

Minidoka County School District  
**2016-2017 General Fund Budget Assumptions**

March 14, 2016

**Revenue**

- |                      |  |
|----------------------|--|
| Student Enrollment   | <ul style="list-style-type: none"><li>• Projected Fall 2016 enrollment is at 4300 students.</li><li>• Kindergarten is calculated on an average 3 year trend and current enrollment for grades 1-12 (as of February 15<sup>th</sup>) rolled up one year.</li><li>• We are estimating 203 units for revenue purposes.</li></ul>  |
| State Funding        | <ul style="list-style-type: none"><li>• State funding discretionary multiplier is based on the JFAC recommendation for 2016-2017 at \$25,696.</li><li>• Salary based and benefit apportionment are based on the projected Career Ladder and additional allocation for credit pay.</li><li>• Base allocations for administration and classified have been increased by 3%.</li><li>• Lottery, maintenance match and tuition equivalency are estimated at the same levels as the current year.</li><li>• Transportation reimbursements are currently estimated at the same level, but will probably be adjusted slightly with the new depreciation schedule.</li></ul> |
| Other Funding        | <ul style="list-style-type: none"><li>• Special distribution line items (curriculum, professional development, technology, math and science and Fast Forward Initiative) are being left at the same levels as 2015-2016.</li><li>• Leadership premium revenues will be based on the increased number of instructional staff multiplied by \$900. (The new base proposed by legislation)</li></ul>  |
| Local Sources        | All local sources are currently estimated at the same levels as 2015-2016. ARTEC reimbursements will increase as the state levels increase.  |
| Fund Balance Forward | We are anticipating a fund balance of \$1,250,000 at the end of 2015-2016 to be carried over to 2016-2017.   |

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**Expenditures**

Salaries

- **Certificated staff** allocation will be based on the projected units of 204 multiplied by the state distribution factor of 1.1.
- Total anticipated certificated staff FTE will be 224.5. The certified staff have been placed on our current career ladder based salary schedule with the new career ladder amounts.
- There is no increase in credit pay on the proposed salary schedule.
- There is no 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 204 multiplied by the state distribution factor of .075 plus 1 FTE.
- The administrative staff are calculated on the district's 2016-2017 administrative reimbursement schedule levels with an anticipated 3% increase on the SDE base salary.
  
- **Classified staff** allocation has been increased by \$75,000 for a 3% increase and step/position/calendar increases.

Benefits

- Employer paid FICA and PERSI will remain at the 20.12% level.
- Health is budgeted at a flat level of \$6000 per employee with a 2% (\$39,000) increase across the district.
- Workers comp modification factor for the upcoming year is estimated to be less.

Discretionary

Schools discretionary will be budgeted at \$1200 per unit; to include the increase we gave in the 2015-16 year, increasing from \$110,000 to \$233,000.

Substitutes

The amount budgeted for substitutes will remain the same.

Stipends

Leadership premiums will be reviewed and the full \$216,000 allocation will be distributed as needed.

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Utilities	After reviewing a five year trend, we will leave the amount budgeted for utilities and telephone at the current level.
Transportation	<ul style="list-style-type: none"><li>• Our transportation allocation will increase to cover the 3% salary increases.</li><li>• Fuel costs were down in the 2015-2016 year which has decreased the actual expenditures and offsets increased costs in other areas.</li></ul>
Facilities Maintenance	Our maintenance and custodial budgets will remain at the levels we increased them to in 2015-16.
Contingency	The amount planned for contingency is \$1,000,000 which is \$200,000 more than the 2015-16 beginning planned budget, but \$250,000 less than the amount we have adjusted to in the current revised budget.