

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

GENERAL FUND 01 - COMBINED

REVENUES:	Adopted Budget 2016-17	1st Interim 2016-17	2nd Interim 2016-17	Year 2 2017-18	Year 3 2018-19
LCFF Sources:					
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%
Federal Revenues					
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
State Revenues					
Lottery Rate	Unrestricted \$140/ADA, Restricted \$45/ADA	Unrestricted \$140/ADA, Restricted \$45/ADA	Unrestricted \$144/ADA, Restricted \$45/ADA	Unrestricted \$144/ADA, Restricted \$45/ADA	Unrestricted \$144/ADA, 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
Local Revenues					
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
Transfer In					
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

EXPENDITURES	Adopted Budget 2016-17	1st Interim 2016-17	1st Interim 2016-17	Year 2 2017-18	Year 3 2018-19
Certificated Salaries:					
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
Classified Salaries:					
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
Employee Benefits:					
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
Books & Supplies:					
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):
Services & Other Operating Expenses:					
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
Capital Outlay (Capitalization Threshold +\$5,000):					
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
Other Outgo and Transfers Out:					
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