

2017-2018 GENERAL FUND BUDGET

Presented at Negotiations on 5/30/17

5/26/2017

Based on 204 units

Based on 204 units	2017-2018 Est Actual Cost	Est to be Reimb by State	5/26/2017 Difference	5/2/2017 Difference	2016--2017 BEGINNING	2016-2017 CURRENT	FTE	DIFFERENCE
Salary Based Apportionment:								
Administrative Salaries 16 FTE (3% and steps)	1,228,000	1,003,000	(225,000)	(223,000)	1,267,257	\$ 1,267,000	17	\$ (39,000)
Certificated Salaries 229.25 FTE (Career ladder and 3%)	10,025,000	9,791,000	(234,000)	(122,000)	9,403,743	\$ 9,392,000	225	\$ 633,000
Classified Salaries 85 FTE (5% no steps)	2,267,000	1,704,000	(563,000)	(559,000)	2,060,000	\$ 1,976,718	80	\$ 290,282
20.12% benefits for above salaries*	2,720,000	2,328,000	(392,000)	(367,000)	2,839,000	\$ 2,784,050		\$ 110,950
Other Salaries:								
ARTEC Teachers and Staff 3.8 FTE and .5 FTE Admin	225,000	-	(225,000)	(223,000)	240,000	\$ 240,000	4.6	\$ (15,000)
Leadership Stipends \$900 per teacher	209,000	209,000	-	-	204,000	\$ 203,000		\$ 6,000
Occupational Specialist Stipend	12,000	12,000	-	-	9,000	\$ 14,000		\$ (2,000)
Interscholastic and Extra days Stipends (inc 3%)	250,000	-	(250,000)	(250,000)	240,000	\$ 242,000		\$ 8,000
Employee of the Year/Retirement/Pers leave	40,000	-	(40,000)	(40,000)	40,000	\$ 40,000		\$ -
Activity Duties/Homebound	15,000	-	(15,000)	(15,000)	15,000	\$ 15,000		\$ -
Substitutes	130,000	-	(130,000)	(130,000)	130,000	\$ 130,000		\$ -
Summer School	75,000	-	(75,000)	(75,000)	75,000	\$ 79,000		\$ (4,000)
20.12% Benefits for other & 7.65% non full	175,000	39,000	(136,000)	(136,000)				inc above
Health benefits 335@ 6150 (5% increase) (20,500 per % increase)	2,163,000	-	(2,163,000)	(2,163,000)	2,011,000	\$ 1,872,000		\$ 291,000
Other Discretionary and Operating budgets:								
Transportation Budget 53 fte plus operations	1,595,000	1,295,000	(300,000)	(296,000)	1,490,000	\$ 1,492,000	52	\$ 103,000
Schools Activity Transportation	90,000	-	(90,000)	(90,000)	90,000	\$ 90,000		\$ -
SuperFunds Travel	20,000	-	(20,000)	(20,000)	-	\$ -		\$ 20,000
Safe Environment; Resource officer & cont nurse	40,000	-	(40,000)	(40,000)	37,000	\$ 40,000		\$ -
Schools Operational Funds \$1130 per unit	225,000	-	(225,000)	(225,000)	225,000	\$ 209,975		\$ 15,025
Curriculum	125,000	11,000	(114,000)	(114,000)	125,000	\$ 70,000		\$ 55,000
Professional Development/GT	222,000	222,000	-	-	165,000	\$ 191,900		\$ 30,100
Literacy Initiative	255,000	255,000	-	-	220,000	\$ 224,000		\$ 31,000
FAST FORWARD/Advanced Opportunities	35,000	35,000	-	-	15,000	\$ 35,000		\$ -
Modular Lease	48,000	-	(48,000)	(48,000)	48,000	\$ 42,000		\$ 6,000
Copier budgets	70,000	-	(70,000)	(70,000)	70,000	\$ 100,325		\$ (30,325)
Utilities including telephone	700,000	-	(700,000)	(700,000)	700,000	\$ 780,800		\$ (80,800)
Workers Comp and Liability Insurance (no increase)	310,000	-	(310,000)	(310,000)	355,000	\$ 306,000		\$ 4,000
Support Services discretionary	110,000	-	(110,000)	(110,000)	125,000	\$ 145,000		\$ (35,000)
Maintenance and Custodial (inc 25,000 schools cust)	350,000	-	(350,000)	(350,000)	350,000	\$ 350,000		\$ -
Software licensing/internet/other (leave from supp)	400,000	-	(400,000)	(400,000)	370,000	\$ 753,000		\$ (353,000)
Carpet and Paint (leave from supp transfer)	410,000	-	(410,000)	(410,000)	295,000	\$ 260,000		\$ 150,000
Supplemental levy transfer & gen supp projects	1,140,000	-	(1,140,000)	(1,140,000)	1,285,000	\$ 937,000		\$ 203,000
Bus depreciation transfer to plant	215,000	-	(215,000)	(215,000)	200,000	\$ 200,000		\$ 15,000
Food Service Benefit Match	40,000	-	(40,000)	(40,000)	40,000	\$ 40,000		\$ -
Energy audit loan pmt	115,000	-	(115,000)	(115,000)	110,000	\$ 104,000		\$ 11,000
Contingency 4%	1,000,000	-	(1,000,000)	(1,000,000)	1,000,000	\$ 1,300,000		\$ (300,000)
Total estimated expenses 16-17	27,049,000		(10,145,000)	(9,996,000)	\$ 25,849,000	\$ 25,925,768		\$ 1,123,232
Other State Reimbursements:								
Tuition Equivalency		130,000	130,000	130,000	NOTES:			
Property Tax Replacement 433		120,000	120,000	120,000	increases instr staff by 4.25 FTE - full allocation			
Library 437		253,000	253,000	253,000	career ladder with no increase credit levels			
Maintenance March		60,000	60,000	60,000	0% increase for grandfathered staff--			
State Distribution factor for Operations \$26,748		5,457,000	5,457,000	5,457,000	district curriculum of \$125,000			
Local sources:								
Supplemental levy		1,950,000	1,950,000	1,950,000	3% increase to current administration			
Tort Levy		-	-	-	5% inc for classified			
Tax Penalty and interest		10,000	10,000	10,000	only 3.8 FTE for ARTEC			
ARTEC Reimbursements		385,000	385,000	385,000	5% increase for health benefits			
Tuition		10,000	10,000	10,000	increase 1 mechanic and 2 bus drivers			
Interest		35,000	35,000	35,000	uses 300,000 of carryover to balance budget			
Rental of buildings		25,000	25,000	25,000	leaves 1 million in contingency			
Secondary Activity Duties		15,000	15,000	15,000	created a competition travel fund if activities excee			
Erate		175,000	175,000	175,000	moves 2 FTE classified staff from SIG grant			
Jury and Fingerprinting fees		1,000	1,000	1,000	decreases vice principals at Heyburn and Paul			
Other local revenue and insurance dividends		30,000	30,000	30,000				
indirect costs transfer		230,000	230,000	230,000				
Estimated 16-17 Carryover****		1,300,000	1,300,000	1,300,000				
		27,090,000	41,000	190,000				

Windioka School District

Select Options 4/25/17

MCSD 16-17 current rates district pays	17-18 renewal	Remove Vision	Remove Dental	Change Ded by \$500	Change Ded by \$500 & No vision	Change Ded by \$1000	Change Ded by \$1000 & No vision
Medical \$ 455.80	\$ 510.50	\$ 510.50	\$ 510.50	\$ 497.94	\$ 497.94	\$ 487.27	\$ 487.27
Dental \$ 40.69	\$ 40.69	\$ 40.69	\$ -	\$ 40.69	\$ 40.69	\$ 40.69	\$ 40.69
Vision \$ 6.19	\$ 6.19	\$ -	\$ 6.19	\$ 6.19	\$ -	\$ 6.19	\$ -
Life Map \$ 9.15	\$ 9.15	\$ 9.15	\$ 9.15	\$ 9.15	\$ 9.15	\$ 9.15	\$ 9.15
\$ 511.83	\$ 566.53	\$ 560.34	\$ 525.84	\$ 553.97	\$ 547.78	\$ 543.30	\$ 537.11
Percent of Increase	10.69%	9.48%	2.74%	8.23%	7.02%	6.15%	4.94%

Current Cost to District	\$ 2,050,000.00	\$ 537.42	\$ 540.00	\$ 542.54	\$ 545.00	\$ 547.66	\$ 550.00	\$ 552.78	\$ 611.85	\$ 605.17
333 FTE General Fund		5%	5.50%	6%	6.48%	7%	7.46%	8%	8.23%	11%
Rate of Increase										
Cost of Increase	\$ 102,500.00	\$ 112,827.50	\$ 123,000.00	\$ 132,853.68	\$ 143,500.00	\$ 152,879.86	\$ 164,000.00	\$ 168,715.00	\$ 219,145.00	
Difference	\$ -	\$ 10,327.50	\$ 20,500.00	\$ 30,353.68	\$ 41,000.00	\$ 50,379.86	\$ 61,500.00	\$ 66,215.00	\$ 116,645.00	
	Budgeted									

Amount needed to give everyone current insurance

2016-17 Annual Cost	\$ 6,141.96	Current	5%	10.7%	Difference
Budgeted Amount	\$ 6,150.00				
General Fund Classified	85 \$ 522,750.00	\$ 548,887.50	\$ 578,684.25	\$ 29,796.75	
General Fund Certified	250 \$ 1,537,500.00	\$ 1,614,375.00	\$ 1,702,012.50	\$ 87,637.50	
Added Cost	335 \$ 2,060,250.00	\$ 2,163,262.50			

41000 Current Available (as of 5/26/17)	108 per year	\$ 26,670.59 Average salary
9 9180 Classified	\$ -	
50180 Remaining	? x 85 x 12	
GF 3% included		
50180 Remaining		
Current Steps included		
50180 Remaining		
22 \$ 66,000.00 ? x 250 x 12	\$ 264 per year	
116180 Total		\$ 43,729.55 Average salary

41000 Current Available (as of 5/26/17)	per year
0 0 Classified	\$ -
41000 Remaining	10 x 85 x 12
GF 3% included	
41000 Remaining	
Current Steps included	
41000 Remaining	
8.50 \$ 25,500.00 24 x 250 x 12	\$ 102 per year
66500 Total	

Minidoka School District - Insurance

SelectHealth- Exiting Plans	High Signature	Middle Signature	Low Signature
Premium	\$637.30	\$510.50	\$486.60
Annual Cost	\$7,647.60	\$6,126.00	\$5,839.20
Difference		-\$1,521.60	-\$1,808.40
Deductible	\$1,500.00	\$3,500.00	\$4,500.00
Change		\$2,000.00	\$3,000.00
Out-of-pocket	\$4,000.00	\$6,000.00	\$4,500.00
Change		\$2,000.00	\$500.00

SelectHealth- High Signature	Current	\$2,000 Deductible	\$5,000 OOP	Copay change+\$5	Rx change to percent	Co-ins up 10%
Premium	\$637.30	\$614.29	\$630.61	\$634.62	\$635.64	\$622.39
Annual Cost	\$7,647.60	\$7,371.48	\$7,567.32	\$7,615.44	\$7,627.68	\$7,468.68
Difference		-\$276.12	-\$80.28	-\$32.16	-\$19.92	-\$178.92
Coverage Change		\$500.00	\$1,000.00	\$30.00		

SelectHealth- Middle Signature	Current	\$4,000 Deductible	\$7,000 OOP	Copay change+\$5	Rx change to percent	Co-ins up 10%
Premium	\$510.50	\$497.94	\$505.70	\$509.58	\$509.17	\$498.55
Annual Cost	\$6,126.00	\$5,975.28	\$6,068.40	\$6,114.96	\$6,110.04	\$5,982.60
Difference		-\$150.72	-\$57.60	-\$11.04	-\$15.96	-\$143.40
Coverage Change		\$500.00	\$1,000.00	\$30.00		

SelectHealth- Low HSA	Current	\$5,000 Deductible
Premium	\$486.60	\$481.83
Annual Cost	\$5,839.20	\$5,781.96
Difference		-\$57.24
Coverage Change		\$500.00

Analysis Notes: The numbers in bold show the annual cost change, and the coverage change.

Compare these to determine the value of each change.

The first chart compares the middle and low plans to the high plan. The middle plan will cost \$1,521.60 less, in exchange for a \$2,000 deductible increase and a \$2,000 out-of-pocket increase. The next three charts show suggested changes in each of the three plans.