

**DIXIE SCHOOL DISTRICT  
BUDGET ASSUMPTIONS  
2016-17 2ND INTERIM**

**GENERAL FUND 01 - COMBINED**

| REVENUES:                     | Adopted Budget<br>2016-17  | 1st Interim<br>2016-17  | 2nd Interim<br>2016-17  | Year 2<br>2017-18   | Year 3<br>2018-19   |
|-------------------------------|--|---|---|---|---|
| <b>LCFF Sources:</b>          |  |   |   |   |   |
| LCFF Target COLA              | 0.00%  | 0.00%   | 0.00%   | 1.48%   | 2.40%   |
| LCFF GAP Funding Rate         | 54.84%   | 54.18%  | 55.28%  | 23.67%  | 53.85%  |
| Estimated ADA - Actual        | 1,968.43   | 1,965.97  | 1,941.24  | 1,908.24  | 1,945.24  |
| Estimated ADA - Funded        | 1,968.43   | 1,969.59  | 1,959.52  | 1,941.24  | 1,945.24  |
| Secured Property Tax estimate | 3%   | 3%  | 3%  | 3%  | 3%  |
| <b>Federal Revenues</b>       |  |   |   |   |   |
| Federal Grants                | Budgeted at 2015-16 levels   | Updated for prior year and deferred revenues  | Updated for prior year and deferred revenues  | Budgeted at 2016-17 levels  | Budgeted at 2016-17 levels  |
| Cafeteria Fund                | Budgeted at 2015-16 levels   | Moved budget to Fund 13   | Moved budget to Fund 13   | N/A   | N/A   |
| <b>State Revenues</b>         |  |   |   |   |   |
| Lottery Rate                  | Unrestricted \$140/ADA,<br>Restricted \$45/ADA                     | Unrestricted \$140/ADA,<br>Restricted \$45/ADA  | Unrestricted \$144/ADA,<br>Restricted \$45/ADA  | Unrestricted \$144/ADA,<br>Restricted \$45/ADA                                | Unrestricted \$144/ADA,<br>Restricted \$45/ADA                                |
| Mandated Block Grant          | \$28/ADA   | \$28/ADA  | \$28/ADA  | \$28/ADA  | \$28/ADA  |
| 1x Discretionary Grant        | \$237/ADA  | \$214/ADA   | \$214/ADA   | \$48/ADA  | -   |
| Other State Revenues          | Actual estimated revenues  | Revised to include prior year Lottery Revenues received, update revenue estimates for Sp Ed Mental Health | Revised to include prior year Lottery Revenues received, update revenue estimates for Sp Ed Mental Health | No significant changes - assuming most revenues estimates based on prior year | No significant changes - assuming most revenues estimates based on prior year |
| Cafeteria Fund                | Budgeted at 2015-16 levels   | Moved budget to Fund 13   | Moved budget to Fund 13   | N/A   | N/A   |
| <b>Local Revenues</b>         |  |   |   |   |   |
| Interest Income               | \$1,000  | \$1,000   | \$5,000   | \$5,000   | \$5,000   |
| Parcel Tax Rate               | \$352 per parcel   | \$352 per parcel  | \$352 per parcel  | \$352 per parcel  | \$352 per parcel  |
| All other Local Revenues      | Actual estimated revenues  | Revised to include Can Do! and Home and School Donations, Update AB602 estimate                           | Revised School Donations, Update AB602  | No significant changes  | No significant changes  |
| Cafeteria Fund                | Budgeted at 2015-16 levels   | Moved budget to Fund 13   | Moved budget to Fund 13   | N/A   | N/A   |
| <b>Transfer In</b>            |  |   |   |   |   |
| Annual Lease Revenue Transfer | \$873,449 + additional \$125,000 to fund prior yr salary increases | \$873,449 + additional \$125,000 to fund prior yr salary increases  | \$873,449 + additional \$125,000 to fund prior yr salary increases  | \$873,449 + additional \$125,000 to fund prior yr salary increases            | \$873,449 + additional \$75,000 to fund prior yr salary increases             |

| <b>EXPENDITURES</b>  | <b>Adopted Budget<br/>2016-17</b>                          | <b>1st Interim<br/>2016-17</b>                              | <b>1st Interim<br/>2016-17</b>                              | <b>Year 2<br/>2017-18</b>   | <b>Year 3<br/>2018-19</b>   |
|--|--|---|---|---|---|
| <b>Certificated Salaries:</b>                              |  |   |   |   |   |
| Step & Column  | Actual estimated costs                                     | \$87,662  | \$87,662  | \$87,662  | \$87,662  |
| Staffing FTE   | 108.7  | 108.7   | 108.7   | 107.5   | 108.5   |
| Administration - FTE                                       | 8.0  | 8.0   | 8.0   | 8.0   | 8.0   |
| Other:   | Shift 1.0 FTE from Restricted (Parcel Tax to Unrestricted) | Shift +1.0 FTE from Restricted (Parcel Tax to Unrestricted) | Shift +1.0 FTE from Restricted (Parcel Tax to Unrestricted) | Shift addtl +1.0 FTE from Restricted (Parcel Tax to Unrestricted) | N/A   |
| Other:   | -  | -   | -   | -   | Moved portion of position funded by Effective Educator Grant to Unrestricted GF |
| <b>Classified Salaries:</b>                                |  |   |   |   |   |
| Step & Column  | Actual estimated costs                                     | \$10,763  | \$10,763  | \$10,763  | \$10,763  |
| Staffing FTE   | 67.5   | 66.07   | 66.07   | 66.07 total (Please note: .4 FTE moved to Fund 21)                | 65.67   |
| Confidential/Managment - FTE                               | 6.5  | 6.5   | 6.5   | 6.5 total (Please note: .55 FTE moved to Fund 21)                 | 5.95  |
| Other: Cafeteria Fund                                      | Budgeted at 2015-16 levels                                 | Moved budget to Fund 13                                     | Moved budget to Fund 13                                     | N/A   | N/A   |
| <b>Employee Benefits:</b>                                  |  |   |   |   |   |
| STRS Rate  | 12.58%   | 12.58%  | 12.58%  | 14.43% (Est +198,034)   | 16.28% (Est +\$201,277)   |
| Other Cert Benefit Rates                                   | No change from prior year                                  | No change from prior year                                   | No change from prior year                                   | No change from prior year   | No change from prior year   |
| PERS Rate  | 13.888%  | 13.888%   | 13.888%   | 15.5% (Est +\$51,982)   | 17.1% (Est +\$52,014)   |
| Other Classified Benefits Rate                             | No change from prior year                                  | No change from prior year                                   | No change from prior year                                   | No change from prior year   | No change from prior year   |
| Health Welfare   | 2015-16 CAP @ contract rate                                | 2016-17 CAP @ Contract Rate                                 | 2016-17 CAP @ Contract Rate                                 | 2016-17 CAP - Budget does not include future premium increases    | 2016-17 CAP - Budget does not include future premium increases                  |
| Other: Cafeteria Fund                                      | Budgeted at 2015-16 levels                                 | Moved budget to Fund 13                                     | Moved budget to Fund 13                                     | N/A   | N/A   |
| <b>Books &amp; Supplies:</b>                               |  |   |   |   |   |
| Instructional Materials                                    | \$350,000  | \$350,000   | \$350,000   | \$50,000  | \$250,000   |
| All other budgets  | Actual estimated costs                                     | Carryover Budget  | Carryover Budget  | Increased by CPI Index (excludes prior year carryover):           | Increased by CPI Index (excludes prior year carryover):                         |
| <b>Services &amp; Other Operating Expenses:</b>            |  |   |   |   |   |
| All other budgets  | Actual estimated costs                                     | Carryover Budget  | Carryover Budget  | Increased by CPI Index (excludes prior year carryover):           | Increased by CPI Index (excludes prior year carryover):                         |
| Other: Cafeteria Fund                                      | Budgeted at 2015-16 levels                                 | Moved budget to Fund 13                                     | Moved budget to Fund 13                                     | N/A   | N/A   |
| <b>Capital Outlay (Capitalization Threshold +\$5,000):</b> |  |   |   |   |   |
| All other budgets  | No costs budgeted  | Capital Outlay Exp \$12,925 funded with DEF carryover       | Capital Outlay Exp \$12,925 funded with DEF carryover       | No costs budgeted   | No costs budgeted   |
| <b>Other Outgo and Transfers Out:</b>                      |  |   |   |   |   |
| MCOE Special Ed Transfer                                   | \$186,069  | \$186,069   | \$186,069   | \$129,873   | \$129,873   |
| Special Education Excess Cost (Per SELPA Est)              | \$434,314  | \$434,314   | \$434,314   | \$350,257   | \$350,257   |
| Transfer to Debt Service Fund (CREBS Solar Bond)           | \$144,645  | \$144,645   | \$144,645   | \$144,645   | \$144,645   |
| Transfer to Cafeteria Fund 13 (Previously contribution)    | \$0  | \$24,813  | \$24,813  | \$22,501  | \$22,501  |