

Minidoka County School District
2018-2019 General Fund Budget Assumptions

March 18, 2018

Revenue

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|----------------------|---|
| Student Enrollment | <ul style="list-style-type: none">• Projected Fall 2018 enrollment is at 4,240 students.• Kindergarten is calculated on an average 5 year trend and current enrollment for grades 1-12 (as of February 28) rolled up one year. A 3% dropout rate is calculated at the highschool level as well as the movement of 16 additional students to ARTEC to increase our total ARTEC FTE to 5 FTE.• We are estimating 204 units for revenue purposes. |
| State Funding | <ul style="list-style-type: none">• State funding discretionary multiplier is based on the JFAC recommendation for 2018-2019 at \$27,481.• Salary based and benefit apportionment are based on the projected Career Ladder and additional allocation for credit pay.• Base allocations for administration and classified have been increased by 3%.• Lottery, maintenance match and tuition equivalency are estimated at the same levels as the current year.• Transportation reimbursements are currently estimated to be slightly higher because of increased expenses and the new depreciation schedule. |
| Other Funding | <ul style="list-style-type: none">• Special distribution line items for professional development and technology have increased. Math and Science and Fast Forward Initiative are being left at the same levels as 2017-2018.• Leadership premium revenues will be based on the number of instructional staff multiplied by \$900. |
| Local Sources | <p>All local revenue sources are currently estimated at the same levels as 2017-2018. ERATE reimbursement will decrease with the new allowable reimbursements. ARTEC reimbursements will increase as the state levels increase.</p> |
| Fund Balance Forward | <p>We are anticipating a fund balance of \$1,300,000 at the end of 2017-2018 to be carried over to 2018-2019.</p> |

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Expenditures

Salaries

- **Certificated staff** allocation will be based on the projected units of 205 multiplied by the state distribution factor of 1.1.
- Total anticipated certificated staff FTE will be 225.5. The certified staff have been placed on our current career ladder based salary schedule with the new career ladder amounts.
- Increases credit pay to \$800, \$1,400, and \$2,800
- 0% increase for grandfathered staff.
- The entire certificated allocation is being used for certificated staff.

- **Administrative staff** allowance will be based on the projected units of 205 multiplied by the state distribution factor of .075 plus 1.57 additional FTE.
- The administrative staff are calculated on the district's 2018-2019 administrative reimbursement schedule levels with an anticipated 3% increase on the SDE base salary.

- **Classified staff** allocation has been increased by 3% with step/position increases.

Benefits

- Employer paid FICA and PERSI will remain at the 20.12% level.
- Health is budgeted at a flat level of \$7,000 per employee (a 5% increase over last year)
- Workers comp modification factor for the upcoming year is estimated to increase the budget by \$30,000.

Discretionary

Schools discretionary will be budgeted at \$1,200 per unit; the same amount we gave in the 2017-18 year.

Substitutes

The amount budgeted for substitutes will remain the same.

Stipends

Leadership premiums will be reviewed and the full \$209,000 allocation will be distributed as approved by the Board.

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Utilities	After reviewing a five year trend, we will budget \$725,000 for utilities and telephone.
Transportation	Our transportation allocation will increase to cover the 3% salary increases.
Facilities Maintenance	Our maintenance and custodial budgets will remain at the levels as 2017-18.
Contingency	The amount planned for contingency is \$1,000,000 which is the same as the 2017-18 beginning planned budget, but \$300,000 less than the amount we have adjusted to in the current revised budget.
Difference	Currently the budget is out of balance by a deficit of \$299,000.