

Minidoka County School District  
**2019-2020 General Fund Budget Assumptions**

March 11, 2019

**Revenue**

- |                      |   |
|----------------------|---|
| Student Enrollment   | <ul style="list-style-type: none"><li>• Projected Fall 2018 enrollment is at 4,331 students (This includes 72 students moved to ARTEC/ARTEI charter and 76 Preschool).</li><li>• Kindergarten is calculated on an average 5 year trend and current enrollment for grades 1-12 (as of March 11, 2018) rolled up one year. A 3% dropout rate is calculated at the highschool level.</li><li>• We are estimating 206.5 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 2019-2020 at \$28,416.</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 to be slightly higher because of increased expenses and the new depreciation schedule.</li></ul> |
| Other Funding        | <ul style="list-style-type: none"><li>• Special distribution line items for Literacy has increased and are allowing for 4 additional teachers for K-3 levels. Professional Development, ISAT, Technology, Math and Science and Fast Forward Initiative are being left at the same levels as 2018-2019.</li><li>• Leadership premium revenues will be based on the number of instructional staff multiplied by \$900.</li></ul>  |
| Local Sources        | All local revenue sources are currently estimated at the same levels as 2018-2019 revised budget. ARTEC reimbursements will increase as the state levels increase.  |
| Transfers In         | We will be transferring in less indirect costs from Federal Programs due to decreasing fund balance in Food Service.  |
| Fund Balance Forward | We are anticipating a fund balance of \$1,200,000 at the end of 2018-2019 to be carried over to 2019-2020.  |

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**Expenditures**

Salaries	<ul style="list-style-type: none"><li>• <b>Certificated staff</b> allocation will be based on the projected units of 207 multiplied by the state distribution factor of 1.1.</li><li>• Total anticipated certificated staff FTE will be 227.75. The certified staff have been placed on our current career ladder based salary schedule with the new career ladder amounts.</li><li>• Increases credit pay to \$2,000, and \$3,500</li><li>• 0% increase for grandfathered staff.</li><li>• The entire certificated allocation is being used for certificated staff.</li> <li>• <b>Administrative staff</b> allowance will be based on the projected units of 206.5 multiplied by the state distribution factor of .075 plus 1 additional FTE.</li><li>• The administrative staff are calculated on the district's 2019-2020 administrative reimbursement schedule levels with an anticipated 3% increase on the SDE base salary.</li><li>• <b>Classified staff</b> allocation has been increased by 3% with step/position increases.</li></ul>
Benefits	<ul style="list-style-type: none"><li>• Employer paid FICA and PERSI will increase to the 20.75% level.</li><li>• Health is budgeted at a flat level of \$7,500 per employee (a 5% increase over last year)</li><li>• Workers comp modification factor has yet to be realized and left at the 2018-2019 level.</li></ul>
Discretionary	Schools discretionary will be budgeted at \$1,125 per unit; the same amount we gave in the 2018-19 year overall.
Curriculum	We are planning a budget of \$200,000 for Science curriculum and the continuance of ELA and Math. This is a decrease of \$163,000 that we had revised the 2018-2019 budget.
Substitutes	The amount budgeted for substitutes will remain the same as the current revised budget.
Stipends	Leadership premiums will be reviewed and the full \$208,000 allocation will be distributed as approved by the Board.

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Utilities	After reviewing a five year trend, we will budget \$740,000 for utilities and telephone.
Transportation	Our transportation allocation will increase to cover the 3% salary increases and additional mechanic.
Facilities Maintenance	Our maintenance and custodial budgets will remain at the levels as 2018-19.
Contingency	The amount planned for contingency is \$800,000 which is the same as the 2018-19 beginning planned budget, but \$400,000 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 \$195,000.
Other Note:	Several Federal Programs and Special Education budget salaries and allocations had to be moved to the General fund due to higher costs and less revenues in those funds.