



MINIDOKA COUNTY SCHOOL DISTRICT #331

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June 16, 2009

EXECUTIVE SUMMARY

The Board of Trustees
Minidoka County Schools No. 331
Rupert, Idaho 83350

Dear Members of the Board:

We submit this proposed budget document for your consideration and approval. It appropriates funds for the school year 2009-10 for the Minidoka County School District. The budget includes audited amounts for fiscal years 2005-06, 2006-07, 2007-2008 and approved and amended budget amounts for 2008-09. The 2009-10 budget consists of all of the District's Governmental Funds, which includes the General Fund, Special Revenue Funds, the Debt Service Fund, and the Capital Projects Funds. These funds are briefly described in the Organizational Section of the budget document and are described in more detail in the Financial Section.

Budgets are presented on the modified accrual basis of accounting for all governmental fund types. Once the budget is adopted, the Board of Trustees can amend the budget as necessary. The organizational section and financial section of the document provide greater detail pertaining to each fund and the budget process.

GENERAL FUND BUDGET-OVERVIEW

The District's proposed General Fund Budget for school year 2009-10 is 23.9 million dollars. This amount is approximately \$1.7 dollars less than the revised 2008-09 budget. This year the Minidoka County School District declared a financial emergency. Shortly after the declaration, the Minidoka County Education Association or "Teachers Union" ratified the negotiated contract for the 2009-10 budget. The main points of the agreement reached, include a 2.1% reduction in salaries for teachers and certified staff via four furlough days unpaid, 3% salary reduction for administration, including a reduction in force of 2.25 FTE, a 2.1% salary reduction for classified via four furlough days unpaid, 2.1% salary reduction for classified supervisors, a 2.1% decrease in stipends and reductions in discretionary funds to schools and departments. Along with salary decreases, 9 FTE certified positions and 4 FTE classified positions were transferred from the General Fund to AARA Title IA and AARA Title VI funds with the intent of gradually moving the positions back to the General fund when the economy revives. This was a mutual effort to address declining enrollment in the district and the State of Idaho budget

reduction in Education. These budget changes resulted in no loss of jobs, despite reassignments in personnel and redistributions to other funds. The District expects the fund balance reserve to be approximately \$650,000 dollars by the end of June 2009. The goal of the Board is to increase the fund balance contingency from 2.5% to 5% by FY 2011-12.

The 2009-10 is a balanced budget that takes into consideration the continued decline in enrollment. The enrollment decline has been approximately 100 students per year for the last 10 years. The District will continue to reduce staff as enrollment continues to decline. Fortunately, sound financial resource management by the Board and District staff has resulted in healthy fund balances and a disciplined fiscal policy. The 2009-10 budget strategically targets areas of instruction and accountability as primary expenditures, keeping most of the expenditures focused on students in the classroom.

Recent Legislation Affecting School Districts:

The Idaho legislature meets each year from the beginning of January to the beginning of April. Several proposals dealing with school districts were approved and have or will become law.

(33-513) – This section reduces the maximum length of principal and assistant superintendent contracts from two years to one, and is consistent with the legislation’s attempt to reduce the amount of “out year” financial exposure for school districts.

(33-515) – Deletes the language prohibiting school districts from reducing either the pay or contract days of tenured teachers. Provides a process for notifying employees and holding a hearing when these reductions are made. Makes the deadline for notification of re-employment consistent with the beginning of the new fiscal year.

(33-521) – Eliminates a cross-reference related to the repeal of the Early Retirement Program.

(33-1004) – Gives districts relief from the “use it or lose it” requirement of state teacher salary funding, by saying that they only have to hire 95% of the positions the state funds, rather than 100%. Also reduces the number of administrative positions funded by the state by 4.7%.

(33-1004A) – Freezes one year’s worth of teacher and administrator experience movement on the grid. Also caps the teacher and administrator salary index multipliers at the current level.

(33-1004G) – Repeals the Early Retirement program.

(33-1004H) – Corrects a cross-reference related to the repeal of the Early Retirement program.

(33-1271) – Specifies that the negotiated labor contracts must expire at the end of each fiscal year, and that no terms or conditions carry forward.

(33-1276) – Grants school districts the authority to impose a reduction in force and reduce salaries and contract days after the expiration of the old labor contracts, if a financial emergency is declared by the state.

Highlights of the Statewide Public School Budget

The per unit distribution factor for FY09-10 will be \$25,459. The distribution factor dollars are what we consider “discretionary” funding. The legislature also provided a reduced “Classroom enhancement package” again this year. They will be distributed and used in the following specified manner:

- Classroom Supplies: The Legislature allocated \$4.68M in funds so every full-time classroom teacher in Idaho will have the authority to spend up to \$300 a year on classroom supplies for their individual classrooms. This is a reduction of from the \$350 from the previous year. The funding cannot be used at the building level and is not subject to negotiation at the local level. Funding may be used to supplant money previously spent on classroom supplies and materials. Support staff (e.g. counselors, librarians, psychologists etc) are not eligible to receive funding. Also discourages the pooling of money among teachers to buy large ticket items until individual classroom needs have been met.
We have estimated that \$68,000 of this money will come to us next year.
- Textbook Allowance: The Legislature allocated \$5.97M in funds to be distributed to school districts to purchase textbooks workbooks and instructional software. This is a 40% reduction from the previous year. This year the district will not be required to provide a match to be eligible for this funding. The definition does not include hardware that may be necessary for electronic instruction software.
We have estimated that \$87,000 of this money will come to us next year.
- ISAT Remediation: Legislation secured funding to help schools and school districts remediate students who have struggled to meet proficiency on the ISAT. \$5M will be distributed to provide remedial coursework and to fund the PLATO computerized remediation services to the schools. The distribution of such funds shall be conditioned on a match of at least one dollar in local expenditures for every two dollars of funds distributed. Districts will receive \$46 per student per section failed. ISAT remediation may be used for Transportation, Curriculum and Personnel. It may not be used for professional development and training.
We have estimated that \$80,000 of this money will come to us next year.

Other State funding will impact school districts in future years. They include:

- Math Initiative: Includes \$3.9M to begin implementation of the Idaho Math initiative. Will include funding to provide professional development and teacher training, assessment, intervention, standards, curriculum and public awareness.
- Early Retirement: \$2M left. Phase out the Early Retirement Incentive Program, allowing teachers to receive 50% of the benefits during FY 2010, and eliminate it in FY2011.
- State Longitudinal Data System: Includes \$2.5M to fund initial planning and implementation of a Statewide Longitudinal Data System.
- AARA funds: FY10 ARRA money to offset a portion of the k-12 budget cuts \$60.6M

BUDGET PRESENTATION

Budgets are presented on the modified accrual basis of accounting for all governmental fund types, consistent with Generally Accepted Accounting Principles (GAAP). The District does not have any proprietary funds.

The financial section of the budget includes all governmental funds for which the Board of Trustees is legally responsible with the exception of the student activity funds. The following funds are presented in the budget: General Fund, Special Revenue Funds, Debt Service Fund and the Capital Projects Fund.

The budget is designed to help assure fiscal efficiency and integrity and to provide accountability for public funds. All school principals and other budget administrators are required to monitor their budgets and follow district accounting procedures. All principals and grant administrators have on-line access to their budgets. In addition to computer access, they receive monthly accounting reports.

BUDGET PROCESS OVERVIEW

Preparation of the 2009-10 General Fund budget was completed through a collaborative effort of district administration, principals, and staff members, as well as opportunities for public input from members of the community. The issues and needs raised during the budget development process can be found throughout the 2009-10 general Fund Budget document. The budget development process began in December for many staff. The process timeline conforms to deadlines established by Idaho Law. The budget process contains the following three components:

Planning	Project enrollment, review requests from principals and requests from other budget administrators.
Preparation	All budget requests are compiled, benefits are determined and experience and education costs are calculated. The District then waits for the Legislature to appropriate the public school funding for the year. The budget committee meets to work towards a balanced budget and public work sessions are held
Adoption	A public hearing is held and the budget is submitted to the Board for approval. Following Board approval, principals and administrators are notified and final spending authority is given.

A new process was implemented this year in which administrators submitted their budget requests in both line-item form and summary form. The profile pages listing each program description, goals, and FTE as well as expenditures by object are a new addition to the budget document in the Organization Section. In addition to the summary budget form, administrators completed the budget template provided for submitting program goals.

GENERAL FUND UNAPPROPRIATED FUND BALANCES

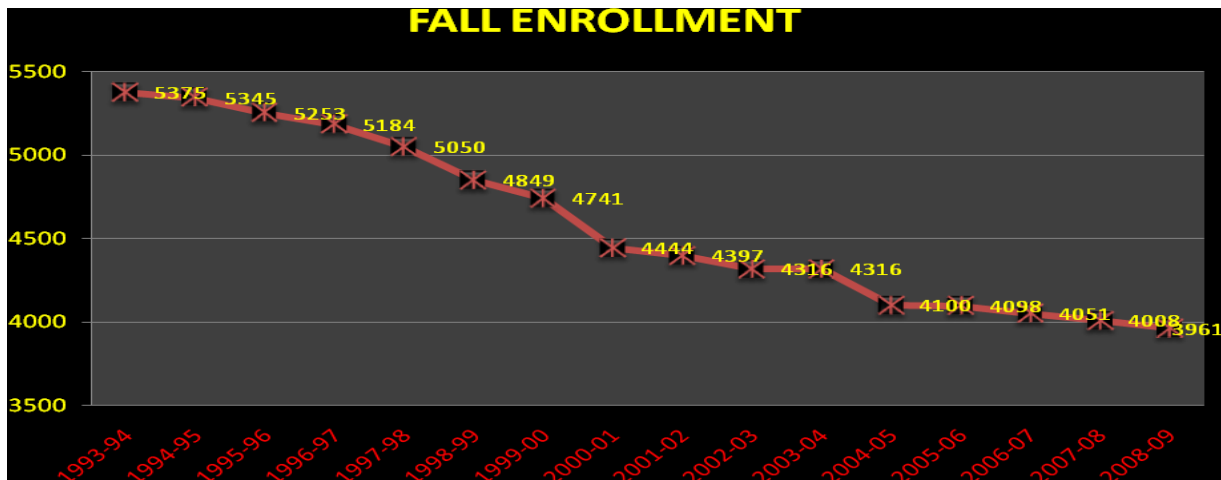
It is estimated that the unappropriated fund balance will be \$650,000 on 6/30/2009. This is about 2.7% of estimated revenues which is less than the 5% target provided in District Policy. Of the \$650,000

fund balance, \$100,000 of the unappropriated fund balance will be used to balance the 2009-10 budget. Following is a five year history of the District's General Fund ending fund balances.

Fiscal Year Ended 06/30	Revenues	Expenditures	Ending Fund Balance	Fund Balance as a % of Revenues
2009	24,337,876.8	24,482,998.84	1,204,280	4.94%
2008	24,548,829.22	24,842,880.65	1,349,402	5.49%
2007	23,435,765.77	23,524,488.70	1,643,385	7.01%
2006	22,413,722.31	22,220,832.02	1,731,679	7.73%
2005	22,871,216.37	23,259,276.12	1,536,147	6.72%

ENROLLMENT ESTIMATES

The estimated enrollment for fall 2009 is 3923; and follows the trend of declining enrollment. Historical District enrollment and projected enrollment information are presented in more detail in the Informational Section of this budget document. The following graph shows 15 years of Fall Enrollment.



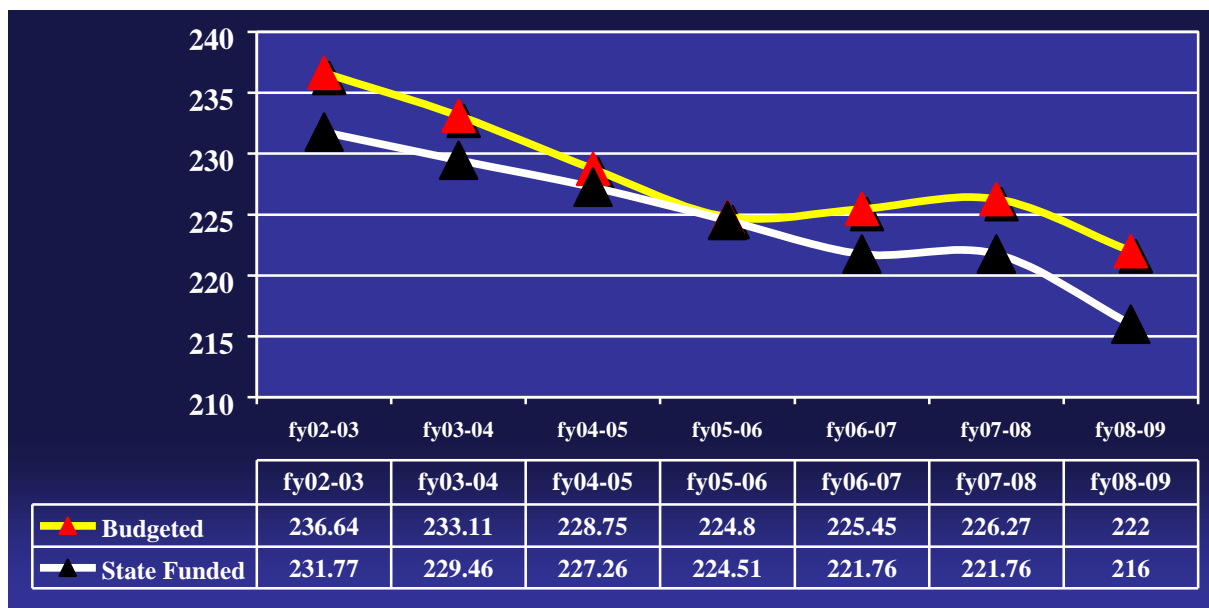
The decade of the 90's showed sharp declines in K-12 student enrollment for Minidoka School District. However in the past few years student enrollment has begun to flatten out. The District's student enrollment has dropped from a high of 5375 students in 1993 to 3961 students today. That is a decrease of 1415 students. This enrollment decline has translated into a reduction of state funding in which to operate schools in the District. Two trends influenced the change in enrollment patterns - Migrant workforce trends and the closure of the Simplot packaging plant. Currently new economic development has increased, including the new development of the industrial park that replaced the Simplot packaging plant. Completion of our two new Elementary schools at Acequia and Heyburn has also contributed to new enrollment of students who have previously attended schools in other districts. This has a direct correlation with leveling off of enrollment.

DISTRICT STAFFING

Projected District General Fund staffing levels and State Support revenue for 2009-10 are based on the State appropriations as well as an estimate in student enrollment. A five-year history of the Educational Support, including the 2009-10 projection is in the Informational Section as well as the financial section of this budget document. As we have in prior years, the District has budgeted for General Fund staffing levels not to exceed the projected staff allowance that is calculated using the salary-based apportionment calculation. This year due to continuing decline in enrollment we will be using the average of the worse units from the 2008-09 year to calculate District staffing. Along with that, we used a trend adjustment of projected to actual enrollment over a 5 year period to capture our drop out projection for the High School.

The reporting date for actual staff information is September 30. The following graph shows the relationship since 2002-03 between the calculated funding staff allowance and the district's actual certified FTE. The District's staff numbers have had to decrease due to the decline in enrollment.

CERTIFIED STAFFING



The District uses a cohort method of projecting enrollment. Three different calculations are used to get the most accurate projection as possible. First, prior year enrollment is moved forward to the next grade level from Spring Enrollment numbers, after Spring Break. A five year trend analysis is done on actual to projected enrollment to capture the dropout rate at the high school and the kindergarten enrollment. Lastly, since enrollment has been in constant decline, we have used protected units from the prior year as the maximum unit to budget.

STAFF ALLOCATION FORMULAS

CATEGORY

FORMULA

ADMINISTRATION OFF THE TOP

- | | |
|-----------------------------|---------|
| 1. Superintendent | 1.0 FTE |
| 2. Assistant Superintendent | 1.0 FTE |
| 3. Special Ed Director | .75 FTE |
| 4. Title IX Director | .05 FTE |
| 5. Testing Director | .20 FTE |

NON OFF THE TOP ALLOCATIONS

- | | |
|-------------------------|--|
| 6. Principals | 1.0 FTE per school |
| 7. Assistant Principals | 1.0 FTE High School, .5 per Alternative & Rupert |
| 8. Athletic Director | 1.0 FTE & .25 Middle |

CERTIFICATED OFF THE TOP

- | | |
|----------------------------|--------------------------------------|
| 1. Psychologists | 1.0 FTE |
| 2. Speech/Lang Therapists | 1.0 FTE |
| 3. Strings/Choir Positions | 2.0 FTE |
| 4. Gifted and Talented | 1.5 FTE (1 Elementary, .5 Secondary) |
| 5. Preschool | 1.0 FTE |
| 6. Self Contained Teachers | 2.0 FTE |
| 7. ESL/Migrant Teachers | 3.0 FTE |

Remaining FTE generated is allocated out based on each schools generated units.

CLASSIFIED OFF THE TOP GUARANTEES

- | | | | | | | | | | | | | | |
|-----------------------------------|---|------------|------------------|-----|--|---------|---|-----|------------------|------|---|-----|--|
| 1. District Office Staff | 8.0 FTE (251 days @ 8 hrs) | | | | | | | | | | | | |
| 2. Special Services Secretary | 1.0 FTE (196 days @6.5 hrs) | | | | | | | | | | | | |
| 3. Librarians | 1.0 FTE is assigned to each school. (181 days @ 7hrs) | | | | | | | | | | | | |
| 4. School Secretaries/Bookkeepers | 1.0 FTE per school (196 days @ 8 hrs per day) with 1.0 FTE bookkeeper at the High school and Middle schools (206 days @ 8 hrs per day). The High school has a guaranteed secretarial staff of 4.0 FTE. Alternative school 187 days @ 7.5 hrs. Receptionists may be added to Elementary schools with higher populations. | | | | | | | | | | | | |
| | <table border="0"> <tr> <td>Enrollment</td> <td></td> <td>FTE</td> <td></td> </tr> <tr> <td>400-599</td> <td>=</td> <td>.50</td> <td>(186 days @8hrs)</td> </tr> <tr> <td>600+</td> <td>=</td> <td>1.0</td> <td></td> </tr> </table> | Enrollment | | FTE | | 400-599 | = | .50 | (186 days @8hrs) | 600+ | = | 1.0 | |
| Enrollment | | FTE | | | | | | | | | | | |
| 400-599 | = | .50 | (186 days @8hrs) | | | | | | | | | | |
| 600+ | = | 1.0 | | | | | | | | | | | |
| 5. Maintenance Staff | 1.0 FTE Maintenance Supervisor, 1.0 Maintenance Secretary and 4.0 Maintenance staff. | | | | | | | | | | | | |
| 6. Technology Staff | 1.0 FTE Technology Supervisor, 2.0 Technicians | | | | | | | | | | | | |
| 7. Reading Aides | 1.0 FTE per Middle School (171 days @ 4 hrs) | | | | | | | | | | | | |
| 8. Custodial Staff | Custodial FTE is allocated based on enrollment and floor space | | | | | | | | | | | | |
| 9. Grounds Staff | 3.0 FTE district wide and are part time custodial substitutes | | | | | | | | | | | | |
| 10. Detention Room Aides | 1.0 FTE per High School and Middle School (171 days @ 6.5 hrs) | | | | | | | | | | | | |

A total dollar allocation is calculated based on last year’s allocation. It is either decreased or increased according to enrollment. After all dollars are calculated to cover “Off the top allocations” the remaining amount left is distributed out accordingly to units generated per school, and is used to cover additional hours or aides.

Following is the calculation of units per school. Spring enrollment is moved forward & calculated with Average Daily Attendance percentage from the first 10 weeks. Kindergarten is calculated using the average of the past 5 years of enrollment.

MINIDOKA COUNTY SCHOOL DISTRICT #331
(Worst Days Average)
Current Enrollment

CURRENT ENROLLMENT

School	Pre	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Acequia		52	41	43	41	44	38	-							259
Heyburn		79	69	72	76	82	76	-							454
Paul	-	60	64	76	74	76	70	-							420
Rupert	50	103	89	113	80	99	100	-							634
TOTAL ELEM	50	294	263	304	271	301	284	-							1767
East								134	166	148	-				448
West								130	142	154	-				426
Minico											301	292	274	251	1118
IYR									2	3	4	2	0	0	11
JDC								-	0	1	6	6	2	1	16
MT HARRISON								0	4	9	20	22	39	44	138
TOTAL SEC								264	314	315	331	322	315	296	2157
TOTAL ALL															3924

Projected Average Daily Attendance for 2008-2009

Projected 10 Week ADA															
1st 10 Week Avg ADA --->	94.5%	95.0%	95.0%	95.0%	96.2%	96.2%	96.2%	96.2%	96.2%	95.1%	95.1%	95.1%	95.1%	94%	
School	Pre	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Acequia	-	41	48	38	40	39	42	-							250
Heyburn		71	74	64	67	73	79	-							427
Paul	-	65	56	60	71	71	73	-							396
Rupert	-	90	96	83	105	77	95	-							546
Preschool	50														50
TOTAL ELEM	50	267	274	245	283	260	289	-							1668
East								132	127	157					416
West								140	123	134					397
Minico											277	276	268	217	1038
IYR								-	2	3	4	2	0	0	11
JDC								-	0	1	6	6	2	1	15
MCOC								-	4	9	19	21	38	43	134
TOTAL SEC								272	256	304	306	305	307	261	2010
TOTAL ALL															3679

Unit Calculations by School
Projected 2009-2010

Elem Sp Ed Factor 94.0%
Sec Sp Ed Factor 94.5%

Acequia	ADA	Less SP. Ed @ 6%	Divisor	Units
Kindergarten	41.24	41.24	40	1.03
Grades 1-3	126.75	119.15	20	5.96
Grades 4-5	81.52	76.62	23	3.33
Total Reg Ed	249.51	237.01		10.32
Special Ed	265.20	16.23	14.5	1.12
Total Reg/Spec		253.24		11.44

Heyburn	ADA	Less SP. Ed @ 6%	Divisor	Units
Kindergarten	70.53	70.53	40	1.76
Grades 1-3	205.04	192.74	20	9.64
Grades 4-5	151.52	142.43	23	6.19
Total Reg Ed	427.10	405.70		17.59
Special Ed	453.60	27.22	14.5	1.88
Total Reg/Spec		432.92		19.47

Paul	ADA	Less SP. Ed @ 6%	Divisor	Units
Kindergarten	65.31	65.31	40	1.63
Grades 1-3	186.4	175.22	20	8.76
Grades 4-5	143.85	135.22	23	5.88
Total Reg Ed	395.56	375.75		16.27
Special Ed	420	25.20	14.5	1.74
Total Reg/Spec		400.95		18.01

Rupert	ADA	Less SP. Ed @ 6%	Divisor	Units
Kindergarten	90.31	90.31	40	2.26
Grades 1-3	284.26	267.20	20	13.36
Grades 4-5	171.66	161.36	23	7.02
Total Reg Ed	596.24	518.88		22.63
Special Ed	580.80	34.85	14.5	2.40
Total Reg/Spec		553.73		27.05

Preschool	ADA	Less SP. Ed @ 6%	Divisor	Units
Preschool	50	29.25	14.5	2.02
Total	50	29.25		2.02

Unit Calculations by School
Projected 2009-2010

Elem Sp Ed Factor 94.0%
Sec Sp Ed Factor 94.5%

East Minico	ADA	Less SP. Ed @ 5.5%	Divisor	Units
Grades 6	132.2	124.27	23	5.40
Grades 7-8	283.80	268.19	18.5	14.50
Total Reg Ed	416.00	392.46		19.90
Spec Ed 6%	138.00	8.28	14.5	.57
Spec Ed 5.5%	300.00	16.50	14.5	1.14
Total Reg/Spec		417.24		21.61

West Minico	ADA	Less SP. Ed @ 5.5%	Divisor	Units
Grades 6	139.87	131.48	23	5.72
Grades 7-8	257.31	243.16	18.5	13.14
Total Reg Ed	397.18	374.64		18.86
Spec Ed 6%	146.00	8.76	14.5	.60
Spec Ed 5.5%	272.00	14.96	14.5	1.03
Total Reg/Spec		413.62		20.50

Minico	ADA with 3% Drop out trend	Less SP. Ed @ 5.5%	Divisor	Units
Grades 9-12	1037.65	980.58	18.5	53.00
Total Reg	1037.65	980.58		53.00
Spec Ed 5.5%	1098.04	60.39	14.5	4.16
Total Reg/Spec		1040.97		57.17

Alternative	ADA		Divisor	Units
Grades 7-12	144.38	144.38	12	12.03
Summer	166.20	166.20	40	4.16
JDC	15.12	15.12	14.5	1.04
Total Reg		358.15		17.23

Recap				192.50
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The high school is given a trend adjustment based on projected to actual enrollment in the fall for the past 5 years. Remaining units are added to equal with prior years protected units numbers.

**Estimated Administrative Allocations
Projected 2009-2010**

Administrative						
			"A"	"B"	"C"	"D"
Location	Units		Difference Current- Proposed (C-D)	Allocation Calculation	Proposed FY10 FTE	Current FY09 FTE
Acequia	11.44		-	0.69	1.00	1.00
Heyburn	19.47		-	1.18	1.00	1.00
Paul	18.01		-	1.09	1.00	1.00
Rupert	25.04		-	1.52	1.50	1.00
East Minico	21.61		(0.25)	1.31	1.25	1.50
West Minico	20.50		(0.25)	1.24	1.25	1.50
Minico	57.17		(1.00)	3.47	2.90	3.90
Alternative/JDC	13.07		(0.50)	.79	1.00	1.50
SUB TOTAL	186.31		(2.00)	11.30	10.90	12.90
District Level	6.17		(0.25)	3.00	3.00	3.25
TOTAL	192.48		(2.25)	14.30	13.90	16.15
Allocation	192.48		-	14.30	14.30	14.83
Difference	-		(2.25)	0	0.40	(1.32) *

Note:

UNITS X ADJ FACTOR

	FTE Alloc	Factor	Off Top	Adjusted FTE Allocation	Adj Factor
Adjusted Administrative Factor	14.44	0.075	3.00	11.44	0.061

Estimated Certificated Allocations
PROJECTED ENROLLMENT IN FALL 09-10

2008

Certificated								
				" A "	" B "	" C "	" D "	
Location	Units	Ratio Student/ FTE		Difference Actual-Proposed (C-D)	Allocations Calculation	Proposed FY10 FTE	Current FY09 FTE	Other, Federal, Grant or Off the top FTE
Acequia	11.44	18.31		0.50	12.23	12.50	12.00	4.00
Heyburn	19.47	18.66		1.00	20.82	21.00	20.00	6.50
Paul	18.01	18.61		(0.50)	19.26	19.50	20.00	3.50
Rupert	25.04	20.38		0.50	26.77	26.80	26.30	5.00
East Minico	21.61	17.52		(0.50)	23.11	23.75	24.25	3.75
West Minico	20.50	17.27		0.75	21.92	23.00	22.25	3.75
Minico	57.17	16.8		-	61.13	61.75	61.75	5.25
Alternative/JDC	13.07	12.03		(0.75)	13.98	12.00	12.75	0
SUB TOTAL	186.31	-	-	1.00	199.23	200.30	199.30	31.75
Off the top District	6.17	-		(9.50)	12.50	12.50	22.00	
TOTAL	192.48	-		(8.50)	211.73	212.80	221.30	
Allocation	192.48	-		-	211.73	211.73	222.00	
Difference	-	-		(8.50)	0.00	(1.07)	0.70	

Note:

UNITS x ADJ FACTOR

	FTE Alloc	Factor	Off Top FTE	Adjusted FTE Alloc	Adj Factor
Adjusted Certificated Factor	211.73	1.100	12.50	199.23	1.07

The District is protected on last year's units which equal 213.5 FTE.

Classified Allocations

Proposed Off the Top FTE		2009-2010
Allocation		1,800,000
District Office Staff		(241,000)
Maintenance Dept		(225,000)
Custodians/Grounds		(697,000)
Technology Dept		(145,000)
Special Service Secretary		(15,000)
Detention Room Supervisors		(36,000)
Mt Harrison Daycare		(10,648)
ESL Kindergarten		Moved to AARA
Middle School Reading Aide		(13,277)
Min Secretaries/Bookkeepers Elem-Mid		(240,538)
Min Librarian Salaries Elem-Middle		(90,058)
Minimum Minico High Support Staff		(107,191)
Avail for Distribution		89,288
Per Unit Allocation		479
REMAINING DISTRIBUTION CLASSIFIED \$\$		★
Location	Units	Proposed Allocation
Acequia	11.44	5,482
Heyburn	19.47	9,331
Paul	18.01	8,632
Rupert	25.04	11,999
East Minico	21.61	10,356
West Minico	20.50	9,823
Minico	57.17	27,399
<u>Alternative</u>	<u>13.07</u>	<u>6,266</u>
SUB TOTAL	186.31	89,288
District Level	6.17	1,820,712
TOTAL	192.48	1,910,000

TOTAL BUDGET FOR GOVERNMENTAL FUNDS

The following schedule shows the District's total budgeted revenues and expenditures for all funds for the 2009-10 school year.

SUMMARY STATEMENT 2009 - 2010 SCHOOL BUDGET					
ALL FUNDS					
MINIDOKA COUNTY SCHOOL DISTRICT #331					
	Total Budget for All Governmental Funds				
REVENUES	General Fund 2009-2010	All Other Funds 2009-2010	Total 2009-2010	Total 2008-2009	Percent of change
BEGINNING BALANCES	650,000	0	650,000	14,352,050	-95.47%
LOCAL REVENUE	1,835,500	1,531,000	3,366,500	3,231,700	4.17%
COUNTY REVENUE	0	0	0	0	0%
STATE REVENUE	20,916,801	1,713,963	22,630,764	23,640,902	-42.73%
FEDERAL REVENUE	0	5,307,809	5,307,809	4,391,574	20.86%
OTHER SOURCES	0	10,000	10,000	4,463,000	-99.78%
TRANSFERS	490,514	1,427,000	1,917,514	1,964,000	-2.37%
TOTALS	23,892,815	9,989,772	33,882,587	52,043,226	-34.90%
EXPENDITURES	General Fund 2009-2010	All Other Funds 2009-2010	Total 2009-2010	Total 2008-2009	Percent of change
SALARIES	14,323,115	3,039,276	17,362,391	17,588,473	-1.29%
BENEFITS	4,799,721	1,290,774	6,090,495	5,992,580	1.63%
PURCHASED SERVICES	1,298,381	537,596	1,835,977	2,264,154	-18.91%
SUPPLIES & MATERIALS	1,275,798	1,062,653	2,338,451	2,690,970	-13.10%
CAPITAL OUTLAY	0	1,361,425	1,361,425	18,365,399	-92.59%
DEBT RETIREMENT	4,500	2,207,000	2,211,500	1,917,500	15.33%
INSURANCE & JUDGEMENTS	175,300	760	176,060	199,200	-11.62%
TRANSFERS	1,466,000	490,288	1,956,288	1,971,579	-0.78%
CONTINGENCY & RESERVE	550,000	0	550,000	1,053,400	-47.79%
UNAPPROPRIATED BALANCES	-29	0	-29	-29	0%
TOTALS	23,892,815	9,989,772	33,882,587	52,043,226	-34.90%

* Unappropriated balance represents balances not budgeted to a specific area

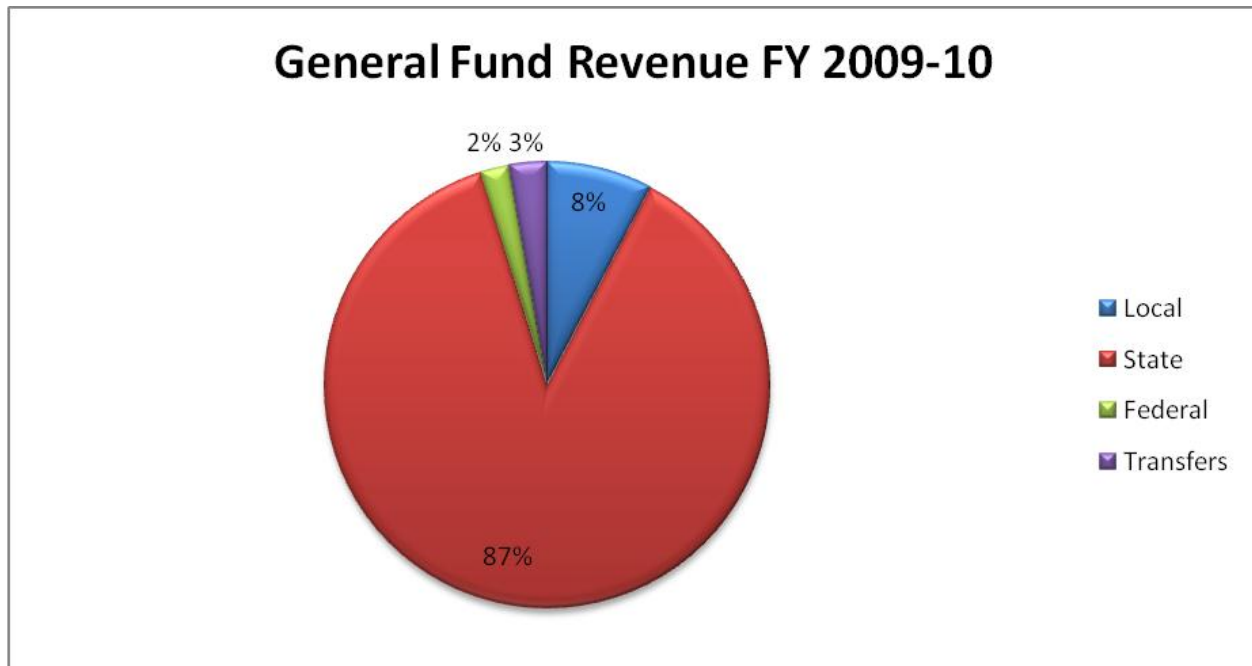
GENERAL FUND BUDGET

Revenue-General

Financial support for the District Maintenance and operation budget is derived primarily from state and local sources of revenue; mainly property taxes and the State of Idaho public schools appropriation. A comparison of revenue sources is presented as follows:

	Current Year Revised Budget 2008-09	Projected Budget 2009-10	Amount of Change	Percent of Change
REVENUES				
Local Revenue	1,879,500	1,835,500	(44,000)	-2.34%
State Revenue	21,841,965	20,916,801	(925,164)	-4.24%
Federal Revenue	0	0	0	0
Transfers in	541,000	490,514	(50,486)	-9.33%
Fund Balance	1,349,050	650,000	(699,050)	-51.82%
Total Revenues	25,611,515	23,892,815	(1,718,700)	-6.71%

The current funding formula in the State of Idaho allocates a certain amount per unit. On average, a unit equates to approximately 19 children in Average Daily Attendance (ADA). The state funds education primarily through income tax and sales tax to arrive at an amount for each unit. The State of Idaho no longer requires District's to certify a maintenance and operation tax to be equalized for education. The State of Idaho allocates money to Districts based on student population, and education and experience of staff.

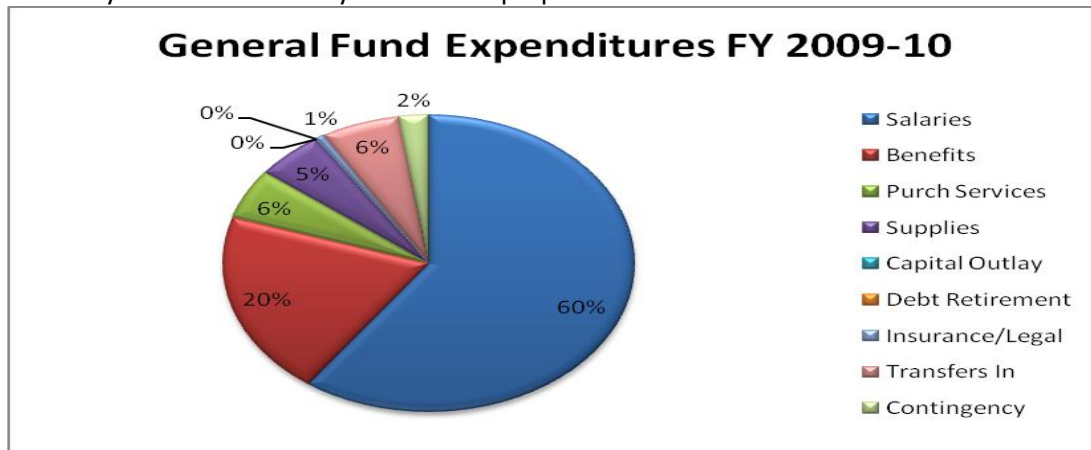


Expenditures-General

The District expects to expend 80% of the total general fund budget on salaries and benefits. The next categories with the highest planned expenditures are in the area of transfers and then supplies and materials. A total of \$1,466,000 will be transferred to other funds. Transfers of bus depreciation and a supplemental tax levy are transferred out to the Plant facilities fund to cover purchasing buses, computer replacement and building maintenance. Other transfers are moved to debt service to cover a bond passed used for energy audit upgrades and to food service benefit matches.

	Current Year Revised Budget 2008-09	Proposed Budget 2009-10	Amount of Change	Percent of Change
EXPENDITURES				
Salaries	15,224,525	14,323,115	(901,410)	-5.92%
Benefits	4,936,353	4,799,721	(136,632)	-2.77%
Purchased Services	1,703,446	1,298,381	(405,065)	-23.78%
Supplies & Materials	1,405,678	1,275,798	(129,880)	-9.24%
Capital Outlay	91,242	0	(91,242)	-100%
Debt Retirement	4,500	4,500	0	0%
Insurance & Judgment	198,400	175,300	(23,100)	-11.64%
Transfers	1,504,000	1,466,000	(38,000)	2.53%
Contingency	543,400	550,000	6,600	1.22%
Total Expenditures	25,611,515	23,892,815	(1,718,700)	-6.71%

The 2009-10 budget, totaling \$23,892,816 included the cost to fund education increments, but decreased certificated and classified salaries by 2.1% via a 4 day furlough, a 3% decrease for administrative salaries and a 2.1% decrease for classified supervisors. The district also had a reduction in force of 2.25 FTE administrators and 9 FTE certified and 4 FTE classified staff were transferred to AARA Title IA and Title IVB funds. The District will continue to provide health/dental/vision/life insurance for all full time employees. The Health insurance package had a .052% increase this year. The 2009-10 spending plan allocates money to purchase replacement textbooks and supply dollars for teachers but decreased the budget for curriculum by \$166,000. Programs that were eliminated include: professional development in the General fund, Newsletter and the Friday Early Release program that allowed elementary students out ½ day to allow for preparation time for teachers.



Minidoka County Schools Revenue

<u>Local Revenue</u>		Actual 06-07	Actual 07-08	Revised Budget 08-09	Budgeted 09-10
100-411-4111-000-000-000	M & O Tax Levy	0.00	0.00	0.00	0.00
100-411-4112-000-000-000	Supplemental Tax Levy	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
100-411-4114-000-000-000	Tort Tax Levy	25,529.74	0.00	2,000.00	2,000.00
100-411-4119-000-000-000	State REA Taxes	33,656.00	25,890.00	1,000.00	0.00
100-413-4130-000-000-000	Tax Penalty & Interest	35,366.34	32,030.60	35,000.00	35,000.00
100-414-4142-000-000-000	Tuition - Other District	8,820.59	5,225.88	10,000.00	10,000.00
100-415-4151-111-000-000	Interest - D.L. Evans	22,054.60	11,698.36	8,000.00	10,000.00
100-415-4151-112-000-000	Interest - State Pool	285,621.06	342,142.21	200,000.00	225,000.00
100-419-4191-000-000-000	Rental of Buildings	39,534.19	16,713.32	20,000.00	20,000.00
100-419-4193-000-000-000	Transportation Fees	2,052.49	1,522.16	1,000.00	2,000.00
100-419-4199-000-000-000	Other Local Revenue- patronage	17,472.63	51,139.60	23,000.00	20,000.00
100-419-4199-000-000-200	Secondary Activity Duties	21,252.26	24,977.02	20,000.00	15,000.00
100-419-4199-399-000-000	Insurance Claims Revenue	28,715.00	25,013.95	5,000.00	0.00
100-419-4199-580-000-000	Local Matching grant Revenue	41,502.80	49,593.31	4,000.00	0.00
100-419-4199-910-000-000	St Insurance Dividend	98,774.00	125,850.00	15,000.00	0.00
100-419-4199-915-000-000	Erate reimbursement	55,713.02	62,688.79	63,000.00	0.00
100-419-4199-917-000-000	ARTEC Reimb Salaries	0.00	229,297.00	270,000.00	294,000.00
100-419-4199-920-000-000	Fingerprinting Fees	1,840.00	2,030.00	2,000.00	2,000.00
100-419-4199-925-000-000	Jury Duty	85.62	143.51	500.00	500.00
<u>County Revenue</u>					
100-429-4290-000-000-000	County Revenue	262.50	4,725.32	0.00	0.00
<u>State Revenue</u>					
100-431-4311-000-000-000	State Base Support	16,762,410.21	16,922,137.47	16,956,000.00	16,352,000.00
100-431-4312-000-000-000	State Transportation Support	1,196,848.00	1,216,377.00	1,319,000.00	1,280,800.00
100-431-4316-000-000-000	State Tuition Equivalency	147,496.00	109,000.97	60,000.00	50,000.00
100-431-4318-000-000-000	State Benefit Apportionment Textbook /Classroom	2,094,343.00	2,133,888.29	2,146,000.00	2,058,900.00
100-431-4319-000-000-000	Supplies	0.00	229,553.00	230,000.00	155,000.00
100.432.4324.000.000.000	HB 510 Revenue	1,150.00	0.00	0.00	0.00
100-438-4380-000-000-000	In Lieu of Taxes	420,198.00	294,733.00	240,265.00	185,800.00

State Grants- Other Revenue

100-439-4390-000-006-003	Health and Welfare grant	26,870.88	26,849.97	25,508.00	0.00
100-439-4390-000-009-003	Medicaid grant	153,248.39	390,550.40	500,000.00	500,000.00
100-439-4390-000-024-003	LEP Achievement grant	53,430.00	50,000.00	50,000.00	50,000.00
100-439-4390-000-027-003	Celebrate Graduation	1,599.81	1,635.02	0.00	0.00
100-439-4390-000-030-003	GT In-service grant/opp grant	6,719.00	13,459.00	13,576.00	15,631.00
100-439-4390-000-031-003	Idaho Reading Initiative	29,125.00	28,270.20	30,000.00	44,000.00
100-439-4390-000-090-000	Fresh Fruit and Veggie grant	0.00	0.00	28,571.00	0.00
100-439-4390-000-034-003	LEP State grant	160,171.00	143,550.98	149,990.00	143,642.00
100-439-4390-000-035-003	ISAT remediation	0.00	140,909.00	86,555.00	81,028.00
100-439-4390-000-036-003	Helping Hands grant	4,970.00	0.00	0.00	0.00
100-439-4390-000-044-003	Governor Innovative grants	0.00	500.00	500.00	0.00
100-439-4390-000-006-003	Underage Drinking grant	0.00	500.00	0.00	0.00
100-439-4390-000-281-003	21st Century mini grant	5,000.00	5,000.00	5,000.00	0.00
100-439-4390-000-006-003	Books across America	0.00	0.00	1,000.00	0.00
100-439-4390-900-031-003	IRI testing	7,006.00	8,950.00	0.00	0.00
Transfers in					
100-460-4600-000-000-000	Transfers Maintenance match	392,423.60	413,113.00	411,000.00	400,000.00
100-460-4600-000-000-000	Transfers ISAT Remediation	0.00	70,450.00	80,000.00	40,514.00
100-460-4600-000-000-000	Transfers Indirect Costs	54,494.00	61,488.74	50,000.00	50,000.00
Total State & Local Revenues		23,437,280.11	24,548,829.00	24,262,465.00	23,242,815
Fund balance/carryover pr yr		1,731,680.00	1,643,454.00	1,349,050.00	650,000.00
Total General Fund Revenues		25,168,960.11	25,998,296.00	25,611,515.00	23,892,815.00

Projected General Fund Expenditures (Non-grant)

Table with columns: Description, BEGINNING 2008-2009, BUDGET 2009-2010, CHANGE. Categories include Salaries & Benefits, Transportation Salaries, Health Benefits, Retirement, Social Security, Medicare, SL Retirement, Discretionary Funds, and Contingency.

BUDGET HIGHLIGHTS

Salaries and Benefits

Minidoka School District No. 331's certified staff salary schedule base for 2008-2009 was \$25,734. The base salary (for salary based apportionment calculation purposes) on the statewide instructional staff experience and education index was at \$25,231.

For 2009-2010, statewide instructional staff experience and education index was decreased to \$24,567 from \$25,231, the Minidoka County certificated salary schedule base stayed at \$25,734, but a pay decrease was deducted via 4 furlough days. Our budgeted salary based apportionment next year includes, then, an amount for each instructional staff FTE placed on the index based on the minimum of \$30,915. The state will fund each index cell at no less than \$30,915. A second salary schedule was adopted for all teachers hired after July 1, 2009 that mirrors the State salary schedule.

The 2009-2010 budget accommodates lane changes (pay for increased education) for staff only. The "top" salary on the District's certified salary schedule was \$51,791 during 2008-2009. The "top" salary on the second salary schedule is \$49,444.

The base salary used to calculate salary based apportionment for classified staff will be decreased in 2009-2010 to \$19,840. The base salary on the statewide administrative staff experience and education index decreased to \$34,705. The district budgeted for the 2009-2010 a decrease to all classified staff and did not allow for step increments for education and experience.

The district pays for full time employee FTE health benefits, vision, dental and \$50,000 of life insurance. The District will pay approximately a .052% increase in health insurance premiums for 2009-2010.

Operations

We continue to use energy conservation methods in our district, but energy costs are estimated to increase for the 2009-2010 year. The completion of 2 new energy efficient elementary schools will offset costs slightly as the sell or transfer of existing buildings take place.

School Nutrition

There will be no change in student meal prices for 2009-2010. The last price increase was in 2006.

<u>Breakfast</u>	Adult 1.35				
<u>Lunch</u>	Elementary 1.35	Middle 1.45	Secondary 1.60	Adult 2.75	

Driver Education

Driver Education student fees will remain the same at \$100.00.

Insurance

Property and liability insurance decreased about \$18,000 and Workers compensation insurance premiums will remain stable with a possible credit due to lower mod factors, due to a decline in worker's comp experience.

Major Software Implementation

Several major software products have been implemented or will be implemented next year in the District. Following are brief summaries of the software products:

School Recruiter

A new program has been planned for potential employees to look for job openings, post interests and fill out an employment application. It will also feature the capability to scan in diplomas, certificates, resumes, and letters of recommendation. District and School administration will have the capability to review perspective applicants from anywhere, schedule interviews and send response letters. The District office will be able to track applications and the process they are in. This will be effective January 30, 2010.

Financial On-line upgrade

Minidoka County Schools currently uses Visions Enterprise a software product from Computer Software Associates. The District is looking at upgrading the program to be *Web Portal* based. This will allow users to access the financial program from anywhere on-line at anytime. Major advantages of this will be the flexibility for employees to look at their demographic and benefit information in payroll, W'2s and be able to calculate net pay. They will also be able to request leave and payroll changes without coming to the office. Another advantage is that teachers will be able to request purchase orders on-line; much like a shopping cart, and be sent to a queue for secretarial and administrative approval. One other nice feature is that administration can approve purchase orders from anywhere they can get internet access. We are planning to use the product to eliminate costly leave of absence forms by having all leave requested and approved on-line in the financial suite, data entry will be eliminated and substitutes will be processed through sub-finder. We are looking at this change for the upcoming 2009-2010 year.

Transportation Routing Software

Currently, the transportation department utilizes *Trans finder* software to track bus routes, field trip functionality, driver certification capability, GIS mapping and mileage reporting. In the upcoming year, we will be enhancing the option for parents to log in and find their student bus stop or route.

School Activity Financial Software

Minidoka Schools is currently using *Blue Bear Software* in their secondary schools to pay school activity fees and enter financial data. The financial suite features tracking of student fees and we are working to outsource a program to have the capability of having students and parents pay their fees on-line.

On-line Registration

Currently we have secondary and middle school students register for school on-line. This eliminated long registration lines at the school and the cost of staff. Students at the elementary level can log in to computers at the school during registration and update their information.

Student Tracking

Currently the IT department is developing a program that will have the capacity to collect and use data to improve student outcomes. Graphical and statistical data of under-performing or behavior problem children will be available immediately to address the issues more quickly.

IEP Tracker

The District is currently using a new special education software package called *Web Set* by Lumen Software. *Web Set* is a complete web-based special education/IEP software solution that provides teachers, clinicians, MIS directors, and administrators with a tool for managing special education information required by federal and state laws.

Substitute Finder

Currently the district uses a program called *Subfinder* to have teachers request substitutes. The program calls substitutes that are requested or substitutes can go on-line and request jobs that are available. We will be looking at integrating the program this year into our financial suite *Visions* to automatically post the substitute pay right into the payroll system.

Utility Direct, Maintenance Direct, Activities Scheduler

Two online tools for managing schools have been implemented by the Operations Department. Through *SchoolDude.com*, the district is using a web management tool that helps streamline the entire maintenance work order process from request to completion. Through *SchoolDude.com* the district is tracking utility expenses in our effort to follow our energy audit plan. We are also investigating looking at *SchoolDude.com* to schedule buildings and activities.

Technology On-Line Support and Work Orders

The technology department utilizes *BOMGARR* to field technology support issues and repair computer issues from their site. Employees log in to *BOMGARR* from any location and a technology technician can take over the employee's computer and resolve the issue without setting foot outside their door. We also utilize a call center where calls are answered and sent to a queue and the technology staff responds to each request as they receive them. The work order is entered into a program developed by the technology department and is used to process and track each request to completion.

Emergency Calling System

The District is currently using *Honeywell* as an automated program to Emergency call and Non Emergency message, text and email alert staff, parents and students on district information.

Board Agenda and Minutes

A few years ago, Minidoka County Schools went to paperless board meetings. Each Board member received a laptop and was either emailed or given a disk to see the current agenda and pertinent documentation for the monthly board meeting. We currently use the program *Board Book*, a web based software program that allows previous months minutes and agendas to be posted on-line for board and patron review. All board agenda documents are scanned or inserted in for the Board to review prior to the Board Meeting and to be easily accessed during the meeting. We will be upgrading to a new enhanced version this year.

Digital Forms/Scanning/Faxing

The District has also taken measures to implement 20th Century and “Go Green” measures in the way we do business. We are implementing all forms to be available on-line and to be digitally submitted. New leased copiers will be upgraded this year, at a new lower rate, that include scanning and faxing capabilities. Faxes go to a central server and we can pick and choose the faxes we wish to print.

Attendance Goal Tracking

To view the district’s current attendance, patrons and parents can log into the district’s website www.minidokaschools.org and view the current percentage of attendance. By clicking on the link, the current attendance is displayed graphically by school or district and either weekly, monthly or yearly in comparison to the district’s attendance goal.

Lighthouse Study

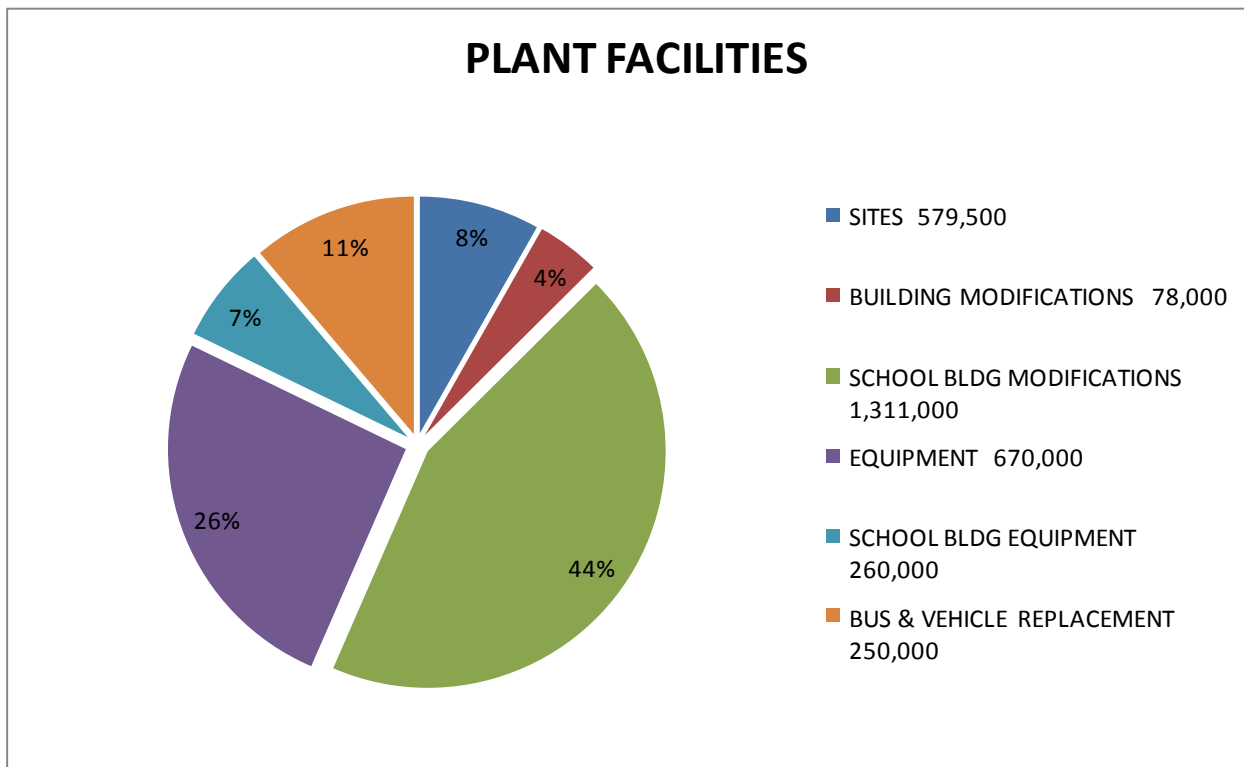
In 2008, the Board of Trustees began participation in a project sponsored by the Idaho School Boards Association (ISBA) based on the original Iowa Lighthouse Study. The primary focus is on best practices for school boards from high-achieving districts. Although grant funding has expired, Minidoka County School District has chosen to continue with the training and study.

CAPITAL PROJECT FUND

During 2007-2008 the District designed and started construction on two new elementary schools for Acequia and Heyburn. This year 2009-10, the two new elementary schools will open their doors for the next generation of students. Along with that, voters approved by 82.7% a 2 year supplemental levy for \$1.2 million on April 8, 2008 to cover building maintenance and computer upgrades. The levy will be up for election again this year and the proposed date of election is March 9, 2010. A citizen committee recommends to the Board of Trustees the timing and content of each financing question put before the voters. District staff and community members serve on the committee.

The District has an annual maintenance schedule in addition to a list of the “top ten” projects that need to occur. Monies are budgeted for the most critical projects and the school plant facilities are accounted for in Fund 420. In addition to the tax revenue for maintenance needs, the District also receives lottery proceeds and Maintenance match revenues from the state. The District has earmarked these funds for carpeting, painting, maintenance salaries and projects that fall below the District’s GASB34 threshold of \$5,000. These are accounted for in the General Fund.

TOP TEN LIST: Roofing Minico, East & West, refinish floors Minico, computer lab upgrades, replacement tractor & Dixie chopper, auditorium lighting/sound Minico, relocation of Mt Harrison, modular movement to Rupert Elementary, East/West awning removal & upgrade, self contained room remodel West Minico and sound system East Minico.



DEBT SERVICE FUND

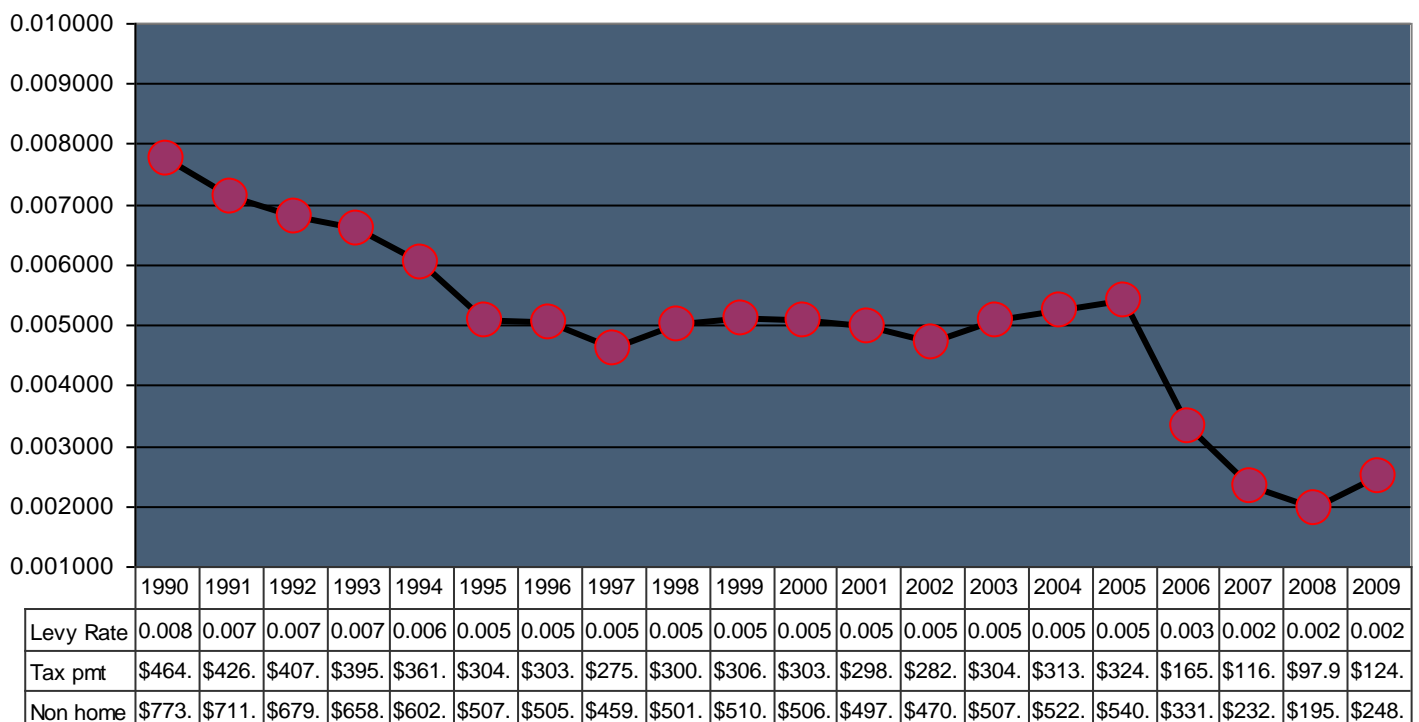
As of July 1, 2009, the District owes \$25,725,000 for general obligation bonds refunded or issued in 2003, 2005, 2006 & 2008. Principal payments are due in August each year and Interest payments are paid semi annually to our bond paying agent, Zion's Bank and US Bank. The District is well below the debt capacity allowed by Idaho Code. Debt service payments are made with tax revenues certified annually to meet required payment obligations. Minidoka School District has one of the lowest levy rates in the State of Idaho. Property tax is collected by the county treasurer and remitted monthly to the District.

Minidoka Schools have experienced the lowest levy rates in Minidoka School District History for the past few years. The rate will increase slightly due to dropping property values as an adverse effect of the economy. There are several reasons for the low levy rate in spite of two outstanding bond debts and an increased supplemental levy. One reason is due to legislation that was passed in 2002 for bond equalization monies (Idaho Code 33-906). Bond equalization revenue is a system by which the state provides subsidies of the principal and interest of school bonds passed after September 15th, 2002. Minidoka County Schools received \$790,000 million in bond equalization money from the State for 2007.

Another bill that was passed in 2006 was an amendment of Idaho code 63-602G, the amendment increased property tax relief allowing the homeowner's exemption of 50% to include up to one acre of land in the value up to \$150,000 of property value.

The most recent legislation was HB#1 that was passed on August 20, 2007. HB#1 eliminated the M & O levy and provided replacement funding for the educational support program by increasing the statewide sales tax by one percent.

Due to these legislation bills, local tax payers paid \$158.00 less in 2006 an additional \$50.00 less in 2007 and an additional \$18.00 less in 2008 in taxes for school district levies for every \$100,000 home value. The graphs below show the decrease in school district levies and the amount paid for a \$100,000 home for the past 20 years.



Board Goals & District Strategic Plan 2009-2010

Last year our Board of Trustees joined the Idaho Lighthouse multi-state project (based on the original Iowa Lighthouse Study which examined the characteristics of high-performing school districts and school boards). We, along with 8 other Idaho school districts, are attempting to understand and establish the beliefs and conditions that are most highly correlated with excellent student achievement. Our Board of Trustees set the following single clear goal for student learning in our district this year, “We will increase INSTRUCTIONAL INTENSITY to significantly improve academic achievement for all students.” We have asked our staff to raise the bar and focus on higher intensity lessons in every classroom. In other words, we want to see more rigor and relevance in every classroom and in every lesson given. High intensity means an increase in effective lesson delivery, an increase in every student being engaged in their learning, better assessment of student learning, and improved questioning and monitoring of student learning. We will continue to focus on continuous school improvement and helping every child to learn and grow regardless of their current level or needs. We also need to promote advanced learning opportunities for our high-end students.

Experience shows that student achievement is directly tied to daily school attendance. When children are in classrooms receiving daily instruction, encouragement, and assessment from the teacher, success is within the reach of every child. An absence is a missed opportunity for learning. Increased INSTRUCTIONAL INTENSITY cannot benefit students if they are not there to receive it. Please help us by doing all you can to keep student attendance as a top priority.

The ISAT is given to all students in grades 3-8 & 10. It is used to determine adequate yearly progress as outlined by the federal No Child Left Behind Act of 2001. The results reported here are from the spring assessment from May 2005-06 to May 2008-09 from NCLB AYP reports.

	READING	MATHEMATICS	LANGUAGE
2008-2009 % Proficient/Advanced	84.6%	74.95%	
2007-2008 % Proficient/Advanced	79.17%	72.26%	79.18%
2006-2007 % Proficient /Advanced	73.87%	66.82%	76.87%
2005-2006 % Proficient /Advanced	75.74%	72.85%	85.95%
State Goal	78%	70%	78%

While all of our schools are making yearly improvement on state assessments, most are not meeting state proficiency goals. As part of the No Child Left Behind Act of 2001, if the school your child is attending is identified for 'needs improvement' you have the right to send your child to another school within the district that is not identified for 'needs improvement' and the district will provide for transportation to that school (school choice). Needs improvement status means that the school is not meeting adequate yearly progress (AYP) goals. In order to meet AYP a school and each of its sub-populations must meet state-established proficiency goals in reading, math, and language.

Idaho requires assessments in which some criterion for success, such as "reading at grade level" or "competence in writing," is set. These tests are the Direct Math Assessment (DMA) the Direct Writing Assessment (DWA) and the Idaho Reading Indicator (IRI) at grades K-3.

2008-2009 School Year

Direct Math Assessment (DMA)

Direct Writing Assessment (DWA)

% of Students demonstrating math proficiency

% of Students demonstrating writing proficiency

Grade	Minidoka %		Grade	Minidoka %
8 th	30%		9 th	66%
6 th	32%		7 th	60%
4 th	46%		5 th	64%

The Idaho Reading Indicator, an individually administered ten minute assessment of reading ability, conducted statewide three times a year (fall, winter, spring) is scored as "at grade level" (score 3), "near grade level" (score 2), or "below grade level" (score 1). Percentages of "3" scores are calculated for each school for the District and the State. The percentage represents the portion of students reading at grade level. Kindergarten percentage represents the percentage of students going into school reading at grade level.

Idaho Reading Indicator Percent Reading At Grade Level

2008-09	Kinder	1 st grade	2 nd grade	3 rd grade
State	81.63%	70.9%	71.63%	76.49%
District	81.72%	60.84%	60.2%	69.12%
Acequia	88.24%	76.92%	71.43%	70.73%
Heyburn	76%	60.87%	63.89%	64.86%
Paul	93.33%	60.94%	65.38%	80.52%
Rupert	75.96%	53.85%	50%	61.25%

ARTEC CHARTER DISTRICT

Beginning in 2006-2007, Minidoka County School District in collaboration with several other Region IV school districts developed a charter district to bring better funding to high end Technical programs. Instead of the average 18 student FTE per unit computation, the ARTEC charter receives a funding unit for every 12 student FTE. In the first year of incorporation the school districts of Gooding, Buhl, Twin Falls and Minidoka contributed 55 students from their general population to generate 4.5 units of State funding. Along with State appropriations, the charter also received \$150,000 for a start up grant and another \$25,000 grant for charter programs. This funding allowed for added professional development, equipment and 4.5 FTE teachers. In the second year, three more school districts joined and the current districts increased programs to the charter. In 2008-2009 the school districts of Gooding, Buhl, Twin Falls, Cassia, Jerome, Kimberly and Minidoka contributed 199 students from their general population to generate 16.5 units of State funding. Again the charter received the second year of start-up grant monies of \$150,000 and an additional \$35,000 grant. The combined funding allowed for added professional development, equipment and 16.5 FTE teachers. Each district was allocated out for discretionary and building rental reimbursement an amount of \$25,000 per unit generated, \$13,000 per unit for equipment purchases, an FTE teacher per unit plus State allocated benefits, added professional development, additional \$5,000 support for each additional FTE above their 12 student maximum to generate a unit, and added support for student class opportunities.

Minidoka County School district is the fiscal agent for the ARTEC charter school. All budget, attendance, IBEDS, accounting and purchasing is processed through a separate accounting system for the charter. Each participating school district is responsible for hiring and payroll of their teaching staff and is reimbursed from the ARTEC charter district budget.

Minidoka County schools received over \$222,000 in reimbursements from the ARTEC charter district in 2008-2009 to cover 3.25 FTE teacher salaries and benefits, equipment, building rental and other discretionary uses. Minidoka schools also received \$73,000 to cover the Administrative staff that is paid from Minidoka County Schools to administer the ARTEC charter district. Along with these dollars its professional technical teachers have received much needed added training. Minidoka contributes 40 FTE students to ARTEC and generates 3.25 units. These students in the regular program would have only generated 2.2 units and only 2.4 FTE teachers. Minidoka received an added .75 FTE teacher with State allocated benefits for an added \$12,500 of discretionary monies above what they would have received with the regular program and \$13,000 in additional supplies and equipment in the General Fund.

ARTEC charter school plans to continue with the same 199 student population next fiscal year 2009-2010 and generate the same 16.5 units. For fiscal year 2009-2010, Minidoka School District plans to contribute 40 FTE students and receive dollars generated from 3.25 units.

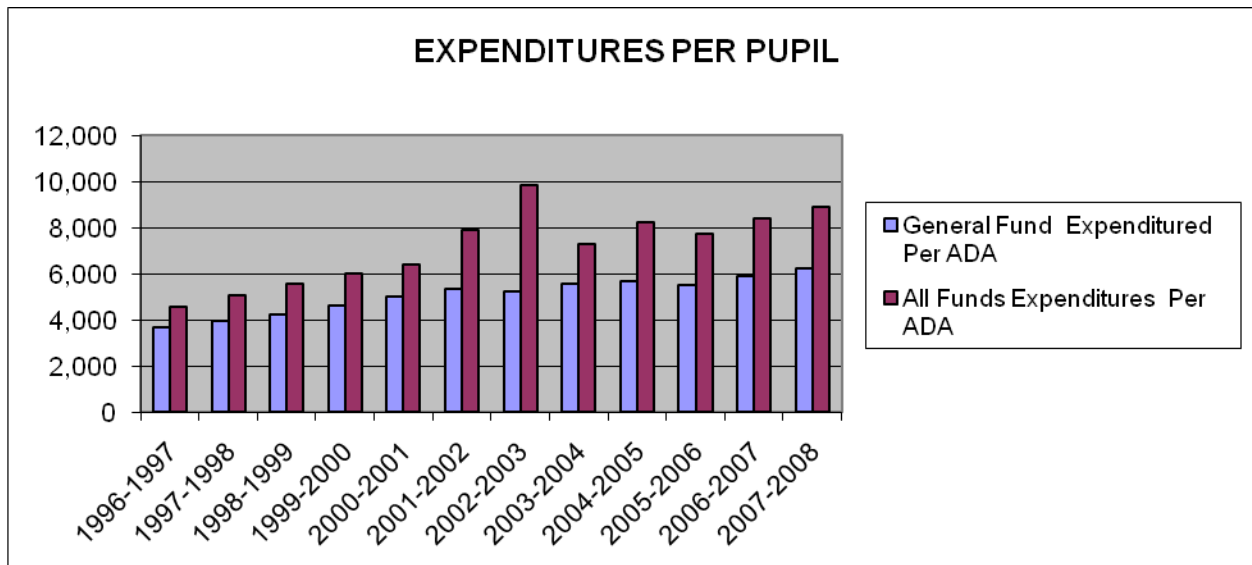
OTHER PERFORMANCE MEASURES

Minidoka County School District No. 331

Summary of Expenditures per Pupil in Average Daily Attendance (ADA)

	General Fund Expenditures	General Fund Expenditures Per ADA	Rank in State	All Funds Expenditures	All Funds Expenditures Per ADA	Rank in State
1997-1998	20,134,249	3,976	98	24,562,496	5,083	101
1998-1999	19,241,044	4,249	96	25,252,001	5,576	96
1999-2000	21,507,393	4,657	88	26,274,399	6,017	90
2000-2001	23,405,191	5,045	84	37,850,033	6,406	89
2001-2002	22,000,211	5,379	80	27,242,998	7,912	62
2002-2003	22,103,297	5,245	87	37,238,219	9,836	38
2003-2004	22,236,496	5,558	73	27,918,901	7,325	81
2004-2005	22,828,056	5,713	83	28,490,346	8,268	76
2005-2006	22,342,480	5,503	103	29,989,083	7,747	95
2006-2007	22,088,960	5,907	90	31,422,268	8,403	83
2007-2008	23,318,740	6,234	89	33,337,194	8,913	83

Idaho has 114 public school districts and 28 public charter schools; Ranking are provided by Idaho State Department of Education



State of the District

The district launched a focus on instructional intensity as a part of the Board of Trustees' participation in the Lighthouse project. The mission of the Minidoka County Joint School District is to increase INSTRUCTIONAL INTENSITY to significantly improve the academic achievement for all students.

- We pay a great deal of attention to education and as a result provide many cutting edge opportunities to our students such as Reading First, Middle and High Schools That Work, dual credit and advance placement classes, as well as a wide variety of professional-technical programs. While we celebrate our many accomplishments, we recognize that continuous improvement is an integral part of all great programs.
- For the first time since 2004, four of our schools met AYP goals (Acequia, Paul, Minico and Mt. Harrison). This is a 50% increase from last year. Minico High school met AYP for the first time and received a commendation from the State Department of education for significant increase in Reading proficiency for LEP students.
- A professional development calendar has been created to inform staff of the professional development plan and has been more focused on improving instruction and student learning and achievement. We have focused on the SIOP training district-wide, as well as, Reading First.
- Our goal is to provide a place for students to learn without distractions and concerns for safety. We closely monitor activities on our campuses and offer programs to prevent alcohol, tobacco, and substance abuse. As required by state and federal laws and rules, we collect, monitor, and report on crimes and substance abuse incidents on our campuses and at school activities.
- We are committed to ensuring that our students are taught by a highly trained and qualified staff of instructors. Parents are welcome to request information about the qualifications of their child's teachers. In addition, if the need arises for your child to be taught by a teacher without complete qualifications for more than four weeks, we will notify you.
- About our teachers:
 - 98.76% Of our teachers were highly qualified teachers
 - 1.81% Of our teachers were teaching with emergency/provisional certificates
 - 1.24% Of our core classes are not taught by highly qualified teachers
- About our students:
 - District Enrollment: 3998 (approx 12% decline over past 10 years)
 - 12.9% Participate in programs to learn English
 - 62.6% Qualify for free or reduced-price lunches
 - 2.5% Participated in gifted and talented programs
- About our graduation rate:
 - Our state goal is for at least 90 percent of students to graduate from high school.
 - The most current graduation rate information is for the Class of 2009:
 - 79.11% for our District
 - 89.7% for the State of Idaho
 - We have set goals to improve and are working hard our graduation rate. We can't afford to let any students slip through the cracks".
- ACT- Most of Idaho's college-bound students take this exam.

Class of 2009 – average score (Minico & Mt. Harrison)

	District	State	National
English	19.6	20.5	20.6
Math	19.3	21.3	21.0
Reading	20.9	22.3	21.4
Science	19.6	21.4	0.8
Composite	19.9	21.6	21.1

- Report cards on each of our schools are available at www.minidokaschools.org. Detailed achievement data for the district, schools, and state can be accessed by clicking on the link at the bottom of the report card screen.
- The District again offered summer school and extended school year for students with at-risk or special needs.
- The District continues to offer College Night, Parents make the Difference Night, and focuses on scholarship opportunities for students. We launched an expanded Parent Advisory Team to help us focus on all areas of school improvement and parental involvement at each building, as well as, district-wide.
- The District continues to authorize the ARTEC Charter School (a regional professional-technical charter school) to enhance the funding of high end programs and assure best practices in vocational education.
- The following “6 A’s were also introduced as a way to improve academic achievement.
 - **Attitude-** We need the benefit of positive attitudes in our classrooms, school buildings, homes, businesses, and entire community. Minidoka County is a great place to live. I have been so impressed with the quality of your children and the dedicated staff of this district. We need to remember and reconnect with our Minidoka Pride...our Spartan Pride! We encourage attitudes that foster cooperation, respect, trust, sportsmanship, and unity. These positive attitudes will instill our community with enthusiasm and hope for the future. Positive attitudes motivate us to work together on behalf of our children. We need to eliminate gossip, rumor spreading, backbiting, or anything which is potentially negative. When we dwell on the negative, it inevitably affects our students in adverse ways. Let’s work together to improve our attitude...attitude determines our altitude!
 - **Attendance-** Student achievement is directly tied to attendance. When children are in classrooms receiving daily instruction, encouragement, and assessment from the teacher, success is within the reach of every child. An absence is a missed opportunity for learning. Idaho schools receive state money based on the reported average daily attendance of our students. Every absence translates into lost revenue for our district. Lost revenue means fewer resources to educate our children. We need to improve our attendance and try to limit classroom interruptions and unnecessary appointments during the instructional day. If we could raise our student attendance just 3 percentage points (i.e. from 95 % to 98 %), our state aid payments over the school year could increase by more than \$500,000 or approximately seven teachers and classroom unit funding. Staff is also focusing on improving attendance. We need our teachers in class with our students as much as possible.

- **Achievement-** Our main job is to improve student achievement. Everyone in the community has an interest in seeing that Minidoka County students are well educated. High student achievement is the hallmark of a quality education and requires the full commitment of students, teachers, and parents. Our staff is responsible for setting learning targets, teaching to the targets, and monitoring each student’s growth. Students must be actively engaged in the process of learning and should be encouraged to grow and succeed. Our district believes in “Excellence in Education.” This means every one, every thing, every time, and every where! We need to focus on continuous school improvement and helping every child to learn and grow.
- **Activities-** Educational research says that participation in extra-curricular activities is strongly correlated with student academic success. We need to develop, maintain, and promote good and wholesome extra-curricular activities and programs. We have an excellent Booster Club and Parent-Teacher organizations that help us promote positive social experiences and activities at all levels. We need to attract and retain top quality coaches and advisors for these programs. We continue to work on to providing adequate and appropriate funding levels for our programs that benefit students. We also want to model and encourage excellent sportsmanship.
- **Accountability-** As a district, we must remember that parents are sending us their greatest possessions...their children...to nurture and educate. We should never try to take the “Public” out of public schools. We have a responsibility to our patrons to provide the best possible education system and must communicate openly about our accomplishments and challenges. We have school improvement teams in every building and encourage parents to become directly involved in helping us to continuously improve. We pledge to provide excellent learning opportunities to all students regardless of achievement level, ethnicity, language, or economic status. We will continue to provide accurate and timely reporting via newsletters, web site, board meetings, and Adequate Yearly Progress (AYP) school report cards as required by the No Child Left Behind Act (NCLB). We are committed to assuring that our staff is “Highly Qualified” and teaching the approved Idaho Achievement Standards. We need to help all students grow and succeed on all district testing/assessment measures.
- **Atmosphere-** Student safety and well-being is one of our chief goals. We need to promote and monitor safety and security in order to provide drug free schools, positive discipline, and a desirable environment free from all forms of harassment, violence, and bullying. Character education programs will be continued in all buildings to encourage the development of students into healthy, happy, and productive citizens of our community and the world. We need to respect and celebrate diversity and differences. Additionally, we are concerned about wellness and nutrition for all of our students and staff. As a district we also need to operate attractive, well-maintained, and clean physical facilities, buildings, and playgrounds. The physical and social climate we set will directly impact our students, so it is critical that the atmosphere be positive.

Extracurricular Highlights

- As a District we were able to keep all our extracurricular activities in tact despite the budget reductions. We also placed a greater emphasis on quality of programs, personnel, and sportsmanship in all of our activities.

- A new “events calendar” was created to have a single calendar with activities listed for all buildings and departments.
- The past few years have seen many improvements in our activities programs. Students at Minico and Mt. Harrison have been very competitive and have won many titles and awards.
- A new committee was created to address “school climate” in our secondary schools. We have focused efforts on improving dress code, sportsmanship, student discipline, language, PDA’s, etc.

Financial Highlights

The District’s annual report for the fiscal year ending June 30, 2009, includes a series of basic financial statements that show information for the District as a whole, its funds, and its fiduciary responsibilities. The fund financial statements provide information about all of the District’s funds. Information about these funds, such as the District’s General Fund, is important in its own right, but will also give insight into the District’s overall financial soundness as reported in the Statement of Net Assets and the Statement of Activities.

- The district was recognized with an award of “Meritorious Budget 2008-2009” from the Association for School Business Officials International for budgeting excellence.
- The District saw a decrease in funding and reimbursements from the State from \$23,634,857 in fiscal year 2008 to \$23,500,947 in fiscal year 2009, or a decrease of 0.7% in all funds. The difference stemmed from a decrease in units due to loss in attendance and a reduction in tuition equivalency. The decrease in revenue was offset slightly by the increase in Medicaid grant reimbursements.
- Local revenue in turn decreased from \$3,880,007 in fiscal year 2008 to \$3,222,077 in fiscal year 2009, a decrease of 17% due to less money invested for capital projects and declining State Pool investment and bank interest revenue.
- Total General Fund revenues accounted for \$23,798,929 in revenue or 77 % of all revenues. Non General Fund revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$7,092,653 or 23 % of total revenues of \$30,891,582.
- The District General Fund fund-balance decreased by \$144,517 from \$1,349,402 in fiscal year 2008 to \$1,204,885 in fiscal year 2009. The school district has only been able to maintain a contingency General Fund Operating Reserve equivalent to 2.4% of its General Fund revenue. These funds will not be apportioned. In July 2008, the District initially reserved \$500,000 of its General Fund fund-balance to the contingency, and at year end the balance in the contingency reached \$543,000.
- The school district transferred \$1,200,000 from the General Fund to the Permanent Improvement Capital Projects Fund. Another \$102,000 received from the State for bus depreciation was transferred into plant facilities for the purchase of two (2) new buses. The school district also transferred \$43,562 to the Food Service fund to match benefits. \$78,000 was transferred to the debt fund to pay for the interest payment on the energy audit loan. Due to the new Classroom Enhancement package passed by the State, the District also transferred \$80,000 to match revenue received for ISAT Remediation.
- Beginning in 2006-2007, HB 743 provided that the school district allocate money for student occupied school building maintenance from the plant facility and general fund equal to at least two percent (2%) of the replacement value of school buildings. The replacement value is

determined by multiplying the number of square footage of building floor space by \$80 per foot. The amount of required maintenance allocation for the District was \$1,014,067 for 2008-2009. The district received \$157,714 in school maintenance match revenue and \$253,288 in lottery funds from the State to spend towards the requirement. The district amount required to match was \$603,065. Of the match \$121,300 matching was spent on student occupied buildings, leaving \$481,765 to be carried forward to 09-10 to match in subsequent years.

- Also beginning in 2006-2007, Minidoka County School District in collaboration with several other Region IV school districts developed a charter district to bring better funding to high end Technical Programs. Minidoka County Schools received over \$228,000 in reimbursements for ARTEC charter district in 2008-2009 to cover 3.25 FTE teacher salaries and benefits, equipment, building rental and other discretionary uses. Minidoka also received \$73,000 to cover the Administrative staff that is paid from Minidoka County Schools to administer the ARTEC charter district and \$5000 for fiscal agent fees. The District also received \$42,000 in additional equipment and \$5000 in professional development opportunities paid directly by ARTEC.

Current Financial Issues and Concerns

- The Minidoka County School District is financially stable in spite of the recent economic downturn and education funding issues in the State of Idaho. The current economic outlook for the District and State of Idaho (and across the Nation) is one of caution and uncertainty. The current recession may bring further budgetary holdbacks and financial cuts to the District.
- Despite these challenges, the District received the honor of “**Meritorious Budget**” for the 2008-2009 fiscal year from the Association of School Business Officials International.
- The community supports its public schools and the school district renewed its two year supplemental levy on April 8, 2008 for \$1,200,000. The Minidoka School District has experienced gradual declining student enrollment, however, current projections indicate more favorable estimates for future stabilization. The financial performance of the district has been affected by a corresponding decrease in State foundation funds representing decreased revenues for staffing and other expenses due to the declining enrollment. The District has reduced staff and ancillary expenditures as instructionally sound to offset the fiscal impact of declining enrollment and revenue reductions.
- In planning for fiscal year 2009-10, the Minidoka County Joint School District #331 Board of Trustees and teachers from the Minidoka County Education Association (MCEA) each ratified the negotiated contract. The main points of the agreement reached included a 2.1% reduction in salaries for teachers and certificated staff via four “furlough” days unpaid, as well as, elimination of the “Friday Early Release” (which was used for instructional prep time) and the associated school bus routes. Instructional preparation time was reconfigured during the school day in order to assure quality instruction and eliminating the extra Friday bus runs. The District opted to declare a “financial emergency” as a part of efforts to deal with budget decreases from the state.
- In addition, the board effected a 3% salary reduction on the base for administrators (a net reduction of over 5% by including the a reduction in force of 2.25 administrators in the district), a 2.1% salary reduction for classified supervisors, a 2.1% decrease in classified salaries via four “furlough” days unpaid, a 2.1% reduction on activity stipends, and reductions in discretionary funds allocated to schools and departments.
- This was a mutual effort to address declining enrollment in the district and the State of Idaho’s budget reductions in education.

- The Minidoka County School District must educate a minority student population that requires additional costs in program funding. Limited English Proficiency students comprise 12.9% of the Minidoka student population and a Special Education population of 10.7%.
- The Minidoka District community includes many households that function at a poverty level as indicated by a 2008 Federal free and reduced lunch rate at 62.6%. The Minidoka County School District is a poor district with a very limited tax base. The Idaho school district average expenditures per student for 2008 was \$8,913; which ranked 89 out of 144 districts and charters according to statistics provided by the Idaho State Department of Education.
- The Minidoka County School District's financial condition is sound despite declining enrollment, increased numbers of Special Education and Limited English Proficiency students, and the maintenance needs of aging buildings. The Minidoka County School District Board of Trustees has prudently managed budgets. The Board of Trustees has maintained positive fund balances and has reduced staff in accordance with student enrollment declines. The Minidoka County School District plans to continue its practice of sound fiscal management.

Plant/Facilities Highlights

- A great deal has been accomplished with regard to the district's buildings. Two new schools were opened in August of 2009. Acequia Elementary School and Heyburn Elementary School were put into service for the 2009-2010 school year. In addition, the new Multi-Purpose Center at Paul Elementary was opened for use in May of 2009. These are beautiful new buildings that were constructed to last many years in the future.
- The Klebe Memorial Building (old armory building) was remodeled for the Food Service Department. It is in a far safer location for deliveries and includes dry and cold storage facilities for the entire district.
- Completed Plant/Facility projects in 2008-2010 tied to the renewal supplemental levy for 2 years:
 - SECURITY DOOR LOCKS EAST/WEST
 - NEW DOORS EAST/WEST
 - MINICO WATER HEATER
 - SECURITY CAMERAS EAST
 - NETWORK CONTROLLERS FOR HVAC SYSTEMS
 - PAUL CLOCK SYSTEM
 - LOCKER REFURBISHMENT WEST & MINICO
 - TENNIS COURTS MINICO
 - SCOREBOARD ELECTRICAL
 - FOOD SERVICE LOT PAVING
 - RUPERT ELEMENTARY PARKING OVERLAY
 - EAST MINICO PARKING OVERLAY
 - POLE VAULT AREA UPGRADE
 - VISITOR BLEACHERS UPGRADES
 - MINICO PARKING OVERLAY
 - ACEQUIA PORTABLE STORAGE UNIT
 - MAINTENANCE BAYS UPGRADE
 - FOOD SERVICE REMODEL FINISH UP
 - BLADES AND PLOWS FOR NEW TRUCK
 - BUCKET TRUCK

- NEW 2009 MAINTENANCE PICKUP
- COMPUTER LAB UPGRADES AND SERVERS
- 2 NEW BUSES
- EAST MINICO KITCHEN REPAIR
- EAST REROOFING
- WEST REROOFING
- PAUL PARKING ASPHALT
- WEST PARKING ASPHALT
- MINICO PARKING OVERLAY
- PAUL SIDEWALKS
- TRANSPORTATION NEW 2004 WORK PICKUP
- COMPUTER UPGRADES
- 2 NEW BUSES
- Plant/Facilities projects that are scheduled or in progress include:
 - SELF CONTAINED HOME EC ROOM WEST
 - MINICO PUMP HOUSE
 - MINICO CNC ROOM REMODEL
 - EAST/WEST AWNINGS
 - MINICO ROOFING
 - MINICO TECHNOLOGY ROOFING
 - ROOFING TRANS/FOOD SERVICE
 - SECURITY
 - LIGHTING SYSTEM AUDITORIUM
 - EAST SOUND SYSTEM
 - HVAC
 - TRACTOR/DIXIE CHOPPER
 - MINICO FLOORING REFINISH
 - TRANSP REMODEL
 - BASEBALL BACKSTOPS EAST
 - MODULAR MOVE
 - REMODEL NEW MT HARRISON
 - REMODEL NEW SERVICE CENTER
- Emphasis was placed on preventive maintenance alongside the 10-Year Plant/Facilities Plan required by the state.
- Efforts will continue to be focused on improving the condition and functionality of the grounds and improving facility standards for students and staff.
- A relocation plan has been introduced to move Mt. Harrison High school to the old Heyburn South campus in 2010. The proposal also includes relocating the district office to the old memorial campus along with the other central service departments. Additionally, the Transportation Department building is in need of remodeling once the Information Technology Department has moved to the proposed District Service Center.
- We appreciate our patrons who continue to support our supplemental levy for plant/facilities every two years.
- The Pershing School campus was donated to the City of Rupert in 2009. The old Heyburn North building was donated to the City of Heyburn. The art collection was donated back to the Heyburn Alumni Association. The district also sold two properties to help with the “right sizing” of our district due to declining enrollment; the old Heyburn bus compound and the Acequia welding shop.

Other Highlights

- Special Programs that were conducted in the District this year included:
 - H1N1
 - Bullying
 - Sex Respect (No means Know)
 - Sex Abuse
 - Safety (Safe Schools) Training
 - Monthly Safety Team Committee
 - Gang Prevention
 - Attendance Court
 - Wellness
- Many improvements were made in the area of information technology to keep the District current with the 21st century skills needed to help students succeed in today's world. Here are some of the changes/improvements:
 - Restructuring of the IT department with additional staff
 - Expanded District Website
 - Paperless board meetings
 - Online Attendance Report & Tracking
 - New Events Calendar
- The Transportation Department converted to a digital format for bus routing and scheduling called "Transfinder". This will help us to manage our transportation needs in a more efficient manner.
- The Maintenance Department now uses an online process for all work orders and project requests. As a District, we continue to participate in our own Energy Conservation Program to help reduce expenses and conserve our resources.
- Our School Board Trustees have spent many hours doing board service and training on behalf of the District, our students, and all of the kids of Idaho. Brian Duncan, Board Chairman, was elected President of the Idaho School Boards' Association.

Final Comments

Indeed, it has been said that "it takes a whole village to raise a child." Much appreciation is expressed to the "village" of highly skilled and dedicated teachers and staff of this District. As a District, we are grateful for the many wonderful and supportive parents, patrons, and businesses in our various communities. We are definitely moving in the right direction toward continuous improvement and excellence in this District. We must continue to do what is "best for kids" and the families we serve.

By: Dr. Scott A. Rogers, Superintendent, Minidoka County Schools