



**MINIDOKA COUNTY SCHOOL DISTRICT #331**

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June 16, 2010

## 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 2010-11, for the Minidoka County School District. The budget includes audited amounts for fiscal years 2006-07, 2007-2008, 2008-2009 and approved and amended budget amounts for 2009-10. The 2010-11 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 2010-11 is 22.1 million dollars. This amount is approximately \$2.5 million dollars less than the revised 2009-10 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 2010-11 budget. The main points of the agreement reached, include a .67% average reduction in salaries for certified, administrative and classified staff via one furlough day unpaid. 10 FTE certified positions and 4 FTE classified positions remained 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. Several other classified positions were reduced through attrition or picked up in other federal funds. 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 virtually no loss of jobs, despite reassignments in personnel and redistributions to other funds.

The States distribution factor was reduced by \$4000 per unit for discretionary funding. To accommodate this loss in revenue, the District reduced one resource officer, \$173,000 in discretionary funding to schools, \$50,000 less to maintenance and custodial and \$20,000 for support services. Additionally the district chose to use bus depreciation revenues to balance the budget and opted to not purchase any buses for one year. The District also left \$200,000 supplemental levy dollars in the general fund to cover carpeting, painting and maintenance projects that fell under the plant facility fixed asset threshold. The District lost additional funding, cut by State budget reductions, for substance abuse programs, gifted and talented, technology, classroom supplies and textbooks. The District expects the fund balance reserve to be approximately \$1,000,000 dollars by the end of June 2010 and plans on using 450,000 of this fund balance to balance the 2010-2011 budget. The goal of the Board is to increase the fund balance contingency from 2.5% to 5% by FY 2011-12.

The 2010-11 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 2010-11 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.

(33-905 & 33-1019) This language is carryover from FY 2010 appropriation bill and will allow for a second year the redirection of Lottery funds from facilities to operations to be used as discretionary funds.

(33-1004E) This new language would redirect for one year the funding for Master Teacher Awards to discretionary funding. Employees eligible for this funding would still receive the full five years of funding, but it may take six years to receive it.

(33-1006) New language reduces the total allowable reimbursements for transportation by 10%. Because this program is within the Operations division, the estimated \$7.5 million reduction automatically flows into discretionary funds.

(33-1614,15 and 33-1207A) New language combines the Idaho Reading Initiative, Math Initiative and funding for remediation into a single line item, reduces the amount by 2.3 million and redirects it to discretionary funds. The superintendent of public instruction has the discretion to use the remaining 9.4 million of funding for programs above and coordinating the longitudinal data project.

(33-1018B & 33-1019) This language is carryover from FY 2010 appropriation bill. The State is hereby temporarily relieved from the requirement to provide its portion of the school maintenance matching funds normally required by such section, nor shall school district be required to make up such portion that would otherwise be provided by the State.

## **BUDGET PRESENTATION**

Budgets are presented on the modified accrual basis of accounting for all governmental fund types, consistent with Generally Accepted Accounting Principals (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 2010-11 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 2010-11 general Fund Budget document. The budget development process began in January 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.

Administrators submit 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.

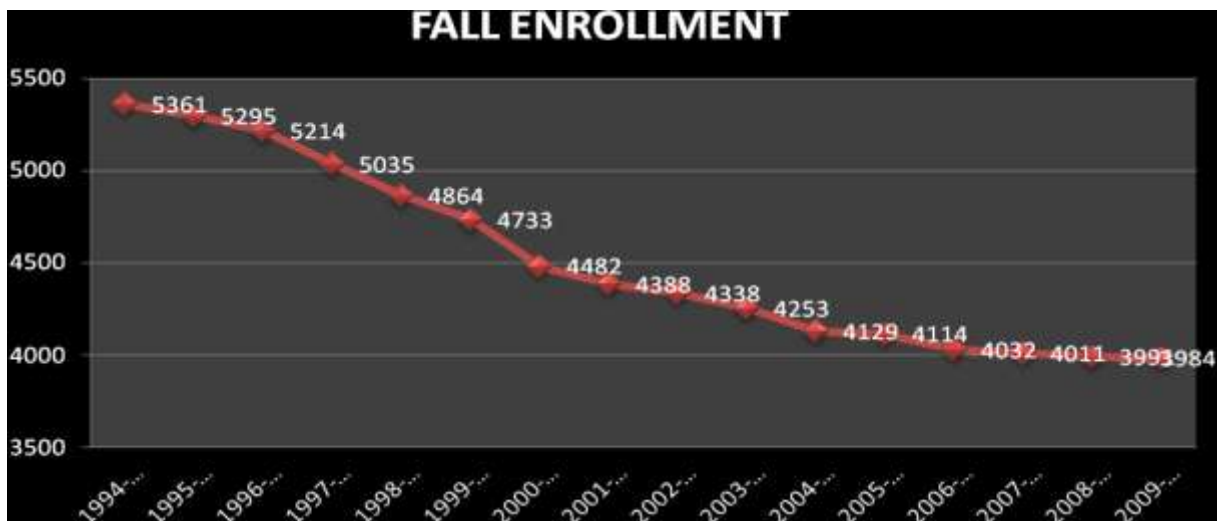
## **GENERAL FUND UNAPPROPRIATED FUND BALANCES**

It was estimated that the *unappropriated* fund balance would be \$1,000,000 on 6/30/2010. This was about 4% of estimated revenues which is less than the 5% target provided in District Policy. Of the projected fund balance, \$450,000 of the unappropriated balance was used to balance the 2010-11 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
2010	23,511,099	22,984,775	1,730,603	7.36%
2009	24,337,876	24,482,998	1,204,280	4.94%
2008	24,548,829	24,842,880	1,349,402	5.49%
2007	23,435,765	23,524,488	1,643,385	7.01%
2006	22,413,722	22,220,832	1,731,679	7.73%

### ENROLLMENT ESTIMATES

The estimated enrollment for fall 2010 is 3979; 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.



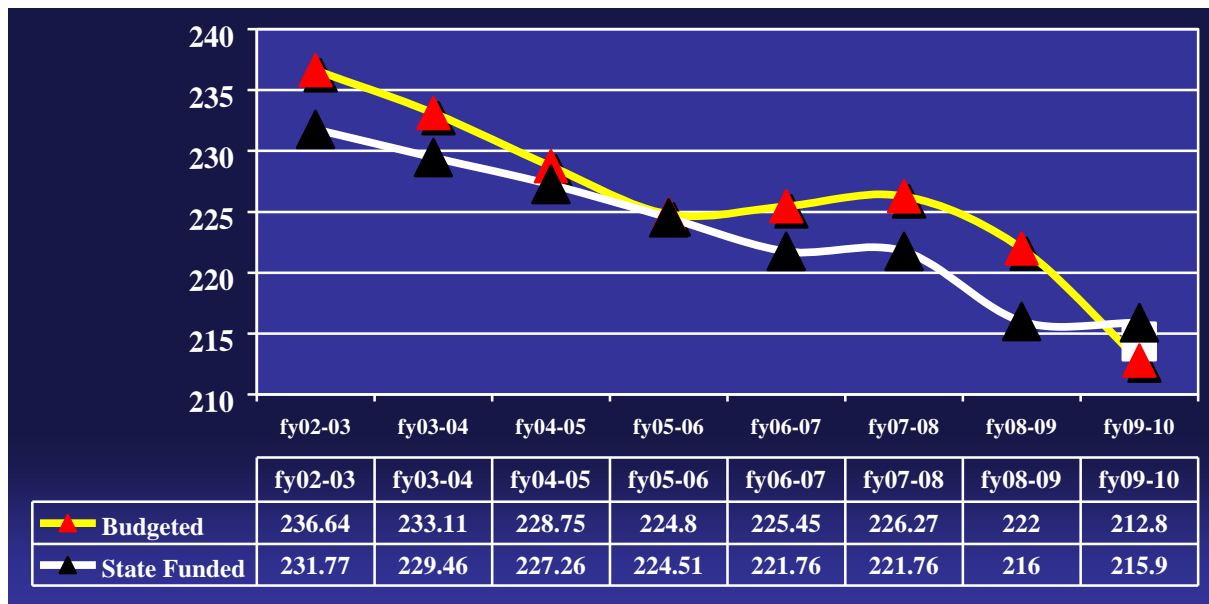
The decade of the 90's showed sharp declines in K-12 student enrollment for Minidoka School District. However in the past few years student enrollment has began to flatten out. The District's student enrollment has dropped from a high of 5361 students in 1994 to 3984 students today. That is a decrease of 1377 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 and the remodel of our new Alternative school have 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 2010-11 are based on the State appropriations as well as an estimate in student enrollment. A five-year history of the Educational Support, including the 2010-11 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.

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 general fund certified FTE. The District's staff numbers have decreased due to declining enrollment and declining state revenues. In an effort to balance the general fund, 9 FTE were moved to AARA funds as the State allowed 5% of the staff allowance to be moved to those federal funds in 2009-10.

### 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
6. Federal Programs Director	.30 FTE

#### *NON OFF THE TOP ALLOCATIONS*

7. Principals	1.0 FTE per school
8. Assistant Principals	1.0 FTE High School
9. Athletic Director	1.0 FTE

#### *CERTIFICATED OFF THE TOP*

1. Psychologists	1.0 FTE
2. Speech/Lang Therapists	1.0 FTE
3. Strings/Choir Positions	1.0 FTE
4. Gifted and Talented	1 FTE
5. Preschool	2.0 FTE
6. Self Contained Teachers	3.0 FTE
7. ESL/Migrant Teachers	3.0 FTE
8. Secondary Counselors	5.0 FTE
9. Day Treatment	1.5 FTE
10. Special Ed (1 per school)	5.0 FTE (remaining 3 FTE from AARA funds)

Remaining 179 FTE generated is allocated out based on each schools generated units with 10 FTE moved to AARA. The 10 FTE include: 4 Reading coaches, 1 Psychologist, 2 Speech/Lang and the 3 Special Ed.

CLASSIFIED OFF THE TOP GUARANTEES

- |                                   |   |            |     |  |      |   |     |
|-----------------------------------|---|------------|-----|--|------|---|-----|
| 1. District Office Staff          | 7.0 FTE (250 days @ 8 hrs)  |            |     |  |      |   |     |
| 2. Librarians                     | 1.0 FTE is assigned to each school. (180 days @ 7hrs)   |            |     |  |      |   |     |
| 3. School Secretaries/Bookkeepers | 1.0 FTE per school (195 days @ 8 hrs per day) with 1.0 FTE bookkeeper at the High school and Middle schools (205 days @ 8 hrs per day). The High school has a guaranteed secretarial staff of 4.0 FTE. Alternative school 190 days @ 7.5 hrs. Receptionists may be added to Elementary schools with higher populations. |            |     |  |      |   |     |
|                                   | <table border="0"> <tr> <td style="padding-right: 20px;">Enrollment</td> <td style="padding-right: 20px;">FTE</td> <td></td> </tr> <tr> <td>600+</td> <td>=</td> <td>1.0</td> </tr> </table>  | Enrollment | FTE |  | 600+ | = | 1.0 |
| Enrollment                        | FTE   |            |     |  |      |   |     |
| 600+                              | =   | 1.0        |     |  |      |   |     |
| 5. Maintenance Staff              | 1.0 FTE Maintenance Supervisor, 1.0 Maintenance Secretary and 3.0 Maintenance staff.  |            |     |  |      |   |     |
| 6. Technology Staff               | 1.0 FTE Technology Supervisor, 2.0 Technicians  |            |     |  |      |   |     |
| 7. Custodial Staff                | Custodial FTE is allocated based on enrollment and floor space  |            |     |  |      |   |     |
| 8. Grounds Staff                  | 3.0 FTE district wide and are part time custodial substitutes   |            |     |  |      |   |     |
| 9. Detention Room Aides           | 1.0 FTE per High School and Middle School (170 days @ 6.5 hrs)  |            |     |  |      |   |     |
| 10. Prep Providers                | FTE based on population for Music, Pe, computer (170 days @ 7 hrs)  |            |     |  |      |   |     |
| 11. Day Care Provider             | 1 FTE for day care provider at Alternative school.  |            |     |  |      |   |     |

For the 2010-11school year, no additional allocation was allotted to schools. All additional staff or aides were funded through other grants or Federal funds.

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. High School enrollment is moved forward and decreased with a percentage trend based on the dropouts over the past 5 years.

**MINIDOKA COUNTY SCHOOL DISTRICT #331**  
**(March 9, 2010)**  
**Current Enrollment**

**CURRENT ENROLLMENT**

School	Pre	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Acequia		44	54	40	47	41	49	-							275
Heyburn		94	97	71	74	84	82	-							502
Paul	-	80	67	57	74	76	75	-							429
Rupert	42	107	91	89	110	74	91	-							604
<b>TOTAL ELEM</b>	<b>42</b>	<b>325</b>	<b>309</b>	<b>257</b>	<b>305</b>	<b>275</b>	<b>297</b>	<b>-</b>							<b>1810</b>
East								143	144	170	-				457
West								141	135	143	-				419
Minico											275	292	274	251	1092
IYR									4	2	5	3	0	0	14
JDC								-	0	2	1	6	2	1	12
MT HARRISON								0	4	8	18	39	32	64	165
<b>TOTAL SEC</b>								<b>284</b>	<b>287</b>	<b>325</b>	<b>299</b>	<b>340</b>	<b>308</b>	<b>316</b>	<b>2159</b>
<b>TOTAL ALL</b>															<b>3969</b>

**Projected Average Daily Attendance for 2010-2011**

		Projected 10 Week ADA													
1st 10 Week Avg ADA --->		92.1%	95.0%	95.0%	95.0%	95.2%	95.2%	95.2%	95.2%	95.2%	93.2%	93.3%	93.3%	93.3%	91.7%
School	Pre	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Acequia	-	42	42	51	38	45	39	-							256
Heyburn		77	89	92	67	70	80	-							477
Paul	-	65	76	64	54	70	72	-							402
Rupert	-	87	102	86	85	105	70	-							534
Preschool	50														50
<b>TOTAL ELEM</b>	<b>50</b>	<b>271</b>	<b>309</b>	<b>293</b>	<b>244</b>	<b>290</b>	<b>262</b>	<b>-</b>							<b>1719</b>
East								133	133	134					401
West								149	131	126					407
Minico											283	249	264	211	1007
IYR								-	4	2	5	3	0	0	13
JDC								-	0	2	1	6	2	1	11
MT H								-	4	7	17	36	29	59	151
<b>TOTAL SEC</b>								<b>283</b>	<b>272</b>	<b>271</b>	<b>305</b>	<b>293</b>	<b>295</b>	<b>270</b>	<b>1990</b>
<b>TOTAL ALL</b>															<b>3709</b>



Unit Calculations by School  
Projected 2010-2011

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

<b>Acequia</b>	<b>ADA</b>	<b>Less SP. Ed @ 6%</b>	<b>Divisor</b>	<b>Units</b>
<b>Kindergarten</b>	41.61	41.61	40	1.04
<b>Grades 1-3</b>	131.07	123.21	20	6.16
<b>Grades 4-5</b>	83.73	78.71	23	3.42
<b>Total Reg Ed</b>	256.41	243.52		10.62
<b>Special Ed</b>	271.20	16.27	14.5	1.12
<b>Total Reg/Spec</b>		260.12		<b>11.74</b>

<b>Heyburn</b>	<b>ADA</b>	<b>Less SP. Ed @ 6%</b>	<b>Divisor</b>	<b>Units</b>
<b>Kindergarten</b>	77.32	77.32	40	1.93
<b>Grades 1-3</b>	248.85	233.92	20	11.70
<b>Grades 4-5</b>	150.34	141.32	23	6.14
<b>Total Reg Ed</b>	476.51	452.56		19.77
<b>Special Ed</b>	504.00	30.24	14.5	2.09
<b>Total Reg/Spec</b>		482.80		<b>21.86</b>

<b>Paul</b>	<b>ADA</b>	<b>Less SP. Ed @ 6%</b>	<b>Divisor</b>	<b>Units</b>
<b>Kindergarten</b>	65.17	65.17	40	1.63
<b>Grades 1-3</b>	193.76	182.13	20	9.11
<b>Grades 4-5</b>	142.73	134.16	23	5.83
<b>Total Reg Ed</b>	401.66	381.47		16.57
<b>Special Ed</b>	424.80	25.49	14.5	1.76
<b>Total Reg/Spec</b>		406.95		<b>18.33</b>

<b>Rupert</b>	<b>ADA</b>	<b>Less SP. Ed @ 6%</b>	<b>Divisor</b>	<b>Units</b>
<b>Kindergarten</b>	86.71	86.71	40	2.17
<b>Grades 1-3</b>	272.59	256.24	20	12.81
<b>Grades 4-5</b>	175.08	164.57	23	7.16
<b>Total Reg Ed</b>	584.38	507.52		22.13
<b>Special Ed</b>	565.20	33.91	14.5	2.34
<b>Total Reg/Spec</b>		541.43		<b>26.49</b>

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

Unit Calculations by School  
Projected 2010-2011

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

East Minico	ADA	Less SP. Ed @ 5.5%	Divisor	Units
Grades 6	133.21	125.22	23	5.44
Grades 7-8	267.48	252.77	18.5	13.66
<b>Total Reg Ed</b>	400.69	377.99		19.11
Spec Ed 6%	140.00	8.40	14.5	.57
Spec Ed 5.5%	287.00	15.79	14.5	1.09
<b>Total Reg/Spec</b>		402.17		<b>20.78</b>

West Minico	ADA	Less SP. Ed @ 5.5%	Divisor	Units
Grades 6	149.39	140.42	23	6.11
Grades 7-8	257.23	243.08	18.5	13.14
<b>Total Reg Ed</b>	406.62	383.51		19.25
Spec Ed 6%	157.00	9.42	14.5	.65
Spec Ed 5.5%	276.00	15.18	14.5	1.05
<b>Total Reg/Spec</b>		413.62		<b>20.94</b>

Minico	ADA with 3% Drop out trend	Less SP. Ed @ 5.5%	Divisor	Units
Grades 9-12	1007.28	951.88	18.5	51.45
<b>Total Reg</b>	1007.28	951.88		51.45
Spec Ed 5.5%	1079.61	59.38	14.5	4.10
<b>Total Reg/Spec</b>		1011.25		<b>55.55</b>

Alternative	ADA		Divisor	Units
Grades 7-12	164.14	164.14	12	13.68
Summer	166.20	166.20	40	4.16
JDC	11.19	11.19	14.5	.77
<b>Total Reg</b>		358.15		<b>18.60</b>

<b>Recap</b>				<b>194.25</b>
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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. This year we removed 9.75 units and moved that FTE to AARA and only allowed for 184.5 units to be hired.

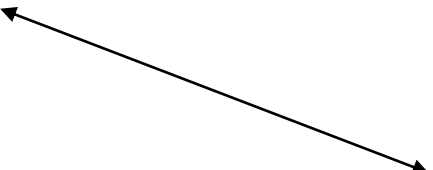
**Estimated Administrative Allocations  
Projected 2010-2011**

		<b>Administrative</b>				
			"A"	"B"	"C"	"D"
<b>Location</b>	<b>Units</b>		<b>Difference Current- Proposed (C-D)</b>	<b>Allocation Calculation</b>	<b>Proposed FY11 FTE</b>	<b>Current FY10 FTE</b>
Acequia	11.74		-	0.66	1.00	1.00
Heyburn	21.86		-	1.22	1.00	1.00
Paul	18.33		-	1.03	1.00	1.00
Rupert	24.47		(0.50)	1.37	1.00	1.50
East Minico	20.78		(0.25)	1.16	1.00	1.25
West Minico	20.94		(0.25)	1.17	1.00	1.25
Minico	55.55			3.11	2.90	3.90
Alternative/JDC	14.45			0.81	1.00	1.00
<b>SUB TOTAL</b>	188.12		(1.00)	10.54	9.90	10.90
District Level	6.17		0.30	3.30	3.30	3.00
<b>TOTAL</b>	194.29		(0.70)	13.84	13.20	13.90
Allocation	184.54		-	13.84	13.84	14.83
Difference(moved to AARA)	9.75		(0.70)	0	0.64	0.93

\*

Note:

UNITS X  
ADJ  
FACTOR



	FTE Alloc	Factor	Off Top	Adjusted FTE Allocation	Adj Factor
Adjusted Administrative Factor	13.84	0.075	3.30	10.54	0.056
After reducing 9.75 moved to AARA					

**Estimated Certificated Allocations**  
**PROJECTED ENROLLMENT IN FALL 10-11**

Certificated									
				" A "	" B "	" C "		" D "	
Location	Units	Ratio Student/FTE		Difference Actual-Proposed (B-D)	GEN FUND ACTUAL ALLOCATION	GEN FUND ALLOCATION CALCULATION		ALL FUNDS Current FY10 FTE	Other, Federal, Grant or Off the top FTE
Acequia	11.74	21.42		(0.50)	11.00	11.14		16.5	5.00
Heyburn	21.86	21.36		0.50	20.50	20.74		27.50	7.50
Paul	18.33	21.71		(1.00)	17.00	17.39		23.00	5.00
Rupert	24.47	22.74		(2.00)	23.50	23.22		31.50	6.00
East Minico	20.78	19.55		(1.75)	20.50	19.71		27.25	5.00
West Minico	20.94	19.84		(1.00)	20.50	19.87		26.50	5.00
Minico	55.55	18.92		(4.50)	53.25	52.71		67.00	9.25
Alternative/JDC	14.45	12.63		1.00	13.00	13.71		13.00	1.00
<b>SUB TOTAL</b>	188.12	-	-	(9.25)	179.25	178.50		232.25	43.75
Off the top District	6.17	-		-	24.50	24.50		6.50	
<b>TOTAL</b>	192.48	-		(9.25)	203.75	203.00		238.75	
Allocation	184.54	-		-	203.00	203.00		239.25	
Difference	(9.75)	-		(9.25)	(0.75)	0.00		0.50	

UNITS x ADJ FACTOR

Note:

	FTE Alloc	Factor	Off Top FTE	Adjusted FTE Alloc	Adj Factor
Adjusted Certificated Factor	203.00	1.100	24.50	178.50	0.95

This year we removed 9.75 units and moved that FTE to AARA and only allowed for 184.5 units to be hired.

## Classified Allocations

<b>Proposed Off the Top FTE</b>	<b>2010-2011</b>
Allocation	1,805,000
District Office Staff	(211,000)
Maintenance Dept	(182,000)
Custodians/Grounds	(749,000)
Technology Dept	(144,000)
Detention Room Supervisors	(35,000)
Mt Harrison Daycare	(10,568)
Elementary Prep Providers(librarian, PE, Music)	(126,132)
Secretaries/Bookkeepers Elem-Mid	(203,136)
Middle School Librarian	(28,917)
Minimum Minico High Support Staff	(115,229)
Avail for Distribution to schools	0
<b>Per Unit Allocation</b>	<b>0</b>

**TOTAL BUDGET FOR GOVERNMENTAL FUNDS**

The following schedule shows the District’s total budgeted revenues and expenditures for all funds for the 2010-11 school year.

<b>SUMMARY STATEMENT 2010 - 2011 SCHOOL BUDGET</b>					
<b>ALL FUNDS</b>					
<b>MINIDOKA COUNTY SCHOOL DISTRICT #331</b>					
	<b>Total Budget for All Governmental Funds</b>				
REVENUES	General Fund 2010-2011	All Other Funds 2010-2011	Total 2010-2011	Ending Total 2009-2010	Percent of change
BEGINNING BALANCES	1,000,000	0	1,000,000	3,819,485	-73.82%
LOCAL REVENUE	1,627,500	1,611,000	3,238,500	3,514,176	-7.84%
COUNTY REVENUE	0	0	0	0	0%
STATE REVENUE	19,393,500	948,537	20,342,037	22,587,221	-9.94%
FEDERAL REVENUE	0	4,316,000	4,316,000	6,085,892	-29.08%
OTHER SOURCES	0	5,000	5,000	5,000	0
TRANSFERS IN	80,000	1,140,000	1,220,000	1,586,157	-23.08%
<b>TOTALS</b>	<b>22,101,000</b>	<b>8,020,537</b>	<b>30,121,537</b>	<b>37,597,931</b>	<b>-19.89%</b>
EXPENDITURES	General Fund 2010-2011	All Other Funds 2010-2011	Total 2010-2011	Ending Total 2009-2010	Percent of change
SALARIES	13,587,105	2,489,755	16,076,860	17,651,999	-8.92%
BENEFITS	4,481,320	1,170,257	5,651,577	6,060,413	-6.75%
PURCHASED SERVICES	1,261,127	271,642	1,532,769	2,255,555	-32.04%
SUPPLIES & MATERIALS	918,148	800,633	1,718,781	5,303,756	-67.59%
CAPITAL OUTLAY	0	1,042,450	1,042,450	4,059,778	-74.32%
DEBT PAY & SCHOLARSHIP	4,500	2,165,000	2,169,500	2,207,500	-1.72%
INSURANCE & JUDGEMENTS	160,800	800	161,600	178,860	-9.65%
TRANSFERS OUT	1,138,000	80,000	1,218,000	1,596,121	-23.69%
CONTINGENCY & RESERVE	550,000	0	550,000	1,050,000	-47.62%
UNAPPROPRIATED BALANCES	0	0	0	0	0%
<b>TOTALS</b>	<b>22,101,000</b>	<b>8,020,537</b>	<b>30,121,537</b>	<b>37,597,931</b>	<b>-19.89%</b>
* Unappropriated balance represents balances not budgeted to a specific area					

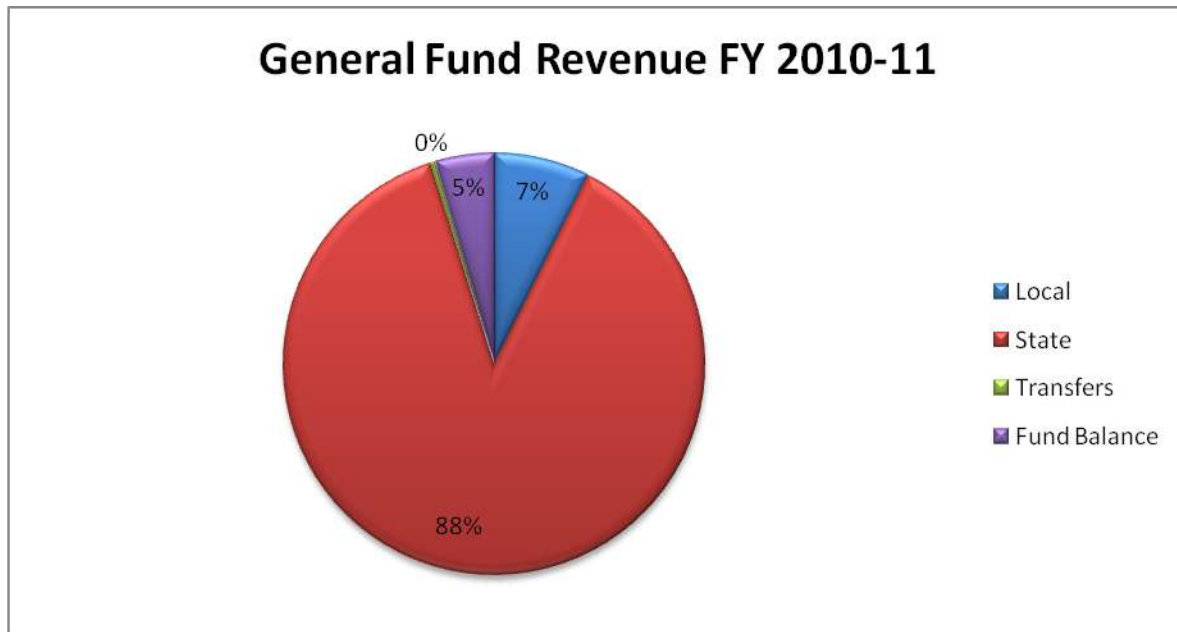
## GENERAL FUND BUDGET

### 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 2009-10	Projected Budget 2010-11	Amount of Change	Percent of Change
<b>REVENUES</b>				
Local Revenue	1,856,076	1,627,500	(228,576)	-12.32%
State Revenue	21,426,515	19,393,500	(2,033,015)	-9.49%
Federal Revenue	0	0	0	0
Transfers in	100,157	80,000	(20,157)	-20.13%
Fund Balance	1,204,885	1,000,000	(204,885)	-17.00%
<b>Total Revenues</b>	<b>24,587,633</b>	<b>22,101,000</b>	<b>(2,486,633)</b>	<b>-10.11%</b>

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.

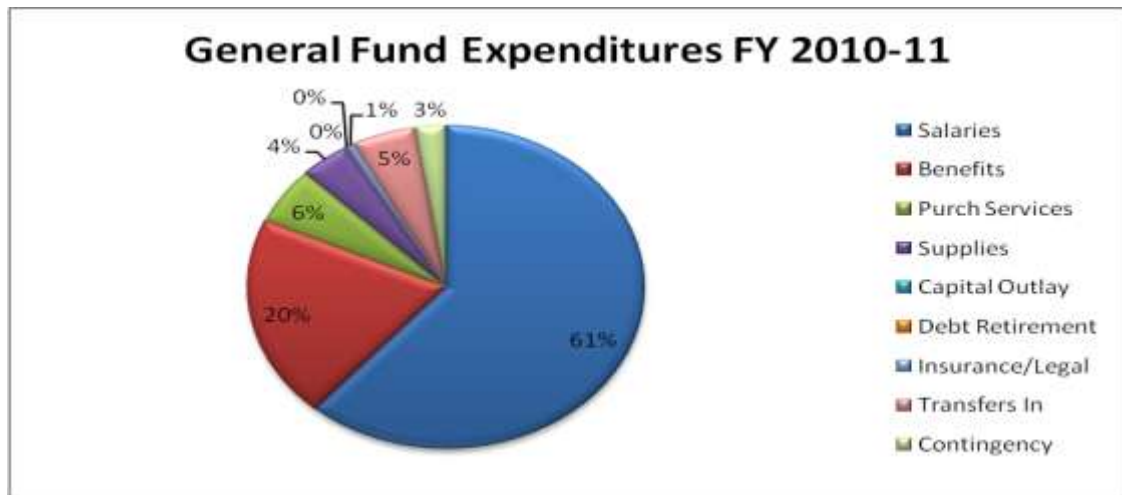


### Expenditures-General Fund

The District expects to expend 81% 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 \$1,138,000 will be transferred to other funds. Transfers of 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 2009-10	Proposed Budget 2010-11	Amount of Change	Percent of Change
<b>EXPENDITURES</b>				
Salaries	14,364,996	13,587,105	(777,891)	-5.42%
Benefits	4,714,634	4,481,320	(233,314)	-4.95%
Purchased Services	1,534,817	1,261,127	(273,690)	-17.83%
Supplies & Materials	1,353,182	918,148	(435,034)	-32.15%
Capital Outlay	109,204	0	(109,204)	-100%
Debt Retirement	4,500	4,500	0	0%
Insurance & Judgment	178,100	160,800	(17,300)	-9.71%
Transfers	1,278,200	1,138,000	(140,200)	-10.97%
Contingency	1,050,000	550,000	(500,000)	-47.62%
<b>Total Expenditures</b>	<b>24,587,633</b>	<b>22,101,000</b>	<b>(2,486,633)</b>	<b>-10.11%</b>

The 2010-11 budget, totaling \$22,101,000 included the reduction of 1 furlough day for all staff. The district also had a reduction in force of 1 Administrator, 9 certificated and 8 classified reduced mostly through attrition. 9 FTE certificated and 5 FTE classified staff remained 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 .002% decrease this year and liability insurance premium had a 10% decrease. The 2010-11 spending plan reduced money to purchase replacement textbooks and supply dollars for teachers. Programs that were eliminated included: Gifted and Talented Grant, Technology Grant and Substance abuse programs. The district also reduced one resource officer.





## **Minidoka County Schools Revenue**

<u>Local Revenue</u>		Actual 07-08	Actual 08-09	Revised Budget 09-10	Budgeted 10-11
100-411-4111-000-000-000	M & O Tax Levy	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	0.00	1,238.70	5,000.00	4,000.00
100-411-4119-000-000-000	State REA Taxes	25,890.00	856.00	0.00	0.00
100-413-4130-000-000-000	Tax Penalty & Interest	32,030.60	19,415.67	20,000.00	20,000.00
100-414-4142-000-000-000	Tuition - Other District	5,225.88	5,275.20	10,000.00	10,000.00
100-415-4151-111-000-000	Interest - D.L. Evans	11,698.36	8,000.00	3,500.00	5,000.00
100-415-4151-000-000-000	Interest Zions Bank	0	.00	30,000.00	30,000.00
100-415-4151-112-000-000	Interest - State Pool	342,142.21	130,724.83	7,000.00	225,000.00
100-419-4191-000-000-000	Rental of Buildings	16,713.32	21,862.33	20,000.00	20,000.00
100-419-4193-000-000-000	Transportation Fees	1,522.16	565.84	500.00	2,000.00
100-419-4199-000-000-000	Other Local Revenue- patronage	51,139.60	37,337.88	35,000.00	25,000.00
100-419-4199-000-000-200	Secondary Activity Duties	24,977.02	16,363.14	15,000.00	15,000.00
100-419-4199-399-000-000	Insurance Claims Revenue	25,013.95	5,422.85	5,000.00	0.00
100-419-4199-580-000-000	Local Matching grant Revenue	49,593.31	4,232.75	4,000.00	0.00
100-419-4199-910-000-000	St Insurance Dividend	125,850.00	15,347.19	140,000.00	0.00
100-419-4199-915-000-000	Erate reimbursement	62,688.79	62,795.31	70,000.00	0.00
100-419-4199-917-000-000	ARTEC Reimb Salaries	229,297.00	296,026.52	295,000.00	294,000.00
100-419-4199-920-000-000	Fingerprinting Fees	2,030.00	1,860.00	2,000.00	2,000.00
100-419-4199-925-000-000	Jury Duty	143.51	229.09	500.00	500.00
<b><u>County Revenue</u></b>					
100-429-4290-000-000-000	County Revenue	4,725.32	250.00	0.00	0.00
<b><u>State Revenue</u></b>					
100-431-4311-000-000-000	State Base Support	16,922,137.47	16,968,781.81	16,700,000.00	15,400,000.00
100-431-4312-000-000-000	State Transportation Support	1,216,377.00	1,319,471.00	1,222,500.00	1,082,000.00
100-431-4316-000-000-000	State Tuition Equivalency	109,000.97	44,452.46	150,000.00	150,000.00
100-431-4318-000-000-000	State Benefit Apportionment	2,133,888.29	2,146,109.01	2,111,200.00	2,005,000.00
100-431-4319-000-000-000	Textbook /Classroom Supplies	229,553.00	226,266.50	156,000.00	.00
100-438-4380-000-000-000	In Lieu of Taxes	294,733.00	240,265.00	185,800.00	131,500.00

<u>State Grants- Other Revenue</u>	<u>Actual 07-08</u>	<u>Actual 08-09</u>	<u>Revised Budget 09-10</u>	<u>Budgeted 10-11</u>
100-439-4390-000-006-003 Health and Welfare grant	26,849.97	25,507.47	25,508.03	0.00
100-439-4390-000-009-003 Medicaid grant	390,550.40	542,790.41	546,865.60	500,000.00
100-439-4390-000-024-003 LEP Achievement grant	50,000.00	50,000.00	50,000.00	28,000.00
100-439-4390-000-027-003 Celebrate Graduation	1,635.02	0.00	0.00	0.00
100-439-4390-000-025-000 ISEE Data Grant	0.00	0.00	0.00	0.00
100-439-4390-000-030-003 GT In-service grant/opp grant	13,459.00	13,576.00	14,050.00	0.00
100-439-4390-000-031-003 Idaho Reading Imitative	28,270.20	38,115.00	44,000.00	0.00
100-439-4390-000-090-000 Fresh Fruit and Veggie grant	0.00	28,566.76	43,500.00	0.00
100-439-4390-000-034-003 LEP State grant	143,550.98	149,982.28	143,642.00	97,000.00
100-439-4390-000-035-003 ISAT remediation	140,909.00	86,555.00	80,315.00	0.00
100-439-4390-000-044-003 Governor Innovative grants	500.00	500.00	500.00	0.00
100-439-4390-000-006-003 Underage Drinking grant	500.00	0.00	0.00	0.00
100-439-4390-000-281-003 21st Century mini grant	5,000.00	1,406.00	5,000.00	0.00
100-439-4390-000-006-003 Books across America	0.00	1,000.00	1,000.00	0.00
100-439-4390-900-031-003 IRI testing	8,950.00	10,122.00	0.00	0.00
<b><u>Transfers in</u></b>				
100-460-4600-000-000-000 Transfers Maintenance match	413,113.00	411,001.94	0.00	0.00
100-460-4600-000-000-000 Transfers ISAT Remediation	70,450.00	40,157.00	0.00	0.00
100-460-4600-000-000-000 Transfers Indirect Costs	61,488.74	48,550.34	60,000.00	80,000.00
<b>Total State &amp; Local Revenues</b>	<b>24,548,829.00</b>	<b>24,337,876.80</b>	<b>23,382,748.00</b>	<b>21,101,000.00</b>
<b>Fund balance/carryover pr yr</b>	<b>1,643,454.00</b>	<b>1,349,079.00</b>	<b>1,204,885.00</b>	<b>1,000,000.00</b>
<b>Total General Fund Revenues</b>	25,998,296.00	25,611,544.00	24,587,633.00	22,101,000.00



## **BUDGET HIGHLIGHTS**

### Salaries and Benefits

Minidoka School District No. 331's certified staff salary schedule base for 2009-2010 was \$25,734. The base salary (for salary based apportionment calculation purposes) on the statewide instructional staff experience and education index was at \$24,567.

For 2010-2011, statewide instructional staff experience and education index was decreased to \$23,565 from \$24,567, the Minidoka County certificated salary schedule base stayed at \$25,734, but a pay decrease was deducted via 5 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 \$30,000. The state will fund each index cell at no less than \$29,655. A second salary schedule was adopted for all teachers hired after July 1, 2010 that mirrors the State salary schedule.

The 2010-2011 budget did not accommodate for experience or lane changes (pay for increased education). The "top" salary on the District's certified salary schedule was \$51,791 during 2009-2010. 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 2010-2011 to \$19,041. The base salary on the statewide administrative staff experience and education index decreased to \$32,441. The district budgeted for the 2010-2011 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 .002% decrease in health insurance premiums for 2010-2011.

### Operations

We continue to use energy conservation methods in our district. 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.

<b><u>Breakfast</u></b>	Adult 1.35				
<b><u>Lunch</u></b>	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 \$17,000 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 to IVisions, a program that is *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's 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 2010-2011 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.

## ISEE

For the upcoming 2010-2011 year, the Idaho State Department of Education is deploying the Idaho System for Educational Excellence (ISEE), a K-12 Longitudinal Data System that will support our budgeting processes, streamline data submissions, and deliver information to educational stakeholders to facilitate data driven decisions.

## 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.

## Mileposts

The district has entered into a program pioneered by the Blaine County School District that was developed as a student educational support system that sets achievement standards and accountability roles of students, parents, and staff. It provides teachers and administrators with a tool for guiding instruction, measuring results, and documenting the entire process.

## 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 20<sup>th</sup> 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 includes 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](http://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

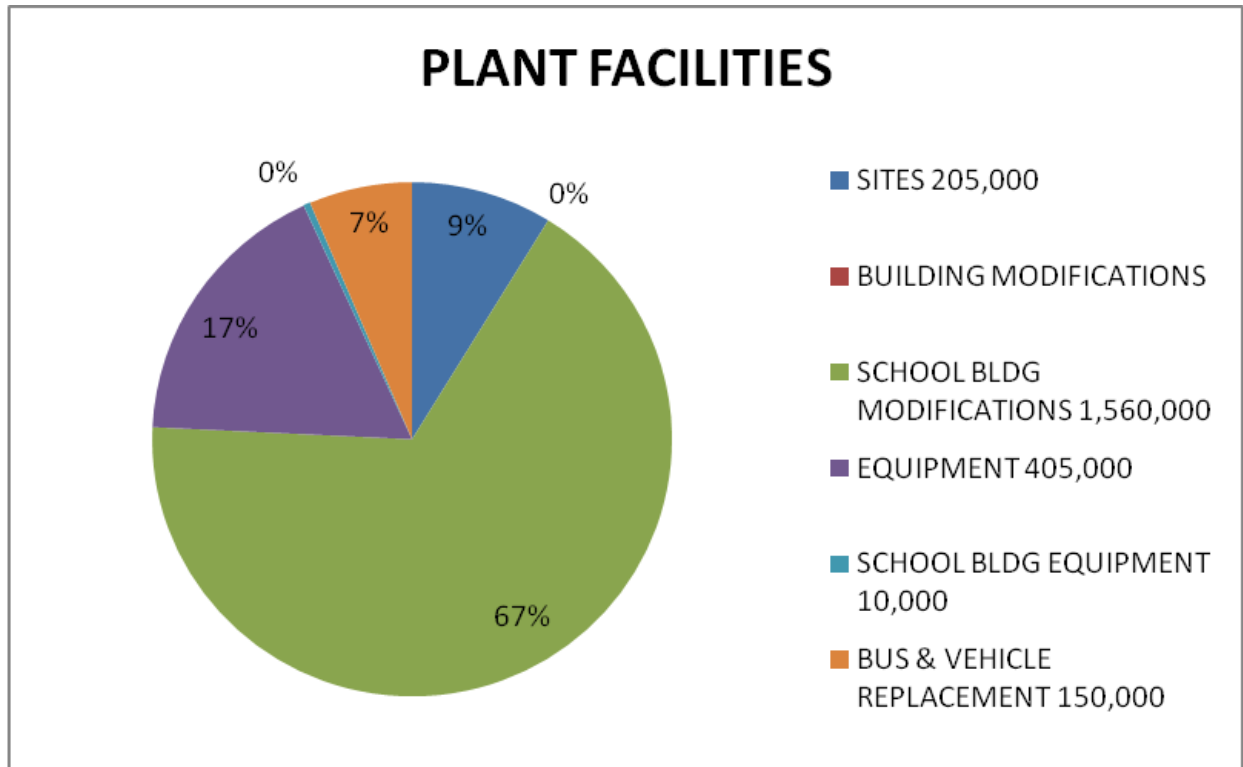
In 2008, the Board of Trustees began participation in a project sponsored by the Idaho School Boards Association (ISBA) based on the original Iowa Lighthouse Study. The primary focus is on best practices for school boards from high-achieving districts. Although grant funding has expired, Minidoka County 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. In 2009-10, the two new elementary schools opened their doors. Construction on the newly remodeled Mt Harrison Alternative school (former South Heyburn building) and movement of the Acequia modular to Rupert Elementary was completed and will be ready for the 2010-11 school year. Along with that, voters approved by 84.9% to renew our 2 year supplemental levy for \$1.2 million on March 9, 2010 to cover building maintenance and computer upgrades. 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. Other maintenance projects that fall below the District’s GASB34 threshold of \$5,000 stay in the general fund.

TOP TEN LIST: Roofing Minico, East & West, computer lab upgrades, replacement tractor & Dixie chopper, auditorium lighting/sound Minico, bus compound drainage, Minico 20 acre parking, East flooring and District Service Center remodel (old Memorial Elementary site).





## DEBT SERVICE FUND

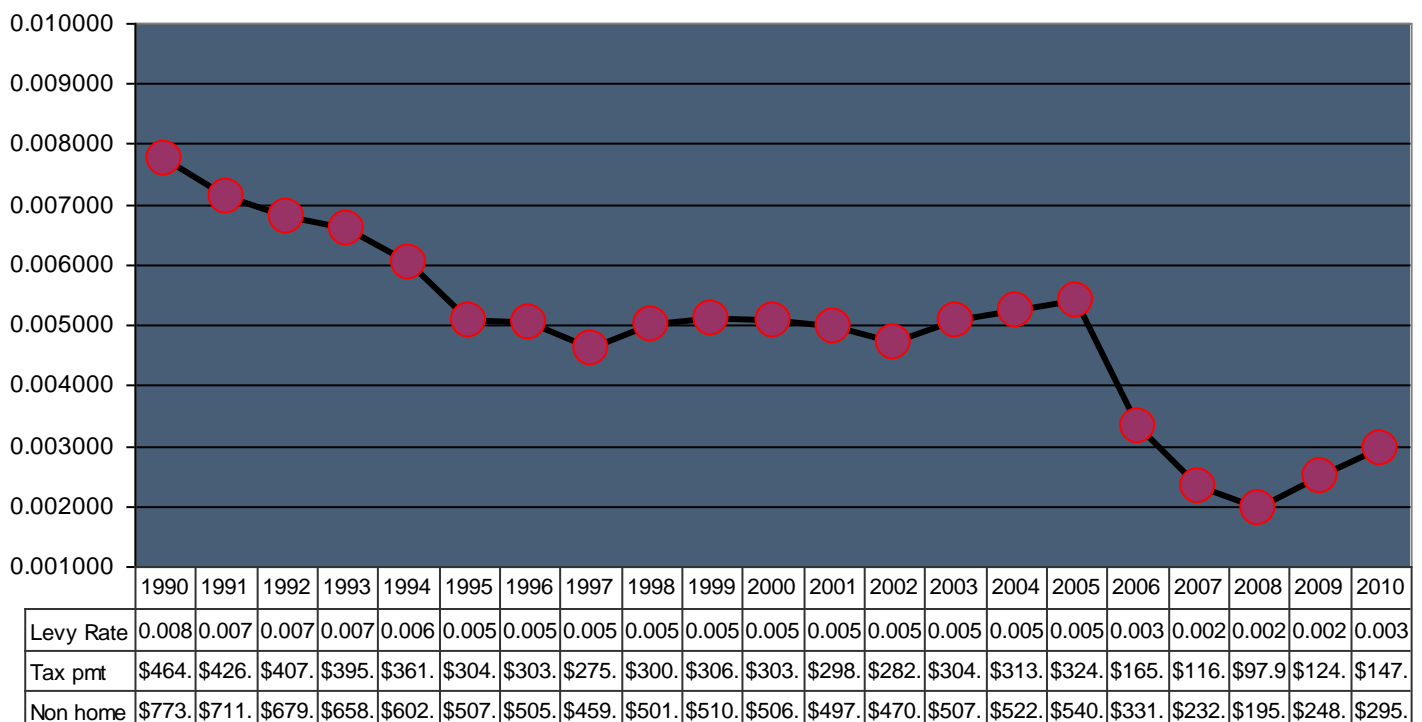
As of July 1, 2010, the District owes \$25,545,000 for general obligation bonds refunded or issued in 2003, 2005, 2006 & 2008. Principal payments are due in August each year and Interest payments are paid semi annually to our bond paying agent, Zion's Bank and US Bank. The District is well below the 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 15<sup>th</sup>, 2002. Minidoka County Schools received \$755,000 million in bond equalization money from the State for 2010.

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

In 2008, 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
2009-2010 % Proficient/Advanced	88.6%	83.4%	76.9%
2008-2009 % Proficient/Advanced	84.6%	74.95%	79.1%
2007-2008 % Proficient/Advanced	79.17%	72.26%	79.18%
2006-2007 % Proficient /Advanced	73.87%	66.82%	76.87%
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.

**2009-2010 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 <sup>th</sup>	34%		9 <sup>th</sup>	73%
6 <sup>th</sup>	32%		7 <sup>th</sup>	50%
4 <sup>th</sup>	49%		5 <sup>th</sup>	68%

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**

2009-10	Kinder	1 <sup>st</sup> grade	2 <sup>nd</sup> grade	3 <sup>rd</sup> grade
State	80%	74%	75%	77%
District	84%	76%	69%	62%
Acequia	95%	88%	84%	70%
Heyburn	88%	70%	80%	66%
Paul	93%	79%	60%	68%
Rupert	69%	75%	59%	53%

## **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 2009-2010 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. The funding allows 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, \$8,900 per unit for equipment purchases, an FTE teacher per unit plus State allocated benefits, added professional development, additional \$4,000 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 \$230,000 in reimbursements from the ARTEC charter district in 2009-2010 to cover 3.25 FTE teacher salaries and benefits, equipment, building rental and other discretionary uses. Minidoka schools also received \$75,000 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 \$8,900 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 2010-2011, Minidoka School District plans to contribute 40 FTE students and receive dollars generated from 3.25 units.

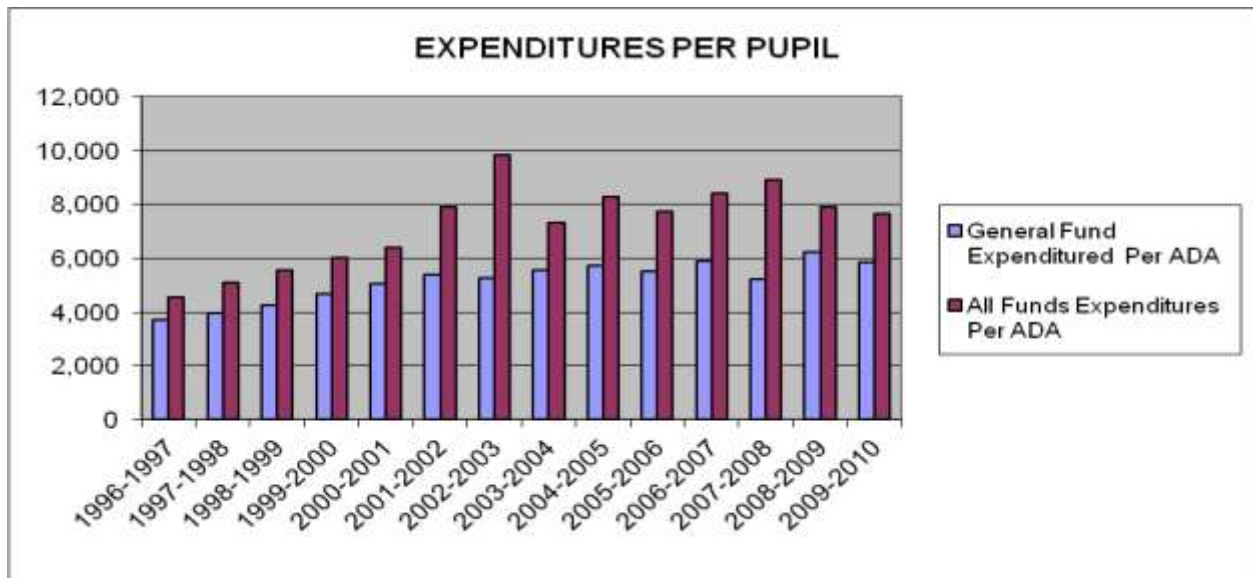
**OTHER PERFORMANCE MEASURES**

**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
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	5,234	89	33,337,194	8,913	83
2008-2009	22,979,436	6,228	94	29,172,606	7,906	86
2009-2010	21,707,436	5,868	104	28,385,304	7,674	89

*Idaho has 115 public school districts and 36 public charter schools; Ranking are provided by Idaho State Department of Education*



## **State of the School District**

Dear Chairman, members of the Board of Trustees, parents, staff, students, and community patrons of the District.

I stand before you today to present the State of the School District Report. I am extremely proud of the accomplishments of this School District over the past few years in light of the tough and uncertain economic times in which we find ourselves. I need to start by expressing my thanks and appreciation to the many wonderful and dedicated employees and volunteers of this District. I also recognize the hard-working and talented students and their parents for all of their efforts. Lastly, I express gratitude to the local communities and, businesses, and patrons for their continued support.

The last year and past several years could be characterized by a two simple words...change & improvement. Thanks to your leadership as a Board of Trustees, the Minidoka County Joint School District has continued to undergo a comprehensive plan of improvement and reform...in every classroom, at every building and as a whole. Please consider the following evidences of our change and improvement efforts.

### ***Educational Programs & Academic Achievement Highlights***

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

- The District met AYP (Adequate Yearly Progress) according to NCLB in 2009. Six of eight schools met AYP. Three schools met the requirements via "New School Status" (Minico, East & West) and three others met all required AYP targets (Acequia, Heyburn & Rupert).
- Federal Programs was renamed to "Student Achievement and School Improvement" or SASI in order to clarify its focus and priority.
- The District Office was renamed "District Service Center" or DSC as a part of central office reform. This is to better emphasize its mission and focus on improved customer service. Each school and department has been assigned a liaison from the DSC to help with removing barriers to effectiveness and efficiency.
- Secondary principal reassignments were made at three of four secondary schools.
- Student-Led Conferences (SLC) were introduced this year as a best practice to help improve parent participation and communication. The student portfolio will be a valuable tool and crucial part of the SLC. This will enhance the current practice of parent-teacher conferences.
- A new "Exemplary Attendance Incentive Program" pilot was implemented to encourage improved student attendance at all grade levels.
- 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. Our Board of Trustees is one of the only boards statewide to implement a truly digital system. They are frequently involved in trainings as individual

members and as a whole a Board focused on improved school district governance and student achievement. This is the third year of participation in the Lighthouse Project (one of seven Idaho school districts).

- Mt. Harrison introduced a new pilot program for uniforms/standard dress this year.
- A Minico High School proposal to increase the student attendance requirement from 90% to 95% was approved by the Board. Last year, the Board approved a 100% student attendance requirement at Mt. Harrison.
- A new policy regarding middle school credits was introduced and approved by the board following lengthy discussion and comment. This new policy sets a high “bar” of expectations for our students. It essentially abolishes the D grade as no D’s or F’s will be accepted for credit.
- The PPAT (Parent Patron Advisory Team) was expanded to emphasize the importance of parent involvement and community input. This group meets on a monthly basis. A school improvement survey was also distributed last year. Parent involvement will continue to play a crucial role in our improvement efforts.
- Parent training workshops were again started after a staff member was trained and certified in the “Love & Logic” program.
- Election Reform- New legislation on county-led elections and consolidation of election dates has included many changes. School Board and Minidoka County officials have been working closely behind the scenes to prepare for the changes in 2011.
- We are involved as a District in the “Mileposts” data program and have implemented the RTI (Response To Intervention) program in all of our schools. Action plans are being developed and written to help all students succeed.
- The District has mandated a process of “Instructional Reviews” in every building. We have developed our own Instructional Review Form which is based on research and best practices. This is a vital part of our focus on improving instruction and is tied to our SIOP/Coaching model. Acequia Elementary was chosen to host the first “Instructional Rounds” for the Idaho Superintendent’s Network.
- The District has renewed its focus on bullying prevention. In fact, a new comprehensive policy will be presented tonight for first reading. In January, we conducted a training for all staff with a nationally-renowned presenter on bullying prevention. More focus will be maintained on school climate.
- The Insurance/Wellness Committee worked hard with current employees and retirees to send out an RFP (Request for Proposals) on health insurance coverage. Many staff meetings were held and further efforts made to inform all employees and gather input on the selection process. A new insurance provider was selected...Regence Blue Shield. The change was effective at the beginning of the current school year. The District also changed from Manley to American Fidelity for Section 125 administration based on an RFP process.
- Mt. Harrison High School had its largest class of students graduate in 2010. There were 41 diplomas granted. This is a great step towards our District’s drop-out prevention efforts.
- The District enjoys a continued partnership with the Idaho Youth Ranch (IYR) and provides the educational staffing and programs at the IYP. This year, student from IYR worked with a District teacher to produce Christmas ornaments which were selected to hang on the National Tree at the White House.
- SRO (School Resource Officer) agreements were signed with the Minidoka County Sheriff’s Department to provide two SRO’s and a Sergeant at Arms for board meetings.

- Minico High School and Mt. Harrison High School continue to offer many dual credit and tech prep credit opportunities for our students. Minico High school is a leader in the State for the number of credits offered, attempted and completed.
- The District continues as the sponsoring agent for the ARTEC Charter School. This unique school operates in seven districts in the Magic Valley and operates fourteen programs. We received enhanced funding from ARTEC for these professional-technical programs.
- A new policy regarding employee use of social networking has been implemented by the Board. This is designed to give guidelines about appropriate use of electronic media and networking sites, as well as, promote general safety for all.
- Board work sessions were scheduled for high school, middle school, and elementary grade levels. These meeting are held in the open and focus on school improvement efforts and Board collaboration with school principals.
- The George MacDonald Scholarship Fund has been established thanks to generous donations from the public.
- Our District was granted approval for our teacher evaluation tool. It is based on the Charlotte Danielson Model and involves a peer review component. Administrators continue to be evaluated based on the 360 degree evaluation.
- We pay a great deal of attention to best practices in 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. We have been able to sustain the reading Coach/Instructional Coach model at all four elementary schools after grant funding was discontinued.
- PLC's (Professional Learning Communities) were established in all schools to promote ongoing staff learning and professional development. 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, instructional intensity and reviews.
- 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.
- Continued focus on employee and student wellness. The Wellness/Insurance Committee meets regularly to plan wellness events and produce monthly wellness newsletter.
- Gifted & Talented- Students identified currently are as follows:

62 elementary students  
 36 middle school students  
 64 high school students  
 TOTAL 162



In addition to the 162 identified students, GT also provide enrichment materials and services to an additional 36 in the District’s talent pool.

The high school students are currently offered a revised curriculum based on research and programs by Renzulli. GT would like to see them clustered for Advisory (particularly 9th and 10th grades) to give them help with their Senior Projects.

GT meets with the students at East once a week, the eighth grade on Tuesday mornings, and the 6th and 7th during Advisory Fridays. GT meets with the students at West on Thursdays during Advisory.

Testing and eligibility determination has been conducted on approximately another 40 students in the referral process. Parent, teacher, and administrators are involved in the testing and decision making.

- Report cards on each of our schools are available at [www.minidokaschools.org](http://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.
- Food Services- Continued to focus on nutrition and wellness. New state and federal nutritional standards were introduced in all kitchens throughout the District.

#### Lunch in the Park Program

2009	Total Students- 6,481
	Total Adults- 451
	Grand Total- 6,932
2010	Total Students- 13,369
	Total Adults- 594
	Grand Total- 13,963

Fruit & Veggie Grants were awarded to Rupert Elementary and West Minico 6<sup>th</sup> grade.

- The District continues to offer College Night which focuses on scholarship opportunities for students. We launched an expanded Parent Patron 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.
- Renewed emphasis on sportsmanship and school climate. The District plans to kick off an “Anti-Profanity/Vulgarity” campaign in the next school year.
- The District continues to develop and submit various grants to bring value-added programs to the District and increase other sources of revenue. Last year we submitted a “Safe Schools” grant and a grant for the Solar Panels in Schools” program.

- 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.
- Continued use of the single “Events Calendar” has made publication and scheduling of all activities easier.
- The past few years have seen many improvements in our activities programs. Students at Minico and Mt. Harrison, as well as, at East, West, and from all four elementary schools 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. For example, new dance standards were recently added by the Climate Committee at Minico High School to address concerns about improper dance behaviors.
- The following “**6 A’s**” were continued 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 93 % to 95 %), our state aid payments over the school year would increase significantly. 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.

### ***Future Goals & Challenges***

- 3 R's- The District plans to enlarge the scope of its mission and goals to include **R**elationships and **R**elevance to the current single focus on **R**igor (instructional intensity). This will establish a tripod paradigm for all academic achievement and school improvement efforts. **R**igor + **R**elationships + **R**elevance = **R**esults
- Continuous and laser-focused efforts in improving student achievement and on systemic school improvement. We will use professional development and policy development to support and guide instruction to improve teaching and learning in the classroom.
- "Students Come First" Plan- This plan is being monitored closely by the District. Regardless of the outcome of current legislation being considered, the District recognizes the importance of 21<sup>st</sup> Century skills and the need to improve the way we interact with and teach digital learners. This plan represents a movement for change of the status quo in education.

- Graduation & Drop-Out Rates- District administrators will continue to address drop-out prevention and improvement of graduation and success rates for all students.
- Education Foundation- Look for more information to follow as we consider the benefits of establishing an education foundation to further support our schools, staff, students, and communities. This has proven very beneficial in other districts across the State.
- Minidoka Virtual Academy- We are currently working on a plan to engage home-school parents and provide an online opportunity for public education in our District. We hope to have a pilot program up and running by the Fall of the 2011-2012 school year.

### ***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