



MINIDOKA COUNTY SCHOOL DISTRICT #331

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June 20, 2008

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 2008-09 for the Minidoka County School District. The budget includes audited amounts for fiscal years 2004-05, 2005-06, 2006-07, and approved and amended budget amounts for 2007-08. The 2008-09 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 2008-09 is 25.7 million dollars. This amount is approximately \$275,000 dollars less than the revised 2007-08 budget. The budget includes monies for all staff to receive a 2% increase on the previous year's base salary. The District expects the fund balance reserve to be approximately 1 million dollars by the end of June 2008. The goal of the Board is to increase the fund balance contingency from 3.5% to 5% by FY 2009-10.

The 2008-09 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 contingencies and a disciplined fiscal policy. The 2008-09 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.

HB 382- Clarifies restrictions on adult criminal sex offenders, stating that the school must post notice when using facilities other than school property. That when children are present, 30 minutes before and after the scheduled activity, a sign of at least 100 square inches must be posted, making reference to Idaho Code 18-8329 and include the reference "Registered Sex Offender" every 600 feet of the property line in a common entrance. Said sex offenders must keep 500 feet away unless have written permission of the principal or is getting mail from a Federal Post Office, voting, or lives in a homeless shelter on the premises.

HB 397- Revises the grounds for requiring written notice from an authorized charter entity to the public school by stating the charter must be fiscally stable on a short term basis; to be able to service all upcoming obligations and be able to reasonably demonstrate its ability to service any debt and meet its financial obligations for upcoming year.

HB 457- Further clarifies bond equalization qualifying a schools "Project" and not that just the School District that qualifies for bond equalization.

HB 566- Requires additional individuals to undergo criminal background checks. This includes all individual s having contact with students. Any substitutes, other types of student training or internships and on all individuals who have unsupervised contact with students in a K-12 setting. Also amended that a substitute teacher shall undergo a criminal history check every 5 years. All other persons who have irregular contact with students are to be checked against the statewide sex offender registry.

HB 618- Revises the number of board members when there is a change in district boundaries due to a consolidation of school districts.

SB 1349- Provides punishment for misuse of public monies and provides a statute of limitations.

SB 1403- Requires that new charter school submittals be required to attend a charter school workshop sponsored by the State Department of Education and verify proof of attendance.

SB 1428- Amends Idaho Code 33-701, stating that if the school district's audit report is not received by November 10, the department may withhold all or portion of district's November 15th distribution payment.

SB 1442- Amends Idaho Code to provide conditions for issuance and expiration of Class D drivers training permits and fees.

Highlights of the Statewide Public School Budget

The per unit distribution factor for FY08-09 will be \$25,696. The distribution factor dollars are what we consider “discretionary” funding. The legislature also provided the same “Classroom enhancement package” funding as the prior year. They will be distributed and used in the following specified manner:

- **Classroom Supplies:** The Legislature allocated \$5.38M in funds so every full-time classroom teacher in Idaho will have the authority to spend up to \$350 a year on classroom supplies for their individual classrooms. 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 \$80,000 of this money will come to us next year.
- **Textbook Allowance:** The Legislature allocated \$9.95M in funds to be distributed to school districts to purchase textbooks workbooks and instructional software. In order to be eligible to receive the funds, the district shall expend at least one dollar in discretionary funds on such purchases for every three dollars provided in this allowance. The definition does not include hardware that may be necessary for electronic instruction software.
We have estimated that \$149,000 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 \$63,000 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.
- **Safe Schools Assessment:** Includes \$150,000 to fund a safe schools study and to work on improving school security in Idaho. Scope of work includes creating an Idaho-specific Crisis Response plan guide and provide training, standardize statewide school security measures, develop statewide vendor id system and secure federal funding for security upgrades.
- **State Longitudinal Data System:** Includes \$2.5M to fund initial planning and implementation of a Statewide Longitudinal Data System.

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 2008-09 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 2008-09 general Fund Budget document. The budget development process began in December for many staff. The process timeline conforms with 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

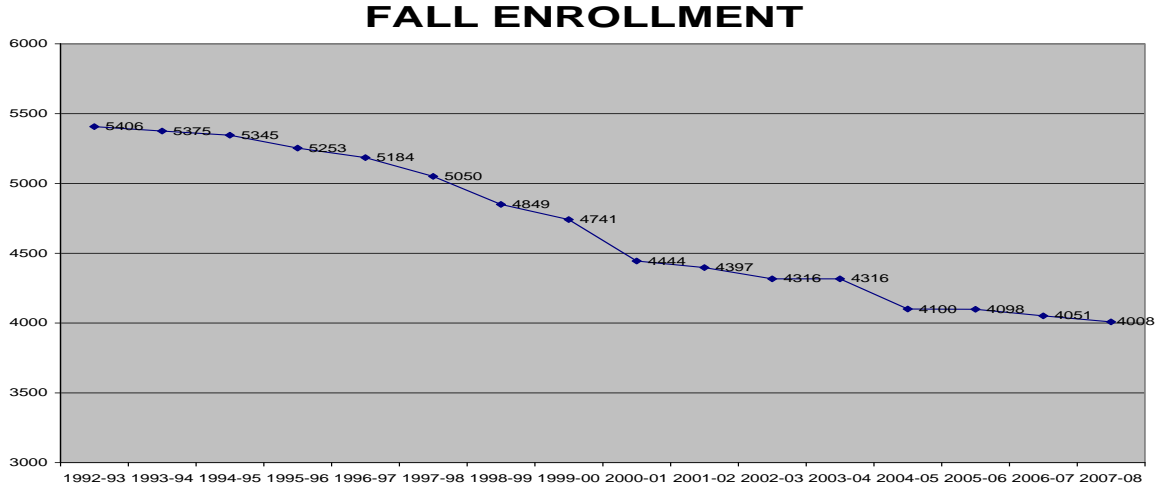
It is estimated that the unappropriated fund balance will be \$1,000,000 on 6/30/2008. This is about 4.1% of estimated revenues which is less than the 5% target provided in District Policy. Of the

\$1,000,000 fund balance, \$400,000 of the unappropriated fund balance will be used to balance the 2008-09 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
2007	24,354,842.00	25,198,227.00	1,000,000	4.10%
2006	23,435,765.77	23,524,488.70	1,643,385	7.01%
2005	22,413,722.31	22,220,832.02	1,731,679	7.73%
2004	22,871,216.37	23,259,276.12	1,536,147	6.72%
2003	22,281,637.11	23,009,260.82	1,924,208	8.64%

ENROLLMENT ESTIMATES

The estimated enrollment for fall 2008 is 4027; and is about level with the District's fall 2007 enrollment of 4008. 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.



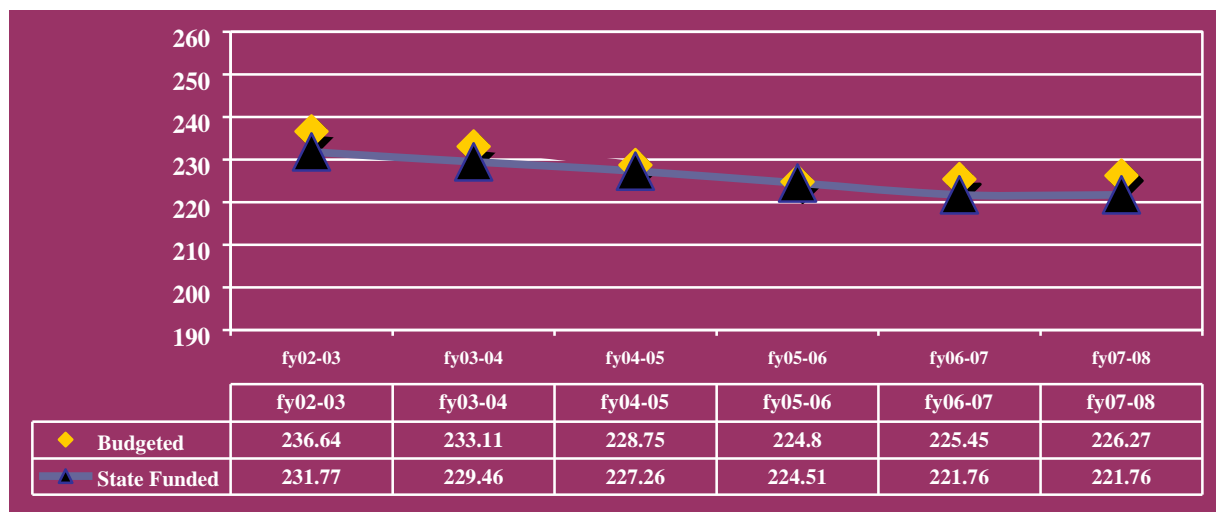
The decade of the 90's showed sharp declines in K-12 student enrollment for Minidoka School District. However in the past few years student enrollment has begun to flatten out. The District's student enrollment has dropped from a high of 5406 students in 1992 to 4006 students today. That is a decrease of 1400 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. This has a direct correlation with leveling off of enrollment.

DISTRICT STAFFING

Projected District General Fund staffing levels and State Support revenue for 2008-09 are based on the State appropriations as well as an estimate in student enrollment. A five-year history of the Educational Support, including the 2008-09 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 protected units from the 2007-08 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 |
| 6. Drug Free/Afterschool Coord. | .25 FTE |

NON OFF THE TOP ALLOCATIONS

- | | |
|-------------------------|--|
| 7. Principals | 1.0 FTE per school |
| 8. Assistant Principals | 2.0 FTE High School, .5 per Middle, Alternative & Rupert |
| 9. Athletic Director | 1.0 FTE |

CERTIFICATED OFF THE TOP

- | | |
|----------------------------|---|
| 1. Psychologists | 2.0 FTE |
| 2. Speech/Lang Therapists | 3.0 FTE |
| 3. Strings/Choir Positions | 3.0 FTE |
| 4. Gifted and Talented | 2.0 FTE (One Elementary, One Secondary) |
| 5. Preschool | 2.0 FTE |
| 6. Self Contained Teachers | 6.0 FTE |
| 7. ESL/Migrant Teachers | 3.0 FTE |
| 8. Reading First Coach | 1.0 FTE (Rupert Elementary) |

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

CLASSIFIED OFF THE TOP GUARANTEES

- | | | | | | | | | | | |
|-----------------------------------|---|----------------------|---|-----|---------|---|----------------------|------|---|-----|
| 1. District Office Staff | 8.0 FTE (255 days @ 8 hrs) | | | | | | | | | |
| 2. Special Services Secretary | 1.0 FTE (179 days @7 hrs) | | | | | | | | | |
| 3. Librarians | 1.0 FTE is assigned to each school. (185 days @ 7hrs) | | | | | | | | | |
| 4. School Secretaries/Bookkeepers | 1.0 FTE per school (200 days @ 8 hrs per day) with 1.0 FTE bookkeeper at the High school and Middle schools (210 days @ 8 hrs per day). The High school has a guaranteed secretarial staff of 4.0 FTE. Alternative school 200 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> </tr> <tr> <td>400-599</td> <td>=</td> <td>.50 (190 days @8hrs)</td> </tr> <tr> <td>600+</td> <td>=</td> <td>1.0</td> </tr> </table> | Enrollment | = | FTE | 400-599 | = | .50 (190 days @8hrs) | 600+ | = | 1.0 |
| Enrollment | = | FTE | | | | | | | | |
| 400-599 | = | .50 (190 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 (179 days @ 4 hrs) | | | | | | | | | |
| 8. Kindergarten Aides | 1.0 FTE per Elementary School (179 days @ 4 hrs) | | | | | | | | | |
| 9. Custodial Staff | Custodial FTE is allocated based on enrollment and floor space | | | | | | | | | |
| 10. Grounds Staff | 3.0 FTE district wide and are part time custodial substitutes | | | | | | | | | |
| 11. Detention Room Aides | 1.0 FTE per High School and Middle School (179 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
AS OF March 30, 2008
Current Enrollment**

CURRENT ENROLLMENT

School	Pre	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Acequia		43	44	40	46	43	49	-							265
Heyburn		60	75	80	80	72	59	-							426
Paul	-	61	79	73	82	75	73	-							443
Rupert	57	80	115	94	99	96	92	-							653
TOTAL ELEM	57	244	313	287	307	286	273	-							1787
East								168	154	169	-				491
West								138	159	160	-				457
Minico											318	318	286	248	1170
IYR									3	7	3	1	5	1	20
JDC									-	-	3	3	1	-	9
MT HARRISON									6	6	14	31	45	37	139
TOTAL SEC								306	322	345	338	351	336	287	2,286
TOTAL ALL															4,073

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	41	42	38	44	41	-							247
Heyburn		69	57	71	76	77	69	-							420
Paul	-	70	58	75	69	79	72	-							424
Rupert	-	91	76	109	89	96	93	-							554
Preschool	50														50
TOTAL ELEM	50	271	232	307	272	296	275	-							1,695
East								136	162	148					445
West								127	133	153					413
Minico											313	302	302	234	1152
IYR									-	3	7	3	1	5	19
JDC									-	1	3	3	1	-	9
MCOG									-	6	5	13	33	35	133
TOTAL SEC								263	305	316	332	337	342	272	2,170
TOTAL ALL															3865

Unit Calculations by School
Projected 2008-2009

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

Acequia	ADA	Less SP. Ed @ 6%	Divisor	Units
Kindergarten	40.82	40.82	40	1.02
Grades 1-3	120.65	112.41	20	5.67
Grades 4-5	85.89	80.73	23	3.51
Total Reg Ed	247.36	234.97		10.2
Special Ed	259.20	15.86	14.5	1.09
Total Reg/Spec		250.83		11.3

Heyburn	ADA	Less SP. Ed @ 6%	Divisor	Units
Kindergarten	69.36	69.36	40	1.73
Grades 1-3	204.25	192	20	9.6
Grades 4-5	146.68	137.88	23	5.99
Total Reg Ed	440.29	399.24		17.33
Special Ed	440.4	26.42	14.5	1.82
Total Reg/Spec		425.66		19.15

Paul	ADA	Less SP. Ed @ 6%	Divisor	Units
Kindergarten	69.93	69.93	40	1.75
Grades 1-3	202.35	190.21	20	9.51
Grades 4-5	151.51	142.41	23	6.19
Total Reg Ed	423.79	142.41		17.45
Special Ed	444	26.64	14.5	1.84
Total Reg/Spec		429.19		19.29

Rupert	ADA	Less SP. Ed @ 6%	Divisor	Units
Kindergarten	91.48	91.48	40	2.29
Grades 1-3	274.55	258.08	20	12.9
Grades 4-5	188.18	176.88	23	7.69
Total Reg Ed	604.2	526.44		22.88
Special Ed	580.8	34.85	14.5	2.4
Total Reg/Spec		561.29		25.28

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 2008-2009

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

East Minico	ADA	Less SP. Ed @ 5.5%	Divisor	Units
Grades 6	135.64	127.5	23	5.54
Grades 7-8	309.76	292.73	18.5	15.82
Total Reg Ed	445.41	420.23		21.37
Spec Ed 6%	141	8.46	14.5	.58
Spec Ed 5.5%	322	17.71	14.5	1.22
Total Reg/Spec		446.4		23.17

West Minico	ADA	Less SP. Ed @ 5.5%	Divisor	Units
Grades 6	126.48	119.32	23	5.19
Grades 7-8	285.71	270	18.5	14.59
Total Reg Ed	412.7	389.36		19.78
Spec Ed 6%	132	7.92	14.5	.55
Spec Ed 5.5%	297	16.34	14.5	1.13
Total Reg/Spec		413.62		21.46

Minico	ADA	Less SP. Ed @ 5.5%	Dropout Trend 5%	Divisor	Units
Grades 9-12	1151.66	1033.9	1094.08	18.5	55.89
Total Reg	1151.66	1033.9			55.89
Spec Ed 5.5%	1211	63.27		14.5	4.36
Total Reg/Spec		1097.18			60.25

Alternative	ADA	Less @ 50%	Divisor	Units
Grades 7-12	151.34	151.34	12	12.61
Summer	202.51	202.51	40	5.06
JDC	8.6	4.3	14.5	.30
Total Reg		358.15		17.97

Recap				201.9
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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 2008-2009**

Administrative						
			"A"	"B"	"C"	"D"
Location	Units		Difference Current- Proposed (C-D)	Allocation Calculation	Proposed FY08 FTE	Current FY07 FTE
Acequia	11.3		-	.68	1.00	1.00
Heyburn	19.15		-	1.15	1.00	1.00
Paul	19.29		-	1.16	1.00	1.00
Rupert	25.28		0.50	1.52	1.50	1.00
East Minico	23.17		(0.50)	1.39	1.50	2.00
West Minico	21.46		(0.50)	1.29	1.50	2.00
Minico	60.25			3.62	3.90	3.90
Alternative/JDC	12.91		0.50	.78	1.50	1.00
SUB TOTAL	192.81		0.00	11.58	12.40	12.90
District Level	9.08		0.25	3.25	3.25	3.00
TOTAL	201.89		0.25	14.83	16.15	15.60
Allocation	201.89		-	14.83	14.83	15.21
Difference	-		0.25	0	(1.32)	(0.39) *

Note:

UNITS X ADJ FACTOR

	FTE Alloc	Factor	Off Top	Adjusted FTE Allocation	Adj Factor
Adjusted Administrative Factor	15.14	0.075	3.25	11.89	0.060

Estimated Certificated Allocations
PROJECTED ENROLLMENT IN FALL 08-09

2008

Certificated								
Location	Units	Ratio Student/ FTE		" A "	" B "	" C "	" D "	Other, Federal, Grant or Off the top FTE
				Difference Actual- Proposed (C-D)	Allocation Calculation	Proposed FY08 FTE	Current FY07 FTE	
Acequia	11.3	18.53		(1.25)	11.72	11.75	13.00	4.25
Heyburn	19.15	19.28			19.81	20.00	20.00	6.50
Paul	19.29	19.44		(1.00)	20.01	20.00	21.00	4.50
Rupert	25.28	23.42		.50	26.24	26.30	25.80	5.00
East Minico	23.17	18.37		(2.00)	24.04	24.25	26.25	4.50
West Minico	21.46	18.55		(0.75)	22.27	22.25	23.00	4.25
Minico	60.25	18.43		(0.25)	62.52	62.75	63.00	5.25
Alternative/JDC	12.91	11.87		0.50	13.39	12.75	12.25	0.75
SUB TOTAL	192.56	-	-	(4.50)	199.80	200.05	204.30	34.75
Off the top District	9.08	-		-	22.00	22.00	22.00	
TOTAL	201.84	-		(4.50)	221.80	222.05	226.30	
Allocation	201.84	-		-	222.07	222.02	226.27	
Difference	-	-		(2.50)	0.27	(0.03)	(0.03)	


Note:

UNITS x ADJ FACTOR

	FTE Alloc	Factor	Off Top FTE	Adjusted FTE Alloc	Adj Factor
Adjusted Certificated Factor	222.07	1.100	22.00	200.07	1.04

The District is protected on last years units which equal 222 FTE.

Classified Allocations

Proposed Off the Top FTE		2008-2009
Allocation		2,050,000
District Office Staff		(248,000)
Maintenance Dept		(231,000)
Custodians/Grounds		(768,000)
Technology Dept		(147,000)
Special Service Secretary		(16,000)
Detention Room Supervisors		(36,000)
Mt Harrison Daycare		(11,084)
ESL Kindergarten		(36,184)
Middle School Reading Aide		(13,820)
Min Secretaries/Bookkeepers Elem-Mid		(241,243)
Min Librarian Salaries Elem-Middle		(92,049)
Minimum Minico High Support Staff		(109,438)
Avail for Distribution		100,182
Per Unit Allocation		520
REMAINING DISTRIBUTION CLASSIFIED \$\$		
Location	Units	Proposed Allocation
Acequia	11.3	5869
Heyburn	19.15	9951
Paul	19.29	10,022
Rupert	25.28	13,138
East Minico	23.17	12,140
West Minico	21.46	11,149
Minico	60.25	31,306
Alternative	12.91	6318
SUB TOTAL	192.81	100,182
District Level	9.08	1,949,818
TOTAL	201.89	2,050,000

6.5 hrs @ 180 days

TOTAL BUDGET FOR GOVERNMENTAL FUNDS

The following schedule shows the District’s total budgeted revenues and expenditures for all funds for the 2008-09 school year.

SUMMARY STATEMENT 2008 - 2009 SCHOOL BUDGET					
ALL FUNDS					
MINIDOKA COUNTY SCHOOL DISTRICT #331					
	Total Budget for All Governmental Funds				
REVENUES	General Fund 2008-2009	All Other Funds 2008-2009	Total 2008-2009	Total 2007-2008	Percent of change
BEGINNING BALANCES	900,000	0	900,000	15,693,485	-1644%
LOCAL REVENUE	2,010,500	1,314,000	3,324,500	3,780,000	-14%
COUNTY REVENUE	0	0	0	5,000	-100%
STATE REVENUE	22,283,587	1,766,888	24,050,475	23,502,788	2%
FEDERAL REVENUE	0	3,899,844	3,899,844	4,418,647	-13%
OTHER SOURCES	0	10,000	10,000	5,000	50%
TRANSFERS	528,000	1,456,000	1,984,000	1,989,400	0%
TOTALS	25,722,087	8,446,732	34,168,819	49,394,320	-45%
EXPENDITURES	General Fund 2008-2009	All Other Funds 2008- 2009	Total 2008-2009	Total 2007-2008	Percent of change
SALARIES	15,306,306	2,287,701	17,594,007	17,404,919	1%
BENEFITS	5,096,268	900,539	5,996,807	5,821,433	3%
PURCHASED SERVICES	1,357,800	334,246	1,692,046	2,060,581	-22%
SUPPLIES & MATERIALS	1,516,113	1,026,990	2,543,103	3,061,831	-20%
CAPITAL OUTLAY	230,100	1,388,898	1,618,998	16,120,461	-896%
DEBT RETIREMENT	4,500	1,838,000	1,842,500	1,878,500	-2%
INSURANCE & JUDGEMENTS	192,000	800	192,800	207,300	-8%
TRANSFERS	1,519,000	669,558	2,188,558	1,989,295	9%
CONTINGENCY & RESERVE	500,000	0	500,000	850,000	-70%
UNAPPROPRIATED BALANCES	0	0	0	0	0%
TOTALS	25,722,087	8,446,732	34,168,819	49,394,320	-45%
* Unappropriated balance represents balances not budgeted to a specific area					

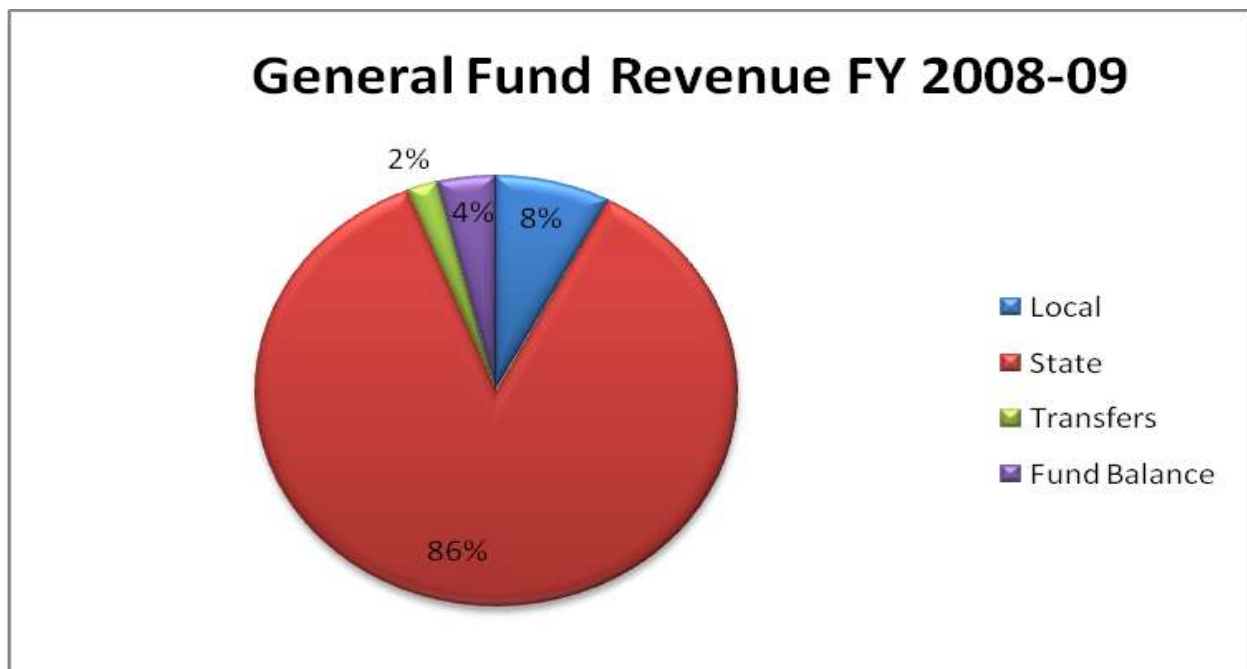
GENERAL FUND BUDGET

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 2007-08	Projected Budget 2008-09	Amount of Change	Percent of Change
REVENUES				
Local Revenue	2,247,500	2,010,500	-237,000	-10.5%
State Revenue	21,571,642	22,283,587	711,945	3.3%
Federal Revenue	0	0	0	0
Transfers in	535,700	528,000	-7,700	-1.4%
Fund Balance	1,643,454	900,000	-743,454	-45.2%
Total Revenues	25,998,227	25,722,087	-276,140	-1.1%

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.

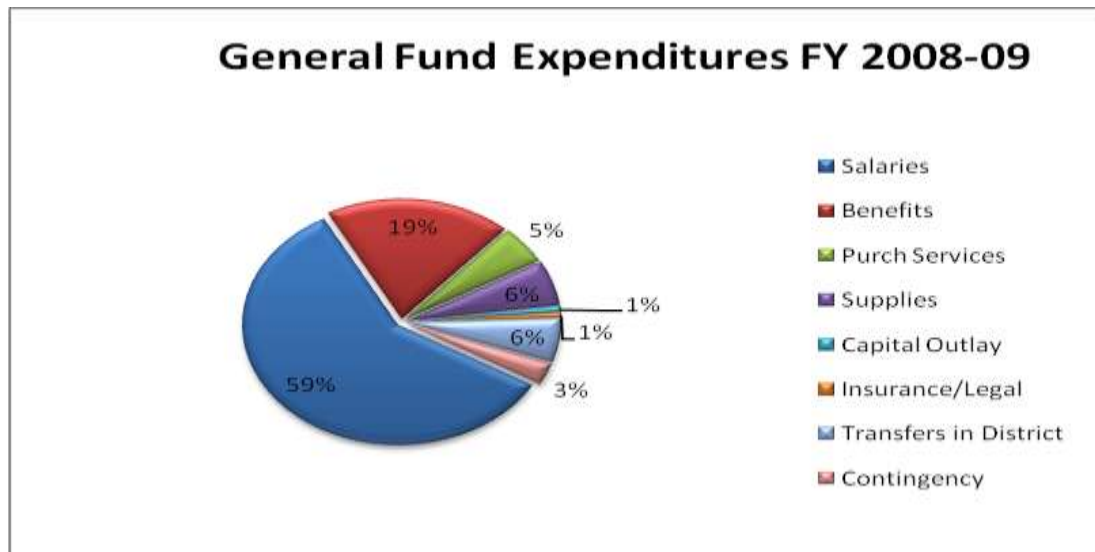


Expenditures-General

The District expects to expend 78% 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 \$1,519,000 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 bond passed to cover energy audit upgrades and to food service benefit matches.

	Current Year Revised Budget 2007-08	Proposed Budget 2008-09	Amount of Change	Percent of Change
EXPENDITURES				
Salaries	15,015,254	15,306,306	291,052	1.9%
Benefits	4,821,578	5,096,268	274,690	5.7%
Purchased Services	1,584,591	1,357,800	-226,791	-14.3%
Supplies & Materials	1,742,578	1,516,113	-226,405	-13%
Capital Outlay	243,886	230,100	-13,786	-5.7%
Debt Retirement	9,500	4,500	-5000	-52.6%
Insurance & Judgment	206,500	192,000	-14,500	-7%
Transfers	1,524,400	1,519,000	-5,400	-.04%
Contingency	850,000	500,000	-350,000	-41.2%
Total Expenditures	25,998,227	25,722,087	-276,140	-1.1%

The 2008-09 budget, totaling \$25,722,087 include the cost to fund experience and education increments and a 2% increase in base salaries. It also includes 2% increases for classified salaries. The District will continue to provide health/dental/vision/life insurance for all full time employees. The Health insurance package had a 3.6% increase this year. The 2008-09 spending plan allocates money to purchase Language textbooks and supply dollars for teachers. The budget also has been increased for utilities and fuel increases. The District reduced 4 certified and .5 administrative positions, and a total of \$50,000 was decreased in classified allocations, before salary increases, to follow the percentage of decline in enrollment.



Minidoka County Schools Revenue

<u>Local Revenue</u>		Actual 05-06	Actual 06-07	Revised Budget 07-08	Budgeted 08-09
100-411-4111-000-000-000	M & O Tax Levy	2,317,293.81	0.00	0.00	0.00
100-411-4112-000-000-000	Supplemental Tax Levy	978,500.00	1,200,000.00	1,200,000.00	1,200,000.00
100-411-4114-000-000-000	Tort Tax Levy	69,000.00	25,529.74	0.00	0.00
100-411-4118-000-000-000	Judgement Revenue	6,642.00	0.00	0.00	0.00
100-411-4119-000-000-000	State REA Taxes	33,004.00	33,656.00	26,000.00	26,000.00
100-413-4130-000-000-000	Tax Penalty & Interest	38,243.56	35,366.34	35,000.00	35,000.00
100-414-4142-000-000-000	Tuition - Other District	12,542.17	8,820.59	15,000.00	10,000.00
100-415-4151-111-000-000	Interest - D.L. Evans	14,217.19	22,054.60	15,000.00	15,000.00
100-415-4151-112-000-000	Interest - State Pool	145,872.07	285,621.06	400,000.00	350,000.00
100-419-4191-000-000-000	Rental of Buildings	1,925.00	39,534.19	20,000.00	20,000.00
100-419-4193-000-000-000	Transportation Fees	1,774.91	2,052.49	2,000.00	2,000.00
100-419-4199-000-000-000	Other Local Revenue- patronage	25,924.80	17,472.63	18,000.00	15,000.00
100-419-4199-000-000-200	Secondary Activity Duties	22,419.98	21,252.26	25,000.00	15,000.00
100-419-4199-399-000-000	Insurance Claims Revenue	0.00	28,715.00	25,000.00	0.00
100-419-4199-580-000-000	Local Matching grant Revenue	21,039.36	41,502.80	40,000.00	50,000.00
100-419-4199-910-000-000	St Insurance Dividend	96,247.00	98,774.00	126,000.00	0.00
100-419-4199-915-000-000	Erate reimbursement	42,130.92	55,713.02	63,000.00	0.00
100-419-4199-917-000-000	ARTEC Reimb Salaries	0.00	0.00	235,000.00	270,000.00
100-419-4199-920-000-000	Fingerprinting Fees	1,840.00	2,950.00	2,000.00	2,000.00
100-419-4199-925-000-000	Jury Duty	564.88	500.00	500.00	500.00
<u>County Revenue</u>					
100-429-4290-000-000-000	County Revenue	262.50	262.50	5,000.00	0.00
<u>State Revenue</u>					
100-431-4311-000-000-000	State Base Support	13,316,253.00	16,762,410.21	16,868,000.00	17,393,602.00
100-431-4312-000-000-000	State Transportation Support	1,199,919.64	1,196,848.00	1,244,000.00	1,300,000.00
100-431-4316-000-000-000	State Tuition Equivalency	142,417.00	147,496.00	90,000.00	140,000.00
100-431-4318-000-000-000	State Benefit Apportionment Textbook /Classroom	2,062,541.00	2,094,343.00	2,122,000.00	2,285,430.00
100-431-4319-000-000-000	Supplies	0.00	0.00	231,600.00	230,000.00
100-431-4319-000-000-000	Surplus Eliminator	130,242.00	0.00	0.00	0.00
100.432.4324.000.000.000	HB 510 Revenue	9,155.00	1,150.00	0.00	0.00
100-438-4380-000-000-000	In Lieu of Taxes	1,164,584.00	420,198.00	294,733.00	240,265.00

State Grants- Other Revenue

100-439-4390-000-006-003	Health and Welfare grant	0.00	26,870.88	26,900.00	26,900.00
100-439-4390-000-006-003	Medicaid grant	253,478.12	153,248.39	300,000.00	300,000.00
100-439-4390-000-006-003	LEP Achievement grant	0.00	53,430.00	50,000.00	50,000.00
100-439-4390-000-006-003	Celebrate Graduation	1,380.83	1,599.81	0.00	0.00
100-439-4390-000-006-003	GT Inservice grant/opp grant	6,859.00	6,719.00	13,459.00	6,400.00
100-439-4390-000-006-003	Idaho Reading Initiative	38,143.33	29,125.00	30,000.00	30,000.00
100-439-4390-000-006-003	Nickelodean Grant	5,000.00	0.00	0.00	0.00
100-439-4390-000-006-003	LEP State grant	168,957.00	160,171.00	143,550.00	149,990.00
100-439-4390-000-006-003	ISAT remediation	0.00	0.00	141,400.00	126,000.00
100-439-4390-000-006-003	Helping Hands grant	1,361.92	4,970.00	0.00	0.00
100-439-4390-000-006-003	Governor Innovative grants	500.00	0.00	500.00	0.00
100-439-4390-000-006-003	Underage Drinking grant	0.00	0.00	500.00	0.00
100-439-4390-000-006-003	21st Century mini grant	5,000.00	5,000.00	5,000.00	0.00
100-439-4390-000-006-003	Walmart foundation	500.00	0.00	0.00	0.00
100-439-4390-000-006-003	IRI testing	6,744.00	7,006.00	5,000.00	5,000.00
<u>Transfers in</u>					
100-460-4600-000-000-000	Transfers Maintenance match	0.00	392,423.60	413,000.00	415,000.00
100-460-4600-000-000-000	Transfers ISAT Remediation	0.00	0.00	70,700.00	63,000.00
100-460-4600-000-000-000	Transfers Indirect Costs	71,242.32	54,494.00	52,000.00	50,000.00
Total State & Local Revenues		22,413,722.31	23,437,280.11	24,354,842.00	24,822,087.00
Fund balance/carryover pr yr		1,536,147.00	1,731,680.00	1,643,454.00	900,000.00
Total General Fund Revenues		23,949,869.31	25,168,960.11	25,998,296.00	25,722,087.00

Projected General Fund Expenditures (Non-grant)

		2007-2008	2008-2009	CHANGE
Salaries & Benefits				
Administrator Salaries	2% PLUS STEPS AND LANES	1,150,000	\$ 1,260,000	110,000
Certificated Salaries	STEPS, LANE CHANGES & 2% INCREASE	9,880,000	\$ 9,925,000	45,000
Classified Salaries	allocation plus subsidy inc. steps & lanes & 2%	1,940,000	\$ 1,990,000	50,000
Compensation Study	classified study increase	50,000	\$ -	(50,000)
	Technology Staff and Stipends	70,000	\$ 80,000	10,000
Stipends	instructional and activity	292,000	\$ 300,000	8,000
Wellness/Personal Leave/Employee of Year/Early Retirement		58,000	\$ 70,000	12,000
Substitutes Salaries		140,000	\$ 150,000	10,000
Sick Leave Banks	Certificated & Classified	2,000	\$ 2,000	0
Other Salaries:	Student Intern	10,000	\$ 10,000	0
	Activity Duties	15,000	\$ 15,000	0
	Homebound	10,000	\$ 10,000	0
	D.O. Other	2,000	\$ 5,000	3,000
	Alternative Summer School	117,000	\$ 120,000	3,000
Transportation Salaries:	Supv,dispatch,trainer,aides,drivers,mechanics 58 FTE	705,000	\$ 780,000	75,000
	Activity trips	15,000	\$ 15,000	0
	Incentive,washes,drug testing	20,000	\$ 20,000	0
	Personal Leave,Employee of Year,Early retirement	6,000	\$ 10,000	4,000
	Substitutes	20,000	\$ 30,000	10,000
	Total Estimated Salaries - Regular Program	\$ 14,502,000	14,792,000	290,000
Health Benefits	Health benefits	1,820,000	\$ 1,917,000	97,000
Retirement	10.39%	1,488,887	\$ 1,504,472	15,585
Social Security	6.20%	899,124	\$ 917,104	17,980
Medicare	1.45%	210,279	\$ 214,484	4,205
SL Retirement	1.16%	167,661	\$ 167,968	307
	Total Estimated Benefits - Regular Program	\$ 4,585,949	4,721,028	135,079
	Total Salary & Benefits	19,087,949	19,513,028	425,079
Discretionary Funds				0
Safe Environment	(includes: detention rooms, phones, id system)	61,150	\$ 60,600	(550)
Resource Officers	Pmt to County & Contracted	65,000	\$ 65,000	0
Alternative Discretionary	MCOC and IYR	20,000	\$ 20,000	0
Schools Discretionary	Supplies, equipment, contracted services etc.	400,000	\$ 380,000	(20,000)
Classroom Supplies	Guaranteed State \$350 per teacher supplies	79,000	\$ 80,000	1,000
Schools Travel Budgets	to be included with Discretionary (transfers out but not in)	50,000	\$ 50,000	0
Copier Lease agreements	District Wide	86,000	\$ 86,000	0
Utilities	Including Telephone(75,000)	700,000	\$ 715,000	15,000
Transportation	includes schools activity and field trip budgets(335,000 + Schools)	432,000	\$ 460,000	28,000
Transportation	Super funds	9,500	\$ 10,000	500
Maintenance/custodial	includes school custodial budgets (paper products)	400,000	\$ 425,000	25,000
Maintenance/Plant	Carpeting and Paint	100,000	\$ 100,000	0
Matching Grants	Matching grants	100,000	\$ 100,000	0
Insurance	Property,Liability,Workers Comp	330,000	\$ 326,000	(4,000)
Curriculum	Language Curriculum	330,000	\$ 300,000	(30,000)
AYP/ISAT Remediation	ISAT Remediation Match (20% of students not passing @ \$175) /50%	70,000	\$ 63,000	(7,000)
Inservice	Including Grant writing match	50,000	\$ 50,000	\$0
Support Services	Admin,ancillary,tech,district,board,sp. Serv, idla,testing	187,000	\$ 200,000	\$13,000
Bond Pmt	Energy Audit Zions loan pmt (less bond equalization pmt)	56,000	\$ 86,000	\$30,000
Transfers	Food Service Benefit Match, Bus Deprec,Plant Levy(supplemental)	1,375,000	\$ 1,370,000	(5,000)
Minidoka Scholarship	Scholarship donation	4,500	\$ 4,500	\$0
	Total Projected Expenditures	\$ 4,905,150	4,951,100	\$45,950
Contingency	3% of total Revenue	\$ 750,000	\$ 500,000	(\$250,000)
	Grand Total M & O Expenditures and Contingency	\$ 24,743,099	\$ 24,964,128	\$221,029

BUDGET HIGHLIGHTS

Salaries and Benefits

Minidoka School District No. 331's certified staff salary schedule base for 2007-2008 was \$25,481. The base salary (for salary based apportionment calculation purposes) on the statewide instructional staff experience and education index was at \$24,623.

For 2008-2009, statewide instructional staff experience and education index was increased by 2.49% to \$24,869 from \$24,623, the Minidoka County certificated salary schedule base by 2% from \$25,481 to \$25,734. 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 \$31,750. The state will fund each index cell at no less than \$31,750.

The 2008-2009 budget accommodates lane changes (pay for increased education) for staff, and provides for experience steps on the schedule. The "top" salary on the District's certified salary schedule was \$50,775 during 2007-2008. It will be \$51,791 during 2008-2009.

The base salary used to calculate salary based apportionment for classified staff will be raised by 3% in 2008-2009 to \$20,376. The base salary on the statewide administrative staff experience and education index will be raised by 2% to \$36,175. The district budgeted for the 2008-2009 a 2% increase to all classified staff and allowed for step increments for education and experience. Administrative staff salary schedule will have a 2% increase.

The district pays for full time FTE health benefits, vision, dental and \$50,000 of life insurance. The District will pay approximately a 3.6% increase in health insurance premiums for 2008-2009.

Operations

We continue to use energy conservation methods in our district, but energy costs are estimated to increase for the 2008-2009 year. Fuel costs are estimated to increase 15% also.

School Nutrition

There will be no change in student meal prices for 2008-2009. The last price increase was in 2006.

Breakfast Adult 1.35

Lunch Elementary 1.35 Middle 1.45 Secondary 1.60 Adult 2.50

Kindergarten Milk .10

Driver Education

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

Insurance

Property and liability insurance decreased about 5% or \$12,000 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:

Applicant tracker

Currently our Technology staff is designing an on-line program 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. The District office will be able to track applications and the process they are in. This will be effective August 30th, 2008.

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 *WebPortal* 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 looking at this change for the upcoming 2008-2009 year.

Transportation Routing Software

This past year we currently purchased *Transfinder* software to track bus routes, field trip functionality, driver certification capability, GIS mapping and mileage reporting.

School Activity Financial Software

Minidoka Schools is currently in the process of converting their secondary schools financial data into *Blue Bear Software*. The financial suite features tracking of student fees and will have the capability of having students and parents pay their fees on-line.

On-line Registration

This past year the technology department developed a program for secondary students to register on-line. This eliminated long registration lines at the school and the cost of staff. It was very successful and we will be implemented at the Middle schools this Fall.

LEP Plan and Tracking System

The district technology department is also creating a program to track LEP students and plans.

IEP Tracker

The District is currently implementing a new special education software package called *WeBSet* by Lumen Software. *WeBSet* 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.

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 looking at *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. This past year, the district purchased *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.

Lighthouse Study

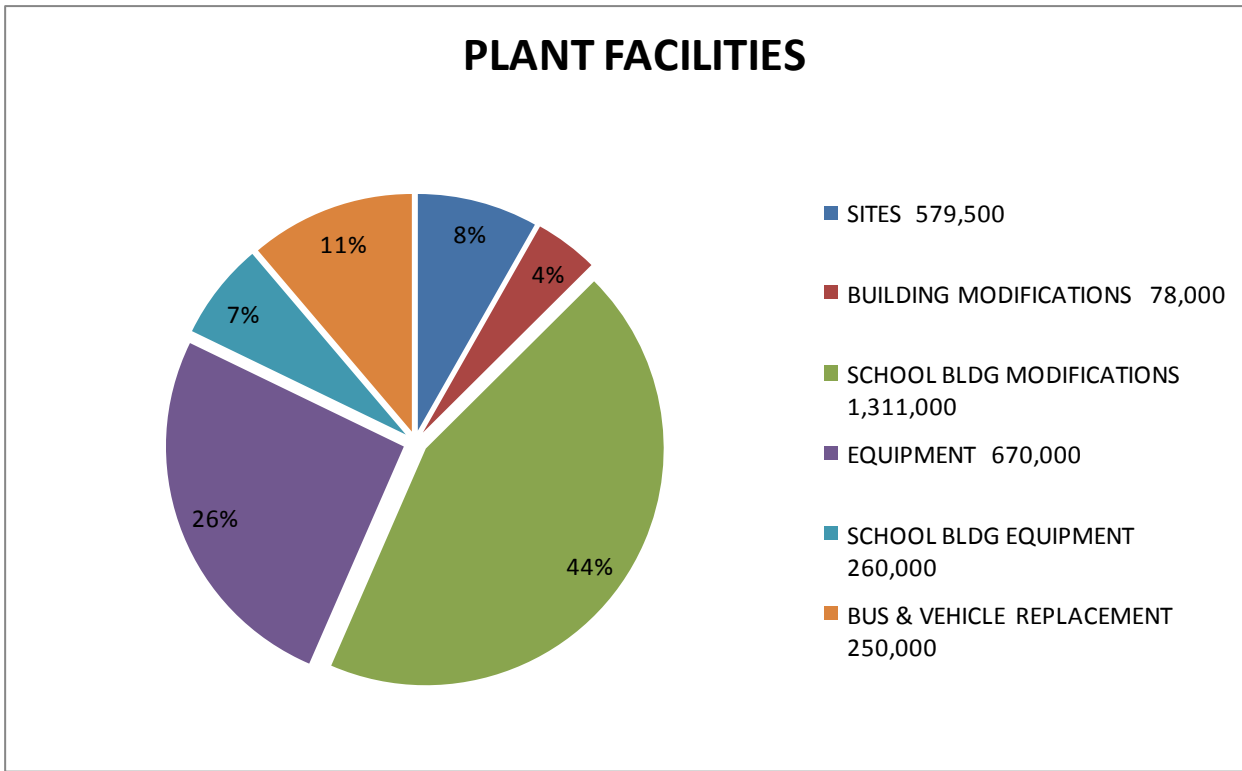
In 2008, the Board of Trustees began participation in a project sponsored by the Idaho School Boards Association (ISBA) based on the original Iowa Lighthouse Study. The primary focus is on best practices for school boards from high-achieving districts. Nine Idaho districts and eight other states are participating in this improvement project.

CAPITAL PROJECT FUND

During 2007-2008 the District designed and started construction on two new elementary schools for Acequia and Heyburn. 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. 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, Transportation Office remodel, Refinish floors Minico, Computer lab upgrades, Tennis Courts, Lockers at Middle Schools, Replacement Tractor, Paul Clock System, Auditorium lighting/sound Minico, Maintenance Pickup.



DEBT SERVICE FUND

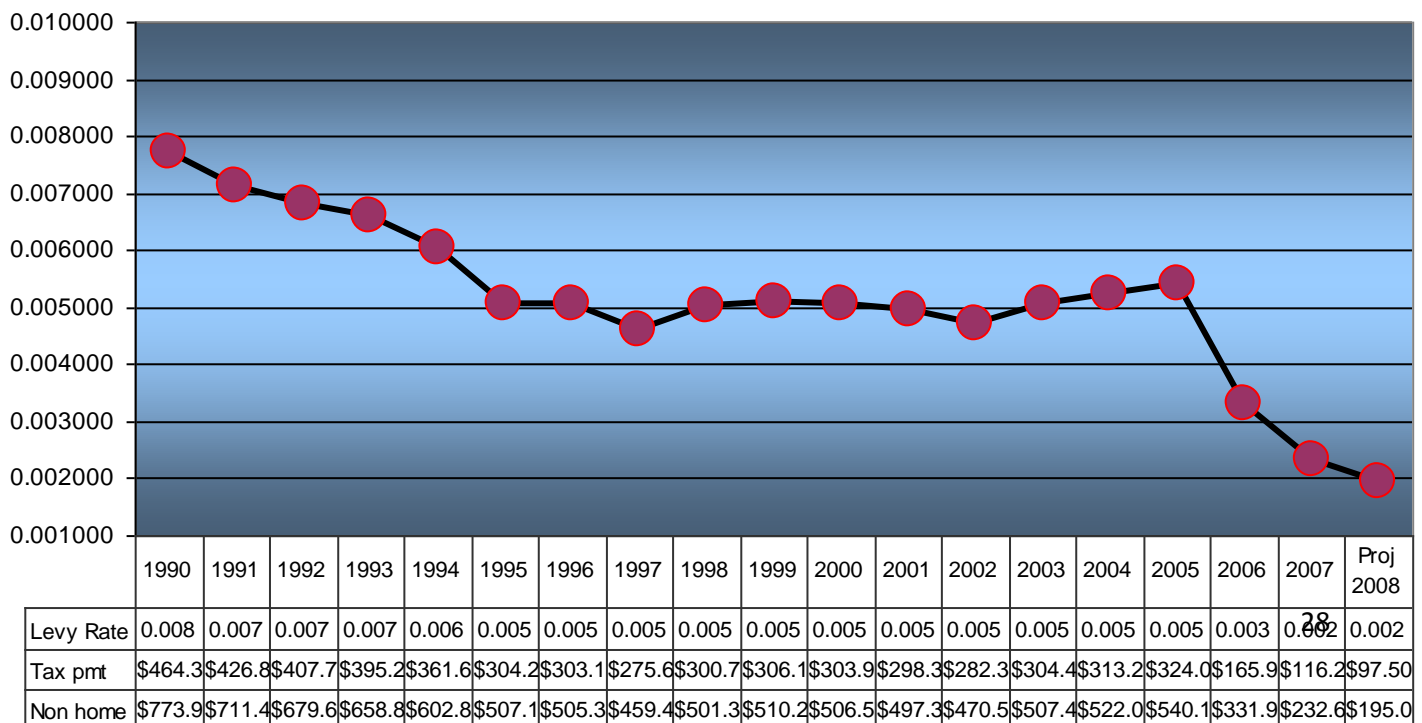
As of July 1, 2008, the District owes \$23,070,000 for general obligation bonds refunded or issued in 2003, 2005 & 2006. Principal payments are due in August each year and Interest payments are paid semi annually to our bond paying agent, Zion's Bank. The District is well below the debt capacity allowed 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 is experiencing the lowest levy rates in Minidoka School District History for the past 2 years. The projected levy rate is .00195. 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 \$1.1 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 and \$50.00 less in 2007 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 17 years.



Board Goals & District Strategic Plan 2008-2009

Mission: To ensure academic excellence, ethical behavior, and personal responsibility within a caring environment.

Vision: Daily increases in learning, growth, and achievement.

1. Improve student achievement.

- Meet the requirements of No Child Left Behind (NCLB) and Adequate Yearly Progress (AYP).
- Improve writing language achievement and math achievement K-12.
- Achieve the 90% third grade reading goal.
- Establish learning and growth as top priority in all schools.
- Support effective intervention and remediation programs like PLATO, peer tutors, extra-help class periods, language acquisition classes, student advisory programs, alternative education programs, school-wide and targeted assistance plans to meet the needs of all students.
- Achieve the goal of 90% incoming freshmen graduating with a standard diploma.
- Increase graduation rates and lower drop out rates.
- Expect excellence in academic growth moving from proficiency to above and advanced.
- Use Data Driven Decision Making and School Improvement Teams to design programs to meet AYP.
- Establish and maintain accountability K-12 through aligned grade level standards, effective assessments, and accurate/timely reporting of data.
- Secondary schools will focus on meeting AYP with more instructional intensity, focus, time on task, creativity, collaboration, and effectiveness.
- Develop an education plan for students who do not meet AYP requirements.
- Develop alternative methods of educating at-risk students.
- Expand and support effective and best-quality English language learner programs.
- Provide extended learning opportunities for struggling students.
- Provide teacher education on strategies to meet the needs of lower students.
- Improve Gifted & Talented Programs and facilitate accelerated learning for top-end students, including Advanced Placement (AP), Honors (H), and Dual Credit (DC) options.
- Maintain current and state-of-the-art technology.

2. Provide continued support for professional-technical education.

- Support ARTEC Charter School in the initial year of operation.
- Develop and maintain career certification programs, career pathways, and academies.
- Promote occupational awareness at all levels and continue the annual district-wide "Career Day Fair".
- Increase the number of vocational sequence options offered, and increase the number of students in capstone courses.
- Partner with business and industry to maximize exposure to professional-technical programs using district and community resources such as exhibits and displays.
- Analyze, evaluate, and align educational programs with technical skills for the work place.
- Update infrastructure, equipment, and facilities to support the best possible professional-technical education.
- Link career opportunities to all academic areas

- 3. Promote a positive and safe educational environment for all students, patrons, and staff.**
 - Promote and monitor safety and security, drug and tobacco free schools, positive discipline, and a desirable environment free from all forms of harassment, violence, and bullying.
 - Involvement of all students in curricular and extracurricular programs/activities regardless of ethnicity or cultural background. Improve cultural sensitivity district-wide.
 - Customer service focus, user-friendly schools, and caring environment at all times.
 - Engage and recruit private and home school students in our programs using creative options in dual-enrollment and credit by examination or portfolio review.
 - Promote character education programs in each building and district-wide.
 - Develop a consistent, positive, fair, and uniform code of conduct.
 - Maintain the middle school philosophy and provide adequate funding to implement effective middle school concepts.
 - Develop and maintain a district-wide resource officer program.
 - Develop and maintain a risk management and safety program to reduce school and work related injuries.
 - Increase expectations to improve student dress, language, and decreasing inappropriate displays of public affection.
 - Foster safe and disciplined school transportation.

- 4. Increase parent involvement and home-school communication.**
 - Develop and implement a plan for the use of volunteers in each building.
 - Develop and distribute bilingual brochures for preschool and K-12.
 - Celebrate cultural diversity. Train staff in cultural sensitivity to develop improved cultural competencies.
 - Create and communicate opportunities for parental involvement in academic and extra-curricular activities by building and district-wide.
 - Support and involve PTA/PTO and other parent efforts to improve schools.
 - Effective and positive media plan including use of newsletters, web site, and press releases.
 - Look for new ways to bridge cultural/social/political gaps and truly involve all students and families.
 - Foster teamwork and involvement with local government agencies and businesses.
 - All departments and staff engage families and parents at a higher level.
 - Courteous, positive, customer service focused attitudes to improve customer satisfaction with our schools and programs.

- 5. Maintain highest possible standards in human resources.**
 - Encourage wellness and safe/healthy lifestyles.
 - Recruitment, retention, training, and recognition of highly qualified people to work in our schools.
 - Effective, collaborative and timely staff evaluation and support/mentoring programs.
 - Quality, integrated, and focused professional development to continue teacher education and promote professional learning communities.
 - Promote ethical and professional conduct and dress by all employees.
 - Faculty and staff meeting focused primarily on improving student achievement.

- 6. Operate within a financially responsible and sound budget.**
 - Follow Capital Improvement Plan and keep facilities well-maintained and clean.
 - Maximize revenues and reduce expenses as educationally sound. Practice conservative budgeting.
 - Purchase best possible equipment, supplies, and resources to support educational programs.
 - Continue and improve on the Energy Conservation Program. Complete building projects.

- **STUDENT ACHIEVEMENT**

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 2004-05 to May 2007-08 from NCLB AYP reports.

	READING	MATHEMATICS	LANGUAGE
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%
2004-2005 % Proficient /Advanced	76.03%	64.79%	75.00%
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.

2007-2008 School Year

Direct Math Assessment (DMA)

Direct Writing Assessment (DWA)

% of Students demonstrating math proficiency

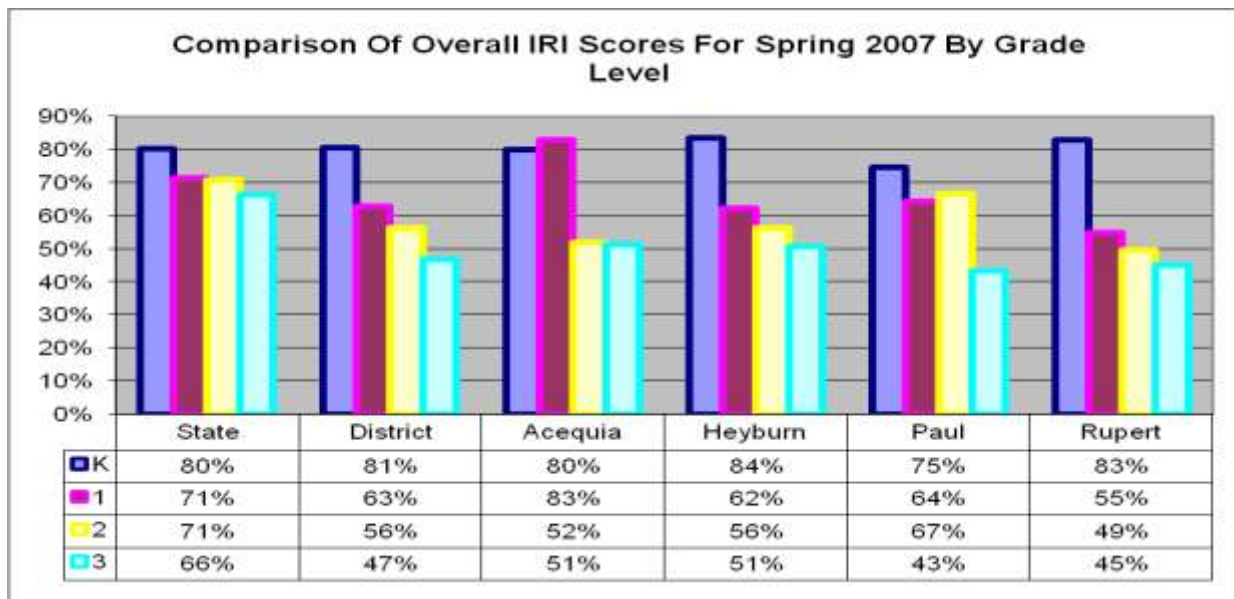
% of Students demonstrating writing proficiency

Grade	Minidoka %		Grade	Minidoka %
8 th	56%		9 th	63%
6 th	29%		7 th	56%
4 th	51%		5 th	58%

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**

2007	Kinder	1 st grade	2 nd grade	3 rd grade
State	80%	71%	71%	66%
District	81%	63%	56%	47%
Acequia	80%	83%	52%	51%
Heyburn	84%	62%	56%	51%
Paul	84%	62%	56%	51%
Rupert	75%	64%	67%	43%



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 2007-2008 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, \$17,000 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 \$200,000 in reimbursements from the ARTEC charter district in 2007-2008 to cover 2.5 FTE teacher salaries and benefits, equipment, building rental and other discretionary uses. Minidoka schools also received \$65,000 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 30 FTE students to ARTEC and generates 2.5 units. These students in the regular program would have only generated 1.6 units and only 1.8 FTE teachers. Minidoka received an added ½ FTE teacher with State allocated benefits and an added \$65,000 of discretionary monies above what they would have received with the regular program.

ARTEC charter school plans to continue with the same 199 student population next fiscal year 2008-2009 and generate the same 16.5 units. For fiscal year 2008-2009, Minidoka School District plans to contribute 40 FTE students and receive dollars generated from 3.25 units.

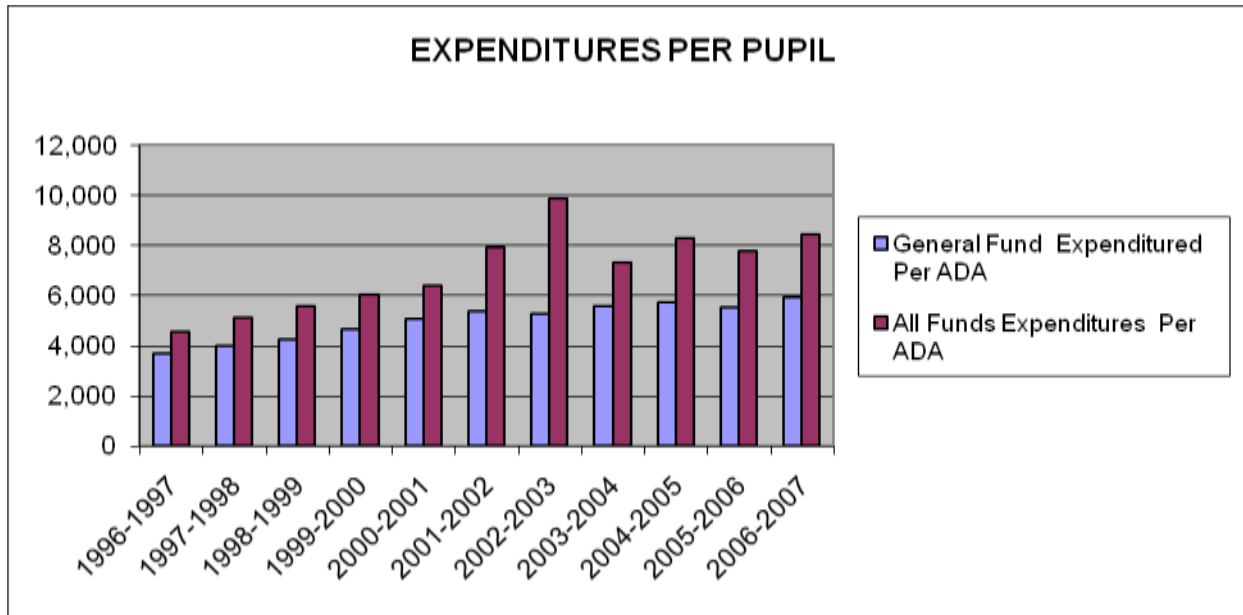
OTHER PERFORMANCE MEASURES

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
1996-1997	19,060,281	3,696	105	23,500,409	4,567	109
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

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



We are embarking on a continued district-wide focus to help us to improve. It is simple and easy to remember and has the potential to move us from good to great! **Just remember the 6 A's: Attitude, Attendance, Achievement, Activities, Accountability, and Atmosphere!**

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 our 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 everyone, everything, every time, and everywhere! 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.

Please join with me in continuing to encourage this district-wide focus. I sincerely believe we can earn straight A's as a school district.

Scott A. Rogers, Ph. D., Superintendent

Michelle De Luna, Business Manager