leave Benefits	114	0	114	101	91	10	76	76	0
1.246.5.5170.290 Vision Insurance	217	0	217	268	238	30	272	272	0
Total Fringe Benefits	96	0	96	98	96	2	96	96	0
Total Alternate School Program	8,133	0	8,133	8,866	9,155	-289	9,416	9,416	0
	<u>25,385</u>	<u>0</u>	<u>25,385</u>	<u>29,854</u>	<u>31,470</u>	<u>-1,616</u>	<u>28,316</u>	<u>28,316</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.246.5.6110.118 Counselors		13,473	-13,473						0
Total Salaries	0	13,473	-13,473	0	0	0	0	0	0
1.246.5.6110.210 PERSI	0			0	0	0	0	0	
1.246.5.6110.220 Social Security Tax	0	1,409	-1,409	0	0	0	0	0	
1.246.5.6110.230 Life Insurance	0	1,002	-1,002	0	0	0	0	0	0
1.246.5.6110.240 Medical Insurance	0	60	-60	0	-4	4	0	0	0
1.246.5.6110.260 Dental Insurance	0	3,221	-3,221	0	0	0	0	0	0
1.246.5.6110.270 Worker's Compensation Insurance	0	276	-276	0	0	0	0	0	0
1.246.5.6110.280 Retirement Sick Leave Benefits	0	73	-73	0	0	0	0	0	0
1.246.5.6110.290 Vision Insurance	0	161	-161	0	0	0	0	0	0
Total Fringe Benefits	0	75	-75	0	0	0	0	0	0
		6,277	-6,277						
Total Attendance, Guidance And Health Program	0	19,750	-19,750	0	-4	4	0	0	0
	0			0	-4	4	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.246.5.6160.220 Social Security Tax									
1.246.5.6160.260 Dental Insurance		-1	1						
1.246.5.6160.280 Retirement Sick Leave Benefits	0			0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fringe Benefits	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ancillary Service Program	0	-1	1	0	0	0	0	0	0
	<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>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.246.5.6210.199 Personal Leave Reimbursement									
Total Salaries	<u>0</u>	<u>20</u>	<u>-20</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1.246.5.6210.210 PERSI	0	20	-20	0	0	0	0	0	0
1.246.5.6210.220 Social Security Tax	0	2	-2	0	0	0	0	0	0
1.246.5.6210.270 Worker's Compensation Insurance	0	2	-2	0	0	0	0	0	0
1.246.5.6210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1.246.5.6210.310 Professional and Technical Services	54,000	57,411	-3,411	57,000	57,000	0	57,000	57,000	0
1.246.5.6210.392 Student Activity Support	13,000	9,563	3,437	10,205	1,690	8,915	7,000	8,075	0
1.246.5.6210.396 Inservice Training	11,900	9,168	2,732	31,964	19,851	12,113	10,284	38,435	0
Total Purchased Services	<u>78,900</u>	<u>76,142</u>	<u>2,758</u>	<u>99,169</u>	<u>78,541</u>	<u>20,628</u>	<u>74,284</u>	<u>103,510</u>	<u>0</u>
1.246.5.6210.410 General Supplies	5,000	5,323	-323	5,000	2,672	2,328	7,000	7,000	0
Total Supplies and Materials	<u>5,000</u>	<u>5,323</u>	<u>-323</u>	<u>5,000</u>	<u>2,672</u>	<u>2,328</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>
Total Instructional Improvement Program	<u>83,900</u>	<u>81,489</u>	<u>2,411</u>	<u>104,169</u>	<u>81,213</u>	<u>22,956</u>	<u>81,284</u>	<u>110,510</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.246.5.6320.393 Indirect Costs	6,250	6,320	-70	6,538	6,702	-164	5,200	5,200	0
Total Purchased Services	6,250	6,320	-70	6,538	6,702	-164	5,200	5,200	0
Total Central Administration Program	<u>6,250</u>	<u>6,320</u>	<u>-70</u>	<u>6,538</u>	<u>6,702</u>	<u>-164</u>	<u>5,200</u>	<u>5,200</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET**

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

Account Elements and Object Description	7-2008 Budget			Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 200	Actual	Variance	Adjusted 2008-2009	Actual	Variance	Adopted	Adjusted	Adopted
1.246.5.6910.396 Inservice Training	5,562	5,621	-59	0	0	0	0	5,000	0
Total Purchased Services	5,562	5,621	-59	0	0	0	0	5,000	0
Total Other Support Services Program	5,562	5,621	-59	0	0	0	0	5,000	0
Total Current Expenditures	288,048	284,248	3,800	258,776	234,201	24,575	190,769	224,995	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
FUND TRANSFER PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.246.5.9200.810 Transfers to Other Funds									
Total Transfers or Reserves	0	1	-1	0	0	0	0	0	0
Total Fund Transfer Program	0	1	-1	0	0	0	0	0	0
TOTAL SUBSTANCE ABUSE PREVENTION FUND	0	1	-1	0	0	0	0	0	0
	288,048	284,249	3,799	258,776	234,201	24,575	190,769	224,993	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

TITLE I-A ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.250.4.4451.100 ESEA Title I Revenue (ARRA)							2,361,361	2,286,203	
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,361,361</u>	<u>2,286,203</u>	<u>0</u>
	0	0	0	0	0	0			0
TOTAL CURRENT REVENUES							<u>2,361,361</u>	<u>2,286,203</u>	
	0	0	0	0	0	0			0
1.250.4.7000.000 Estimated Beginning Balance									804,325
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>2,361,361</u>	<u>2,286,203</u>	<u>804,325</u>
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE I-A ARRA FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.250.5.5120.116 Teachers							67,452	62,866	31,433
1.250.5.5120.152 Instructional Assistants							598,106	531,373	312,311
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	665,558	594,239	343,744
1.250.5.5120.210 PERSI	0	0	0	0	0	0	69,151	39,944	35,062
1.250.5.5120.220 Social Security Tax	0	0	0	0	0	0	50,915	38,746	25,265
1.250.5.5120.230 Life Insurance	0	0	0	0	0	0	1,313	2,298	1,149
1.250.5.5120.240 Medical Insurance	0	0	0	0	0	0	79,568	139,244	72,940
1.250.5.5120.260 Dental Insurance	0	0	0	0	0	0	4,973	8,682	4,351
1.250.5.5120.270 Worker's Compensation Insurance	0	0	0	0	0	0	2,662	2,697	1,602
1.250.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	8,985	5,190	4,331
1.250.5.5120.290 Vision Insurance	0	0	0	0	0	0	1,421	1,332	1,243
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	218,988	238,133	145,943
1.250.5.5120.410 General Supplies	0	0	0	0	0	0	659,505	678,124	
1.250.5.5120.415 One-Time Supplies	0	0	0	0	0	0	5,903	5,017	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	665,408	683,141	0
1.250.5.5120.550 Equipment	0	0	0	0	0	0		108,500	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	108,500	0
Total Elementary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	1,549,954	1,624,013	0 489,687
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE I-A ARRA FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.250.5.5150.310 Professional and Technical Services							10,060	10,236	
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,060</u>	<u>10,236</u>	<u>0</u>
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,060</u>	<u>10,236</u>	<u>0</u>
	0	0	0	0	0	0	10,060	10,236	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE I-A ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.250.5.6210.116 Teachers							348,599	349,867	174,933
1.250.5.6210.197 Inservice Training							98,570	80,910	52,081
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	447,169	430,777	227,014
1.250.5.6210.210 PERSI	0	0	0	0	0	0	46,460	44,729	23,155
1.250.5.6210.220 Social Security Tax	0	0	0	0	0	0	34,209	32,925	16,686
1.250.5.6210.230 Life Insurance	0	0	0	0	0	0	492	492	246
1.250.5.6210.240 Medical Insurance	0	0	0	0	0	0	29,838	29,838	15,630
1.250.5.6210.260 Dental Insurance	0	0	0	0	0	0	1,865		932
1.250.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	1,788	186	1,058
1.250.5.6210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	6,037	5,819	2,860
1.250.5.6210.290 Vision Insurance	0	0	0	0	0	0	533	533	266
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	121,222	116,794	60,833
1.250.5.6210.396 Inservice Training	0	0	0	0	0	0	177,612	50,000	
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	177,612	50,000	0
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	746,003	597,571	0 287,847
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE I-A ARRA FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	Adjusted			Adjusted			2009-2010 Budget		<u>2010-2011 Budget</u>
	2007-2008	Actual	Variance	2008-2009	Actual	Variance	Adopted	Adjusted	<u>Adopted</u>
1.250.5.6320.393 Indirect Costs	0	0	0	0	0	0	55,344	53,383	26,791
Total Purchased Services	0	0	0	0	0	0	55,344	53,383	26,791
Total Central Administration Program	0	0	0	0	0	0	55,344	53,383	26,791
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE I-A ARRA FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	Adjusted			Adjusted			2009-2010 Budget		2010-2011 Budget
	2007-2008	Actual Budget	Variance	2008-2009	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.250.5.6810.345 Transportation Services (Contracted)									
Total Purchased Services	0	0	0	0	0	0	0	1,000	0
Total Pupil To School Transportation Program	0	0	0	0	0	0	0	1,000	0
Total Current Expenditures	0	0	0	0	0	0	0	1,000	0
			0			0	<u>2,361,361</u>	<u>2,286,203</u>	804,325
TOTAL TITLE I-A ARRA FUND			0			0	<u>2,361,361</u>	<u>2,286,203</u>	804,325
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>Budget</u>			<u>Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u> <u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.251.4.4451.100 ESEA Title I Revenue	2,584,549	2,184,772	-399,777	3,051,143	2,893,512	-157,631	3,224,242	3,436,834	2,285,055
TOTAL FEDERAL FUNDING	<u>2,584,549</u>	<u>2,184,772</u>	<u>-399,777</u>	<u>3,051,143</u>	<u>2,893,512</u>	<u>-157,631</u>	<u>3,224,242</u>	<u>3,436,834</u>	<u>2,285,055</u>
1.251.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	0	0	0	0
TOTAL CURRENT REVENUES	<u>2,584,549</u>	<u>2,184,772</u>	<u>-399,777</u>	<u>3,051,143</u>	<u>2,893,512</u>	<u>-157,631</u>	<u>3,224,242</u>	<u>3,436,834</u>	<u>2,285,055</u>
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>2,584,549</u>	<u>2,184,772</u>	<u>-399,777</u>	<u>3,051,143</u>	<u>2,893,512</u>	<u>-157,631</u>	<u>3,224,242</u>	<u>3,436,834</u>	<u>2,285,055</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.251.5.5120.116 Teachers	1,049,896	1,088,970	-39,074	1,046,510	1,009,484	37,026	817,130	989,899	982,232
1.251.5.5120.152 Instructional Assistants	184,283	163,997	20,286	268,030	245,954	22,076	301,531	301,531	364,883
1.251.5.5120.186 Substitute Teachers	20,000	24,702	-4,702	30,000	36,648	-6,648			
1.251.5.5120.199 Personal Leave Reimbursement	5,500	4,271	1,229	5,500	4,305	1,195	0	0	0
Total Salaries	<u>1,259,679</u>	<u>1,281,940</u>	<u>-22,261</u>	<u>1,350,040</u>	<u>1,296,391</u>	<u>-53,649</u>	<u>1,118,661</u>	<u>1,290,430</u>	<u>1,340,115</u>
1.251.5.5120.210 PERSI	124,466	125,372	-906	128,927	120,875	8,052	116,229	127,693	137,406
1.251.5.5120.220 Social Security Tax	93,849	92,495	1,354	103,654	92,704	10,950	85,577	97,010	99,013
1.251.5.5120.230 Life Insurance	3,686	2,864	822	3,588	3,191	397	3,899	3,612	4,191
1.251.5.5120.240 Medical Insurance	190,509	153,001	37,508	215,224	190,482	24,742	236,217	218,862	265,970
1.251.5.5120.260 Dental Insurance	16,198	13,137	3,061	15,909	14,082	1,827	14,763	13,655	15,867
1.251.5.5120.270 Worker's Compensation Insurance	8,699	6,867	1,832	7,379	5,160	2,219	4,475	6,329	6,277
1.251.5.5120.280 Retirement Sick Leave Benefits	16,653	15,121	1,532	15,517	14,686	831	15,102	16,592	16,974
1.251.5.5120.290 Vision Insurance	4,385	3,539	846	4,435	3,927	508	4,218	3,908	4,533
Total Fringe Benefits	<u>458,445</u>	<u>412,397</u>	<u>46,048</u>	<u>494,633</u>	<u>445,107</u>	<u>49,526</u>	<u>480,480</u>	<u>487,661</u>	<u>550,231</u>
1.251.5.5120.310 Professional and Technical Services	344,743	108,086	236,657	240,276	232,660	7,616	700,428	249,960	
1.251.5.5120.381 In-District Travel Allowance	500	506	-6	1,400	993	407	2,500	4,500	0
Total Purchased Services	<u>345,243</u>	<u>108,592</u>	<u>236,651</u>	<u>241,676</u>	<u>233,653</u>	<u>8,023</u>	<u>702,928</u>	<u>254,460</u>	<u>0</u>
1.251.5.5120.410 General Supplies	65,127	10,529	54,598	181,904	172,293	9,611	100,805	113,171	0
1.251.5.5120.415 One-Time Supplies	0	0	0	6,591	1,375	5,216	8,061	8,061	0
Total Supplies and Materials	<u>65,127</u>	<u>10,529</u>	<u>54,598</u>	<u>188,495</u>	<u>173,669</u>	<u>14,826</u>	<u>108,866</u>	<u>121,232</u>	<u>0</u>
1.251.5.5120.550 Equipment	3,500	490	3,010	15,000	16,460	-1,460	10,000	441,586	0
Total Capital Objects	<u>3,500</u>	<u>490</u>	<u>3,010</u>	<u>15,000</u>	<u>16,460</u>	<u>-1,460</u>	<u>10,000</u>	<u>441,586</u>	<u>0</u>
Total Elementary Program	<u>2,131,994</u>	<u>1,813,947</u>	<u>318,047</u>	<u>2,289,844</u>	<u>2,165,280</u>	<u>124,564</u>	<u>2,420,935</u>	<u>2,596,369</u>	<u>1,897,346</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.251.5.5150.116 Teachers	63,494	47,733	15,762	64,725	48,102	16,623	50,589	50,589	50,589
1.251.5.5150.186 Substitute Teachers									
1.251.5.5150.199 Personal Leave Reimbursement	3,000	198	2,803	1,500	1,315	185	1,000	1,000	0
Total Salaries	<u>200</u>	<u>553</u>	<u>-353</u>	<u>600</u>	<u>390</u>	<u>210</u>	<u>0</u>	<u>0</u>	<u>0</u>
	66,694	48,483	18,212	66,825	49,807	17,018	51,589	51,589	50,589
1.251.5.5150.210 PERSI									
1.251.5.5150.220 Social Security Tax	6,618	5,219	1,399	6,950	5,038	1,912	5,256	5,256	5,160
1.251.5.5150.230 Life Insurance	4,903	3,775	1,128	5,480	3,060	2,420	3,946	3,946	3,718
1.251.5.5150.240 Medical Insurance	162	106	56	156	117	39	123	123	123
1.251.5.5150.260 Dental Insurance	8,374	5,872	2,502	9,400	7,018	2,382	7,460	7,460	7,815
1.251.5.5150.270 Worker's Compensation Insurance	712	519	193	700	518	182	466	466	466
1.251.5.5150.280 Retirement Sick Leave Benefits	440	272	168	376	199	177	206	206	236
1.251.5.5150.290 Vision Insurance	841	633	208	840	611	229	683	683	637
Total Fringe Benefits	<u>193</u>	<u>135</u>	<u>58</u>	<u>195</u>	<u>144</u>	<u>51</u>	<u>133</u>	<u>133</u>	<u>133</u>
	22,243	16,531	5,712	24,097	16,706	7,391	18,273	18,273	18,288
1.251.5.5150.310 Professional and Technical Services									
Total Purchased Services	<u>15,500</u>	<u>15,500</u>	<u>0</u>	<u>9,454</u>	<u>9,454</u>	<u>0</u>	<u>13,736</u>	<u>14,671</u>	<u>0</u>
	15,500	15,500	0	9,454	9,454	0	13,736	14,671	0
Total Secondary Program	<u>104,437</u>	<u>80,513</u>	<u>23,924</u>	<u>100,376</u>	<u>75,967</u>	<u>24,409</u>	<u>83,598</u>	<u>84,533</u>	<u>68,877</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.251.5.5170.152 Instructional Assistants									
Total Salaries	0	642	-642	6,000	5,063	937	6,117	6,117	0
1.251.5.5170.210 PERSI	0	642	-642	6,000	5,063	937	6,117	6,117	
1.251.5.5170.220 Social Security Tax	0						636	636	0
1.251.5.5170.270 Worker's Compensation Insurance	0	49	-49	400	387	13	468	468	0
1.251.5.5170.280 Retirement Sick Leave Benefits	0	3	-3	30	20	10	24	24	0
Total Fringe Benefits	0	0	0	0	0	0	83	83	0
Total Alternate School Program	0	53	-53	430	407	23	1,211	1,211	0
	0	695	-695	6,430	5,471	959	7,328	7,328	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.251.5.6210.113 Supervisors and Coordinators	62,836	63,140	-304	64,000	63,939	-661	62,900	62,900	62,900
1.251.5.6210.116 Teachers	154,000	173,309	-19,309	154,000	173,309	-19,309	153,167	153,167	153,167
1.251.5.6210.151 Clerical Personnel	19,601	20,551	-950	19,988	18,519	1,469	29,754	29,754	29,754
1.251.5.6210.186 Substitute Teachers	0	0	0	0	0	0	35,000	35,000	0
1.251.5.6210.197 Inservice Training	0	0	0	0	0	0	35,000	35,000	0
1.251.5.6210.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	0	0
Total Salaries	<u>390</u>	<u>1,203</u>	<u>-813</u>	<u>1,200</u>	<u>724</u>	<u>476</u>	<u>280,821</u>	<u>315,821</u>	<u>245,821</u>
1.251.5.6210.210 PERSI	82,827	84,894	-2,067	239,188	256,492	-17,304	29,176	29,176	25,074
1.251.5.6210.220 Social Security Tax	8,606	8,774	-168	18,155	18,659	-504	21,483	21,483	18,068
1.251.5.6210.230 Life Insurance	162	224	-62	396	396	0	439	439	439
1.251.5.6210.240 Medical Insurance	8,374	8,288	86	23,398	20,655	2,743	22,329	22,329	23,392
1.251.5.6210.260 Dental Insurance	712	717	-5	1,730	1,485	246	1,396	1,396	1,396
1.251.5.6210.270 Worker's Compensation Insurance	547	456	91	1,290	1,052	238	1,124	1,124	1,146
1.251.5.6210.280 Retirement Sick Leave Benefits	1,093	1,049	44	2,995	3,232	-237	3,791	3,791	3,098
1.251.5.6210.290 Vision Insurance	193	208	-15	484	419	65	398	398	398
Total Fringe Benefits	<u>25,775</u>	<u>26,034</u>	<u>-259</u>	<u>73,248</u>	<u>72,581</u>	<u>667</u>	<u>80,136</u>	<u>80,136</u>	<u>73,011</u>
1.251.5.6210.352 Postage	100	50	50	350	0	350	200	200	0
1.251.5.6210.381 In-District Travel Allowance	3,900	0	3,902	500	272	228	500	500	0
1.251.5.6210.382 Out-District Travel Allowance	148,544	110,915	38,529	5,000	1,215	3,785	500	500	0
1.251.5.6210.396 Inservice Training	148,544	110,915	38,529	216,292	200,671	15,621	202,977	201,967	0
Total Purchased Services	<u>152,144</u>	<u>110,463</u>	<u>41,681</u>	<u>222,142</u>	<u>202,159</u>	<u>19,983</u>	<u>204,177</u>	<u>204,167</u>	<u>0</u>
1.251.5.6210.410 General Supplies	500	441	59	10,914	2,558	8,356	1,500	1,500	0
Total Supplies and Materials	<u>500</u>	<u>441</u>	<u>59</u>	<u>10,914</u>	<u>2,558</u>	<u>8,356</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Total Instructional Improvement Program	<u>500</u>	<u>441</u>	<u>59</u>	<u>10,914</u>	<u>2,558</u>	<u>8,356</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
	<u>261,246</u>	<u>221,832</u>	<u>39,414</u>	<u>545,492</u>	<u>533,790</u>	<u>11,702</u>	<u>566,624</u>	<u>601,624</u>	<u>318,832</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.251.5.6320.393 Indirect Costs	53,272	53,190	82	61,790	68,878	-7,088	75,568	76,801	<u>0</u>
Total Purchased Services	53,272	53,190	82	61,790	68,878	-7,088	75,568	76,801	<u>0</u>
Total Central Administration Program	53,272	53,190	82	61,790	68,878	-7,088	75,568	76,801	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.251.5.6810.345 Transportation Services (Contracted)	10,000		10,000						
Total Purchased Services	10,000	0	10,000	0	0	0	0	0	0
Total Pupil To School Transportation Program	10,000	0	10,000	0	0	0	0	0	0
		0		0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.251.5.7200.116 Teachers									
Total Salaries	500	225	275	500	1,318	-818	30,000	30,000	0
1.251.5.7200.210 PERSI	500	225	275	500	1,318	-818	30,000	30,000	0
1.251.5.7200.220 Social Security Tax	52	23	29	51	137	-86	3,117	3,117	0
1.251.5.7200.270 Worker's Compensation Insurance	38	17	21	37	96	-59	2,295	2,295	0
1.251.5.7200.280 Retirement Sick Leave Benefits	3	1	2	3	5	-2	120	120	0
Total Fringe Benefits	7	3	4	7	17	-10	405	405	0
1.251.5.7200.383 Parent Activities Travel	100	44	56	98	255	-157	5,937	5,937	0
Total Purchased Services	23,000	14,325	8,675	46,613	42,553	4,060	34,242	34,242	0
Total Parent Activities Program	23,000	14,325	8,675	46,613	42,553	4,060	34,242	34,242	0
Total Current Expenditures	23,600	14,594	9,006	47,211	44,126	3,085	70,179	70,179	0
	<u>2,584,549</u>	<u>2,184,772</u>	<u>399,777</u>	<u>3,051,143</u>	<u>2,893,512</u>	<u>157,631</u>	<u>3,224,242</u>	<u>3,436,834</u>	<u>2,285,055</u>
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>2,584,549</u>	<u>2,184,772</u>	<u>399,777</u>	<u>3,051,143</u>	<u>2,893,512</u>	<u>157,631</u>	<u>3,224,242</u>	<u>3,436,834</u>	<u>2,285,055</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.256.4.4430.000 Title VI-B - Restricted (ARRA)							2,388,494	2,385,102	
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,388,494</u>	<u>2,385,102</u>	<u>0</u>
	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>2,388,494</u>	<u>2,385,102</u>	
	0	0	0	0	0	0			0
1.256.4.7000.000 Estimated Beginning Balance									791,518
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,388,494</u>	<u>2,385,102</u>	<u>791,518</u>
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.256.5.5210.116 Teachers							200,000	68,000	29,600
1.256.5.5210.152 Instructional Assistants							40,000	145,000	50,000
1.256.5.5210.182 Substitute Instructional Assistants	0	0	0	0	0	0	79,200	45,946	
1.256.5.5210.199 Personal Leave Reimbursement	0	0	0	0	0	0			0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	319,200	258,946	80
1.256.5.5210.210 PERSI	0	0	0	0	0	0	24,480	22,131	8,127
1.256.5.5210.220 Social Security Tax	0	0	0	0	0	0	17,640	16,294	5,857
1.256.5.5210.230 Life Insurance	0	0	0	0	0	0	0	10,000	164
1.256.5.5210.240 Medical Insurance	0	0	0	0	0	0	0	0	10,420
1.256.5.5210.260 Dental Insurance	0	0	0	0	0	0	0	0	622
1.256.5.5210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	372
1.256.5.5210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	960	852	372
1.256.5.5210.290 Vision Insurance	0	0	0	0	0	0	3,024	2,684	1,004
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	46,104	51,961	178
1.256.5.5210.310 Professional and Technical Services	0	0	0	0	0	0	160,000	107,000	80,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	160,000	107,000	80,000
1.256.5.5210.410 General Supplies	0	0	0	0	0	0	928,478	904,702	288,000
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	928,478	904,702	288,000
1.256.5.5210.550 Equipment	0	0	0	0	0	0	600,000	600,000	187,094
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	600,000	600,000	187,094
Total Special Education Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,053,782</u>	<u>1,922,609</u>	661,518
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.256.5.6160.310 Professional and Technical Services								50,000	
1.256.5.6160.381 In-District Travel Allowance	0	0	0	0	0	0	0	30,000	20,000
Total Purchased Services	0	0	0	0	0	0	0	80,000	20,000
Total Ancillary Service Program	0	0	0	0	0	0	0	80,000	20,000
	0	0	0	0	0	0	0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.256.5.6210.396 Inservice Training							275,000	325,000	110,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	275,000	325,000	110,000
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	275,000	325,000	110,000
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	2007-2008 Budget			2008-2009 Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.256.5.6320.393 Indirect Costs							59,712	57,493	
Total Purchased Services	0	0	0	0	0	0	59,712	57,493	0
Total Central Administration Program	0	0	0	0	0	0	59,712	57,493	0
Total Current Expenditures	0	0	0	0	0	0	2,388,494	2,385,102	791,518
	0	0	0	0	0	0			
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,388,494</u>	<u>2,385,102</u>	<u>791,518</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.257.4.4430.000 Title VI-B - Restricted	2,790,722	2,328,197	-462,525	2,803,310	2,196,709	-606,601	2,430,376	3,070,013	2,495,913
TOTAL FEDERAL FUNDING	<u>2,790,722</u>	<u>2,328,197</u>	<u>-462,525</u>	<u>2,803,310</u>	<u>2,196,709</u>	<u>-606,601</u>	<u>2,430,376</u>	<u>3,070,013</u>	<u>2,495,913</u>
TOTAL CURRENT REVENUES	<u>2,790,722</u>	<u>2,328,197</u>	<u>-462,525</u>	<u>2,803,310</u>	<u>2,196,709</u>	<u>-606,601</u>	<u>2,430,376</u>	<u>3,070,013</u>	<u>2,495,913</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>2,790,722</u>	<u>2,328,197</u>	<u>-462,525</u>	<u>2,803,310</u>	<u>2,196,709</u>	<u>-606,601</u>	<u>2,430,376</u>	<u>3,070,013</u>	<u>2,495,913</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.257.5.5120.116 Teachers							22,150	20,000	31,824
1.257.5.5120.152 Instructional Assistants							59,607	65,000	41,548
1.257.5.5120.199 Personal Leave Reimbursement	0	0	0	0	0	0			
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>325</u>
1.257.5.5120.210 PERSI							81,757	85,000	73,697
1.257.5.5120.220 Social Security Tax	0	0	0	0	0	0	8,339	8,832	7,517
1.257.5.5120.230 Life Insurance	0	0	0	0	0	0	6,009	6,502	5,417
1.257.5.5120.240 Medical Insurance	0	0	0	0	0	0			385
1.257.5.5120.260 Dental Insurance	0	0	0	0	0	0	0	0	24,435
1.257.5.5120.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	1,458
1.257.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	344
1.257.5.5120.290 Vision Insurance	0	0	0	0	0	0	327	340	929
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,030</u>	<u>1,071</u>	<u>417</u>
1.257.5.5120.396 Inservice Training							15,705	16,745	40,902
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>20,000</u>
1.257.5.5120.410 General Supplies							59,038	59,038	233,401
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>59,038</u>	<u>59,038</u>	<u>233,401</u>
1.257.5.5120.550 Equipment							127,500	122,966	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>127,500</u>	<u>122,966</u>	<u>0</u>
Total Elementary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>284,000</u>	<u>283,749</u>	<u>368,000</u>
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.257.5.5210.116 Teachers	149,984	136,545	13,440	178,705	57,515	121,190	47,149	90,827	64,036
1.257.5.5210.152 Instructional Assistants	1,191,347	1,022,827	168,520	1,132,183	1,094,717	37,466	1,071,871	1,229,258	1,105,761
1.257.5.5210.182 Substitute Instructional Assistants	75,222	75,222		78,118	65,825	12,293	77,337	63,000	
1.257.5.5210.199 Personal Leave Reimbursement	4,122	3,262	860	8,070	3,618	4,453	8,675	8,675	8,940
Total Salaries	<u>1,420,675</u>	<u>1,237,856</u>	<u>182,819</u>	<u>1,397,076</u>	<u>1,221,674</u>	<u>175,402</u>	<u>1,205,032</u>	<u>1,391,760</u>	<u>1,178,337</u>
1.257.5.5210.210 PERSI	137,236	116,880	20,356	137,040	110,237	26,803	115,025	138,058	120,191
1.257.5.5210.220 Social Security Tax	98,891	85,190	13,701	100,900	84,415	16,485	82,886	101,650	86,608
1.257.5.5210.230 Life Insurance	7,143	6,134	1,009	7,503	5,984	1,519	6,881	7,826	7,041
1.257.5.5210.240 Medical Insurance	369,234	325,082	44,152	452,958	357,598	95,360	416,004	491,136	446,919
1.257.5.5210.260 Dental Insurance	31,379	27,971	3,408	33,243	26,865	6,378	26,057	29,633	26,661
1.257.5.5210.270 Worker's Compensation Insurance	8,880	6,305	2,575	6,990	4,709	2,281	4,511	5,315	5,491
1.257.5.5210.280 Retirement Sick Leave Benefits	17,801	13,568	4,233	18,992	13,465	5,527	14,209	16,742	14,848
1.257.5.5210.290 Vision Insurance	8,498	7,568	930	9,257	7,383	1,874	7,445	8,467	7,618
Total Fringe Benefits	<u>679,062</u>	<u>588,698</u>	<u>90,364</u>	<u>766,883</u>	<u>610,657</u>	<u>156,226</u>	<u>673,018</u>	<u>798,827</u>	<u>715,377</u>
1.257.5.5210.310 Professional and Technical Services								5,437	
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>5,437</u>	<u>0</u>
1.257.5.5210.410 General Supplies	140,282	37,986	103,296	129,421	29,713	99,708	0	78,794	0
Total Supplies and Materials	<u>141,282</u>	<u>37,986</u>	<u>103,296</u>	<u>129,421</u>	<u>29,713</u>	<u>99,708</u>	<u>0</u>	<u>78,794</u>	<u>0</u>
1.257.5.5210.550 Equipment	30,000	2,006	27,994	34,451	1,248	33,203	0	65,000	0
Total Capital Objects	<u>30,000</u>	<u>2,006</u>	<u>27,994</u>	<u>34,451</u>	<u>1,248</u>	<u>33,203</u>	<u>0</u>	<u>65,000</u>	<u>0</u>
Total Special Education Program	<u>2,271,019</u>	<u>1,866,546</u>	<u>404,473</u>	<u>2,327,831</u>	<u>1,863,291</u>	<u>464,540</u>	<u>1,878,050</u>	<u>2,339,818</u>	<u>1,893,714</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.257.5.6160.115 Ancillary Professional	223,122	214,719	8,403	131,467	81,727	49,740	82,258	85,195	83,041
1.257.5.6160.199 Personal Leave Reimbursement				1,755	390	1,365	585	585	455
Total Salaries	<u>195</u>	<u>618</u>	<u>-423</u>	<u>133,222</u>	<u>82,117</u>	<u>51,105</u>	<u>82,843</u>	<u>85,780</u>	83,496
1.257.5.6160.210 PERSI	22,778	19,724	3,054	13,841	8,947	4,894	8,450	8,913	8,516
1.257.5.6160.220 Social Security Tax	16,413	16,108	305	10,191	6,513	3,678	6,089	6,562	6,137
1.257.5.6160.230 Life Insurance									
1.257.5.6160.240 Medical Insurance	364	300	64	234	164	70	164	164	164
1.257.5.6160.260 Dental Insurance	18,799	16,396	2,403	14,127	8,554	5,573	9,924	9,946	10,420
1.257.5.6160.270 Worker's Compensation Insurance	1,598	1,446	152	1,037	604	433	622	622	622
1.257.5.6160.280 Retirement Sick Leave Benefits	1,474	1,192	282	706	355	351	331	343	389
1.257.5.6160.290 Vision Insurance	2,955	2,392	563	1,918	1,085	833	1,043	1,080	1,052
Total Fringe Benefits	<u>433</u>	<u>378</u>	<u>55</u>	<u>289</u>	<u>182</u>	<u>107</u>	<u>178</u>	<u>178</u>	178
1.257.5.6160.310 Professional and Technical Services	64,814	57,936	6,878	42,343	26,405	15,938	26,801	27,808	27,478
1.257.5.6160.381 In-District Travel Allowance	140,145	113,823	26,322	170,000	127,772	42,228	68,607	145,000	123,225
Total Purchased Services	<u>15,000</u>	<u>11,237</u>	<u>3,763</u>	<u>20,000</u>	<u>15,197</u>	<u>4,803</u>		<u>20,000</u>	
Total Ancillary Service Program	<u>155,145</u>	<u>125,060</u>	<u>30,085</u>	<u>190,000</u>	<u>142,970</u>	<u>47,030</u>	<u>68,607</u>	<u>165,000</u>	123,225
	443,276	398,332	44,944	365,565	251,492	114,073	178,251	278,588	234,199

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>-2008 Budget</u>			<u>-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.257.5.6210.396 Inservice Training	20,000	8,918	11,082	50,000	21,650	28,350	84,000	104,000	_____
Total Purchased Services	20,000	8,918	11,082	50,000	21,650	28,350	84,000	104,000	0
Total Instructional Improvement Program	20,000	8,918	11,082	50,000	21,650	28,350	84,000	104,000	0
									0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.257.5.6320.393 Indirect Costs	<u>56,427</u>	<u>54,402</u>	<u>2,025</u>	<u>59,914</u>	<u>60,276</u>	<u>-362</u>	<u>6,075</u>	<u>63,858</u>	<u>0</u>
Total Purchased Services	<u>56,427</u>	<u>54,402</u>	<u>2,025</u>	<u>59,914</u>	<u>60,276</u>	<u>-362</u>	<u>6,075</u>	<u>63,858</u>	<u>0</u>
Total Central Administration Program	<u>56,427</u>	<u>54,402</u>	<u>2,025</u>	<u>59,914</u>	<u>60,276</u>	<u>-362</u>	<u>6,075</u>	<u>63,858</u>	<u>0</u>
Total Current Expenditures	<u>2,790,722</u>	<u>2,328,197</u>	<u>462,525</u>	<u>2,803,310</u>	<u>2,196,709</u>	<u>606,601</u>	<u>2,430,376</u>	<u>3,070,013</u>	<u>2,495,913</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>2,790,722</u>	<u>2,328,197</u>	<u>462,525</u>	<u>2,803,310</u>	<u>2,196,709</u>	<u>606,601</u>	<u>2,430,376</u>	<u>3,070,013</u>	<u>2,495,913</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.258.4.4430.000 Title VI-B Preschool	141,246	115,578	-25,668	144,100	124,621	-19,479	98,794	151,612	124,422
TOTAL FEDERAL FUNDING	141,246	115,578	-25,668	144,100	124,621	-19,479	98,794	151,612	124,422
TOTAL CURRENT REVENUES	141,246	115,578	-25,668	144,100	124,621	-19,479	98,794	151,612	124,422
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	141,246	115,578	-25,668	144,100	124,621	-19,479	98,794	151,612	124,422

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.258.5.5220.152 Instructional Assistants	28,572	21,744	6,828	42,500	40,398	2,102	27,791	29,000	29,000
1.258.5.5220.199 Personal Leave Reimbursement									
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>140</u>	<u>320</u>	<u>-180</u>	<u>460</u>	<u>460</u>	<u>360</u>
	28,572	21,744	6,828	42,640	40,718	1,922	28,251	29,460	29,360
1.258.5.5220.210 PERSI									
1.258.5.5220.220 Social Security Tax	2,914	2,090	824	4,431	4,231	200	2,882	3,061	2,995
1.258.5.5220.230 Life Insurance	2,100	1,627	473	3,262	2,991	271	2,077	2,166	2,158
1.258.5.5220.240 Medical Insurance	162	119	43	234	220	14	164	164	164
1.258.5.5220.260 Dental Insurance	8,374	6,322	2,052	14,127	13,200	927	9,924	9,946	10,420
1.258.5.5220.270 Worker's Compensation Insurance	712	541	171	1,037	975	62	622	622	622
1.258.5.5220.280 Retirement Sick Leave Benefits	189	118	71	226	166	60	113	118	137
1.258.5.5220.290 Vision Insurance	378	267	111	614	513	101	356	371	370
Total Fringe Benefits	<u>193</u>	<u>146</u>	<u>47</u>	<u>289</u>	<u>272</u>	<u>17</u>	<u>178</u>	<u>178</u>	<u>178</u>
	15,022	11,230	3,792	24,220	22,567	1,653	16,316	16,626	17,044
1.258.5.5220.313 Publishing and Advertising									
Total Purchased Services	<u>500</u>	<u>0</u>	<u>500</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>100</u>	<u>500</u>	<u>500</u>
	500	0	500	1,000	0	1,000	100	500	500
1.258.5.5220.410 General Supplies	9,066	4,894	4,172	14,263	3,990	10,273	6,385	11,033	8,660
Total Supplies and Materials	<u>9,066</u>	<u>4,894</u>	<u>4,172</u>	<u>14,263</u>	<u>3,990</u>	<u>10,273</u>	<u>6,385</u>	<u>11,033</u>	<u>8,660</u>
	9,066	4,894	4,172	14,263	3,990	10,273	6,385	11,033	8,660
1.258.5.5220.550 Equipment	2,335	873	1,462	2,500	1,835	665	1,753	8,000	6,000
Total Capital Objects	<u>2,335</u>	<u>873</u>	<u>1,462</u>	<u>2,500</u>	<u>1,835</u>	<u>665</u>	<u>1,753</u>	<u>8,000</u>	<u>6,000</u>
	2,335	873	1,462	2,500	1,835	665	1,753	8,000	6,000
Total Preschool Handicapped Program	<u>55,495</u>	<u>38,740</u>	<u>16,755</u>	<u>84,623</u>	<u>69,110</u>	<u>15,513</u>	<u>52,805</u>	<u>65,619</u>	<u>61,564</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.258.5.6160.115 Ancillary Professional									
1.258.5.6160.199 Personal Leave Reimbursement	54,831	55,105	-274	31,750	31,750		31,616	58,396	35,000
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>130</u>	<u>130</u>	<u>0</u>	<u>325</u>	<u>325</u>	<u>260</u>
1.258.5.6160.210 PERSI	54,831	55,105	-274	31,880	31,880	0	31,941	58,721	35,260
1.258.5.6160.220 Social Security Tax	5,593	5,725	-132	3,313	3,312		3,258	3,400	3,597
1.258.5.6160.230 Life Insurance	4,030	4,153	-123	2,439	2,428	1	2,348	2,405	2,591
1.258.5.6160.240 Medical Insurance									
1.258.5.6160.260 Dental Insurance	4,187	4,157	30	4,709	4,679	0	4,962	4,973	5,210
1.258.5.6160.270 Worker's Compensation Insurance		356	0	346	346	0	311	311	311
1.258.5.6160.280 Retirement Sick Leave Benefits	362	299	63	169	131	38	127	131	164
1.258.5.6160.290 Vision Insurance	725	694	31	459	402	57	402	412	444
Total Fringe Benefits	<u>96</u>	<u>96</u>	<u>0</u>	<u>96</u>	<u>96</u>	<u>0</u>	<u>89</u>	<u>89</u>	<u>89</u>
1.258.5.6160.310 Professional and Technical Services	15,430	15,558	-128	11,609	11,471	138	11,579	11,803	12,488
Total Purchased Services	<u>10,000</u>	<u>950</u>	<u>9,050</u>	<u>10,000</u>	<u>7,830</u>	<u>2,170</u>		<u>9,000</u>	<u>9,000</u>
Total Ancillary Service Program	<u>10,000</u>	<u>950</u>	<u>9,050</u>	<u>10,000</u>	<u>7,830</u>	<u>2,170</u>	<u>0</u>	<u>9,000</u>	<u>9,000</u>
	<u>80,261</u>	<u>71,613</u>	<u>8,648</u>	<u>53,489</u>	<u>51,181</u>	<u>2,308</u>	<u>43,520</u>	<u>79,524</u>	<u>56,748</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.258.5.6210.382 Out-District Travel Allowance				3,000	687	2,313		3,000	2,000
1.258.5.6210.396 Inservice Training	2,900	2,912	0	0	436	-436	0	1,000	1,000
Total Purchased Services	2,500	2,312	188	3,000	1,123	1,877	0	4,000	3,000
Total Instructional Improvement Program	2,500	2,312	188	3,000	1,123	1,877	0	4,000	3,000
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.258.5.6320.393 Indirect Costs	2,990	2,913	77	2,988	3,207	-219	2,469	2,469	3,110
Total Purchased Services	2,990	2,913	77	2,988	3,207	-219	2,469	2,469	3,110
Total Central Administration Program	2,990	2,913	77	2,988	3,207	-219	2,469	2,469	3,110
Total Current Expenditures	141,246	115,578	25,668	144,100	124,621	19,479	98,794	151,612	124,422
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	141,246	115,578	25,668	144,100	124,621	19,479	98,794	151,612	124,422

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.259.4.4430.000 Title VI-B Preschool (ARRA)							104,480	104,459	
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	104,480	104,459	<u>0</u>
	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>	104,480	104,459	<u>0</u>
	0	0	0	0	0	0			0
1.259.4.7000.000 Estimated Beginning Balance									32,232
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>	104,480	104,459	<u>32,232</u>
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.259.5.5220.116 Teachers								14,616	
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	14,616	<u>0</u>
1.259.5.5220.210 PERSI	0	0	0	0	0	0	0	1,519	0
1.259.5.5220.220 Social Security Tax	0	0	0	0	0	0	0	1,118	0
1.259.5.5220.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	58	0
1.259.5.5220.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	184	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	2,879	<u>0</u>
1.259.5.5220.313 Publishing and Advertising	0	0	0	0	0	0	0	1,000	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	500	<u>0</u>
1.259.5.5220.410 General Supplies	0	0	0	0	0	0	1,000	500	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>29,979</u>	<u>9,979</u>
1.259.5.5220.550 Equipment	0	0	0	0	0	0	35,000	29,979	9,979
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>9,000</u>
Total Preschool Handicapped Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>9,000</u>
	0	0	0	0	0	0	61,000	72,974	18,979

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.259.5.6160.310 Professional and Technical Services							10,000	8,000	4,000
Total Purchased Services	0	0	0	0	0	0	10,000	8,000	4,000
Total Ancillary Service Program	0	0	0	0	0	0	10,000	8,000	4,000
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.259.5.6210.382 Out-District Travel Allowance	0	0	0	0	0	0	10,000	8,000	
1.259.5.6210.396 Inservice Training	0	0	0	0	0	0	20,868	12,873	9,953
Total Purchased Services	0	0	0	0	0	0	30,868	20,873	9,253
Total Instructional Improvement Program	0	0	0	0	0	0	30,868	20,873	9,253
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2007-2008 Budget			2008-2009 Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.259.5.6320.393 Indirect Costs									
Total Purchased Services	0	0	0	0	0	0	2,612	2,612	0
Total Central Administration Program	0	0	0	0	0	0	2,612	2,612	0
Total Current Expenditures	0	0	0	0	0	0	2,612	2,612	0
	0	0	0	0	0	0	104,480	104,459	32,232
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>104,480</u>	<u>104,459</u>	<u>32,232</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.261.4.4452.200 Title VI Revenue	30,775	15,397	-15,378	15,378	10,666	-4,712	10,000	4,712	5,000
TOTAL FEDERAL FUNDING	<u>30,775</u>	<u>15,397</u>	<u>-15,378</u>	<u>15,378</u>	<u>10,666</u>	<u>-4,712</u>	<u>10,000</u>	<u>4,712</u>	<u>5,000</u>
TOTAL CURRENT REVENUES	<u>30,775</u>	<u>15,397</u>	<u>-15,378</u>	<u>15,378</u>	<u>10,666</u>	<u>-4,712</u>	<u>10,000</u>	<u>4,712</u>	<u>5,000</u>
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	<u><u>30,775</u></u>	<u><u>15,397</u></u>	<u><u>-15,378</u></u>	<u><u>15,378</u></u>	<u><u>10,666</u></u>	<u><u>-4,712</u></u>	<u><u>10,000</u></u>	<u><u>4,712</u></u>	<u><u>5,000</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.261.5.5120.152 Instructional Assistants					1,500	-1,500			
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>-1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
1.261.5.5120.210 PERSI	0	0	0	0	156	-156	0	0	0
1.261.5.5120.220 Social Security Tax	0	0	0	0	111	-111	0	0	0
1.261.5.5120.270 Worker's Compensation Insurance	0	0	0	0	6	-6	0	0	0
1.261.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	19	-19	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>292</u>	<u>-292</u>	<u>0</u>	<u>0</u>	<u>0</u>
1.261.5.5120.317 Health Services (Contracted)	0	0	0	0	292	-292	0	0	0
Total Purchased Services	<u>7,500</u>	<u>4,740</u>	<u>2,760</u>	<u>5,000</u>	<u>3,236</u>	<u>1,764</u>	<u>5,000</u>	<u>4,712</u>	<u>5,000</u>
1.261.5.5120.410 General Supplies	7,500	4,740	2,760	5,000	3,236	1,764	5,000	4,712	5,000
Total Supplies and Materials	<u>22,846</u>	<u>10,228</u>	<u>12,618</u>	<u>2,378</u>	<u>1,660</u>	<u>718</u>	<u>5,000</u>		<u>0</u>
1.261.5.5120.550 Equipment	22,846	10,228	12,618	2,378	1,660	718	5,000	0	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>3,978</u>	<u>4,022</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Elementary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>3,978</u>	<u>4,022</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>30,346</u>	<u>14,968</u>	<u>15,378</u>	<u>15,378</u>	<u>10,666</u>	<u>4,712</u>	<u>10,000</u>	<u>4,712</u>	<u>5,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
1.261.5.6320.393 Indirect Costs									0
Total Purchased Services	429	429	0	0	0	0	0	0	0
Total Central Administration Program	429	429	0	0	0	0	0	0	0
Total Current Expenditures	429	429	0	0	0	0	0	0	
	<u>30,775</u>	<u>15,397</u>	<u>15,378</u>	<u>15,378</u>	<u>10,666</u>	<u>4,712</u>	<u>10,000</u>	4,712	5,000
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	<u><u>30,775</u></u>	<u><u>15,397</u></u>	<u><u>15,378</u></u>	<u><u>15,378</u></u>	<u><u>10,666</u></u>	<u><u>4,712</u></u>	<u><u>10,000</u></u>	<u><u>4,712</u></u>	5,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>7-2008 Budget</u>			<u>Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u> <u>200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.263.4.4453.300 Carl Perkins Grant	212,125	206,325	-5,800	206,081	196,673	-9,408	229,099	229,099	187,420
TOTAL FEDERAL FUNDING	212,125	206,325	-5,800	206,081	196,673	9,408	229,099	229,099	187,420
1.263.4.4600.000 Interfund Transfers	5,500	9,316	3,816	5,500	5,500	0	5,500	5,500	5,500
TOTAL OTHER FUNDING SOURCES	5,500	9,316	3,816	5,500	5,500	0	5,500	5,500	5,500
TOTAL CURRENT REVENUES	217,625	215,641	-1,984	211,581	202,173	9,408	234,599	234,599	192,920
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	217,625	215,641	-1,984	211,581	202,173	9,408	234,599	234,599	192,920

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.263.5.5190.116 Teachers	16,698	15,237	1,461						
1.263.5.5190.152 Instructional Assistants	82,612	84,200	-1,588	91,050	87,093	3,957	74,057	74,057	75,083
1.263.5.5190.199 Personal Leave Reimbursement									
Total Salaries	315	256	59	300	120	180	460	460	560
	99,625	99,693	-68	91,450	87,913	3,537	75,117	75,117	75,843
1.263.5.5190.210 PERSI									
1.263.5.5190.220 Social Security Tax	10,351	10,402	-51	9,328	9,147	181	7,805	7,805	7,736
1.263.5.5190.230 Life Insurance	7,472	7,035	437	6,722	6,368	354	5,521	5,521	5,574
1.263.5.5190.240 Medical Insurance	324	270	54	340	257	83	273	273	287
1.263.5.5190.260 Dental Insurance	15,620	14,376	1,244	18,400	15,400	3,000	18,077	18,077	17,017
1.263.5.5190.270 Worker's Compensation Insurance	1,466	1,230	236	1,524	1,137	387	1,315	1,315	1,088
1.263.5.5190.280 Retirement Sick Leave Benefits	657	541	116	485	361	124	301	301	354
1.263.5.5190.290 Vision Insurance	1,344	1,213	131	1,291	1,109	182	1,082	1,082	956
Total Fringe Benefits	385	333	52	392	317	75	337	337	311
	37,619	35,398	2,221	38,482	34,096	4,386	34,711	34,711	33,323
1.263.5.5190.310 Professional and Technical Services				11,276	11,276		18,440	18,440	16,400
1.263.5.5190.381 In-District Travel Allowance	6,425	6,425							
1.263.5.5190.382 Out-District Travel Allowance	500	500	0	500	500	0	600	600	600
1.263.5.5190.392 Student Activity Support	5,000	5,000	0	11,900	10,545	1,355	9,400	9,400	5,000
Total Purchased Services	15,910	15,909	0	15,910	15,910	0	16,422	16,422	14,052
	27,835	27,834	1	39,586	38,231	1,355	44,862	44,862	36,052
1.263.5.5190.410 General Supplies	42,587	42,573	14	31,855	31,852	3	51,707	51,707	19,898
Total Supplies and Materials	42,587	42,573	14	31,855	31,852	3	51,707	51,707	19,898
Total Vocational-Technical Program	207,666	205,498	2,168	201,373	192,093	9,280	206,397	206,397	165,116

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.263.5.6210.135 Other Special Programs							11,578	11,578	12,586
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,578</u>	<u>11,578</u>	<u>12,586</u>
1.263.5.6210.210 PERSI	0	0	0	0	0	0	1,203	1,203	1,284
1.263.5.6210.220 Social Security Tax	0	0	0	0	0	0	851	851	925
1.263.5.6210.230 Life Insurance	0	0	0	0	0	0	39	39	32
1.263.5.6210.240 Medical Insurance	0	0	0	0	0	0	2,582	2,582	1,886
1.263.5.6210.260 Dental Insurance	0	0	0	0	0	0	188	188	121
1.263.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	46	46	59
1.263.5.6210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	167	167	159
1.263.5.6210.290 Vision Insurance	0	0	0	0	0	0	48	48	34
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,124</u>	<u>5,124</u>	<u>4,500</u>
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,702</u>	<u>16,702</u>	<u>17,086</u>
	0	0	0	0	0	0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.263.5.6410.410 General Supplies									
Total Supplies and Materials	200	208	-8	200	196	4	890	890	800
Total School Administration Program	200	208	-8	200	196	4	890	890	800
	200	208	-8	200	196	4	890	890	800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
1.263.5.6910.152 Instructional Assistants									
1.263.5.6910.199 Personal Leave Reimbursement	7,304	7,406	-102	7,403	7,306	97	7,797	7,797	7,308
Total Salaries	<u>0</u>	<u>1</u>	<u>-1</u>	<u>0</u>	<u>-1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
	7,304	7,406	-102	7,403	7,306	97	7,797	7,797	7,308
1.263.5.6910.210 PERSI									
1.263.5.6910.220 Social Security Tax	759	773	-14	755	759	-4	810	810	745
1.263.5.6910.230 Life Insurance	548	548	1	544	542	2	573	573	537
1.263.5.6910.240 Medical Insurance	18	18	0	19	18	1	18	18	18
1.263.5.6910.260 Dental Insurance	879	953	-74	1,035	1,038	-3	1,162	1,162	1,094
1.263.5.6910.270 Worker's Compensation Insurance	82	83	-1	86	78	8	85	85	70
1.263.5.6910.280 Retirement Sick Leave Benefits	48	42	6	39	31	8	31	31	34
1.263.5.6910.290 Vision Insurance	99	90	9	105	92	13	112	112	92
Total Fringe Benefits	<u>22</u>	<u>23</u>	<u>-1</u>	<u>22</u>	<u>22</u>	<u>0</u>	<u>22</u>	<u>22</u>	<u>20</u>
	2,455	2,529	-74	2,605	2,579	26	2,813	2,813	2,610
Total Other Support Services Program	<u>9,759</u>	<u>9,936</u>	<u>-177</u>	<u>10,008</u>	<u>9,884</u>	<u>124</u>	<u>10,610</u>	<u>10,610</u>	<u>9,918</u>
Total Current Expenditures	217,625	215,641	1,984	211,581	202,173	9,408	234,599	234,599	192,920
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	217,625	215,641	1,984	211,581	202,173	9,408	234,599	234,599	192,920

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.269.4.4450.000 Restricted Federal Grant	25,083		-24,857	1,682	1,682				
TOTAL FEDERAL FUNDING	25,083	226	-24,857	1,682	1,682	0	0	0	0
	25,083	226		1,682	1,682	0	0	0	0
TOTAL CURRENT REVENUES	25,083		-24,857	1,682	1,682				
	25,083	226		1,682	1,682	0	0	0	0
TOTAL JOHNSON O'MALLEY FUND	25,083		-24,857	1,682	1,682	0	0	0	0
	25,083	226		1,682	1,682	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.269.5.5120.152 Instructional Assistants	8,000	0	8,000	0	0	0	0	0	0
Total Salaries	8,000	0	8,000	0	0	0	0	0	0
1.269.5.5120.220 Social Security Tax	8,000	0	8,000	0	0	0	0	0	
1.269.5.5120.270 Worker's Compensation Insurance	612	0	612	0	0	0	0	0	0
Total Fringe Benefits	53	0	53	0	0	0	0	0	0
1.269.5.5120.381 In-District Travel Allowance	665	0	665	0	0	0	0	0	
1.269.5.5120.382 Out-District Travel Allowance	600	0	600	0	0	0	0	0	0
Total Purchased Services	3,000	0	3,000	200	115	85	0	0	0
1.269.5.5120.410 General Supplies	3,600	0	3,600	200	115	85	0	0	0
Total Supplies and Materials	1,500	226	1,274	1,482	1,568	-86	0	0	0
Total Elementary Program	1,500	226	1,274	1,482	1,568	-86	0	0	0
	<u>13,765</u>	<u>226</u>	<u>13,539</u>	<u>1,682</u>	<u>1,682</u>	<u>0</u>	<u>0</u>	<u>0</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.269.5.5150.152 Instructional Assistants									0
Total Salaries	7,000	0	7,000	0	0	0	0	0	0
1.269.5.5150.210 PERSI	7,000	0	7,000	0	0	0	0	0	
1.269.5.5150.220 Social Security Tax									
1.269.5.5150.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	0
1.269.5.5150.280 Retirement Sick Leave Benefits	536	0	536	0	0	0	0	0	0
Total Fringe Benefits	46	0	46	0	0	0	0	0	0
1.269.5.5150.396 Inservice Training	0	0	0	0	0	0	0	0	0
Total Purchased Services	582	0	582	0	0	0	0	0	0
Total Secondary Program	3,000	0	3,000	0	0	0	0	0	0
	10,582	0	10,582	0	0	0	0	0	0
		0		0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.269.5.6320.393 Indirect Costs									
Total Purchased Services	736	0	736	0	0	0	0	0	0
Total Central Administration Program	736	0	736	0	0	0	0	0	0
Total Current Expenditures	736	0	736	0	0	0	0	0	0
	25,083	226	24,857	1,682	1,682	0	0	0	0
TOTAL JOHNSON O'MALLEY FUND	25,083	226	24,857	1,682	1,682	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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 2008 and does not anticipate receiving any funding for FY 2011.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>Adjusted</u> <u>2007-2008 Budget</u>			<u>Adjusted</u> <u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 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>	
1.270.4.4459.900 Title III LEP Revenue									
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,974</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	1,974	0	0	0
TOTAL CURRENT REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,974</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	1,974	0	0	0
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,974</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.270.5.5120.381 In-District Travel Allowance									0
Total Purchased Services	0	0	0	0	0	0	0	1,536	0
1.270.5.5120.410 General Supplies				0	0	0	0	1,536	0
Total Supplies and Materials	0	0	0	2,044	2,044	0	0	438	0
Total Elementary Program	0	0	0	2,044	2,044	0	0	438	0
Total Current Expenditures	0	0	0	2,044	2,044	0	0	1,974	0
	0	0	0	2,044	2,044	0	0	1,974	0
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	0	0	0	2,044	2,044	0	0	1,974	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.271.4.4459.900 Title II-A Revenue	802,023	612,710	-189,313	922,090	464,614	-457,476	778,013	1,149,728	675,536
TOTAL FEDERAL FUNDING	802,023	612,710	-189,313	922,090	464,614	-457,476	778,013	1,149,728	675,536
TOTAL CURRENT REVENUES	802,023	612,710	-189,313	922,090	464,614	-457,476	778,013	1,149,728	675,536
1.271.4.7000.000 Estimated Beginning Balance									357,730
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	802,023	612,710	-189,313	922,090	464,614	-457,476	778,013	1,149,728	<u>1,033,266</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	2007-2008 Budget			2008-2009 Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.271.5.5120.116 Teachers	287,294	280,478	6,816	439,206	190,995	248,211	230,000	257,866	195,000
1.271.5.5120.151 Clerical Personnel	32,256	33,042	-786	32,800	32,502	298	32,800	32,480	32,480
1.271.5.5120.199 Personal Leave Reimbursement		1,268	-868		293	608			
Total Salaries	<u>400</u>	<u>1,268</u>	<u>-868</u>	<u>900</u>	<u>293</u>	<u>608</u>	<u>0</u>	<u>0</u>	<u>227,480</u>
1.271.5.5120.210 PERSI	319,950	314,787	5,163	472,906	223,790	249,116	262,800	290,346	
1.271.5.5120.220 Social Security Tax	33,180	32,731	449	48,466	23,198	25,268	27,305	30,167	19,890
1.271.5.5120.230 Life Insurance	24,379	22,903	1,476	35,120	15,887	19,233	19,316	21,486	
1.271.5.5120.240 Medical Insurance		558	22		270	23		242	0
1.271.5.5120.260 Dental Insurance	580	29,865	170	17,092	16,107	985	5,165	15,090	0
1.271.5.5120.270 Worker's Compensation Insurance	30,035			1,304	1,196	108			0
1.271.5.5120.280 Retirement Sick Leave Benefits	2,551	2,581	-30	2,518	908	1,610	376	998	0
1.271.5.5120.280 Retirement Sick Leave Benefits	2,111	1,688	423	2,518	908	1,610	1,051	1,161	0
1.271.5.5120.290 Vision Insurance	4,053	3,916	137	6,494	2,814	3,680	3,784	4,068	0
Total Fringe Benefits	<u>691</u>	<u>693</u>	<u>-2</u>	<u>355</u>	<u>333</u>	<u>22</u>	<u>96</u>	<u>274</u>	<u>0</u>
1.271.5.5120.396 Inservice Training	97,580	94,935	2,645	111,642	60,712	50,930	57,171	73,486	19,890
Total Purchased Services	<u>368,823</u>	<u>187,330</u>	<u>181,493</u>	<u>316,330</u>	<u>158,900</u>	<u>157,430</u>	<u>438,830</u>	<u>769,063</u>	<u>769,063</u>
Total Elementary Program	<u>368,823</u>	<u>187,330</u>	<u>181,493</u>	<u>316,330</u>	<u>158,900</u>	<u>157,430</u>	<u>438,830</u>	<u>769,063</u>	<u>769,063</u>
	<u>786,353</u>	<u>597,052</u>	<u>189,301</u>	<u>900,878</u>	<u>443,402</u>	<u>457,476</u>	<u>758,801</u>	<u>1,132,895</u>	<u>1,016,433</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.271.5.5150.270 Worker's Compensation Insurance									
Total Fringe Benefits	0	-12	12	0	0	0	0	0	0
Total Secondary Program	0	-12	12	0	0	0	0	0	0
	0	-12	12	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.271.5.6210.396 Inservice Training				2,000	2,000	0			
Total Purchased Services	0	0	0	2,000	2,000	0	0	0	0
Total Instructional Improvement Program	0	0	0	2,000	2,000	0	0	0	0
	0	0	0				0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.271.5.6320.393 Indirect Costs	15,670	15,670	—	19,212	19,212	—	19,212	16,833	16,833
Total Purchased Services	15,670	15,670	0	19,212	19,212	0	19,212	16,833	16,833
Total Central Administration Program	15,670	15,670	0	19,212	19,212	0	19,212	16,833	16,833
Total Current Expenditures	802,023	612,710	189,313	922,090	464,614	457,476	778,013	1,149,728	1,033,266
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	802,023	612,710	189,313	922,090	464,614	457,476	778,013	1,149,728	1,033,266

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>7-2008 Budget</u>			<u>Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u> <u>200</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.273.4.4140.000 21st Century Grant Revenue				5,677	5,677				
TOTAL LOCAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,677</u>	<u>5,677</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	5,677	5,677	0	0	0	0
1.273.4.4459.900 We Care Drug Revenue	300,266	246,289	-53,977	262,907	236,060	-26,847	71,801	332,031	328,532
TOTAL FEDERAL FUNDING	300,266	246,289	-53,977	262,907	236,060	-26,847	71,801	332,031	328,532
	300,266	246,289	-53,977	262,907	236,060	-26,847	71,801	332,031	328,532
TOTAL CURRENT REVENUES	300,266	246,289	-53,977	268,584	241,737	-26,847	71,801	332,031	328,532
	300,266	246,289	-53,977	268,584	241,737	-26,847	71,801	332,031	328,532
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u>300,266</u>	<u>246,289</u>	<u>-53,977</u>	<u>268,584</u>	<u>241,737</u>	<u>-26,847</u>	<u>71,801</u>	<u>332,031</u>	<u>328,532</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.273.5.5120.152 Instructional Assistants	11,229	10,395		11,110	11,284	-174			
1.273.5.5120.199 Personal Leave Reimbursement			834				0	0	0
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>
	11,229	10,395	834	11,110	11,304	-194			
1.273.5.5120.210 PERSI							0	0	
1.273.5.5120.220 Social Security Tax	1,167	1,080	87	1,133	1,174	-41	0	0	0
1.273.5.5120.230 Life Insurance	859	795	64	817	865	-48	0	0	0
1.273.5.5120.240 Medical Insurance	4,815	4,788	27	4,850	4,850	0	0	0	0
1.273.5.5120.260 Dental Insurance	157	157	0	157	157	0	0	0	0
1.273.5.5120.270 Worker's Compensation Insurance	356	356	0	381	259	122	0	0	0
1.273.5.5120.280 Retirement Sick Leave Benefits	74	56	18	59	46	13	0	0	0
1.273.5.5120.290 Vision Insurance	141	131	10	157	142	15	0	0	0
Total Fringe Benefits	<u>96</u>	<u>96</u>	<u>0</u>	<u>98</u>	<u>72</u>	<u>26</u>	<u>0</u>	<u>0</u>	<u>0</u>
1.273.5.5120.410 General Supplies	6,931	6,749	182	7,330	6,127	1,203	0	0	0
Total Supplies and Materials	<u>0</u>	<u>299</u>	<u>-299</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Elementary Program	<u>0</u>	<u>299</u>	<u>-299</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	18,160	17,442	718	18,440	17,431	1,009	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.273.5.5150.116 Teachers	7,000	5,800	1,200	7,000	6,500	500	0	0	0
Total Salaries	7,000	5,800	1,200	7,000	6,500	500	0	0	0
1.273.5.5150.210 PERSI							0	0	0
1.273.5.5150.220 Social Security Tax	727	602	125	714	675	39	0	0	0
1.273.5.5150.270 Worker's Compensation Insurance	525	422	103	514	465	49	0	0	0
1.273.5.5150.280 Retirement Sick Leave Benefits	46	30	16	37	26	11	0	0	0
Total Fringe Benefits	94	73	21	99	82	17	0	0	0
1.273.5.5150.396 Inservice Training	1,392	1,127	265	1,364	1,247	117	22,000	31,904	0
Total Purchased Services	0	0	0	0	0	0	22,000	31,904	0
Total Secondary Program	0	0	0	0	0	0	22,000	31,904	0
	<u>8,392</u>	<u>6,927</u>	<u>1,465</u>	<u>8,364</u>	<u>7,747</u>	<u>617</u>	<u>22,000</u>	<u>31,904</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.273.5.5170.152 Instructional Assistants									
Total Salaries	0	0	0	0	0	0	0	4,413	0
Total Alternate School Program	0	0	0	0	0	0	0	4,413	0
	0	0	0	0	0	0	0	4,413	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.273.5.6210.113 Supervisors and Coordinators	30,750	20,360	10,390	35,350	35,480	-130	34,600	34,600	0
1.273.5.6210.136 Other Special Programs	122,462	102,198	20,264	105,691	100,934	4,757		117,613	0
1.273.5.6210.199 Personal Leave Reimbursement							0		0
Total Salaries	<u>153,212</u>	<u>122,558</u>	<u>30,654</u>	<u>141,041</u>	<u>136,636</u>	<u>4,405</u>	<u>34,600</u>	<u>152,213</u>	<u>0</u>
1.273.5.6210.210 PERSI					222	-222	0	0	0
1.273.5.6210.220 Social Security Tax	6,889	3,892	2,997	6,383	6,466	-83	3,595	6,982	0
1.273.5.6210.230 Life Insurance	11,360	9,295	2,065	10,631	10,081	550	2,543	14,013	0
1.273.5.6210.240 Medical Insurance	106	80	26	255	136	119	156	238	0
1.273.5.6210.260 Dental Insurance	5,265	4,288	977	8,560	6,387	2,173	5,165	10,138	0
1.273.5.6210.270 Worker's Compensation Insurance	464	367	97	762	474	288	376	687	0
1.273.5.6210.280 Retirement Sick Leave Benefits	1,247	662	585	744	548	196	138	737	0
1.273.5.6210.290 Vision Insurance	885	455	430	865	784	81	498	908	0
Total Fringe Benefits	<u>125</u>	<u>99</u>	<u>26</u>	<u>197</u>	<u>132</u>	<u>65</u>	<u>96</u>	<u>185</u>	<u>0</u>
1.273.5.6210.310 Professional and Technical Services	26,341	19,139	7,202	28,397	25,007	3,390	12,567	33,888	0
1.273.5.6210.381 In-District Travel Allowance	3,000	1,551	1,449	3,676	3,623	53		7,900	0
1.273.5.6210.382 Out-District Travel Allowance	16,375	13,588	2,787	24,989	20,220	4,769	0	12,399	0
1.273.5.6210.396 Inservice Training	5,400	3,285	2,115	1,769	1,555	214	0	3,616	0
Total Purchased Services	<u>17,666</u>	<u>15,820</u>	<u>1,846</u>	<u>5,677</u>	<u>5,677</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1.273.5.6210.410 General Supplies	42,441	34,244	8,197	36,111	31,074	5,037	0	23,915	0
Total Supplies and Materials	<u>44,890</u>	<u>39,160</u>	<u>5,730</u>	<u>28,456</u>	<u>16,214</u>	<u>12,242</u>	<u>434</u>	<u>60,685</u>	<u>328,532</u>
1.273.5.6210.550 Equipment	44,890	39,160	5,730	28,456	16,214	12,242	434	60,685	328,532
Total Capital Objects	<u>1,006</u>	<u>996</u>	<u>10</u>	<u>1,907</u>	<u>1,906</u>	<u>1</u>	<u>0</u>	<u>12,316</u>	<u>0</u>
Total Instructional Improvement Program	<u>1,006</u>	<u>996</u>	<u>10</u>	<u>1,907</u>	<u>1,906</u>	<u>1</u>	<u>0</u>	<u>12,316</u>	<u>0</u>
	267,890	216,097	51,793	235,912	210,837	25,075	47,601	283,017	328,532

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.273.5.6320.393 Indirect Costs	5,824	5,822		5,868	5,723	145	2,200	7,697	
Total Purchased Services	5,824	5,822	2	5,868	5,723	145	2,200	7,697	0
Total Central Administration Program	5,824	5,822	2	5,868	5,723	145	2,200	7,697	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET**

**TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
OTHER SUPPORT SERVICES PROGRAM**

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.273.5.6910.396 Inservice Training									0
Total Purchased Services	0	0	0	0	0	0	0	5,000	0
Total Other Support Services Program	0	0	0	0	0	0	0	5,000	0
Total Current Expenditures	0	0	0	0	0	0	0	5,000	
	300,266	246,289	53,977	268,584	241,737	26,847	71,801	332,031	328,532
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	300,266	246,289	53,977	268,584	241,737	26,847	71,801	332,031	328,532

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.274.4.4430.000 Head Start Revenue	1,168,110	1,167,513		1,168,110	1,168,110		1,168,110	1,246,910	1,203,854
TOTAL FEDERAL FUNDING	<u>1,168,110</u>	<u>1,167,513</u>	<u>-597</u>	<u>1,168,110</u>	<u>1,168,110</u>	<u>0</u>	<u>1,168,110</u>	<u>1,246,910</u>	<u>1,203,854</u>
						0			
1.274.4.4600.000 Interfund Transfers					1,178	1,178			
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,178</u>	<u>1,178</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	1,178	1,178	0	0	0
TOTAL CURRENT REVENUES	<u>1,168,110</u>	<u>1,167,513</u>	<u>-597</u>	<u>1,168,110</u>	<u>1,169,288</u>	<u>1,178</u>	<u>1,168,110</u>	<u>1,246,910</u>	<u>1,203,854</u>
TOTAL HEAD START FUND	<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>1,169,288</u></u>	<u><u>1,178</u></u>	<u><u>1,168,110</u></u>	<u><u>1,246,910</u></u>	<u><u>1,203,854</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	<u>Adjusted 2007-2008 Actual Budget</u>			<u>Adjusted 2008-2009 Actual Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.274.5.5110.116 Teachers	378,113	376,857	1,256	338,329	324,773	13,556	338,185	347,106	380,180
1.274.5.5110.152 Instructional Assistants	314,054	306,779	7,275	298,487	296,633	1,854	299,982	296,917	298,862
1.274.5.5110.186 Substitute Teachers	6,000	8,723	-2,723	6,500	13,816	-7,316	8,500	12,000	12,000
1.274.5.5110.199 Personal Leave Reimbursement	3,580	3,805	-225	4,300	3,910	390	4,300	4,300	4,300
Total Salaries	<u>701,747</u>	<u>696,165</u>	<u>5,582</u>	<u>647,616</u>	<u>639,132</u>	<u>8,484</u>	<u>650,967</u>	<u>660,323</u>	<u>695,342</u>
1.274.5.5110.210 PERSI	72,288	71,604	684	65,481	64,950	531	66,752	67,611	69,579
1.274.5.5110.220 Social Security Tax	53,684	51,200	2,484	47,663	46,706	957	47,847	50,515	51,019
1.274.5.5110.230 Life Insurance	1,774	1,576	198	1,707	1,448	259	1,906	1,437	1,231
1.274.5.5110.240 Medical Insurance	81,246	82,998	-1,752	92,331	78,965	13,366	126,213	74,592	72,930
1.274.5.5110.260 Dental Insurance	7,627	7,263	364	7,648	5,758	1,890	9,178	4,817	4,662
1.274.5.5110.270 Worker's Compensation Insurance	4,633	3,869	764	3,436	2,683	753	2,604	2,642	3,241
1.274.5.5110.280 Retirement Sick Leave Benefits	9,393	8,524	869	9,065	7,876	1,189	9,252	8,321	8,610
1.274.5.5110.290 Vision Insurance	2,053	1,980	73	1,967	1,699	268	2,352	1,466	1,332
Total Fringe Benefits	<u>232,698</u>	<u>229,014</u>	<u>3,684</u>	<u>229,298</u>	<u>210,085</u>	<u>19,213</u>	<u>266,104</u>	<u>211,401</u>	<u>212,604</u>
1.274.5.5110.325 Repair and Maintenance (Contracted)				9,699	10,323	-624			
1.274.5.5110.381 In-District Travel Allowance				2,900	3,052	-152	3,000	3,900	3,900
1.274.5.5110.382 Out-District Travel Allowance	2,900	2,842	58	1,100	1,000	100	1,500	2,717	3,864
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,699</u>	<u>14,374</u>	<u>-675</u>	<u>4,500</u>	<u>6,017</u>	<u>7,164</u>
1.274.5.5110.410 General Supplies	8,300	14,901	-6,601	17,100	74,044	-56,944	14,017	17,607	24,768
1.274.5.5110.416 Printing	3,000	2,765	235	3,200	4,524	-1,324	3,000	3,200	3,740
1.274.5.5110.450 Food - School Lunch	1,450	1,450	0	1,575	206	1,369	1,500	1,500	1,080
Total Supplies and Materials	<u>12,750</u>	<u>19,116</u>	<u>-6,366</u>	<u>21,875</u>	<u>78,774</u>	<u>-56,899</u>	<u>18,517</u>	<u>22,307</u>	<u>29,588</u>
1.274.5.5110.550 Equipment								60,641	
1.274.5.5110.554 Equipment Replacement	0	0	0	0	0	0	0	23,500	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>84,141</u>	<u>0</u>
1.274.5.5110.718 Pupil Insurance	0	0	0	0	0	0	0	0	0
1.274.5.5110.720 Other Insurance	1,014	1,014	0	1,014	1,014	0	1,014	1,014	1,014
Total Insurance and Judgment	<u>505</u>	<u>479</u>	<u>26</u>	<u>500</u>	<u>528</u>	<u>-28</u>	<u>550</u>	<u>550</u>	<u>550</u>
Total Kindergarten Program	<u>1,519</u>	<u>1,493</u>	<u>26</u>	<u>1,514</u>	<u>1,542</u>	<u>-28</u>	<u>1,564</u>	<u>1,564</u>	<u>1,564</u>
	<u>951,414</u>	<u>948,430</u>	<u>2,984</u>	<u>914,002</u>	<u>943,908</u>	<u>-29,906</u>	<u>941,652</u>	<u>985,755</u>	<u>946,262</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.274.5.6110.301 Contracted Dental Services									
1.274.5.6110.317 Health Services (Contracted)	<u>2,025</u>	<u>2,025</u>	<u>0</u>	<u>500</u>	<u>1,946</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>1,000</u>
Total Purchased Services	<u>2,125</u>	<u>2,125</u>	<u>0</u>	<u>3,330</u>	<u>1,946</u>	<u>1,384</u>	<u>3,500</u>	<u>8,940</u>	<u>2,895</u>
Total Attendance, Guidance And Health Program	<u>2,125</u>	<u>2,125</u>	<u>0</u>	<u>3,830</u>	<u>1,946</u>	<u>1,884</u>	<u>4,000</u>	<u>9,440</u>	<u>3,895</u>
	<u>2,125</u>	<u>2,125</u>	<u>0</u>	<u>3,830</u>	<u>1,946</u>	<u>1,884</u>	<u>4,000</u>	<u>9,440</u>	<u>3,895</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
	2007-2008	Budget		2008-2009	Budget				
1.274.5.6210.113 Supervisors and Coordinators	49,203	49,449	-246	49,695	50,074	-379	50,074	50,074	50,074
1.274.5.6210.151 Clerical Personnel	21,892	22,266	-374	22,111	22,546	-435	22,638	22,585	22,422
1.274.5.6210.199 Personal Leave Reimbursement									
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>
1.274.5.6210.210 PERSI	71,945	72,565	-620	72,656	73,470	-814	73,562	73,509	73,346
1.274.5.6210.220 Social Security Tax	7,475	7,584	-109	7,411	7,674	-263	7,643	7,638	7,482
1.274.5.6210.230 Life Insurance	5,504	5,430	74	5,340	5,604	-264		5,624	5,390
1.274.5.6210.240 Medical Insurance	243	234	9	255	234	21	0		246
1.274.5.6210.260 Dental Insurance	7,808	8,314	-506	9,200	9,358	-158	0	164	9,724
1.274.5.6210.270 Worker's Compensation Insurance		711	23	762	691	71	0	9,946	
1.274.5.6210.280 Retirement Sick Leave Benefits	734						0	622	622
1.274.5.6210.280 Retirement Sick Leave Benefits	476	395	81	385	302	83	0	296	341
1.274.5.6210.290 Vision Insurance	971	905	-66	1,026	926	100	0	927	925
Total Fringe Benefits	<u>192</u>	<u>192</u>	<u>0</u>	<u>196</u>	<u>192</u>	<u>4</u>	<u>0</u>	<u>178</u>	<u>178</u>
1.274.5.6210.319 Consultants	23,403	23,766	-363	24,575	24,981	-406	7,643	25,395	24,908
1.274.5.6210.382 Out-District Travel Allowance	5,550	4,418	1,133	5,100	3,501	1,599	6,800	10,300	8,600
1.274.5.6210.390 Volunteer Reimbursement				1,200	1,077	123	1,200	1,500	2,465
1.274.5.6210.391 Professional Dues and Fees	1,000	1,000	0	1,400	1,268	132	1,600	1,700	1,700
1.274.5.6210.396 Inservice Training	1,600	2,535	-935	3,970	5,323	-1,353	3,900	5,300	4,398
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,550</u>	<u>1,550</u>	<u>0</u>	<u>1,550</u>	<u>3,000</u>	<u>2,520</u>
1.274.5.6210.410 General Supplies	8,350	8,153	197	13,220	12,719	501	15,050	21,800	19,683
Total Supplies and Materials	<u>600</u>	<u>489</u>	<u>111</u>	<u>1,200</u>	<u>1,162</u>	<u>38</u>	<u>1,200</u>	<u>1,500</u>	<u>2,250</u>
Total Instructional Improvement Program	<u>600</u>	<u>489</u>	<u>111</u>	<u>1,200</u>	<u>1,162</u>	<u>38</u>	<u>1,200</u>	<u>1,500</u>	<u>2,250</u>
	104,298	104,973	-675	111,651	112,332	-681	97,455	122,204	120,187

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>							<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u> <u>2007-2008 Budget</u>	<u>Actual</u> <u>Budget</u>	<u>Variance</u>	<u>Adjusted</u> <u>2008-2009 Budget</u>	<u>Actual</u> <u>Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.274.5.6320.393 Indirect Costs	28,035	27,378	657	31,539	30,710	829	29,203	31,630	30,096
Total Purchased Services	28,035	27,378	657	31,539	30,710	829	29,203	31,630	30,096
Total Central Administration Program	28,035	27,378	657	31,539	30,710	829	29,203	31,630	30,096

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.274.5.6610.351 Telephone - Voice									
Total Purchased Services	700	762	-62	765	778	-13	800	800	800
Total Building Operation Services Program	700	762	-62	765	778	-13	800	800	800
	700	762	-62	765	778	-13	800	800	800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	<u>-2008 Budget</u>			<u>-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.274.5.6810.345 Transportation Services (Contracted)	64,206	66,599	-2,393	87,473	63,841	-23,632	77,000	76,000	80,072
Total Purchased Services	64,206	66,599	-2,393	87,473	63,841	-23,632	77,000	76,000	80,072
Total Pupil To School Transportation Program	64,206	66,599	-2,393	87,473	63,841	-23,632	77,000	76,000	80,072

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.274.5.6830.327 Maintenance of Leased Vehicles	1,200	530	670	1,800	73	1,727	1,800	1,800	1,800
Total Purchased Services	1,200	530	670	1,800	73	1,727	1,800	1,800	1,800
Total General Transportation Program	1,200	530	670	1,800	73	1,727	1,800	1,800	1,800

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET**

**HEAD START FUND
PARENT ACTIVITIES PROGRAM**

Account Elements and Object Description	Budget			Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 2007-2008	Actual	Variance	Adjusted 2008-2009	Actual	Variance	Adopted	Adjusted	Adopted
1.274.5.7200.383 Parent Activities Travel				800	800	0	800	1,683	2,139
1.274.5.7200.390 Volunteer Reimbursement									
1.274.5.7200.396 Inservice Training	0	0	0	400	403	-3	400	400	550
1.274.5.7200.399 Purchased Duty Lunches	200	29	171	500	500	0	500	500	525
	10,000	10,813	-813	11,200	9,251	1,949	10,000	11,200	11,200
Total Purchased Services									
	10,700	11,208	-508	12,900	10,954	1,946	11,700	13,783	14,414
1.274.5.7200.410 General Supplies									
	5,432	5,398	34	4,150	4,150	0	4,500	5,500	6,328
Total Supplies and Materials									
	5,432	5,398	34	4,150	4,150	0	4,500	5,500	6,328
Total Parent Activities Program									
	16,132	16,607	-475	17,050	15,104	1,946	16,200	19,283	20,742
Total Current Expenditures									
	<u>1,168,110</u>	<u>1,167,402</u>	<u>708</u>	<u>1,168,110</u>	<u>1,168,692</u>	<u>-582</u>	<u>1,168,110</u>	<u>1,246,910</u>	<u>1,203,854</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.274.5.9200.810 Transfers to Other Funds									
Total Transfers or Reserves	0	110	-110	0	596	-596	0	0	0
Total Fund Transfer Program	0	110	-110	0	596	-596	0	0	0
TOTAL HEAD START FUND	0	110	-110	0	596	-596	0	0	0
	<u>1,168,110</u>	<u>1,167,513</u>	<u>597</u>	<u>1,168,110</u>	<u>1,169,288</u>	<u>1,178</u>	<u>1,168,110</u>	<u>1,246,910</u>	<u>1,203,854</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted 2007-2008 Actual Budget Variance</u>			<u>Adjusted 2008-2009 Actual Budget Variance</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.276.4.4430.000 Head Start Training Grant	18,675	18,565	-110	18,675	18,675		18,675	18,675	21,178
TOTAL FEDERAL FUNDING	<u>18,675</u>	<u>18,565</u>	<u>-110</u>	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>18,675</u>	<u>18,675</u>	<u>21,178</u>
						0			
1.276.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>110</u>	<u>110</u>	<u>0</u>	<u>596</u>	<u>596</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	110	110	0	596	596	0	0	0
TOTAL CURRENT REVENUES	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>18,675</u>	<u>19,271</u>	<u>596</u>	<u>18,675</u>	<u>18,675</u>	<u>21,178</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u><u>18,675</u></u>	<u><u>18,675</u></u>	<u><u>0</u></u>	<u><u>18,675</u></u>	<u><u>19,271</u></u>	<u><u>596</u></u>	<u><u>18,675</u></u>	<u><u>18,675</u></u>	<u><u>21,178</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.276.5.5110.382 Out-District Travel Allowance	10,936	10,936		6,856	7,452	-596	6,354	13,205	7,110
1.276.5.5110.396 Inservice Training	<u>7,291</u>	<u>7,301</u>	<u>0</u>	<u>11,315</u>	<u>11,328</u>	<u>-13</u>	<u>11,854</u>	<u>5,003</u>	<u>13,539</u>
Total Purchased Services	<u>18,227</u>	<u>18,237</u>	<u>-10</u>	<u>18,171</u>	<u>18,780</u>	<u>-609</u>	<u>18,208</u>	<u>18,208</u>	20,649
Total Kindergarten Program	<u>18,227</u>	<u>18,237</u>	<u>-10</u>	<u>18,171</u>	<u>18,780</u>	<u>-609</u>	<u>18,208</u>	<u>18,208</u>	20,649

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description							<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u> <u>2007-2008</u>	<u>Actual</u> <u>Budget</u>	<u>Variance</u>	<u>Adjusted</u> <u>2008-2009</u>	<u>Actual</u> <u>Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.276.5.6320.393 Indirect Costs									
Total Purchased Services	448	438	10	504	491	13	467	467	529
Total Central Administration Program	448	438	10	504	491	13	467	467	529
Total Current Expenditures	448	438	10	504	491	13	467	467	529
	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>18,675</u>	<u>19,271</u>	<u>-596</u>	<u>18,675</u>	<u>18,675</u>	<u>21,178</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>18,675</u>	<u>19,271</u>	<u>-596</u>	<u>18,675</u>	<u>18,675</u>	<u>21,178</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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.

The budget for Fiscal Year 2010 was adjusted to reflect the receipt of federal ARRA funding.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START INCENTIVE FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.277.4.4430.000 Title VI-B Preschool Revenue								91,785	
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>91,785</u>	<u>0</u>
TOTAL CURRENT REVENUES	0	0	0	0	0	0	0	91,785	0
TOTAL HEAD START INCENTIVE FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>91,785</u>	<u>0</u>
	0	0	0	0	0	0	0	91,785	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START INCENTIVE FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.277.5.5110.116 Teachers								29,707	
1.277.5.5110.152 Instructional Assistants	0	0	0	0	0	0	0	4,219	0
Total Salaries	0	0	0	0	0	0	0	33,926	0
1.277.5.5110.210 PERSI	0	0	0	0	0	0	0	3,524	0
1.277.5.5110.220 Social Security Tax	0	0	0	0	0	0	0	2,595	0
1.277.5.5110.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	137	0
1.277.5.5110.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	428	0
Total Fringe Benefits	0	0	0	0	0	0	0	6,684	0
1.277.5.5110.554 Equipment Replacement	0	0	0	0	0	0	0	34,243	0
Total Capital Objects	0	0	0	0	0	0	0	34,243	0
Total Kindergarten Program	0	0	0	0	0	0	0	74,853	0
	0	0	0	0	0	0	0		0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START INCENTIVE FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.277.5.6210.396 Inservice Training								14,638	
Total Purchased Services	0	0	0	0	0	0	0	14,638	0
Total Instructional Improvement Program	0	0	0	0	0	0	0	14,638	0
	0	0	0	0	0	0	0	14,638	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START INCENTIVE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2007-2008			2008-2009			2009-2010 Budget		2010-2011 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.277.5.6320.393 Indirect Costs									
Total Purchased Services	0	0	0	0	0	0	0	2,294	0
Total Central Administration Program	0	0	0	0	0	0	0	2,294	0
Total Current Expenditures	0	0	0	0	0	0	0	2,294	0
	0	0	0	0	0	0	0	91,785	0
TOTAL HEAD START INCENTIVE FUND	0	0	0	0	0	0	0	91,785	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>-2008 Budget</u>			<u>-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.278.4.4430.000 Head Start CDA Revenue	89,417	89,383	-34	95,504	95,504		93,504	93,504	93,504
TOTAL FEDERAL FUNDING	89,417	89,383	-34	95,504	95,504	<u>0</u>	93,504	93,504	93,504
						0			
1.278.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>186</u>	<u>186</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	186	186	0	0	0
TOTAL CURRENT REVENUES	89,417	89,383	-34	95,504	95,690	<u>186</u>	93,504	93,504	93,504
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	89,417	89,383	-34	95,504	95,690	<u>186</u>	93,504	93,504	93,504

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.278.5.5110.116 Teachers									
1.278.5.5110.152 Instructional Assistants	26,345	25,273	1,072	26,494	26,593	-99	27,000	27,952	27,440
1.278.5.5110.186 Substitute Teachers	21,008	20,035	973	18,577	18,541	-36	18,727	19,449	21,651
1.278.5.5110.199 Personal Leave Reimbursement		1,209	-509		561	239	700	700	550
Total Salaries	<u>210</u>	<u>135</u>	<u>75</u>	<u>195</u>	<u>260</u>	<u>-65</u>	<u>460</u>	<u>260</u>	<u>290</u>
	48,263	46,653	1,610	46,066	45,956	110	46,887	48,361	49,931
1.278.5.5110.210 PERSI									
1.278.5.5110.220 Social Security Tax	4,942	5,075	-133	4,703	4,507	196	4,751	4,952	5,037
1.278.5.5110.230 Life Insurance	3,692	3,800	-108	3,524	3,741	-217		3,700	3,669
1.278.5.5110.240 Medical Insurance	162	86	76	105	133	-28	0		
1.278.5.5110.260 Dental Insurance	4,864	4,436	428	5,835	5,183	652	0	41,486	2,431
1.278.5.5110.270 Worker's Compensation Insurance	456	445	11	431	366	65	0	156	155
1.278.5.5110.280 Retirement Sick Leave Benefits	318	267	51	246	201	45	0	194	233
1.278.5.5110.290 Vision Insurance	642	606	36	653	612	41	0	601	623
Total Fringe Benefits	<u>120</u>	<u>111</u>	<u>9</u>	<u>121</u>	<u>112</u>	<u>9</u>	<u>0</u>	<u>44</u>	<u>44</u>
	15,196	14,826	370	15,618	14,856	762	4,751	12,174	12,233
1.278.5.5110.381 In-District Travel Allowance									
1.278.5.5110.382 Out-District Travel Allowance	275	129	146	175	186	-11	225	225	200
Total Purchased Services	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>800</u>	<u>255</u>	<u>545</u>	<u>600</u>	<u>600</u>	<u>300</u>
1.278.5.5110.410 General Supplies	1,275	1,129	146	975	441	534	825	825	500
1.278.5.5110.416 Printing	4,000	1,978	2,022	5,457	7,191	-1,734	6,400	4,377	3,000
1.278.5.5110.450 Food - School Lunch	300	159	141	200	406	-206	200	200	150
Total Supplies and Materials	<u>200</u>	<u>170</u>	<u>30</u>	<u>200</u>	<u>39</u>	<u>161</u>	<u>200</u>	<u>200</u>	<u>120</u>
	4,500	2,307	2,193	5,857	7,636	-1,779	6,800	4,777	3,270
1.278.5.5110.718 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>69,336</u>	<u>65,017</u>	<u>4,319</u>	<u>68,618</u>	<u>68,990</u>	<u>-372</u>	<u>59,365</u>	<u>66,239</u>	<u>66,036</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.278.5.6110.317 Health Services (Contracted)									
Total Purchased Services	200	162	38	200	211	-11	200	200	200
Total Attendance, Guidance And Health Program	200	162	38	200	211	-11	200	200	200
	200	162	38	200	211	-11	200	200	200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.278.5.6210.113 Supervisors and Coordinators		2,271		2,213	2,199		2,213	2,442	2,686
1.278.5.6210.151 Clerical Personnel	2,333		62	1,192	1,203	14	1,192	1,083	1,733
Total Salaries	<u>1,032</u>	<u>978</u>	<u>54</u>			<u>-11</u>			
	3,365	3,250	115	3,405	3,402	3	3,405	3,525	4,419
1.278.5.6210.210 PERSI									
1.278.5.6210.220 Social Security Tax	349	338	11	354	355	-1	230	367	451
1.278.5.6210.270 Worker's Compensation Insurance	257	246	11	260	260	0	0	270	324
1.278.5.6210.280 Retirement Sick Leave Benefits	23	18	5	19	14	5	0	15	21
Total Fringe Benefits	<u>45</u>	<u>41</u>	<u>4</u>	<u>49</u>	<u>43</u>	<u>6</u>	<u>0</u>	<u>45</u>	<u>56 852</u>
1.278.5.6210.319 Consultants	674	642	32	682	671	11	230	697	
1.278.5.6210.390 Volunteer Reimbursement	450	420	30	450	174	276	800	800	600
1.278.5.6210.391 Professional Dues and Fees	120	120	0	140	170	-30	175	150	125
1.278.5.6210.396 Inservice Training	300	158	142	2,333	2,369	-36	2,500	2,500	2,400
Total Purchased Services	<u>400</u>	<u>1,052</u>	<u>-652</u>	<u>400</u>	<u>255</u>	<u>145</u>	<u>500</u>	<u>500</u>	<u>400</u>
1.278.5.6210.410 General Supplies	1,270	1,750	-480	3,323	2,967	356	3,975	3,950	3,525
Total Supplies and Materials	<u>75</u>	<u>33</u>	<u>43</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total Instructional Improvement Program	<u>75</u>	<u>33</u>	<u>43</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>100</u>	<u>100</u>	
	<u>5,384</u>	<u>5,674</u>	<u>-290</u>	<u>7,460</u>	<u>7,091</u>	<u>369</u>	<u>7,710</u>	<u>8,272</u>	<u>8,896</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
1.278.5.6320.393 Indirect Costs									
Total Purchased Services	2,146	2,096	50	2,524	2,458	66	2,338	2,338	2,337
Total Central Administration Program	2,146	2,096	50	2,524	2,458	66	2,338	2,338	2,337

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.278.5.6610.351 Telephone - Voice									
Total Purchased Services	125	85	40	100	79	21	85	85	85
Total Building Operation Services Program	125	85	40	100	79	21	85	85	85
	125	85	40	100	79	21	85	85	85

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>-2008 Budget</u>			<u>-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted 2007</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.278.5.6810.345 Transportation Services (Contracted)	9,601	13,782	-4,181	14,000	14,841	-841	21,461	14,000	13,575
Total Purchased Services	9,601	13,782	-4,181	14,000	14,841	-841	21,461	14,000	13,575
Total Pupil To School Transportation Program	9,601	13,782	-4,181	14,000	14,841	-841	21,461	14,000	13,575

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted 2007-2008	Actual Budget	Variance	Adjusted 2008-2009	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.278.5.7200.383 Parent Activities Travel									
1.278.5.7200.390 Volunteer Reimbursement	600	600	0	500	400	100	600	550	550
1.278.5.7200.396 Inservice Training	150	37	113	50	40	10	75	75	55
1.278.5.7200.399 Purchased Duty Lunches	150	282	-132	300	94	206	170	170	160
Total Purchased Services	<u>1,125</u>	<u>1,052</u>	<u>73</u>	<u>1,152</u>	<u>885</u>	<u>267</u>	<u>900</u>	<u>975</u>	<u>1,010</u>
1.278.5.7200.410 General Supplies	2,025	1,971	54	2,002	1,420	582	1,745	1,770	1,775
Total Supplies and Materials	<u>600</u>	<u>597</u>	<u>3</u>	<u>600</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>	<u>600</u>
Total Parent Activities Program	<u>600</u>	<u>597</u>	<u>3</u>	<u>600</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>	<u>600</u>
	<u>2,625</u>	<u>2,568</u>	<u>57</u>	<u>2,602</u>	<u>2,020</u>	<u>582</u>	<u>2,345</u>	<u>2,370</u>	<u>2,375</u>
Total Current Expenditures	<u>89,417</u>	<u>89,383</u>	<u>34</u>	<u>95,304</u>	<u>95,690</u>	<u>-186</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u><u>89,417</u></u>	<u><u>89,383</u></u>	<u><u>34</u></u>	<u><u>95,304</u></u>	<u><u>95,690</u></u>	<u><u>-186</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.282.4.4459.900 Enhancing Education with Technology	58,051	-18,993		18,989	-4,157		10,800	54,158	10,093
TOTAL FEDERAL FUNDING	<u>58,051</u>	<u>-18,993</u>		<u>18,989</u>	<u>-4,157</u>		<u>10,800</u>	<u>54,158</u>	<u>10,093</u>
TOTAL CURRENT REVENUES	<u>58,051</u>	<u>-18,993</u>		<u>18,989</u>	<u>-4,157</u>		<u>10,800</u>	<u>54,158</u>	<u>10,093</u>
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u><u>58,051</u></u>	<u><u>-18,993</u></u>		<u><u>18,989</u></u>	<u><u>-4,157</u></u>		<u><u>10,800</u></u>	<u><u>54,158</u></u>	<u><u>10,093</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
1.282.5.5120.134 Curriculum Development Stipends	1,400		1,400		0	0	0	0	0
Total Salaries	1,400	0	1,400	0	0	0	0	0	0
1.282.5.5120.210 PERSI	1,400		1,400		0	0	0	0	
1.282.5.5120.220 Social Security Tax	146		146		0	0	0	0	
1.282.5.5120.270 Worker's Compensation Insurance	107		107		0	0	0	0	0
1.282.5.5120.280 Retirement Sick Leave Benefits	9		9		0	0	0	0	0
Total Fringe Benefits	18	0	18	0	0	0	0	0	0
1.282.5.5120.410 General Supplies	280		280		0	0	0	0	0
Total Supplies and Materials	4	4	0	0	0	0	0	0	0
Total Elementary Program	4	4	0	0	0	0	0	0	0
	1,684		1,680		0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.282.5.5150.319 Consultants									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>	<u>800</u>	<u>0</u>
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>	<u>800</u>	<u>0</u>
	0	0	0	0	0	0	800	800	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.282.5.6230.134 Curriculum Development Stipends								8,462	8,462
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	8,462	8,462
1.282.5.6230.210 PERSI	0	0	0	0	0	0	0	8,462	8,462
1.282.5.6230.220 Social Security Tax	0	0	0	0	0	0	0	879	863
1.282.5.6230.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	647	622
1.282.5.6230.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	40	39
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	107	107
1.282.5.6230.319 Consultants	0	0	0	0	0	0	0	1,673	1,631
1.282.5.6230.396 Inservice Training	2,800	1,000	1,800	1,800	1,000	800	10,000	12,229	0
Total Purchased Services	<u>20,570</u>	<u>3,382</u>	<u>17,188</u>	<u>17,189</u>	<u>13,832</u>	<u>3,357</u>	<u>10,000</u>	<u>12,229</u>	0
1.282.5.6230.550 Equipment	23,370	4,382	18,988	18,989	14,832	4,157	10,000	12,229	0
Total Capital Objects	<u>32,997</u>	<u>32,996</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	30,994	0
Total Instruction-Related Technology Program	<u>32,997</u>	<u>32,996</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	30,994	0
Total Current Expenditures	<u>56,367</u>	<u>37,378</u>	<u>18,989</u>	<u>18,989</u>	<u>14,832</u>	<u>4,157</u>	<u>10,000</u>	<u>53,358</u>	10,093
Total Current Expenditures	<u>58,051</u>	<u>39,058</u>	<u>18,993</u>	<u>18,989</u>	<u>14,832</u>	<u>4,157</u>	<u>10,800</u>	<u>54,158</u>	10,093
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u><u>58,051</u></u>	<u><u>39,058</u></u>	<u><u>18,993</u></u>	<u><u>18,989</u></u>	<u><u>14,832</u></u>	<u><u>4,157</u></u>	<u><u>10,800</u></u>	<u><u>54,158</u></u>	<u><u>10,093</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.290.4.4150.000 Food Service Investments	30,000	17,582	-12,418	30,418	4,937	-25,482	10,418	10,418	10,500
1.290.4.4161.100 Food Service Sales to Students	840,000	850,160	10,160	880,146	904,621	24,475	990,000	990,000	1,009,800
1.290.4.4161.110 Food Service Breakfast Sales	100,000	103,934	3,934	103,354	135,469	32,115	115,000	115,000	124,200
1.290.4.4162.200 Adult Lunch Sales	60,000	63,756	3,756	56,147	55,564	-583	56,750	56,750	60,725
1.290.4.4162.205 Ala Carte Lunch Sales	310,000	318,883	8,883	309,727	305,426	-4,301	330,000	330,000	346,500
1.290.4.4162.210 Adult Breakfast Sales	1,000	1,418	418	2,982	2,071	-911	2,982	2,982	2,800
1.290.4.4162.215 Ala Carte Breakfast Sales	180,000	166,883	-13,117	165,948	142,677	-23,271	165,950	165,950	162,500
1.290.4.4162.220 Kindergarten Snack Fees	7,500	7,997	497	7,568	8,328	760	10,000	10,000	4,000
1.290.4.4162.225 After School Snack Fees	1,000	383	-617	2,000	742	-1,258	2,000	2,000	800
1.290.4.4169.940 Catering Sales	15,000	26,484	11,484	20,000	23,820	3,820	30,000	30,000	20,000
TOTAL LOCAL FUNDING	1,544,500	1,557,481	12,981	1,578,290	1,582,986	4,696	1,713,100	1,713,100	1,741,825
1.290.4.4455.500 Child Nutrition Federal Reimbursement	1,711,336	1,610,261	-101,075	1,636,954	1,791,323	154,369	1,770,704	1,770,704	1,775,000
1.290.4.4455.510 School Breakfast Federal Reimbursement	485,000	505,596	20,596	494,614	587,205	92,591	500,500	500,500	590,000
1.290.4.4455.520 Kindergarten Milk Reimbursement	15,000	15,849	849	15,000	18,432	3,432	15,000	15,000	1,000
1.290.4.4455.530 USDA Commodity Value	125,000	192,377	67,377	115,000	238,844	123,844	185,000	185,000	185,000
1.290.4.4455.550 Summer Feeding Reimbursement	290,000	342,627	52,627	325,000	403,708	78,708	450,000	450,000	475,000
1.290.4.4455.560 After School Snack Revenues	2,500	7,962	5,462	5,000	11,018	6,018	20,000	20,000	20,000
TOTAL FEDERAL FUNDING	2,628,836	2,674,673	45,837	2,591,568	3,050,530	458,962	2,941,204	2,941,204	3,046,000
1.290.4.4600.000 Interfund Transfers	98,506	101,055	2,549	100,000	105,299	5,299	100,000	100,000	100,000
TOTAL OTHER FUNDING SOURCES	98,506	101,055	2,549	100,000	105,299	5,299	100,000	100,000	100,000
TOTAL CURRENT REVENUES	4,271,842	4,333,210	61,368	4,269,858	4,738,817	468,959	4,754,304	4,754,304	4,887,825
1.290.4.7000.000 Estimated Beginning Balance	700,000	896,937	196,937	500,000	696,341	196,341	500,000	500,000	550,000
TOTAL CHILD NUTRITION FUND	4,971,842	5,230,147	258,305	4,769,858	5,435,158	665,300	5,254,304	5,254,304	5,437,825

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.290.5.7100.159 Food Preparation	1,266,901	1,307,247	-40,346	1,275,454	1,353,207	-77,753	1,317,110	1,317,110	1,230,788
1.290.5.7100.188 Substitute Food Service	40,000	58,246	-18,246	44,290	80,791	-36,501	65,000	65,000	74,750
1.290.5.7100.199 Personal Leave Reimbursement	6,500	8,120	-1,620	6,000	6,839	-839	8,000	8,000	12,700
Total Salaries	<u>1,313,401</u>	<u>1,373,613</u>	<u>-60,212</u>	<u>1,325,744</u>	<u>1,440,838</u>	<u>-115,094</u>	<u>1,390,110</u>	<u>1,390,110</u>	<u>1,318,238</u>
1.290.5.7100.210 PERSI	132,306	136,535	-4,229	130,708	137,947	-7,239	137,679	137,679	126,835
1.290.5.7100.220 Social Security Tax	98,506	101,055	-2,549	97,442	105,299	-7,857	102,174	102,174	96,890
1.290.5.7100.230 Life Insurance	3,210	3,584	-374	2,837	3,517	-680	6,698	6,698	6,915
1.290.5.7100.240 Medical Insurance	154,736	147,156	7,580	153,525	173,765	-20,240	443,501	443,501	438,942
1.290.5.7100.260 Dental Insurance	14,523	12,579	1,944	12,716	12,654	662	32,253	32,253	26,185
1.290.5.7100.270 Worker's Compensation Insurance	82,481	74,829	7,652	70,928	58,630	12,298	54,354	54,354	51,740
1.290.5.7100.280 Retirement Sick Leave Benefits	17,191	15,899	1,292	18,094	16,970	1,124	19,081	19,081	15,668
1.290.5.7100.290 Vision Insurance	3,818	3,271	547	3,271	3,396	-125	8,264	8,264	7,481
Total Fringe Benefits	<u>506,771</u>	<u>494,909</u>	<u>11,862</u>	<u>489,521</u>	<u>512,178</u>	<u>-22,657</u>	<u>804,004</u>	<u>804,004</u>	<u>770,656</u>
1.290.5.7100.309 Bank Service Charges	5,000	2,893	2,107	7,500	5,087	2,413	5,000	5,000	3,000
1.290.5.7100.310 Professional and Technical Services	18,000	16,278	1,722	17,500	16,139	1,361	19,000	19,000	45,100
1.290.5.7100.381 In-District Travel Allowance	7,000	5,755	1,245	6,190	7,419	-1,229	6,190	6,190	5,500
1.290.5.7100.396 Inservice Training	5,000	1,895	3,105	2,500	2,391	109	4,000	4,000	3,500
Total Purchased Services	<u>35,000</u>	<u>26,821</u>	<u>8,179</u>	<u>33,690</u>	<u>31,035</u>	<u>2,655</u>	<u>34,190</u>	<u>34,190</u>	<u>57,100</u>
1.290.5.7100.410 General Supplies	113,300	113,501	-201	150,000	126,703	23,297	150,000	150,000	151,000
1.290.5.7100.411 Supplies - Tray Cost	171,500	172,645	-1,145	140,000	149,926	-9,926	140,000	140,000	147,000
1.290.5.7100.421 Motor Fuel	11,000	9,615	1,385	10,000	7,090	2,910	10,000	10,000	10,000
1.290.5.7100.425 Laundry	30,000	26,608	3,392	35,000	22,380	12,620	35,000	35,000	25,000
1.290.5.7100.428 Repairs Parts and Supplies	55,000	51,168	3,832	50,000	24,101	25,899	50,000	50,000	50,000
1.290.5.7100.450 Food - School Lunch	2,106,370	2,059,728	46,642	2,059,903	2,293,305	-233,602	2,000,000	2,000,000	2,182,606
1.290.5.7100.451 Catering Costs	10,000	10,406	-406	11,000	9,121	1,879	11,000	11,000	8,000
Total Supplies and Materials	<u>2,497,170</u>	<u>2,443,672</u>	<u>53,498</u>	<u>2,455,903</u>	<u>2,632,826</u>	<u>-176,923</u>	<u>2,396,000</u>	<u>2,396,000</u>	<u>2,573,606</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	Budget			-2009 Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 2007-2008	Actual	Variance	Adjusted 2008	Actual	Variance	Adopted	Adjusted	<u>Adopted</u>
1.290.5.7100.540 Remodeling	20,000	10,716	9,284	15,000		15,000	15,000		11,000
1.290.5.7100.550 Equipment	190,000	167,596	22,404	100,000	78,809	21,191	115,000	125,724	125,000
1.290.5.7100.580 Depreciation		16,480	16,480		16,676	16,676			
Total Capital Objects	210,000	194,792	15,208	115,000	95,485	19,515	130,000	130,000	0
Total Child Nutrition Program	<u>4,562,342</u>	<u>4,533,806</u>	<u>28,536</u>	<u>4,419,858</u>	<u>4,712,363</u>	<u>-292,505</u>	<u>4,754,304</u>	<u>4,754,304</u>	4,855,600
Total Current Expenditures	<u>4,562,342</u>	<u>4,533,806</u>	<u>28,536</u>	<u>4,419,858</u>	<u>4,712,363</u>	<u>-292,505</u>	<u>4,754,304</u>	<u>4,754,304</u>	4,855,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual Budget	Variance	Adjusted Budget	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.290.5.9500.850 Contingency Reserve		N/A	N/A		N/A	N/A			582,225
1.290.3.3200.000 Actual Year-End Fund Balance	409,500		N/A	350,000		N/A	500,000	500,000	N/A
Total Transfers or Reserves	409,500	696,341	286,841	350,000	722,795	372,795	500,000	500,000	582,225
Total Contingency Reserve Program	409,500	696,341	286,841	350,000	722,795	372,795	500,000	500,000	582,225
TOTAL CHILD NUTRITION FUND	<u>4,971,842</u>	<u>5,230,147</u>	<u>-258,305</u>	<u>4,769,858</u>	<u>5,435,158</u>	<u>-665,300</u>	<u>5,254,304</u>	<u>5,254,304</u>	<u>5,437,825</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.310.4.4125.500 School Bond Levy	2,079,730	2,123,685	43,955	2,094,453	2,087,413	-7,040	2,106,377	2,106,377	2,245,517
1.310.4.4150.000 Investment Earnings	57,675	56,684	-991	52,000	18,537	-33,463	12,000	12,000	3,000
TOTAL LOCAL FUNDING	<u>2,137,405</u>	<u>2,180,369</u>	<u>42,964</u>	<u>2,146,453</u>	<u>2,105,949</u>	<u>-40,504</u>	<u>2,118,377</u>	<u>2,118,377</u>	<u>2,248,517</u>
TOTAL CURRENT REVENUES	<u>2,137,405</u>	<u>2,180,369</u>	<u>42,964</u>	<u>2,146,453</u>	<u>2,105,949</u>	<u>-40,504</u>	<u>2,118,377</u>	<u>2,118,377</u>	<u>2,248,517</u>
1.310.4.7000.000 Estimated Beginning Balance	2,414,166	2,446,590	32,424	2,365,225	2,405,864	40,639	2,387,777	2,387,777	2,174,851
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>4,551,571</u>	<u>4,626,959</u>	<u>75,388</u>	<u>4,511,678</u>	<u>4,511,814</u>	<u>6</u>	<u>4,506,154</u>	<u>4,506,154</u>	<u>4,423,368</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>							<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
	<small>2007-2008 Budget</small>	<small>Budget</small>		<small>2008-2009 Budget</small>	<small>Budget</small>				
1.310.5.9110.610 Bond Principal	1,450,000	1,450,000		1,510,000	1,510,000		1,570,000	1,570,000	1,640,000
Total Debt Retirement	1,450,000	1,450,000	0	1,510,000	1,510,000	0	1,570,000	1,570,000	1,640,000
Total Debt Service Program	<u>1,450,000</u>	<u>1,450,000</u>	0	<u>1,510,000</u>	<u>1,510,000</u>	0	<u>1,570,000</u>	<u>1,570,000</u>	<u>1,640,000</u>
			0			0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.310.5.9120.620 Bond Interest	771,000	771,095		710,553	714,503	-3,950	654,510	654,510	585,830
Total Debt Retirement	771,000	771,095	-95	710,553	714,503	-3,950	654,510	654,510	585,830
1.310.5.9120.850 Contingency Reserve	<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>	<u>2,281,644</u>	<u>2,197,538</u>
Total Transfers or Reserves	<u>2,330,571</u>	<u>0</u>	<u>-2,330,571</u>	<u>2,291,125</u>	<u>0</u>	<u>-2,291,125</u>	<u>2,281,644</u>	<u>2,281,644</u>	<u>2,197,538</u>
Total Debt Service Interest Program	<u>3,101,571</u>	<u>0</u>	<u>2,330,476</u>	<u>3,001,678</u>	<u>0</u>	<u>2,287,176</u>	<u>2,936,154</u>	<u>2,936,154</u>	<u>2,783,368</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO.25
2010-2011 ANNUAL BUDGET**

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

Account Elements and Object Description				et			2009-2010 Budget		2010-2011 Budget	
	Adjusted 2007-2008 Budget	Actual	Variance	Adjusted 2008-2009 Budget	Actual	Variance	Adopted	Adjusted	Adopted	
1.310.3.3200.000 Actual Year-End Fund Balance	N/A	2,405,864	N/A	N/A	2,287,311	N/A	N/A	N/A	N/A	
Total Transfers or Reserves		2,405,864	2,405,864		2,287,311	2,287,311				
Total Contingency Reserve Program	<u>0</u>	<u>2,405,864</u>	<u>2,405,864</u>	<u>0</u>	<u>2,287,311</u>	<u>2,287,311</u>	<u>0</u>	<u>0</u>	<u>0 0</u>	
TOTAL BOND INTEREST AND REDEMPTION FUND	<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>4,511,814</u>	<u>-136</u>	<u>0</u> <u>4,506,154</u>	<u>0</u> <u>4,506,154</u>	<u>4,423,368</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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 and the final year of the levy will be Fiscal Year 2011. Continued approval is critical in maintaining adequate educational facilities.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

<u>Account Elements and Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.4.4121.100 School Plant Facility Levy	3,350,239	3,406,924		3,517,751	3,497,448	-20,303	3,693,639	3,693,639	3,878,321
1.420.4.4150.000 Investment Earnings			56,685						
1.420.4.4199.900 Other Local Revenue	<u>5,000</u>	<u>531</u>	<u>-4,469</u>	<u>2,000</u>	<u>258</u>	<u>-1,742</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
TOTAL LOCAL FUNDING	<u>3,593,239</u>	<u>3,407,955</u>	<u>-185,284</u>	<u>3,519,751</u>	<u>3,498,205</u>	<u>-21,546</u>	<u>3,695,639</u>	<u>3,695,639</u>	<u>3,878,321</u>
1.420.4.4311.110 State Lottery Revenues	500,000	841,468	341,468	738,500	749,366	10,866	650,000		
1.420.4.4312.200 Bus Depreciation	254,328	303,938	49,610	241,643	288,062	46,419	281,497	281,497	279,309
1.420.4.4370.000 State Facility Maintenance Revenue				<u>103,000</u>	<u>102,840</u>	<u>-160</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
TOTAL STATE FUNDING	<u>754,328</u>	<u>1,146,409</u>	<u>392,081</u>	<u>1,083,143</u>	<u>1,140,268</u>	<u>57,125</u>	<u>1,031,497</u>	<u>381,497</u>	<u>279,309</u>
1.420.4.4420.000 Grants and Program Reimbursements		82,203	82,203	80,000		-80,000	80,000	80,000	150,467
1.420.4.4532.200 Sale of Fixed Assets	<u>5,000</u>	<u>10,486</u>	<u>5,486</u>	<u>5,000</u>	<u>2,906</u>	<u>-2,494</u>	<u>5,000</u>	<u>5,000</u>	<u>3,500</u>
TOTAL FEDERAL FUNDING	<u>5,000</u>	<u>92,689</u>	<u>87,689</u>	<u>85,000</u>	<u>2,506</u>	<u>-82,494</u>	<u>85,000</u>	<u>85,000</u>	<u>153,967</u>
TOTAL CURRENT REVENUES	<u>4,352,567</u>	<u>4,647,053</u>	<u>294,486</u>	<u>4,687,894</u>	<u>4,640,980</u>	<u>-46,914</u>	<u>4,812,136</u>	<u>4,162,136</u>	<u>4,311,597</u>
1.420.4.7000.000 Estimated Beginning Balance	1,900,000	1,570,520	-329,480	1,542,399	1,651,105	108,706	2,094,837	2,094,837	1,150,000
TOTAL PLANT FACILITIES FUND	<u>6,252,567</u>	<u>6,217,573</u>	<u>-34,994</u>	<u>6,230,293</u>	<u>6,292,085</u>	<u>61,792</u>	<u>6,906,973</u>	<u>6,256,973</u>	<u>5,461,597</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.5120.550 Equipment	65,750	53,003	12,747	67,653	52,850	14,803	80,042	76,655	64,772
1.420.5.5120.552 Technology Equipment	287,900	288,433		440,700	439,545	1,155			339,433
1.420.5.5120.554 Equipment Replacement			-533			5,000	5,000	5,000	5,000
Total Capital Objects	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	358,650	341,436	17,214	513,353	492,395	20,958	85,042	81,655	409,205
Total Elementary Program	358,650	341,436	17,214	513,353	492,395	20,958	85,042	81,655	409,205

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.5150.550 Equipment	116,660	109,766	6,894	120,961	109,324	11,637	121,138	124,525	125,222
1.420.5.5150.552 Technology Equipment							337,787	337,787	
1.420.5.5150.554 Equipment Replacement	5,000	1,050	3,950	5,000	0	4,952	5,000	5,000	5,000
Total Capital Objects	121,660	110,816	10,844	125,961	110,072	15,889	463,925	467,312	130,222
Total Secondary Program	121,660	110,816	10,844	125,961	110,072	15,889	463,925	467,312	130,222

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	<u>Adopted</u>
1.420.5.5190.550 Equipment	12,380	10,586	1,794	19,392	19,392		11,040	11,040	
Total Capital Objects	12,380	10,586	1,794	19,392	19,392	0	11,040	11,040	0
Total Vocational-Technical Program	<u>12,380</u>	<u>10,586</u>	<u>1,794</u>	<u>19,392</u>	<u>19,392</u>	<u>0</u>	<u>11,040</u>	<u>11,040</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.5210.550 Equipment	12,370	12,305		10,003	8,352	1,651	9,665	9,665	9,280
Total Capital Objects	12,370	12,305	65	10,003	8,352	1,651	9,665	9,665	9,280
Total Special Education Program	<u>12,370</u>	<u>12,305</u>	<u>65</u>	<u>10,003</u>	<u>8,352</u>	<u>1,651</u>	<u>9,665</u>	<u>9,665</u>	<u>9,280</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.5320.550 Equipment	29,245	29,434	-189	23,983	29,970	-5,987	24,704	24,704	24,861
Total Capital Objects	29,245	29,434	-189	23,983	29,970	-5,987	24,704	24,704	24,861
Total School Activity Program	29,245	29,434	-189	23,983	29,970	-5,987	24,704	24,704	24,861

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.6210.550 Equipment				5,700	2,116	3,584	300	300	1,000
Total Capital Objects	320	269	51	5,700	2,116	3,584	300	300	1,000
Total Instructional Improvement Program	320	269	51	5,700	2,116	3,584	300	300	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 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>
1.420.5.6220.550 Equipment	1,800	1,800	0	0	0	0	0	0	0
Total Capital Objects	1,800	1,800	0	0	0	0	0	0	0
Total Educational Media Services Program	1,800	1,800	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.420.5.6230.550 Equipment	90,000	88,349	1,651	90,000	89,820	180	110,000	110,000	99,450
1.420.5.6230.554 Equipment Replacement	118,000	117,792	208	52,975	52,754	221	119,725	119,725	34,125
Total Capital Objects	208,000	206,141	1,859	142,975	142,574	401	229,725	229,725	133,575
Total Instruction-Related Technology Program	208,000	206,141	1,859	142,975	142,574	401	229,725	229,725	133,575

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>	
1.420.5.6310.550 Equipment	1,000	-720	1,720	-720	6,495	5,633	862	1,000	1,000
Total Capital Objects	1,000	-720	1,720	-720	6,495	5,633	862	1,000	1,000
Total Board Of Education Program	1,000	-720	1,720	-720	6,495	5,633	862	1,000	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.6320.550 Equipment	1,250	565	685	0	275	-275	3,670	3,670	4,274
Total Capital Objects	1,250	565	685	0	275	-275	3,670	3,670	4,274
Total Central Administration Program	1,250	565	685	0	275	-275	3,670	3,670	4,274

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2007-2008 Budget</u>			<u>Adjusted 2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.6510.550 Equipment	2,000	1,191	809	1,472	565	907	2,140	2,140	1,999
Total Capital Objects	2,000	1,191	809	1,472	565	907	2,140	2,140	1,999
Total Business Administration Program	2,000	1,191	809	1,472	565	907	2,140	2,140	1,999

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.6550.550 Equipment	1,015	884	131	2,400	0	2,400	750	750	0
Total Capital Objects	1,015	884	131	2,400	0	2,400	750	750	0
Total Central Service Program	<u>1,015</u>	<u>884</u>	<u>131</u>	<u>2,400</u>	<u>0</u>	<u>2,400</u>	<u>750</u>	<u>750</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.6560.550 Equipment	3,000	2,378	622	3,236	175	3,061	2,761	2,761	2,500
Total Capital Objects	3,000	2,378	622	3,236	175	3,061	2,761	2,761	2,500
Total Administrative Technology Service Program	3,000	2,378	622	3,236	175	3,061	2,761	2,761	2,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.6610.550 Equipment	19,740	18,178	1,562	31,686	31,001	685	32,890	32,890	24,350
1.420.5.6610.551 Vehicle Purchases	165,000	149,954	15,046	104,000	112,338	-8,338	90,100	90,100	26,900
1.420.5.6610.552 Technology Equipment	12,400	12,482	-82	9,000	9,102	-102	10,600	10,600	9,800
Total Capital Objects	197,140	180,614	16,526	144,686	152,441	-7,755	133,590	133,590	61,050
Total Building Operation Services Program	197,140	180,614	16,526	144,686	152,441	7,755	133,590	133,590	61,050

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	Budget			Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 2007-2008	Actual	Variance	Adjusted 2008-2009	Actual	Variance	Adopted	Adjusted	Adopted
1.420.5.6640.325 Repair and Maintenance (Contracted)	2,635,570	2,404,364	231,206	1,920,385	1,858,968	61,417	2,314,070	2,279,070	1,557,800
1.420.5.6640.361 Computer Service Expenses							32,092	32,092	26,992
Total Purchased Services	<u>2,635,570</u>	<u>2,404,364</u>	<u>231,206</u>	<u>1,920,385</u>	<u>1,858,968</u>	<u>61,417</u>	<u>2,346,162</u>	<u>2,311,162</u>	1,584,792
1.420.5.6640.520 Site Improvement Expenses							149,860	149,860	360,850
1.420.5.6640.540 Remodeling	346,600	450,422	-103,822	263,920	255,963	7,957	1,029,706	1,029,706	1,279,477
1.420.5.6640.550 Equipment	543,932	482,770	61,162	886,669	839,720	46,949			
Total Capital Objects	36,205	34,050	2,155	26,359	21,016	5,343	20,983	20,983	29,604
Total General Maintenance Services Program	<u>3,562,307</u>	<u>3,371,606</u>	<u>190,701</u>	<u>3,097,333</u>	<u>2,975,666</u>	<u>121,667</u>	<u>3,546,711</u>	<u>3,511,711</u>	<u>3,254,723</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008 Budget</u>			<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.6650.550 Equipment	10,775	9,698	1,077	8,871	7,853	1,018	12,721	12,721	13,310
Total Capital Objects	10,775	9,698	1,077	8,871	7,853	1,018	12,721	12,721	13,310
Total Ground Maintenance Services Program	10,775	9,698	1,077	8,871	7,853	1,018	12,721	12,721	13,310

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.6810.560 Buses	233,942	252,570	-18,628	390,448	406,900	-16,452	248,100	248,100	374,000
Total Capital Objects	233,942	252,570	-18,628	390,448	406,900	-16,452	248,100	248,100	374,000
Total Pupil To School Transportation Program	233,942	252,570	-18,628	390,448	406,900	-16,452	248,100	248,100	374,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.420.5.6840.550 Equipment	3,331	2,860	471	5,899	5,986	-87	4,554	4,554	9,010
Total Capital Objects	3,331	2,860	471	5,899	5,986	-87	4,554	4,554	9,010
Total Non-reimbursable Transportation Program	3,331	2,860	471	5,899	5,986	-87	4,554	4,554	9,010

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

Account Elements and Object Description	Budget			Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 2007-2008	Actual	Variance	Adjusted 2008-2009	Actual	Variance	Adopted	Adjusted	Adopted
1.420.5.8100.310 Professional and Technical Services					1,440	-1,440			0
Total Purchased Services	0	0	0	0	1,440	-1,440	0	0	0
1.420.5.8100.510 Site Purchases	0	29,976	-29,976	0			0	1,511,575	0
Total Capital Objects	0	29,976	-29,976	0	0	0	0	1,511,575	0
Total Capital Asset Acquisition Program	0	29,976	-29,976	0	0	0	0	1,511,575	0
Total Current Expenditures	0	4,566,468	193,717	0	4,502,207	4,357,376	144,831	4,780,398	6,256,973
	4,760,185	4,566,468	193,717	4,502,207	4,357,376	144,831	4,780,398	6,256,973	4,430,009

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual Budget	Variance	Adjusted Budget	Actual Budget	Variance	Adopted	Adjusted	Adopted
1.420.5.9500.851 Future Building Reserve	1,492,382	N/A	N/A	1,728,086	N/A	N/A	2,126,575		1,031,588
1.420.3.3200.000 Actual Year-End Fund Balance	N/A	1,651,105	N/A	N/A	1,934,709	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>1,492,382</u>	<u>1,651,105</u>	<u>-158,723</u>	<u>1,728,086</u>	<u>1,934,709</u>	<u>-206,623</u>	<u>2,126,575</u>	<u>0</u>	1,031,588
Total Contingency Reserve Program	<u>1,492,382</u>	<u>1,651,105</u>	<u>-158,723</u>	<u>1,728,086</u>	<u>1,934,709</u>	<u>-206,623</u>	<u>2,126,575</u>	<u>0</u>	1,031,588
TOTAL PLANT FACILITIES FUND	<u><u>6,252,567</u></u>	<u><u>6,217,573</u></u>	<u><u>-34,994</u></u>	<u><u>6,230,293</u></u>	<u><u>6,292,085</u></u>	<u><u>-61,792</u></u>	<u><u>6,906,973</u></u>	<u><u>0</u></u> <u><u>6,256,973</u></u>	<u><u>5,461,597</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

PRINT SHOP FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.610.4.4199.900 Fees / Printing Charges	134,000	116,055	-17,945	134,135	117,525	-16,610	121,277	121,277	112,656
1.610.4.4199.910 Copier Click Charges	4,253	11,563	7,310	9,000	18,744	9,744	12,000	12,000	5,000
1.610.4.4199.990 Overhead Revenue	13,817	19,025	5,208	13,500	20,857	7,357	11,000	11,000	11,000
TOTAL LOCAL FUNDING	152,070	146,642	5,428	156,635	157,126	491	144,277	144,277	128,656
TOTAL CURRENT REVENUES	152,070	146,642	5,428	156,635	157,126	491	144,277	144,277	128,656
1.610.4.7000.000 Estimated Beginning Balance		11,722	11,722		6,081	6,081			0
TOTAL PRINT SHOP FUND	152,070	158,365	6,293	156,635	163,207	6,572	144,277	144,277	128,656

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
1.610.5.6550.161 Printer									
1.610.5.6550.199 Personal Leave Reimbursement	22,379	22,753	-374	22,684	22,373	312	22,275	22,275	22,275
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>-50</u>	<u>100</u>	<u>100</u>	<u>0</u>
1.610.5.6550.210 PERSI	22,379	22,753	-374	22,684	22,423	262	22,375	22,375	22,275
1.610.5.6550.220 Social Security Tax	2,325	2,370	-45	2,357	2,334	23	2,282	2,282	2,272
1.610.5.6550.230 Life Insurance	1,678	1,737	-59	1,667	1,695	-28	1,644	1,644	1,637
1.610.5.6550.240 Medical Insurance									
1.610.5.6550.260 Dental Insurance	2,541	2,647	-106	2,829	2,883	-54	3,101	3,101	3,256
1.610.5.6550.270 Worker's Compensation Insurance	229	232	-3	209	217	-8	194	194	194
1.610.5.6550.280 Retirement Sick Leave Benefits	1,405	1,264	141	1,214	938	276	875	875	874
1.610.5.6550.290 Vision Insurance	302	275	27	320	283	37	316	316	281
Total Fringe Benefits	<u>60</u>	<u>63</u>	<u>-3</u>	<u>58</u>	<u>60</u>	<u>-2</u>	<u>56</u>	<u>56</u>	<u>56</u>
1.610.5.6550.310 Professional and Technical Services	8,491	8,638	-147	8,701	8,459	242	8,519	8,519	8,621
1.610.5.6550.313 Publishing and Advertising	70,000	73,077	-3,077	67,000	71,935	-4,935	66,883	66,883	61,260
1.610.5.6550.325 Repair and Maintenance (Contracted)	12,000	16,410	-4,410	17,000	11,525	5,475	15,000	15,000	5,000
Total Purchased Services	<u>1,200</u>	<u>771</u>	<u>429</u>	<u>1,500</u>	<u>203</u>	<u>1,298</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
1.610.5.6550.410 General Supplies	83,200	90,258	-7,058	85,500	83,663	1,838	83,383	83,383	67,760
Total Supplies and Materials	<u>38,000</u>	<u>29,284</u>	<u>8,716</u>	<u>39,000</u>	<u>30,785</u>	<u>8,216</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
1.610.5.6550.550 Equipment	38,000	29,284	8,716	39,000	30,785	8,216	30,000	30,000	30,000
1.610.5.6550.580 Depreciation									
Total Capital Objects	<u>0</u>	<u>1,350</u>	<u>-1,350</u>	<u>750</u>	<u>1,351</u>	<u>-1,351</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Central Service Program	<u>0</u>	<u>1,350</u>	<u>-1,350</u>	<u>750</u>	<u>1,351</u>	<u>-601</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>152,070</u>	<u>152,284</u>	<u>-214</u>	<u>156,635</u>	<u>146,679</u>	<u>9,956</u>	<u>144,277</u>	<u>144,277</u>	<u>128,656</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	7-2008 Budget			Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 2008	Actual	Variance	Adjusted 2008-2009	Actual	Variance	Adopted	Adjusted	Adopted
1.610.3.3200.000 Actual Year-End Fund Balance	N/A	6,081	N/A	N/A	16,528	N/A	N/A	N/A	N/A
Total Transfers or Reserves		6,081	6,081		16,528	16,528			
Total Contingency Reserve Program	0	6,081	6,081	0	16,528	16,528	0	0	0
TOTAL PRINT SHOP FUND	0	6,081	6,081	0	16,528	16,528	0	0	0
	<u>152,070</u>	<u>158,365</u>	<u>6,295</u>	<u>156,625</u>	<u>162,207</u>	<u>6,572</u>	<u>144,277</u>	<u>144,277</u>	<u>128,656</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 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
2010-2011 ANNUAL BUDGET

VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>2007-2008</u>	<u>Actual</u>	<u>Variance</u>	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.710.4.4150.000 Earnings on Investment	40,000	53,487	13,487	30,000	24,689	-5,311	8,000	8,000	20,000
TOTAL LOCAL FUNDING	40,000	53,487	13,487	30,000	24,689	5,311	8,000	8,000	20,000
TOTAL CURRENT REVENUES	40,000	53,487	13,487	30,000	24,689	5,311	8,000	8,000	20,000
1.710.4.7000.000 Estimated Beginning Balance	1,241,456	1,253,576	12,120	1,126,150	1,131,413	5,263	976,500	976,500	826,035
TOTAL VEBA TRUST FUND	<u>1,281,456</u>	<u>1,307,063</u>	<u>25,607</u>	<u>1,156,150</u>	<u>1,156,102</u>	<u>-48</u>	<u>984,500</u>	<u>984,500</u>	<u>846,035</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
1.710.5.6320.391 Professional Dues and Fees		650	-650	650	650	0	650	650	750
Total Purchased Services	0	650	-650	650	650	0	650	650	750
Total Central Administration Program	0	650	-650	650	650	0	650	650	750
	0	650	-650	650	650	0	650	650	750

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	7-2008 Budget			Budget			2009-2010 Budget		2010-2011 Budget
	Adjusted 200	Actual	Variance	Adjusted 2008-2009	Actual	Variance	Adopted	Adjusted	Adopted
1.710.5.6910.296 Other Employee Benefits	175,000	175,000	—	175,000	175,000	—	175,000	175,000	—
Total Fringe Benefits	175,000	175,000	0	175,000	175,000	0	175,000	175,000	0
Total Other Support Services Program	175,000	175,000	0	175,000	175,000	0	175,000	175,000	0
Total Current Expenditures	175,000	175,650	-650	175,650	175,650	0	175,650	175,650	750

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	<u>2007-2008</u>			<u>2008-2009</u>			<u>2009-2010 Budget</u>		<u>2010-2011 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
1.710.5.9500.852 Unappropriated Fund Balance	1,106,456	N/A	N/A	980,500	N/A	N/A	808,850	808,850	845,285
1.710.3.3200.000 Actual Year-End Fund Balance	N/A	1,131,413	N/A	N/A	980,452	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>1,106,456</u>	<u>1,131,413</u>	<u>24,957</u>	<u>980,500</u>	<u>980,452</u>		<u>808,850</u>	<u>808,850</u>	845,285
Total Contingency Reserve Program	<u>1,106,456</u>	<u>1,131,413</u>	<u>24,957</u>	<u>980,500</u>	<u>980,452</u>	-48	<u>808,850</u>	<u>808,850</u>	845,285
						-48			
TOTAL VEBA TRUST FUND	<u><u>1,281,456</u></u>	<u><u>1,307,063</u></u>	<u><u>-25,607</u></u>	<u><u>1,156,150</u></u>	<u><u>1,156,102</u></u>	<u><u>48</u></u>	<u><u>984,500</u></u>	<u><u>984,500</u></u>	<u><u>846,035</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

EXPENDITURES

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

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

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

- 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).

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

- 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2010-2011 ANNUAL BUDGET

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.

