

# DIXIE SCHOOL DISTRICT

## Business Services Administration

Regular Meeting  
December 6, 2016

To: Thomas J. Lohwasser, Superintendent

Subject: Consideration and Approval of Budget Revision #2, FY 2016/17

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The District is required to revise its budget at regular intervals and as information becomes available. Budget Revision #2 represents material changes that have been made to the budget and reflect the most accurate information available at this time.

### **General Fund Revenue Categories–By Major Object Code:**

- **LCFF Sources & Tax Transfer (Objects 8011-8043):**
  - Revised LCFF Calculation: +\$7,096
    - Decrease in ADA and revised GAP percentage
- **Federal Revenues (Objects 8181-8290):**
  - Per CDE audit recommendation, moved all Child Nutrition budgets to Fund 13: -\$100,296
    - Both revenues and expenditures moved
  - Booked prior year Deferred Revenues: +\$23,742
  - Title I and Title III prior year revenues received: +\$11,819
- **State Revenues (Objects 8520-8590):**
  - Moved Child Nutrition budgets to Fund 13: -\$7,128
  - Book prior year lottery revenues received: +\$8,698
    - Both Unrestricted and Restricted
  - Revised estimate from SELPA for Special Education Mental Health: +\$5,687
- **Local Revenues (Objects 8621-8792):**
  - Moved Child Nutrition budgets to Fund 13: -\$15,949
  - Revised estimate from SELPA for Special Education Mental Health: +\$5,786
  - Booked Can Do! revenues for funded positions and programs: +\$486,459
    - Please note these revenues have offsetting expenditures and do not impact the overall fund balance
  - Dedication to Special Education Grant: +\$7,460
  - Home & School club donations to fund specific purchases: +\$23,514
  - Parcel Tax Music budget including revenues for Disneyland Trip and Instrument Repairs: +\$21,570
  - Coloma Trip deposits: +\$17,475
  - Various Local Donations: +\$7,104
- **Transfers-In (Object 8919): \$0**

### **General Fund Expenditure Categories–By Major Object Code:**

- **Salaries & Benefits (Objects 1110-3921):**
  - Update budget to position control: -\$32,036
    - Includes removing open IA-III position and increased Noon Supervision budgets
  - Updated various budgets for increase to health and welfare cap: +\$21,138

- AB1200 approved at the September 13, 2016 Board meeting
  - Moved Child Nutrition budgets to Fund 13: -\$1,636
  - Can Do! funded positions: +\$419,350
  - Home & School Club funded support: +\$8,678
  - Increase to PAR/BTSA stipends: +\$12,170
- **Materials Supplies (Objects 4100-4430):**
  - Moved prior year Carryover Balances and Deferred Revenues into various budgets: +\$139,471
    - These balances will be updated to various object codes in future budget revisions
  - Updated Title I and Restricted Lottery budgets with prior year revenues received: +\$10,632
  - Can Do! and Home & School club funded computers and supplies: +\$54,001
  - Dedication to Special Education Grant: +\$7,460
  - Increased various supply budgets from local donations received: +\$6,441
  - Revised Decentralized site budget allocations: -\$1,519
    - Allocations based on enrollment and FTE
- **Services and Contracts (Object 5210-5980):**
  - Moved Child Nutrition budgets to Fund 13: -\$146,550
  - Updated Special Education Mental Health service contract: +\$5,590
  - Revised estimates for contract services for Special Education Transportation: +\$23,400
  - Updated contract service Title III budget with prior year revenues: +\$2,024
  - Can Do ! funded contract services: +\$27,700
  - Revised Parcel Tax music repair budget for local revenue received: +\$3,144
  - Updated contract services budget related to homeless students: +\$6,000
  - Revised estimate for Equipment Rental budget: -\$2,169
  - Update Field Trip budgets:
    - Disneyland trip: +\$18,066
    - Coloma trip: \$+17,475
- **Capital Outlay (Object 6100-6400):**
  - Marin Emergency Radio Authority (MERA) equipment: +\$5,254
    - DEF carryover used
  - Portable Air Conditioners: +\$7,671
    - DEF carryover used
- **Other Outgo (7142-7619):**
  - Moved Child Nutrition budgets to Fund 13: +\$24,813
    - Interfund Transfer to Cafeteria Fund (FD13)
    - Accounting change due to moving all child nutrition budgets to Fund 13.
    - This was previously in GF Contributions (Object code 8980)

The district's Combined General Fund beginning balance \$2,119,619. Current Revenues are estimated to be \$22,090,393 and current expenditures are estimated at \$22,485,225.

Pending Board approval, Budget Revision #2 would place the combined general fund reserve at 7.67%. This is a decrease from the reserve level of 8.55%. The components of the ending balance consist of Revolving Cash fund; Restricted Reserves; Designated Unrestricted Carryovers, Reserve for Health Benefit increase and the Board approved Reserve for Economic Uncertainties. Please note that Reserve for Economic Uncertainties is at 4.05%. This report includes additional spreadsheets that will breakdown the major general fund categories by unrestricted and restricted budgets.

**Other Funds:**

**Fund 13 Cafeteria Fund: All budgets moved over from General Fund**

- Revenues:
  - Federal: +\$100,296
  - State: +\$7,128
  - Local: +\$15,949
  - Interfund Transfers In: +\$24,813
- Expenditures:
  - Salaries & Benefits (Objects 1110-3921): Clerical Extra Hire: +1,136
  - Services and Contracts (Object 5210-5980): +\$146,550
- Please note that all budgets will be reviewed and revised due to CDE recommended change that all revenues flow through the district. Past practice was for all ordering and revenues to go directly to Choice Lunch.

**Fund 14: Deferred Maintenance:**

- **Expenditures: Building Improvements (Object 6100-6400):**
- +\$29,991
  - Summer carpeting projects

**Fund 21: Bond Fund**

- Expenditures (Object 6100-6400): Updated budgets to reflect current projects for the year: +\$4,545,626
  - Budget last updated at adoption

**Fund 40: Special Reserve (Lease Funds)**

- **Expenditures**
  - Salaries & Benefits (Objects 1110-3921):
  - Update budget to position control and health benefit cap increase: +253

**Approval of Budget Revision #2, FY 2016/17 is recommended**

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Prepared by:

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Approved for Submission to the Governing  
Board by:

Thomas J. Lohwasser, Ed.D.  
Superintendent