

Pocatello / Chubbuck

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DISTRICT

25

Maximizing Student Learning!

**ANNUAL BUDGET
2012 - 2013**

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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	102
Budget Summary - All Funds	3	Title VI-B, IDEA - School-Age and Preschool	116
Summary of Levies	4	Title V-A, ESEA - Innovative Programs	138
Notice of Budget Hearing	5	Perkins IV - Professional-Technical	141
Summary Statement	6	Title III, ESEA - Language Instruction for LEP & Immigrant	147
		Title II-A, ESEA - Improving Teacher Quality	150
		Title IV-A, ESEA - Safe & Drug-Free Schools	154
<u>General Fund</u>	<u>Page</u>	Head Start	161
Program Information	7	Title II-D ESEA - Technology	190
Revenue Information	8	Child Nutrition	195
Description of Revenue Items	10	Bond Interest and Redemption	200
Estimate of State Support	13	Plant Facilities	215
Enrollment Projections	14	Print Shop	227
Summary By Function	15	VEBA Trust	231
Summary By Object	18		
General Fund Expenditures by Function (Program) and Object	23	<u>Appendices</u>	<u>Page</u>
		Explanation of Expenditure Programs / Functions	237
<u>Other Funds</u>	<u>Page</u>	Explanation of Expenditure Objects	242
Introduction to Special Revenue Funds	63	Explanation of Revenues	243
Federal Forest	64		
Driver Education	68		
Special Grants	73		
State Professional-Technical Education	83		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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.

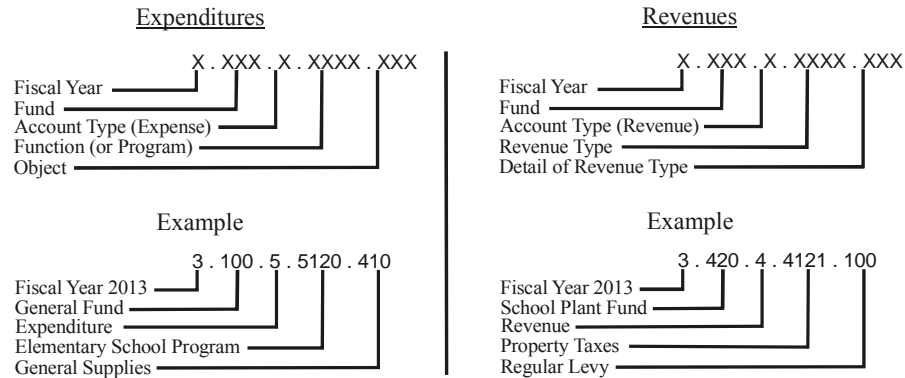
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2009-2010” and “2010-2011” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2011-2012” as the Adjusted Budget is as of May 31, 2012.

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
2012-2013 ANNUAL BUDGET

BOARD OF TRUSTEES 2011-2012

Janie Gebhardt - Chair
John Sargent - Vice Chair
Jackie Cranor - Clerk
Nate Murphy - Member
Jim Facer - Member

BUDGET DEVELOPMENT STAFF

Education Service Center

Shelley Allen, Public Information Officer
Bob Devine, Director of Secondary Education
C.B. Giles, Business Services Coordinator
Randy Gwynn, Maintenance Coordinator
Jan Harwood, Title I Coordinator
Kent Hobbs, School Safety Interventionist
Douglas Howell, Director of Human Resources
Jeff Jolley, Technology Coordinator
Craig Leiby, Transportation Coordinator
Patti Mortensen, Director of Elementary Education
Amanda Pernet, Energy Education Manager
Bart Reed, Director of Business Operations
Carl Smart, Director of Employee
Mary M. Vagner, Superintendent
Chuck Wegner, Director of Curriculum
Kevin Weiche, Director of Special Services
Tom Wilson, Food Service Coordinator
Sherry Young, Director of Head Start

Principals

Sheryl Brockett - Century High
Dian Swanson - Highland High
Don Cotant - Pocatello High
Keith Barnes - Alameda Center
Patrick Vereecken - Franklin Middle School
Christine Stevens - Hawthorne Middle School
Susan Pettit - Irving Middle School
A.J. Watson - Chubbuck Elementary
Tina Orme - Edahow Elementary
Betsy Goeltz - Ellis Elementary
Deanne Dye - Gate City Elementary
Amy Adams - Greenacres Elementary
Lori Craney - Indian Hills Elementary
Heidi Kessler - Jefferson Elementary
Evelyn Robinson - Lewis and Clark Elementary
Steven Morton - Lincoln Early Childhood Center
Pauline Alessi - Syringa Elementary
Janice Nelson - Tendoy Elementary
James Denton - Tyhee Elementary
Steven Cziep - Washington Elementary
Russell Sion - Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

2012-2013 BUDGET CALENDAR

July 19, 2011 Organization of the Board; oath of office; election of Chair and Vice Chair; appointment of Clerk, Treasurer, and Deputy Treasurer; authorization to sign checks and invest funds; authorization for interfund loans, and designation of depository for District funds.

PRIOR TO:

February 6, 2012 Development of financial parameters and review of allotments. Review budget procedures.

February 21, 2012 Administrative review of budgeting process and procedures. Distribute data and staff printouts to directors, department heads, and coordinators.

February 21, 2012 Regular Board Meeting – Discussion of Balancing the 2012-13 District Budget.

April 6, 2012 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for the 2012-13 Fiscal Year.

April 30, 2012 Final day to notify county of the date of the Budget Hearing date.

May 8, 2012 Board Work Session to Present Balanced Budget Options and Seek Board Direction

May 17, 2012 Regular Board Meeting – Present Balanced 2012-13 District Budget and Set Budget Hearing.

May 31, 2012 Advertisement prepared and submitted to the Idaho State Journal.

June 8, 2012 Post and Publish Budget Hearing and Budget Summaries.

June 19, 2012 Regular Board Meeting - Public Hearing and Adoption of 2012-2013 budget. Take Action on Insurance Plan and Carriers.

July 17, 2012 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2009-2010 Budget*</u>			<u>2010-2011 Budget*</u>			<u>2011-2012 Budget*</u>		<u>2012-2013 Budget*</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
100 General Fund	72,438,935	72,701,223	-262,288	69,411,942	70,824,701	-1,412,759	67,091,689	69,458,453	68,759,340
220 Federal Forest Fund	95,651	96,169	-518	136,170	133,562		133,563	133,563	35,000
241 Driver Education Fund	68,120	76,400	-8,280	67,340	85,029	2,6089	67,340	133,563	68,900
242 Special Grants Fund	75,511	58,763	16,748	74,453	56,606		54,335	67,340	27,000
243 State Professional-Technical Education Fund	652,032	457,684	194,348	567,266	356,184	211,082		80,806	571,474
245 State Technology Fund	412,141	412,732	-591	33,556	33,556			571,393	455,000
246 Substance Abuse Prevention Fund	224,995	184,659	40,336	37,376	12,520		95,000		
250 Title I-A ARRA Fund	2,286,203	1,242,956	1,043,247	1,155,570	1,107,407	48,163	0	24,856	7,500
251 Title I-A, ESEA - Improving Basic Programs Fund	3,436,834	3,290,258	146,576	3,017,262	2,556,351	460,911	3,092,390	3,844,123	3,004,393
256 Title VI-B School-Age ARRA Fund	2,385,102	1,007,388	1,377,714	1,214,844	1,317,201	-102,357	0		0
257 Title VI-B, IDEA - School-Age Fund	3,070,013	2,320,767	749,246	3,190,195	2,130,731	1,059,464	2,460,959	3,051,791	1,978,120
258 Title VI-B, IDEA - Preschool Fund	151,612	92,499	59,113	189,564	126,525	63,039	0		195,048
259 Title VI-B Preschool ARRA Fund	104,459	42,571	61,888	60,407	56,438		163,217	174,558	
261 Title V-A, ESEA - Innovative Programs Fund			-30			3,969		5,451	
263 Perkins IV - Professional Technical Fund	4,274,599	4,342,599		192,869	186,080		0		183,232
270 Title III, ESEA - LEP / Immigrant Fund			0	0	0	6,989	160,033	160,033	0
271 Title II-A, ESEA - Improving Teacher Quality Fund	1,194,728	1,984,687	601,041	1,275,775	825,991	449,784	1,700,398	1,039,490	1,005,000
273 Title IV-A, ESEA - Drug-Free Schools Fund	332,031	304,284	27,747	345,743	345,743	0	0	0	482,654
274 Head Start Fund	1,246,910	1,247,386	-476	1,225,344	1,227,337	-1,993	328,532	328,532	1,234,166
276 Head Start Training Fund	18,675	18,675		21,178	21,178	0	1,226,844	1,226,844	21,178
277 Head Start Incentive Fund	91,785	86,681					21,050	21,050	
278 Head Start T.A.N.F. Fund	93,504	93,504	5,904	5,904	5,904	0	93,504		93,504
282 Title II-D, ESEA - Technology Fund	54,158	43,035	11,123	10,135	10,135	0	0	93,504	0
290 Child Nutrition Fund	5,254,304	5,621,017	-366,713	5,437,825	5,809,874	-372,049	5,307,350	5,307,350	5,411,824
310 Bond Interest and Redemption Fund	4,506,154	4,457,787	48,367	4,423,368	4,640,534	-217,166	4,595,680	4,385,680	4,791,507
420 Plant Facilities Fund	6,256,973	6,111,153	145,820	5,461,597	5,522,972	-61,375	6,146,530	6,146,530	5,838,257
610 Print Shop Fund	144,277	166,884	-22,607	128,656	142,666	-14,010	113,656	113,656	113,973
710 VEBA Trust Fund	984,500	1,001,405	-16,905	846,035	828,187	17,848	830,689	830,689	654,937
Total of All Funds	105,775,892	101,925,884	3,850,008	98,623,078	98,456,116	166,962	93,552,759	97,174,369	94,832,007

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2010 THROUGH FY 2013

LEVIES:	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>Estimated 2012-2013</u>
Supplemental Levy ¹	\$6,000,000	\$6,000,000	\$7,500,000	\$7,500,000
Emergency Levy	0	0	0	0
Tort Levy	194,317	186,220	193,923	196,000
School Plant Facilities Levy ²	3,693,639	3,878,321	3,934,530	4,131,257
School Construction Bond Levy ³	<u>2,106,377</u>	<u>2,245,517</u>	<u>2,274,866</u>	<u>2,330,637</u>
TOTAL LEVIES	<u>\$11,994,333</u>	<u>\$12,310,058</u>	<u>\$13,903,319</u>	<u>\$14,157,894</u>
PROPERTY VALUES:	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
Actual September Taxable Property Value	\$3,269,422,348	\$3,331,974,374	\$3,397,374,447	
Total Calculated Levy Rate ⁵	0.003818912	0.003861982	0.003898239	

¹Approved April 7, 2009 for FY 2010 and FY 2011; approved March 8, 2011 for FY 2012 and FY 2013.

²Approved October 3, 2000 for a 10-year period. Expiration of the that levy was in FY 2011. Approved March 16, 2010 for FY 2012 through FY 2021.

³Approved 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.

⁴The value used by Bannock County in the calculation of the actual property tax levy rates. Excludes Homeowner's Exemption Values.

⁵The 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 2010, \$8,954 in FY 2011 and \$10,172 in FY 2012.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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 19th day of June 2012 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, 2012, to June 30, 2013, as provided for by Sections 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 8, 2012, according to Section 33-402, IDAHO CODE:

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

All of the locations noted above are within the boundaries of School District No. 25, Bannock County, Pocatello, Idaho.

Jackie Cranor
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SUMMARY STATEMENT - 2011-2012 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2009-10	Actual 2010-11	Adjusted Budget 2011-12	Proposed Budget 2012-13	Actual 2009-10	Actual 2010-11	Adjusted Budget 2011-12	Proposed Budget 2012-13
<u>REVENUES</u>								
Beginning Balance	7,496,759	7,621,178	8,314,130	7,750,000	6,121,866	5,205,465	5,482,172	4,818,181
Local Tax Revenue	5,937,129	6,123,679	7,693,923	7,696,000	5,958,927	6,549,776	6,209,396	6,461,894
Other Local Revenue	767,685	856,010	685,500	787,500	1,703,271	1,510,452	1,711,981	1,680,948
State Revenue	50,408,452	54,681,151	50,759,413	51,680,840	1,235,252	701,141	912,620	1,342,099
Federal Revenue	8,091,198	1,542,683	2,005,487	845,000	14,092,670	13,550,825	13,289,847	11,661,045
Sale of Fixed Assets	0	0	0	0	3,735	2,681	2,000	2,000
Transfers	0	0	0	0	108,940	111,075	107,900	106,500
TOTALS	<u>72,701,223</u>	<u>70,824,701</u>	<u>69,458,453</u>	<u>68,759,340</u>	<u>29,224,661</u>	<u>27,631,415</u>	<u>27,715,916</u>	<u>26,072,667</u>
<u>EXPENDITURES</u>								
Salaries	44,546,944	43,019,731	41,722,256	42,058,678	6,685,970	6,512,738	6,943,448	6,308,469
Fringe Benefits	13,737,305	13,498,712	13,600,240	14,409,805	2,639,863	2,375,257	2,738,863	2,712,933
Purchased Services	3,946,690	3,588,286	4,044,463	4,288,838	3,719,180	2,933,407	2,798,147	4,071,198
Supplies and Materials	2,351,634	1,879,015	2,010,109	2,271,473	3,923,070	3,470,149	3,337,804	2,996,310
Capital Objects	16,433	40,834	379,496	3,100	4,827,566	3,321,439	4,962,021	2,855,014
Debt Retirement	0	0	0	0	2,221,510	2,226,830	2,231,700	2,482,025
Insurance and Judgments	372,555	374,827	376,777	388,520	1,582	1,793	11,790	11,760
Transfers and Other Requirements	108,484	109,166	107,900	106,500	456	1,909	0	0
Contingency Reserve	0	0	609,563	610,093	0	0	0	0
Reserve for Future Building Expenses	0	0	0	0	0	0	1,308,224	1,421,189
Unappropriated Fund Balance	7,621,178	8,314,130	2,438,255	2,440,374	5,205,464	6,787,893	3,383,919	3,213,769
Appropriated Fund Balance	0	0	2,220,455	1,781,959	0	0	0	0
Designated Reserves	0	0	1,948,939	400,000	0	0	0	0
TOTALS	<u>72,701,223</u>	<u>70,824,701</u>	<u>69,458,453</u>	<u>68,759,340</u>	<u>29,224,661</u>	<u>27,631,415</u>	<u>27,715,916</u>	<u>26,072,667</u>

A Copy of the School District Budget will be available for public inspection in the
District's Administrative Offices or online at: http://www.d25.k12.id.us/PDF/B_office/annual_budget_2013.pdf

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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 72.5% percent of the planned total expenditures in 2012-2013. Other funds are restricted to either specific items or special purposes. The General Fund and Special Funds comprise a complete school district financial plan.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.4.4111.100 Taxes - General M & O									
3.100.4.4112.200 Taxes - Supplemental Levy	6,000,000	5,725,865	-274,135	6,000,000	5,923,314	-76,686	7,500,000	7,500,000	7,500,000
3.100.4.4113.300 Taxes - Emergency Levy	0	11,501	11,501	0	0	0	0	0	0
3.100.4.4114.400 Taxes - Tort Levy	203,271	199,690	-3,581	195,174	200,421	5,247	193,923	193,923	196,000
3.100.4.4119.900 Taxes - Judgment	0			0			0	0	0
3.100.4.4130.000 Penalty on Delinquent Taxes				78,000	101,051	23,051	95,000	95,000	100,000
3.100.4.4140.000 Tuition	80,000	76,261	-3,739	0	4		0	0	0
3.100.4.4140.010 Montessori Tuition	0	37,855	37,855	35,000	99,251	64,251	40,000	40,000	35,000
3.100.4.4140.020 Summer School Tuition	0	13,200	13,200	0	11,827	11,827	40,000	40,000	12,000
3.100.4.4140.030 Community Education Revenues	25,000	36,572	11,572	25,000			13,000	13,000	
3.100.4.4140.040 Strings Program Revenues	25,000								
3.100.4.4140.050 IDLA Tuition	17,000			10,000	13,296	3,296	10,000	10,000	10,000
3.100.4.4150.000 Earnings on Investment	0	3,790	3,790	0	15,434	15,434	0	0	0
3.100.4.4174.410 Music Instrument Maintenance	5,500,000	6,405,630	895,630	5,500,000	52,611	22,389	7,500,000	7,500,000	7,500,000
3.100.4.4179.900 Participation Fee Revenue	2,000,000	6,479,300	4,479,300	2,000,000	5,046,949	3,046,949	3,200,000	3,200,000	3,200,000
3.100.4.4191.100 Rentals	20,000	21,981	1,981	20,000	20,857	857	20,000	20,000	20,000
3.100.4.4193.300 Transportation	200,000	345,661	145,661	200,000	306,339	106,339	200,000	200,000	275,000
3.100.4.4199.900 Other Local Revenue	20,000			20,000	57,361	37,361	20,000	20,000	25,000
TOTAL LOCAL FUNDING	<u>7,017,771</u>	<u>6,704,814</u>	<u>-312,957</u>	<u>6,893,674</u>	<u>6,979,689</u>	<u>86,015</u>	<u>8,379,423</u>	<u>8,379,423</u>	<u>8,483,500</u>
3.100.4.4311.100 Basic School Support	40,256,651	40,701,224	444,573	44,817,037	46,196,446	1,379,409	42,885,723	42,638,968	43,528,482
3.100.4.4311.110 State Lottery Revenue	693,395	693,395		695,000	685,916	-9,084			
3.100.4.4312.200 Transportation Support	1,931,256	1,956,201	24,945	1,371,000	1,647,649	276,649	1,644,048	1,644,048	1,850,000
3.100.4.4314.400 Exceptional Child Contracts	75,000	78,166	3,166	80,000	83,556	3,556	0	0	80,000
3.100.4.4318.800 State Benefit Apportionment	6,046,449	6,100,012	53,563	5,887,274	5,713,492	-173,782	80,000	80,000	80,000
3.100.4.4319.900 Other State Support	875,316	802,297	-73,019	324,160	280,591	-43,569	5,658,293	5,620,859	5,708,365
3.100.4.4329.900 Other State Revenue				64,908	280,591	215,683	304,202	710,630	442,585
3.100.4.4380.000 Revenue In Lieu of Property Taxes	64,908	64,908		64,908	62,899	-2,009	65,000	64,908	64,908
TOTAL STATE FUNDING	<u>49,954,975</u>	<u>50,408,452</u>	<u>453,477</u>	<u>53,245,879</u>	<u>54,681,151</u>	<u>1,435,272</u>	<u>50,637,266</u>	<u>50,759,413</u>	<u>51,680,840</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.4.4420.000 Federal Forest	7,269,431	7,269,431							
3.100.4.4450.000 Indirect Costs	200,000	224,270	24,270	200,000	193,868	-6,132	200,000	200,000	195,000
3.100.4.4459.900 Medicaid Revenue	500,000	597,497	97,497	1,451,211	1,348,815	-102,396	1,675,000	1,805,487	650,000
TOTAL FEDERAL FUNDING	<u>7,969,431</u>	<u>8,091,198</u>	<u>121,767</u>	<u>1,651,211</u>	<u>1,542,683</u>	<u>-108,528</u>	<u>1,875,000</u>	<u>2,005,487</u>	<u>845,000</u>
TOTAL CURRENT REVENUES	<u>64,942,177</u>	<u>65,204,464</u>	<u>262,287</u>	<u>61,790,764</u>	<u>63,203,523</u>	<u>1,412,759</u>	<u>60,891,689</u>	<u>61,144,323</u>	<u>61,009,340</u>
3.100.4.7000.000 Estimated Beginning Balance	7,496,758	7,496,759		7,621,178	7,621,178		6,200,000	8,314,130	7,750,000
TOTAL GENERAL FUND	<u><u>72,438,935</u></u>	<u><u>72,701,223</u></u>	<u><u>262,288</u></u>	<u><u>69,411,942</u></u>	<u><u>70,824,701</u></u>	<u><u>1,412,759</u></u>	<u><u>67,091,689</u></u>	<u><u>69,458,453</u></u>	<u><u>68,759,340</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 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
2012-2013 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
2012-2013 ANNUAL BUDGET

ESTIMATE OF M & O STATE SUPPORT REVENUE
FOR 2012-2013

1. Entitlement (Number of Support Units = 593 x \$19,706 - State Distribution Factor)	\$11,685,658
2. Salary Apportionment (Number of Support Units = 599)	<u>31,642,824</u>
3. BASE SUPPORT	<u>\$43,328,482</u>
4. Benefit Apportionment	5,708,365
5. Exceptional Child Support	80,000
6. Transportation Support	1,850,000
7. Textbook Allowance	0
8. Math and Science Teachers	185,000
9. ISAT Remediation	140,000
10. Idaho Reading Initiative / Limited English Proficiency / Gifted and Talented	117,585
11. TOTAL STATE SUPPORT	<u>\$51,409,432</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	Actual Enrollment										Projected Enrollment				
	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	15-16	16-17
K	931	964	937	931	1,015	954	1,019	996	1,150	1,071	1,030	1,115	1,060	1,050	1,050
1	895	922	944	951	921	1,004	946	1,014	1,006	1,110	1,053	1,015	1,099	1,045	1,035
2	861	884	899	947	918	912	983	927	1,014	976	1,080	1,029	992	1,074	1,021
3	835	868	865	883	918	893	921	965	918	990	959	1,063	1,012	976	1,057
4	854	847	859	866	861	900	870	911	956	897	971	943	1,045	995	959
5	853	814	832	849	843	854	900	858	928	928	895	965	937	1,039	988
6	864	872	804	842	807	848	872	900	841	901	930	888	957	929	1,030
7	956	882	884	820	830	854	882	896	903	860	912	944	902	972	943
8	919	959	877	853	812	831	863	881	912	904	854	914	946	904	974
9	986	1,002	1,008	957	936	898	940	976	975	986	990	941	1,007	1,042	996
10	950	979	996	995	935	928	899	917	950	964	964	971	924	988	1,022
11	901	896	924	924	931	913	880	872	908	929	935	941	948	902	965
12	911	904	865	889	867	878	932	884	893	901	934	941	947	954	907
K	931	964	937	931	1,015	954	1,019	996	1,150	1,071	1,030	1,115	1,060	1,050	1,050
1-3	2,591	2,674	2,708	2,781	2,757	2,809	2,850	2,906	2,938	3,076	3,092	3,107	3,103	3,095	3,113
4-6	2,571	2,533	2,495	2,557	2,511	2,602	2,642	2,669	2,725	2,726	2,796	2,796	2,393	2,963	2,977
Total Elementary	6,093	6,171	6,140	6,269	6,283	6,365	6,511	6,571	6,813	6,873	6,918	7,018	7,102	7,108	7,140
7-8	1,875	1,841	1,761	1,673	1,642	1,685	1,745	1,777	1,815	1,764	1,766	1,858	1,848	1,876	1,917
9-12	3,748	3,781	3,793	3,765	3,669	3,617	3,651	3,649	3,726	3,780	3,823	3,794	3,826	3,886	3,890
Total Secondary	5,623	5,622	5,554	5,438	5,311	5,302	5,396	5,426	5,541	5,544	5,589	5,652	5,674	5,762	5,807
Total	11,716	11,793	11,694	11,707	11,594	11,667	11,907	11,997	12,354	12,417	12,507	12,670	12,776	12,870	12,947

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2010 THROUGH FISCAL YEAR 2013**

<u>Function Number and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5110 Kindergarten Program									
5120 Elementary Program	18,668,993	18,588,879	80,114	17,600,238	17,514,537	85,701	17,894,248	18,400,959	18,909,274
5150 Secondary Program	16,910,992	16,769,173	141,819	15,707,731	15,535,122	172,609	15,499,442	15,455,112	16,102,678
5170 Alternate School Program	978,988	974,032		1,024,552	1,015,163		1,055,284	990,163	1,012,346
5190 Vocational-Technical Program			4,956			9,389			
5210 Special Education Program	4,576,315	4,603,090	-73,775	4,458,582	4,358,327	44,255	4,569,530	4,300,263	4,550,134
5220 Preschool Handicapped Program	193,615	192,557		153,821	153,727		154,946	172,920	174,958
5240 Gifted And Talented Program	263,856	230,172	1,058	129,040	128,326	94	132,714	135,677	140,150
5310 Interscholastic Program	205,000	280,426	-75,426	205,000	281,692	-76,692	300,000	300,000	366,000
5320 School Activity Program	841,660	825,193	16,467	730,862	658,733	72,129	690,912	682,526	682,648
5410 Summer School Program	76,743	67,391	9,352	76,189	77,696	-1,507	71,905	71,905	79,681
5420 Community Education Program	75,125	65,193		44,363	27,323		17,899	71,905	17,904
			9,932			17,040		17,899	
Total Instruction	<u>42,798,437</u>	<u>42,649,138</u>	<u>149,299</u>	<u>40,120,965</u>	<u>39,793,173</u>	<u>327,792</u>	<u>40,329,380</u>	<u>40,653,924</u>	<u>42,145,273</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2010 THROUGH FISCAL YEAR 2013

<u>Function Number and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6110 Attendance, Guidance And Health Program	2,608,200	2,579,695	28,505	2,390,669	2,400,916	-10,247	2,223,138	2,207,440	2,231,015
6160 Ancillary Service Program	1,513,640	1,497,549	16,091	1,476,226	1,440,851	35,375	1,516,163	1,415,562	1,483,210
6210 Instructional Improvement Program	1,130,650	1,082,187	48,463	1,018,267	922,429	95,838	982,720	998,860	958,918
6220 Educational Media Services Program	1,394,364	1,390,995	3,369	1,237,307	1,227,744	9,563	787,264	783,611	801,885
6230 Instruction-Related Technology Program	545,884	525,761	20,124	646,984	632,168	14,816	700,428	1,166,704	882,342
6310 Board Of Education Program	40,750	30,934	9,816	26,100	29,113	-3,013	28,100	28,100	28,100
6320 Central Administration Program	1,505,133	1,099,919	405,214	994,123	920,502	73,621	962,606	963,823	979,488
6410 School Administration Program	4,390,685	4,154,551	236,134	3,946,904	3,891,117	55,787	3,874,656	3,835,312	3,757,786
6510 Business Administration Program	579,298	624,462	-45,164	564,291	535,998	28,293	544,764	495,225	507,018
6550 Central Service Program	118,171	123,082	-4,911	102,975	121,972	-18,997	122,657	123,579	104,593
6560 Administrative Technology Service Program	293,856	281,779	12,077	263,695	256,003	7,692	276,778	257,528	259,712
6610 Building Operation Services Program	4,614,986	4,341,202	273,784	4,652,651	4,360,293	292,358	4,615,868	4,570,954	4,616,077
6630 Maintenance - Non-Student Occupied Program									
6640 General Maintenance Services Program	1,569,012	1,495,234	73,778	1,489,964	1,447,562	42,402	1,569,772	1,460,832	1,569,757
6650 Ground Maintenance Services Program	214,341	215,632	-1,291	207,837	212,757	-4,920	209,106	209,004	196,441
6810 Pupil To School Transportation Program	2,701,178	2,651,741	49,437	2,401,566	2,470,278	-68,712	2,427,276	2,443,386	2,807,629
6820 Pupil Activity Transportation Program	71,315	59,292	12,023	68,668	28,883	39,785	69,336	69,336	72,896
6840 Non-reimbursable Transportation Program	47,606	45,781	1,825	43,050	44,687	-1,637	42,650	42,650	42,200
6910 Other Support Services Program	137,490	123,671	13,819	1,718,514	1,661,833	56,681	734,898	424,911	16,474
7200 Parent Activities Program									
Total Support Services	<u>23,406,159</u>	<u>22,302,422</u>	<u>1,093,737</u>	<u>23,248,738</u>	<u>22,608,231</u>	<u>640,507</u>	<u>21,609,780</u>	<u>21,479,417</u>	<u>21,205,141</u>
Total Current Expenditures	<u>66,214,596</u>	<u>64,971,560</u>	<u>1,243,036</u>	<u>63,369,703</u>	<u>62,401,404</u>	<u>968,299</u>	<u>61,959,160</u>	<u>62,133,341</u>	<u>63,420,414</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2010 THROUGH FISCAL YEAR 2013

<u>Function Number and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<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	105,500	108,484	-2,984	105,500	109,166	-3,666			106,500
9500 Contingency Reserve Program	6,118,839	7,621,178	-1,502,339	5,936,739	8,314,130	-2,377,391	107,900 5,024,629	107,900 7,217,212	5,232,426
Total Transfers or Reserves	<u>6,224,339</u>	<u>7,729,662</u>	<u>-1,505,323</u>	<u>6,042,239</u>	<u>8,423,296</u>	<u>-2,381,057</u>	<u>5,132,529</u>	<u>7,325,112</u>	<u>5,338,926</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>72,438,935</u>	<u>72,701,222</u>	<u>-262,287</u>	<u>69,411,942</u>	<u>70,824,700</u>	<u>-1,412,758</u>	<u>67,091,689</u>	<u>69,458,453</u>	<u>68,759,340</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2010 THROUGH FISCAL YEAR 2013

<u>Object Number and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<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	129,857	129,362		124,663	125,575		124,663	124,663	124,663
112 Directors	198,104	198,127	495-23	190,180	190,566	-912	190,180	190,180	194,180
113 Supervisors and Coordinators	555,335	546,646		497,349	467,089	30,260	498,267	477,862	498,226
114 Principals and Assistant Principals	2,230,243	2,237,838	8,689	2,119,055	2,148,629	-29,574	2,131,864	2,105,408	2,136,096
115 Ancillary Professional	1,036,084	1,035,056	-7,595	1,006,383	1,030,117	-23,734	1,082,913	1,005,928	1,021,586
116 Teachers	29,237,603	29,197,145	40,458	27,530,579	27,434,951	95,628	27,439,029	27,490,092	28,020,619
117 Media Specialists	636,348	635,299	1,049	521,784	523,998	-2,214	168,396	152,131	156,894
118 Counselors	1,494,888	1,494,556	332	1,429,746	1,428,502	1,244	1,256,964	1,248,182	1,228,175
131 Saturday School Teachers	10,000			10,000					
132 Teachers Lunch Duty	25,000	3,870	6,130	50,000	3,969	6,031	5,000	5,000	5,000
133 Stipends and Extra Days - Regular	110,259	114,957	4,698	59,416	77,626	-18,210	84,644	50,000	63,940
134 Curriculum Development Stipends	14,000		11,159					75,993	
135 Other Special Programs	70,000	2,841	20,501	6,000	1,495	4,505	6,000	6,000	6,000
137 District Early Retirement Grants	116,000	100,500	15,500	68,500	62,500	22,021	40,000	75,161	68,000
151 Clerical Personnel	2,548,602	2,535,305	13,297	2,248,971	2,245,823	6,000	2,287,483	2,275,421	2,503,744
152 Instructional Assistants	1,232,493	1,188,704	43,789	1,201,189	1,226,625	3,436	1,248,646	1,382,400	1,386,759
153 Custodians	1,175,000	1,205,897	-30,897	1,080,981	1,106,386	-25,405	1,135,056	1,109,878	1,096,081
154 Maintenance Personnel	1,106,463	1,112,405	-5,942	1,134,314	1,079,348	54,966	1,150,372	1,171,677	1,149,186
155 Grounds Personnel	128,373	129,648	-1,275	121,365	119,873	1,492	122,312	122,631	109,203
156 Warehouse Personnel	76,104	77,195	-1,091	63,919	72,965	1,496	77,954	78,947	64,773
157 Bus Drivers	1,023,006	961,435	61,571	831,069	844,358	-13,289	854,262	854,881	933,997
158 Mechanics	157,487	158,760	-1,273	153,027	162,888	-9,861	155,206	156,466	157,553
162 Bus Attendants	70,714	70,186	528	66,257	66,411	154	67,394	69,673	72,955
163 Nurses	49,694	49,434	260	57,101	36,940	20,161			33,734
164 Social Workers	45,811	45,812	-1	45,292	44,124	1,168	44,236	44,236	44,900
165 Music Accompanists	55,800	48,428	7,372	45,600	43,781	1,819	46,000	46,000	46,000
166 Advanced Placement Readers	5,000	26,554	21,554						
181 Clerical Substitutes		0	5,000	9,000	6,653	2,347	9,000	9,000	9,000
182 Substitute Instructional Assistants	5,340,000	45,194	8,306	38,000	27,653	10,347	39,000	39,000	39,000
183 Substitute Custodians	122,528	85,079	37,449	80,000	62,398	17,602	80,000	80,000	80,000
186 Substitute Teachers	631,500	631,529	-29	587,100	610,937	-23,837	549,500	549,500	549,500
187 Substitute and Trainee Bus Drivers	194,667	262,589	-67,922	246,627	214,399	32,228	236,542	236,542	270,171

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2010 THROUGH FISCAL YEAR 2013

Object Number and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
194 Furlough Day Reduction				492,944	459,948	32,996	571,305	311,536	
195 Future Salary Adjustment	370,000	0	370,000						0
196 Awards and Bonuses	0	0		872,725	872,324	403,443	0	0	0
197 Inservice Training			-1,459	0	18,443	18,443	0	0	0
199 Personal Leave Reimbursement	149,324	108,361	40,963	129,955	112,637	17,318	137,868	137,868	135,743
100 SALARIES	<u>45,066,037</u>	<u>44,546,944</u>	<u>519,093</u>	<u>43,177,813</u>	<u>43,019,732</u>	<u>158,081</u>	<u>41,951,522</u>	<u>41,722,256</u>	<u>42,058,678</u>
210 PERSI	4,462,553	4,478,890	-16,337	4,324,486	4,323,709		4,205,868	4,173,285	4,216,353
220 Social Security Tax	3,285,163	3,270,273	14,890	3,177,876	3,161,006	16,870	3,083,437	3,065,702	3,088,831
230 Life Insurance	82,828	83,381	-553	82,618	83,130		127,871	114,293	115,062
240 Medical Insurance	4,632,965	4,584,309	48,656	4,697,218	4,641,225	55,993	4,878,494	4,929,730	5,565,248
250 Employee Assistance Plan									25,562
260 Dental Insurance	300,889	301,070	-181	300,248	299,171		318,015	322,625	344,575
270 Worker's Compensation Insurance	31,062	361,722	-30,660	347,467	351,964	4,497	383,567	379,035	431,420
280 Retirement Sick Leave Benefits	541,266	543,604	-2,338	524,612	524,496	116	519,548	515,498	520,846
290 Vision Insurance	85,968	85,837		85,785	85,363		70,348		71,946
295 Physicals	11,981	12,857	13,876	12,054	13,456	2,402	12,054	71,430	13,374
296 Other Employee Benefits	13,588	13,440		13,588	12,667		13,588	12,054	13,588
297 COBRA Fees			148,422			921		13,588	
200 FRINGE BENEFITS	<u>1,500</u> <u>13,749,763</u>	<u>1,922</u> <u>13,737,305</u>	<u>12,458</u>	<u>2,000</u> <u>13,567,952</u>	<u>2,525</u> <u>13,498,712</u>	<u>-525</u> <u>69,240</u>	<u>3,000</u> <u>13,615,790</u>	<u>3,000</u> <u>13,600,240</u>	<u>3,000</u> <u>14,409,805</u>
310 Professional and Technical Services	844,470	819,453	25,017	778,846	756,632	22,214	780,455	780,455	931,923
311 Legal Services	80,000	70,129		80,000	36,523	43,477	55,000		55,000
312 Audit Services	37,400	35,698	9,871	37,400	34,046		37,400	55,000	37,400
313 Publishing and Advertising	29,125	27,770	1,702	24,425	14,823	3,354	27,575	37,400	27,875
315 Elections	14,600		1,355			9,602		27,575	0
317 Health Services (Contracted)	93,500	70,925	7,584	93,500	117,514	24,014	125,000	147,637	115,000
318 Testing Program	36,605	28,601		31,442	31,182		34,786	40,637	41,786
319 Consultants	43,015	42,312	8,004	18,700	47,709	29,009	15,200	34,786	16,800
320 ISAT Remediation	36,728	28,418	703	152,352	18,043	134,309	62,000	15,200	96,119
			8,310					47,000	

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2010 THROUGH FISCAL YEAR 2013**

Object Number and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
321 Facility Rentals	94,628	85,328		25,748	21,426		23,000	25,748	23,000
322 Vehicle Lease or Rental			9,300			4,322			
325 Repair and Maintenance (Contracted)	163,885	163,821	1,514	172,503	173,213	0	173,576	184,742	174,842
328 Building Repairs (Contracted)	45,300	43,748	64	41,700	41,404	-710	41,700	42,300	41,500
331 Electricity Utilities	722,353	710,172	12,181	749,653	680,422	69,231	714,253	714,253	712,053
332 Gas Utilities	463,200	296,609	166,591	421,800	294,365	127,435	384,600	384,600	367,800
336 Water	551,300	440,865	110,435	565,400	473,405	91,995	545,900	545,900	550,600
337 Land Fill Fee									
345 Transportation Services (Contracted)	3,500	2,969	531	3,000	2,050	950	3,000	3,000	3,000
351 Telephone - Voice	360,000	61,022	3,100	160,000	60,762	1,000	60,000	50,000	50,000
352 Postage	72,850	70,507	3,978	72,850	68,283	4,238	65,000	65,000	60,000
353 Telephone - Repair			2,343			4,567		65,000	
354 Telephone / Cable - Data	2,000	785	1,215	2,000	778	84	4,000	4,000	2,000
355 Telephone - Cellular			-340			36		165,120	165,120
361 Computer Service Expenses	293,912	285,343	308,369	304,264	280,215	194,049	3,500	3,500	2,849
371 Tuition	18,800	24,050	-5,250			-3,850		262,860	262,860
381 In-District Travel Allowance	35,600	20,564	15,036	24,950	6,295	11,655	7,500	7,500	7,500
382 Out-District Travel Allowance	34,415	17,360	17,055	7,211	10,007	-2,796	33,920	36,920	33,920
384 Administrative Staff Development							10,691	11,691	10,150
385 Student Activity Travel	205,000	280,426	-75,426	205,000	288,692	83,692	1,000	1,000	366,000
391 Professional Dues and Fees	35,850	27,736	8,114	25,800	19,858		300,000	300,000	0
392 Student Activity Support	123,575	122,408		23,500	26,079	5,942	23,300	23,300	23,300
396 Inservice Training	75,118	37,019	38,099	16,084	12,771	2,579	23,500	23,500	33,500
399 Purchased Duty Lunches	17,500	27,609	-10,109	22,000		3,313	17,200	16,976	32,300
300 PURCHASED SERVICES	4,548,329	3,946,690	601,639	4,153,648	3,588,286	565,362	4,020,836	4,044,463	4,288,838
410 General Supplies	812,887	799,986	12,901	634,308	565,638	68,670	631,346	655,053	637,281
413 Curriculum Development Supplies	26,049	25,189		22,223	17,986				
416 Printing			860			4,237	6,000	7,528	2,500
417 Testing Supplies	21,237	0	20,856	32,783	0	30,908	31,237	0	22,805
418 Custodial Supplies	211,700	221,602	-10,902	217,700	208,295	9,405	211,350	211,350	211,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2010 THROUGH FISCAL YEAR 2013

<u>Object Number and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
419 Warehouse Supplies			-1,825		8,007	-8,007			
420 Transportation Supplies		1,825							
421 Motor Fuel	4,800	5,108	308	5,900	6,389	489	5,800	5,800	5,800
423 Grease and Lubricants	13,200	13,088	112	13,200	12,881	319	13,200	13,200	13,050
425 Laundry									
428 Repairs Parts and Supplies	1,013	1,085	72	1,013	1,067	54	1,013	1,012	1,013
429 Tires	19,000	17,995	1,005	19,000	17,824	1,176	19,000	105,300	24,030
430 Library Books	77,067	76,671	396	78,212	77,610	602	77,067	19,000	79,895
440 Textbooks	553,146	549,422	3,724	403,884	264,237	139,647	363,373	79,906	461,250
471 Building Repairs (Non-Contracted)	140,000	140,159	159	150,000	156,041	-6,041	150,000	363,373	150,000
481 Equipment Repair (Non-Contracted)	25,000	21,891	3,109	35,000	32,022	2,978	35,000	150,000	37,800
493 Professional Books and Journals			220					35,000	
496 Incentive Grants	1,245	1,465		800	867	-67	800	800	800
400 SUPPLIES AND MATERIALS	<u>8,801</u>	<u>8,801</u>	<u></u>	<u>2,059</u>	<u>1,879</u>	<u>180</u>	<u>1,990</u>	<u>2,010</u>	<u>2,271</u>
	2,457,319	2,351,634	105,685	2,059,372	1,879,015	180,357	1,990,635	2,010,109	2,271,473
550 Equipment	18,590	16,433	2,157	39,216	40,834	-1,618	3,600	379,496	3,100
500 CAPITAL OBJECTS	<u>18,590</u>	<u>16,433</u>	<u>2,157</u>	<u>39,216</u>	<u>40,834</u>	<u>-1,618</u>	<u>3,600</u>	<u>379,496</u>	<u>3,100</u>
	18,590	16,433	2,157	39,216	40,834	-1,618	3,600	379,496	3,100
711 Property Insurance	150,372	150,372		156,400	156,400		163,083	163,083	164,000
712 Liability Insurance	184,239	187,014	-2,775	181,181	179,090	2,091	180,425	180,425	191,251
714 Transportation Insurance	37,180	34,402	2,778	31,354	29,400	1,954	30,502	30,502	30,502
715 Surety Insurance									
730 Judgments	767	767		767	767		767	767	767
700 INSURANCE AND JUDGMENT	<u>2,000</u>	<u>2,000</u>	<u></u>	<u>2,000</u>	<u>2,000</u>	<u></u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	374,558	372,555	2,003	371,702	374,827	-3,125	376,777	376,777	388,520
810 Transfers to Other Funds	105,500	108,484	-2,984	105,500	109,166	-3,666	107,900	107,900	106,500
850 Contingency Reserve	646,703	N/A	N/A	617,907	N/A	N/A	608,917	609,563	610,093
852 Unappropriated Fund Balance	2,814,785	N/A	N/A	2,471,630	N/A	N/A	2,435,667	2,438,255	2,440,374
854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	400,000	400,000	400,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2010 THROUGH FISCAL YEAR 2013

<u>Object Number and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
855 Appropriated Fund Balance	2,257,351	N/A	N/A	535,169	N/A	N/A		2,220,455	1,781,959
856 State Holdback Reserve / Escrow		N/A	N/A	1,912,033	N/A	N/A			
858 Reserves From Staff Reductions		N/A	N/A		N/A	N/A	1,580,045	1,548,939	
899 Actual Year-End Fund Balance	<u>0</u>	<u>N/A</u>	<u>7,621,178</u>	<u>0</u>	<u>N/A</u>	<u>8,314,130</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
800 TRANSFERS OR RESERVES	<u>6,224,339</u>	<u>7,729,662</u>	<u>-1,505,323</u>	<u>6,042,239</u>	<u>8,423,296</u>	<u>-2,381,057</u>	<u>5,132,529</u>	<u>7,325,112</u>	<u>5,338,926</u>
TOTAL EXPENDITURES, TRANSFER AND RESERVES	<u>72,438,935</u>	<u>72,701,222</u>	<u>-262,287</u>	<u>69,411,942</u>	<u>70,824,700</u>	<u>-1,412,758</u>	<u>67,091,689</u>	<u>69,458,453</u>	<u>68,759,340</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

GENERAL FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.100.5.5110.381 In-District Travel Allowance									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>5,940</u>	<u>60</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Total Kindergarten Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>5,940</u>	<u>60</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
	0	0	0	6,000	5,940	60	6,000	6,000	6,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.5120.116 Teachers	12,664,081	12,682,235	-18,154	12,024,901	12,036,264	-11,363	12,141,435	12,352,048	12,523,317
3.100.5.5120.135 Other Special Programs			20,501	60,722	38,701	22,021			65,000
3.100.5.5120.152 Instructional Assistants	70,000 608,443	49,499 583,621	24,822	584,893	569,274	15,619	61,466 594,485	75,161 730,948	765,409
3.100.5.5120.165 Music Accompanists									
3.100.5.5120.182 Substitute Instructional Assistants	800,000	548	13,370	800,000	900	300	1,000	1,000	1,000
3.100.5.5120.186 Substitute Teachers	320,000	312,041		288,000	342,910	-29,910	288,000	288,000	288,000
3.100.5.5120.199 Personal Leave Reimbursement	32,000	36,333	7,959 -4,333	35,000	37,422	-2,422	35,000	35,000	37,000
Total Salaries	<u>13,717,324</u>	<u>13,673,576</u>	<u>43,748</u>	<u>13,014,116</u>	<u>13,007,709</u>	<u>6,407</u>	<u>13,141,386</u>	<u>13,502,157</u>	<u>13,699,726</u>
3.100.5.5120.210 PERSI	1,363,048	1,370,551	-7,503	1,296,140	1,301,197	-5,057	1,309,006	1,338,138	1,365,956
3.100.5.5120.220 Social Security Tax	1,008,227	1,001,732	6,495	956,718	953,586	3,132	965,893	992,635	1,006,932
3.100.5.5120.230 Life Insurance	24,090	24,231	-141	24,659	24,575	84	38,366	35,745	36,081
3.100.5.5120.240 Medical Insurance	1,432,095	1,439,091	-6,996	1,460,757	1,452,006	8,751	1,548,733	1,631,579	1,841,616
3.100.5.5120.250 Employee Assistance Plan									
3.100.5.5120.260 Dental Insurance	91,219	91,478	-259	93,370	93,081	289	99,495	105,090	112,492
3.100.5.5120.270 Worker's Compensation Insurance	0 54,868	0 63,418	0 -8,550	0 61,152	0 63,789	0 2,637	99,495	0	75,486
3.100.5.5120.280 Retirement Sick Leave Benefits	165,323	166,213	-890	157,201	157,856	-655	161,701	163,302	168,737
3.100.5.5120.290 Vision Insurance	26,062	26,135	-73	26,677	26,587	90	22,009	23,268	23,488
Total Fringe Benefits	<u>4,164,932</u>	<u>4,182,849</u>	<u>-17,917</u>	<u>4,076,674</u>	<u>4,072,677</u>	<u>3,997</u>	<u>4,213,801</u>	<u>4,362,235</u>	<u>4,639,132</u>
3.100.5.5120.381 In-District Travel Allowance									
3.100.5.5120.382 Out-District Travel Allowance	5,400	6,597	-1,197	5,700 5,700	4,807	893	5,700	5,700	5,700
3.100.5.5120.384 Administrative Staff Development	4,000	1,417	2,583		2,622				
3.100.5.5120.392 Student Activity Support	2,500	2,012	-3,624	1,000 1,000	1,865 1,865	845 845	1,000	1,000	1,000
3.100.5.5120.396 Inservice Training	3,000 34,900	3,000 34,188	2,949	3,000 31,411	3,000 32,971	0 1,560	22,500 31,411	22,500 32,411	32,500 32,200
Total Purchased Services			<u>712</u>						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	2010 Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.5120.410 General Supplies	319,385	298,163	21,222	233,254	210,834	22,420	225,741	248,247	237,911
3.100.5.5120.416 Printing									
3.100.5.5120.417 Testing Supplies	225,37	0	30,856	32,783		30,908			22,805
3.100.5.5120.440 Textbooks	385,500	385,497		214,000	188,470	25,530	290,172	250,172	329,500
Total Supplies and Materials	<u>736,347</u>	<u>684,040</u>	<u>52,307</u>	<u>480,037</u>	<u>401,180</u>	<u>78,857</u>	<u>507,150</u>	<u>529,656</u>	590,216
3.100.5.5120.550 Equipment	15,490	14,225	1,265	2,000		2,000			
Total Capital Objects	<u>15,490</u>	<u>14,225</u>	<u>1,265</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>500</u>	<u>500</u>	0
Total Elementary Program	<u>18,668,993</u>	<u>18,588,879</u>	<u>80,114</u>	<u>17,604,238</u>	<u>17,504,537</u>	<u>89,701</u>	<u>17,894,248</u>	<u>18,426,959</u>	18,967,274

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.5150.116 Teachers	12,018,632	11,880,996	137,636	11,166,123	11,141,217	24,906	11,000,412	10,976,375	11,331,980
3.100.5.5150.131 Saturday School Teachers				10,000					
3.100.5.5150.132 Teachers Lunch Duty	10,000	3,870	6,130	50,000	39,690	10,310	5,000	5,000	5,000
3.100.5.5150.133 Stipends and Extra Days - Regular	25,000	57,274	-32,274		17,983	-10,317	50,000	50,000	25,000
3.100.5.5150.152 Instructional Assistants	50,000	54,694	-4,694	76,678	61,973	14,705	25,000	25,000	68,218
3.100.5.5150.165 Music Accompanists	44,763	44,663	100	45,000	42,881	2,119	65,345	67,210	45,000
3.100.5.5150.166 Advanced Placement Readers	55,000	47,880	7,120				45,000	45,000	
3.100.5.5150.186 Substitute Teachers	500,000	318,306	181,694	297,600	292,289	5,311	260,000	260,000	260,000
3.100.5.5150.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	0	0
	53,210	26,280	26,930	35,300	28,503	6,798	35,300	35,300	
Total Salaries	12,571,605	12,433,962	137,643	11,673,767	11,640,519	33,248	11,486,057	11,463,885	11,817,498
3.100.5.5150.210 PERSI	1,250,684	1,263,932	-13,248	1,160,370	1,177,236	-16,866	1,145,058	1,142,796	1,178,865
3.100.5.5150.220 Social Security Tax	924,012	912,595	11,417	858,023	855,126	2,897	844,226	842,596	868,586
3.100.5.5150.230 Life Insurance	20,150	19,952	198	20,643	20,568	75	31,877	27,683	28,356
3.100.5.5150.240 Medical Insurance	1,215,915	1,204,066	11,849	1,222,893	1,217,088	5,805	1,301,078	1,284,823	1,469,154
3.100.5.5150.250 Employee Assistance Plan									
3.100.5.5150.260 Dental Insurance	76,301	75,981	320	78,166	77,593	573	82,665	81,394	65,809
3.100.5.5150.270 Worker's Compensation Insurance	50,287	60,079	-9,792	54,850	57,604	-2,754	59,957	59,842	65,116
3.100.5.5150.280 Retirement Sick Leave Benefits	151,677	153,296	-1,619	140,746	142,811	-2,065	141,448	141,169	145,625
3.100.5.5150.290 Vision Insurance	21,800	21,591	209	22,333	22,170	163	18,286	18,021	18,459
Total Fringe Benefits	3,710,826	3,711,492	209,666	3,558,024	3,570,198	112,174	3,624,595	3,598,324	3,869,128
3.100.5.5150.319 Consultants			-419						
3.100.5.5150.321 Facility Rentals	7,815	8,234	-419	6,700	6,685	15	6,700	6,700	8,200
3.100.5.5150.325 Repair and Maintenance (Contracted)	23,000	15,521	7,479				17,000	17,000	
3.100.5.5150.381 In-District Travel Allowance	2,000	69	1,931	2,000	810	1,190	2,000	2,000	2,000
3.100.5.5150.392 Student Activity Support	10,800	6,746	4,054		4,706	6,094	10,400	10,400	
3.100.5.5150.399 Purchased Duty Lunches	90,075	90,075	0	22,000		22,000			10,000
	17,500	27,609	0	0	8,095	13,805	12,000	12,000	0
Total Purchased Services	151,190	148,254	2,936	58,500	37,256	21,244	48,100	48,100	47,700
3.100.5.5150.410 General Supplies	311,525	312,752	-1,227	228,006	211,797	16,209	228,089	232,202	237,202
3.100.5.5150.440 Textbooks	165,846	162,713	3,133	189,434	75,353	114,081	112,601	112,601	131,150
Total Supplies and Materials	477,371	475,464	1,907	417,440	287,150	130,290	340,690	344,803	368,352
Total Secondary Program	16,910,992	16,769,173	141,819	15,707,731	15,535,122	172,609	15,499,442	15,455,112	16,102,678

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.5170.116 Teachers	695,054	687,803		708,718	697,872	10,846	716,464	678,780	686,675
3.100.5.5170.152 Instructional Assistants	30,499	32,640	7,251 -2,141	47,485	47,848		51,029	42,507	43,655
3.100.5.5170.199 Personal Leave Reimbursement						-363			
Total Salaries	<u>4,625,178</u>	<u>2,824,723,267</u>	<u>1,801,6,911</u>	<u>3,500,759,703</u>	<u>2,925,748,646</u>	<u>575,057</u>	<u>3,500,770,993</u>	<u>3,500,724,787</u>	<u>3,500,733,830</u>
3.100.5.5170.210 PERSI	74,479	73,094		77,489	75,906		78,641	73,929	74,851
3.100.5.5170.220 Social Security Tax	53,668	54,129	1,384 61	55,838	55,780	1,583	56,667	53,271	53,936
3.100.5.5170.230 Life Insurance			-16			58			
3.100.5.5170.240 Medical Insurance	1,362	1,378		1,559	1,604	-50	2,481	2,073	2,045
3.100.5.5170.250 Employee Assistance Plan	80,959	78,745	2,214	92,385	92,490	-105	99,649	94,260	94,511
3.100.5.5170.260 Dental Insurance									
3.100.5.5170.270 Worker's Compensation Insurance	5,959	5,029	0 1,304 58	5,905	5,974	0 131 117	6,435	6,098	6,378
3.100.5.5170.280 Retirement Sick Leave Benefits	2,920	3,378		3,570	3,687		4,024	3,782	4,044
3.100.5.5170.290 Vision Insurance	9,033	8,864	169	9,398	9,202	196	9,714	9,133	9,246
Total Fringe Benefits	<u>1,244,054</u>	<u>1,437,226,053</u>	<u>37,3,001</u>	<u>1,687,247,831</u>	<u>1,650,246,098</u>	<u>37,1,733</u>	<u>1,424,259,035</u>	<u>1,350,243,896</u>	<u>1,332,256,316</u>
3.100.5.5170.371 Tuition			-4,850			-3,850			
3.100.5.5170.392 Student Activity Support	2,400	7,250		2,400	6,250		7,500	7,500	7,500
Total Purchased Services	<u>1,000</u>	<u>1,000</u>	<u>-4,850</u>	<u>1,000</u>	<u>722</u>	<u>278,572</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
3.100.5.5170.410 General Supplies	3,400	8,250	-116	3,400	6,972		8,500	8,500	8,500
3.100.5.5170.430 Library Books	14,700	14,816	11	12,347	12,189		15,100	11,769	12,500
Total Supplies and Materials	<u>1,656,356</u>	<u>1,645,16,462</u>	<u>-106</u>	<u>1,271,13,618</u>	<u>1,258,13,447</u>	<u>13,158</u>	<u>1,656,16,756</u>	<u>1,211,12,980</u>	<u>1,200,13,700</u>
Total Alternate School Program	<u>978,988</u>	<u>974,032</u>	<u>4,956</u>	<u>1,024,552</u>	<u>1,015,163</u>	<u>171,9,389</u>	<u>1,055,284</u>	<u>990,163</u>	<u>1,012,346</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.100.5.5190.361 Computer Service Expenses	5,400	5,400		1,587	1,587				0
Total Purchased Services	5,400	5,400	0	1,587	1,587	0	0	0	0
3.100.5.5190.410 General Supplies	1,750	632	1,118	0	0	0	2,500	2,500	1,500
Total Supplies and Materials	1,750	632	1,118	0	0	0	2,500	2,500	1,500
Total Vocational-Technical Program	7,150	6,032	1,118	1,587	1,587	0	2,500	2,500	1,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.5210.116 Teachers	2,831,538	2,915,737	-84,199	2,749,128	2,732,180	16,948	2,757,450	2,652,463	2,646,461
3.100.5.5210.152 Instructional Assistants	450,309	423,898	26,411	426,742	416,872		431,052	420,000	433,335
3.100.5.5210.182 Substitute Instructional Assistants	16,000	23,740	-7,740	16,000	20,415	9,870	19,000	19,000	19,000
3.100.5.5210.186 Substitute Teachers									
3.100.5.5210.199 Personal Leave Reimbursement	1,500	1,182	3891	1,500	738	762	1,500	1,500	1,500
	19,124	8,233			7,894	2,106			
Total Salaries	<u>3,318,471</u>	<u>3,372,790</u>	<u>-54,319</u>	<u>3,203,370</u>	<u>3,178,099</u>	<u>25,271</u>	<u>3,227,114</u>	<u>3,111,075</u>	<u>3,118,296</u>
3.100.5.5210.210 PERSI	336,700	348,995	-12,295	324,959	328,063	-3,104	327,074	315,238	315,975
3.100.5.5210.220 Social Security Tax	243,908	244,551	-643	235,448	229,631		237,192	228,663	229,194
3.100.5.5210.230 Life Insurance			-157			5,817	12,111		10,483
3.100.5.5210.240 Medical Insurance	7,370	7,627	-5,478	7,493	7,593	11,431	479,435	459,894	525,042
3.100.5.5210.250 Employee Assistance Plan									
3.100.5.5210.260 Dental Insurance			-648	28,749	28,775				2,424
3.100.5.5210.270 Worker's Compensation Insurance	28,283	28,931	0	0	0	0	30,408	30,234	32,682
3.100.5.5210.280 Retirement Sick Leave Benefits	13,273	16,881	-3,608	15,065	17,215	-2,150	16,846	16,240	17,182
3.100.5.5210.280 Retirement Sick Leave Benefits	40,837	42,323	-1,486	39,412	39,784		40,403	38,941	39,032
3.100.5.5210.290 Vision Insurance			-182			-372			
	8,081	8,263		8,214	8,221		6,947	6,694	6,824
Total Fringe Benefits	<u>1,111,764</u>	<u>1,136,261</u>	<u>-24,497</u>	<u>1,109,212</u>	<u>1,097,630</u>	<u>11,582</u>	<u>1,151,416</u>	<u>1,106,188</u>	<u>1,178,838</u>
3.100.5.5210.310 Professional and Technical Services	125,000	124,516		125,000	117,833		125,000	125,000	247,000
3.100.5.5210.317 Health Services (Contracted)			484			7,167		50,000	50,000
3.100.5.5210.321 Facility Rentals									
3.100.5.5210.371 Tuition	2,880	0	2,880	0	0	0	0	0	0
3.100.5.5210.381 In-District Travel Allowance	16,400	16,800		0	0	0	0	0	0
	1,800	1,800	1,800	0	0	0	0	0	0
Total Purchased Services	<u>146,080</u>	<u>141,316</u>	<u>4,764</u>	<u>125,000</u>	<u>117,833</u>	<u>7,167</u>	<u>125,000</u>	<u>175,000</u>	<u>297,000</u>
3.100.5.5210.410 General Supplies					-235				
Total Supplies and Materials	<u>0</u>	<u>-277</u>	<u>277</u>	<u>0</u>	<u>-235</u>	<u>235</u>	<u>0</u>	<u>0</u>	<u>0</u>
			277			235			
Total Special Education Program	<u>4,506,315</u>	<u>4,650,090</u>	<u>-73,775</u>	<u>4,407,582</u>	<u>4,393,327</u>	<u>44,255</u>	<u>4,503,530</u>	<u>4,392,263</u>	<u>4,504,134</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.5220.116 Teachers	113,840	113,839		83,552	83,552		83,875	97,908	98,235
3.100.5.5220.152 Instructional Assistants	30,473	29,609		26,735	26,735	0	26,735	26,735	27,136
3.100.5.5220.199 Personal Leave Reimbursement			864			0			
Total Salaries	845,128	548,955	308	111,062	110,732	330	178,395	785	170,121
			1,173			0		125,428	
3.100.5.5220.210 PERSI	14,803	14,957	-154	11,323	11,506	330	11,362		12,864
3.100.5.5220.220 Social Security Tax	10,667	10,572				-183		12,794	
3.100.5.5220.230 Life Insurance			95-11	8,159	8,178	-19	8,188	9,219	9,269
3.100.5.5220.240 Medical Insurance			111	32,148	32,150	0	59,895	21,854	48,178
3.100.5.5220.250 Employee Assistance Plan	18,920	18,809				0			
3.100.5.5220.260 Dental Insurance			-38						
3.100.5.5220.270 Worker's Compensation Insurance	1,044	1,082	0	1,044	1,043	0	1,020	1,001	1,398
3.100.5.5220.280 Retirement Sick Leave Benefits		663	-19	521	539	1	582	655	695
3.100.5.5220.290 Vision Insurance	574	1,814	-10	1,380	1,395	-15	1,404	1,581	1,589
Total Fringe Benefits	348,487	366,602	-115	356,759	355,995	1	202,551	310	208,837
						-236		47,492	
Total Preschool Handicapped Program	193,615	192,557	1,058	153,821	153,727	94	154,946	172,920	174,958

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.5240.116 Teachers	155,374	155,374		95,255	95,254		97,614	100,106	102,739
3.100.5.5240.199 Personal Leave Reimbursement			-220						
Total Salaries	155,374	155,374	-220	95,255	95,254	520	97,614	100,106	102,739
3.100.5.5240.210 PERSI	15,879	16,271	-392			521			10,565
3.100.5.5240.220 Social Security Tax	11,442	11,573	-131	9,802	9,931	-129	10,043	10,297	
3.100.5.5240.230 Life Insurance				7,063	7,049	14	7,237	7,420	7,613
3.100.5.5240.240 Medical Insurance				164	164	-1			21,640
3.100.5.5240.250 Employee Assistance Plan	24,886	24,887	0	9,724	9,725	0	24,410	24,430	
3.100.5.5240.260 Dental Insurance			-1						
3.100.5.5240.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	52
3.100.5.5240.280 Retirement Sick Leave Benefits	932	932	-105	622	622	0	660	660	699
3.100.5.5240.290 Vision Insurance	614	719	-30	448	467	-19	514	527	571
Total Fringe Benefits	1,934	1,964	-660	1,189	1,204	-15	1,241	1,272	1,306
	246,199	246,859	0	29,190	29,339	0	30,505	146	30,816
						-149		30,976	
3.100.5.5240.381 In-District Travel Allowance									
3.100.5.5240.396 Inservice Training			37,470	400	166	234	400	400	400
Total Purchased Services	400	21,342	33,567	400	166	234	400	400	400
	55,412	21,845	33,567	0	0	0	0	0	0
3.100.5.5240.410 General Supplies				400	166	234	400	400	400
3.100.5.5240.440 Textbooks	4,771	4,361	410	2,900	2,830	70	2,750	2,750	2,750
Total Supplies and Materials	1,800	1,213	587	450	413	37	600	600	600
	6,571	5,574	997	3,350	3,243	107	3,350	3,350	3,350
Total Gifted And Talented Program	263,856	230,172	33,684	129,040	128,326	714	132,714	135,677	140,150

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.100.5.5310.385 Student Activity Travel	205,000	280,426	-75,426	205,000	281,692	-76,692	300,000	300,000	366,000
Total Purchased Services	205,000	280,426	-75,426	205,000	281,692	-76,692	300,000	300,000	366,000
Total Interscholastic Program	<u>205,000</u>	<u>280,426</u>	<u>-75,426</u>	<u>205,000</u>	<u>281,692</u>	<u>-76,692</u>	300,000	300,000	366,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.5320.116 Teachers	643,000	651,355	-8,355	600,000	562,547	-37,453	568,336	561,212	561,212
Total Salaries	643,000	651,355	-8,355	600,000	562,547	-37,453	568,336	561,212	561,212
3.100.5.5320.210 PERSI	65,586	40,361	25,225	61,200	37,252	23,948	57,970	57,244	57,244
3.100.5.5320.220 Social Security Tax	47,260	48,425	-1,165	44,100	42,484	1,616	41,773	41,249	41,249
3.100.5.5320.270 Worker's Compensation Insurance			-420						
3.100.5.5320.280 Retirement Sick Leave Benefits	2,572	2,992		2,820	2,735	85	2,967	2,930	3,092
Total Fringe Benefits	7,954	4,895	3,059	7,422	4,530	2,892	7,161	7,071	7,071
	123,372	96,673	26,699	115,542	87,001	28,541	109,871	108,494	108,656
3.100.5.5320.321 Facility Rentals	66,000	69,807	-3,807	6,000	4,573	1,427	6,000	6,000	6,000
3.100.5.5320.391 Professional Dues and Fees	7,000	6,423	577	7,000	3,212	3,789	4,500	4,500	4,500
Total Purchased Services	73,000	76,230	-3,230	13,000			10,500		10,500
					7,784	5,216		10,500	
3.100.5.5320.410 General Supplies	2,288		1,354	2,320	1,400	920	2,205	2,320	2,280
Total Supplies and Materials		934							
	2,288	934	1,354	2,320	1,400	920	2,205	2,320	2,280
Total School Activity Program	<u>841,660</u>	<u>825,193</u>	<u>16,467</u>	<u>730,862</u>	<u>658,733</u>	<u>72,129</u>	<u>690,912</u>	<u>682,526</u>	682,648

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.5410.116 Teachers	54,000	50,974	3,026	54,000	58,008	-4,008	52,000	52,000	55,000
3.100.5.5410.151 Clerical Personnel									10,500
Total Salaries	<u>8,500</u>	<u>7,196</u>	<u>1,304</u>	<u>8,000</u>	<u>8,426</u>	<u>-426</u>	<u>7,000</u>	<u>7,000</u>	<u>65,500</u>
	82,500	58,169	4,331	62,000	66,434	-4,434	59,000	59,000	
3.100.5.5410.210 PERSI									
3.100.5.5410.220 Social Security Tax	6,375	2,639	3,736	6,324	4,281	2,043	6,018	6,018	6,681
3.100.5.5410.270 Worker's Compensation Insurance	4,594	4,336	258	4,557	4,954	-397	4,336	4,336	4,814
3.100.5.5410.280 Retirement Sick Leave Benefits									
	<u>250</u>	<u>252</u>	<u>-2</u>	<u>289</u>	<u>313</u>	<u>-24</u>	<u>308</u>	<u>308</u>	<u>361</u>
Total Fringe Benefits	<u>7,199</u>	<u>320</u>	<u>455</u>	<u>7,199</u>	<u>5,199</u>	<u>250</u>	<u>7,405</u>	<u>7,405</u>	<u>8,251</u>
	77,594	7,547	4,447	11,939	10,067	1,872	743,405	743,405	825,681
3.100.5.5410.410 General Supplies									
Total Supplies and Materials	<u>2,249</u>	<u>1,674</u>	<u>575</u>	<u>2,250</u>	<u>1,195</u>	<u>1,055</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	2,249	1,674	575	2,250	1,195	1,055	1,500	1,500	1,500
Total Summer School Program	<u>76,743</u>	<u>67,391</u>	<u>9,352</u>	<u>76,189</u>	<u>77,696</u>	<u>-1,507</u>	<u>71,905</u>	<u>71,905</u>	<u>79,681</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.5420.116 Teachers	48,236	44,983	3,253	37,200	23,507	13,693	15,000	15,000	15,000
3.100.5.5420.199 Personal Leave Reimbursement			3,253						
Total Salaries	<u>48,236</u>	<u>44,983</u>	<u>3,253</u>	<u>37,200</u>	<u>23,507</u>	<u>13,693</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
3.100.5.5420.210 PERSI			3,093					15,000	
3.100.5.5420.220 Social Security Tax	4,924	2,020	2,904	3,794	1,703	2,091	1,530	1,530	1,530
3.100.5.5420.230 Life Insurance	3,548	2,946	602	2,734	1,793	941	1,102	1,102	1,102
3.100.5.5420.240 Medical Insurance	82	75	7	0	0	0	0	0	0
3.100.5.5420.260 Dental Insurance	4,962	4,502	460	0	0	0	0	0	0
3.100.5.5420.270 Worker's Compensation Insurance		291	20	0	0	0	0	0	0
3.100.5.5420.280 Retirement Sick Leave Benefits		179	15	175	0	61	0	0	0
3.100.5.5420.290 Vision Insurance	194	245	364	460	207	253	78	78	83
Total Fringe Benefits	<u>84,719</u>	<u>83,338</u>	<u>6,381</u>	<u>7,163</u>	<u>3,817</u>	<u>3,346</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.100.5.5420.310 Professional and Technical Services			4,381				2,899	2,899	2,904
3.100.5.5420.313 Publishing and Advertising	2,263	2,227	36	0	0	0	0	0	0
3.100.5.5420.322 Vehicle Lease or Rental	5,700	4,797	903	0	0	0	0	0	0
Total Purchased Services	<u>3,500</u>	<u>1,986</u>	<u>1,514</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.100.5.5420.410 General Supplies		9,010	2,453				0	0	0
Total Supplies and Materials	<u>667</u>	<u>661</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Community Education Program	<u>667</u>	<u>661</u>	<u>6</u>	<u>04,363</u>	<u>07,323</u>	<u>0</u>	<u>07,899</u>	<u>0</u>	<u>07,904</u>
	<u>75,125</u>	<u>65,193</u>	<u>9,932</u>					<u>17,899</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6110.118 Counselors	1,494,888	1,494,556		1,429,746	1,428,502		1,256,964	1,248,182	1,228,175
3.100.5.6110.133 Stipends and Extra Days - Regular			332	42,420	50,313	1,274,893			36,412
3.100.5.6110.151 Clerical Personnel	50,933 331,275	50,933 326,312		278,639	297,061	-18,422	314,326	42,123 314,255	315,170
3.100.5.6110.164 Social Workers	45,811	45,812	4,963	45,292	44,124		44,236	44,236	44,900
3.100.5.6110.199 Personal Leave Reimbursement						1,168			
Total Salaries	<u>1,929,865</u>	<u>1,921,380</u>	<u>3,191</u> 8,485	<u>1,799,397</u>	<u>1,823,074</u>	<u>227,677</u>	<u>1,669,140</u>	<u>1,632,096</u>	<u>1,627,957</u>
3.100.5.6110.210 PERSI	196,846	197,508	-662	183,540	186,553	-3,013	170,253	168,515	166,052
3.100.5.6110.220 Social Security Tax	141,845	140,589		132,257	133,606	-1,349	122,681	121,429	119,655
3.100.5.6110.230 Life Insurance			1,256						
3.100.5.6110.240 Medical Insurance	3,656 802	3,982 311	132	3,045 862	3,927 797	1,2065	4,941 570	4,968 056	4,498,19
3.100.5.6110.250 Employee Assistance Plan			7,491						
3.100.5.6110.260 Dental Insurance				13,094	12,764				143,945
3.100.5.6110.270 Worker's Compensation Insurance	13,467	12,965	503	0	0	0	12,815	12,975	
3.100.5.6110.280 Retirement Sick Leave Benefits	7,712	8,851	-1,139	8,262	8,878	330	8,714	8,627	8,269,12
3.100.5.6110.290 Vision Insurance	23,866	23,952	-86	22,272	22,824	-416	21,031	20,821	
Total Fringe Benefits	<u>3,847,941</u>	<u>3,704,589,303</u>	<u>143</u> 7,638	<u>3,740,571,685</u>	<u>3,647,564,239</u>	<u>93</u> 7,446	<u>2,835,537,840</u>	<u>2,871,535,702</u>	<u>2,869,557,149</u>
3.100.5.6110.310 Professional and Technical Services	62,800	54,843	7,957						29,000
3.100.5.6110.321 Facility Rentals	2,748		2,748	2,948	0	2,948	0	2,948	
3.100.5.6110.381 In-District Travel Allowance		0			0		0	0	0
Total Purchased Services	<u>660,148</u>	<u>485,328</u>	<u>10,820</u>	<u>600</u>	<u>317</u>	<u>283</u>	<u>600</u>	<u>600</u>	<u>600,600</u>
3.100.5.6110.410 General Supplies	15,246	13,684		3,348 16,239	3,13,286	3,031	600	3,348	16,309
Total Supplies and Materials	<u>15,246</u>	<u>13,684</u>	<u>1,562</u>	<u>16,239</u>	<u>13,286</u>	<u>2,953</u>	<u>15,558</u>	<u>16,294</u>	<u>16,309</u>
Total Attendance, Guidance And Health Program	<u>2,608,200</u>	<u>2,579,695</u>	<u>28,505</u>	<u>2,390,669</u>	<u>2,400,916</u>	<u>-10,247</u>	<u>2,223,138</u>	<u>2,207,440</u>	<u>2,231,015</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6160.113 Supervisors and Coordinators	76,801	69,819	6,982	70,977	41,403	29,574	71,894	71,894	72,823
3.100.5.6160.115 Ancillary Professional	1,036,084	1,035,056	1,028	1,006,383	1,030,117	-23,734	1,082,913	1,005,928	1,021,586
3.100.5.6160.163 Nurses	49,694	49,434	260	57,101	36,940	20,161			33,734
3.100.5.6160.199 Personal Leave Reimbursement		2,811							
Total Salaries	<u>1,167,581</u>	<u>1,157,120</u>	<u>10,691</u>	<u>1,139,759</u>	<u>1,111,255</u>	<u>28,504</u>	<u>1,160,495</u>	<u>1,088,510</u>	<u>1,133,743</u>
3.100.5.6160.210 PERSI	119,118	117,907	1,211	116,255	113,243		118,370	110,518	112,201
3.100.5.6160.220 Social Security Tax				83,772	82,230	3,012			80,851
3.100.5.6160.230 Life Insurance	85,835	83,959	1,876			1,542	85,296	79,638	
3.100.5.6160.240 Medical Insurance	1,088,600	1,086,945	28	1,087,364	1,049,39	37	1,098,64	2,508,75	1,258,02
3.100.5.6160.250 Employee Assistance Plan			255			1,825			
3.100.5.6160.260 Dental Insurance						117			554
3.100.5.6160.270 Worker's Compensation Insurance	6,838	6,986	0	6,999	6,882	0	7,949	7,044	7,469
3.100.5.6160.280 Retirement Sick Leave Benefits	4,671	5,337	52,666	5,357	5,493	-63	6,058	5,656	6,061
3.100.5.6160.290 Vision Insurance	14,446	14,296	150	14,700	14,932	-63	14,623	13,653	14,861
Total Fringe Benefits	<u>1,954,350</u>	<u>1,939,340,429</u>	<u>15</u>	<u>1,943,336,467</u>	<u>1,909,329,596</u>	<u>34</u>	<u>1,670,355,668</u>	<u>1,560,332,052</u>	<u>1,560,349,467</u>
3.100.5.6160.381 In-District Travel Allowance			2,921			6,871			
Total Purchased Services	<u>1,800</u>	<u>0</u>	<u>1,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.100.5.6160.410 General Supplies	1,800	0	1,800	0	0	0	0	0	0
Total Supplies and Materials	<u>679</u>	<u>0</u>	<u>679</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ancillary Service Program	<u>1,513,640</u>	<u>1,497,549</u>	<u>16,091</u>	<u>1,406,226</u>	<u>1,400,851</u>	<u>35,375</u>	<u>1,506,163</u>	<u>1,415,562</u>	<u>1,483,210</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6210.112 Directors	198,104	198,127	-23	190,180	190,566		190,180	190,180	194,180
3.100.5.6210.113 Supervisors and Coordinators	254,610	253,642		211,245	207,050	-386	211,246	209,161	211,246
3.100.5.6210.116 Teachers	13,848	13,848	968	11,702		4,195			
3.100.5.6210.134 Curriculum Development Stipends	14,000		11,159		4,550	7,152	6,443	4,200	
3.100.5.6210.151 Clerical Personnel	173,706	169,443	0	149,272	149,871	4,505	149,921	149,240	149,909
3.100.5.6210.152 Instructional Assistants	68,006	74,273	4,263	53,256	103,922	50,666	80,000	95,000	49,006
3.100.5.6210.182 Substitute Instructional Assistants	16,000	12,155	-6,267						
3.100.5.6210.199 Personal Leave Reimbursement			3,845						
Total Salaries	<u>740,394</u>	<u>725,831</u>	<u>64,563</u>	<u>594,584</u>	<u>619,645</u>	<u>-25,061</u>	<u>606,260</u>	<u>617,851</u>	<u>612,281</u>
3.100.5.6210.210 PERSI	73,913	71,261	2,652	60,365	60,688		61,838	61,489	58,679
3.100.5.6210.220 Social Security Tax	54,418	52,487	1,931	43,736	44,846	-3210	44,561	44,316	42,283
3.100.5.6210.230 Life Insurance									
3.100.5.6210.240 Medical Insurance	1,309	1,269	40	1,024	1,021		2,248	1,890	1,482
3.100.5.6210.250 Employee Assistance Plan	50,477	49,029	1,448				60,997	57,252	48,227
3.100.5.6210.260 Dental Insurance						-48			
3.100.5.6210.270 Worker's Compensation Insurance	3,963	3,908	55	2,894	2,889	0	4,073	3,849	225
3.100.5.6210.280 Retirement Sick Leave Benefits	2,985	3,292	5307	2,771	2,960	-189	3,166	3,143	3,027
3.100.5.6210.290 Vision Insurance	8,967	8,750	217	7,349	7,347		7,639	7,584	3,169
Total Fringe Benefits	<u>96,393</u>	<u>92,338</u>	<u>19</u>	<u>76,916</u>	<u>76,578</u>	<u>2</u>	<u>902</u>	<u>852</u>	<u>630</u>
3.100.5.6210.310 Professional and Technical Services			6,055				185,424	180,375	160,982
3.100.5.6210.317 Health Services (Contracted)	5,150	48,326	5,150	2,000	67,514	2,000	2,000	2,000	2,000
3.100.5.6210.318 Testing Program	43,500	40,326	-4,826	31,442	31,182		75,000	97,637	41,786
3.100.5.6210.320 ISAT Remediation	36,605	28,601	8,004	152,352	18,043	134,309	34,786	34,786	96,119
3.100.5.6210.392 Student Activity Support	36,728	28,418	8,310				62,000	47,000	
3.100.5.6210.396 Inservice Training	10,000	5,209	4,791						
Total Purchased Services	<u>3,706</u>	<u>3,707</u>	<u>21,429</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>135,689</u>	<u>114,260</u>	<u>21,429</u>	<u>229,294</u>	<u>116,740</u>	<u>112,554</u>	<u>173,786</u>	<u>181,899</u>	<u>204,905</u>
3.100.5.6210.410 General Supplies	23,324	17,767	5,557	11,250			11,250	11,207	11,250
3.100.5.6210.413 Curriculum Development Supplies	26,049	25,189	860	22,223	5,480	5,770			
3.100.5.6210.496 Incentive Grants						4,237	6,000	7,528	2,500
Total Supplies and Materials	<u>8,801</u>	<u>8,801</u>	<u>0</u>	<u>33,473</u>	<u>33,466</u>	<u>10,007</u>	<u>17,250</u>	<u>18,735</u>	<u>13,750</u>
	<u>58,174</u>	<u>51,757</u>	<u>6,417</u>	<u>33,473</u>	<u>33,466</u>	<u>10,007</u>	<u>17,250</u>	<u>18,735</u>	<u>13,750</u>
Total Instructional Improvement Program	<u>1,130,650</u>	<u>1,082,187</u>	<u>48,463</u>	<u>1,018,267</u>	<u>922,429</u>	<u>95,838</u>	<u>982,720</u>	<u>998,860</u>	<u>958,918</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6220.113 Supervisors and Coordinators									
3.100.5.6220.117 Media Specialists	4,600,848	4,320,999		4,200,984	4,200,998	-2,214	4,600,896	4,600,131	4,500,894
3.100.5.6220.133 Stipends and Extra Days - Regular			1,049			0			
3.100.5.6220.151 Clerical Personnel	9,032,624	9,040,928		9,738,206	9,732,012		9,900,535	9,687,950	9,582,419
3.100.5.6220.199 Personal Leave Reimbursement			-4			5,194			
	<u>3,200</u>	<u>2,238</u>		<u>3,000</u>	<u>1,726</u>	1,274	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total Salaries	<u>957,998</u>	<u>955,795</u>	963	<u>816,320</u>	<u>812,066</u>	4,254	<u>475,261</u>	<u>462,351</u>	<u>464,841</u>
			2,203						
3.100.5.6220.210 PERSI				83,265	82,366				46,940
3.100.5.6220.220 Social Security Tax	97,317	98,931	-1,614	59,999	58,735	899	48,475	47,155	34,165
3.100.5.6220.230 Life Insurance	70,413	70,464	-51			1,264	34,932	33,981	
3.100.5.6220.240 Medical Insurance	4,484,459	4,403,381		4,401,689	4,337,407	20	4,060,725	4,153,906	4,250,109
3.100.5.6220.250 Employee Assistance Plan			3,078			2,282			
3.100.5.6220.260 Dental Insurance									
3.100.5.6220.270 Worker's Compensation Insurance	9,091	9,066	0	9,057	8,830	227	7,060	7,916	622
3.100.5.6220.280 Retirement Sick Leave Benefits	3,838,005	4,140,992	1,2569	3,829,100	3,960	-131113	2,481	2,412	2,561
3.100.5.6220.290 Vision Insurance			-187		9,987		5,987	5,822	5,799
	<u>2,798</u>	<u>2,761</u>	37	<u>2,588</u>	<u>2,543</u>	45	<u>1,606</u>	<u>1,757</u>	<u>1,751</u>
Total Fringe Benefits	<u>343,005</u>	<u>342,232</u>	773	<u>312,918</u>	<u>308,199</u>	4,719	<u>209,266</u>	<u>215,239</u>	<u>231,023</u>
3.100.5.6220.325 Repair and Maintenance (Contracted)				26,128	26,127				22,326
	<u>8,350</u>	<u>8,350</u>	0	<u>26,128</u>	<u>26,127</u>	1	<u>22,326</u>	<u>22,326</u>	<u>22,326</u>
Total Purchased Services									
	<u>8,350</u>	<u>8,350</u>	0	<u>26,128</u>	<u>26,127</u>	1	<u>22,326</u>	<u>22,326</u>	<u>22,326</u>
3.100.5.6220.410 General Supplies			0			1			
3.100.5.6220.430 Library Books	9,700,411	9,592		5,700,941	4,709,952		5,700,411	5,000	5,000,695
		<u>75,026</u>	8			1		<u>78,695</u>	
Total Supplies and Materials	<u>85,011</u>	<u>84,618</u>	385	<u>81,941</u>	<u>81,352</u>	589	<u>80,411</u>		<u>83,695</u>
			393			589		83,695	
Total Educational Media Services Program	<u>1,394,364</u>	<u>1,390,995</u>	<u>3,369</u>	<u>1,237,307</u>	<u>1,227,744</u>	<u>9,563</u>	<u>787,264</u>	<u>783,611</u>	<u>801,885</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6230.154 Maintenance Personnel	356,848	360,315	-3,467	399,205	391,302	7,903	409,513	478,565	414,441
3.100.5.6230.199 Personal Leave Reimbursement			-420						
Total Salaries	<u>356,848</u>	<u>360,315</u>	<u>-3,887</u>	<u>400,005</u>	<u>392,032</u>	<u>7,973</u>	<u>410,313</u>	<u>479,365</u>	<u>414,441</u>
3.100.5.6230.210 PERSI	36,449	37,544	-1,095	40,801	39,059	1,742	41,852	48,895	42,355
3.100.5.6230.220 Social Security Tax	26,265	26,599	-334	29,401	29,665	-264	30,158	35,233	30,520
3.100.5.6230.230 Life Insurance			-77						
3.100.5.6230.240 Medical Insurance	37,982	38,960		40,382	39,955	24	41,400	42,299	42,759
3.100.5.6230.250 Employee Assistance Plan			822			4,527	52,169	59,415	
3.100.5.6230.260 Dental Insurance			-39						285
3.100.5.6230.270 Worker's Compensation Insurance	2,997	2,836	0	3,419	3,453	0	3,830	4,607	3,440
3.100.5.6230.280 Retirement Sick Leave Benefits	13,973	14,631	-658	15,720	15,537	298	17,573	17,933	
3.100.5.6230.280 Retirement Sick Leave Benefits			-128			183			
3.100.5.6230.290 Vision Insurance	4,420	4,548		4,948	4,734	214	5,170	6,040	5,232
Total Fringe Benefits	<u>199,024</u>	<u>208,541</u>	<u>-1,517</u>	<u>149,651</u>	<u>142,843</u>	<u>85</u>	<u>152,755</u>	<u>174,083</u>	<u>162,631</u>
3.100.5.6230.310 Professional and Technical Services						6,808			
3.100.5.6230.361 Computer Service Expenses	63,512	37,984	25,528	54,028	54,028	-280	51,960	51,086	84,870
3.100.5.6230.381 In-District Travel Allowance			0						
3.100.5.6230.396 Inservice Training			0	4,500	4,542	-42	4,000	5,400	7,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,884</u>	<u>2,494</u>	<u>390</u>	<u>4,000</u>	<u>3,300</u>	<u>288,870</u>
3.100.5.6230.410 General Supplies						68			
3.100.5.6230.481 Equipment Repair (Non-Contracted)				8,000	8,200	-32	8,000	8,000	14,000
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,800</u>	<u>10,832</u>	<u>0</u>	<u>10,800</u>	<u>10,800</u>	<u>15,600</u>
3.100.5.6230.550 Equipment	0	0	0	34,116	34,116	-32		10,800	
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,116</u>	<u>34,116</u>	<u>0</u>	<u>0</u>	<u>375,896</u>	<u>0</u>
Total Instruction-Related Technology Program	<u>545,884</u>	<u>505,761</u>	<u>20,124</u>	<u>646,984</u>	<u>632,168</u>	<u>14,816</u>	<u>700,428</u>	<u>1,166,704</u>	<u>882,342</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6310.319 Consultants	1,500		1,500	1,500	850	650	1,500	1,500	1,500
3.100.5.6310.382 Out-District Travel Allowance		2,988	2,412		14,801				17,300
3.100.5.6310.391 Professional Dues and Fees	5,000	19,387	7,563	17,300	0	2,499	17,300	17,300	0
Total Purchased Services	<u>33,450</u>	<u>21,974</u>	<u>11,476</u>	<u>18,800</u>	<u>15,651</u>	<u>3,149</u>	<u>18,800</u>	<u>18,800</u>	18,800
3.100.5.6310.410 General Supplies								18,800	
3.100.5.6310.493 Professional Books and Journals	5,000	7,672	-2,672	5,000	3,998	1,002	7,000	7,000	7,000
Total Supplies and Materials	<u>300</u>	<u>1,287</u>	<u>-3,659</u>	<u>300</u>	<u>295</u>	<u>5</u>	<u>300</u>	<u>300</u>	300
3.100.5.6310.730 Judgments	5,300	8,959		5,300	4,293	1,007	7,300	7,300	7,300
Total Insurance and Judgment	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>9,169</u>	<u>-7,169</u>	<u>2,000</u>	<u>2,000</u>	2,000
Total Board Of Education Program	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>9,169</u>	<u>-7,169</u>	<u>2,000</u>	<u>2,000</u>	2,000
	<u>40,750</u>	<u>0</u>	<u>9,816</u>	<u>26,100</u>	<u>29,113</u>	<u>-3,013</u>	<u>28,100</u>	<u>28,100</u>	28,100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6320.111 Superintendent and Assistant Superintendent	129,857	129,362		124,663	125,575		124,663	124,663	124,663
3.100.5.6320.151 Clerical Personnel	389,006	392,154	495	307,853	306,113	-912	305,389	307,013	311,790
3.100.5.6320.195 Future Salary Adjustment	370,000		370,000			1,740			
3.100.5.6320.199 Personal Leave Reimbursement									
Total Salaries	<u>890,513</u>	<u>523,086</u>	<u>367,427</u>	<u>434,306</u>	<u>433,194</u>	<u>284,112</u>	<u>431,962</u>	<u>433,586</u>	<u>438,253</u>
3.100.5.6320.210 PERSI	53,092	52,568		44,299	44,390		44,060	44,226	44,701
3.100.5.6320.220 Social Security Tax	38,258	37,096	524	31,922	30,642	-91	31,750	31,869	32,212
3.100.5.6320.230 Life Insurance			1,162			1,280			
3.100.5.6320.240 Medical Insurance		1,039				-158	1,144	1,008	1,008
3.100.5.6320.250 Employee Assistance Plan	40,146	39,357	789	38,896	39,116	-220	38,404	37,835	40,903
3.100.5.6320.260 Dental Insurance									
3.100.5.6320.270 Worker's Compensation Insurance	2,998	2,800	0	2,487	2,473	0	2,440	2,440	2,795
3.100.5.6320.280 Retirement Sick Leave Benefits	2,096	2,381	-285	2,027	2,088	14	2,255	2,255	2,415
3.100.5.6320.290 Vision Insurance	6,439	6,360	79	5,369	5,374	-6	5,444	5,457	5,522
3.100.5.6320.295 Physicals		797			707		584	584	584
3.100.5.6320.296 Other Employee Benefits	800		3	13,588	13,667	4	13,588	13,588	13,588
3.100.5.6320.297 COBRA Fees	15,888	15,440	40	0	0	-60	13,588	13,588	0
Total Fringe Benefits	<u>1,500</u>	<u>1,922</u>	<u>1,818</u>	<u>2,000</u>	<u>2,525</u>	<u>-525</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	<u>159,637</u>	<u>157,819</u>	<u>1,818</u>	<u>142,036</u>	<u>143,938</u>	<u>-1,902</u>	<u>142,869</u>	<u>142,462</u>	<u>148,736</u>
3.100.5.6320.310 Professional and Technical Services	21,860	22,419	-559	21,000	20,898		25,300	25,300	24,423
3.100.5.6320.311 Legal Services	80,000	70,129	9,871	80,000	36,523	43,477	55,000	55,000	55,000
3.100.5.6320.313 Publishing and Advertising	16,625	16,455	170	16,625	11,151	5,474	20,175	20,175	19,075
3.100.5.6320.315 Elections	14,600	7,017	7,583	3,000		3,000			
3.100.5.6320.319 Consultants	7,000	4,448	2,552	7,000	5,999	1,801	7,000	7,000	7,000
3.100.5.6320.325 Repair and Maintenance (Contracted)	4,600	4,476	124	4,600	4,628	124	4,600	4,600	6,000
3.100.5.6320.352 Postage	72,850	70,507	2,343	72,850	65,000	7,850	65,000	65,000	65,000
3.100.5.6320.381 In-District Travel Allowance	13,000	5,706	7,294	8,500	4,398	4,102	6,300	6,300	6,800
3.100.5.6320.382 Out-District Travel Allowance	17,075	3,755	-26		430	-430	1,000	1,000	1,000
3.100.5.6320.391 Professional Dues and Fees	1,900	1,926		1,900	1,846	-346	1,500	1,500	1,500
3.100.5.6320.396 Inservice Training									
Total Purchased Services	<u>960,410</u>	<u>208,922</u>	<u>816,488</u>	<u>980,975</u>	<u>153,206</u>	<u>900</u>	<u>900</u>	<u>900</u>	<u>1,000</u>
	<u>960,410</u>	<u>208,922</u>	<u>816,488</u>	<u>215,975</u>	<u>153,206</u>	<u>62,769</u>	<u>186,775</u>	<u>186,775</u>	<u>181,998</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6320.410 General Supplies	19,389	24,901	-5,512	20,125	10,503		20,075	20,075	18,750
3.100.5.6320.493 Professional Books and Journals						9,622			
Total Supplies and Materials	<u>949,334</u>	<u>1,238,079</u>	<u>767</u> <u>-4,745</u>	<u>500,625</u>	<u>577,075</u>	<u>-72</u> <u>9,550</u>	<u>500,575</u>	<u>500</u> <u>20,575</u>	<u>500,250</u>
3.100.5.6320.712 Liability Insurance	184,239	187,014	-2,775	181,181	179,090		180,425	180,425	191,251
Total Insurance and Judgment	<u>184,239</u>	<u>187,014</u>	<u>-2,775</u>	<u>181,181</u>	<u>179,090</u>	<u>2,091</u>	<u>180,425</u>	<u>180,425</u>	<u>191,251</u>
Total Central Administration Program	<u>1,505,133</u>	<u>1,099,919</u>	<u>405,214</u>	<u>994,123</u>	<u>920,502</u>	<u>73,621</u>	<u>962,606</u>	<u>963,823</u>	<u>979,488</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6410.114 Principals and Assistant Principals	2,230,243	2,237,838	-7,595	2,119,055	2,148,629	-29,574	2,131,864	2,105,408	2,136,096
3.100.5.6410.151 Clerical Personnel	703,669	716,482	-12,813	667,654	679,512	-11,858	679,618	677,219	674,689
3.100.5.6410.181 Clerical Substitutes			-20,804						
3.100.5.6410.197 Inservice Training	5,750	26,554	-1,459	9,000	6,054	2,946	9,000	9,000	9,000
3.100.5.6410.199 Personal Leave Reimbursement	11,300	1,459	-1,459	13,800	15,419	-1,619	13,800	13,800	13,000
	<u>0</u>	<u>13,265</u>	<u>-1,965</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Salaries	<u>2,950,962</u>	<u>2,995,599</u>	<u>-44,637</u>	<u>2,809,509</u>	<u>2,868,054</u>	<u>-58,545</u>	<u>2,834,282</u>	<u>2,805,427</u>	<u>2,832,785</u>
3.100.5.6410.210 PERSI	300,412	309,310	-8,898	285,652	298,175	-12,523	288,179	285,236	288,027
3.100.5.6410.220 Social Security Tax	216,897	220,670	-3,773	206,498	211,882	-5,384	208,320	206,199	208,209
3.100.5.6410.230 Life Insurance							11,198		
3.100.5.6410.240 Medical Insurance	722,304	659,692	162,612	784,996	679,976	254,842	288,944	285,893	322,132
3.100.5.6410.250 Employee Assistance Plan									
3.100.5.6410.260 Dental Insurance				18,026	18,060				15,067
3.100.5.6410.270 Worker's Compensation Insurance	18,026	17,337	689	0	0	0	19,140	19,068	15,610
3.100.5.6410.280 Retirement Sick Leave Benefits	91,813	13,742	-1,929	13,200	13,838	-34	14,793	14,638	35,580
3.100.5.6410.290 Vision Insurance	36,435	37,439	-1,004	34,645	36,088	-6343	35,598	35,235	
	<u>5,150</u>	<u>4,953</u>	<u>197</u>	<u>5,150</u>	<u>5,172</u>	<u>-2370</u>	<u>4,234</u>	<u>4,219</u>	<u>4,230</u>
Total Fringe Benefits	<u>867,960</u>	<u>869,824</u>	<u>-1,864</u>	<u>852,390</u>	<u>863,760</u>	<u>-22,370</u>	<u>870,406</u>	<u>860,306</u>	<u>905,422</u>
3.100.5.6410.319 Consultants	26,700	29,630	-2,930		34,968	-31,468			
3.100.5.6410.361 Computer Service Expenses	525,000	242,159	282,841	362,049	108,600	154,049	150,000	150,000	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 Purchased Services	<u>551,700</u>	<u>271,789</u>	<u>279,911</u>	<u>266,149</u>	<u>143,568</u>	<u>122,581</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
3.100.5.6410.410 General Supplies	20,063	17,339	2,724	18,856	15,734	3,122	19,968	19,579	19,579
Total Supplies and Materials	<u>20,063</u>	<u>17,339</u>	<u>2,724</u>	<u>18,856</u>	<u>15,734</u>	<u>3,122</u>	<u>19,968</u>	<u>19,579</u>	<u>19,579</u>
			<u>2,724</u>			<u>3,122</u>		<u>19,579</u>	
Total School Administration Program	<u>4,390,685</u>	<u>4,154,551</u>	<u>236,134</u>	<u>3,946,904</u>	<u>3,891,117</u>	<u>55,787</u>	<u>3,874,656</u>	<u>3,835,312</u>	<u>3,757,786</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6510.151 Clerical Personnel	326,246	313,711	12,535	309,837	294,942	14,895	294,146	295,114	300,162
3.100.5.6510.199 Personal Leave Reimbursement			-350						
Total Salaries	306,746	314,561	12,185	310,747	295,979	-128 14,768	295,096	296,064	300,062
3.100.5.6510.210 PERSI	33,328	32,661		31,692	30,740				30,708
3.100.5.6510.220 Social Security Tax			66,717	22,837	21,347	952	30,099	30,198	22,128
3.100.5.6510.230 Life Insurance	24,016	22,899	-217			1,490	21,690	21,761	
3.100.5.6510.240 Medical Insurance				34,756	32,241	-245	39,318	37,736	37,015
3.100.5.6510.250 Employee Assistance Plan	32,435	32,490	945			-85			
3.100.5.6510.260 Dental Insurance									182
3.100.5.6510.270 Worker's Compensation Insurance	2,992	2,964	0	2,984	2,983	0	2,918	2,918	2,454
3.100.5.6510.280 Retirement Sick Leave Benefits	1,307	1,425	28,118	1,459	1,415	44	1,541	1,541	1,659
3.100.5.6510.290 Vision Insurance	4,046	3,955	91	3,848	3,720	128	3,718	3,730	3,793
Total Fringe Benefits	698,684	696,161	10	624,377	623,092	1	514,091	513	502,239
			2,523			2,285		93,584	
3.100.5.6510.310 Professional and Technical Services	48,000	45,336		50,000	50,004	-4	50,000	50,000	50,000
3.100.5.6510.312 Audit Services	37,400	35,698	2,664	37,400	34,046		37,400	37,400	37,400
3.100.5.6510.313 Publishing and Advertising			1,702			3,354			
3.100.5.6510.317 Health Services (Contracted)	5,500	193,600	-65,600	65,000	38,500		6,500	6,500	8,000
3.100.5.6510.381 In-District Travel Allowance	50,000		-37				50,000	50,000	
3.100.5.6510.382 Out-District Travel Allowance	100	137	-27	100	287	-187	300	0	0
3.100.5.6510.396 Inservice Training	500	527			168	-168	250	300	300
Total Purchased Services	140,700	203,235	-61,535	144,000	137,890	6,110	144,450	94,450	95,950
3.100.5.6510.410 General Supplies	11,401			11,400					10,000
Total Supplies and Materials	11,401	9,738	1,663	11,400	6,271	5,129	10,360	10,360	10,000
3.100.5.6510.715 Surety Insurance		9,738	1,663		6,271	5,129		10,360	
Total Insurance and Judgment	767	767	0	767	767	0	767	767	767
Total Business Administration Program	579,298	624,462	-45,164	564,291	535,998	0 28,293	544,764	495,225	507,018

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6550.156 Warehouse Personnel	76,104	77,195	-1,091	63,919	72,965	-9,046	77,954	78,947	64,773
3.100.5.6550.199 Personal Leave Reimbursement			-60						
Total Salaries	<u>300,404</u>	<u>300,555</u>	<u>-1,151</u>	<u>242,219</u>	<u>230,285</u>	<u>-20,066</u>	<u>400,354</u>	<u>400</u>	<u>400,173</u>
3.100.5.6550.210 PERSI			-254					79,347	
3.100.5.6550.220 Social Security Tax	7,794	8,048	-236	6,551	7,459	-908	7,992	8,094	6,648
3.100.5.6550.230 Life Insurance	5,616	5,852		4,720	5,605	-885	5,758	5,831	4,790
3.100.5.6550.240 Medical Insurance				23,671	22,082	16	24,128	23,680	24,538
3.100.5.6550.250 Employee Assistance Plan	23,494	23,520	274			789			
3.100.5.6550.260 Dental Insurance			-13						52
3.100.5.6550.270 Worker's Compensation Insurance	0	0	0	855	803	52	990	990	699
3.100.5.6550.280 Retirement Sick Leave Benefits	932	945	-157	2,210	2,916	-706	2,747	2,784	3,202
3.100.5.6550.290 Vision Insurance	2,988	3,145	-31	793	905	-112	988	998	821
Total Fringe Benefits	<u>286,981</u>	<u>292,400</u>	<u>-3,419</u>	<u>245,971</u>	<u>267,708</u>	<u>-16,737</u>	<u>239,303</u>	<u>219</u>	<u>256,120</u>
3.100.5.6550.325 Repair and Maintenance (Contracted)					2,911	-411		33,232	
Total Purchased Services	<u>2,500</u>	<u>4,880</u>	<u>-2,380</u>	<u>2,500</u>	<u>2,911</u>	<u>-411</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
3.100.5.6550.410 General Supplies	2,500	4,880	-162	2,500			3,500	3,500	3,500
3.100.5.6550.419 Warehouse Supplies	4,286	4,448	-1,825	4,285	5,104	-889	4,500	4,500	4,800
3.100.5.6550.421 Motor Fuel		1,825			8,007				
Total Supplies and Materials	<u>3,000</u>	<u>1,973</u>	<u>1,027</u>	<u>3,000</u>	<u>1,957</u>	<u>1,043</u>	<u>3,000</u>	<u>3,000</u>	<u>4,000</u>
	7,286	8,247		7,285	15,068	-7,783	7,500	7,500	8,800
Total Central Service Program	<u>118,171</u>	<u>123,082</u>	<u>-4,911</u>	<u>102,975</u>	<u>121,972</u>	<u>-18,997</u>	<u>122,657</u>	<u>123,579</u>	<u>104,593</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6560.151 Clerical Personnel	174,697	170,714		151,737	147,353		161,959	145,078	146,021
3.100.5.6560.199 Personal Leave Reimbursement			3,983			4,384			
Total Salaries	806,497	870,524	3,973	152,587	148,183	20	162,809	145,928	146,871
3.100.5.6560.210 PERSI	17,901	17,847		15,564	15,429				14,981
3.100.5.6560.220 Social Security Tax	12,899	12,296	54	11,215	10,432	135	16,607	14,885	10,795
3.100.5.6560.230 Life Insurance			603			783	11,966	10,725	
3.100.5.6560.240 Medical Insurance	23,393	19,882	-289	16,894	14,939	-79	16,806	13,680	15,807
3.100.5.6560.250 Employee Assistance Plan						455			
3.100.5.6560.260 Dental Insurance			-16				1,114		78
3.100.5.6560.270 Worker's Compensation Insurance	1,088	1,004	0	985	952	0	0	989	1,048
3.100.5.6560.280 Retirement Sick Leave Benefits	705	775		717	710		849	761	810
3.100.5.6560.290 Vision Insurance	2,173	2,162		1,888	1,870	7	2,052	1,839	1,851
Total Fringe Benefits	50,755	50,588	-3	48,304	44,942	9	246,269	219	249,925
			167			1,362		43,734	
3.100.5.6560.310 Professional and Technical Services									
3.100.5.6560.325 Repair and Maintenance (Contracted)	2,450		2,450	1,450	1,450		1,450	1,450	50,216
3.100.5.6560.382 Out-District Travel Allowance	55,675	54,216	1,459			1,909	55,550	58,716	
Total Purchased Services	1,890,925	266,481	1,535	57,125	55,416	0	57,000	60,166	1,500,59,216
			5,444			1,709			
3.100.5.6560.410 General Supplies									
Total Supplies and Materials	7,679	5,186	2,493	7,679	7,462	217	7,700	7,700	7,700
	7,679	5,186	2,493	7,679	7,462	217	7,700	7,700	7,700
Total Administrative Technology Service Program	<u>293,856</u>	<u>281,779</u>	<u>12,077</u>	<u>263,695</u>	<u>256,003</u>	<u>7,692</u>	<u>276,778</u>	<u>257,528</u>	<u>259,712</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6610.113 Supervisors and Coordinators			111	64,058	67,228	-3,170			59,688
3.100.5.6610.153 Custodians	66,727	66,616					64,858	44,562	
3.100.5.6610.183 Substitute Custodians	1,175,000	1,205,897	-30,897	1,080,981	1,106,386	-25,405	1,135,056	1,109,878	1,096,081
3.100.5.6610.199 Personal Leave Reimbursement	122,528	85,079	37,449	80,000	62,398	17,602	80,000	80,000	80,000
Total Salaries	<u>3,000</u> 1,367,255	<u>1,486</u> 1,359,077	<u>1,514</u> 8,178	<u>2,300</u> 1,227,339	<u>1,925</u> 1,237,936	<u>375</u> 375,997	<u>2,300</u> 1,289,414	<u>2,300</u> 1,236,740	<u>2,300</u> 1,238,069
3.100.5.6610.210 PERSI	126,962	137,387	-10,425	117,029	123,542	-6,513	122,545	117,988	118,123
3.100.5.6610.220 Social Security Tax	100,493	101,635	-1,142	90,210	93,084	-2,874			90,998
3.100.5.6610.230 Life Insurance							94,184	90,900	
3.100.5.6610.240 Medical Insurance	4,03840	3,06060	76	3,37478	3,24062	46	5,96222	5,24365	5,69172
3.100.5.6610.250 Employee Assistance Plan			5,880			5,816			
3.100.5.6610.260 Dental Insurance			-125	14,732	14,648				147,188
3.100.5.6610.270 Worker's Compensation Insurance	14,977	15,102	0	45,620	47,624	0	14,975	15,879	60,826
3.100.5.6610.280 Retirement Sick Leave Benefits	53,460	54,247	-787			84,004	50,802	48,901	
3.100.5.6610.290 Vision Insurance	15,405	16,703	-1,298	14,201	15,001		15,138	14,579	14,592
Total Fringe Benefits	<u>4,279</u> 531,554	<u>4,300</u> 539,396	<u>-7,842</u> -7,842	<u>4,209</u> 520,451	<u>4,170</u> 526,658	<u>30</u> 30,207	<u>3,313</u> 522,081	<u>3,516</u> 521,841	<u>3,589</u> 571,388
3.100.5.6610.310 Professional and Technical Services	554,630	546,861		552,691	547,691		550,000	550,000	550,000
3.100.5.6610.331 Electricity Utilities	705,900	694,158	7,742	733,200	664,579	5,000	697,800	697,800	695,600
3.100.5.6610.332 Gas Utilities	463,200	296,609	166,591	421,800	294,365	68,621	384,600	384,600	367,800
3.100.5.6610.336 Water	551,300	440,865	110,435	565,400	473,405	91,995	545,900	545,900	550,600
3.100.5.6610.337 Land Fill Fee									
3.100.5.6610.351 Telephone - Voice	3,500	2,969	531	3,000	2,659	950	3,000	3,000	3,000
3.100.5.6610.353 Telephone - Repair	65,000	61,022	3,978			4,238	65,000	65,000	
3.100.5.6610.354 Telephone / Cable - Data	2,000	785	1,215	1,600	788		4,660	4,660	4,660
3.100.5.6610.355 Telephone - Cellular			-340			36			
3.100.5.6610.381 In-District Travel Allowance	2,900	2,840	0	3,000	2,063	937	3,500	3,500	5,000
Total Purchased Services	<u>2,348,480</u>	<u>2,046,160</u>	<u>302,320</u>	<u>2,511,561</u>	<u>2,218,388</u>	<u>293,173</u>	<u>2,810,740</u>	<u>2,829,740</u>	<u>2,820,820</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6610.410 General Supplies		24,580	-17,355	20,800	14,367		19,800	19,800	80,900
3.100.5.6610.418 Custodial Supplies	208,100	219,645	-11,545	214,100	205,170	6,433	207,750	207,750	80,900
3.100.5.6610.481 Equipment Repair (Non-Contracted)						8,930			
Total Supplies and Materials	<u>2,000</u> <u>217,325</u>	<u>1,970</u> <u>246,196</u>	<u>-20,871</u>	<u>2,000</u> <u>236,900</u>	<u>1,375</u> <u>220,912</u>	<u>625</u> <u>15,988</u>	<u>2,000</u> <u>229,550</u>	<u>2,000</u> <u>229,550</u>	<u>2,000</u> <u>217,800</u>
3.100.5.6610.711 Property Insurance	150,372	150,372		156,400	156,400		163,083	163,083	164,000
Total Insurance and Judgment	<u>150,372</u>	<u>150,372</u>	<u>0</u>	<u>156,400</u>	<u>156,400</u>	<u>0</u>	<u>163,083</u>	<u>163,083</u>	<u>164,000</u>
Total Building Operation Services Program	<u>4,614,986</u>	<u>4,341,202</u>	<u>273,784</u>	<u>4,652,651</u>	<u>4,360,293</u>	<u>292,358</u>	<u>4,615,868</u>	<u>4,570,954</u>	<u>4,616,077</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.100.5.6630.418 Custodial Supplies	3,600	2,956	644	3,600	3,126	474	3,600	3,600	3,600
Total Supplies and Materials	3,600	2,956	644	3,600	3,126	474	3,600	3,600	3,600
Total Maintenance - Non-Student Occupied Program	3,600	2,956	644	3,600	3,126	474	3,600	3,600	3,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6640.151 Clerical Personnel		75,787	-451	73,292	73,559		73,292	73,584	74,391
3.100.5.6640.154 Maintenance Personnel	749,315	752,090	-2,475	735,109	688,046	47,063	740,859	693,112	734,745
3.100.5.6640.199 Personal Leave Reimbursement									
Total Salaries	800,551	820,037	440 -2,486	808,901	782,105	40,796	814,651	767,196	800,836
3.100.5.6640.210 PERSI	84,206	85,923	-1,717	82,508	78,385	4,123	83,095	78,254	82,602
3.100.5.6640.220 Social Security Tax	60,678	62,638	-1,960	59,454	57,512	1,942	59,877	56,381	59,523
3.100.5.6640.230 Life Insurance			-141						
3.100.5.6640.240 Medical Insurance	109,353	2,070		106,202	109,871	-59	310,202	407,880	428,456
3.100.5.6640.250 Employee Assistance Plan		99,854	3,499			531			
3.100.5.6640.260 Dental Insurance			-12						
3.100.5.6640.270 Worker's Compensation Insurance	7,903	7,915	0	7,915	6,924	0	8,044	7,579	622
3.100.5.6640.280 Retirement Sick Leave Benefits	32,279	30,945	1,334	29,524	27,846	1,678	33,908	31,871	83,687
3.100.5.6640.290 Vision Insurance	10,217	10,414	197	10,006	9,490	516	10,264	9,665	10,204
Total Fringe Benefits	2,086	2,083	3 810	2,013	1,998	15 9,000	1,779	1,678	1,751
3.100.5.6640.325 Repair and Maintenance (Contracted)	66,500	66,397	103	60,000	59,422	578	64,000	64,000	62,000
3.100.5.6640.328 Building Repairs (Contracted)	42,500	42,250	250	40,000	40,267	-267	40,000	40,000	40,000
3.100.5.6640.396 Inservice Training					10,006	-26,006	40,000	40,000	
Total Purchased Services	9,000	8,928	72 425	9,000	109,695	-695	9,000	9,000	9,000
3.100.5.6640.410 General Supplies									
3.100.5.6640.421 Motor Fuel	9,410	9,182	228	9,500	7,629	1,871	9,450	9,450	9,650
3.100.5.6640.428 Repairs Parts and Supplies	60,000	44,651	15,349	60,000	34,258	25,742	55,000	53,000	65,000
3.100.5.6640.471 Building Repairs (Non-Contracted)	30,000	30,468	-468	30,000	34,258	-4,258	30,000	30,000	30,000
3.100.5.6640.481 Equipment Repair (Non-Contracted)	140,000	140,159	-159	150,000	156,041	-6,041	150,000	150,000	150,000
Total Supplies and Materials	20,000	19,921	79 179,029	20,000	20,647	-647 17,698	20,000	20,000	20,000
Total General Maintenance Services Program	<u>1,505,012</u>	<u>1,491,234</u>	<u>13,778</u>	<u>1,484,964</u>	<u>1,447,562</u>	<u>37,402</u>	<u>1,507,772</u>	<u>1,439,832</u>	<u>1,525,757</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6650.155 Grounds Personnel	128,373	129,648	-1,275	121,365	119,873		122,312	122,631	109,203
3.100.5.6650.199 Personal Leave Reimbursement						1,492			
Total Salaries	138,523	129,608	190 -1,085	121,515	120,013	10 1,502	122,462	122,781	109,353
3.100.5.6650.210 PERSI	13,109	13,464	-355	12,394	12,199		12,491	12,523	11,154
3.100.5.6650.220 Social Security Tax			-359			195			
3.100.5.6650.230 Life Insurance	9,446	9,805		8,931	9,081	-150	9,001	9,024	8,037
3.100.5.6650.240 Medical Insurance									
3.100.5.6650.250 Employee Assistance Plan	21,090	21,834	2 456	21,010	20,980	21 1,230	20,913	20,900	20,345
3.100.5.6650.260 Dental Insurance			-22						130
3.100.5.6650.270 Worker's Compensation Insurance	1,954	1,976	0 -238	1,954	1,971	0 83	1,950	1,950	1,747
3.100.5.6650.280 Retirement Sick Leave Benefits	5,025	5,263	-43	4,776	4,747	29	5,245	5,258	5,372
3.100.5.6650.290 Vision Insurance	1,590	1,633		1,503	1,496		1,543	1,543	1,378
Total Fringe Benefits	444,568	440,130	-5,562	444,322	430,883	7 24	366,644	365	365,088
3.100.5.6650.325 Repair and Maintenance (Contracted)	10,000			10,000		1,439		54,223	10,000
Total Purchased Services	10,000	9,714	286	10,000	9,841	159	10,000	10,000	10,000
3.100.5.6650.410 General Supplies	22,250	9,714	286	22,000	9,841	159		10,000	22,000
Total Supplies and Materials	22,250	22,180	70	22,000	30,019	-8,019	22,000	22,000	22,000
Total Ground Maintenance Services Program	<u>214,341</u>	<u>215,632</u>	<u>70</u> <u>-1,291</u>	<u>207,837</u>	<u>212,757</u>	<u>-4,920</u>	<u>209,106</u>	<u>209,004</u>	196,441

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6810.113 Supervisors and Coordinators	153,197	152,569		147,069	147,409		147,069	148,245	150,469
3.100.5.6810.151 Clerical Personnel			628	54,481	54,974	-340			59,693
3.100.5.6810.157 Bus Drivers	61,043 1,023,006	58,579 961,435	2,464 261,571	831,069	844,358	-13,289	50,897 854,262	50,568 854,881	933,997
3.100.5.6810.158 Mechanics	153,487	158,171	-4,684	150,027	162,540	-12,513	152,206	153,466	154,553
3.100.5.6810.162 Bus Attendants				66,257	66,411				72,955
3.100.5.6810.187 Substitute and Trainee Bus Drivers	70,714 161,667	70,186 232,389	572 -308,722	214,947	200,823	14,124	67,394 204,542	69,673 204,542	238,171
3.100.5.6810.199 Personal Leave Reimbursement			-866						
Total Salaries	<u>2,900</u> 1,626,014	<u>3,766</u> 1,637,093	<u>-11,079</u>	<u>8,608</u> 1,472,458	<u>3,929</u> 1,480,443	<u>4,679</u> -7,985	<u>8,608</u> 1,484,978	<u>8,608</u> 1,489,983	<u>8,608</u> 1,618,446
3.100.5.6810.210 PERSI	165,854	162,513		150,191	147,399		151,467	151,978	165,081
3.100.5.6810.220 Social Security Tax	119,512	121,466	3,341	108,226	109,019	2,792	109,146	109,514	118,957
3.100.5.6810.230 Life Insurance			-1,954			-793			
3.100.5.6810.240 Medical Insurance	3,754 3,754	3,866 3,866	11,425	3,484 3,484	3,466 3,466	-576 -576	4,163 4,163	3,905 3,905	4,723
3.100.5.6810.250 Employee Assistance Plan									
3.100.5.6810.260 Dental Insurance			-811		10,408	-1,147			8,462
3.100.5.6810.270 Worker's Compensation Insurance	13,214 13,214	13,025 13,025	0 -700	9,861 9,861	0 58,861	0	9,834 74,592	10,644 74,802	91,928
3.100.5.6810.280 Retirement Sick Leave Benefits	60,812 20,115	61,512 20,104	11	18,265	18,008	4,072	18,710	18,765	20,392
3.100.5.6810.290 Vision Insurance			-209			257			
3.100.5.6810.295 Physicals	3,498 3,498	3,699 12,797	-916	2,616 2,616	2,896 2,896	-280 -280	2,175 12,054	2,357 12,054	2,397
Total Fringe Benefits	<u>570,183</u>	<u>560,398</u>	<u>9,785</u>	<u>511,159</u>	<u>512,464</u>	<u>-1,305</u>	<u>523,471</u>	<u>534,576</u>	<u>601,261</u>
3.100.5.6810.310 Professional and Technical Services		10,745	-928	11,705	10,275		11,705	11,705	11,000
3.100.5.6810.325 Repair and Maintenance (Contracted)	9,817 13,660			11,000	15,660	1,430 1,430	11,000		11,000
3.100.5.6810.328 Building Repairs (Contracted)		15,719	-2,059					19,000	
3.100.5.6810.331 Electricity Utilities	2,600 15,353	1,473 15,625	1,127	1,500 15,353	1,523 15,239	363	1,500 15,353	2,100 15,353	1,400
3.100.5.6810.345 Transportation Services (Contracted)									
3.100.5.6810.381 In-District Travel Allowance	3,100		3,100	1,000		1,000	500	500	500
3.100.5.6810.382 Out-District Travel Allowance	1,250	0 539		1,000	531	469	1,000	1,000	1,000
3.100.5.6810.396 Inservice Training	2,310	1,859	451		2,107		2,230	2,230	2,400
Total Purchased Services	<u>3,300</u> 51,390	<u>2,706</u> 48,665	<u>594</u>	<u>3,900</u> 44,858	<u>43,219</u>	<u>3,030</u>	<u>3,300</u> 46,588	<u>3,300</u> 55,188	<u>3,300</u> 45,853
			2,725			-361			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6810.420 Transportation Supplies									
3.100.5.6810.421 Motor Fuel	6,000,000	4,000,807	1,999,193	5,500,000	5,267,219	-232,781	5,500,000	5,267,000	5,299,000
3.100.5.6810.423 Grease and Lubricants	12,300	13,022	-722	12,300	12,693		12,300	12,300	12,300
3.100.5.6810.425 Laundry		-4				-393			
3.100.5.6810.428 Repairs Parts and Supplies	920	68,153	924	920	68,521	920	920	920	920,000
3.100.5.6810.429 Tires	77,000	17,995	8,847	18,000	17,824	4,479	77,000	64,400	23,030
3.100.5.6810.481 Equipment Repair (Non-Contracted)	18,000						18,000	18,000	
Total Supplies and Materials	<u>3,000</u>	<u>404,278</u>	<u>3,000</u>	<u>3,000</u>	<u>431,024</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>1,800</u>
	449,720		45,442	369,220		-61,804	369,220	360,620	539,050
3.100.5.6810.550 Equipment									
Total Capital Objects	<u>2,000</u>	<u>1,388</u>	<u>612</u>	<u>2,000</u>	<u>1,164</u>	<u>836</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
3.100.5.6810.714 Transportation Insurance	2,000	1,388	612	2,000	1,164	836	2,000	2,000	2,000
Total Insurance and Judgment	<u>1,871</u>	<u>-82 -82</u>	<u>1,953</u>	<u>1,871</u>	<u>-37</u>	<u>1,908</u>	<u>1,019</u>	<u>1,019</u>	<u>1,019</u>
Total Pupil To School Transportation Program	<u>1,871</u>	<u>2,701,178</u>	<u>1,953</u>	<u>1,871</u>	<u>2,401,566</u>	<u>1,908</u>	<u>1,019</u>	<u>1,019</u>	<u>1,019</u>
			<u>49,437</u>		<u>2,470,278</u>	<u>-68,712</u>	<u>2,427,276</u>	<u>2,443,386</u>	<u>2,807,629</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
PUPIL ACTIVITY TRANSPORTATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6820.158 Mechanics			3,411						
3.100.5.6820.187 Substitute and Trainee Bus Drivers	4,000	58,200		31,080	34,876	2,652	3,000	3,000	3,000
Total Salaries	<u>37,000</u>	<u>30,789</u>	<u>6,211</u>	<u>34,680</u>	<u>13,924</u>	<u>20,756</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
3.100.5.6820.210 PERSI								35,000	
3.100.5.6820.220 Social Security Tax	3,774	3,199	575	3,537	1,447	2,090	3,570	3,570	3,570
3.100.5.6820.230 Life Insurance	2,720	2,355	365-31	2,548	1,067	1,481 -2	2,572	2,572	2,572
3.100.5.6820.240 Medical Insurance		31	-1,887		2	-109 -7		0	0
3.100.5.6820.260 Dental Insurance	0	1,887	-118	0	109	-109 -7	0	0	0
3.100.5.6820.270 Worker's Compensation Insurance	0			0			0	0	0
3.100.5.6820.280 Retirement Sick Leave Benefits	1,984	1,151	233	1,491	707	784	1,978	1,978	1,988
3.100.5.6820.290 Vision Insurance	462	388	74 -34	437	175	262 -2	441	441	441
Total Fringe Benefits	<u>0</u>	<u>34</u>	<u>-823</u>	<u>0</u>	<u>2</u>	<u>4,497</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.100.5.6820.325 Repair and Maintenance (Contracted)	8,340	9,163		8,013	3,516		8,361	8,361	8,571
3.100.5.6820.328 Building Repairs (Contracted)	600		600	600		600	600	600	600
3.100.5.6820.331 Electricity Utilities	200	25	175	200	0	200	200	200	200
Total Purchased Services	<u>1,100</u>	<u>390</u>	<u>710</u>	<u>1,100</u>	<u>604</u>	<u>496</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
3.100.5.6820.421 Motor Fuel	1,900	416	1,484	1,900	604	1,296	1,900	1,900	1,900
3.100.5.6820.423 Grease and Lubricants	15,000	10,882	4,118	15,000	9,985	5,015	15,000	15,000	18,500
3.100.5.6820.425 Laundry	900	66	834	900	188	712	900	900	750
3.100.5.6820.428 Repairs Parts and Supplies	92	39	53855	92	0	92	92	92	92
3.100.5.6820.429 Tires	7,000	7,855		7,000	629	6,371	7,000	7,000	7,000
Total Supplies and Materials	<u>1,000</u>	<u>18,842</u>	<u>1,000</u>	<u>1,000</u>	<u>10,802</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
3.100.5.6820.714 Transportation Insurance			5,150			13,190		23,992	
Total Insurance and Judgment	<u>83</u>	<u>82</u>	<u>1</u>	<u>83</u>	<u>37</u>	<u>46</u>	<u>83</u>	<u>83</u>	<u>83</u>
Total Pupil Activity Transportation Program	<u>83</u>	<u>82</u>	<u>1</u>	<u>83</u>	<u>37</u>	<u>46</u>	<u>83</u>	<u>83</u>	<u>83</u>
	<u>71,315</u>	<u>59,292</u>	<u>12,023</u>	<u>68,668</u>	<u>28,883</u>	<u>39,785</u>	<u>69,336</u>	<u>69,336</u>	<u>82,896</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6840.313 Publishing and Advertising				1,300	287	1,013			
3.100.5.6840.382 Out-District Travel Allowance	1,300	581	719	5,000	4,681		900	900	800
Total Purchased Services	3,730	6,950	3,220			319	5,000	5,000	5,000
	5,030	7,530	2,500	6,300	4,967	1,333	5,900	5,900	5,800
3.100.5.6840.420 Transportation Supplies									
3.100.5.6840.421 Motor Fuel	800	803	3	800	622	178	800	800	800
3.100.5.6840.428 Repairs Parts and Supplies	1,550	545	1,005	1,550	785	765	1,550	1,550	1,200
Total Supplies and Materials	3,900	1,680	2,220	3,900	3,359	541	3,900	3,900	3,900
	6,250	3,028	3,222	6,250	4,766	1,484	6,250	6,250	5,900
3.100.5.6840.550 Equipment						-4,453			
Total Capital Objects	1,100	820	280	1,100	5,553	-4,453	1,100	1,100	1,100
	1,100	820	280	1,100	5,553		1,100	1,100	1,100
3.100.5.6840.714 Transportation Insurance	35,226	34,402	824	29,400	29,400		29,400	29,400	29,400
Total Insurance and Judgment	35,226	34,402	824	29,400	29,400	0	29,400	29,400	29,400
			824					29,400	
Total Non-reimbursable Transportation Program	47,606	45,781	1,825	43,050	44,687	0,637	42,650	42,650	42,200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.6910.137 District Early Retirement Grants	116,000	100,500	15,500	68,500	62,500		40,000	40,000	6,000
3.100.5.6910.194 Furlough Day Reduction				492,944	459,948	6,000	571,305	511,536	
3.100.5.6910.196 Awards and Bonuses				872,725	872,324	32,996			
Total Salaries	<u>116,000</u>	<u>100,500</u>	<u>15,500</u>	<u>1,434,169</u>	<u>1,394,771</u>	<u>401,398</u>	<u>611,305</u>	<u>350,536</u>	<u>6,000</u>
3.100.5.6910.210 PERSI				139,442	135,559				6,000
3.100.5.6910.220 Social Security Tax			-77	109,510	103,671	3,883	58,273	31,777	
3.100.5.6910.270 Worker's Compensation Insurance	8,526	8,003	0			5,839	44,931	25,838	0
3.100.5.6910.280 Retirement Sick Leave Benefits	464	2,062	-1,598	8,481	8,436	287	3,191	1,835	441
Total Fringe Benefits	<u>0</u>	<u>10,665</u>	<u>-10,675</u>	<u>274,345</u>	<u>263,861</u>	<u>10,484</u>	<u>7,198</u>	<u>3,925</u>	<u>33</u>
3.100.5.6910.310 Professional and Technical Services	8,990			10,000				63,375	410,000
Total Purchased Services	<u>12,500</u>	<u>12,506</u>	<u>-6</u>	<u>10,000</u>	<u>3,201</u>	<u>6,799</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Other Support Services Program	<u>137,490</u>	<u>123,671</u>	<u>-6</u>	<u>1,718,514</u>	<u>1,661,833</u>	<u>56,681</u>	<u>734,898</u>	<u>424,911</u>	<u>16,474</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.7200.410 General Supplies									
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>347</u>	<u>0</u>	<u>347</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Parent Activities Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>347</u>	<u>0</u>	<u>347</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>66,214,596</u>	<u>64,971,560</u>	<u>1,243,036</u>	<u>63,369,703</u>	<u>62,401,404</u>	<u>968,299</u>	<u>61,959,160</u>	<u>62,133,341</u>	<u>63,420,414</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.100.5.9200.810 Transfers to Other Funds	105,500	108,484	-2,984	105,500	109,166	-3,666	107,900	107,900	106,500
Total Transfers or Reserves	105,500	108,484	-2,984	105,500	109,166	-3,666	107,900	107,900	106,500
Total Fund Transfer Program	<u>105,500</u>	<u>108,484</u>	<u>-2,984</u>	<u>105,500</u>	<u>109,166</u>	<u>-3,666</u>	<u>107,900</u>	<u>107,900</u>	106,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.100.5.9500.850 Contingency Reserve	646,703	N/A	N/A	617,907	N/A	N/A	608,917	609,563	610,093
3.100.5.9500.852 Unappropriated Fund Balance	2,814,785	N/A	N/A	2,471,630	N/A	N/A	2,435,667	2,438,255	2,440,374
3.100.5.9500.854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	400,000	400,000	400,000
3.100.5.9500.855 Appropriated Fund Balance	2,257,351	N/A	N/A	535,169	N/A	N/A		2,220,455	1,781,959
3.100.5.9500.856 State Holdback Reserve / Escrow		N/A	N/A	1,912,033	N/A	N/A			
3.100.5.9500.858 Reserves From Staff Reductions		N/A	N/A		N/A	N/A	1,580,045	1,548,939	
3.100.3.3200.000 Actual Year-End Fund Balance	0 N/A	7,621,178	N/A	0 N/A	8,314,130	N/A	0 N/A	0 N/A	0 N/A
Total Transfers or Reserves	<u>6,118,839</u>	<u>7,621,178</u>	<u>1,502,339</u>	<u>5,936,739</u>	<u>8,314,130</u>	<u>2,377,391</u>	<u>5,024,629</u>	<u>7,217,212</u>	<u>5,232,426</u>
Total Contingency Reserve Program	<u>6,118,839</u>	<u>7,621,178</u>	<u>1,502,339</u>	<u>5,936,739</u>	<u>8,314,130</u>	<u>2,377,391</u>	<u>5,024,629</u>	<u>7,217,212</u>	<u>5,232,426</u>
TOTAL GENERAL FUND	<u><u>72,438,935</u></u>	<u><u>72,701,223</u></u>	<u><u>-262,288</u></u>	<u><u>69,411,942</u></u>	<u><u>70,824,701</u></u>	<u><u>-1,412,759</u></u>	<u><u>67,091,689</u></u>	<u><u>69,458,453</u></u>	<u><u>68,759,340</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 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
2012-2013 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.220.4.4459.900 Federal Forest	40,000	40,518		40,000	37,393	-2,607	37,394	37,394	35,000
TOTAL FEDERAL FUNDING	<u>40,000</u>	<u>40,518</u>	518	<u>40,000</u>	<u>37,393</u>	<u>-2,607</u>	<u>37,394</u>	<u>37,394</u>	35,000
			518					<u>37,394</u>	
TOTAL CURRENT REVENUES	<u>40,000</u>	<u>40,518</u>		<u>40,000</u>	<u>37,393</u>	<u>-2,607</u>	<u>37,394</u>	<u>37,394</u>	35,000
			518					<u>37,394</u>	
3.220.4.7000.000 Estimated Beginning Balance	55,651	55,650	-1	96,170	96,169	-1	96,169	96,169	
TOTAL FEDERAL FOREST FUND	<u>95,651</u>	<u>95,650</u>	9	<u>136,170</u>	<u>133,562</u>	<u>-2,608</u>	<u>133,563</u>	<u>133,563</u>	35,000
		<u>96,166</u>	<u>51</u>						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.220.5.5120.550 Equipment	<u>95,651</u>		<u>95,651</u>	<u>136,170</u>		<u>136,170</u>	<u>133,563</u>	<u>133,563</u>	<u>35,000</u>
Total Capital Objects	<u>95,651</u>	<u>0</u>	<u>95,651</u>	<u>136,170</u>	<u>0</u>	<u>136,170</u>	133,563	133,563	<u>35,000</u>
Total Elementary Program	<u>95,651</u>	<u>0</u>	<u>95,651</u>	<u>136,170</u>	<u>0</u>	<u>136,170</u>	133,563	133,563	<u>35,000</u>
Total Current Expenditures	<u>95,651</u>	<u>0</u>	<u>95,651</u>	<u>136,170</u>	<u>0</u>	<u>136,170</u>	133,563	133,563	<u>35,000</u>
		0			0				

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	<u>-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u> <small>2009</small>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.220.3.3200.000 Actual Year-End Fund Balance	N/A	96,169	N/A	N/A	133,562	N/A	N/A	N/A	N/A
Total Transfers or Reserves		96,169	96,169		133,562	133,562			
Total Contingency Reserve Program	<u>0</u>	<u>96,169</u>	<u>96,169</u>	<u>0</u>	<u>133,562</u>	<u>133,562</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<u>0</u> <u>95,651</u>	<u>96,169</u>	<u>-518</u>	<u>0</u> <u>136,170</u>	<u>133,562</u>	<u>2,608</u>	<u>0</u> <u>133,563</u>	<u>0</u> <u>133,563</u>	<u>0</u> <u>35,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

Account Elements and Description	-2010 Budget			-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted 2009	Actual	Variance	Adjusted 2010	Actual	Variance	Adopted	Adjusted	Adopted
3.241.4.4193.300 Student Fees	35,370	30,785	-4,585	34,965	40,000	5,035	34,965	34,965	35,775
TOTAL LOCAL FUNDING	<u>35,370</u>	<u>30,785</u>	<u>-4,585</u>	<u>34,965</u>	<u>40,000</u>	<u>5,035</u>	<u>34,965</u>	<u>34,965</u>	35,775
3.241.4.4321.100 State Reimbursement	32,750	28,874	-3,876	32,375	24,819	-7,556	32,375	32,375	33,125
TOTAL STATE FUNDING	<u>32,750</u>	<u>28,874</u>	<u>-3,876</u>	<u>32,375</u>	<u>24,819</u>	<u>-7,556</u>	<u>32,375</u>	<u>32,375</u>	33,125
TOTAL CURRENT REVENUES	<u>68,120</u>	<u>59,659</u>	<u>-8,461</u>	<u>67,340</u>	<u>64,819</u>	<u>-2,521</u>	<u>67,340</u>	<u>67,340</u>	68,900
3.241.4.7000.000 Estimated Beginning Balance		16,741	16,741		20,210	20,210			
TOTAL DRIVER EDUCATION FUND	<u>68,120</u>	<u>76,400</u>	<u>8,280</u>	<u>67,340</u>	<u>85,029</u>	<u>17,689</u>	<u>67,340</u>	<u>67,340</u>	68,900

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.241.5.5420.113 Supervisors and Coordinators		6,381	75	6,391	6,331	2,098	6,336	6,336	6,336
3.241.5.5420.116 Teachers	6,436	30,785	2,333	6,391	6,331	2,098	6,336	6,336	6,336
3.241.5.5420.151 Clerical Personnel									
Total Salaries	<u>2,988</u>	<u>2,738</u>	<u>250</u>	<u>2,602</u>	<u>2,599</u>	<u>-2,837</u>	<u>2,498</u>	<u>2,498</u>	<u>2,585</u>
	42,562	39,904	2,658	42,111	44,948		41,752	41,752	43,168
3.241.5.5420.210 PERSI									
3.241.5.5420.220 Social Security Tax	4,422	1,823	2,599	4,295	1,813	2,482	4,259	4,259	4,404
3.241.5.5420.230 Life Insurance	3,129	3,021	108	3,095	3,435	-340 -1	3,069	3,069	3,173
3.241.5.5420.240 Medical Insurance		24		24	25		25		23
3.241.5.5420.260 Dental Insurance	1,032	947	85	1,042	974	68	1,070	1,070	1,148
3.241.5.5420.270 Worker's Compensation Insurance		61	15	62	62		66	66	70
3.241.5.5420.280 Retirement Sick Leave Benefits	76	177	-7	196	212	-16311	218	218	225
3.241.5.5420.290 Vision Insurance	170	221	392	531	220		525	525	544
Total Fringe Benefits	<u>20</u>	<u>17</u>	<u>3</u>	<u>18</u>	<u>18</u>	<u>0</u>	<u>18</u>	<u>18</u>	<u>14</u>
	9,486	6,290	3,196	9,263	6,758	2,505	9,250	9,250	9,601
3.241.5.5420.322 Vehicle Lease or Rental			2,115			-1,264			
Total Purchased Services	<u>5,465</u>	<u>3,350</u>	<u>2,115</u>	<u>5,390</u>	<u>6,654</u>	<u>-1,264</u>	<u>5,390</u>	<u>5,390</u>	<u>5,283</u>
	5,465	3,350		5,390	6,654		5,390	5,390	5,283
3.241.5.5420.410 General Supplies									
3.241.5.5420.412 Health Services Supplies	466	456	10	466	228	238	466	466	466
3.241.5.5420.421 Motor Fuel	700	157	543	700	557	143	700	700	700
3.241.5.5420.428 Repairs Parts and Supplies	4,049	3,066	983	4,018	4,713	-695	4,390	4,390	4,290
Total Supplies and Materials	<u>1,107</u>	<u>16</u>	<u>1,091</u>	<u>1,107</u>	<u>45</u>	<u>1,062</u>	<u>1,107</u>	<u>1,107</u>	<u>1,107</u>
	6,322	3,695	2,627	6,291	5,543	748	6,663	6,663	6,563
3.241.5.5420.550 Equipment									
Total Capital Objects	<u>466</u>	<u>0</u>	<u>466</u>	<u>466</u>	<u>0</u>	<u>466</u>	<u>466</u>	<u>466</u>	<u>466</u>
	466	0	466	466	0	466	466	466	466
3.241.5.5420.720 Other Insurance	2,035	1,582	453	2,035	1,469	566	2,035	2,035	2,035
Total Insurance and Judgment	<u>2,035</u>	<u>1,582</u>	<u>453</u>	<u>2,035</u>	<u>1,469</u>	<u>566</u>	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>
	2,035	1,582	453	2,035	1,469	566	2,035	2,035	2,035
Total Community Education Program	<u>66,336</u>	<u>54,821</u>	<u>11,515</u>	<u>65,556</u>	<u>65,371</u>	<u>185</u>	<u>65,556</u>	<u>65,556</u>	<u>67,116</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.241.5.6320.393 Indirect Costs									
Total Purchased Services	<u>1,784</u>	<u>1,369</u>	<u>415</u>	<u>1,784</u>	<u>1,543</u>	<u>241</u>	<u>1,784</u>	<u>1,784</u>	<u>1,784</u>
Total Central Administration Program	<u>1,784</u>	<u>1,369</u>	<u>415</u>	<u>1,784</u>	<u>1,543</u>	<u>241</u>	<u>1,784</u>	<u>1,784</u>	<u>1,784</u>
Total Current Expenditures	<u>68,120</u>	<u>56,190</u>	<u>11,930</u>	<u>67,340</u>	<u>66,914</u>	<u>426</u>	<u>67,340</u>	<u>67,340</u>	<u>68,900</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	Budget			-2011 Budget			2011-2012 Budget		2012-2013 Budget	
	Adjusted 2010	Actual	Variance	Adjusted 2010	Actual	Variance	Adopted	Adjusted	Adopted	
3.241.3.3200.000 Actual Year-End Fund Balance	N/A	<u>20,210</u>	N/A	N/A	18,115	N/A	N/A	N/A	N/A	
Total Transfers or Reserves		<u>20,210</u>	<u>20,210</u>		18,115	18,115				
Total Contingency Reserve Program	<u>0</u>	<u>20,210</u>	<u>20,210</u>	<u>0</u>	<u>18,115</u>	<u>18,115</u>	<u>0</u>	<u>0</u>	<u>0 0</u>	
TOTAL DRIVER EDUCATION FUND	<u>0</u> <u>68,120</u>	<u>76,400</u>	<u>-8,280</u>	<u>0</u> <u>67,340</u>	<u>85,029</u>	<u>-17,689</u>	<u>0</u> <u>67,340</u>	<u>0</u> <u>67,340</u>	<u>68,900</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.242.4.4192.200 Start / Reader Grants	23,462	6,724	-16,738	27,951	7,737	-20,214	21,185	30,393	20,000
3.242.4.4199.900 Other Local Revenue	22,947	22,947							
3.242.4.4199.910 Fees For SES Tutoring			0	0	3,070	3,070	10,000	5,124	0
TOTAL LOCAL FUNDING	<u>46,409</u>	<u>29,671</u>	<u>-16,738</u>	<u>27,951</u>	<u>10,907</u>	<u>-17,045</u>	<u>31,185</u>	<u>45,660</u>	<u>20,000</u>
3.242.4.4319.900 Experimental Grants Revenue	23,102	23,102		23,150	23,496		23,150	33,496	
3.242.4.4329.900 Commission of the Arts Grant	1,000	1,000	0	1,500	1,500	346			0
TOTAL STATE FUNDING	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>346</u>	<u>23,150</u>	<u>500</u>	<u>0</u>
			0			346		33,996	0
3.242.4.4459.900 Team Nutrition Grant			-10	21,852	20,703	-1,149			
TOTAL FEDERAL FUNDING	<u>5,000</u>	<u>4,990</u>	<u>-10</u>	<u>21,852</u>	<u>20,703</u>	<u>-1,149</u>	<u>0</u>	<u>1,150</u>	<u>0</u>
	<u>5,000</u>	<u>4,990</u>					<u>0</u>	<u>1,150</u>	<u>0</u>
3.242.4.4600.000 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>
TOTAL CURRENT REVENUES	<u>75,511</u>	<u>58,763</u>	<u>-16,748</u>	<u>74,453</u>	<u>56,606</u>	<u>-17,847</u>	<u>54,335</u>	<u>80,806</u>	<u>20,000</u>
3.242.4.7000.000 Estimated Beginning Balance									7,000
TOTAL SPECIAL GRANTS FUND	<u>75,511</u>	<u>58,763</u>	<u>-16,748</u>	<u>74,453</u>	<u>56,606</u>	<u>-17,847</u>	<u>54,335</u>	<u>80,806</u>	<u>27,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.242.5.5110.301 Contracted Dental Services	1,950	1,950		1,950	1,950			1,054	
3.242.5.5110.319 Consultants	1,500	1,500	0	1,500	1,500	0	1,900	1,500	0
Total Purchased Services	<u>3,450</u>	<u>3,450</u>	<u>0</u>	<u>3,450</u>	<u>3,450</u>	<u>0</u>	<u>1,500</u>	<u>2,554</u>	<u>0</u>
3.242.5.5110.410 General Supplies	3,450	3,450	0	3,450	3,450	0	1,500	2,554	0
3.242.5.5110.415 One-Time Supplies	2,928	2,928	0	2,924	2,924	0		500	0
3.242.5.5110.450 Food - School Lunch	21,039	21,039	0	21,071	21,401	0	0	500	0
Total Supplies and Materials	<u>23,967</u>	<u>23,967</u>	<u>0</u>	<u>23,995</u>	<u>24,325</u>	<u>-330</u>	<u>21,071</u>	<u>22,496</u>	<u>0</u>
3.242.5.5110.550 Equipment			0			-330			0
Total Capital Objects	<u>5,000</u>	<u>4,990</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Kindergarten Program	<u>5,000</u>	<u>4,990</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>32,417</u>	<u>32,407</u>	<u>10</u>	<u>07,445</u>	<u>07,775</u>	<u>0</u>	<u>02,571</u>	<u>0</u>	<u>0</u>
						<u>-330</u>		<u>25,050</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.242.5.5120.152 Instructional Assistants						-2,661			<u>0</u>
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,661</u>	<u>-2,661</u>	<u>0</u>	<u>8,465</u>	<u>0</u>
3.242.5.5120.210 PERSI	0	0	0	0	2,661			8,465	
3.242.5.5120.220 Social Security Tax	0	0	0	0	276	-276	0	880	
3.242.5.5120.270 Worker's Compensation Insurance	0	0	0	0	186	-186	0	647	<u>0</u>
3.242.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	14	-14	0	44	<u>0</u>
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34</u>	<u>-34</u>	<u>0</u>	<u>107</u>	<u>0</u>
3.242.5.5120.306 Training or Incentive Grants	0	0	0	0	509	-509		1,678	
3.242.5.5120.319 Consultants	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>	<u>1,000</u>		0		
3.242.5.5120.396 Inservice Training	<u>17,417</u>	<u>17,417</u>	0			0	0	0	<u>0</u>
Total Purchased Services	<u>18,417</u>	<u>18,417</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>
Total Elementary Program	<u>18,417</u>	<u>18,417</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0,170</u>	<u>0</u>	<u>500</u>	<u>0</u>
			0	<u>1,500</u>	<u>4,670</u>		0	<u>10,643</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.242.5.5150.410 General Supplies				21,852	20,703				
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,852</u>	<u>20,703</u>	<u>1,149</u>	<u>0</u>	<u>1,150</u>	<u>0</u>
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,852</u>	<u>20,703</u>	<u>1,149</u>	<u>0</u>	<u>1,150</u>	<u>0</u>
	0	0	0				0	1,150	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.242.5.5170.134 Curriculum Development Stipends	2,530	2,530	0	0	0	0	0	0	0
Total Salaries	2,530	2,530	0	0	0	0	0	0	0
3.242.5.5170.210 PERSI	221	221	0	0	0	0	0	0	
3.242.5.5170.220 Social Security Tax	146	146	0	0	0	0	0	0	0
3.242.5.5170.270 Worker's Compensation Insurance	9	9	0	0	0	0	0	0	0
3.242.5.5170.280 Retirement Sick Leave Benefits	27	27	0	0	0	0	0	0	0
Total Fringe Benefits	403	403	0	0	0	0	0	0	0
3.242.5.5170.410 General Supplies	2,462	2,462	0	0	0	0	0	4,424	0
Total Supplies and Materials	2,462	2,462	0	0	0	0	0	4,424	0
Total Alternate School Program	5,395	5,395	0	0	0	0	0	4,424	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.242.5.5220.410 General Supplies	2,125	1,716	409	1,837	1,528	309	500	2,179	0
Total Supplies and Materials	2,125	1,716	409	1,837	1,528	309	500	2,179	0
Total Preschool Handicapped Program	<u>2,125</u>	<u>1,716</u>	<u>409</u>	<u>1,837</u>	<u>1,528</u>	<u>309</u>	<u>500</u>	<u>2,179</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SPECIAL GRANTS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.242.5.6110.318 Testing Program	5,711		5,711	5,757		5,757	5,757	5,757	7,000
Total Purchased Services	5,711	0	5,711	5,757	0	5,757	5,757	5,757	7,000
Total Attendance, Guidance And Health Program	5,711	0	5,711	5,757	0	5,757	5,757	5,757	7,000
		0			0				

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.242.5.6210.116 Teachers									
3.242.5.6210.186 Substitute Teachers	0	0	0	0	0	0	0	5,505	0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	2,000	<u>0</u>
3.242.5.6210.210 PERSI	0	0	0	0	0	0	0	7,505	0
3.242.5.6210.220 Social Security Tax	0	0	0	0	0	0	0	573	0
3.242.5.6210.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	422	0
3.242.5.6210.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	30	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>	70	<u>0</u>
3.242.5.6210.306 Training or Incentive Grants	0	0	0	0	0	0	0	1,095	0
3.242.5.6210.392 Student Activity Support	10,188	8	10,188	11,928	429	14,149	24,928	20,861	0
Total Purchased Services	<u>10,626</u>	<u>0</u>	<u>10,618</u>	<u>15,357</u>	<u>779</u>	<u>14,149</u>	<u>24,928</u>	<u>20,861</u>	<u>20,000</u>
3.242.5.6210.410 General Supplies		8			1,208			20,861	
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>	1,400	<u>0</u>
Total Instructional Improvement Program	<u>00,626</u>	<u>0</u>	<u>0</u> <u>10,618</u>	<u>05,357</u>	<u>0</u> <u>1,208</u>	<u>0</u> <u>14,149</u>	<u>04,928</u>	1,400 <u>30,861</u>	<u>00,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.242.5.6320.393 Indirect Costs									
Total Purchased Services	820	820	0	705	721	-16	579	742	0
Total Central Administration Program	820	820	0	705	721	-16	579	742	0
Total Current Expenditures	75,511	58,763	16,748	74,453	56,606	17,847	54,335	80,806	27,000
TOTAL SPECIAL GRANTS FUND	<u>75,511</u>	<u>58,763</u>	<u>16,748</u>	<u>74,453</u>	<u>56,606</u>	<u>17,847</u>	<u>54,335</u>	<u>80,806</u>	<u>27,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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. 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
2012-2013 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.243.4.4324.400 Professional Technical Revenue	652,032	457,684	-194,348	567,266	356,184	-211,082		571,393	571,474
TOTAL STATE FUNDING	<u>652,032</u>	<u>457,684</u>	<u>-194,348</u>	<u>567,266</u>	<u>356,184</u>	<u>-211,082</u>	<u>0</u>	<u>571,393</u>	<u>571,474</u>
TOTAL CURRENT REVENUES	<u>652,032</u>	<u>457,684</u>	<u>-194,348</u>	<u>567,266</u>	<u>356,184</u>	<u>-211,082</u>	0	<u>571,393</u>	<u>571,474</u>
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u><u>652,032</u></u>	<u><u>457,684</u></u>	<u><u>-194,348</u></u>	<u><u>567,266</u></u>	<u><u>356,184</u></u>	<u><u>-211,082</u></u>	0	<u><u>571,393</u></u>	<u><u>571,474</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.243.5.5190.116 Teachers			-148						0
3.243.5.5190.133 Stipends and Extra Days - Regular	25,123	25,122		24,506	24,732		0	24,106	32,255
3.243.5.5190.186 Substitute Teachers						-226	0		
Total Salaries	<u>8,000</u> 33,123	<u>1,663</u> 26,933	<u>6,337</u> 6,190	<u>8,000</u> 32,506	<u>66,395</u> 25,395	<u>7,337</u> 7,111	<u>0</u> 0	<u>8,000</u> 30,106	<u>5,000</u> 37,255
3.243.5.5190.210 PERSI	2,611						0		
3.243.5.5190.220 Social Security Tax		2,605		2,546	2,470	76	0	2,433	3,290
3.243.5.5190.270 Worker's Compensation Insurance	2,509	1,869	640	2,463	1,870	593	0	2,392	2,739
3.243.5.5190.280 Retirement Sick Leave Benefits		2,257	-2,125	152	2,923	593	0		
Total Fringe Benefits	<u>132</u> 316	<u>316</u> 316	<u>-1,479</u> -1,479	<u>309</u> 309	<u>299</u> 299	<u>1,093</u> 1,093	<u>0</u> 0	<u>163</u> 295	<u>206</u> 406
3.243.5.5190.310 Professional and Technical Services	5,568	7,047		5,470	7,563		0	5,283	6,641
3.243.5.5190.317 Health Services (Contracted)	28,400	28,388					0		
3.243.5.5190.319 Consultants	21,345	21,336	12	0	0	0	0	0	40,033
3.243.5.5190.381 In-District Travel Allowance	51,271	44,638	6,833	0	0	16,009	0	34,220	0
3.243.5.5190.382 Out-District Travel Allowance	1,017	35,129	66,069	1,490	39,810	1,021	0	1,700	3,420
3.243.5.5190.391 Professional Dues and Fees	50,598						0	44,931	
Total Purchased Services	<u>1,000</u> 153,631	<u>129,908</u> 129,908	<u>1,000</u> 23,723	<u>1,000</u> 76,735	<u>45,914</u> 45,914	<u>1,000</u> 30,821	<u>0</u> 0	<u>1,000</u> 81,851	<u>2,000</u> 87,768
3.243.5.5190.410 General Supplies	242,293	128,390	113,903	241,469	115,136	126,333	0	244,578	203,869
Total Supplies and Materials	<u>242,293</u>	<u>128,390</u>	<u>113,903</u>	<u>241,469</u>	<u>115,136</u>	<u>126,333</u>	<u>0</u>	<u>244,578</u>	<u>203,869</u>
3.243.5.5190.550 Equipment		50,511	30,379	86,372	55,370	31,002	0	75,365	98,414
Total Capital Objects	<u>80,890</u> 80,890	<u>50,511</u> 50,511	<u>30,379</u> 30,379	<u>86,372</u> 86,372	<u>55,370</u> 55,370	<u>31,002</u> 31,002	<u>0</u> 0	<u>75,365</u> 75,365	<u>98,414</u> 98,414
3.243.5.5190.712 Liability Insurance							0		
Total Insurance and Judgment	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>
Total Vocational-Technical Program	<u>5,000</u> 520,505	<u>0</u> 302,789	<u>5,000</u> 177,716	<u>5,000</u> 447,552	<u>249,377</u> 249,377	<u>5,000</u> 198,175	<u>0</u> 0	<u>6,000</u> 443,183	<u>6,000</u> 439,947

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.243.5.6210.113 Supervisors and Coordinators	75,201	74,792		75,201	67,461			75,201	75,156
3.243.5.6210.151 Clerical Personnel	25,166	14,107	40,059	25,166	16,032	7,740	0	25,166	27,329
3.243.5.6210.199 Personal Leave Reimbursement			-650			9,134	0		
Total Salaries	<u>100,367</u>	<u>689,549</u>	10,818	<u>100,367</u>	<u>83,883</u>	-390	<u>0</u>	<u>100,367</u>	<u>102,485</u>
3.243.5.6210.210 PERSI				10,238			0		10,454
3.243.5.6210.220 Social Security Tax	10,428	9,392	1,036		8,288	1,950	0	10,428	
3.243.5.6210.230 Life Insurance	7,377	6,577	800	7,377	5,736	1,641	0	7,678	7,533
3.243.5.6210.240 Medical Insurance		198	36		196	-10,668	0		267
3.243.5.6210.260 Dental Insurance	10,430	7,051	3,279	0	6,768		0	155	8,078
3.243.5.6210.270 Worker's Compensation Insurance				0	431	-431	0	7,236	
3.243.5.6210.280 Retirement Sick Leave Benefits	752	456	297	0			0	458	485
3.243.5.6210.290 Vision Insurance	402	406	-4	467	380	87	0	522	565
	1,445	1,136	309	1,265	1,002	263	0	1,265	1,291
Total Fringe Benefits	<u>192,160</u>	<u>120,345</u>	62	<u>19,347</u>	<u>123,924</u>	-133,577	<u>0</u>	<u>101</u>	<u>108,774</u>
			5,815				0	27,843	
3.243.5.6210.381 In-District Travel Allowance							0		
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>268</u>
Total Instructional Improvement Program	<u>101,527</u>	<u>104,894</u>	<u>0</u>	<u>109,714</u>	<u>106,807</u>	<u>0</u>	<u>0</u>	<u>128,210</u>	<u>131,527</u>
			16,633			12,907			
Total Current Expenditures	<u>652,032</u>	<u>457,684</u>	<u>194,348</u>	<u>567,266</u>	<u>356,184</u>	<u>211,082</u>	<u>0</u>	<u>571,393</u>	<u>571,474</u>
							0		
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u><u>652,032</u></u>	<u><u>457,684</u></u>	<u><u>194,348</u></u>	<u><u>567,266</u></u>	<u><u>356,184</u></u>	<u><u>211,082</u></u>	<u><u>0</u></u>	<u><u>571,393</u></u>	<u><u>571,474</u></u>
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 245

STATE TECHNOLOGY FUND

DESCRIPTION

The District receives technology funding from the State of Idaho each year. This is used to maintain current network and internet services, individual computer systems and hire technology staff.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

STATE TECHNOLOGY FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.245.4.4319.900 Other State Support	412,141	305,052	-107,089	33,556		-33,556			455,000
TOTAL STATE FUNDING	<u>412,141</u>	<u>305,052</u>	<u>-107,089</u>	<u>33,556</u>	<u>0</u>	<u>-33,556</u>	<u>0</u>	<u>0</u>	<u>455,000</u>
					0		0	0	
TOTAL CURRENT REVENUES	<u>412,141</u>	<u>305,052</u>	<u>-107,089</u>	<u>33,556</u>		<u>-33,556</u>			<u>455,000</u>
					0		0	0	
3.245.4.7000.000 Estimated Beginning Balance		107,680	107,680		33,556	33,556			
TOTAL STATE TECHNOLOGY FUND	<u><u>0</u></u>	<u><u>412,732</u></u>	<u><u>591</u></u>	<u><u>33,556</u></u>	<u><u>33,556</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>455,000</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

STATE TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.245.5.5120.410 General Supplies	1,000	636	364	0	19	-19	0	0	0
Total Supplies and Materials	1,000	636	364	0	19	-19	0	0	0
3.245.5.5120.550 Equipment	10,188	4,312	5,876	0	334	-334	0	0	0
Total Capital Objects	10,188	4,312	5,876	0	334	-334	0	0	0
Total Elementary Program	11,188	4,948	6,240	0	354	-354	0	0	0
		4,948	6,240	0	354	-354	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

STATE TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.245.5.5150.410 General Supplies									0
Total Supplies and Materials	1,000	79	921	0	0	0	0	0	0
3.245.5.5150.550 Equipment	1,000	79	921	0	0	0	0	0	0
Total Capital Objects	8,188	797 -797	8,985	0	-30	30	0	0	0
Total Secondary Program	8,188		8,985	0	-30	30	0	0	0
	<u>9,188</u>	<u>-718</u>	<u>9,906</u>	<u>0</u>	<u>-30</u>	<u>30</u>	<u>0</u>	<u>0</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.245.5.6230.154 Maintenance Personnel	99,180	97,191			-324				55,454
3.245.5.6230.199 Personal Leave Reimbursement			1,989	0		324	0	0	
Total Salaries	<u>99,180</u>	<u>97,361</u>	<u>1,819</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,454</u>
3.245.5.6230.210 PERSI	10,116	10,104		0		324	0	0	
3.245.5.6230.220 Social Security Tax			12	0	0	0	0	0	5,656
3.245.5.6230.230 Life Insurance	7,290	6,765	525	0	0	0	0	0	4,076
3.245.5.6230.240 Medical Insurance	164	163		0	0	0	0	0	21,640
3.245.5.6230.250 Employee Assistance Plan	9,924	9,854	70	0	0	0	0	0	
3.245.5.6230.260 Dental Insurance				0	0	0	0	0	
3.245.5.6230.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	52
3.245.5.6230.280 Retirement Sick Leave Benefits	622	630	-8	0	0	0	0	0	699
3.245.5.6230.280 Retirement Sick Leave Benefits	3,878	3,974	-96	0	0	0	0	0	2,724
3.245.5.6230.290 Vision Insurance	1,400	1,225	175	0	0	0	0	0	699
Total Fringe Benefits	<u>138,572</u>	<u>132,895</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,916</u>
3.245.5.6230.325 Repair and Maintenance (Contracted)	206,052	206,054	677	33,556	33,556	0	0	0	
3.245.5.6230.361 Computer Service Expenses									
3.245.5.6230.381 In-District Travel Allowance	2,000	1,664				0	0	0	0
3.245.5.6230.382 Out-District Travel Allowance	17,500	12,283	5,217	0	0	0	0	0	0
Total Purchased Services	<u>227,552</u>	<u>218,673</u>	<u>2,000</u>	<u>33,556</u>	<u>33,556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.245.5.6230.552 Technology Equipment	31,461	26,017	5,444			0	0	0	373,630
Total Capital Objects	<u>31,461</u>	<u>26,017</u>	<u>5,444</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>373,630</u>
Total Instruction-Related Technology Program	<u>391,765</u>	<u>374,946</u>	<u>16,819</u>	<u>33,556</u>	<u>33,232</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>455,000</u>
Total Current Expenditures	<u>412,141</u>	<u>379,176</u>	<u>32,965</u>	<u>33,556</u>	<u>33,556</u>	<u>324</u>	<u>0</u>	<u>0</u>	<u>455,000</u>
						0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.245.3.3200.000 Actual Year-End Fund Balance	N/A	33,556	N/A	N/A		N/A	N/A	N/A	N/A
Total Transfers or Reserves		33,556	33,556		0				
Total Contingency Reserve Program	0	33,556	33,556	0	0	0	0	0	0
TOTAL STATE TECHNOLOGY FUND	<u>0</u> 412,141	<u>412,732</u>	<u>-591</u>	<u>0</u> 33,556	<u>0</u> 33,556	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> 455,000
						0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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.

Since FY 2010, the Idaho Legislature has not distributed funds to this district that would be directed toward this fund. Because of the State's financial situation, 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
2012-2013 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.246.4.4329.900 Substance Abuse Prevention	224,995	184,659	-40,336	37,376	12,520	-24,856	25,000	24,856	7,500
TOTAL STATE FUNDING	<u>224,995</u>	<u>184,659</u>	<u>-40,336</u>	<u>37,376</u>	<u>12,520</u>	<u>-24,856</u>	<u>25,000</u>	<u>24,856</u>	<u>7,500</u>
TOTAL CURRENT REVENUES	<u>224,995</u>	<u>184,659</u>	<u>-40,336</u>	<u>37,376</u>	<u>12,520</u>	<u>-24,856</u>	<u>25,000</u>	<u>24,856</u>	<u>7,500</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u><u>224,995</u></u>	<u><u>184,659</u></u>	<u><u>-40,336</u></u>	<u><u>37,376</u></u>	<u><u>12,520</u></u>	<u><u>-24,856</u></u>	<u><u>25,000</u></u>	<u><u>24,856</u></u>	<u><u>7,500</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.246.5.5120.152 Instructional Assistants	<u>21,500</u>	<u>20,538</u>							<u>0</u>
Total Salaries	<u>21,500</u>	<u>20,538</u>	962	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			962						
3.246.5.5120.210 PERSI				0	0	0	0	0	
3.246.5.5120.220 Social Security Tax	2,234	-121	2,355	0	0	0	0	0	
3.246.5.5120.230 Life Insurance	1,580	1,570	10-13	0	0	0	0	0	0
3.246.5.5120.240 Medical Insurance		13	-779	0	0	0	0	0	0
3.246.5.5120.260 Dental Insurance	0	779	-58	0	0	0	0	0	0
3.246.5.5120.270 Worker's Compensation Insurance	0	58		0	0	0	0	0	0
3.246.5.5120.280 Retirement Sick Leave Benefits	86	95	-9	0	0	0	0	0	0
3.246.5.5120.290 Vision Insurance	310	-15	325	0	0	0	0	0	0
Total Fringe Benefits	<u>0</u>	<u>8</u>	<u>-8</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	4,210	2,387	1,823						
Total Elementary Program	<u>25,710</u>	<u>22,925</u>	<u>2,785</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
				0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
SECONDARY PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.246.5.5150.131 Saturday School Teachers		3,324	4,676	3,888	4,176	-288			
3.246.5.5150.152 Instructional Assistants	8,000	22,541					0	0	0
Total Salaries	<u>30,800</u>	<u>25,865</u>	<u>259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			4,935	3,888	4,176	-288			
3.246.5.5150.210 PERSI							0	0	0
3.246.5.5150.220 Social Security Tax	3,200	2,678	522	404	434	-30 -9	0	0	0
3.246.5.5150.230 Life Insurance	2,264	1,926	338	298	307	-7	0	0	0
3.246.5.5150.240 Medical Insurance		164	-8				0	0	0
3.246.5.5150.260 Dental Insurance	10,630	9,925	405	0	7	-405	0	0	0
3.246.5.5150.270 Worker's Compensation Insurance				0	405		0	0	0
3.246.5.5150.280 Retirement Sick Leave Benefits	751	622	129	0	26	-26 -1	0	0	0
3.246.5.5150.290 Vision Insurance	123		118	19	20	-4	0	0	0
	443	325	4	49	53	-7	0	0	0
Total Fringe Benefits	<u>192,459</u>	<u>178,936</u>	<u>14</u>	<u>0</u>	<u>7</u>	<u>-488</u>	<u>0</u>	<u>0</u>	<u>0</u>
			1,523	770	1,258		0	0	0
3.246.5.5150.396 Inservice Training							20,000	19,856	0
Total Purchased Services	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>19,856</u>	<u>0</u>
	2,000		2,000					19,856	
3.246.5.5150.410 General Supplies		0		0	0	0			0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>7,500</u>
								5,000	7,500
Total Secondary Program	<u>60,259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>05,000</u>	<u>5,000</u>	<u>7,500</u>
		41,801	8,458	<u>4,658</u>	<u>5,434</u>	<u>-776</u>		<u>24,856</u>	<u>7,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.246.5.5170.152 Instructional Assistants	18,900	20,091	-1,191						<u>0</u>
Total Salaries	<u>18,900</u>	<u>20,091</u>	<u>-1,191</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.246.5.5170.210 PERSI			-124	0	0	0	0	0	
3.246.5.5170.220 Social Security Tax	1,964	2,088	-107	0	0	0	0	0	
3.246.5.5170.230 Life Insurance	1,389	1,496		0	0	0 -3	0	0	<u>0</u>
3.246.5.5170.240 Medical Insurance	78	82	-4	0	-9	9	0	0	<u>0</u>
3.246.5.5170.260 Dental Insurance	5,165	4,963	203	0	3	-203	0	0	<u>0</u>
3.246.5.5170.270 Worker's Compensation Insurance	376		65 -17	0	203	-203	0	0	<u>0</u>
3.246.5.5170.280 Retirement Sick Leave Benefits	76	93		0	13	-13	0	0	<u>0</u>
3.246.5.5170.290 Vision Insurance	272	253	19	0	0	0 -4	0	0	<u>0</u>
Total Fringe Benefits	<u>96</u>	<u>89</u>	<u>7</u>	<u>0</u>	<u>4</u>	<u>-4</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Alternate School Program	<u>9,416</u>	<u>9,373</u>	<u>43</u>	<u>0</u>	<u>214</u>	<u>-214</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>28,316</u>	<u>29,464</u>	<u>-1,148</u>	<u>0</u>	<u>214</u>	<u>-214</u>	<u>0</u>	<u>0</u>	<u>0</u>
				0	214	-214	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.246.5.6210.310 Professional and Technical Services	57,000	57,000							
3.246.5.6210.392 Student Activity Support									
3.246.5.6210.396 Inservice Training	8,075	2,199	5,876	0	0	0	0	0	0
	38,435	17,669	20,766	32,718	6,872	25,846	0	0	0
Total Purchased Services	<u>103,510</u>	<u>76,868</u>	<u>26,642</u>	<u>32,718</u>	<u>6,872</u>	<u>25,846</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.246.5.6210.410 General Supplies					6,872				
	<u>7,000</u>	<u>6,794</u>	<u>206</u>				<u>0</u>	<u>0</u>	<u>0</u>
Total Supplies and Materials	<u>7,000</u>	<u>6,794</u>	<u>206</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>110,510</u>	<u>83,662</u>	<u>26,848</u>	<u>02,718</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program					<u>6,872</u>	<u>25,846</u>	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.246.5.6320.393 Indirect Costs	5,200	4,766	434	0	0	0	0	0	0
Total Purchased Services	5,200	4,766	434	0	0	0	0	0	0
Total Central Administration Program	5,200	4,766	434	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.246.5.6910.396 Inservice Training									0
Total Purchased Services	5,000	2,040	2,960	0	0	0	0	0	0
	5,000	2,040	2,960						
Total Other Support Services Program	5,000	2,040	2,960	0	0	0	0	0	0
	5,000	2,040	2,960						
Total Current Expenditures	224,995	184,659	40,336	37,376	12,520	24,856	25,000	0	
							24,856		7,500
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u>224,995</u>	<u>184,659</u>	<u>40,336</u>	<u>37,376</u>	<u>12,520</u>	<u>24,856</u>	<u>25,000</u>	<u>24,856</u>	<u>7,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

TITLE I-A ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.250.4.4451.100 ESEA Title I Revenue (ARRA)	2,286,203	1,242,956	-1,043,247	1,155,570	1,107,407	-48,163		48,164	
TOTAL FEDERAL FUNDING	<u>2,286,203</u>	<u>1,242,956</u>	<u>-1,043,247</u>	<u>1,155,570</u>	<u>1,107,407</u>	<u>-48,163</u>	<u>0</u>	<u>48,164</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>2,286,203</u>	<u>1,242,956</u>	<u>-1,043,247</u>	<u>1,155,570</u>	<u>1,107,407</u>	<u>-48,163</u>	<u>0</u>	<u>48,164</u>	<u>0</u>
TOTAL TITLE I-A ARRA FUND	<u><u>2,286,203</u></u>	<u><u>1,242,956</u></u>	<u><u>-1,043,247</u></u>	<u><u>1,155,570</u></u>	<u><u>1,107,407</u></u>	<u><u>-48,163</u></u>	<u><u>0</u></u>	<u><u>48,164</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE I-A ARRA FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.250.5.5120.116 Teachers	62,866	31,433	31,433	30,400	30,400				
3.250.5.5120.152 Instructional Assistants	531,373	230,472	300,901	274,196	257,143	17,053	0	0	0
3.250.5.5120.199 Personal Leave Reimbursement			-665				0	0	0
Total Salaries	<u>594,239</u>	<u>262,570</u>	<u>331,669</u>	<u>308,261</u>	<u>288,548</u>	<u>-340</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.250.5.5120.210 PERSI			20,795	19,286	19,268		0	0	
3.250.5.5120.220 Social Security Tax	39,944	19,149	18,809	28,403	21,837	18	0	0	
3.250.5.5120.230 Life Insurance	38,746	19,937				6,566	0	0	0
3.250.5.5120.240 Medical Insurance	2,398,244	1,015,607	1,382,637	1,649,822	1,627,552	24	0	0	0
3.250.5.5120.260 Dental Insurance		60,761				1,870	0	0	0
3.250.5.5120.270 Worker's Compensation Insurance	8,682	3,845	4,837	4,340	4,261	79	0	0	0
3.250.5.5120.280 Retirement Sick Leave Benefits	2,697	1,224	1,473	1,881	1,403	478	0	0	0
3.250.5.5120.290 Vision Insurance	5,190	2,322	2,868	2,508	2,336	172	0	0	0
Total Fringe Benefits	<u>1,232,133</u>	<u>1,098,109</u>	<u>234,024</u>	<u>1,243,128</u>	<u>1,218,200</u>	<u>25</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.250.5.5120.381 In-District Travel Allowance						9,232	0	0	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>26</u>	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.250.5.5120.410 General Supplies	678,124	463,532	214,592	60,574	76,859	-16,285	0	20,689	
3.250.5.5120.415 One-Time Supplies							0		0
Total Supplies and Materials	<u>5,017</u>	<u>463,532</u>	<u>5,017</u>	<u>2,500</u>	<u>77,696</u>	<u>1,663</u>	<u>0</u>	<u>27,689</u>	<u>0</u>
3.250.5.5120.550 Equipment	683,141		219,609	69,074		-8,622	0		0
Total Capital Objects	<u>108,500</u>	<u>107,763</u>	<u>737</u>	<u>326,611</u>	<u>326,011</u>	<u>600</u>	<u>0</u>	<u>475</u>	<u>0</u>
Total Elementary Program	<u>1,624,013</u>	<u>943,217</u>	<u>680,796</u>	<u>829,428</u>	<u>811,481</u>	<u>600</u>	<u>0</u>	<u>475</u>	<u>0</u>
						<u>17,947</u>		<u>28,164</u>	
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE I-A ARRA FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.250.5.5150.310 Professional and Technical Services	<u>10,236</u>	<u>10,236</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Purchased Services	<u>10,236</u>	<u>10,236</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Secondary Program	<u>10,236</u>	<u>10,236</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

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE I-A ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.250.5.6210.116 Teachers	349,867	174,637	175,230	137,685	137,685				
3.250.5.6210.197 Inservice Training	80,910	36,048	44,862	47,950	47,950	0	0	0	0
3.250.5.6210.199 Personal Leave Reimbursement			-260			0	0	0	0
Total Salaries	<u>430,777</u>	<u>260,945</u>	<u>219,832</u>	<u>185,635</u>	<u>185,798</u>	<u>-163</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.250.5.6210.210 PERSI			25,971	14,305	14,460	-163	0	0	0
3.250.5.6210.220 Social Security Tax	44,729	18,758	20,072	10,533		-155	0	0	0
3.250.5.6210.230 Life Insurance	32,925	12,853			9,645	888	0	0	0
3.250.5.6210.240 Medical Insurance			16,050	14,019	22,668	36	0	0	0
3.250.5.6210.260 Dental Insurance	29,838	14,888	-746			2,251	0	0	0
3.250.5.6210.270 Worker's Compensation Insurance		932		930	810	120	0	0	0
3.250.5.6210.280 Retirement Sick Leave Benefits	186	819	1,453	730	676	54	0	0	0
3.250.5.6210.290 Vision Insurance	2,272	2,273	3,546	1,859	1,753	106	0	0	0
Total Fringe Benefits	<u>536,794</u>	<u>266,119</u>	<u>267,675</u>	<u>436,788</u>	<u>40,453</u>	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.250.5.6210.396 Inservice Training			49,540	69,282	48,594	3,335	0	0	0
Total Purchased Services	<u>50,000</u>	<u>460</u>	<u>49,540</u>	<u>69,282</u>	<u>48,594</u>	<u>20,688</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
Total Instructional Improvement Program	<u>597,571</u>	<u>262,524</u>	<u>335,047</u>	<u>298,705</u>	<u>274,845</u>	<u>23,860</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
							0	20,000	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE I-A ARRA FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.250.5.6320.393 Indirect Costs	<u>53,383</u>	<u>26,077</u>	<u>27,306</u>	<u>26,437</u>	<u>19,425</u>	<u>7,012</u>			
Total Purchased Services	<u>53,383</u>	<u>26,077</u>	<u>27,306</u>	<u>26,437</u>	<u>19,425</u>	<u>7,012</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Central Administration Program	<u>53,383</u>	<u>26,077</u>	<u>27,306</u>	<u>26,437</u>	<u>19,425</u>	<u>7,012</u>	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE I-A ARRA FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.250.5.6810.345 Transportation Services (Contracted)	1,000	902	98	1,000	1,657	-657	0	0	0
Total Purchased Services	1,000	902	98	1,000	1,657	-657	0	0	0
Total Pupil To School Transportation Program	1,000	902	98	1,000	1,657	-657	0	0	0
Total Current Expenditures	2,286,203	1,242,956	1,043,247	1,155,570	1,107,407	48,163	0	48,164	0
TOTAL TITLE I-A ARRA FUND	2,286,203	1,242,956	1,043,247	1,155,570	1,107,407	48,163	0	48,164	0
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.251.4.4451.100 ESEA Title I Revenue	3,436,834	3,290,258	-146,576	3,017,262	2,556,351	-460,911	3,092,390	3,144,123	3,004,393
TOTAL FEDERAL FUNDING	<u>3,436,834</u>	<u>3,290,258</u>	<u>-146,576</u>	<u>3,017,262</u>	<u>2,556,351</u>	<u>-460,911</u>	<u>3,092,390</u>	<u>3,144,123</u>	<u>3,004,393</u>
TOTAL CURRENT REVENUES	<u>3,436,834</u>	<u>3,290,258</u>	<u>-146,576</u>	<u>3,017,262</u>	<u>2,556,351</u>	<u>-460,911</u>	<u>3,092,390</u>	<u>3,144,123</u>	<u>3,004,393</u>
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u><u>3,436,834</u></u>	<u><u>3,290,258</u></u>	<u><u>-146,576</u></u>	<u><u>3,017,262</u></u>	<u><u>2,556,351</u></u>	<u><u>-460,911</u></u>	<u><u>3,092,390</u></u>	<u><u>3,144,123</u></u>	<u><u>3,004,393</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.251.5.5120.116 Teachers	989,899	965,856	24,043	849,372	890,707	-41,335	1,007,065	1,007,065	1,043,981
3.251.5.5120.152 Instructional Assistants	345,873	360,418	-14,545	319,451	314,998		313,046	313,046	308,268
3.251.5.5120.186 Substitute Teachers						4,453			
3.251.5.5120.199 Personal Leave Reimbursement						117			
Total Salaries	<u>1,340,195</u>	<u>1,330,698</u>	<u>9,497</u>	<u>1,173,303</u>	<u>1,210,067</u>	<u>-36,764</u>	<u>1,324,535</u>	<u>1,324,535</u>	<u>1,356,673</u>
3.251.5.5120.210 PERSI	128,413	124,514	3,899	112,147	113,947	-1,800	135,103	135,103	138,380
3.251.5.5120.220 Social Security Tax	99,169	98,195	974-62	90,567	89,174	1,393	97,353	97,353	99,716
3.251.5.5120.230 Life Insurance									
3.251.5.5120.240 Medical Insurance	380,888	389,960	-3,372	328,532	320,984	36	407,143	407,143	520,982
3.251.5.5120.260 Dental Insurance	14,815	15,069	-254	14,608	14,318	7,548	15,843	15,843	16,410
3.251.5.5120.270 Worker's Compensation Insurance						290			
3.251.5.5120.280 Retirement Sick Leave Benefits	6,329	6,135	194	5,565	5,871	-307	6,914	6,914	7,475
3.251.5.5120.290 Vision Insurance	16,647	15,100	1,547-66	15,800	15,819	-219	16,689	16,689	
Total Fringe Benefits	<u>4,881,940</u>	<u>4,347,080</u>	<u>2,860</u>	<u>4,174,051</u>	<u>4,135,071</u>	<u>39</u>	<u>4,399</u>	<u>4,399</u>	<u>3,426</u>
3.251.5.5120.310 Professional and Technical Services	178,244	182,784	-4,540	193,109	182,825	6,980	537,507	537,507	321,744
3.251.5.5120.381 In-District Travel Allowance						10,284	473,542	52,040	
3.251.5.5120.396 Inservice Training	4,500	1,320	3,180	1,500	951	549	1,500	1,500	1,500
Total Purchased Services	<u>182,744</u>	<u>184,104</u>	<u>-1,360</u>	<u>194,609</u>	<u>183,777</u>	<u>10,832</u>	<u>473,042</u>	<u>510</u>	<u>323,244</u>
3.251.5.5120.410 General Supplies	113,171	80,177	32,994	199,919	37,956	161,963		185,629	79,376
3.251.5.5120.415 One-Time Supplies									
Total Supplies and Materials	<u>8,061</u>	<u>80,208</u>	<u>8,030</u>	<u>7,149</u>	<u>37,956</u>	<u>7,149</u>	<u>6,056</u>	<u>6,058</u>	<u>6,000</u>
3.251.5.5120.550 Equipment	441,586	428,962	12,624	219,614	11,474	208,140	6,656	191,687	85,376
Total Capital Objects	<u>441,586</u>	<u>428,962</u>	<u>12,624</u>	<u>219,614</u>	<u>11,474</u>	<u>208,140</u>	<u>0</u>	<u>163,365</u>	<u>5,000</u>
Total Elementary Program	<u>2,595,697</u>	<u>2,531,053</u>	<u>64,644</u>	<u>2,267,645</u>	<u>1,909,345</u>	<u>358,300</u>	<u>2,303,740</u>	<u>2,271,144</u>	<u>2,335,039</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.251.5.5150.116 Teachers	50,589	50,370		49,588	47,910		49,875	49,875	46,412
3.251.5.5150.186 Substitute Teachers			219			1,679			
3.251.5.5150.199 Personal Leave Reimbursement	1,000	803	197	803	713	91	803	803	0
Total Salaries	<u>250,849</u>	<u>250,433</u>	<u>416</u>	<u>250,651</u>	<u>248,882</u>	<u>1,769</u>	<u>250,678</u>	<u>250,678</u>	<u>240,672</u>
3.251.5.5150.210 PERSI								50,678	
3.251.5.5150.220 Social Security Tax	5,283	5,261	22	5,179	5,005	174	5,087	5,087	4,761
3.251.5.5150.230 Life Insurance	3,960	3,090	870	3,807	2,925	882	3,725	3,725	3,430
3.251.5.5150.240 Medical Insurance	123	123	0	123	123	0	127	127	168
3.251.5.5150.260 Dental Insurance	7,460	7,444	16	7,294	7,294	0	8,022	8,022	8,847
3.251.5.5150.270 Worker's Compensation Insurance	466	466	-27	466	466	0	494	494	524
3.251.5.5150.280 Retirement Sick Leave Benefits	206	233	0	234	234	0	264	264	257
3.251.5.5150.290 Vision Insurance	683	638	45	628	607	21	628	628	588
Total Fringe Benefits	<u>133,314</u>	<u>133,388</u>	<u>0</u>	<u>133,864</u>	<u>133,788</u>	<u>1,076</u>	<u>137,484</u>	<u>137,484</u>	<u>130,684</u>
3.251.5.5150.310 Professional and Technical Services	14,671	14,656	926	15,016	15,016		15,713	15,568	15,568
Total Purchased Services	<u>14,671</u>	<u>14,656</u>	<u>15</u>	<u>15,016</u>	<u>15,016</u>	<u>0</u>	<u>15,713</u>	<u>15,568</u>	<u>15,568</u>
Total Secondary Program	<u>84,834</u>	<u>83,477</u>	<u>1,357</u>	<u>83,531</u>	<u>80,686</u>	<u>0</u>	<u>84,875</u>	<u>84,730</u>	<u>80,924</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.251.5.5170.152 Instructional Assistants	6,435	6,435		5,815	2,921	2,894	5,827	5,827	5,827
Total Salaries	6,435	6,435	0	5,815	2,921	2,894	5,827	5,827	5,827
3.251.5.5170.210 PERSI			0						
3.251.5.5170.220 Social Security Tax	636	0	636	445	223	222	594	594	594
3.251.5.5170.270 Worker's Compensation Insurance	492	492	0	27	15	12	428	428	428
3.251.5.5170.280 Retirement Sick Leave Benefits	24	30	-6	27	15	12	30	30	32
Total Fringe Benefits	83	0	83	0	0	0	73	73	73
Total Alternate School Program	1,235	522	713	472	238	234	1,125	1,125	1,127
	<u>7,670</u>	<u>6,957</u>	<u>713</u>	<u>6,287</u>	<u>3,159</u>	<u>3,128</u>	<u>6,952</u>	<u>6,952</u>	<u>6,954</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.251.5.6160.152 Instructional Assistants									656
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	656
3.251.5.6160.210 PERSI	0	0	0	0	0	0		500	
3.251.5.6160.220 Social Security Tax	0	0	0	0	0	0	0	52	67
3.251.5.6160.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	39	48
3.251.5.6160.280 Retirement Sick Leave Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	4
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>6</u>	8 127
Total Ancillary Service Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	783
	0	0	0	0	0	0	0	600	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.251.5.6210.113 Supervisors and Coordinators		63,299		60,768	60,767		60,767		60,767
3.251.5.6210.116 Teachers	63,299	153,167		145,567	145,566		229,441	60,767	192,340
3.251.5.6210.151 Clerical Personnel			1,034	27,091	27,298	1	27,091	27,091	27,863
3.251.5.6210.186 Substitute Teachers	29,754	26,047	3,707	30,000	32,345	-2,345	30,000	30,000	20,000
3.251.5.6210.197 Inservice Training	35,000	29,391	5,609	16,327	18,873	-2,546	30,000	30,000	10,000
3.251.5.6210.199 Personal Leave Reimbursement	35,000	11,242	23,758				15,000	15,000	
			-41						
Total Salaries	338,058	282,990	34,068	280,632	285,468	26,836	360,299	360,299	300,670
3.251.5.6210.210 PERSI				25,402	26,223				29,750
3.251.5.6210.220 Social Security Tax	29,252	26,274	2,978	18,738	18,239	-821	33,894	33,894	21,437
3.251.5.6210.230 Life Insurance	21,483	18,305	3,178				24,423	24,423	
3.251.5.6210.240 Medical Insurance			12	48,044	40,778	40			30,672
3.251.5.6210.260 Dental Insurance	22,329	24,067	362			2,366	34,067	34,067	
3.251.5.6210.270 Worker's Compensation Insurance	1,396	1,359	37-40	1,396	1,373	23	2,099	2,099	1,876
3.251.5.6210.280 Retirement Sick Leave Benefits	1,124	1,164		1,095	1,225	-130	1,734	1,734	1,608
3.251.5.6210.290 Vision Insurance	3,791	3,182	609	3,081	3,177	-96	4,187	4,187	3,675
Total Fringe Benefits	398,212	397,076	7,136	444,667	382,725	62	584	584	392,108
						1,942	101,598	101,598	
3.251.5.6210.352 Postage									
3.251.5.6210.381 In-District Travel Allowance			200						
3.251.5.6210.382 Out-District Travel Allowance	200	0	224	500	0	500	0	0	0
3.251.5.6210.396 Inservice Training	500	276	141,521	162,289	94,170	168,919	500	500	1,500
	260,683	182,162					60,000	11,868	47,000
Total Purchased Services	202,883	182,524	20,359	164,289	94,170	70,119	62,000	185,874	
3.251.5.6210.410 General Supplies									
Total Supplies and Materials	1,500	1,379	121	5,000	0	5,000	2,000	2,000	2,000
Total Instructional Improvement Program	601,653	539,970	61,683	523,588	461,363	72,225	527,897	651,771	451,778

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	-2010 Budget			-2011 Budget			2011-2012 Budget		2012-2013 Budget
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.251.5.6320.393 Indirect Costs	76,801	69,460		72,469	56,897	15,572	72,469	72,469	72,469
Total Purchased Services	<u>76,801</u>	<u>69,460</u>	<u>7,341</u>	<u>72,469</u>	<u>56,897</u>	<u>15,572</u>	<u>72,469</u>	<u>72,469</u>	72,469
Total Central Administration Program	<u>76,801</u>	69,460	7,341	<u>72,469</u>	<u>56,897</u>	<u>15,572</u>	<u>72,469</u>	72,469	72,469

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.251.5.7200.116 Teachers	25,000	21,324	3,676	25,000	17,256	7,744	25,000	15,000	25,000
Total Salaries	25,000	21,324	3,676	25,000	17,256	7,744	25,000		25,000
			3,676			7,744		15,000	
3.251.5.7200.210 PERSI	3,117								
3.251.5.7200.220 Social Security Tax		2,215	902	2,500	1,747	753	2,550	2,550	2,550
3.251.5.7200.270 Worker's Compensation Insurance	2,295	1,572	723	1,600	1,252	348	1,838	1,838	1,838
3.251.5.7200.280 Retirement Sick Leave Benefits	120	99	21	100	82	18	130	130	138
Total Fringe Benefits	405	269	136	300	212	88	315	315	315
	5,937	4,155	1,782	4,500	3,293	1,207	4,833	4,833	4,841
3.251.5.7200.383 Parent Activities Travel	39,242	33,862	5,380	34,242	34,353	-111	26,624	36,624	26,605
Total Purchased Services	39,242	33,862	5,380	34,242	34,353	-111	26,624		26,605
			5,380					36,624	
Total Parent Activities Program	70,179	59,341	10,838	63,742	54,902	8,840	56,457	56,457	56,446
Total Current Expenditures	<u>3,436,834</u>	<u>3,290,258</u>	<u>146,576</u>	<u>3,017,262</u>	<u>2,556,351</u>	<u>460,911</u>	<u>3,092,390</u>	<u>3,144,123</u>	<u>3,004,393</u>
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u><u>3,436,834</u></u>	<u><u>3,290,258</u></u>	<u><u>146,576</u></u>	<u><u>3,017,262</u></u>	<u><u>2,556,351</u></u>	<u><u>460,911</u></u>	<u><u>3,092,390</u></u>	<u><u>3,144,123</u></u>	<u><u>3,004,393</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.256.4.4430.000 Title VI-B - Restricted (ARRA)	2,385,102	1,007,388	-1,377,714	1,214,844	1,317,201	102,357		60,513	
TOTAL FEDERAL FUNDING	<u>2,385,102</u>	<u>1,007,388</u>	<u>-1,377,714</u>	<u>1,214,844</u>	<u>1,317,201</u>	<u>102,357</u>	<u>0</u>	<u>60,513</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>2,385,102</u>	<u>1,007,388</u>	<u>-1,377,714</u>	<u>1,214,844</u>	<u>1,317,201</u>	<u>102,357</u>	<u>0</u>	<u>60,513</u>	<u>0</u>
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u><u>2,385,102</u></u>	<u><u>1,007,388</u></u>	<u><u>-1,377,714</u></u>	<u><u>1,214,844</u></u>	<u><u>1,317,201</u></u>	<u><u>102,357</u></u>	<u><u>0</u></u>	<u><u>60,513</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.256.5.5210.116 Teachers	68,000	23,891	44,109	40,000	16,721	23,279			
3.256.5.5210.152 Instructional Assistants	145,000	61,472	83,528	94,075	58,588	35,487	0	1,664	0
3.256.5.5210.182 Substitute Instructional Assistants			12,244		14,271	-12,244	0	1,379	0
3.256.5.5210.199 Personal Leave Reimbursement	45,946	33,702	-80	2,027			0		0
Total Salaries	<u>258,946</u>	<u>189,145</u>	<u>139,801</u>	<u>130,182</u>	<u>89,660</u>	<u>40,522</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.256.5.5210.210 PERSI			13,278	13,684			0	3,043	
3.256.5.5210.220 Social Security Tax	22,131	8,853			7,408	6,276			
3.256.5.5210.230 Life Insurance	16,294	6,482	9,812	9,861	5,653	4,208	0	278	0
3.256.5.5210.240 Medical Insurance			4,500				0	230	0
3.256.5.5210.260 Dental Insurance	10,000	14,950	-4,950	24,630	26,303	41	0	0	0
3.256.5.5210.270 Worker's Compensation Insurance		570	-570	932	777	-673	0	0	0
3.256.5.5210.280 Retirement Sick Leave Benefits	0	386	466	625	364	261	0	0	0
3.256.5.5210.290 Vision Insurance	852	1,074	1,610	1,690	899	791	0	16	0
Total Fringe Benefits	<u>51,961</u>	<u>32,628</u>	<u>19,333</u>	<u>42,934</u>	<u>31,831</u>	<u>14,103</u>	<u>0</u>	<u>34</u>	<u>0</u>
3.256.5.5210.310 Professional and Technical Services	107,000	52,303	54,697	35,000	167,115	-132,115	0	558	0
Total Purchased Services	<u>107,000</u>	<u>52,303</u>	<u>54,697</u>	<u>35,000</u>	<u>167,115</u>	<u>-132,115</u>	<u>0</u>	<u>358</u>	<u>0</u>
3.256.5.5210.410 General Supplies	904,702	456,476	448,226	500,000	478,533	21,467	0	358	0
Total Supplies and Materials	<u>904,702</u>	<u>456,476</u>	<u>448,226</u>	<u>500,000</u>	<u>478,533</u>	<u>21,467</u>	<u>0</u>	<u>47,066</u>	<u>0</u>
3.256.5.5210.550 Equipment	600,000	259,368	340,632	377,472	355,608	21,864	0	9,488	0
Total Capital Objects	<u>600,000</u>	<u>259,368</u>	<u>340,632</u>	<u>377,472</u>	<u>355,608</u>	<u>21,864</u>	<u>0</u>	<u>9,488</u>	<u>0</u>
Total Special Education Program	<u>1,922,609</u>	<u>919,921</u>	<u>1,002,688</u>	<u>1,091,588</u>	<u>1,122,746</u>	<u>-31,158</u>	<u>0</u>	<u>9,488</u>	<u>0</u>
							0	60,513	0
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.256.5.6160.115 Ancillary Professional				10,000					<u>0</u>
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	10,000	1,863	8,137	0	0	<u>0</u>
3.256.5.6160.210 PERSI	0	0	0		1,863	8,137			
3.256.5.6160.220 Social Security Tax	0	0	0	1,020	194	826	0	0	
3.256.5.6160.270 Worker's Compensation Insurance	0	0	0	735	143	592	0	0	<u>0</u>
3.256.5.6160.280 Retirement Sick Leave Benefits	0	0	0	47	9	38	0	0	<u>0</u>
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	126	23	103	0	0	<u>0</u>
3.256.5.6160.310 Professional and Technical Services	50,000	0	50,000	1,928	368	1,560			
3.256.5.6160.381 In-District Travel Allowance	<u>30,000</u>		21,906	20,000	20,333	-76,118	0	0	
Total Purchased Services	<u>80,000</u>	<u>8,094</u>	<u>71,906</u>	40,000	116,451	-76,451	0	0	<u>0</u>
Total Ancillary Service Program	<u>80,000</u>	<u>8,094</u>	<u>71,906</u>	51,928	118,682	-66,754	0	0	<u>0</u>
							0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.256.5.6210.396 Inservice Training	325,000	61,199	263,801	50,000	50,401				
Total Purchased Services	325,000	61,199	263,801	50,000	50,401	-401	0	0	0
Total Instructional Improvement Program	325,000	61,199	263,801	50,000	50,401	-401	0	0	0
							0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.256.5.6320.393 Indirect Costs	57,493	18,174	39,319	21,328	25,372	-4,044			<u>0</u>
Total Purchased Services	<u>57,493</u>	<u>18,174</u>	<u>39,319</u>	<u>21,328</u>	<u>25,372</u>	<u>-4,044</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Central Administration Program	<u>57,493</u>	18,174	<u>39,319</u>	<u>21,328</u>	<u>25,372</u>	<u>-4,044</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>2,385,102</u>	<u>1,007,388</u>	<u>1,377,714</u>	<u>1,214,844</u>	<u>1,317,201</u>	<u>-102,357</u>	<u>0</u>	<u>0</u>	<u>0</u>
								<u>60,513</u>	
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u>2,385,102</u>	<u>1,007,388</u>	<u>1,377,714</u>	<u>1,214,844</u>	<u>1,317,201</u>	<u>-102,357</u>	<u>0</u>	<u>60,513</u>	<u>0</u>
							<u>0</u>		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.257.4.4430.000 Title VI-B - Restricted	3,070,013	2,320,767	-749,246	3,190,195	2,130,731	-1,059,464	2,460,959	3,601,791	1,978,120
TOTAL FEDERAL FUNDING	<u>3,070,013</u>	<u>2,320,767</u>	<u>-749,246</u>	<u>3,190,195</u>	<u>2,130,731</u>	<u>-1,059,464</u>	<u>2,460,959</u>	<u>3,601,791</u>	<u>1,978,120</u>
TOTAL CURRENT REVENUES	<u>3,070,013</u>	<u>2,320,767</u>	<u>-749,246</u>	<u>3,190,195</u>	<u>2,130,731</u>	<u>-1,059,464</u>	<u>2,460,959</u>	<u>3,601,791</u>	<u>1,978,120</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u><u>3,070,013</u></u>	<u><u>2,320,767</u></u>	<u><u>-749,246</u></u>	<u><u>3,190,195</u></u>	<u><u>2,130,731</u></u>	<u><u>-1,059,464</u></u>	<u><u>2,460,959</u></u>	<u><u>3,601,791</u></u>	<u><u>1,978,120</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.257.5.5120.116 Teachers	20,000	17,000	3,000	30,400	30,450	-50			
3.257.5.5120.152 Instructional Assistants	65,000	35,456	29,544	40,373	38,508	1,865	0	0	0
3.257.5.5120.199 Personal Leave Reimbursement							0	0	0
Total Salaries	<u>85,000</u>	<u>52,456</u>	<u>32,544</u>	<u>71,098</u>	<u>69,153</u>	<u>1,945</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.257.5.5120.210 PERSI							0	0	
3.257.5.5120.220 Social Security Tax	8,832	2,457	6,375	7,252	3,753	3,499	0	0	
3.257.5.5120.230 Life Insurance	6,502	4,006	2,496	5,225	5,327	-102	0	0	0
3.257.5.5120.240 Medical Insurance		45	-2,748	82		-3,505	0	0	0
3.257.5.5120.260 Dental Insurance	0	2,748	-172	5,210	7,715		0	0	0
3.257.5.5120.270 Worker's Compensation Insurance	0	172			432	-121	0	0	0
3.257.5.5120.280 Retirement Sick Leave Benefits	0	240	100	332	338		0	0	0
3.257.5.5120.290 Vision Insurance	1,071	298	773-49	896	455	441	0	0	0
Total Fringe Benefits	<u>16,745</u>	<u>10,016</u>	<u>6,729</u>	<u>19,397</u>	<u>18,257</u>	<u>-1,140</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.257.5.5120.410 General Supplies	59,038	21,252	37,786		158,392	-158,392	0	0	0
Total Supplies and Materials	<u>59,038</u>	<u>21,252</u>	<u>37,786</u>	<u>0</u>	<u>158,392</u>	<u>-158,392</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.257.5.5120.550 Equipment	122,966	74,489	48,477	0			0	0	0
Total Capital Objects	<u>122,966</u>	<u>74,489</u>	<u>48,477</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Elementary Program	<u>283,749</u>	<u>158,212</u>	<u>125,537</u>	<u>90,495</u>	<u>245,802</u>	<u>-155,307</u>	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.257.5.5210.116 Teachers	90,827	34,645	56,182	142,431	62,431	80,000	115,676	181,966	69,596
3.257.5.5210.152 Instructional Assistants	1,229,258	1,067,707	161,551	1,208,610	1,009,813	198,797	1,112,130	1,598,259	1,089,466
3.257.5.5210.182 Substitute Instructional Assistants	63,000	76,171	-13,171	83,407	70,811	12,596	83,500	68,508	
3.257.5.5210.199 Personal Leave Reimbursement									
Total Salaries	<u>1,391,760</u>	<u>1,182,063</u>	<u>209,697</u>	<u>1,442,988</u>	<u>1,146,415</u>	<u>296,573</u>	<u>1,321,081</u>	<u>1,858,508</u>	<u>1,159,062</u>
3.257.5.5210.210 PERSI	138,058	109,530	28,528	138,677	110,145	28,532	126,233	138,665	118,225
3.257.5.5210.220 Social Security Tax	101,650	81,495	20,155	99,930	80,708	19,222	90,962	142,178	85,191
3.257.5.5210.230 Life Insurance									10,061
3.257.5.5210.240 Medical Insurance	792,136	691,210	100,926	810,373	655,822	154,551	794,455	1,045,340	514,808
3.257.5.5210.260 Dental Insurance				30,684	24,909				31,059
3.257.5.5210.270 Worker's Compensation Insurance	29,633	23,242	6,391			5,775	30,464	30,733	
3.257.5.5210.280 Retirement Sick Leave Benefits	5,315	5,106	209	6,376	5,340	1,008	6,460	10,257	6,460
3.257.5.5210.290 Vision Insurance	16,742	13,283	3,459		7,117	3,731	15,594	24,759	15,594
Total Fringe Benefits	<u>846,727</u>	<u>671,926</u>	<u>174,801</u>	<u>876,701</u>	<u>638,782</u>	<u>237,919</u>	<u>845,909</u>	<u>680,440</u>	<u>654,904</u>
3.257.5.5210.310 Professional and Technical Services									
3.257.5.5210.317 Health Services (Contracted)	5,437		5,437					16,872	
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>16,872</u>	<u>0</u>
3.257.5.5210.410 General Supplies	5,437		5,437					191,872	
Total Supplies and Materials	<u>78,794</u>	<u>40,831</u>	<u>36,963</u>	<u>239,136</u>	<u>656</u>	<u>238,480</u>	<u>90,467</u>	<u>146,000</u>	<u>0</u>
3.257.5.5210.550 Equipment			61,922	125,548	656	125,548		146,000	
Total Capital Objects	<u>65,000</u>	<u>3,078</u>	<u>61,922</u>	<u>125,548</u>	<u>0</u>	<u>125,548</u>	<u>20,000</u>	<u>32,650</u>	<u>0</u>
Total Special Education Program	<u>2,339,818</u>	<u>1,863,718</u>	<u>476,100</u>	<u>2,631,673</u>	<u>1,785,853</u>	<u>845,820</u>	<u>2,211,988</u>	<u>3,079,280</u>	<u>1,905,609</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.257.5.6160.115 Ancillary Professional	85,195	58,899	26,296	80,790	25,428	55,362	26,591	80,189	23,831
3.257.5.6160.199 Personal Leave Reimbursement									
Total Salaries	585,780	455,354	130,426	455,245	163,590	293,655	457,046	4,136	23,831
								84,325	
3.257.5.6160.210 PERSI									
3.257.5.6160.220 Social Security Tax	8,913	6,100	2,813	8,287	2,659	5,628	2,758	4,960	2,431
3.257.5.6160.230 Life Insurance	6,562	4,528	2,034	5,971	1,839	4,132	1,987	6,198	1,752
3.257.5.6160.240 Medical Insurance	164	41	123	18,462	10	17,854	59	129	73
3.257.5.6160.260 Dental Insurance	9,946	2,481	7,465		608		3,744	5,997	3,728
3.257.5.6160.270 Worker's Compensation Insurance		155	467	684	39	645	231	379	225
3.257.5.6160.280 Retirement Sick Leave Benefits	622	283	60	378	124	254	141	441	124
3.257.5.6160.290 Vision Insurance	1,080	740	340	1,024	322	702	341	1,062	300
Total Fringe Benefits	128,808	14,373	134,435	195,182		184,569	64	84	47
								19,250	
3.257.5.6160.310 Professional and Technical Services	145,000	121,721	23,279	282,400	5,613	241,637	9,325	171,500	8,680
3.257.5.6160.381 In-District Travel Allowance		11,375		35,000					
Total Purchased Services	20,000		8,626			35,000	25,000	35,000	0
	165,000	133,095	31,905	317,400	40,763	276,637	196,500	305,410	0
Total Ancillary Service Program	<u>278,588</u>	<u>206,822</u>	<u>71,766</u>	<u>426,827</u>	<u>71,967</u>	<u>354,860</u>	<u>232,871</u>	<u>408,985</u>	82,511

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET**

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

Account Elements and Object Description	<u>-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u> <u>2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.257.5.6210.396 Inservice Training	104,000	33,253	70,747	35,000		34,787	10,000	52,712	
Total Purchased Services	104,000	33,253	70,747	35,000	213	34,787	10,000	52,712	0
Total Instructional Improvement Program	104,000	33,253	70,747	35,000	213	34,787	10,000	52,712	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	2010 Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.257.5.6320.393 Indirect Costs	63,858	58,762			26,896	-20,696		60,814	
Total Purchased Services	63,858	58,762	5,096	6,200	26,896	-20,696	6,100	60,814	0
			5,096	6,200			6,100	60,814	0
Total Central Administration Program	<u>63,858</u>	<u>58,762</u>	<u>5,096</u>	<u>6,200</u>	<u>26,896</u>	<u>-20,696</u>	<u>6,100</u>	<u>60,814</u>	<u>0</u>
Total Current Expenditures	<u>3,070,013</u>	<u>2,320,767</u>	<u>749,246</u>	<u>3,190,195</u>	<u>2,130,731</u>	<u>1,059,464</u>	<u>2,460,959</u>	<u>3,601,791</u>	<u>0</u> <u>1,978,120</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u><u>3,070,013</u></u>	<u><u>2,320,767</u></u>	<u><u>749,246</u></u>	<u><u>3,190,195</u></u>	<u><u>2,130,731</u></u>	<u><u>1,059,464</u></u>	<u><u>2,460,959</u></u>	<u><u>3,601,791</u></u>	<u><u>1,978,120</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.258.4.4430.000 Title VI-B Preschool	151,612	<u>92,499</u>	-59,113	189,564	126,525	-63,039	163,217	174,558	135,048
TOTAL FEDERAL FUNDING	<u>151,612</u>	<u>92,499</u>	<u>-59,113</u>	<u>189,564</u>	<u>126,525</u>	<u>-63,039</u>	<u>163,217</u>	<u>174,558</u>	135,048
TOTAL CURRENT REVENUES	<u>151,612</u>	<u>92,499</u>	<u>-59,113</u>	<u>189,564</u>	<u>126,525</u>	<u>-63,039</u>	<u>163,217</u>	<u>174,558</u>	135,048
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	<u><u>151,612</u></u>	<u><u>92,499</u></u>	<u><u>-59,113</u></u>	<u><u>189,564</u></u>	<u><u>126,525</u></u>	<u><u>-63,039</u></u>	<u><u>163,217</u></u>	<u><u>174,558</u></u>	<u>135,048</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.258.5.5220.152 Instructional Assistants	29,000	28,802		41,836	40,474		41,836	46,600	41,836
3.258.5.5220.199 Personal Leave Reimbursement			198			1,362			
Total Salaries	480,460	200,002	260	42,196	40,714	120	40,236	400	41,836
			458			1,482		47,000	
3.258.5.5220.210 PERSI									
3.258.5.5220.220 Social Security Tax	3,061	3,013	48	4,304	4,230	74	4,308	4,794	4,267
3.258.5.5220.230 Life Insurance	2,166	2,097	69	3,101	2,961	140	3,104	3,454	3,075
3.258.5.5220.240 Medical Insurance		164		24,630	23,079	10	25,044	23,646	35,205
3.258.5.5220.260 Dental Insurance	164	9,924	0			1,651			
3.258.5.5220.270 Worker's Compensation Insurance	9,946		22						
3.258.5.5220.280 Retirement Sick Leave Benefits	622	622	0	932	894	38	988	989	1,038
3.258.5.5220.280 Retirement Sick Leave Benefits	118	134	-16	197	200	-3	220	245	218
3.258.5.5220.290 Vision Insurance	371	365	6	532	513	19	532	592	527
Total Fringe Benefits	178,626	178,496	0	25,208	23,268		25,724	219	20,885
			130			1,940		26,275	
3.258.5.5220.310 Professional and Technical Services								16,386	
3.258.5.5220.313 Publishing and Advertising	0	0	0	0	0	0	0		0
Total Purchased Services	500	0	500	500	0	500	200		0
			500					16,386	
3.258.5.5220.410 General Supplies	500	0		500	0	500	200		0
Total Supplies and Materials	11,033	6,242	4,791	15,728	295	15,433	16,000	12,342	0
		6,242	4,791			15,433	16,000	12,342	0
3.258.5.5220.550 Equipment	8,000		8,000	13,000	295	13,000	3,000	2,450	0
Total Capital Objects	8,000	0	8,000	13,000	0	13,000	3,000	2,450	0
	8,000		8,000				3,000	2,450	
Total Preschool Handicapped Program	65,619	51,740	13,879	96,632	64,277	32,355	87,160	104,453	68,721

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.258.5.6160.115 Ancillary Professional	58,396	26,656	31,740	50,331	46,137		50,331	51,040	50,331
3.258.5.6160.199 Personal Leave Reimbursement						4,194			
Total Salaries	<u>358,721</u>	<u>267,683</u>	<u>329,038</u>	<u>360,591</u>	<u>46,137</u>	<u>260</u>	<u>130,461</u>	<u>210</u>	<u>50,331</u>
						4,454		51,250	
3.258.5.6160.210 PERSI									
3.258.5.6160.220 Social Security Tax	3,400	2,772	628	5,161	4,794	367	5,147	5,227	5,134
3.258.5.6160.230 Life Insurance	2,405	2,041	364	3,718	3,420	298	3,709	3,766	3,699
3.258.5.6160.240 Medical Insurance									
3.258.5.6160.260 Dental Insurance	82	68	14	82	75	7	84		
3.258.5.6160.260 Dental Insurance	4,973	4,106	867	5,219	4,457	753	5,348	5,215	5,735
3.258.5.6160.270 Worker's Compensation Insurance		257	54		285	26	330	330	346
3.258.5.6160.280 Retirement Sick Leave Benefits		124		236	225		264	267	263
3.258.5.6160.290 Vision Insurance	131	336	7	637	581	56	636	646	634
Total Fringe Benefits	<u>89,803</u>	<u>73</u>	<u>16</u>	<u>89,444</u>	<u>81,919</u>	<u>8</u>	<u>92,610</u>	<u>73</u>	<u>15,996</u>
		9,779	2,024			1,325		15,636	
3.258.5.6160.310 Professional and Technical Services				19,000					
Total Purchased Services	<u>9,000</u>	<u>654</u>	<u>8,346</u>	<u>19,000</u>	<u>0</u>	<u>19,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>
	9,000	654	8,346				5,000	0	
Total Ancillary Service Program	<u>79,524</u>	<u>37,116</u>	<u>42,408</u>	<u>85,035</u>	<u>60,056</u>	<u>24,979</u>	<u>71,071</u>	<u>0</u>	<u>66,327</u>
								66,886	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.258.5.6210.382 Out-District Travel Allowance									
3.258.5.6210.396 Inservice Training	3,000	0	3,000	3,000	0	3,000	2,000	0	0
Total Purchased Services	<u>1,000</u>	<u>600</u>	<u>400</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>4,000</u>	<u>600</u>	<u>3,400</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>2,000</u>	<u>0</u>	<u>0</u>
	4,000	600		5,000	0		2,000	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	<u>-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.258.5.6320.393 Indirect Costs			-575						
Total Purchased Services	<u>2,469</u>	<u>3,044</u>	<u>-575</u>	<u>2,897</u>	<u>2,192</u>	<u>705</u>	<u>2,986</u>	<u>3,219</u>	<u>0</u>
Total Central Administration Program	<u>2,469</u>	<u>3,044</u>	<u>-575</u>	<u>2,897</u>	<u>2,192</u>	<u>705</u>	<u>2,986</u>	<u>3,219</u>	<u>0</u>
Total Current Expenditures	<u>151,612</u>	<u>92,499</u>	<u>59,113</u>	<u>189,564</u>	<u>126,525</u>	<u>63,039</u>	<u>163,217</u>	<u>174,558</u>	<u>135,048</u>
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	<u><u>151,612</u></u>	<u><u>92,499</u></u>	<u><u>59,113</u></u>	<u><u>189,564</u></u>	<u><u>126,525</u></u>	<u><u>63,039</u></u>	<u><u>163,217</u></u>	<u><u>174,558</u></u>	<u><u>135,048</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.259.4.4430.000 Title VI-B Preschool (ARRA)	104,459	42,571	-61,888	60,407	56,438	-3,969		5,451	
TOTAL FEDERAL FUNDING	<u>104,459</u>	<u>42,571</u>	<u>-61,888</u>	<u>60,407</u>	<u>56,438</u>	<u>-3,969</u>	<u>0</u>	<u>5,451</u>	<u>0 0</u>
TOTAL CURRENT REVENUES	<u>104,459</u>	<u>42,571</u>	<u>-61,888</u>	<u>60,407</u>	<u>56,438</u>	<u>-3,969</u>	0	<u>5,451</u>	<u>0</u>
TOTAL TITLE VI-B PRESCHOOL ARRA FUND	<u><u>104,459</u></u>	<u><u>42,571</u></u>	<u><u>-61,888</u></u>	<u><u>60,407</u></u>	<u><u>56,438</u></u>	<u><u>-3,969</u></u>	<u>0</u>	<u><u>5,451</u></u>	<u><u>0</u></u>
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.259.5.5220.116 Teachers	14,616	9,942	4,674	10,302	4,210	6,092 -3		4,549	
3.259.5.5220.199 Personal Leave Reimbursement							0		0
Total Salaries	<u>14,616</u>	<u>9,951</u>	<u>-9</u>	<u>10,302</u>	<u>4,213</u>	<u>6,089</u>	<u>0</u>	<u>4,549</u>	<u>0</u>
3.259.5.5220.210 PERSI		9,951	4,665		4,213	6,089		4,549	
3.259.5.5220.220 Social Security Tax	1,519	1,034	485	1,051	438	613	0	473	0
3.259.5.5220.230 Life Insurance		761	357-14	757	317	440	0	348	0
3.259.5.5220.240 Medical Insurance		14	-856		0	6	0	0	0
3.259.5.5220.260 Dental Insurance	0	856	-54	391	0	391	0	0	0
3.259.5.5220.270 Worker's Compensation Insurance	0	54		23	0	23	0	0	0
3.259.5.5220.280 Retirement Sick Leave Benefits	0	46	12	48	20	28	0	24	0
3.259.5.5220.290 Vision Insurance	58	125	59-15	130	53	77	0	57	0
Total Fringe Benefits	<u>0</u>	<u>15</u>	<u>-27</u>	<u>7</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.259.5.5220.313 Publishing and Advertising	2,879	2,906		2,413	828	1,585	0	902	0
Total Purchased Services	<u>500</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.259.5.5220.410 General Supplies	500	0	500	15,428	19,375	6,947	0	0	0
Total Supplies and Materials	<u>29,979</u>	<u>2,449</u>	<u>27,530</u>	<u>15,428</u>	<u>19,375</u>	<u>-3,947</u>	<u>0</u>	<u>0</u>	<u>0</u>
3.259.5.5220.550 Equipment		2,449	17,068	16,140	23,987	-7,847	0	0	0
Total Capital Objects	<u>25,000</u>	<u>7,932</u>	<u>17,068</u>	<u>16,140</u>	<u>23,987</u>	<u>-7,847</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Preschool Handicapped Program	<u>72,974</u>	<u>23,238</u>	<u>49,736</u>	<u>44,283</u>	<u>48,403</u>	<u>-4,120</u>	<u>0</u>	<u>5,451</u>	<u>0</u>
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.259.5.6160.310 Professional and Technical Services	8,000	8,226	-226	4,000	3,264	736	0	0	0
Total Purchased Services	8,000	8,226	-226	4,000	3,264	736	0	0	0
Total Ancillary Service Program	8,000	8,226	-226	4,000	3,264	736	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.259.5.6210.382 Out-District Travel Allowance	8,000		8,000	11,000					
3.259.5.6210.396 Inservice Training	12,873	10,315	2,558	0	3,922	7,078	0	0	0
Total Purchased Services	<u>20,873</u>	<u>10,315</u>	<u>10,558</u>	<u>11,000</u>	<u>3,922</u>	<u>7,078</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>20,873</u>	<u>10,315</u>	<u>10,558</u>	<u>11,000</u>	<u>3,922</u>	<u>7,078</u>	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.259.5.6320.393 Indirect Costs									0
Total Purchased Services	2,612	792	1,820	1,124	849	275	0	0	0
Total Central Administration Program	2,612	792	1,820	1,124	849	275	0	0	0
Total Current Expenditures	104,459	42,571	61,888	60,407	56,438	3,969	0	5,451	0
TOTAL TITLE VI-B PRESCHOOL ARRA FUND	<u>104,459</u>	<u>42,571</u>	<u>61,888</u>	<u>60,407</u>	<u>56,438</u>	<u>3,969</u>	<u>0</u>	<u>5,451</u>	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.261.4.4452.200 Title VI Revenue									
TOTAL FEDERAL FUNDING	<u>4,712</u>	<u>4,712</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
	4,712	4,712	0	0	0	0	0	0	
3.261.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>30</u>	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	30	30	0	0	0	0	0	
TOTAL CURRENT REVENUES	<u>4,712</u>	<u>4,742</u>	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	4,712	4,742	30	0	0	0	0	0	
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	<u><u>4,712</u></u>	<u><u>4,742</u></u>	<u><u>30</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
	4,712	4,742	30	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.261.5.5120.317 Health Services (Contracted)			-30						
Total Purchased Services	4,712	4,742	-30	0	0	0	0	0	0
Total Elementary Program	4,712	4,742	-30	0	0	0	0	0	0
Total Current Expenditures	4,712	4,742	-30	0	0	0	0	0	0
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	<u>4,712</u>	<u>4,742</u>	-30	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.263.4.4453.300 Carl Perkins Grant	229,099	229,099		187,369	180,580	-6,789	154,533	154,533	157,732
TOTAL FEDERAL FUNDING	<u>229,099</u>	<u>229,099</u>	<u>0</u>	<u>187,369</u>	<u>180,580</u>	<u>-6,789</u>	<u>154,533</u>	<u>154,533</u>	<u>157,732</u>
			0						
3.263.4.4600.000 Interfund Transfers	5,500	5,500		5,500	5,500		5,500	5,500	5,500
TOTAL OTHER FUNDING SOURCES	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
			0						
TOTAL CURRENT REVENUES	<u>234,599</u>	<u>234,599</u>		<u>192,869</u>	<u>186,080</u>	<u>-6,789</u>	<u>160,033</u>	<u>160,033</u>	<u>163,232</u>
			0						
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	<u><u>234,599</u></u>	<u><u>234,599</u></u>	<u><u>0</u></u>	<u><u>192,869</u></u>	<u><u>186,080</u></u>	<u><u>-6,789</u></u>	<u><u>160,033</u></u>	<u><u>160,033</u></u>	<u><u>163,232</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.263.5.5190.152 Instructional Assistants	74,657	76,757	-2,100	72,296	68,390		75,283	72,600	74,659
3.263.5.5190.199 Personal Leave Reimbursement						3,906			
Total Salaries	466,117	70,817	400 -1,700	560,856	68,550	400	560,843	560	74,659
						4,306		73,160	
3.263.5.5190.210 PERSI			-177						
3.263.5.5190.220 Social Security Tax	7,805	7,982	-275	7,736	7,549	187	7,736	7,736	7,615
3.263.5.5190.230 Life Insurance	5,521	5,796		5,574	5,508	66	5,574	5,574	5,487
3.263.5.5190.240 Medical Insurance	18,077	18,961	-8,116	18,017	18,866	2	22,968	18,017	30,370
3.263.5.5190.260 Dental Insurance						151			
3.263.5.5190.270 Worker's Compensation Insurance	1,315	1,062	253-53	1,088	1,078	10 -1	1,368	1,088	1,224
3.263.5.5190.280 Retirement Sick Leave Benefits		354	114	354	355		396	354	
3.263.5.5190.290 Vision Insurance	301 1,082	968		956 11	915	41	956	956 ³¹¹	941
Total Fringe Benefits	337,711	308,707	34	33,323	32,864	3	360,102	33,323	256,694
			1,004			459		11,000	
3.263.5.5190.310 Professional and Technical Services	18,440	19,123	-683	14,888	17,145	2,257	26,000		11,232
3.263.5.5190.381 In-District Travel Allowance									1,000
3.263.5.5190.382 Out-District Travel Allowance				600	600			600	
3.263.5.5190.392 Student Activity Support	9,400 16,422	9,402 16,422	0	5,000 1,79	3,234	1,013	0	4,100	2,000
Total Purchased Services	44,862	45,546	0 -684	32,667	34,073	-1,406	26,000	0	14,232
								15,700	
3.263.5.5190.410 General Supplies	51,707	52,029	-322	26,951	24,725				11,986
Total Supplies and Materials	51,707	52,029	-322	26,951	24,725	2,226	1,696	12,460	11,986
						2,226	1,696	12,460	
Total Vocational-Technical Program	<u>206,397</u>	<u>208,099</u>	<u>-1,702</u>	<u>165,797</u>	<u>160,212</u>	<u>5,585</u>	<u>142,641</u>	<u>134,643</u>	137,571

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.263.5.6210.135 Other Special Programs	11,578	11,587		12,586	11,924		12,586	12,586	12,775
Total Salaries	11,578	11,587	-9	12,586	11,924	662	12,586		12,775
3.263.5.6210.210 PERSI			-9			662		12,586	
3.263.5.6210.220 Social Security Tax	1,203	1,204	-1	1,284	1,239	45	1,284	1,284	1,303
3.263.5.6210.230 Life Insurance	851	855	-4	925	876	49	925	925	939
3.263.5.6210.240 Medical Insurance	39	28	11	32	32	-3	33	32	38
3.263.5.6210.260 Dental Insurance	2,582	1,683	899	1,886	1,889	0	2,170	1,886	1,967
3.263.5.6210.270 Worker's Compensation Insurance	188	105	83	121	120	1	133	121	
3.263.5.6210.280 Retirement Sick Leave Benefits	46	53	-7	59	57	2	66	61	70
3.263.5.6210.290 Vision Insurance	167	146	21	159	150	9	159	159	161
Total Fringe Benefits	48	30	18	34	34	0	36	34	25
Total Instructional Improvement Program	5,124	4,104	1,020	4,500	4,398	102	4,806	4,502	4,621
	16,702	15,691	1,011	17,086	16,322	764	17,392	17,088	17,396

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.263.5.6410.410 General Supplies									
Total Supplies and Materials	890	889	1	68	68	0	0	302	0
Total School Administration Program	890	889	1	68	68	0	0	302	0
	890	889	1	68	68	0	0	302	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.263.5.6910.152 Instructional Assistants	7,797	7,283	514	7,308	6,923	385		5,601	5,726
Total Salaries	7,797	7,283	514	7,308	6,923	385	0	5,601	5,726
3.263.5.6910.210 PERSI							0	5,601	
3.263.5.6910.220 Social Security Tax	810	757	53	745	719	26	0	582	584
3.263.5.6910.230 Life Insurance	573	537	36	537	509	28	0	428	421
3.263.5.6910.240 Medical Insurance	18	18	0	18	18	-3	0	25	25
3.263.5.6910.260 Dental Insurance	1,162	1,109	53	1,094	1,097	0	0	1,174	1,310
3.263.5.6910.270 Worker's Compensation Insurance	85	71	14	70	70	0	0	74	79
3.263.5.6910.280 Retirement Sick Leave Benefits	31 ¹¹²	33	-2	34	33	1	0	29	32
3.263.5.6910.290 Vision Insurance		92	20	92	87	5	0	71	72
Total Fringe Benefits	22	20	2	20	20	0	0	16	16
Total Other Support Services Program	2,813	2,636	177	2,610	2,554	56	0	2,399	2,539
Total Current Expenditures	234,599	234,599		192,869	186,080	6,789	0	8,000	8,265
			0				160,033	160,033	163,232
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	<u>234,599</u>	<u>234,599</u>	<u>0</u>	<u>192,869</u>	<u>186,080</u>	<u>6,789</u>	<u>160,033</u>	<u>160,033</u>	<u>163,232</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PROGRAM INFORMATION

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 received minimal funding in FY 2010 and does not anticipate receiving any funding for FY 2013.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.270.4.4459.900 Title III LEP Revenue									
TOTAL FEDERAL FUNDING	<u>1,974</u>	<u>1,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,974</u>	<u>1,974</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>1,974</u>	<u>1,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	<u><u>1,974</u></u>	<u><u>1,974</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.270.5.5120.381 In-District Travel Allowance									0
Total Purchased Services	1,536	1,536	0	0	0	0	0	0	0
3.270.5.5120.410 General Supplies	1,536	1,536	0	0	0	0	0	0	0
Total Supplies and Materials	438	438	0	0	0	0	0	0	0
Total Elementary Program	438	438	0	0	0	0	0	0	0
Total Current Expenditures	1,974	1,974	0	0	0	0	0	0	0
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	<u>1,974</u>	<u>1,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

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

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.271.4.4459.900 Title II-A Revenue	1,149,728	548,687	-601,041	1,275,775	825,991	-449,784	1,200,398	1,039,490	1,005,000
TOTAL FEDERAL FUNDING	<u>1,149,728</u>	<u>548,687</u>	<u>-601,041</u>	<u>1,275,775</u>	<u>825,991</u>	<u>-449,784</u>	<u>1,200,398</u>	<u>1,039,490</u>	<u>1,005,000</u>
TOTAL CURRENT REVENUES	<u>1,149,728</u>	<u>548,687</u>	<u>-601,041</u>	<u>1,275,775</u>	<u>825,991</u>	<u>-449,784</u>	<u>1,200,398</u>	<u>1,039,490</u>	<u>1,005,000</u>
3.271.4.7000.000 Estimated Beginning Balance							500,000		0
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u>1,149,728</u>	<u>548,687</u>	<u>-601,041</u>	<u>1,275,775</u>	<u>825,991</u>	<u>-449,784</u>	<u>1,700,398</u>	<u>1,039,490</u>	<u>1,005,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.271.5.5120.116 Teachers	257,866	171,873	85,993	343,452	399,681	-56,229	479,356	455,884	479,356
3.271.5.5120.151 Clerical Personnel				31,181	32,883	-1,702	31,181	31,181	29,447
3.271.5.5120.199 Personal Leave Reimbursement			51,558						
Total Salaries	<u>290,346</u>	<u>204,859</u>	<u>85,487</u>	<u>374,633</u>	<u>432,529</u>	<u>-38,296</u>	<u>1,565</u>	<u>1,565</u>	<u>1,565</u>
	0						512,102	488,630	510,368
3.271.5.5120.210 PERSI				38,212	44,304	-6,092			48,894
3.271.5.5120.220 Social Security Tax	30,167	20,861	9,306	27,536	31,759	-4,223	52,234	49,840	
3.271.5.5120.230 Life Insurance	21,486	15,196	6,290				37,640	35,914	
3.271.5.5120.240 Medical Insurance				82	208	-126			0
3.271.5.5120.260 Dental Insurance	24,090	24,852	-4	5,219	9,493	-4,274	16,072	14,602	0
3.271.5.5120.270 Worker's Compensation Insurance			61		606	-295			0
3.271.5.5120.280 Retirement Sick Leave Benefits	998	937	256	1,745	2,066	-321	677	923	0
3.271.5.5120.290 Vision Insurance	1,161	905	256	4,720	5,373	-653	2,673	2,551	0
	4,068	2,530	1,538				6,453	6,157	0
Total Fringe Benefits	<u>274,486</u>	<u>257,793</u>	<u>17,693</u>	<u>89,905</u>	<u>93,983</u>	<u>-4,078</u>	<u>182,098</u>	<u>104,505</u>	<u>48,894</u>
3.271.5.5120.396 Inservice Training	769,063	285,866	483,197	806,118	278,167	527,951	1,060,079	425,788	428,619
Total Purchased Services	<u>769,063</u>	<u>285,866</u>	<u>483,197</u>	<u>806,118</u>	<u>278,167</u>	<u>527,951</u>	<u>1,060,079</u>	<u>425,788</u>	<u>428,619</u>
Total Elementary Program	<u>1,132,895</u>	<u>546,518</u>	<u>586,377</u>	<u>1,258,656</u>	<u>805,078</u>	<u>453,578</u>	<u>1,683,279</u>	<u>1,024,923</u>	<u>987,881</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.271.5.6320.393 Indirect Costs	<u>16,833</u>	<u>2,169</u>	<u>14,664</u>	<u>17,119</u>	<u>20,913</u>	<u>-3,794</u>	<u>17,119</u>	<u>14,567</u>	<u>17,119</u>
Total Purchased Services	<u>16,833</u>	<u>2,169</u>	<u>14,664</u>	<u>17,119</u>	<u>20,913</u>	<u>-3,794</u>	<u>17,119</u>	<u>14,567</u>	<u>17,119</u>
Total Central Administration Program	<u>16,833</u>	<u>2,169</u>	<u>14,664</u>	<u>17,119</u>	<u>20,913</u>	<u>-3,794</u>	<u>17,119</u>	<u>14,567</u>	<u>17,119</u>
Total Current Expenditures	<u>1,149,728</u>	<u>548,687</u>	<u>601,041</u>	<u>1,275,775</u>	<u>825,991</u>	<u>449,784</u>	<u>1,700,398</u>	<u>1,039,490</u>	<u>1,005,000</u>
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u><u>1,149,728</u></u>	<u><u>548,687</u></u>	<u><u>601,041</u></u>	<u><u>1,275,775</u></u>	<u><u>825,991</u></u>	<u><u>449,784</u></u>	<u><u>1,700,398</u></u>	<u><u>1,039,490</u></u>	<u><u>1,005,000</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

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

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.273.4.4459.900 We Care Drug Revenue	332,031	304,284	-27,747	345,743	345,743		328,532	328,532	462,654
TOTAL FEDERAL FUNDING	<u>332,031</u>	<u>304,284</u>	<u>-27,747</u>	<u>345,743</u>	<u>345,743</u>	<u>0</u>	<u>328,532</u>	<u>328,532</u>	<u>462,654</u>
						0			
TOTAL CURRENT REVENUES	<u>332,031</u>	<u>304,284</u>	<u>-27,747</u>	<u>345,743</u>	<u>345,743</u>		<u>328,532</u>	<u>328,532</u>	<u>462,654</u>
						0			
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u><u>332,031</u></u>	<u><u>304,284</u></u>	<u><u>-27,747</u></u>	<u><u>345,743</u></u>	<u><u>345,743</u></u>	<u><u>0</u></u>	<u><u>328,532</u></u>	<u><u>328,532</u></u>	<u><u>462,654</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.273.5.5150.396 Inservice Training	<u>31,904</u>	<u>22,122</u>	<u>9,782</u>						
Total Purchased Services	<u>31,904</u>	<u>22,122</u>	<u>9,782</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Secondary Program	<u>31,904</u>	<u>22,122</u>	<u>9,782</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
				0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.273.5.5170.152 Instructional Assistants	4,413	4,412							
Total Salaries	4,413	4,412	1	0	0	0	0	0	0
Total Alternate School Program	4,413	4,412	1	0	0	0	0	0	0
	4,413	4,412	1	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.273.5.6210.113 Supervisors and Coordinators	34,600	33,864		59,093	59,094				
3.273.5.6210.136 Other Special Programs	120,822	121,885	-1,063			15,996	0	216,510	279,872
3.273.5.6210.199 Personal Leave Reimbursement			-270				0	0	0
Total Salaries	<u>155,422</u>	<u>155,019</u>	<u>-597</u>	<u>198,246</u>	<u>182,369</u>	<u>-120</u>	<u>0</u>	<u>216,510</u>	<u>279,872</u>
3.273.5.6210.210 PERSI							0		
3.273.5.6210.220 Social Security Tax	6,982	6,489	496	4,610	3,276	1,334	0	2,324	420,470
3.273.5.6210.230 Life Insurance			24	116		4,195	0	15,391	21,479
3.273.5.6210.240 Medical Insurance	23,838	147	91		99	17	0		24,797
3.273.5.6210.260 Dental Insurance	6,274	6,928	3,210	6,274	5,479	801	0	5,214	
3.273.5.6210.270 Worker's Compensation Insurance			250		350	61	0		700
3.273.5.6210.280 Retirement Sick Leave Benefits	687	720	17	980	878	103	0	330	1,542
3.273.5.6210.290 Vision Insurance	737	786	122	389	397		0	1,185	
Total Fringe Benefits	<u>183,489</u>	<u>125,220</u>	<u>60</u>	<u>30,924</u>	<u>24,405</u>	<u>17</u>	<u>0</u>	<u>280</u>	<u>532</u>
			4,269			6,519	0	24,908	136,905
3.273.5.6210.310 Professional and Technical Services				21,553	18,516		0		21,412
3.273.5.6210.381 In-District Travel Allowance	6,605	6,605		18,490	15,255	3,037	0	13,540	24,000
3.273.5.6210.382 Out-District Travel Allowance	12,064	12,064	0			3,235	0	19,750	16,700
3.273.5.6210.396 Inservice Training	1,817	1,817	0	9,974	9,814	160	0	13,000	
Total Purchased Services	<u>20,486</u>	<u>20,486</u>	<u>0</u>	<u>9,000</u>	<u>9,313</u>	<u>-313</u>	<u>0</u>	<u>0</u>	<u>62,112</u>
			0	59,017	52,899	-6,118	0	46,290	0
3.273.5.6210.410 General Supplies	55,790	44,184	11,606	33,563	32,533		328,532		38,487
Total Supplies and Materials	<u>55,790</u>	<u>44,184</u>	<u>11,606</u>	<u>33,563</u>	<u>32,533</u>	<u>1,030</u>	<u>0</u>	<u>14,967</u>	<u>38,487</u>
						1,030	328,532	14,967	
3.273.5.6210.550 Equipment	20,288	19,746	542	15,989	47,302	-31,313			31,378
Total Capital Objects	<u>20,288</u>	<u>19,746</u>	<u>542</u>	<u>15,989</u>	<u>47,302</u>	<u>-31,313</u>	<u>0</u>	<u>17,853</u>	<u>31,378</u>
			542					17,853	
Total Instructional Improvement Program	<u>283,475</u>	<u>267,654</u>	<u>15,821</u>	<u>337,739</u>	<u>339,508</u>	<u>-1,769</u>	<u>328,532</u>	<u>320,528</u>	<u>451,754</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.273.5.6320.393 Indirect Costs	7,239	6,840	399	8,004	6,235	1,769		8,004	10,900
Total Purchased Services	7,239	6,840	399	8,004	6,235	1,769	0	8,004	10,900
Total Central Administration Program	7,239	6,840	399	8,004	6,235	1,769	0	8,004	10,900
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.273.5.6910.396 Inservice Training	5,000	3,255	1,745						0
Total Purchased Services	5,000	3,255	1,745	0	0	0	0	0	0
Total Other Support Services Program	5,000	3,255	1,745	0	0	0	0	0	0
Total Current Expenditures	332,031	304,284	27,747	345,743	345,743	0	328,532	328,532	462,654
						0			
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	332,031	304,284	27,747	345,743	345,743	0	328,532	328,532	462,654

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.274.4.4430.000 Head Start Revenue	1,246,910	1,247,365		1,225,344	1,227,252		1,226,844	1,226,844	1,234,166
TOTAL FEDERAL FUNDING	<u>1,246,910</u>	<u>1,247,365</u>	455	<u>1,225,344</u>	<u>1,227,252</u>	1,908	<u>1,226,844</u>	<u>1,226,844</u>	<u>1,234,166</u>
			455			1,908			
3.274.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>21</u>	21	<u>0</u>	<u>85</u>	85	<u>0</u>	<u>0</u>	<u>0</u>
	0	21	21	0	85	85	0	0	0
TOTAL CURRENT REVENUES	<u>1,246,910</u>	<u>1,247,386</u>		<u>1,225,344</u>	<u>1,227,337</u>	1,993	<u>1,226,844</u>	<u>1,226,844</u>	<u>1,234,166</u>
			476			1,993			
TOTAL HEAD START FUND	<u><u>1,246,910</u></u>	<u><u>1,247,386</u></u>	<u>476</u>	<u><u>1,225,344</u></u>	<u><u>1,227,337</u></u>	<u>1,993</u>	<u><u>1,226,844</u></u>	<u><u>1,226,844</u></u>	<u><u>1,234,166</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.274.5.5110.116 Teachers	347,106	347,855	-749	358,000	352,443		378,672	378,672	393,959
3.274.5.5110.152 Instructional Assistants	296,917	289,313		302,500	299,601	5,557	301,076	301,076	300,298
3.274.5.5110.186 Substitute Teachers	12,000	12,772	7,604	12,000	13,727	2,897	12,000	12,000	12,000
3.274.5.5110.199 Personal Leave Reimbursement									
Total Salaries	<u>4,300</u> 660,323	<u>4,013</u> 653,953	288	<u>4,300</u> 676,800	<u>3,973</u> 669,744	328	<u>4,300</u> 696,048	<u>4,300</u> 696,048	<u>4,300</u> 710,557
			6,370			7,056			
3.274.5.5110.210 PERSI	67,611	64,583	3,028	69,229	66,980	2,249	69,774	69,774	71,253
3.274.5.5110.220 Social Security Tax	50,515	46,543	3,972	51,775	47,212	4,563	51,159	51,159	52,226
3.274.5.5110.230 Life Insurance									
3.274.5.5110.240 Medical Insurance	1,437	1,289	148	1,424	1,288	136	1,268	1,268	1,741
3.274.5.5110.260 Dental Insurance	74,592	69,110	5,482	70,924	64,888	6,036	80,220	80,220	97,419
3.274.5.5110.270 Worker's Compensation Insurance	4,817	4,545	272	4,844	4,377	467	4,942	4,942	5,416
3.274.5.5110.280 Retirement Sick Leave Benefits	2,642	3,009	-367	3,181	3,234	-53	3,634	3,634	3,916
3.274.5.5110.290 Vision Insurance	8,321	7,832	489	8,397	8,123	274	8,619	8,619	8,802
Total Fringe Benefits	<u>1,466</u> 211,401	<u>1,297</u> 198,208	169	<u>1,384</u> 210,955	<u>1,299</u> 197,396	85	<u>1,372</u> 220,988	<u>1,372</u> 220,988	<u>1,372</u> 235,900
			193			13,559			
3.274.5.5110.381 In-District Travel Allowance			-79						
3.274.5.5110.382 Out-District Travel Allowance	3,300	3,379	-79	3,600	3,546	54	3,700	3,700	3,700
Total Purchased Services	<u>2,717</u>	<u>3,950</u>	<u>-1,233</u>	<u>3,864</u>	<u>5,373</u>	<u>-1,455</u>	<u>3,749</u>	<u>3,749</u>	<u>3,753</u>
			-1,312			-1,455			
3.274.5.5110.410 General Supplies	6,017	7,329	-1,312	7,464	8,919	-1,455	7,449	7,449	7,453
3.274.5.5110.416 Printing	17,607	42,358	-24,751	30,121	57,011	-26,890	39,565	37,395	22,513
3.274.5.5110.450 Food - School Lunch	3,200	3,885		3,700	2,503	1,197	3,600	3,600	3,650
Total Supplies and Materials	<u>1,500</u> 22,307	<u>7,000</u> 49,040	<u>-24,733</u>	<u>1,080</u> 34,901	<u>1,077</u> 60,591	<u>-25,690</u>	<u>1,815</u> 44,980	<u>1,815</u> 42,810	<u>1,215</u> 27,378
			-24,733			-25,690			
3.274.5.5110.550 Equipment	40,665	40,665		22,000	23,310	-1,310			
3.274.5.5110.554 Equipment Replacement	43,476	55,190	-11,714	30,789	30,349	440	0	0	0
Total Capital Objects	<u>84,141</u>	<u>95,856</u>	<u>-11,715</u>	<u>52,789</u>	<u>53,659</u>	<u>440</u>	<u>0</u>	<u>0</u>	<u>0</u>
			-11,715			440			
						-870			
3.274.5.5110.718 Pupil Insurance			1,014				0	0	0
3.274.5.5110.720 Other Insurance	1,014	0	1,014	0	0	0	2,000	2,000	2,000
Total Insurance and Judgment	<u>550</u>	<u>0</u>	<u>550</u>	<u>550</u>	<u>324</u>	<u>226</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
			550			226			
Total Kindergarten Program	<u>1,564</u> <u>985,753</u>	<u>1,002,386</u>	<u>-16,633</u>	<u>550</u> <u>983,459</u>	<u>324</u> <u>990,632</u>	<u>226</u> <u>-7,173</u>	<u>3,500</u> <u>972,965</u>	<u>3,500</u> <u>970,795</u>	<u>3,500</u> 984,788

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.274.5.6110.301 Contracted Dental Services				1,000		1,000	2,000	2,000	1,000
3.274.5.6110.317 Health Services (Contracted)	500	8,411		2,895	2,895		2,190	2,190	2,950
Total Purchased Services	8,940	8,911	29	3,895	2,895	1,000	4,190	4,190	3,950
Total Attendance, Guidance And Health Program	9,440	8,911	529	3,895	2,895	1,000	4,190	4,190	3,950

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.274.5.6210.113 Supervisors and Coordinators	50,074	50,074		52,517	52,517		52,517	52,517	52,895
3.274.5.6210.151 Clerical Personnel	22,585	22,585	0	22,422	22,815		22,422	22,422	22,870
3.274.5.6210.199 Personal Leave Reimbursement			0			-393			
Total Salaries	<u>850,509</u>	<u>850,509</u>	<u>0</u>	<u>850,789</u>	<u>850,182</u>	<u>0</u>	<u>850,789</u>	850	<u>850,615</u>
						-393		75,789	
3.274.5.6210.210 PERSI			0 -40						
3.274.5.6210.220 Social Security Tax	7,638	7,678		7,873	7,955	-82	7,731	7,731	7,815
3.274.5.6210.230 Life Insurance	5,624	5,589	35 -69	5,797	5,752	45	5,570	5,570	5,631
3.274.5.6210.240 Medical Insurance	164	235	511	246	246	0 -9	253	253	253
3.274.5.6210.260 Dental Insurance	9,946		435	9,724	9,733	0	10,096	10,096	10,096
3.274.5.6210.270 Worker's Compensation Insurance	622	596	26 -42	622	622		660	660	698
3.274.5.6210.280 Retirement Sick Leave Benefits	296	338		356	368	0 -12 -5	395	395	422
3.274.5.6210.290 Vision Insurance	927	926	1	955	960		956	956	965
Total Fringe Benefits	<u>178,395</u>	<u>178,040</u>	<u>8</u>	<u>178,751</u>	<u>178,812</u>	<u>0</u>	<u>184,445</u>	184	<u>184,809</u>
			355			-61		26,445	
3.274.5.6210.319 Consultants	10,300	8,404	1,896	8,600	7,367	1,233	5,500	5,500	5,500
3.274.5.6210.382 Out-District Travel Allowance									
3.274.5.6210.390 Volunteer Reimbursement	1,500	1,500		2,465	2,465		2,000	2,000	3,747
3.274.5.6210.391 Professional Dues and Fees	1,700	1,700	0 -423	1,700	1,410	290	2,000	2,000	2,000
3.274.5.6210.396 Inservice Training	5,300	5,723	0 -298	4,398	4,061	337	3,615	3,615	2,044
Total Purchased Services	<u>3,000</u>	<u>3,298</u>		<u>2,520</u>	<u>2,724</u>	<u>-204</u>	<u>3,385</u>	3,385	<u>3,760</u>
	<u>21,800</u>	<u>20,624</u>		<u>19,683</u>	<u>18,028</u>		<u>16,500</u>	16,500	<u>17,051</u>
			1,176			1,655			
3.274.5.6210.410 General Supplies									
Total Supplies and Materials	<u>1,500</u>	<u>1,346</u>	<u>154</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>2,930</u>	2,930	<u>1,690</u>
	<u>1,500</u>	<u>1,346</u>	<u>154</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>2,930</u>	2,930	<u>1,690</u>
Total Instructional Improvement Program	<u>122,204</u>	<u>120,520</u>	<u>1,684</u>	<u>122,723</u>	<u>121,522</u>	<u>0</u>	<u>121,664</u>	<u>121,664</u>	<u>123,165</u>
						1,201			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.274.5.6320.393 Indirect Costs	<u>31,630</u>	<u>28,075</u>	<u>3,556</u>	<u>31,058</u>	<u>29,692</u>	<u>1,366</u>	<u>33,085</u>	<u>33,085</u>	<u>33,322</u>
Total Purchased Services	<u>31,630</u>	<u>28,075</u>	<u>3,556</u>	<u>31,058</u>	<u>29,692</u>	<u>1,366</u>	<u>33,085</u>	<u>33,085</u>	<u>33,322</u>
Total Central Administration Program	<u>31,630</u>	<u>28,075</u>	<u>3,556</u>	<u>31,058</u>	<u>29,692</u>	<u>1,366</u>	<u>33,085</u>	<u>33,085</u>	<u>33,322</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.274.5.6610.351 Telephone - Voice									
Total Purchased Services	800	759	41	640	623	17	640	640	640
Total Building Operation Services Program	800	759	41	640	623	17	640	640	640
	800	759	41	640	623	17	640	640	640

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.274.5.6810.345 Transportation Services (Contracted)	76,000	68,347	7,653	62,000	62,474		69,678	71,848	70,693
Total Purchased Services	76,000	68,347	7,653	62,000	62,474	-474	69,678	71,848	70,693
Total Pupil To School Transportation Program	76,000	68,347	7,653	62,000	62,474	-474	69,678	71,848	70,693

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.274.5.6830.327 Maintenance of Leased Vehicles	1,800		1,720	1,800	1,052	748	2,000	2,000	1,200
Total Purchased Services	1,800	80	1,720	1,800	1,052	748	2,000	2,000	1,200
Total General Transportation Program	1,800	80	1,720	1,800	1,052	748	2,000	2,000	1,200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	Budget			-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted 2010	Actual	Variance	Adjusted 2010	Actual	Variance	Adopted	Adjusted	Adopted
3.274.5.7200.383 Parent Activities Travel	1,683	1,683		2,026	2,026		4,557	4,557	1,000
3.274.5.7200.390 Volunteer Reimbursement	400	400	0	550	550	0	550	550	450
3.274.5.7200.396 Inservice Training	500	500	0	500	325	175	550	550	200
3.274.5.7200.399 Purchased Duty Lunches	16,200	9,812	6,388	10,300	9,613	687	16,800	16,800	20,750
Total Purchased Services	<u>13,783</u>	<u>12,395</u>	<u>1,388</u>	<u>13,441</u>	<u>12,514</u>	<u>827</u>	<u>16,387</u>	<u>16,387</u>	<u>12,400</u>
3.274.5.7200.410 General Supplies			1,388			927			
Total Supplies and Materials	<u>5,500</u>	<u>5,458</u>	<u>42</u>	<u>6,328</u>	<u>4,024</u>	<u>2,304</u>	<u>6,235</u>	<u>6,235</u>	<u>4,008</u>
Total Parent Activities Program	<u>5,500</u>	<u>5,458</u>	<u>42</u>	<u>6,328</u>	<u>4,024</u>	<u>2,304</u>	<u>6,235</u>	<u>6,235</u>	<u>4,008</u>
	<u>19,283</u>	<u>17,853</u>	<u>1,430</u>	<u>19,769</u>	<u>16,538</u>	<u>3,231</u>	<u>22,622</u>	<u>22,622</u>	<u>16,408</u>
Total Current Expenditures	<u>1,246,910</u>	<u>1,246,931</u>	<u>-21</u>	<u>1,225,344</u>	<u>1,225,428</u>	<u>-84</u>	<u>1,226,844</u>	<u>1,226,844</u>	<u>1,234,166</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.274.5.9200.810 Transfers to Other Funds			-455			-1,909			
Total Transfers or Reserves	<u>0</u>	<u>455</u>	<u>-455</u>	<u>0</u>	<u>1,909</u>	<u>-1,909</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Transfer Program	<u>0</u>	<u>455</u>		<u>0</u>	<u>1,909</u>	<u>-1,909</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>455</u>	<u>-455</u>		<u>1,909</u>				
TOTAL HEAD START FUND	<u>1,246,910</u>	<u>1,247,386</u>	<u>-476</u>	<u>1,225,344</u>	<u>1,227,337</u>	<u>-1,993</u>	<u>1,226,844</u>	<u>1,226,844</u>	<u>1,234,166</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.276.4.4430.000 Head Start Training Grant	18,675	18,220		21,178	19,269	-1,909	21,050	21,050	21,178
TOTAL FEDERAL FUNDING	<u>18,675</u>	<u>18,220</u>	-455	<u>21,178</u>	<u>19,269</u>	-1,909	<u>21,050</u>	<u>21,050</u>	21,178
			-455					21,050	
3.276.4.4600.000 Interfund Transfers					1,909	1,909			
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>455</u>	455	<u>0</u>	<u>1,909</u>	<u>1,909</u>	<u>0</u>	<u>0</u>	0
	0	455	455	0	1,909	1,909	0	0	0
TOTAL CURRENT REVENUES	<u>18,675</u>	<u>18,675</u>		<u>21,178</u>	<u>21,178</u>		<u>21,050</u>	<u>21,050</u>	21,178
			0			0		21,050	
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u><u>18,675</u></u>	<u><u>18,675</u></u>	0	<u><u>21,178</u></u>	<u><u>21,178</u></u>	0	<u><u>21,050</u></u>	<u><u>21,050</u></u>	21,178
			0			0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.276.5.5110.382 Out-District Travel Allowance	13,205	13,217	-12	12,649	12,663		11,712	10,047	10,196
3.276.5.5110.396 Inservice Training						-14		10,431	10,425
Total Purchased Services	<u>5,003</u> 18,208	<u>5,003</u> 18,220	<u>0</u> -12	<u>7,978</u> 20,627	<u>7,978</u> 20,641	<u>0</u>	<u>8,766</u> 20,478	<u>20,478</u>	20,621
Total Kindergarten Program	<u>18,208</u>	<u>18,220</u>	<u>-12</u>	<u>20,627</u>	<u>20,641</u>	<u>-14</u>	<u>20,478</u>	<u>20,478</u>	20,621
						-14			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.276.5.6320.393 Indirect Costs									
Total Purchased Services	467	455	12	551	537	14	572	572	557
Total Central Administration Program	467	455	12	551	537	14	572	572	557
Total Current Expenditures	18,675	18,675		21,178	21,178		21,050	21,050	21,178
			0			0			
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,050</u>	<u>21,050</u>	<u>21,178</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

HEAD START INCENTIVE FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.277.4.4430.000 Title VI-B Preschool Revenue	91,785	86,681	-5,104	5,104	5,104				
TOTAL FEDERAL FUNDING	<u>91,785</u>	<u>86,681</u>	<u>-5,104</u>	<u>5,104</u>	<u>5,104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>91,785</u>	<u>86,681</u>	<u>-5,104</u>	<u>5,104</u>	<u>5,104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL HEAD START INCENTIVE FUND	<u><u>91,785</u></u>	<u><u>86,681</u></u>	<u><u>-5,104</u></u>	<u><u>5,104</u></u>	<u><u>5,104</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START INCENTIVE FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.277.5.5110.116 Teachers	29,707	28,521	1,186						
3.277.5.5110.152 Instructional Assistants				589	589	0	0	0	0
Total Salaries	<u>4,219</u> 33,926	<u>3,385</u> 31,906	834	0	0	0	0	0	0
			2,020	589	589	0	0	0	
3.277.5.5110.210 PERSI			211						
3.277.5.5110.220 Social Security Tax	3,524	3,313		61	61	0	0	0	
3.277.5.5110.270 Worker's Compensation Insurance	2,595	2,348	247-12	45	43	2	0	0	0
3.277.5.5110.280 Retirement Sick Leave Benefits									0
	<u>137</u>	<u>149</u>		<u>3</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fringe Benefits	428	402	26	8 117	7 115	1	0	0	0
3.277.5.5110.554 Equipment Replacement	6,684	6,212	472			2	0	0	0
	<u>34,243</u>	<u>34,243</u>					0	0	0
Total Capital Objects	34,243	34,243	0	0	0	0	0	0	0
Total Kindergarten Program	<u>74,853</u>	<u>72,361</u>	<u>0</u> 2,492	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
				706	704	2	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START INCENTIVE FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.277.5.6210.396 Inservice Training	<u>14,638</u>	<u>13,135</u>	<u>1,503</u>	<u>4,171</u>	<u>4,174</u>	<u>-3</u>			
Total Purchased Services	<u>14,638</u>	<u>13,135</u>	<u>1,503</u>	<u>4,171</u>	<u>4,174</u>	<u>-3</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>14,638</u>	<u>13,135</u>	<u>1,503</u>	<u>4,171</u>	<u>4,174</u>	<u>-3</u>	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START INCENTIVE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.277.5.6320.393 Indirect Costs	2,294	1,185	1,109	227	227	0	0	0	0
Total Purchased Services	2,294	1,185	1,109	227	227	0	0	0	0
Total Central Administration Program	2,294	1,185	1,109	227	227	0	0	0	0
Total Current Expenditures	91,785	86,681	5,104	5,104	5,104	0	0	0	0
TOTAL HEAD START INCENTIVE FUND	91,785	86,681	5,104	5,104	5,104	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.278.4.4430.000 Head Start CDA Revenue	93,504	93,504		93,504	93,504		93,504	93,504	93,504
TOTAL FEDERAL FUNDING	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
			0			0			
TOTAL CURRENT REVENUES	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
			0			0			
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u><u>93,504</u></u>	<u><u>93,504</u></u>	<u><u>0</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>	<u><u>0</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
2012-2013 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.278.5.5110.116 Teachers	27,952	27,836	116	27,955	25,078		27,955	27,300	25,392
3.278.5.5110.152 Instructional Assistants	19,449	19,368		19,074	19,012	2,877	19,074	18,246	17,646
3.278.5.5110.186 Substitute Teachers			81			62			
3.278.5.5110.199 Personal Leave Reimbursement	700	591	109	600	836	-236	600	700	1,000
Total Salaries	<u>248,361</u>	<u>248,000</u>	55	<u>247,834</u>	<u>245,291</u>	-160	<u>247,834</u>	<u>346,611</u>	<u>445,483</u>
			361			2,543			
3.278.5.5110.210 PERSI									
3.278.5.5110.220 Social Security Tax	4,952	4,926	26	4,909	4,619	290	4,818	4,770	4,435
3.278.5.5110.230 Life Insurance	3,700	3,653	47	3,661	3,444	217	3,516	3,566	3,270
3.278.5.5110.240 Medical Insurance		41		41	41	-9	42		
3.278.5.5110.260 Dental Insurance	2,486	2,458	28	2,431	2,440	0	2,674	5,216	5,898
3.278.5.5110.270 Worker's Compensation Insurance		158	-27	158	156		165	330	350
3.278.5.5110.280 Retirement Sick Leave Benefits	156	221		226	222	3	250	226	245
3.278.5.5110.290 Vision Insurance	194	597		595	560	4	595	445	548
Total Fringe Benefits	<u>44,174</u>	<u>45,099</u>	-1	<u>44,065</u>	<u>44,525</u>	0	<u>45,106</u>	<u>74</u>	<u>14,930</u>
			75			540		14,739	
3.278.5.5110.381 In-District Travel Allowance									
3.278.5.5110.382 Out-District Travel Allowance	225	212	13	250	177	73	250	220	220
Total Purchased Services	<u>600</u>	<u>600</u>	0	<u>700</u>	<u>1,314</u>	-614	<u>700</u>	<u>300</u>	<u>700</u>
3.278.5.5110.410 General Supplies	825	812	13	950	1,491	-541	950	520	920
3.278.5.5110.416 Printing	4,377	8,763	-4,386	6,019	7,744	-1,725	5,844	2,412	7,003
3.278.5.5110.450 Food - School Lunch	200	346		200	248	-48	200	200	275
Total Supplies and Materials	<u>200</u>	<u>98</u>	102	<u>125</u>	<u>1,851</u>	1,773	<u>125</u>	<u>125</u>	<u>150</u>
	<u>4,777</u>	<u>9,207</u>	<u>-4,430</u>	<u>6,344</u>	<u>8,117</u>	<u>-1,773</u>	<u>6,169</u>	<u>2,737</u>	<u>7,428</u>
3.278.5.5110.550 Equipment									
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>255</u>	<u>0</u>	<u>0</u>
3.278.5.5110.718 Pupil Insurance	0	0	0	0	0	0	255	0	0
Total Insurance and Judgment	<u>102</u>	<u>0</u>	<u>102</u>	<u>102</u>	<u>0</u>	<u>102</u>	<u>255</u>	<u>255</u>	<u>225</u>
Total Kindergarten Program	<u>102</u>	<u>0</u>	<u>102</u>	<u>102</u>	<u>0</u>	<u>102</u>	<u>255</u>	<u>255</u>	<u>225</u>
	<u>66,239</u>	<u>00,118</u>	<u>-3,879</u>	<u>67,295</u>	<u>66,423</u>	<u>872</u>	<u>67,569</u>	<u>64,862</u>	<u>67,986</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.278.5.6110.317 Health Services (Contracted)									
Total Purchased Services	200	200	0	250	250	0	250	200	200
Total Attendance, Guidance And Health Program	200	200	0	250	250	0	250	200	200
	200	200	0	250	250	0	250	200	200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.278.5.6210.113 Supervisors and Coordinators		2,442		2,085	1,950		2,085	1,955	1,955
3.278.5.6210.151 Clerical Personnel	2,442	1,625	-542	1,733	1,733	135	1,733	1,842	1,550
Total Salaries	<u>1,083</u>	<u>1,625</u>	<u>-542</u>	<u>1,733</u>	<u>1,733</u>	<u>0</u>	<u>1,733</u>	<u>1,842</u>	
3.278.5.6210.210 PERSI	3,525	4,067	-57	3,818	3,683	135	3,818	3,797	3,505
3.278.5.6210.220 Social Security Tax		424 ³¹¹	-41	397	384	13	390	394	357
3.278.5.6210.270 Worker's Compensation Insurance	367			293	281	12	280	291	258
3.278.5.6210.280 Retirement Sick Leave Benefits	270			18	19	-1	20	19	20
Total Fringe Benefits	<u>15</u>	<u>19</u>	<u>-4</u>	<u>18</u>	<u>19</u>	<u>2</u>	<u>20</u>	<u>19</u>	
3.278.5.6210.319 Consultants	45	51	-6	48	46	2	48	48	45 680
3.278.5.6210.390 Volunteer Reimbursement	697	805		756	730	26	738	752	
3.278.5.6210.391 Professional Dues and Fees	800	588	212	800	213	587	800	800	600
3.278.5.6210.396 Inservice Training	150	150	0	155	140	15	185	155	155
Total Purchased Services	<u>2,500</u>	<u>2,432</u>	<u>68</u>	<u>2,450</u>	<u>2,221</u>	<u>229</u>	<u>2,450</u>	<u>3,050</u>	3,150
3.278.5.6210.410 General Supplies	500	500	0	500	500	0	450	200	350
Total Supplies and Materials	<u>3,950</u>	<u>3,670</u>	<u>280</u>	<u>3,905</u>	<u>3,074</u>	<u>831</u>	<u>3,885</u>	<u>4,205</u>	4,255 75
Total Instructional Improvement Program	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>75</u>	<u>25</u>	75
	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>75</u>	<u>25</u>	
	<u>8,272</u>	<u>8,642</u>	<u>-370</u>	<u>8,579</u>	<u>7,587</u>	<u>992</u>	<u>8,516</u>	<u>8,779</u>	8,515

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.278.5.6320.393 Indirect Costs									
Total Purchased Services	2,338	2,281	57	2,370	2,370	1	2,524	2,458	2,458
Total Central Administration Program	2,338	2,281	57	2,370	2,370	1	2,524	2,458	2,458

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.278.5.6610.351 Telephone - Voice			11						
Total Purchased Services	85	74	11	80	62	18	80	70	70
Total Building Operation Services Program	85	74	11	80	62	18	80	70	70
	85	74		80	62	18	80	70	70

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	<u>-2010 Budget</u>			<u>-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.278.5.6810.345 Transportation Services (Contracted)	14,000	9,974	4,026	12,000	14,501	-2,501	12,000	15,000	12,000
Total Purchased Services	14,000	9,974	4,026	12,000	14,501	-2,501	12,000	15,000	12,000
Total Pupil To School Transportation Program	14,000	9,974	4,026	12,000	14,501	-2,501	12,000	15,000	12,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.278.5.7200.383 Parent Activities Travel				700	700	0	600	100	300
3.278.5.7200.390 Volunteer Reimbursement	550	550	0	75	27	48	75	25	75
3.278.5.7200.396 Inservice Training	170	170	0	680	1,077	680	340	255	100
3.278.5.7200.399 Purchased Duty Lunches			154	875		-302	950	1,200	1,200
Total Purchased Services	975	821		2,330	1,904	426	1,965	1,580	1,675
3.278.5.7200.410 General Supplies	1,770	1,616	154	600	407	193	600	555	600
Total Supplies and Materials	600	600	0	600	407	193	600	555	600
Total Parent Activities Program	600	600	0	600	407	193	600	555	600
	2,370	2,216	154	2,930	2,311	619	2,565	2,135	2,275
Total Current Expenditures	93,504	93,504	0	93,504	93,504	0	93,504	93,504	93,504
			0			0			
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.282.4.4459.900 Enhancing Education with Technology	<u>54,158</u>	<u>43,035</u>	<u>-11,123</u>	<u>10,135</u>	<u>10,135</u>				
TOTAL FEDERAL FUNDING	<u>54,158</u>	<u>43,035</u>	<u>-11,123</u>	<u>10,135</u>	<u>10,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
TOTAL CURRENT REVENUES	<u>54,158</u>	<u>43,035</u>	<u>-11,123</u>	<u>10,135</u>	<u>10,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u>54,158</u>	<u>43,035</u>	<u>-11,123</u>	<u>10,135</u>	<u>10,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.282.5.5120.134 Curriculum Development Stipends				2,900	5,750	-2,850			0
Total Salaries	0	0	0	2,900	5,750	-2,850	0	0	0
3.282.5.5120.210 PERSI	0	0	0				0	0	
3.282.5.5120.220 Social Security Tax	0	0	0	301	596	-295	0	0	
3.282.5.5120.270 Worker's Compensation Insurance	0	0	0	213	421	-208	0	0	0
3.282.5.5120.280 Retirement Sick Leave Benefits	0	0	0	13	27	-14	0	0	0
Total Fringe Benefits	0	0	0	37	72,117	-35	0	0	0 0
Total Elementary Program	0	0	0	564		-553	0	0	0
	0	0	0	3,464	6,867	-3,403	0	0	
	0	0	0				0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.282.5.5150.319 Consultants									
Total Purchased Services	800	800	0	0	0	0	0	0	0
Total Secondary Program	800	800	0	0	0	0	0	0	0
	800	800	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

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

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.282.5.6230.134 Curriculum Development Stipends	8,462		8,462	4,535	1,851	2,684			0
Total Salaries	8,462	0	8,462	4,535	1,851	2,684	0	0	0
3.282.5.6230.210 PERSI		0					0	0	
3.282.5.6230.220 Social Security Tax	879	0	879	471	155	316	0	0	0
3.282.5.6230.270 Worker's Compensation Insurance	647	0	647	356	105	251	0	0	0
3.282.5.6230.280 Retirement Sick Leave Benefits	40	0	40	22	8	14	0	0	0
Total Fringe Benefits	107	0	107	57	19	38	0	0	0
3.282.5.6230.396 Inservice Training	1,673	11,241	1,673	906	287	619	0	0	0
Total Purchased Services	12,229	11,241	988	0	0	0	0	0	0
3.282.5.6230.550 Equipment	30,994	30,994		0	0	0	0	0	0
Total Capital Objects	30,994	30,994	0	1,230	1,130	100	0	0	0
Total Instruction-Related Technology Program	53,358	42,235	11,123	1,230	1,130	100	0	0	0
Total Current Expenditures	54,158	43,035	11,123	6,671	3,268	3,403	0	0	0
						0	0	0	
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u>54,158</u>	<u>43,035</u>	<u>11,123</u>	<u>10,135</u>	<u>10,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
						0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.290.4.4150.000 Food Service Investments	10,418			10,500		-7,215			
3.290.4.4161.100 Food Service Sales to Students	990,000	888,246	-101,754	1,009,800	888,884	-119,916	1,000,000	1,000,000	1,050,000
3.290.4.4161.110 Food Service Breakfast Sales	115,000	113,885	-1,115	124,200	107,305	-16,895	120,000	120,000	120,000
3.290.4.4162.200 Adult Lunch Sales	56,750	68,648	11,898	60,725	22,726	-37,999	42,250	42,250	39,000
3.290.4.4162.205 Ala Carte Lunch Sales	330,000	264,466	-65,534	346,500	326,194	-20,306	320,500	320,500	320,000
3.290.4.4162.210 Adult Breakfast Sales						-2,610			
3.290.4.4162.215 Ala Carte Breakfast Sales	1,680,550	1,086,974	-593,576	1,620,900	190	-162,500	1,450	1,450	900
3.290.4.4162.220 Kindergarten Snack Fees	10,000	7,177	-2,823	4,000	0	-3,820	0	0	0
3.290.4.4162.225 After School Snack Fees	2,000		-1,636	800,000	16,432	-800,668	500	500	300
3.290.4.4169.940 Catering Sales	30,000	12,619	-17,381		0		12,500	12,500	13,500
TOTAL LOCAL FUNDING	1,713,100	1,467,044	-246,056	1,741,825	1,336,197	-405,628	1,512,200	1,512,200	1,507,200
3.290.4.4455.500 Child Nutrition Federal Reimbursement	1,770,704	2,005,452	234,748	1,775,000	2,071,470	296,470	1,879,000	1,879,000	2,050,000
3.290.4.4455.510 School Breakfast Federal Reimbursement	500,500	618,309	117,809	590,000	616,538	26,538	574,200	574,200	574,000
3.290.4.4455.520 Kindergarten Milk Reimbursement	15,000	17,284	2,284	180,000	219,442	39,442	255,000	255,000	255,000
3.290.4.4455.530 USDA Commodity Value	185,000	250,327	65,327	475,000	417,396	-57,604	469,300	469,300	475,550
3.290.4.4455.550 Summer Feeding Reimbursement	450,000	424,705	-25,295	20,000	14,874	-5,126	14,700	14,700	14,250
3.290.4.4455.560 After School Snack Revenues	20,000	12,168	-7,832						
TOTAL FEDERAL FUNDING	2,941,204	3,328,245	387,041	3,046,000	3,340,035	294,035	3,192,750	3,192,750	3,369,250
3.290.4.4600.000 Interfund Transfers	100,000	102,934	2,934	100,000	103,582	3,582	102,400	102,400	101,000
TOTAL OTHER FUNDING SOURCES	100,000	102,934	2,934	100,000	103,582	3,582	102,400	102,400	101,000
TOTAL CURRENT REVENUES	4,754,304	4,898,223	143,919	4,887,825	4,779,813	-108,012	4,807,350	4,807,350	4,977,450
3.290.4.7000.000 Estimated Beginning Balance	500,000	722,795	222,795	550,000	1,030,062	480,062	500,000	500,000	434,374
TOTAL CHILD NUTRITION FUND	5,254,304	5,621,017	366,713	5,437,825	5,809,874	372,049	5,307,350	5,307,350	5,411,824

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.290.5.7100.159 Food Preparation	1,317,110	1,327,209	-10,099	1,230,788	1,275,643	-44,855	1,208,623	1,208,623	1,209,427
3.290.5.7100.188 Substitute Food Service	65,000	88,621	-23,621	74,750	79,336	-4,586	85,000	85,000	85,000
3.290.5.7100.199 Personal Leave Reimbursement				12,700			14,000	14,000	14,000
Total Salaries	<u>1,390,110</u>	<u>1,423,464</u>	<u>-33,354</u>	<u>1,318,238</u>	<u>1,362,064</u>	<u>-43,826</u>	<u>1,307,623</u>	<u>1,307,623</u>	1,308,427
3.290.5.7100.210 PERSI	137,679	137,240		126,835	135,361	-8,526	124,708	124,708	124,790
3.290.5.7100.220 Social Security Tax	102,174	105,265	439	96,890	101,251	-4,361	96,111	96,111	96,170
3.290.5.7100.230 Life Insurance			-3,091						
3.290.5.7100.240 Medical Insurance	649,801	3,338,805	3,358,966	638,942	3,509,914	3,870,928	2,825,148	2,825,148	4,200,662
3.290.5.7100.260 Dental Insurance			21,566	26,185			11,407	11,407	12,975
3.290.5.7100.270 Worker's Compensation Insurance	32,253	10,687	-4,160	51,740	984,655	16,371	56,006	56,006	56,041
3.290.5.7100.280 Retirement Sick Leave Benefits	54,354	16,649	2,432	15,668	16,327	-659	15,405	15,405	15,415
3.290.5.7100.290 Vision Insurance									
Total Fringe Benefits	<u>864,004</u>	<u>2,880,505,178</u>	<u>5,384,298,826</u>	<u>7,481,770,656</u>	<u>2,748,481,871</u>	<u>4,733,288,785</u>	<u>3,168,494,878</u>	<u>3,168,494,878</u>	2,736,527,392
3.290.5.7100.308 Credit Card Transaction Fees					-1,169				
3.290.5.7100.309 Bank Service Charges						1,169	1,000	1,000	1,000
3.290.5.7100.310 Professional and Technical Services	5,000	4,965	635	3,000	3,886,698	-881	3,000	3,000	3,000
3.290.5.7100.381 In-District Travel Allowance	19,000	17,779	1,221		6,411	-599	47,000	47,000	47,000
3.290.5.7100.396 Inservice Training	6,190	6,805		5,500			6,000	7,000	7,000
Total Purchased Services	<u>4,000</u>	<u>34,190</u>	<u>3,722</u>	<u>3,500</u>	<u>55,372</u>	<u>2,949</u>	<u>3,500</u>	<u>60,500</u>	3,500
3.290.5.7100.410 General Supplies	150,000	112,754	4,964	151,000	98,966	1,728	130,000	61,500	120,000
3.290.5.7100.411 Supplies - Tray Cost	140,000	131,456	37,246	147,000	122,548	52,034	127,000	129,000	130,000
3.290.5.7100.421 Motor Fuel			8,544	10,000		24,452			12,000
3.290.5.7100.425 Laundry	10,000	6,342	3,658	25,000	7,850,477	2,150	10,000	10,000	24,000
3.290.5.7100.428 Repairs Parts and Supplies	35,000	20,558	20,533	50,000	17,805	4,523	25,000	25,000	35,000
3.290.5.7100.450 Food - School Lunch	50,000	29,467	-188,329	2,182,606	2,103,470	32,195	35,000	35,000	2,250,500
3.290.5.7100.451 Catering Costs	2,000,000	2,188,329				79,136	2,185,109	2,185,109	
Total Supplies and Materials	<u>11,000</u>	<u>3,798</u>	<u>7,202</u>	<u>8,000</u>	<u>1,874</u>	<u>6,126</u>	<u>4,000</u>	<u>2,500</u>	2,850
	<u>2,396,000</u>	<u>2,492,705</u>	<u>-96,705</u>	<u>2,573,606</u>	<u>2,372,990</u>	<u>200,616</u>	<u>2,516,109</u>	<u>2,516,109</u>	2,574,350

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.290.5.7100.540 Remodeling				11,000		11,000			
3.290.5.7100.550 Equipment	425,624	425,579	-55	125,000	95,727	29,273	500,240	500,240	500,240
3.290.5.7100.580 Depreciation		10,328	-10,328		07,771	-17,771			
Total Capital Objects	<u>130,000</u>	<u>140,382</u>	<u>-10,382</u>	<u>136,000</u>	<u>113,498</u>	<u>-22,502</u>	<u>500,240</u>	<u>500,240</u>	<u>500,240</u>
Total Child Nutrition Program	<u>4,754,304</u>	<u>4,590,955</u>	<u>163,349</u>	<u>4,855,600</u>	<u>4,385,795</u>	<u>469,805</u>	<u>4,882,350</u>	<u>4,882,350</u>	<u>4,986,824</u>
Total Current Expenditures	<u>4,754,304</u>	<u>4,590,955</u>	<u>163,349</u>	<u>4,855,600</u>	<u>4,385,795</u>	<u>469,805</u>	<u>4,882,350</u>	<u>4,882,350</u>	<u>4,986,824</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.290.5.9500.850 Contingency Reserve	500,000	N/A	N/A	582,225	N/A	N/A	425,000	425,000	425,000
3.290.3.3200.000 Actual Year-End Fund Balance	N/A	1,030,062	N/A	N/A	1,424,079	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>500,000</u>	<u>1,030,062</u>	<u>530,062</u>	<u>582,225</u>	<u>1,424,079</u>	<u>841,854</u>	425,000	425,000	425,000
Total Contingency Reserve Program	<u>500,000</u>	<u>1,030,062</u>	<u>530,062</u>	<u>582,225</u>	<u>1,424,079</u>	<u>841,854</u>	425,000	425,000	425,000
TOTAL CHILD NUTRITION FUND	<u><u>5,254,304</u></u>	<u><u>5,621,017</u></u>	<u><u>-366,713</u></u>	<u><u>5,437,825</u></u>	<u><u>5,809,874</u></u>	<u><u>-372,049</u></u>	<u><u>5,307,350</u></u>	<u><u>5,307,350</u></u>	<u><u>5,411,824</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.310.4.4125.500 School Bond Levy	2,106,377	2,167,971	61,594	2,245,517	2,400,974	155,457	2,274,866	2,274,866	2,330,637
3.310.4.4150.000 Investment Earnings	12,000	2,505	-9,495	3,000	3,282	282	2,500	2,500	2,500
TOTAL LOCAL FUNDING	<u>2,118,377</u>	<u>2,170,476</u>	<u>52,099</u>	<u>2,248,517</u>	<u>2,404,257</u>	<u>155,740</u>	<u>2,277,366</u>	<u>2,277,366</u>	<u>2,333,137</u>
TOTAL CURRENT REVENUES	<u>2,118,377</u>	<u>2,170,476</u>	<u>52,099</u>	<u>2,248,517</u>	<u>2,404,257</u>	<u>155,740</u>	<u>2,277,366</u>	<u>2,277,366</u>	<u>2,333,137</u>
3.310.4.7000.000 Estimated Beginning Balance	2,387,777	2,287,311	-100,466	2,174,851	2,236,277	61,426	2,258,314	2,258,314	2,458,370
TOTAL BOND INTEREST AND REDEMPTION FUND	<u><u>4,506,154</u></u>	<u><u>4,457,787</u></u>	<u><u>-48,367</u></u>	<u><u>4,423,368</u></u>	<u><u>4,640,534</u></u>	<u><u>217,166</u></u>	<u><u>4,535,680</u></u>	<u><u>4,535,680</u></u>	<u><u>4,791,507</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.310.5.9110.610 Bond Principal	1,570,000	1,570,000		1,640,000	1,640,000		1,710,000	1,710,000	2,038,750
Total Debt Retirement	1,570,000	1,570,000	0	1,640,000	1,640,000	0	1,710,000	1,710,000	2,038,750
Total Debt Service Program	1,570,000	1,570,000	0	1,640,000	1,640,000	0	1,710,000	1,710,000	2,038,750
			0			0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.310.5.9120.620 Bond Interest	654,510	651,510		585,830	586,830	-1,000	521,700	521,700	443,275
Total Debt Retirement	654,510	651,510	3,000	585,830	586,830	-1,000	521,700	521,700	443,275
			3,000						
3.310.5.9120.850 Contingency Reserve	2,281,644		2,281,644	2,197,538		2,197,538	2,303,980	2,303,980	2,309,482
Total Transfers or Reserves	2,281,644	0	-2,281,644	2,197,538	0	-2,197,538	2,303,980	2,303,980	2,309,482
Total Debt Service Interest Program	<u>2,936,154</u>	<u>661,510</u>	<u>2,284,644</u>	<u>2,783,368</u>	<u>586,830</u>	<u>2,196,538</u>	<u>2,825,680</u>	<u>2,825,680</u>	<u>2,752,757</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget	
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted	
3.310.3.3200.000 Actual Year-End Fund Balance	N/A	2,236,277	N/A	N/A	2,413,704	N/A	N/A	N/A	N/A	
Total Transfers or Reserves		2,236,277	2,236,277		2,413,704	2,413,704				
Total Contingency Reserve Program	0	2,236,277	2,236,277	0	2,413,704	2,413,704	0	0	0 0	
TOTAL BOND INTEREST AND REDEMPTION FUND	4,506,154	4,457,787	48,367	4,423,368	4,640,534	-217,166	4,535,680	4,535,680	4,791,507	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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 of this levy for ten years. The first year of the new authorization period was the 2001-2002 school year and the final year of the levy was Fiscal Year 2011. On March 16, 2010, patrons renewed the authorization to set this levy for another ten years and it will run from Fiscal Year 2012 through Fiscal Year 2021. Continued approval is critical in maintaining adequate educational facilities.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.420.4.4121.100 School Plant Facility Levy	3,693,639	3,790,956	97,317	3,878,321	4,148,802	270,481	3,934,530	3,934,530	4,131,257
3.420.4.4150.000 Investment Earnings			-1,966						
3.420.4.4199.900 Other Local Revenue	2,000	34	-1,922		40	40			
TOTAL LOCAL FUNDING	<u>3,695,639</u>	<u>3,792,912</u>	<u>97,273</u>	<u>3,878,321</u>	<u>4,150,264</u>	<u>271,943</u>	<u>3,934,530</u>	<u>3,934,530</u>	<u>4,131,257</u>
3.420.4.4312.200 Bus Depreciation	281,497	234,881	-46,616	279,309	282,622		250,000	250,000	275,000
3.420.4.4370.000 State Facility Maintenance Revenue	100,000		-100,000			3,313			
TOTAL STATE FUNDING	<u>381,497</u>	<u>234,881</u>	<u>-146,616</u>	<u>279,309</u>	<u>282,622</u>	<u>3,313</u>	<u>250,000</u>	<u>250,000</u>	<u>275,000</u>
3.420.4.4420.000 Grants and Program Reimbursements	80,000	144,916	64,916	150,467	150,463	-4	160,000	160,000	165,000
3.420.4.4532.200 Sale of Fixed Assets	5,000	3,735	-1,265	3,500	2,681	-819	2,000	2,000	2,000
TOTAL FEDERAL FUNDING	<u>85,000</u>	<u>148,651</u>	<u>63,651</u>	<u>153,967</u>	<u>153,144</u>	<u>-823</u>	<u>162,000</u>	<u>162,000</u>	<u>167,000</u>
TOTAL CURRENT REVENUES	<u>4,162,136</u>	<u>4,176,444</u>	<u>14,308</u>	<u>4,311,597</u>	<u>4,586,030</u>	<u>274,433</u>	<u>4,346,530</u>	<u>4,346,530</u>	<u>4,573,257</u>
3.420.4.7000.000 Estimated Beginning Balance	2,094,837	1,934,709	-160,128	1,150,000	936,942	-213,058	1,800,000	1,800,000	1,265,000
TOTAL PLANT FACILITIES FUND	<u><u>6,256,973</u></u>	<u><u>6,111,153</u></u>	<u><u>-145,820</u></u>	<u><u>5,461,597</u></u>	<u><u>5,522,972</u></u>	<u><u>61,375</u></u>	<u><u>6,146,530</u></u>	<u><u>6,146,530</u></u>	<u><u>5,838,257</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET**

**PLANT FACILITIES FUND
ELEMENTARY PROGRAM**

Account Elements and Object Description	-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted 2009	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.420.5.5120.550 Equipment	76,655	67,515	9,140	64,772	60,085	4,687	68,333	68,333	62,888
3.420.5.5120.552 Technology Equipment		7,911	7,911	339,433	339,433	0	140,525	140,525	
3.420.5.5120.554 Equipment Replacement		119	119						
Total Capital Objects	<u>5,000</u> 81,655	<u>75,544</u>	<u>4,881</u> 6,111	<u>5,000</u> 409,205	<u>399,483</u>	<u>5,035</u> 9,722	<u>5,000</u> 213,858	<u>5,000</u> 213,858	<u>5,000</u> 67,888
Total Elementary Program	<u>81,655</u>	<u>75,544</u>	<u>6,111</u>	<u>409,205</u>	<u>399,483</u>	<u>9,722</u>	<u>213,858</u>	<u>213,858</u>	<u>67,888</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.420.5.5150.550 Equipment	124,525	119,997		125,222	116,153		123,432	123,432	122,191
3.420.5.5150.552 Technology Equipment	337,787	338,783	4,528			9,069			100,130
3.420.5.5150.554 Equipment Replacement		211			-904				
	<u>5,000</u>		<u>4,789</u>	<u>5,000</u>	<u>0</u>	<u>5,904</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Capital Objects	467,312	458,991	8,321	130,222	115,249	14,973	128,432	128,432	227,321
Total Secondary Program	467,312	458,991	8,321	130,222	115,249	14,973	128,432	128,432	227,321

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.5190.550 Equipment	11,040	10,672							
Total Capital Objects	11,040	10,672	368	0	0	0	0	0	0
Total Vocational-Technical Program	11,040	10,672	368	0	0	0	0	0	0
			368	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.5210.550 Equipment									
Total Capital Objects	<u>9,665</u>	<u>9,374</u>	<u>291</u>	<u>9,280</u>	<u>9,280</u>	<u>0</u>	<u>9,036</u>	<u>9,036</u>	<u>2,996</u>
Total Special Education Program	<u>9,665</u>	<u>9,374</u>	<u>291</u>	<u>9,280</u>	<u>9,280</u>	<u>0</u>	<u>9,036</u>	<u>9,036</u>	<u>2,996</u>
	9,665	9,374	291	9,280	9,280	0	9,036	9,036	2,996

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

Account Elements and Object Description	<u>-2010 Budget</u>			<u>-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u> <u>2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u> <u>2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.5320.550 Equipment	24,704	26,480	-1,776	24,861	12,830	12,031	20,763	20,763	20,717
Total Capital Objects	24,704	26,480	-1,776	24,861	12,830	12,031	20,763	20,763	20,717
Total School Activity Program	24,704	26,480	-1,776	24,861	12,830	12,031	20,763	20,763	20,717

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.6210.550 Equipment		3,000	-2,700	1,000	1,508	-508	1,000	1,000	2,000
Total Capital Objects	300	3,000	-2,700	1,000	1,508	-508	1,000	1,000	2,000
Total Instructional Improvement Program	300	3,000	-2,700	1,000	1,508	-508	1,000	1,000	2,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.6220.550 Equipment									
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>219</u>	<u>219</u>	<u>0</u>
Total Educational Media Services Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>219</u>	<u>219</u>	<u>0</u>
	0	0	0	0	0	0	219	219	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.420.5.6230.550 Equipment	110,000	111,799	-1,799	99,450	99,115		101,450	101,450	90,000
3.420.5.6230.554 Equipment Replacement	119,725	119,725		34,125	34,086	335	58,025	58,025	115,100
Total Capital Objects	<u>229,725</u>	<u>231,524</u>	<u>-1,799</u>	<u>133,575</u>	<u>133,201</u>	<u>39</u>	159,475	159,475	205,100
Total Instruction-Related Technology Program	<u>229,725</u>	<u>231,524</u>	<u>-1,799</u>	<u>133,575</u>	<u>133,201</u>	<u>374</u>	159,475	159,475	205,100
						374			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.6310.550 Equipment			-600						
Total Capital Objects	1,000	1,600	-600	1,000	892	108	1,000	1,000	1,100
Total Board Of Education Program	1,000	1,600		1,000	892	108	1,000	1,000	1,100
	1,000	1,600	-600	1,000	892	108	1,000	1,000	1,100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.6320.550 Equipment									
Total Capital Objects	<u>3,670</u>	<u>2,754</u>	<u>916</u>	<u>4,274</u>	<u>1,295</u>	<u>2,979</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Central Administration Program	<u>3,670</u>	<u>2,754</u>	<u>916</u>	<u>4,274</u>	<u>1,295</u>	<u>2,979</u>	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.6510.550 Equipment	2,140	2,055	85	1,999	1,555	444	1,000	1,000	1,000
Total Capital Objects	2,140	2,055	85	1,999	1,555	444	1,000	1,000	1,000
Total Business Administration Program	2,140	2,055	85	1,999	1,555	444	1,000	1,000	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.6550.550 Equipment									
Total Capital Objects	<u>750</u>	<u>605</u>	<u>145</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>974</u>
Total Central Service Program	<u>750</u>	<u>605</u>	<u>145</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>974</u>
	750	605	145	0	0	0	0	0	974

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.6560.550 Equipment	2,761	1,453	1,308	2,500	280	2,220	2,500	2,500	2,500
Total Capital Objects	2,761	1,453	1,308	2,500	280	2,220	2,500	2,500	2,500
Total Administrative Technology Service Program	2,761	1,453	1,308	2,500	280	2,220	2,500	2,500	2,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.420.5.6610.550 Equipment	32,890	31,881	1,009	24,350	23,642		25,000	25,000	33,300
3.420.5.6610.551 Vehicle Purchases	90,100	59,041	31,059	26,900	26,960	708			31,800
3.420.5.6610.552 Technology Equipment			10,080			-60	6,100	6,100	15,000
	10,600			9,800	1,560	8,240	14,400	14,400	
Total Capital Objects	<u>133,590</u>	<u>52,441</u>	<u>42,149</u>	<u>61,050</u>	<u>52,162</u>	<u>8,888</u>	<u>45,500</u>	<u>45,500</u>	80,100
Total Building Operation Services Program	<u>133,590</u>	<u>91,441</u>	<u>42,149</u>	<u>61,050</u>	<u>52,162</u>	<u>8,888</u>	<u>45,500</u>	<u>45,500</u>	80,100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	2010 Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.420.5.6640.325 Repair and Maintenance (Contracted)	2,279,070	1,605,026	674,044	1,557,800	1,218,600	339,200	815,200	815,200	2,626,097
3.420.5.6640.361 Computer Service Expenses	32,092	26,992	5,100	26,992	26,992				
Total Purchased Services	<u>2,311,162</u>	<u>1,632,018</u>	<u>679,144</u>	<u>1,584,792</u>	<u>1,245,592</u>	<u>339,200</u>	815,200	815,200	2,626,097
3.420.5.6640.520 Site Improvement Expenses	149,860	118,494	31,366	360,850	186,596	174,254			85,143
3.420.5.6640.540 Remodeling	1,029,706	713,950	315,756	1,279,477	808,743	470,734	16,452	16,452	880,162
3.420.5.6640.550 Equipment	20,983	17,411	3,572	29,604	24,433	5,171	206,321	206,321	23,330
Total Capital Objects	<u>1,200,549</u>	<u>849,855</u>	<u>350,694</u>	<u>1,669,931</u>	<u>1,019,772</u>	<u>650,159</u>	23,566	23,566	988,635
Total General Maintenance Services Program	<u>3,511,711</u>	<u>2,481,872</u>	<u>1,029,839</u>	<u>3,254,723</u>	<u>2,265,364</u>	<u>989,359</u>	<u>1,061,539</u>	<u>1,061,539</u>	3,614,732

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.6650.550 Equipment	12,721	12,730		13,310	13,429	-119	15,860	15,860	15,640
Total Capital Objects	<u>12,721</u>	<u>12,730</u>	<u>-9</u>	<u>13,310</u>	<u>13,429</u>	<u>-119</u>	<u>15,860</u>	<u>15,860</u>	15,640
Total Ground Maintenance Services Program	<u>12,721</u>	12,730	<u>-9</u> <u>-9</u>	<u>13,310</u>	<u>13,429</u>	<u>-119</u>	<u>15,860</u>	15,860	15,640

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.420.5.6810.560 Buses	248,100	254,031	-5,931	374,000	369,594	4,406	172,474	172,474	172,724
Total Capital Objects	248,100	254,031	-5,931	374,000	369,594	4,406	172,474	172,474	172,724
Total Pupil To School Transportation Program	<u>248,100</u>	<u>254,031</u>	<u>-5,931</u>	<u>374,000</u>	<u>369,594</u>	<u>4,406</u>	<u>172,474</u>	<u>172,474</u>	<u>172,724</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.420.5.6840.550 Equipment	4,554	3,986	568	9,010	394	8,616	5,650	5,650	2,276
Total Capital Objects	4,554	3,986	568	9,010	394	8,616	5,650	5,650	2,276
Total Non-reimbursable Transportation Program	4,554	3,986	568	9,010	394	8,616	5,650	5,650	2,276

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.420.5.8100.310 Professional and Technical Services		8,400	-8,400						0
Total Purchased Services	0	8,400	-8,400	0	0	0	0	0	0
3.420.5.8100.510 Site Purchases	1,511,575	1,497,699	13,876	0	0	6,953	0	0	
3.420.5.8100.530 New Buildings and Additions				35,000	95,218	-160,218	3,000,000	3,000,000	
Total Capital Objects	1,511,575	1,497,699	13,876	35,000	202,171	-167,171	3,000,000	3,000,000	0
Total Capital Asset Acquisition Program	1,511,575	1,506,099	5,476	35,000	202,171	-167,171	3,000,000	3,000,000	0
Total Current Expenditures	6,256,973	5,174,211	1,082,762	4,465,009	3,578,688	886,321	4,838,306	4,838,306	4,417,068

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.420.5.9500.851 Future Building Reserve		N/A	N/A	996,588	N/A	N/A	1,308,224	1,308,224	1,421,189
3.420.3.3200.000 Actual Year-End Fund Balance	0	936,942	N/A	N/A	1,944,284	N/A	N/A	N/A	N/A
Total Transfers or Reserves		936,942	936,942	996,588	1,944,284	947,696	1,308,224	1,308,224	1,421,189
Total Contingency Reserve Program	0	936,942	936,942	996,588	1,944,284	947,696	1,308,224	1,308,224	1,421,189
TOTAL PLANT FACILITIES FUND	<u>0</u> <u>6,256,973</u>	<u>6,111,153</u>	<u>145,820</u>	<u>5,461,597</u>	<u>5,522,972</u>	<u>-61,375</u>	<u>6,146,530</u>	<u>6,146,530</u>	<u>5,838,257</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

PRINT SHOP FUND
REVENUES

Account Elements and Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.610.4.4199.900 Fees / Printing Charges	121,277	116,465	-4,812	112,656	85,656	-27,000	92,656	92,656	92,656
3.610.4.4199.910 Copier Click Charges	12,000	12,983			14,271		10,000	10,000	10,317
3.610.4.4199.990 Overhead Revenue	<u>11,000</u>	<u>20,909</u>	<u>9,909</u>	<u>5,000</u>	<u>16,246</u>	<u>9,271</u>	<u>11,000</u>	<u>11,000</u>	11,000
TOTAL LOCAL FUNDING	<u>144,277</u>	<u>150,357</u>	<u>6,080</u>	<u>128,656</u>	<u>116,173</u>	<u>-12,483</u>	<u>113,656</u>	<u>113,656</u>	113,973
TOTAL CURRENT REVENUES	<u>144,277</u>	<u>150,357</u>	<u>6,080</u>	<u>128,656</u>	<u>116,173</u>	<u>-12,483</u>	<u>113,656</u>	<u>113,656</u>	113,973
3.610.4.7000.000 Estimated Beginning Balance		16,528	16,528		26,493	26,493			0
TOTAL PRINT SHOP FUND	<u>144,277</u>	<u>166,884</u>	<u>22,607</u>	<u>128,656</u>	<u>142,666</u>	<u>14,010</u>	<u>113,656</u>	<u>113,656</u>	113,973

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.610.5.6550.161 Printer	22,275	22,274		22,275	21,403		21,384	21,384	21,562
3.610.5.6550.199 Personal Leave Reimbursement						872			
Total Salaries	<u>100,375</u>	<u>22,274</u>	<u>100</u>	<u>22,275</u>	<u>21,465</u>	<u>-63</u>	<u>21,384</u>	<u>21,384</u>	<u>21,562</u>
3.610.5.6550.210 PERSI			101			810		21,384	
3.610.5.6550.220 Social Security Tax	2,282	2,307	-29	2,272	2,228	44	2,181	2,181	2,199
3.610.5.6550.230 Life Insurance	1,644	1,673		1,637		26	1,572	1,572	1,585
3.610.5.6550.240 Medical Insurance	51	51	0	51	51	0	53	53	70
3.610.5.6550.260 Dental Insurance	3,101	3,079	22	3,256	3,078	178	3,495	3,495	3,584
3.610.5.6550.270 Worker's Compensation Insurance	194	197	-3	194	194		214	214	216
3.610.5.6550.280 Retirement Sick Leave Benefits	875	902	-27	874	852	22	916	916	924
3.610.5.6550.290 Vision Insurance	316	280	36	281	270		269	269	272
Total Fringe Benefits	<u>56</u>	<u>56</u>	<u>0</u>	<u>56</u>	<u>55</u>	<u>1</u>	<u>57</u>	<u>57</u>	<u>46</u>
3.610.5.6550.310 Professional and Technical Services	8,519	8,545		8,621	8,340	281	8,757	8,757	8,896
3.610.5.6550.313 Publishing and Advertising	66,883	73,110	-6,227	61,260	59,703	1,557	55,115	55,115	55,115
3.610.5.6550.325 Repair and Maintenance (Contracted)	15,000	2,318	1,249	5,000	1,224	3,776	3,000	3,000	3,000
Total Purchased Services	<u>1,500</u>	<u>275,680</u>	<u>7,703</u>	<u>1,500</u>	<u>285,312</u>	<u>6,448</u>	<u>400,515</u>	<u>400,515</u>	<u>400,515</u>
3.610.5.6550.410 General Supplies	30,000	27,965	2,035	30,000	24,939	5,061	25,000	25,000	25,000
Total Supplies and Materials	<u>30,000</u>	<u>27,965</u>	<u>2,035</u>	<u>30,000</u>	<u>24,939</u>	<u>5,061</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
3.610.5.6550.550 Equipment		5,927	-5,927					25,000	
Total Capital Objects	<u>0</u>	<u>5,927</u>	<u>-5,927</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Central Service Program	<u>144,277</u>	<u>140,391</u>	<u>3,886</u>	<u>108,656</u>	<u>106,055</u>	<u>12,601</u>	<u>103,656</u>	<u>103,656</u>	<u>103,973</u>
Total Current Expenditures	<u>144,277</u>	<u>140,391</u>	<u>3,886</u>	<u>128,656</u>	<u>116,055</u>	<u>12,601</u>	<u>113,656</u>	<u>113,656</u>	<u>113,973</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	9-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted 200	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.610.3.3200.000 Actual Year-End Fund Balance	N/A	26,493	N/A	N/A	26,611	N/A	N/A	N/A	N/A
Total Transfers or Reserves		26,493	26,493		26,611	26,611			
Total Contingency Reserve Program	0	26,493	26,493	0	26,611	26,611	0	0	0
TOTAL PRINT SHOP FUND	0 144,277	166,884	-22,607	0 128,656	142,666	-14,010	0 113,656	0 113,656	0 113,973

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 ANNUAL BUDGET

VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.710.4.4150.000 Earnings on Investment	8,000	20,953	12,953	20,000	2,431	-17,569	3,000	3,000	1,500
TOTAL LOCAL FUNDING	<u>8,000</u>	20,953	12,953	<u>20,000</u>	<u>2,431</u>	<u>-17,569</u>	<u>3,000</u>	<u>3,000</u>	<u>1,500</u>
TOTAL CURRENT REVENUES	<u>8,000</u>	20,953	12,953	<u>20,000</u>	<u>2,431</u>	<u>-17,569</u>	<u>3,000</u>	<u>3,000</u>	<u>1,500</u>
3.710.4.7000.000 Estimated Beginning Balance	976,500	980,452	3,952	826,035	825,756		827,689	827,689	653,437
TOTAL VEBA TRUST FUND	<u>984,500</u>	<u>1,001,405</u>	<u>16,905</u>	<u>846,035</u>	<u>828,187</u>	<u>-17,848</u>	<u>830,689</u>	820,689	<u>654,937</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>		<u>2012-2013 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
3.710.5.6320.391 Professional Dues and Fees									
Total Purchased Services	650	650	0	750	650	100	750	750	650
Total Central Administration Program	650	650	0	750	650	100	750	750	650
	650	650	0	750	650	100	750	750	650

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.710.5.6910.296 Other Employee Benefits	175,000	175,000					175,000	175,000	175,000
Total Fringe Benefits	175,000	175,000	0	0	0	0	175,000	175,000	175,000
Total Other Support Services Program	175,000	175,000	0	0	0	0	175,000	175,000	175,000
Total Current Expenditures	175,650	175,650	0	0	0	0	175,750	175,750	175,650
			0	750	650	100			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2009-2010 Budget			2010-2011 Budget			2011-2012 Budget		2012-2013 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
3.710.5.9500.852 Unappropriated Fund Balance	808,850	N/A	N/A	845,285	N/A	N/A	654,939	654,939	479,287
3.710.3.3200.000 Actual Year-End Fund Balance	N/A	825,755	N/A	N/A	827,537	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>808,850</u>	<u>825,755</u>	<u>16,905</u>	<u>845,285</u>	<u>827,537</u>	<u>-17,748</u>	654,939	654,939	479,287
Total Contingency Reserve Program	<u>808,850</u>	<u>825,755</u>	<u>16,905</u>	<u>845,285</u>	<u>827,537</u>	<u>-17,748</u>	654,939	654,939	479,287
TOTAL VEBA TRUST FUND	<u><u>984,500</u></u>	<u><u>1,001,405</u></u>	<u><u>-16,905</u></u>	<u><u>846,035</u></u>	<u><u>828,187</u></u>	<u><u>17,848</u></u>	<u><u>830,689</u></u>	<u><u>820,689</u></u>	<u><u>654,937</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 ANNUAL BUDGET

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2012-2013 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
2012-2013 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
2012-2013 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
2012-2013 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
2012-2013 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
2012-2013 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
2012-2013 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.

