



Evergreen
School District

2017-18 Budget

Public Hearing
May 11, 2017

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	LOCAL CONTROL FUNDING FORMULA ASSUMPTIONS			
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	Year	Actual P-2 ADA without COE	Funded ADA with COE	DOF LCFF PER ADA
LOCAL CONTROL FUNDING FORMULA										
8011 STATE AID/LCFF	\$21,784,477	\$26,470,913	\$25,811,376	\$25,676,422	\$29,897,391	\$28,094,457	2012-13	13,003	13,163	\$5,943
8011 SUP/CON LCFF	\$5,717,528	\$7,059,165	\$7,465,075	\$7,165,621	\$6,872,646	\$6,733,614	2013-14	12,851	13,114	\$6,171
8012 EDUCATION PROTECTION A	\$17,441,061	\$16,362,060	\$15,808,829	\$12,319,513	\$6,249,649	\$6,249,649	2014-15	12,496	12,966	\$6,776
8019 PRIOR YEAR, STATE AID	-56,101	8,260	0	0	0	0	2015-16	11,962	12,611	\$7,587
8021 HOMEOWNERS EXEMPT	231,755	\$217,886	\$224,423	\$231,155	\$238,090	\$245,233	2016-17	11,472	12,077	\$7,970
8041 SECURED ROLL TAX	38,102,999	\$40,120,349	\$41,323,959	\$42,563,678	\$43,840,589	\$45,155,806	2017-18	11,033	11,587	\$8,090
8042 UNSECURED ROLL TAX	2,855,028	\$2,945,923	\$3,034,301	\$3,125,330	\$3,219,089	\$3,315,662	2018-19	10,606	11,148	\$8,347
8046 SUPPLEMENTAL ERAF	(1,682,517)	(\$909,820)	(\$937,115)	(\$965,228)	(\$994,185)	(\$1,024,011)	2019-20	10,190	10,721	\$8,639
8044 SUPPLEMENTAL TAX	3,393,372	\$3,414,891	\$3,517,338	\$3,622,858	\$3,731,544	\$3,843,490				
TOTAL LCFF REVENUE	\$87,787,602	\$95,689,627	\$96,248,186	\$93,739,349	\$93,054,813	\$92,613,901	Enrollment without COE			
FEDERAL							2012-13	13,375		
3010-8290 TITLE 1	\$1,582,228	\$1,314,048	\$1,244,947	\$1,192,793	\$1,192,793	\$1,192,793	2013-14	13,162		
3060-8290 MIGRANT ED	143,978	155,797	154,688	154,707	154,707	154,707	2014-15	12,857		
3185-8290 TITLE 1 PI CORRECTIVE ACT	0	0	0	0	0	0	2015-16	12,282		
3310-8181 IDEA BASIC ENT.	2,075,064	2,030,014	2,035,658	2,035,658	2,035,658	2,035,658	2016-17	11,820	as Sept 16, 2016	
3315-8182 IDEA PRESCHOOL	63,102	65,642	61,938	61,938	61,938	61,938	2017-18	11,367		
3320-8182 IDEA PRESCHOOL LOC	115,230	118,481	107,947	107,947	107,947	107,947	2018-19	10,928		
3327-8182 IDEA MENTAL HEALTH	124,469	125,917	83,821	80,598	80,598	80,598	2019-20	10498		
3345-8182 IDEA PRE SCH STAFF DEV	630	720	617	617	617	617				
4035-8290 TEACHER QUALITY	229,507	417,573	312,552	315,119	315,119	315,119				
4203-8290 TITLE III, LEP	277,897	191,080	437,877	291,735	291,735	291,735				
5640-8290 MEDICAL	156,854	170,143	100,000	100,000	100,000	100,000				
TOTAL FEDERAL	\$4,768,958	\$4,589,416	\$4,540,045	\$4,341,112	\$4,341,112	\$4,341,112				
STATE										
0000-8550 MANDATED BLOCK GRANT	1,219,156	6,968,997	2,899,789	920,128	364,000	364,000	2014-15	One time Mandate Additional \$66 per pupil		
0000-8590 MEDI-CAL ADM UNRESTRIC	47,031	117,947	100,000	100,000	100,000	100,000	2015-16	One time Mandate Additional \$530 per pupil		
1100-8560 LOTTERY	1,739,155	1,891,032	1,724,422	1,621,775	1,571,766	1,571,766	2016-17	One time Mandate Additional \$214 per pupil		
6010-8590 AFTER SCHOOL ED.	452,367	456,000	456,000	456,000	456,000	456,000	2017-18	One time Mandate Additional \$48 per pupil		
6230-8590 CLEAN ENERGY JOB ACT			262,510							
6264-8590 EDUCATOR EFFECTIVENESS PG		868,118						One time \$1,466 per Cert. FTE		
6300-8560 LOTTERY, INST MAT	491,065	653,413	538,882	474,948	460,303	460,303				
6512-8590 SPECIAL ED - MENTAL HEAL	612,948	620,136	600,000	600,000	600,000	600,000				
6530-8590 IDEA LOW INCIDENCE	0	0	0	0	0	0				
6690-8590 TUPE	1,828	2,672								
7690-8590 STRS		3,848,059	4,000,000	4,588,235	5,176,470	5,764,706				
TOTAL STATE	\$4,563,551	\$15,426,374	\$10,581,603	\$8,761,086	\$8,728,539	\$9,316,775				

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	ASSUMPTIONS
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
<i>LOCAL</i>							
8621 PARCEL TAXES	\$2,473,428	\$2,473,614	\$2,467,382	\$2,448,682	\$2,448,682	\$0	5- year Parcel Tax ends 06-30-2019, Reduce programs
8631 SALE OF EQUIPMENT	9,945	48,760	10,000	10,000	10,000	10,000	
8650 LEASES	550,138	575,448	570,000	570,000	570,000	570,000	Rental Income from YMCA/COE/Church/Other
8660 INTEREST	88,943	172,108	172,000	172,000	172,000	172,000	
8699 MISC UNRESTRICTED	65,483	55,161	80,000	80,000	80,000	80,000	
0000-8699 TRANSPORTATION FEES/GRAN	51,270	703,374	50,000	50,000	50,000	50,000	
9010-8699 OTHER GRANTS	0	249,015	289,326	130,079	130,079	130,079	
9010-8699 DONATION	1,898,676	1,855,047	1,909,209	1,909,209	1,909,209	1,909,209	
9010-8699 MICROSOFT TECH GRANT	169,779	0	0	0	0	0	
TOTAL LOCAL	\$5,307,662	\$6,132,526	\$5,547,917	\$5,369,970	\$5,369,970	\$2,921,288	
<i>OTHER SOURCES</i>							
<i>TRANSFERS IN</i>							
6500-8793 SELPA, SPEC. ED.	912,312	397,974	0	0	0	0	2014-15 COE Prior Year Refund
0000-8997 GASB 45 TRANSFER	0	0	0	0	0	0	2015-16 State Prior Year Refund
<i>CONTRIBUTE TO RES. PROG.</i>							
8981 SPECIAL ED.	(\$7,703,949)	(\$8,713,730)	(\$10,489,817)	(\$11,007,542)	(\$11,331,036)	(\$11,662,239)	
8983 REGULAR TRANS.	(77,720)	(105,292)	(234,169)	(286,711)	(288,188)	(306,171)	
8983 SPECIAL ED. TRANS.	(798,143)	(1,117,058)	(975,407)	(1,072,043)	(1,135,429)	(1,184,151)	
8985 MAINTENANCE	(2,662,741)	(2,959,908)	(2,662,741)	(2,662,741)	(2,872,671)	(2,908,119)	15-16 to 17-18 at 14-15 Contribution level; 18-19 at 2.4% of GF expenses
6500-8981 SPECIAL ED.	7,703,949	8,713,730	10,489,817	11,007,542	11,331,036	11,662,239	
0000-8983 REGULAR TRANS.	77,720	105,292	234,169	286,711	288,188	306,171	
0000-8983 SPECIAL ED. TRANS.	798,143	1,117,058	975,407	1,072,043	1,135,429	1,184,151	
8150-8985 MAINTENANCE	2,662,741	2,959,908	2,662,741	2,662,741	2,872,671	2,908,119	
TOTAL OTHER SOURCES	\$912,312	\$397,974	\$0	\$0	\$0	\$0	
TOTAL REVENUES	<u>\$103,340,085</u>	<u>\$122,235,917</u>	<u>\$116,917,751</u>	<u>\$112,211,517</u>	<u>\$111,494,434</u>	<u>\$109,193,076</u>	
UNRESTRICTED REVENUES	<u>\$83,665,462</u>	<u>\$97,022,430</u>	<u>\$91,169,221</u>	<u>\$86,041,651</u>	<u>\$84,217,554</u>	<u>\$80,961,309</u>	

PROGRAMS	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	ASSUMPTIONS
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
1110 REGULAR EDUCATION K-6	\$41,010,975	\$40,969,736	\$40,256,669	\$39,862,116	\$40,478,547	\$42,465,632	2016-17
1130 REGULAR EDUCATION 7-8	11,797,826	12,207,806	13,027,068	13,504,293	13,791,382	14,083,869	Salary and benefits based on actual staffing
1140 PARCEL TAX PROGRAM	2,448,682	2,464,010	2,549,451	2,526,338	2,551,114	0	9 Retirements
7690-1111 STRS ON-BEHALF CONTRIBUTION		3,835,396	4,000,000	4,588,235	5,176,470	5,764,706	Reduce 462 students
1160 RETIREE MEDICAL	940,089	762,562	704,000	1,298,095	1,267,897	1,285,329	Reduce 37.5 teachers
1170 SCHOOL SUPPLIES	822,185	807,915	831,889	803,954	808,658	813,473	Health benefits at actual rates
1175 COPIER MAINTENANCE	123,788	102,221	104,135	106,222	110,471	114,890	2% Salary increase
1195 HOME/HOSPITAL	26,220	21,313	17,224	17,224	17,499	17,774	K-3 class size at 1:24
1202 SATURDAY SCHOOL	2,698	3,805	3,308	3,308	3,373	3,439	PERS rate at 13.89% (increase \$211,054 from 2015-16)
1226 INTERVENTION	0	0	0	0	0	0	STRS rate at 12.58% (increase \$1,616,633 from 2015-16)
1250 EXTRA CURRICULAR ACTIVI	34,603	35,178	36,753	105,000	105,000	105,000	2017-18
1253 FRONT LOAD FOR SUCCESS	0	0	0	0	0	0	SERP saving \$332,898, Based on 21 retirees
1271 PREP PERIOD, 4-6	758,750	849,642	870,434	896,793	914,402	932,275	\$862,826 step/col for all groups
1283 LOTTERY, REG ED	1,739,155	1,891,032	1,724,422	1,621,775	1,571,766	1,571,766	Health benefits 5% increase
1298 SUB TEACHERS	809,003	773,072	770,206	770,206	776,345	782,484	Reduce 439 students
1299 NOON DUTY SUPERVISOR	424,004	430,931	471,411	478,283	483,701	489,273	Reduce 14 teachers
3010-1510 TITLE 1	1,406,141	910,199	774,374	728,587	718,506	708,023	Salary level status quo (subject to negotiations)
3010-1511 TITLE 1 PARENT INV.	22,846	24,775	40,342	35,948	35,948	35,948	K-3 class size at 1:24
3010-1512 TITLE 1 SUMMER SCH/ TRAI	119,030	342,996	428,531	426,490	436,500	446,910	PERS rate at 18.7% (increase \$312,806 from 2017-18)
3010-1513 TITLE 1 PROF. DEV.	34,000	36,078	1,700	1,768	1,839	1,912	STRS rate at 16.28% (increase \$1,599,601 from 2017-18)
3185-1515 TITLE 1 PI CORRECTIVE ACT	0	0	0	0	0	0	2019-20

PROGRAMS	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	ASSUMPTIONS
6010-1523 AFTER SCHOOL ED.	452,367	456,000	456,000	456,000	456,000	456,000	
4203-1551 TITLE III, LEP	277,897	191,080	437,877	291,735	291,735	291,735	
6690-1575 TUPE	1,828	2,672					
0000-1590 SUPPLEMENTAL -SCHOOLS	725,444	646,292	702,953	642,120	645,595	649,128	Supplemental Spending
0000-1591 SUPPLEMENTAL - STAFFING	3,124,405	4,624,510	5,453,644	5,679,595	5,811,355	5,945,439	2015-16 Added 3 Middle School Counselors
0000-1592 SUPPLEMENTAL - TECHNOLOGY		236,529	259,602	256,501	256,547	256,594	2016-17 Added 1.5 FTE TOSA; 5.6875 FTE of IA; 1 FTE Social Worker 2017-18 Added 6.4375 FTE IA; Reduce 1.75 FTE Clerical
0000-1593 SUPPLEMENTAL -DISTRICT	1,289,695	1,071,576	852,744	857,365	862,171	867,169	
0000-1594 SUPPLEMENTAL - FOSTER YC	0	0	10,000	10,000	10,000	10,000	
0000-1595 SUPPLEMENTAL - PARENT	53,674	136,345	73,430	74,630	75,878	77,176	
0000-1596 SUPPLEMENTAL - STAFF DEV	505,840	417,798	447,055	454,415	462,069	470,030	
0000-1597 SUPPLEMENTAL - SITE COLLABORATION			74,512	90,795	92,222	93,650	
6300-1634 LOTTERY INST MATERIAL	93,514	2,150,043	438,882	438,882	438,882	438,882	
1638 B TSA GRANT	162,515	83,861	64,369	65,353	66,378	67,430	
1639 INST MAT REALIGNMENT	492,932	629,627	0	0	0	0	2015-16 Bulldog Computer Replacement
1640 BLOCK GRANTS, SIP	0	0	0	0	0	0	
4035-1659 TEACHER QUALITY	229,507	417,573	312,552	315,119	315,119	315,119	
9010-1712 SILVER OAK PARTNERSHIP	1,400	3,908	0	0	0	0	
9010-1715 SCHOOLS DONATION	1,892,506	1,848,874	1,909,209	1,909,209	1,909,209	1,909,209	
9010-1716 BOOK FAIR	4,980	2,265	0	0	0	0	
9010-1717 SCHOLARSHIP	0	0	0	0	0	0	
9010-1718 MICROSOFT TECH GRANT	169,779	0	0	0	0	0	
9010-XXXX OTHER DONATION PROGRE/	0	249,015	289,326	130,079	130,079	130,079	
3060-4850 MIGRANT ED	143,978	155,797	154,688	154,707	154,707	154,707	

PROGRAMS	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>	<u>ASSUMPTIONS</u>
6500-5001 SPECIAL ED ADMINISTRATI	822,675	794,594	831,241	848,028	857,122	866,398	
6500-5050 SPECIAL ED REGIONALIZED	170,086	178,445	189,251	200,751	204,557	208,410	
3385-5730 IDEA, PRESCHOOL	576,158	602,646	673,645	695,736	710,619	725,791	
6500-5751 NON-PUBLIC SCHOOLS	360,245	456,553	461,487	461,537	479,998	499,198	
6500-5755 NON-PUBLIC AGENCY	511,682	186,355	289,432	294,767	306,558	318,820	
6500-5758 SDC, SEVERE	65,256	249,207	1,173,819	1,276,772	1,327,843	1,380,957	COE excess cost increase
3310-5770 IDEA, NON-SEVERE	2,053,677	2,127,075	2,323,008	2,472,924	2,538,172	2,604,694	
6500-5776 MENTAL HEALTH	642,728	521,946	581,276	593,799	606,120	618,881	
6500-5777 RS, NON-SEVERE	2,649,791	2,782,422	2,574,268	2,618,205	2,671,594	2,725,889	
6500-5778 SDC, NON-SEVERE	1,693,888	1,792,301	1,815,304	1,896,290	1,936,764	1,978,046	
6500-5779 DIS, NON-SEVERE	1,966,829	2,156,964	2,364,522	2,448,692	2,503,969	2,560,196	
9410 ED. SERVICES	0	0	0	0	0	0	
9412 COMMON CORE	972,648	0	0	0	0	0	
9415 ASSESSMENT	4,283	8,078	8,850	8,950	9,054	9,162	
9420 CURRICULUM DEVELOP	209,290	202,756	216,793	220,755	225,313	229,940	
9428 DISTRICT STAFF DEVELOP	226,357	196,301	210,226	215,078	219,734	224,493	
9451 AUDIO VISUAL	11,399	7,927	13,371	15,531	15,698	15,871	
9455 IMC	(5,820)	10,198	25,784	26,267	26,916	27,575	
9459 LIBRARY	617,025	644,467	691,556	705,968	723,469	741,329	
9483 SCH ADMINISTRATION	6,033,520	5,945,644	6,264,073	6,482,802	6,626,994	6,773,563	
9485 SCH ADMIN SUPPLIES	80,314	44,407	72,182	60,682	60,682	60,682	
9630 PSYCHOLOGICAL SERV.	315,704	330,182	514,010	598,904	618,677	638,684	

PROGRAMS	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>	ASSUMPTIONS
5640-9640 MEDI-CAL	88,725	137,876	100,000	100,000	100,000	100,000	
9670 HEALTH	852,660	953,862	969,355	1,003,022	1,028,805	1,055,119	2015-16 Added 0.5 FTE
9690 STAR TESTING	6,419	3,890	11,532	11,532	11,532	11,532	
9770 TRANSPORTATION	117,331	796,906	260,298	312,434	330,046	347,952	2012-13 Added 1 Route; 2013-14 Added two Routes
9771 SPECIAL ED TRANSPORT	1,088,783	1,420,341	1,273,751	1,372,351	1,419,055	1,467,307	2015-16 Added 1.22 FTE; 5 new buses Transportation JPA excess cost
9772 OUTSIDE FIELD TRIPS	11,659	11,760	23,871	24,277	8,142	8,219	
9773 SUMMER SPCL. ED. TRANS	16,317	3,673	8,612	6,648	23,330	23,800	
9811 BOARD OF TRUSTEES	298,428	184,212	311,161	250,816	328,798	267,160	Elections in 2016-17 & 2018-19
9812 SUPERINTENDENT	269,713	284,831	315,848	326,602	332,412	338,288	
9813 GENERAL ADMIN SERVICES	291,717	226,452	290,583	302,175	309,292	316,529	
9814 INDIRECT COST	(408,440)	(356,209)	(377,543)	(347,545)	(347,545)	(347,545)	
9815 BUSINESS SERVICES	1,169,448	1,272,937	1,354,628	1,411,981	1,452,670	1,494,310	
9819 COMMUNICATIONS	116,096	137,711	0	0	0	0	To supplemental fund
9824 WORK STUDY	4,538	0	5,008	5,208	5,416	5,633	
9826 EMP. RELATIONS	83,784	62,781	80,663	83,646	86,748	89,974	
9827 PERSONNEL	582,838	681,146	694,769	723,961	742,883	762,217	2015-16 Added 1 FTE
9830 PURCHASING	91,701	90,266	104,152	110,473	113,530	116,646	
9831 WAREHOUSE	86,888	89,450	95,932	97,911	100,483	103,103	
9832 PRINT SHOP	10,180	9,413	11,000	11,000	11,000	11,000	
9835 INSURANCE	603,988	664,720	545,631	567,456	590,154	613,760	

PROGRAMS	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>	ASSUMPTIONS
8150-9836 SAFETY PROG	12,671	7,406	26,395	27,131	27,896	28,692	
9840 INFORMATION SERVICES	568,307	510,568	533,557	548,376	563,499	578,923	
8150-9850 MAINTENANCE	2,384,483	2,945,860	2,686,415	2,753,601	2,806,483	2,860,645	
8150-9851 VANDALISM	24,200	9,143	30,015	30,818	31,653	32,522	
9855 CUSTODIAL SERVICES	2,025,694	2,324,640	2,300,712	2,389,405	2,468,515	2,549,133	2015-16 Added 1.625 FTE
9856 CUSTODIAL SUPPLIES-SCH			128,243	127,086	127,962	128,874	
9857 SECURITY	50,171	32,121	48,831	50,641	52,524	54,482	
9858 SAFE SCHOOLS	38,259	4,722	7,200	7,488	7,788	8,099	
9860 GROUNDS	287,040	278,940	286,366	286,864	293,229	299,689	
9870 UTILITIES	2,113,561	2,329,131	2,562,043	2,664,524	2,771,105	2,881,949	
TOTAL EXPENDITURES	<u>\$105,007,151</u>	<u>\$114,149,446</u>	<u>\$114,531,886</u>	<u>\$117,003,460</u>	<u>\$119,694,622</u>	<u>\$121,171,641</u>	
UNRESTRICTED EXPENDITURES	<u>\$85,255,149</u>	<u>\$88,561,321</u>	<u>\$88,300,209</u>	<u>\$90,807,650</u>	<u>\$92,520,280</u>	<u>\$93,009,272</u>	

4/27/2017	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	ASSUMPTIONS
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
SUMMARY							1. HW COST INCREASE 5% IN 2017-18, 2018-19 & 2019-20
TOTAL REVENUES	\$103,340,085	\$122,235,917	\$116,917,751	\$112,211,517	\$111,494,434	\$109,193,076	2. ENROLLMENT PROJECTION BASED ON 2017 DEMOGRAPHER'S REPORT
TOTAL EXPENDITURES	105,007,151	114,149,446	114,531,886	117,003,460	119,694,622	121,171,641	3. REVENUE BASED ON DEPARTMENT OF FINANCE (DOF) JANUARY 2017 PROJECTION DOF LCFF FUNDING GAP PERCENTAGES: 2016-17 @55.28%, 2017-18 @23.67%, 2018-19 @53.856%, 2019-20@ 68.94%
SURPLUS/(DEFICIT)	(\$1,667,065)	\$8,086,471	\$2,385,865	(\$4,791,943)	(\$8,200,188)	(\$11,978,565)	4. SERP SAVING STARTS 2017-18
BEGINNING BALANCE							5. SALARY 2% INCREASE IN 2016-17; STATUS QUO IN FUTURE YEARS (SUBJECT TO NEGOTIATIONS)
UNRESTRICTED	\$11,946,220	\$10,356,533	\$18,817,642	\$21,686,654	\$16,920,656	\$8,617,930	6. MEET SUPPLEMENTAL \$ SPENDING REQUIREMENTS
RESTRICTED	\$3,672,420	\$3,595,042	\$3,220,404	\$2,737,257	\$2,711,313	\$2,813,851	7. PERS RATE INCREASE IN FUTURE YEARS 2016-17 @13.89% (increase \$211,054 from 2015-16) 2017-18 @15.80% (increase \$206,236 from 2016-17) 2018-19 @18.70% (increase \$312,806 from 2017-18) 2019-20 @21.60% (increase \$307,015 from 2018-19)
ENDING BALANCE	\$13,951,575	\$22,038,046	\$24,423,911	\$19,631,968	\$11,431,781	(\$546,784)	8. STRS RATE INCREASE IN FUTURE YEARS 2016-17 @12.58% (increase \$1,616,633 from 2015-16) 2017-18 @14.43% (increase \$1,614,288 from 2016-17) 2018-19 @16.28% (increase \$1,599,601 from 2017-18) 2019-20 @18.13% (increase \$1,575,428 from 2018-19)
COMPONENTS OF ENDING BALANCE							9. ONE TIME DISCRETIONARY FUNDS \$214 PER ADA IN 2016-17 (\$2.56 M) ONE TIME DISCRETIONARY FUNDS \$48 PER ADA IN 2017-18 (\$0.56 M)
A) NONSPENDABLE							10. NO PARCEL TAXES REVENUE; REDUCE PROGRAMS AND REDUCE 10.72 FTE
1 REVOLVING CASH	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
2 STORES	49,504	39,664	39,664	39,664	39,664	39,664	
3 PREPAID EXPENDITURES	1,360,418	1,236,417	1,236,417	1,236,417	1,236,417	1,236,417	2017-18 required minimum reserve level is 3%; \$3,510,104 Committed for Textbook adoptions/ Tech Update \$3,000,000
B) RESTRICTED							The amount in excess of minimum reserve is \$9,119,471 The excess reserve is needed due to the following:
MAIN. RESERVES	299,508	299,508	219,424	70,615	77,254	63,514	1. PERS/STRS contribution rate increases
RESTRICTED	3,295,534	2,920,896	2,517,833	2,640,698	2,736,597	2,819,735	2. Projected future enrollment decline
C) COMMITTED							3. Deficit spending in the future years
STABILIZATION ARRANGEMEN	0	0	0	0	0	0	
OTHER COMMITMENTS	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	
D) ASSIGNED							
OTHER ASSIGNMENTS	24,746	34,350	0	0	0	0	
E) UNASSIGNED/UNAPPROPRIATED							
RESERVE FOR ECO. UNCERTAINTIE	3,150,215	3,424,483	3,435,957	3,510,104	3,590,839	3,635,149	
UNASSIGNED/UNAPPROPRIATE	5,756,651	11,067,728	13,959,617	9,119,471	736,010	(11,356,264)	
	\$13,951,575	\$22,038,046	\$24,423,911	\$19,631,968	\$11,431,781	(\$546,784)	
UNRESTRICTED (DEFICIT)/SURPLUS	(\$1,589,687)	\$8,461,109	\$2,869,012	(\$4,765,999)	(\$8,302,726)	(\$12,047,963)	
% of AVAILABLE RESERVE	8.48%	12.70%	15.19%	10.79%	3.61%	-6.37%	

Financial Report - Unrestricted
Evergreen Elementary School District

4/27/2017

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
REVENUES								
REVENUE LIMIT/LCFF	\$65,138,743	\$80,979,112	\$87,787,602	\$95,689,627	\$96,248,186	\$93,739,349	\$93,054,813	\$92,613,901
FEDERAL	0	0	0	0	0	0	0	0
STATE	11,272,571	2,135,098	3,005,342	8,977,976	4,724,211	2,641,903	2,035,766	2,035,766
LOCAL	2,765,163	2,831,769	3,239,207	4,028,464	3,349,382	3,330,682	3,330,682	882,000
SUBTOTAL	<u>\$79,176,477</u>	<u>\$85,945,979</u>	<u>\$94,032,152</u>	<u>\$108,696,068</u>	<u>\$104,321,779</u>	<u>\$99,711,934</u>	<u>\$98,421,261</u>	<u>\$95,531,667</u>
EXPENDITURES								
CERTIFICATED SALARIES	\$47,385,945	\$48,532,716	\$50,554,070	\$51,264,493	\$50,814,814	\$50,789,497	\$50,967,773	\$50,631,398
CLASSIFIED SALARIES	5,241,702	6,365,514	6,967,116	7,508,312	7,937,145	8,220,265	8,220,265	8,020,556
EMPLOYEE BENEFITS	19,662,563	20,227,919	21,436,960	22,243,537	23,043,603	25,184,129	26,429,445	27,296,723
BOOKS & SUPPLIES	1,376,373	1,757,323	2,800,016	2,852,983	2,392,477	2,372,083	2,372,083	2,372,083
CONTRACTED SERVICES	2,348,077	2,390,486	3,405,917	3,563,092	3,703,625	3,803,133	4,063,887	4,192,271
CAPITAL OUTLAY	46,477	98,527	3,341	662,923	0	0	0	0
OTHER SOURCES/USES	(317,983)	(8,087)	87,730	465,981	408,545	438,543	466,827	496,241
SUBTOTAL	<u>\$75,743,153</u>	<u>\$79,364,397</u>	<u>\$85,255,149</u>	<u>\$88,561,321</u>	<u>\$88,300,209</u>	<u>\$90,807,650</u>	<u>\$92,520,280</u>	<u>\$93,009,272</u>
DEFICIT/SURPLUS	\$3,433,324	\$6,581,582	\$8,777,003	\$20,134,747	\$16,021,570	\$8,904,284	\$5,900,981	\$2,522,395
TRANSFERS IN/OUT	(\$8,573,569)	(\$10,495,492)	(\$10,366,690)	(\$11,673,638)	(\$13,152,558)	(\$13,670,283)	(\$14,203,707)	(\$14,570,358)
SUBTOTAL	<u>(\$5,140,245)</u>	<u>(\$3,913,910)</u>	<u>(\$1,589,687)</u>	<u>\$8,461,109</u>	<u>\$2,869,012</u>	<u>(\$4,765,999)</u>	<u>(\$8,302,726)</u>	<u>(\$12,047,963)</u>
Beginning Balance	\$21,000,374	\$15,860,129	\$11,946,219	\$10,356,532	\$18,817,642	\$21,686,654	\$16,920,655	\$8,617,929
Ending Balance	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$18,817,642</u>	<u>\$21,686,654</u>	<u>\$16,920,655</u>	<u>\$8,617,929</u>	<u>(\$3,430,034)</u>
Components of Ending Balance								
A) NONSPENDABLE								
1 REVOLVING CASH	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
2 STORES	57,888	46,767	49,504	39,664	39,664	39,664	39,664	39,664
3 PREPAID EXPENDITURES	1,191,521	1,192,232	1,360,418	1,236,417	1,236,417	1,236,417	1,236,417	1,236,417
B) RESTRICTED								
MAIN. RESERVES	0	0	0	0	0	0	0	0
RESTRICTED	0	0	0	0	0	0	0	0
C) COMMITTED								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
D) ASSIGNED								
OTHER ASSIGNMENTS	431,299	0	24,746	34,350	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED								
RESERVE FOR ECO. UNCERTAINTIES	2,881,226	2,971,860	3,150,215	3,424,483	3,435,957	3,510,104	3,590,839	3,635,149
UNASSIGNED/UNAPPROPRIATED	11,283,195	7,720,361	5,756,650	11,067,728	13,959,617	9,119,470	736,010	(11,356,264)
	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$18,817,642</u>	<u>\$21,686,654</u>	<u>\$16,920,655</u>	<u>\$8,617,929</u>	<u>(\$3,430,034)</u>

Financial Report - Restricted
Evergreen Elementary School District

4/27/2017

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
REVENUES								
REVENUE LIMIT/LCFF	\$811,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL	4,269,744	4,520,820	4,768,958	4,589,416	4,540,045	4,341,112	4,341,112	4,341,112
STATE	3,725,897	4,443,854	1,558,208	6,448,398	5,857,392	6,119,183	6,692,773	7,281,009
LOCAL	3,152,004	1,382,556	2,980,767	2,502,036	2,198,535	2,039,288	2,039,288	2,039,288
SUBTOTAL	<u>\$11,959,319</u>	<u>\$10,347,230</u>	<u>\$9,307,934</u>	<u>\$13,539,850</u>	<u>\$12,595,972</u>	<u>\$12,499,583</u>	<u>\$13,073,173</u>	<u>\$13,661,409</u>
EXPENDITURES								
CERTIFICATED SALARIES	\$5,832,901	\$6,086,394	\$6,210,841	\$6,182,291	\$6,817,596	\$6,219,992	\$6,219,992	\$6,219,992
CLASSIFIED SALARIES	3,587,194	2,773,070	3,077,636	2,977,470	2,996,057	3,226,581	3,226,581	3,226,581
EMPLOYEE BENEFITS	3,812,753	3,275,662	3,580,605	7,377,188	7,953,545	8,433,687	9,308,396	10,188,137
BOOKS & SUPPLIES	2,114,810	2,073,366	2,094,065	3,826,709	2,422,565	2,389,335	2,361,322	2,332,461
CONTRACTED SERVICES	4,226,424	5,123,542	4,287,957	4,530,471	4,557,527	4,371,827	4,448,063	4,527,384
CAPITAL OUTLAY	56,203	4,149	17,311	66,862	0	0	0	0
OTHER SOURCES/USES	667,451	361,403	483,586	627,135	1,484,387	1,554,388	1,609,989	1,667,813
SUBTOTAL	<u>\$20,297,736</u>	<u>\$19,697,587</u>	<u>\$19,752,002</u>	<u>\$25,588,126</u>	<u>\$26,231,677</u>	<u>\$26,195,810</u>	<u>\$27,174,343</u>	<u>\$28,162,368</u>
DEFICIT/SURPLUS	(\$8,338,417)	(\$9,350,356)	(\$10,444,068)	(\$12,048,276)	(\$13,635,705)	(\$13,696,227)	(\$14,101,170)	(\$14,500,959)
TRANSFERS IN/OUT	\$8,573,569	\$10,495,492	\$10,366,690	\$11,673,638	\$13,152,558	\$13,670,283	\$14,203,707	\$14,570,358
SUBTOTAL	<u>\$235,152</u>	<u>\$1,145,136</u>	<u>(\$77,378)</u>	<u>(\$374,638)</u>	<u>(\$483,147)</u>	<u>(\$25,944)</u>	<u>\$102,537</u>	<u>\$69,399</u>
Beginning Balance	\$2,292,134	\$2,527,286	\$3,672,422	\$3,595,044	\$3,220,404	\$2,737,257	\$2,711,313	\$2,813,850
Ending Balance	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,220,404</u>	<u>\$2,737,257</u>	<u>\$2,711,313</u>	<u>\$2,813,850</u>	<u>\$2,883,249</u>
Components of Ending Balance								
A) NONSPENDABLE								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
B) RESTRICTED								
MAIN. RESERVES	58,121	58,121	299,508	299,508	219,424	70,615	77,254	63,514
RESTRICTED	2,469,165	3,614,301	3,295,536	2,920,895	2,517,833	2,640,698	2,736,597	2,819,735
C) COMMITTED								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	0	0	0	0	0
D) ASSIGNED								
OTHER ASSIGNMENTS	0	0	0	0	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED								
RESERVE FOR ECO. UNCERTAINTIES	0	0	0	0	0	0	0	0
UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0	0
	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,220,403</u>	<u>\$2,737,257</u>	<u>\$2,711,313</u>	<u>\$2,813,850</u>	<u>\$2,883,249</u>

Financial Report - Unrestricted/ Restricted
Evergreen Elementary School District

4/27/2017

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
REVENUES								
REVENUE LIMIT/LCFF	\$65,950,416	\$80,979,112	\$87,787,602	\$95,689,627	\$96,248,186	\$93,739,349	\$93,054,813	\$92,613,901
FEDERAL	4,269,744	4,520,820	4,768,958	4,589,416	4,540,045	4,341,112	4,341,112	4,341,112
STATE	14,998,468	6,578,953	4,563,551	15,426,374	10,581,603	8,761,086	8,728,539	9,316,775
LOCAL	5,917,167	4,214,324	6,219,974	6,530,500	5,547,918	5,369,970	5,369,970	2,921,288
SUBTOTAL	\$91,135,796	\$96,293,209	\$103,340,085	\$122,235,917	\$116,917,752	\$112,211,517	\$111,494,434	\$109,193,076
EXPENDITURES								
CERTIFICATED SALARIES	\$53,218,846	\$54,619,110	\$56,764,911	\$57,446,784	\$57,632,410	\$57,009,489	\$57,187,765	\$56,851,390
CLASSIFIED SALARIES	8,828,896	9,138,583	10,044,752	10,485,782	10,933,202	11,446,846	11,446,846	11,247,137
EMPLOYEE BENEFITS	23,475,316	23,503,581	25,017,565	29,620,725	30,997,148	33,617,816	35,737,841	37,484,860
BOOKS & SUPPLIES	3,491,183	3,830,689	4,894,081	6,679,692	4,815,042	4,761,418	4,733,405	4,704,544
CONTRACTED SERVICES	6,574,501	7,514,028	7,693,874	8,093,564	8,261,152	8,174,960	8,511,950	8,719,655
CAPITAL OUTLAY	102,679	102,676	20,652	729,784	0	0	0	0
OTHER SOURCES/USES	349,468	353,316	571,316	1,093,116	1,892,932	1,992,931	2,076,816	2,164,054
SUBTOTAL	\$96,040,889	\$99,061,983	\$105,007,151	\$114,149,448	\$114,531,886	\$117,003,460	\$119,694,622	\$121,171,640
DEFICIT/SURPLUS	(\$4,905,093)	(\$2,768,774)	(\$1,667,065)	\$8,086,469	\$2,385,866	(\$4,791,943)	(\$8,200,188)	(\$11,978,564)
TRANSFERS IN/OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	(\$4,905,093)	(\$2,768,774)	(\$1,667,065)	\$8,086,469	\$2,385,866	(\$4,791,943)	(\$8,200,188)	(\$11,978,564)
Beginning Balance	\$23,292,508	\$18,387,415	\$15,618,641	\$13,951,576	\$22,038,046	\$24,423,911	\$19,631,969	\$11,431,779
Ending Balance	\$18,387,415	\$15,618,641	\$13,951,576	\$22,038,045	\$24,423,912	\$19,631,968	\$11,431,781	(\$546,785)
Components of Ending Balance								
A) NONSPENDABLE								
1 REVOLVING CASH	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
2 STORES	57,888	46,767	49,504	39,664	39,664	39,664	39,664	39,664
3 PREPAID EXPENDITURES	1,191,521	1,192,232	1,360,418	1,236,417	1,236,417	1,236,417	1,236,417	1,236,417
B) RESTRICTED								
MAIN. RESERVES	58,121	58,121	299,508	299,508	219,424	70,615	77,254	63,514
RESTRICTED	2,469,165	3,614,301	3,295,535	2,920,894	2,517,833	2,640,698	2,736,597	2,819,735
C) COMMITTED								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
D) ASSIGNED								
OTHER ASSIGNMENTS	431,299	0	24,746	34,350	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED								
RESERVE FOR ECO. UNCERTAINTIES	2,881,226	2,971,860	3,150,215	3,424,483	3,435,957	3,510,104	3,590,839	3,635,149
UNASSIGNED/UNAPPROPRIATED	11,283,195	7,720,361	5,756,651	11,067,728	13,959,617	9,119,470	736,010	(11,356,264)
SUBTOTAL	\$18,387,415	\$15,618,641	\$13,951,576	\$22,038,044	\$24,423,912	\$19,631,968	\$11,431,781	(\$546,785)
% of AVAILABLE RESERVE	14.75%	10.79%	8.48%	12.70%	15.19%	10.79%	3.61%	-6.37%