

Minidoka County School District
2019-2020 General Fund Budget Assumptions

April 15, 2019

Revenue

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|----------------------|---|
| Student Enrollment | <ul style="list-style-type: none">• Projected Fall 2019 enrollment is at 4,358 students (This includes 72 students moved to ARTEC/ARTEI charter and 76 in preschool).• Kindergarten is calculated on an average 5 year trend and current enrollment for grades 1-11 (as of April 1, 2019) rolled up one year.• A 3% dropout rate is calculated at the high school level.• We are estimating 206.5 units for revenue purposes. |
| State Funding | <ul style="list-style-type: none">• State funding discretionary multiplier is based on the JFAC recommendation for 2019-2020 at \$28,416.• 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 item for Literacy has increased and is allowing for four (4) additional teachers for K-3 levels. Line items for Professional Development, ISAT, Technology, Math and Science, and the Fast Forward Initiative are being left at close to the same levels as 2018-2019.• 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 2018-2019 revised budget. ARTEC/ARTEI reimbursements will increase as the state levels increase.</p> |
| Transfers In | <p>We will be transferring in less indirect costs from Federal Programs and from Food Service, due to the decreasing fund balance in Food Service.</p> |
| Fund Balance Forward | <p>We are anticipating a fund balance of \$1,200,000 at the end of 2018-2019 to be carried over to 2019-2020. Current data suggests that our best 28 weeks will come in closer to 203 units which is significantly less than the 207.3 units that is currently budgeted for base support.</p> |

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Expenditures

Salaries

- **Certificated staff** allocation will be based on the projected units of 206.5 multiplied by the state distribution factor of 1.1.
- Total anticipated certificated staff FTE will be 227.5 and 6.75 FTE staff from Literacy, Math & Science and Career Counseling funds for a total of 234.25 FTE.
- The certified staff have been placed on the state career ladder allocation table to determine what funds the state will provide.
- Increases education credit pay to \$2,000, and \$3,500 to match the state career ladder allocation
- 0% increase for grandfathered staff until negotiated.
- The entire certificated allocation is being used for certificated staff.
- ARTEC & ARTEI will reimburse the District for 6 additional certified FTE.

- **Administrative staff** allowance will be based on the projected units of 206.5 multiplied by the state distribution factor of .075 plus 1 additional FTE.
- The administrative staff are calculated on the District's 2019-2020 administrative reimbursement schedule levels anticipating a 3% increase.

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

Benefits

- Employer paid FICA and PERSI will increase to the 20.75% level mandated by the PERSI.
- Health is budgeted at a flat level of \$7,650 per employee (a 7% increase over last year) based on the Insurance Committee recommendation.
- Workers compensation modification factor has yet to be realized and has been left at the 2018-2019 level.

Discretionary

Schools discretionary funds 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 \$100,000 for the continuance of ELA and Math curricula with a plan to increase the amount in the spring to address Science curriculum needs for next year. This is a decrease of \$263,000 from what we have in our revised budget for this year.

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Expenditures (continued)

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. No increase in all other activity stipends.
Other Services	Increase of contracted behavior counseling to \$15,000 and movement of School Resource Officer expense to the Safety budget.
Utilities	After reviewing a five year trend, we will not increase our current budget of \$740,000 for utilities and telephone.
Transportation	Our transportation allocation will increase to cover the 3% salary increases and an additional mechanic. A reduction of \$20,000 for activity transportation was shifted to the school's athletic accounts.
Facilities Maintenance	Our maintenance and custodial budgets will remain at the current 2018-19 levels.
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 \$1,200,000 we have in this year's revised budget.
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.