

Minidoka County School District
2016-2017 General Fund Budget Assumptions

March 14, 2016

Revenue

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| Student Enrollment | <ul style="list-style-type: none">• Projected Fall 2016 enrollment is at 4300 students.• Kindergarten is calculated on an average 3 year trend and current enrollment for grades 1-12 (as of February 15th) rolled up one year.• We are estimating 203 units for revenue purposes. |
| State Funding | <ul style="list-style-type: none">• State funding discretionary multiplier is based on the JFAC recommendation for 2016-2017 at \$25,696.• 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 at the same level, but will probably be adjusted slightly with the new depreciation schedule. |
| Other Funding | <ul style="list-style-type: none">• 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.• Leadership premium revenues will be based on the increased number of instructional staff multiplied by \$900. (The new base proposed by legislation) |
| 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">• Our transportation allocation will increase to cover the 3% salary increases.• Fuel costs were down in the 2015-2016 year which has decreased the actual expenditures and offsets increased costs in other areas.
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.