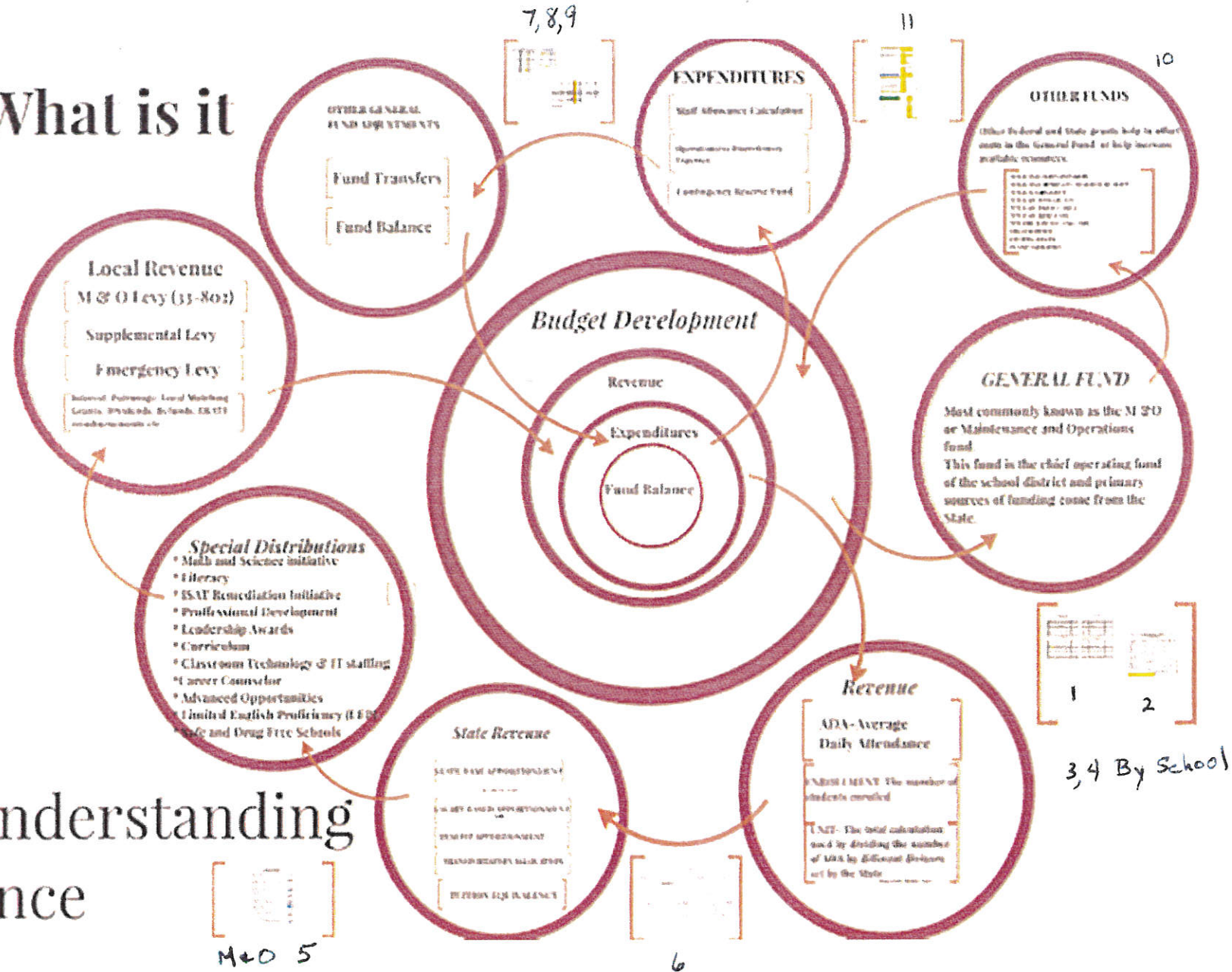


Minidoka County School District #331  
**Budget Review – February 2018**

# A Budget: What is it



# A Guide to Understanding School Finance

MINIDOKA COUNTY SCHOOL DISTRICT #331  
CURRENT AVG ENROLLMENT  
AS OF FEBRUARY 28, 2017

School	Pre	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Day Treatment		0	0	2	4	4	7	0							17
Acequia		51	48	51	61	59	53								323
Heyburn		100	87	89	91	95	88								550
Paul		71	105	80	91	86	80								513
Rupert	80	90	106	106	124	95	108								709
<b>TOTAL ELEM</b>	<b>80</b>	<b>312</b>	<b>346</b>	<b>328</b>	<b>371</b>	<b>339</b>	<b>336</b>	-	-	-	-	-	-	-	<b>2,112</b>
East								163	133	150					446
West								148	171	151					470
Minico										246	288	252	218		1,004
IYR															-
JDC										1	1		2	1	5
ALTERNATIVE								7	16	15	18	41	44	54	195
<b>TOTAL SEC</b>								<b>318</b>	<b>320</b>	<b>317</b>	<b>265</b>	<b>329</b>	<b>298</b>	<b>273</b>	<b>2,120</b>
<b>TOTAL ALL</b>	<b>80</b>	<b>312</b>	<b>346</b>	<b>328</b>	<b>371</b>	<b>339</b>	<b>336</b>	<b>318</b>	<b>320</b>	<b>317</b>	<b>265</b>	<b>329</b>	<b>298</b>	<b>273</b>	<b>4,232</b>

Minidoka County School District #331  
Estimated First 10 Weeks 17-18

AVG

School	Pre	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Day Treatment		-	-	2	4	4									10
Acequia		54	51	48	51	61	59	-							324
Heyburn		92	100	87	89	91	95	-							554
Paul		86	71	105	80	91	86	-							519
Rupert	80	105	90	106	106	124	95	-							706
<b>TOTAL ELEM</b>	<b>80</b>	<b>336</b>	<b>312</b>	<b>346</b>	<b>328</b>	<b>371</b>	<b>339</b>	-	-	-	-	-	-	-	<b>2,112</b>
East								161	163	133					457
West								168	148	171					487
Minico										301	246	240	204		991
IYR															-
JDC											1	1	1		3
ALTERNATIVE								8	13	14	18	38	43	52	186
<b>TOTAL SEC</b>								<b>337</b>	<b>324</b>	<b>318</b>	<b>320</b>	<b>285</b>	<b>284</b>	<b>256</b>	<b>2,124</b>
<b>TOTAL ALL</b>	<b>80</b>	<b>336</b>	<b>312</b>	<b>346</b>	<b>328</b>	<b>371</b>	<b>339</b>	<b>337</b>	<b>324</b>	<b>318</b>	<b>320</b>	<b>285</b>	<b>284</b>	<b>256</b>	<b>4,236</b>

MINIDOKA COUNTY SCHOOL DISTRICT #331  
Current Average Daily Attendance (ADA)

ADA

School	Pre	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Day Treatment		-	-	2	4	4	7	-							16
Acequia		48	46	49	58	57	51	-							310
Heyburn		95	83	85	87	92	85	-							528
Paul		67	100	76	87	83	78	-							492
Rupert	64	86	101	101	119	92	105	-							668
<b>TOTAL ELEM</b>	<b>64</b>	<b>296</b>	<b>331</b>	<b>314</b>	<b>355</b>	<b>329</b>	<b>326</b>	-	-	-	-	-	-	-	<b>2,014</b>
East								158	129	145	-				432
West								144	165	146	-				455
Minico										238	279	244	211		972
IYR															-
JDC										1	1	-	2	1	5
ALTERNATIVE								7	13	13	15	35	37	45	165
<b>TOTAL SEC</b>								<b>309</b>	<b>308</b>	<b>305</b>	<b>254</b>	<b>313</b>	<b>283</b>	<b>257</b>	<b>2,029</b>
<b>TOTAL ALL</b>	<b>64</b>	<b>296</b>	<b>331</b>	<b>314</b>	<b>355</b>	<b>329</b>	<b>326</b>	<b>309</b>	<b>308</b>	<b>305</b>	<b>254</b>	<b>313</b>	<b>283</b>	<b>257</b>	<b>4,043</b>

Average Daily Attendance for 2017-2018

Projected 1st 10 Week Avg ADA → 95.0% 95.6% 95.6% 95.6% 97.0% 97.0% 97.0% 96.8% 96.8% 96.8% 96.8% 96.8% 96.8% 96.8% 84.2%

Projected 10 Week ADA

School	Pre	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Day Treatment		-	-	-	2	4	4	-							10
Acequia		51	49	46	49	59	57	-							311
Heyburn		87	96	83	85	88	92	-							531
Paul		81	68	100	76	88	83	-							498
Rupert	80	100	86	101	101	120	92	-							681
<b>TOTAL ELEM</b>	<b>80</b>	<b>319</b>	<b>298</b>	<b>331</b>	<b>314</b>	<b>360</b>	<b>329</b>	-	-	-	-	-	-	-	<b>2,030</b>
East								156	158	129					443
West								163	143	165					472
Minico										283	231	225	191		930
IYR															-
JDC										1	1	1			3
ALTERNATIVE								7	11	12	15	32	36	44	157
<b>TOTAL SEC</b>								<b>326</b>	<b>312</b>	<b>306</b>	<b>299</b>	<b>264</b>	<b>262</b>	<b>235</b>	<b>2,004</b>
<b>TOTAL ALL</b>	<b>80</b>	<b>319</b>	<b>298</b>	<b>331</b>	<b>314</b>	<b>360</b>	<b>329</b>	<b>326</b>	<b>312</b>	<b>306</b>	<b>299</b>	<b>264</b>	<b>262</b>	<b>235</b>	<b>4,034</b>

**SUPPORT UNITS CALCULATIONS  
Projected 2017-2018**

Description	Enrollment	ADA	Less 6%		Unit Divisor	Support Units
			Sp Ed	Reg ADA		
Kindergarten	335.83	319.04		319.04	40.00	7.98
Elementary						
Grades 1-3	986.00	942.62	79.31	863.31	20.00	43.17
Grades 4-6 (Less JDC & IYR)	1,039.00	1,007.83	62.34	945.49	23.00	41.11
Secondary						
Grades 7-12 (Less JDC, IYR, Alt Schools)	1,576.27	1,525.36	94.58	1,430.78	18.50	77.34
<b>Total Administrative Units</b>						<b>169.59</b>
<b>Alternative Schools</b>						
Summer Schools				144.45	40.00	3.61
Regular - IYR				-	12.00	-
Regular Schools				156.61	12.00	13.05
<b>Total Alternative School Units</b>						<b>16.66</b>
<b>Exceptional Units</b>						
Preschool				40.00	14.50	2.76
Elementary Approvals				141.65	14.50	9.77
Secondary Approvals				94.58	14.50	6.52
Juvenile Detention Center				2.90	14.50	0.20
<b>Total Exceptional Units</b>						<b>19.25</b>
<b>TOTAL ESTIMATED UNITS----&gt;</b>						<b>205.50</b>
Certificated FTE		226.05				
Administrative FTE		15.26				

**Unit Calculations by School  
Projected 2017-2018**

Elem Sp Ed Factor      6.0%  
Sec Sp Ed Factor      6.0%

<b>Acequia</b>	<b>Enrollment</b>	<b>ADA</b>	<b>Less Sp Ed</b>	<b>Divisor</b>	<b>Units</b>
	-		n/a		
Kindergarten	53.83	51.14	51.14	40.00	1.28
Grades 1-3	150.00	143.40	131.17	20.00	6.56
Grades 4-5	120.00	116.40	109.20	23.00	4.75
<b>Total Regular Ed</b>	<b>323.83</b>	<b>310.94</b>	<b>291.51</b>		<b>12.58</b>

Special Ed	323.83	323.83	19.43	14.50	1.34
<b>Total Reg/Spec Ed</b>	<b>-</b>		<b>310.94</b>		<b>13.9</b>

<b>Heyburn</b>	<b>Enrollment</b>	<b>ADA</b>	<b>Less Sp Ed</b>	<b>Divisor</b>	<b>Units</b>
Kindergarten	91.67	87.08	87.08	40.00	2.18
Grades 1-3	276.00	263.86	241.80	20.00	12.09
Grades 4-5	186.00	180.42	169.26	23.00	7.36
<b>Total Regular Ed</b>	<b>553.67</b>	<b>531.36</b>	<b>498.14</b>		<b>21.63</b>

Special Ed	553.67	553.67	33.22	14.50	2.29
<b>Total Reg/Spec Ed</b>	<b>-</b>		<b>531.36</b>		<b>23.9</b>

<b>Paul</b>	<b>Enrollment</b>	<b>ADA</b>	<b>Less Sp Ed</b>	<b>Divisor</b>	<b>Units</b>
Preschool	-		n/a		
Kindergarten	85.50	81.23	81.23	40.00	2.03
Grades 1-3	256.00	244.74	224.25	20.00	11.21
Grades 4-5	177.00	171.69	161.07	23.00	7.00
<b>Total Regular Ed</b>	<b>518.50</b>	<b>497.65</b>	<b>466.54</b>		<b>20.25</b>

Reg Special Ed	518.50	518.50	31.11	14.50	2.15
<b>Total Reg/Spec Ed</b>	<b>-</b>	<b>-</b>	<b>497.65</b>		<b>22.4</b>

<b>Rupert Elementary</b>	<b>Enrollment</b>	<b>ADA</b>	<b>Less Sp Ed</b>	<b>Divisor</b>	<b>Units</b>
Preschool	80.00		n/a		
Kindergarten	104.83	99.59	99.59	40.00	2.49
Grades 1-3	302.00	288.71	264.30	20.00	13.22
Grades 4-5	219.00	212.43	199.29	23.00	8.66
<b>Total Regular Ed</b>	<b>705.83</b>	<b>600.73</b>	<b>563.18</b>		<b>24.37</b>

Special Ed	625.83	625.83	37.55	14.50	2.59
Preschool	80.00	80.00	40.00	14.50	2.76
<b>Total Reg/Spec Ed</b>	<b>705.83</b>		<b>600.73</b>		<b>29.7</b>

<b>East Minico</b>	<b>Enrollment</b>	<b>ADA</b>	<b>Less Sp Ed</b>	<b>Divisor</b>	<b>Units</b>
Grade 6	161.00	156.17	146.51	23.00	6.37
Grades 7-8	296.00	286.44	268.68	18.50	14.52
<b>Total Regular Ed</b>	<b>457.00</b>	<b>442.61</b>	<b>415.19</b>		<b>20.89</b>

Special Ed 6%	161.00	161.00	9.66	14.50	0.67
---------------	--------	--------	------	-------	------

**Unit Calculations by School  
Projected 2017-2018**

Elem Sp Ed Factor	6.0%				
Sec Sp Ed Factor	6.0%				
Special Ed 5.5%	296.00	296.00	17.76	14.50	1.22
Total Reg/Spec Ed	-		442.61		22.8

West Minico	Enrollment	ADA	Less Sp Ed	Divisor	Units
Grade 6	168.00	162.96	152.88	23.00	6.65
Grades 7-8	319.00	308.70	289.56	18.50	15.65
Total Regular Ed	487.00	471.66	442.44		22.30
Special Ed 6%	168.00	168.00	10.08	14.50	0.70
Special Ed 5.5%	319.00	319.00	19.14	14.50	1.32
Total Reg/Spec Ed	-		471.66		24.3

Minico	Enrollment	ADA	Less Sp Ed	Divisor	Units
Grades 9-12	961.27	930.22	872.54	18.50	47.16
Special Ed 5.5%	961.27	-	57.68	14.50	3.98
Total Reg/Spec Ed			930.22		51.1

Alternative	ADA	Less Sp Ed	Divisor	Units
Grades 7-12	156.61	156.61	12.00	13.05
Summer School	100.00	144.50	40.00	3.61
Total Reg/Spec Ed	-			16.66

Day treatment	Enrollment	ADA	Less Sp Ed	Divisor	Units
Grades 1-3	2.00	1.91	1.79	20.00	0.09
Grades 4-6	8.00	7.76	7.28	23.00	0.32
Total Regular Ed	10.00	9.67	9.07		0.41
Special Ed	10.00	10.00	0.60	14.50	0.04
Total Reg/Spec Ed	-		9.67		0.45

JDC	ADA	Less Sp Ed	Divisor	Units
Grade 6	-	-	23.0	-
Grades 7-12	2.90	2.90	14.5	0.20
Total Regular Ed	2.90			0.20
Recap		3,855.81		205.5

**2017-2018 ESTIMATES  
BUDGET WORKSHEETS  
ESTIMATING M & O SUPPORT REVENUE**

1 Number of Support Units	Protected units plus st	<u>204.0</u>	
2 State Distribution Factor - Per Unit		<u>\$26,748.00</u>	
2 Entitlement		<u>5,456,592</u>	
4 Salary Apportionment - units =	204.000	<u>12,274,370</u>	
5 Support Subtotal (Line 3 + Line 4)		<u>17,730,962</u>	
6 <b>Base Support Guaranteed</b> (Higher of Line 8 or 9)		<u>17,730,962</u>	431100
7 <b>Benefit Apportionment</b>		<u>2,328,448</u>	431800
8 Approved Border Contracts		<u>0</u>	431500
9 Approved Exceptional Contracts		<u>0</u>	431400
10 <b>Approved Tuition Equivalency Allowance</b>		<u>130,000</u>	431600
11 <b>Transportation Allowance</b> Block grant amount		<u>900,000</u>	431200
12 Adjustments		<u>395,000</u>	
		<u>0</u>	
13 <b>TOTAL ESTIMATED SUPPORT FROM DEPARTMENT OF EDUCATION</b>		<u>21,484,410</u>	
14 Revenue I Lieu of Taxes			
Business Property Tax Replacement		42,279	
Agricultural Exemption Replacement Money		76,853	
<b>Total Revenue in Lieu of Taxes</b>		<u>119,132</u>	438000

Idaho Department of Education  
Basic Education Data System  
Salary Based Apportionment and Benefit Apportionment  
Computation

School Year: 2017-2018

District **331 MINIDOKA**

Statewide Information:  
Administrative Staff Index 0.00000  
Administrative Staff Index Cap 1.86643 100.00%  
PERSI plus FICA Employer Rate 18.97%

District Information:  
Administrative Staff Index 1.86567  
Administrative Staff Index (adjusted for cap) 1.86567  
Mid-Term Support Units: 204.00  
Instructional / Pupil Service Staffing Percent 6.5%

	Staff Allowance Ratio a	Staff Allowance FTE b (Units x a)	Small District Staff Allowance		Separate Sec. School Allowance FTE e	Adjusted Staff Allowance FTE f (b + c + d + e)	Actual FTE g	Staff Allowance FTE h	Staff Index i	Base Salary j	Average Salary k (i x j)	Certified Preliminary Salary Based Apportionment l (h x k)
			< 40 units then + 0.5 FTE c	< 20 units then + 0.5 FTE d								
Administration	0.0750	15.30000	0.00000			15.30000	16.17000	15.30000 col (f)	1.86567	35,132.00	65,544.72	1,002,834.19
Instructional	1.1000	224.40000	0.00000	0.00000	0.00000	224.40000	232.45000	224.40000 smaller of (f) or (g)/(1-Staff %)			43,058.98	9,662,435
Noncertified	0.3750	76.50000				76.50000	84.00000	76.50000 col (f)		21,034.00		
TOTAL						316.20000	332.6	316.20000				

	Noncertified Preliminary Salary Based Apportionment (h x j) m	Preliminary Salary Based Apportionment (l + m) n	Actual Salary o	Salary Based Apportionment Eligible for Benefits Smaller: n or o p	Benefit Apportionment p x 18.97% q	Virtual Allowance (Max 15%) r	Ancillary Allowance s	Salary Based Apportionment Plus Allowances t	Maximum Salary Apportionment u	Salary Based Apportionment Plus Allowances v
Administration		1,002,834.19	1,228,000.00							1,002,834.19 col (n)
Instructional		9,662,434.54	10,006,000.00			0.00	0.00	9,662,434.54	9,662,434.54	9,662,434.54
Noncertified	1,609,101.00	1,609,101.00	2,267,000.00							1,609,101.00 col (n)
TOTAL		12,274,369.73	13,501,000.00	12,274,369.73	2,328,447.94	0.00	0.00			12,274,369.73

#4 Administrative Allocations  
2017-2018

# Administration

Administrative					
Location	Units	"A" Difference Current- Proposed (D-B)	"B" Proposed General FTE	"C" General Funds Allocation Calculation	"D" Current General FY16 FTE
Acequia	13.9	-	1.00	0.82	1.00
Heyburn	23.9	(0.50)	1.00	1.40	1.50
Paul	22.4	(0.50)	1.00	1.31	1.50
Rupert	27.0	-	2.00	1.58	2.00
East Minico	22.8	-	1.50	1.33	1.50
West Minico	24.3	-	1.50	1.42	1.50
Minico	51.1	-	2.95	2.99	2.95
Alternative/JDC	13.7	(0.25)	1.25	0.80	1.50
<b>SUB TOTAL</b>	199.1	(1.25)	<b>12.20</b>	11.66	13.45
District Level	6.4	(0.10)	<b>3.75</b>	3.75	3.85
<b>TOTAL</b>	205.5	(1.35)	<b>16.95</b>	15.41	17.30
Allocation	205.5	-	<b>15.41</b>	15.41	15.30
Difference	-	(1.35)	<b>(0.54)</b>	0.00	(2.00) *

District Level General Proposed 17-18 FTE	CURRENT GENERAL 16-17FTE	OTHER FUNDS FTE	
Superintendent	1.00	1.00	
SASI/FED	0.70	0.50	0.30
District Title 9	0.05	0.05	
Day Treatment	1.00	1.00	
Special Ed Director	-	0.00	1.00
Vocational	-	0.30	
Tech/Curriculum	1.00	1	
<b>Total</b>	<b>3.75</b>	<b>3.85</b>	<b>1.30</b>

ONLY 10% OF THE TITLE IA BUDGET CAN GO TO ADMINISTRATIVE

Note:

UNITS X ADJ FACTOR

	FTE Alloc	Factor	Off Top	Adjusted FTE Allocation	Adj Factor
Adjusted Administrative Factor	15.41	0.075	3.75	11.66	0.059



#3

**Certificated Allocations**

0% REDUCTION IN ALLOCATON

*Certificated*

Certificated								
			" A "	" B "	" C "	" D "	" E "	
Location	Units	General Fund Ratio Student/ FTE	Difference Actual-Current (C+D-E)	Calculated Cert FTE	PROJ BUDGET	Federal, Grant or District FTE	FY16 FTE as of 2/28/17	All Funds ADJ Ratio Student/ FTE
Acequia	13.9	21.99	-	13.19	13.50	2.50	16.00	18.6
Heyburn	23.9	23.08	1.00	22.66	22.00	5.00	26.00	18.8
Paul	22.4	21.63	-	21.22	22.00	2.00	24.00	19.8
Rupert	27.0	22.49	(1.75)	23.84	25.50	4.75	32.00	19.0
East Minico	22.8	21.26	1.25	22.11	21.50	4.50	24.75	17.6
West Minico	24.3	20.72	0.50	23.60	23.50	4.00	27.00	17.9
Minico	51.1	19.42	1.20	49.63	49.50	12.00	60.30	15.6
Elem Day Treatment	0.4	5.00	-	0.43	2.00	1.50	3.50	2.9
Alternative SR/JR/IYR	13.3	12.28	0.25	12.86	12.75	4.50	17.00	9.1
SUB TOTAL	199.13	-	2.45	191.55	192.25	40.75	230.55	
District Level	6.37	-	2.00	34.50	34.50	13.30	11.30	
TOTAL	205.50	-	4.45	226.05	226.75	54.05	241.85	
Allocation	205.50	-	-	226.05	226.05	246.30	241.85	
Difference	-	-	4.45	0.01	(0.70)		-	

Proposed 17-18 District Level FTE		16-17 FTE District Level	
Psych/Speech	5.00	5.00	2 PYSCH, 3 SPEECH
Self Contained	7.00	7.00	SELF CONTAINED
Special Ed Regular	11.50	11.50	SPECIAL ED
Strings	1.50	1.50	ANDREW, JOHNSON
Preschool	2.00	2.00	DRENKER, WOODWARD
Middle School Choir	1.00	1.00	DILWORTH, LOVELACE
Secondary Counselors	3.75	3.50	SM, JK, NS, SL
Day Treatment Advisor	1.00	1.00	SMITH
Nurse	1.00	1.00	SERR/LUCAS
Technology Train	0.75	-	DARRINGTON
<b>Total</b>	<b>34.50</b>	<b>33.50</b>	

UNITS x ADJ FACTOR

	FTE Alloc	Factor	District FTE	Adjusted FTE Alloc	Adj Factor
Adjusted Certificated Factor	226.05	1.100	34.50	191.55	0.97

NOT ASSIGNED TO SCHOOLS ALLOCATION

13.3 INCLUDE NURSES, PSYCH, SPEECH, PRESCHOOL	
GEARUP	0.5
NURSES	1.0
PRESCHOOL	3
PSYCH	3.0
SPEECH	4.0
FEDERAL PROG COOR	1.0
TECHNOLOGY TRAINER	0.8
	13.3

#5

Classified Allocations  
2017-2018

# Classified

CLASSIFIED

\*\*\*

Location	Units	Proposed Allocation	Actual Costs	DIFFERENCE Prop+add-Current	\$\$\$\$ per Student
Acequia	13.92	0	-	0	\$ 0.0
Heyburn	23.92	0	-	0	\$ 0.0
Paul	22.39	0	-	0	\$ 0.0
Rupert	26.96	0	-	0	\$ 0.0
East Minico	22.78	0	-	0	\$ 0.0
West Minico	24.31	0	-	0	\$ 0.0
Minico	51.14	0	-	0	\$ 0.0
Alternative	13.70	0	-	0	\$ 0.0
SUB TOTAL	199.13	0	-	0	\$ 0.0
District Level	6.37	2,270,000	2,270,000		\$ -
TOTAL	205.50	2,270,000	2,270,000		
Difference	-	-	0		

7

Proposed Allowances 2017-2018		FTE	CURRENT YEAR 2016-2017	FTE
Allocation	2,270,000		2,075,000	
District Service Center	(295,000)	8.1	(280,000)	8.1
Maintenance Dept	(189,000)	4.5	(190,000)	4.5
Custodians/Grounds	(908,000)	35	(814,000)	33
Technology Dept	(213,000)	4	(204,000)	4
Mt Harrison Daycare	(13,173)	1	(11,864)	1
Elementary Prep Providers	(220,748)	13	(200,189)	13
Alternative Aides	(46,645)	3	(16,586)	1
Secretaries/bookkeepers	(270,994)	11	(247,473)	11
Middle School Librarians	(32,699)	2	(33,825)	2
Minico Support Staff	(80,741)	4	(77,063)	4
Avail for Distribution	0	85.6	-	81.6
Per Unit Allocation	0			

# Financial

## Page 13 of the January 2018 State of the District Report

The District is in good health financially. Thanks to an emphasis on K-12 education at the State level we have had an increase in revenues for each of the past four years. We have been able to increase the number of teachers in the District even though federal funding has decreased. Thanks to the diligent nature of our Business Manager, Michelle Deluna, we keep close tabs on our finances.

Minidoka County School District #331 Various Funds Balance Data											
Year	Total Budget	General Fund	Contingency	Title IA	Title IC	Title IIA	Title III	Title IVB	Rural Ed	Food Service	Other*
2014-15	\$27,978,970	\$23,266,000	\$400,000	\$760,000	\$254,800	\$225,000	\$42,400	\$870,000	\$75,400	\$1,820,000	\$707,770
2015-16	\$30,136,000	\$24,830,000	\$800,000	\$740,000	\$167,000	\$225,000	\$39,000	\$876,000	-	\$2,530,000	\$768,000
2016-17	\$31,287,455	\$26,389,000	\$1,000,000	\$850,000	\$169,000	\$223,000	\$37,500	\$876,000	\$81,000	\$1,930,000	\$769,455
2017-18	\$32,766,900	\$27,324,000	\$1,000,000	\$867,000	\$234,000	\$166,000	\$42,000	\$887,000	\$78,000	\$1,855,000	\$1,313,900
	<b>Title IA</b>	Reading & Math Support									
	<b>Title IC</b>	Migrant				*Other Funds include CTE, Preschool, Technology, Grants, etc.					
	<b>Title IIA</b>	Professional Development									
	<b>Title III</b>	English Language Learners									
	<b>Title IVB</b>	Special Education									

### Chart 16 Fund Balance Trends

This chart shows our various fund balance for the past few years.

### Financial: Bonds

The District has an excellent bond rating (AA) and has a bonding capacity of approximately \$85M. We currently have three bonds totaling nearly \$20M that District patrons are paying on: 1) \$9.85M from 2003 (we refinanced \$4.95M in 2012); 2) \$14M from 2007 (refinanced \$8.9M in 2014); 3) \$4.4M from 2009 (refinanced \$2.65M in 2016). Each time the District refinanced it saved patrons taxes. To date we have saved nearly \$1 million by refinancing when interest rates have been low.

**TITLE IA**

**MINIDOKA COUNTY SCHOOL DISTRICT**

**2017-2018**

Allocation 2017-18	\$ 834,800.00
Projected Carryover 2016-17	\$ 10,000.00
16-17 Reallocation	\$ 11,200.00
	\$ 856,000.00
<b>Less Set-Asides</b>	
	\$ 2,087
	\$ 5,000
	\$ 8,348
	\$ 24,209
	\$ 9,770
	\$ 70,827
	\$ 120,241
	\$ 735,759
	1,520
	\$ 484.05

Homeless (1/4 of 1% or 0.0025 required)  
 District Parent Involvement & Community Services  
 Schools Parent Involvement (1% required)  
 Indirect Costs  
 Equitable Services/Private Schools  
 Admin. Costs (10% max.)  
**Total set asides**  
**Total Amount Available to Schools**  
 Eligible Students as of March 1, 2017 (grades 1-5 & MHHS)  
**Per Pupil Expenditure (total/# eligible)**

Participating Schools:	Enrollment	St Nick FRL	# of FRL	% FRL	Generated Allocation	Participating Allocation	Certified FTE's	Classified FTE's
Acequia	322	7	179	55.6%	\$ 50,267.50	\$ 86,645.29	0.5	3
Heyburn	550	0	376	68.4%	\$ 105,589.82	\$ 182,003.51	1.5	5
Paul	506	3	344	68.0%	\$ 96,603.46	\$ 166,513.85	1	4
Rupert	623	8	467	75.0%	\$ 131,144.81	\$ 226,052.24	2.75	3.5
DT	17	0	14	82.4%	\$ 3,931.54	\$ 6,776.73	0	0
Mt. Harrison Jr./Sr. High School	187		140	74.9%	\$ 39,315.36	\$ 67,767.27	1.25	0
<b>Non Participating Schools:</b>								
East Minico Middle School	448	2	298	66.5%	\$ 83,685.55		0	0
West Minico Middle School	469	2	311	66.3%	\$ 87,336.26		0	0
Minico High School	1003		491	49.0%	\$ 137,884.59		0	0
<b>District (grades 1-12)</b>	<b>4125</b>	<b>18</b>	<b>2620</b>	<b>63.5%</b>	<b>\$ 735,759</b>	<b>\$ 735,759</b>	<b>7</b>	<b>15.5</b>
St Nicholas Allowance						\$ 9,770		

**MIGRANT**

**MINIDOKA COUNTY SCHOOL DISTRICT**

**2017-2018**

Allocation 2017-18	\$	234,000.00	
Projected Carryover 2016-17	\$	25,000.00	
	\$	<b>259,000.00</b>	<b>Adjusted Allocation</b>
<b>Less Set-Asides</b>			
	\$	4,000	District Parent Involvement (up to 1%)
	\$	5,000	Community Services
	\$	85,000	Summer School
	\$	80,000	Preschool program teacher, 1 aides and supplies
	\$	10,000	Professional Development (up to 5%)
	\$	6,786	Administrative Costs no more than 2% inc indirect costs
	\$	68,177	Migrant ID & R/Grad Specialist
	\$	258,963	<b>Total Set-Asides</b>
	\$	<b>37</b>	<b>Total Amount Available to Schools</b>
		116	Eligible Students
	\$	<b>0.32</b>	<b>Per Pupil Expenditure</b>

Allocation 2017-18	\$	73,800.00	
Projected Carryover 2016-17	\$	4,000.00	
	\$	<b>77,800.00</b>	
<b>Less Set-Asides</b>			
	\$	78,577	Allocated Aides 3.5 Aides Secondary level
	\$	-	Indirect costs
			Supplies
	\$	<b>78,577</b>	<b>Total set asides</b>

Allocation 2017-18	\$	141,400.00	
Projected Carryover 2016-17			
16-17 Reallocation	\$	<u>700.00</u>	
	\$	142,100.00	
Less Set-Asides			
	\$	25,000	Professional Development/Team Building (Career Fair)
	\$	4,100	Professional Development St Nick
	\$	<b>30,000</b>	Credits for PD
	\$	45,000	Mentor program and stipends
	\$	33,974	Federal Programs Coordinator
	\$	500	Books and Supplies
	\$	<u>4,101</u>	Indirect Costs
	\$	<b>142,674</b>	<b>Total set asides</b>

# TITLE III C FEDERAL LEP MINIDOKA COUNTY SCHOOL DISTRICT

2017-2018

Allocation 2017-18	\$	44,800.00	
Projected Carryover 2016-17	\$	1,300.00	
	\$	<b>46,100.00</b>	
<b>Less Set-Asides</b>			
	\$	800	Professional Development
	\$	1,000	Supplies & Software
	\$	896.00	Administrative Costs (includes indirect costs 2% MAX)
	\$	<b>43,416.02</b>	Extended Day Kindergarten/Minico Lep Aide
	\$	<b>46,112</b>	<b>Total Set-Asides</b>



Allocation 2017-18	\$	82,000.00	
Projected Carryover 2016-17	\$	82,000.00	Adjusted Allocation
Less Set-Asides			
	\$	4,100	Supplies
	\$	77,869	Extended Day Kindergarten
	\$	81,969	<b>Total Set-Asides</b>

**REVENUES:**

Allocation 2017-18	\$ 400,000.00
Projected Carryover 2016-17	\$ 215,000.00
	\$ 615,000.00

**EXPENSES:**

		FTE
CLASSIFIED AIDES	\$ 125,696.00	9.5
CLASSIFIED OFFICE	\$ 27,896.00	1.5
ANCILLARY STAFF	\$ 7,540.00	
EMPLOYER BENEFITS	\$ 30,902.71	
HEALTH BENEFITS	\$ 68,470.00	10.25
WORKERS COMP	\$ 2,000.00	
CONTRACTED THERAPY/PSR	\$ 260,000.00	
RESERVE FOR CARRYOVER	\$ 100,000.00	
	\$ 622,504.71	

**REVENUES:**

Allocation 2017-18	\$ 883,400.00	
Projected Carryover 2016-17	\$ 67,200.00	(AFTER AUG/SEPT EXPENSES)
	<u>\$ 950,600.00</u>	

**EXPENSES:**

		FTE	AUG/SEPT EXPENSES	TOTAL BUDGET
.50 FTE EXCEPTIONAL CHILD CERT	\$ 21,413.00	0.5	\$ 1,784	\$ 23,197.42
PSYCH	\$ 36,411.00	1	\$ 3,034	\$ 39,445.25
SLP	\$ 40,199.00	1	\$ 3,350	\$ 43,548.92
IEP BONUSES	\$ 50,000.00			\$ 50,000.00
CLASSIFIED AIDES	\$ 222,814.00	18.00	\$ 18,568	\$ 241,381.83
SUBSTITUTES	\$ 10,000.00			\$ 10,000.00
ADMINISTRATOR	\$ 76,607.00	1	\$ 12,768	\$ 89,374.83
ANCILLARY STIPENDS	\$ 65,000.00			\$ 65,000.00
CLASSIFIED OFFICE	\$ 35,978.00	1.75	\$ 2,998	\$ 38,976.17
SUMMER SALARIES			\$ 2,000	\$ 2,000.00
EMPLOYER BENEFITS 20.12%	\$ 112,354.51		\$ 8,551	\$ 120,905.99
HEALTH BENEFITS \$6680 PER FTE	\$ 135,938.00	20.35	\$ 11,328	\$ 147,266.17
CONTRACTED THERAPY	\$ 20,000.00			\$ 20,000.00
CONTRACTED SERVICES	\$ 7,000.00			\$ 7,000.00
EQUIPMENT LEASE	\$ 1,000.00			\$ 1,000.00
IN DISTRICT MILEAGE	\$ 5,000.00			\$ 5,000.00
PROFESSIONAL DEVELOPMENT	\$ 10,000.00			\$ 10,000.00
SUPPLIES AND EQUIPMENT	\$ 10,000.00			\$ 10,000.00
INDIRECT COSTS 2.9%	\$ 26,798.80			\$ 26,798.80
	<u>\$ 886,513.31</u>		<u>\$ 64,382</u>	<u>\$ 950,895.38</u>
			CARRYFORWARD	

**REVENUES:**

Allocation 2017-18	\$ 46,000.00		
Projected Carryover 2016-17	\$ -		
	<u>\$ 46,000.00</u>		
<b>EXPENSES:</b>		FTE	
CLASSIFIED AIDES	\$ 25,973.00		2
EMPLOYER BENEFITS	\$ 5,225.77		
HEALTH BENEFITS	\$ 13,360.00		2
SUPPLIES	\$ 150.00		
INDIRECT COSTS 2.9%	\$ 1,296.55		
	<u>\$ 46,005.32</u>		

## 2017-2018 GENERAL FUND BUDGET

Based on 204 units	2017-2018 Est Actual Cost	Est to be Reimb by State	Difference
<b>MATH AND SCIENCE \$70,000</b>			
<b>CAREER COUNSELOR \$85,000</b>			
<b>Salary Based Apportionment:</b>			
Administrative Salaries 16 FTE (3% and steps)	1,228,000	1,003,000	(225,000)
Certificated Salaries 229.7 FTE (Career ladder and 3%)	10,006,000	9,817,000	(189,000)
Classified Salaries 85 FTE (5% no steps)	2,270,000	1,704,000	(566,000)
20.12% benefits for above salaries*	2,720,000	2,328,000	(392,000)
<b>Other Salaries:</b>			
<b>IT STAFFING \$95,000</b>			
ARTEC Teachers and Staff 3.8 FTE and .5 FTE Admin	225,000	-	(225,000)
Leadership Stipends \$900 per teacher	209,000	209,000	-
Occupational Specialist Stipend	12,000	12,000	-
Interscholastic and Extra days Stipends (inc 3%)	250,000	-	(250,000)
Employee of the Year/Retirement/Pers leave	40,000	-	(40,000)
Activity Duties/Homebound	15,000	-	(15,000)
Substitutes	130,000	-	(130,000)
Summer School	75,000	-	(75,000)
20.12% Benefits for other & 7.65% non full	176,000	39,000	(137,000)
Health benefits 335@ 6700(9% increase overall) (20,500 per % increase)	2,245,000	-	(2,245,000)
<b>Other Discretionary and Operating budgets:</b>			
Transportation Budget 53 fte plus operations	1,595,000	1,295,000	(300,000)
Schools Activity Transportation	90,000	-	(90,000)
SuperFunds Travel	20,000	-	(20,000)
Safe Environment; Resource officer & cont nurse	40,000	-	(40,000)
Schools Operational Funds \$1130 per unit	225,000	-	(225,000)
Curriculum	125,000	11,000	(114,000)
Professional Development/GT	222,000	222,000	-
Literacy Initiative	255,000	255,000	-
FAST FORWARD/Advanced Opportunities	35,000	35,000	-
Modular Lease	48,000	-	(48,000)
Copier budgets	70,000	-	(70,000)
Utilities including telephone	700,000	-	(700,000)
Workers Comp and Liability Insurance (no increase)	310,000	-	(310,000)
Support Services discretionary	110,000	-	(110,000)
Maintenance and Custodial (inc 25,000 schools cust)	350,000	-	(350,000)
Software licensing/internet/other (leave from supp)	400,000	-	(400,000)
Carpet and Paint (leave from supp transfer)	410,000	-	(410,000)
Supplemental levy transfer & gen supp projects	1,140,000	-	(1,140,000)
Bus depreciation transfer to plant	215,000	-	(215,000)
Food Service Benefit Match	40,000	-	(40,000)
Energy audit loan pmt	115,000	-	(115,000)
Contingency 4%	1,000,000	-	(1,000,000)
<b>Total estimated expenses 16-17</b>	<b>27,116,000</b>	<b>-</b>	<b>(10,186,000)</b>
<b>Other State Reimbursements:</b>			
Tuition Equivalency	-	130,000	130,000
Property Tax Replacement 438	-	120,000	120,000
Lottery 437	-	253,000	253,000
Maintenance Match	-	60,000	60,000
State Distribution factor for Operations \$26,748	-	5,457,000	5,457,000
<b>Local sources:</b>			
Supplemental levy	-	1,950,000	1,950,000
Tort Levy	-	-	-
Tax Penalty and interest	-	10,000	10,000
ARTEC Reimbursements	-	385,000	385,000
Tuition	-	10,000	10,000
Interest	-	35,000	35,000
Rental of buildings	-	25,000	25,000
Secondary Activity Duties	-	15,000	15,000
Erate	-	175,000	175,000
Jury and Fingerprinting fees	-	1,000	1,000
Other local revenue and insurance dividends	-	30,000	30,000
indirect costs transfer	-	230,000	230,000
Estimated 16-17 Carryover****	-	1,300,000	1,300,000
	27,116,000	-	-