

Minidoka County School District  
**2018-2019 General Fund Budget Assumptions**  
March 18, 2018

## Revenue Projections

Student Enrollment	<ul style="list-style-type: none"><li>• Projected Fall 2018 enrollment is at <b>4,240 students</b>.</li><li>• Kindergarten is calculated on an average 5 year trend and current enrollment for grades 1-12 (as of February 28) have been rolled up one year. A 3% dropout rate is calculated at the high school level as well as the movement of 16 additional students to ARTEC to increase our total ARTEC FTE to 5 FTE.</li><li>• We are estimating <b>204 units</b> for revenue purposes.</li></ul>
State Funding	<ul style="list-style-type: none"><li>• State funding <b>discretionary multiplier of \$27,481</b> is based on the JFAC recommendation for 2018-2019.</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 increases in the depreciation schedule due to our increased fleet size.</li></ul>
Other State Funding	<ul style="list-style-type: none"><li>• Special distribution line items <b>increased for Professional Development and Technology</b>. Funding for Math and Science and Advanced Opportunities have been left at the same levels as 2017-2018.</li><li>• Leadership premium revenues will not increase and is based on the number of instructional staff multiplied by \$850.</li></ul>
Local Sources	<p>All local revenue sources are currently estimated at the same levels as 2017-2018. ERATE reimbursement will decrease because of changed allowable reimbursements. ARTEC reimbursements will increase as the state levels increase and because we will be working with two ARTEC charters.</p>
Fund Balance Forward	<p>We are anticipating a fund balance of \$1,300,000 at the end of 2017-2018 to be carried over to 2018-2019.</p>

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## Expenditure Estimates

### Salaries

- **Certificated staff** allocation will be based on the projected **205 units** multiplied by the state distribution factor of 1.1.
- Total anticipated certificated staff will be **225.5 FTE**. The certified staff have been placed on our current career ladder based salary schedule with the new career ladder amounts.
- Increase credit pay to \$800, \$1,400, and \$2,800
- 0% increase for grandfathered staff.
- The entire certificated allocation is being used for certificated staff.
- **Administrative staff** allowance will be based on the projected 205 units multiplied by the state distribution factor of .075 plus 1.57 additional FTE for a total of nearly **17 FTE**.
- The administrative staff are calculated on the district's 2018-2019 administrative reimbursement schedule levels with an anticipated 3% increase on the SDE base salary.
- **Classified staff** allocation has been increased by 3% with step/position increases.

### Benefits

- Employer paid FICA and PERSI will remain at the 20.12% level.
- Health is budgeted at **\$7,000 per employee, a 5% increase**.
- Workers comp modification factor for the upcoming year is estimated to **increase by \$30,000**.

### Discretionary

School discretionary funds will be budgeted at \$1,200 per unit; the same amount as the 2017-18 year.

### Substitutes

The amount budgeted for substitutes will remain the same.

### Stipends

Leadership premiums will be reviewed and the full \$209,000 allocation will be distributed as approved by the Board.

### Utilities

After reviewing a five year trend, we will budget a **\$25,000 increase** for utilities and telephone, bringing the total to \$725,000.

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Transportation	Our transportation allocation will increase to cover the 3% salary increases.
Facilities Maintenance	Our maintenance and custodial budgets will remain at the levels as 2017-18.
Contingency	The amount planned for <b>contingency is \$1,000,000</b> which is the same as the 2017-18 beginning planned budget. We are still planning on <b>using \$300,000</b> to help balance the current proposed budget.
Difference	Currently the proposed budget is out of balance by a <b>deficit of \$299,000</b> .