



LCAP/LEAP/Budget Work Session

Budget Summary



EVERGREEN SCHOOL DISTRICT

April 16, 2015

	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	<u>LOCAL CONTROL FUNDING FORMULA ASSUMPTIONS</u>			
						<u>Actual P-2</u>	<u>ADA without</u>	<u>Funded ADA with</u>	
						<u>Year</u>	<u>COE</u>	<u>COE</u>	<u>DOF LCFF PER ADA</u>
REVENUE LIMIT/ LOCAL CONTROL FUNDING FORMULA									
8011 STATE AID/LCFF	\$27,111,893	\$27,512,520	\$30,479,592	\$32,596,395	\$34,385,491	2012-13	13,003	13,163	\$5,908
8011 SUP/CON LCFF		\$5,717,528	\$6,572,664	\$6,975,423	\$7,293,147	2013-14	12,851	13,124	\$6,170
8012 EDUCATION PROTECTION ACCT	\$14,001,006	\$14,359,044	\$14,646,159	\$13,686,459	\$12,706,967	2014-15	12,514	12,960	\$6,756
8019 PRIOR YEAR, STATE AID	-84,951	0	0	0	0	2015-16	12,223	12,622	\$7,261
8021 HOMEOWNERS EXEMPT	225,491	225,491	225,491	225,491	225,491	2016-17	11,886	12,331	\$7,559
8041 SECURED ROLL TAX	35,338,748	35,338,748	35,338,748	35,338,748	35,338,748	2017-18	11,603	11,994	\$7,866
8042 UNSECURED ROLL TAX	2,690,672	2,690,672	2,690,672	2,690,672	2,690,672				
8046 SUPPLEMENTAL ERAF	0	0	0	0	0				
8044 SUPPLEMENTAL TAX	1,696,252	1,696,252	1,696,252	1,696,252	1,696,252				
TOTAL REVENUE LIMIT	\$80,979,112	\$87,540,256	\$91,649,579	\$93,209,441	\$94,336,769				
FEDERAL									
3010-8290 TITLE 1	\$979,147	\$1,732,746	\$1,337,595	\$1,336,595	\$1,336,595				
3060-8290 MIGRANT ED	121,705	144,462	135,841	136,141	136,296				
3185-8290 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0				
3310-8181 IDEA BASIC ENT.	1,989,140	2,035,658	2,035,658	2,035,658	2,035,658				
3315-8182 IDEA PRESCHOOL	62,923	61,938	61,938	61,938	61,938				
3320-8182 IDEA PRESCHOOL LOC	105,480	107,947	107,947	107,947	107,947				
3327-8182 IDEA MENTAL HEALTH	207,361	80,598	80,598	80,598	80,598				
3345-8182 IDEA PRE SCH STAFF DEV	669	617	617	617	617				
4035-8290 TEACHER QUALITY	322,983	320,702	320,702	320,702	320,702				
4203-8290 TITLE III, LEP	384,525	312,539	289,851	289,851	289,851				
5640-8290 MEDICAL	158,387	100,000	100,000	100,000	100,000				
TOTAL FEDERAL	\$4,520,820	\$4,897,207	\$4,470,747	\$4,470,047	\$4,470,202				
STATE									
0000-8550 MANDATED BLOCK GRANT	364,081	1,192,366	2,635,780	364,000	364,000	2014-15	One time Mandate Additional \$66 per pupil		
0000-8590 MEDI-CAL ADM UNRESTRICTED	45,203	100,000	100,000	100,000	100,000	2015-16	One time Mandate Additional \$180 per pupil		
1100-8560 LOTTERY	1,725,814	1,697,475	1,697,475	1,697,475	1,697,475				
6010-8590 AFTER SCHOOL ED.	456,000	456,000	456,000	456,000	456,000				
6230-8590 CLEAN ENERGY JOB ACT	172,843								
6300-8560 LOTTERY, INST MAT	479,198	407,394	407,394	407,394	407,394				
6512-8590 SPECIAL ED - MENTAL HEALTH	643,523	640,427	640,427	640,427	640,427				
6530-8590 IDEA LOW INCIDENCE	4,414	5,231	5,231	5,231	5,231				
6535-8590 IDEA STAFF DEV	0	2,914	2,914	2,914	2,914				
7405-8590 COMMON CORE	2,687,876	0	0	0	0				One Time Revenue for Common Core
TOTAL STATE	\$6,578,953	\$4,501,807	\$5,945,221	\$3,673,441	\$3,673,441				

	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
<i>LOCAL</i>						
8621 PARCEL TAXES	\$2,215,443	\$2,448,682	\$2,448,682	\$2,448,682	\$2,448,682	5- year Parcel Tax ends 06-30-2019
8631 SALE OF EQUIPMENT	1,948	10,000	10,000	10,000	10,000	
8650 LEASES	404,161	400,000	400,000	400,000	400,000	Rental Income from YMCA/COE/Church/Other
8660 INTEREST	98,036	98,000	98,000	98,000	98,000	
8699 MISC UNRESTRICTED	76,848	80,000	80,000	80,000	80,000	
0000-8699 TRANSPORTATION FEES	35,332	20,000	20,000	20,000	20,000	
9010-8699 OTHER GRANTS	21,674	0	0	0	0	
9010-8699 ELDT	23,966	0	0	0	0	
9010-8699 DONATION/ENERGY	940,223	984,146	983,823	1,004,009	1,025,003	
9010-8699 SPECIAL ED DONATION	300	0	0	0	0	
9010-8699 GATE /EEEE DONATION	200,000	0	0	0	0	Multi-year Donation for Library Services
9010-8699 MICROSOFT TECH GRANT	82,346	83,074	0	0	0	
TOTAL LOCAL	\$4,100,278	\$4,123,902	\$4,040,505	\$4,060,691	\$4,081,685	
<i>OTHER SOURCES</i>						
<i>TRANSFERS IN</i>						
6500-8793 SELPA, SPEC. ED.	114,046	451,797	0	0	0	2014-15 COE Prior Year Refund
0000-8997 GASB 45 TRANSFER	0	0	0	1,700,000	0	GASB 45 Transfer
<i>CONTRIBUTE TO RES. PROG.</i>						
8981 SPECIAL ED.	(\$7,851,496)	(\$8,253,990)	(\$9,133,884)	(\$9,392,379)	(\$9,645,080)	
8983 REGULAR TRANS.	(477,447)	(265,105)	(237,925)	(250,721)	(261,714)	
8983 SPECIAL ED. TRANS.	(740,135)	(762,196)	(792,238)	(822,735)	(851,360)	
8985 MAINTENANCE	(2,659,979)	(2,662,741)	(3,190,556)	(3,270,845)	(3,346,244)	3% of General Fund budget starts 2015-16
8984 DONATION	15,983	0	0	0	0	Study Island Contribution
6500-8981 SPECIAL ED.	7,851,496	8,253,990	9,133,884	9,392,379	9,645,080	
(XXX-8984 DONATION	(15,983)	0	0	0	0	
0000-8983 REGULAR TRANS.	477,447	265,105	237,925	250,721	261,714	
0000-8983 SPECIAL ED. TRANS.	740,135	762,196	792,238	822,735	851,360	
8150-8985 MAINTENANCE	2,659,979	2,662,741	3,190,556	3,270,845	3,346,244	
TOTAL OTHER SOURCES	\$114,046	\$451,797	\$0	\$1,700,000	\$0	
TOTAL REVENUES	<u>\$96,293,209</u>	<u>\$101,514,969</u>	<u>\$106,106,052</u>	<u>\$107,113,620</u>	<u>\$106,562,097</u>	
UNRESTRICTED REVENUES	<u>\$75,450,487</u>	<u>\$82,670,048</u>	<u>\$86,815,076</u>	<u>\$87,464,374</u>	<u>\$86,563,602</u>	

PROGRAMS	2013-14	2014-15	2015-16	2016-17	2017-18	ASSUMPTIONS
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
						2015-16
1110 REGULAR EDUCATION K-6	\$39,843,610	\$40,957,648	\$41,511,594	\$42,453,100	\$43,538,641	\$191,748 savings from 5 retirements \$211,088 savings from leaves/resignations \$1,250,676 step/col for all groups
1130 REGULAR EDUCATION 7-8	12,420,493	11,953,851	12,311,267	12,584,977	12,863,651	Health benefits 0% increase Reduce 291 ADA
1140 PARCEL TAX PROGRAM	2,223,854	2,448,682	2,448,682	2,448,682	2,448,682	Reduce 13 teachers Salary level status quo (subject to negotiations)
1160 RETIREE MEDICAL	803,552	873,701	873,704	918,438	965,462	K-3 class size at 1:24 PERS rate at 12.6% (increase \$91,146 from 2014-15)
1170 SCHOOL SUPPLIES	356,032	845,575	876,320	880,220	883,826	STRS rate at 10.73% (increase \$1,040,385 from 2014-15)
1175 COPIER MAINTENANCE	94,645	127,049	132,125	137,410	142,906	12% substitute teachers' daily rate increase (\$107,022)
1195 HOME/HOSPITAL	38,739	17,602	17,337	17,637	17,938	2016-17
1202 SATURDAY SCHOOL	3,296	5,522	5,458	5,529	5,601	\$191,748 savings from 5 retirements \$211,088 savings from leaves/resignations \$1,250,676 step/col for all groups
1226 INTERVENTION	77,993	0	0	0	0	Health benefits 5.12% increase Reduce 337 ADA
1250 EXTRA CURRICULAR ACTIVITY	35,100	35,100	35,100	35,100	35,100	Reduce 14 teachers Salary level status quo (subject to negotiations)
1253 FRONT LOAD FOR SUCCESS	4,735	0	0	0	0	K-3 class size at 1:24 PERS rate at 15% (increase \$355,020 from 2014-15)
1271 PREP PERIOD, 4-6	748,547	790,882	834,039	849,883	865,972	STRS rate at 12.58% (increase \$2,080,770 from 2014-15)
1283 LOTTERY, REG ED	1,725,814	1,697,475	1,697,475	1,697,475	1,697,475	
1298 SUB TEACHERS	757,797	845,531	943,830	953,756	963,682	2017-18
1299 NOON DUTY SUPERVISOR	401,479	426,305	451,898	456,217	460,191	\$191,748 savings from 5 retirements \$211,088 savings from leaves/resignations \$1,250,676 step/col for all groups
3010-1510 TITLE 1	895,952	1,370,627	1,106,902	1,097,381	1,088,518	Health benefits 5.12% increase Reduce 283 ADA Reduce 12 teachers
3010-1511 TITLE 1 PARENT INV.	26,935	22,892	17,661	17,661	17,661	Salary level status quo (subject to negotiations) K-3 class size at 1:24
3010-1512 TITLE 1 SUMMER SCH/ TRAN	42,486	232,450	111,048	115,490	120,110	PERS rate at 16.6% (increase \$530,936 from 2014-15)
3010-1513 TITLE 1 PROF. DEV.	13,775	106,777	101,984	106,063	110,306	STRS rate at 14.43% (increase \$3,121,156 from 2014-15)

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
3185-1515 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0	
6010-1523 AFTER SCHOOL ED.	456,000	456,000	456,000	456,000	456,000	
4203-1551 TITLE III, LEP	384,525	312,539	289,851	289,851	289,851	
XXXX-1590 SUPPLEMENTAL -SCHOOLS	1,233,158	725,444	725,787	730,884	735,601	Meet Supplemental Spending Requirements
XXXX-1591 SUPPLEMENTAL - STAFFING	1,111,307	3,245,235	4,323,450	4,431,490	4,532,013	
0000-1592 SUPPLEMENTAL - TECHNOLOGY			250,000	250,000	250,000	
XXXX-1593 SUPPLEMENTAL -DISTRICTWIDE	39,941	966,471	780,755	783,637	786,634	
XXXX-1594 SUPPLEMENTAL - FOSTER YOUTH	0	10,000	10,000	10,000	10,000	
XXXX-1595 SUPPLEMENTAL - PARENT	0	100,000	102,400	104,896	107,492	
XXXX-1596 SUPPLEMENTAL - STAFF DEV	26,324	670,378	380,272	664,516	871,407	
6300-1634 LOTTERY INST MATERIAL	130,000	977,394	407,394	407,394	407,394	
1638 BTSA GRANT	171,353	161,477	166,310	168,695	171,009	
1639 INST MAT REALIGNMENT	136,632	0	0	0	0	
1640 BLOCK GRANTS, SIP	937,817	0	0	0	0	
4035-1659 TEACHER QUALITY	322,983	320,702	320,702	320,702	320,702	
9010-1712 SILVER OAK PARTNERSHIP	4,108	0	0	0	0	
9010-1715 SCHOOLS DONATION	924,275	948,422	983,823	1,004,009	1,025,003	
9010-1716 BOOK FAIR	15,404	15,399	0	0	0	
9010-1717 SCHOLARSHIP	86	9,825	0	0	0	
9010-1718 MICROSOFT TECH GRANT	82,346	83,074	0	0	0	
9010-XXXX OTHER DONATION PROGREMS	5,043	10,500	0	0	0	
3060-4850 MIGRANT ED	121,705	144,462	135,841	136,141	136,296	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
6500-5001 SPECIAL ED ADMINISTRATION	831,327	795,961	809,689	817,844	825,723	
6500-5050 SPECIAL ED REGIONALIZED SERV.	162,120	170,379	178,689	182,224	185,806	
3385-5730 IDEA, PRESCHOOL	520,605	579,506	601,247	614,588	628,198	
6500-5751 NON-PUBLIC SCHOOLS	189,972	256,555	266,816	277,489	288,588	
6500-5755 NON-PUBLIC AGENCY	689,493	565,305	587,916	611,433	635,890	
3310-5770 IDEA, NON-SEVERE	1,963,583	2,198,997	2,206,850	2,258,787	2,302,462	
6500-5776 MENTAL HEALTH	495,132	285,266	356,605	365,919	375,383	
6500-5777 RS, NON-SEVERE	2,348,521	2,677,730	2,745,272	2,804,145	2,864,094	
6500-5778 SDC, NON-SEVERE	1,734,037	1,713,583	1,772,219	1,811,644	1,851,916	
6500-5779 DIS, NON-SEVERE	1,688,510	1,962,076	2,179,491	2,228,530	2,276,708	
9410 ED. SERVICES	107,988	0	0	0	0	
9412 COMMON CORE	1,715,228	972,648	0	0	0	
9415 ASSESSMENT	26,234	26,647	26,234	26,234	26,234	
9420 CURRICULUM DEVELOP	192,568	198,690	204,567	208,606	212,302	
9428 DISTRICT STAFF DEVELOP	229,405	238,638	247,078	253,487	259,882	
9451 AUDIO VISUAL	3,075	13,344	13,550	13,764	13,987	
9455 IMC	23,044	24,581	24,624	25,172	25,609	
320x-9459 LIBRARY	863,220	624,036	628,894	643,374	655,715	
9483 SCH ADMINISTRATION	5,609,804	5,901,365	6,084,064	6,217,565	6,344,783	
9485 SCH ADMIN SUPPLIES	63,069	79,372	79,372	79,372	79,372	
9630 PSYCHOLOGICAL SERV.	317,182	347,185	373,411	390,787	408,456	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
5640-9640 MEDI-CAL	99,549	100,000	100,000	100,000	100,000	
9670 HEALTH	764,817	842,946	904,155	925,950	945,760	
9690 STAR TESTING	29,836	11,532	11,532	11,532	11,532	
9770 TRANSPORTATION	503,482	263,733	237,325	250,121	261,114	2012-13 add 1 route
9771 SPECIAL ED TRANSPORT	1,045,184	1,048,119	1,078,918	1,109,311	1,137,867	2013-14 add two routes
9772 OUTSIDE FIELD TRIPS	9,297	21,372	20,600	20,600	20,600	
9773 SUMMER SPCL. ED. TRANS	1,907	21,033	20,276	20,380	20,449	
9811 BOARD OF TRUSTEES	311,465	326,740	230,112	332,186	244,602	Elections in FY 2014-15 & FY 2016-17
9812 SUPERINTENDENT	273,721	291,494	304,754	310,623	316,577	
9813 GENERAL ADMIN SERVICES	279,882	304,958	270,841	277,094	282,062	
9814 INDIRECT COST	(388,397)	(361,877)	(327,626)	(327,626)	(327,626)	
9815 BUSINESS SERVICES	1,107,641	1,269,892	1,287,656	1,323,322	1,355,472	
9819 COMMUNICATIONS		133,656	138,158	141,509	144,347	
9824 WORK STUDY	4,554	4,631	4,816	5,009	5,209	
9826 EMP. RELATIONS	79,648	94,521	97,951	101,519	105,229	
9827 PERSONNEL	544,417	598,115	643,132	659,123	673,887	
9830 PURCHASING	103,624	87,984	98,314	100,834	102,945	
9831 WAREHOUSE	84,879	89,118	89,307	91,559	93,455	
9832 PRINT SHOP	13,244	22,000	22,000	22,000	22,000	
9835 INSURANCE	489,325	683,092	710,415	738,832	768,385	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
8150-9836 SAFETY PROG	9,608	25,008	25,688	26,396	27,131	
9840 INFORMATION SERVICES	277,763	500,093	509,955	524,302	536,393	
8150-9850 MAINTENANCE	2,617,576	2,581,496	2,814,947	2,871,308	2,922,588	
8150-9851 VANDALISM	32,795	56,237	58,089	60,015	62,019	
9855 CUSTODIAL SERVICES	1,913,891	2,084,160	2,259,461	2,326,105	2,382,259	
9857 SECURITY	40,740	35,802	37,091	38,432	39,826	
9858 SAFE SCHOOLS	43,661	31,313	32,565	33,868	35,222	
9860 GROUNDS	275,982	326,836	328,448	336,375	343,328	
9870 UTILITIES	1,911,436	1,992,680	2,147,384	2,233,279	2,322,611	
TOTAL EXPENDITURES	<u>\$99,061,983</u>	<u>\$105,033,539</u>	<u>\$106,351,861</u>	<u>\$109,028,156</u>	<u>\$111,541,475</u>	
UNRESTRICTED EXPENDITURES	<u>\$79,364,396</u>	<u>\$85,081,729</u>	<u>\$87,717,137</u>	<u>\$90,047,142</u>	<u>\$92,223,128</u>	

4/9/2015	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
SUMMARY						
TOTAL REVENUES	\$96,293,209	\$101,514,969	\$106,106,052	\$107,113,620	\$106,562,097	1. HW COST INCREASE 0% IN 2015-16; 5.12% IN 2016-17 & 2017-18 2. ENROLLMENT PROJECTION BASED ON DEC 2014 REPORT 3. REVENUE BASED ON DOF LCFF FUNDING GAP PERCENTAGES: 2014-15 @29.15%, 2015-16 @32.19%, 2016-17 @23.71%, 2017-18 @26.43%
TOTAL EXPENDITURES	99,061,983	105,033,539	106,351,861	109,028,156	111,541,475	4. 5 RETIREMENTS IN FUTURE YEAR 5. TRANSFER ALL \$1.7M GASB 45 FUND TO GENERAL FUND IN 2016-17 6. SALARY LEVEL STATUS QUO (SUBJECT TO NEGOTIATIONS) 7. MEET SUPPLEMENTAL \$ SPENDING REQUIREMENTS
SURPLUS/(DEFICIT)	(\$2,768,775)	(\$3,518,570)	(\$245,809)	(\$1,914,536)	(\$4,979,378)	8. PERS RATE INCREASE IN FUTURE YEARS 2014-15 @11.771%; 2015-16 @12.6% (increase \$91,146); 2016-17 @15% (increase \$355,020); 2017-18 @16.6% (increase \$530,936)
BEGINNING BALANCE						9. STRS RATE INCREASE IN FUTURE YEARS 2014-15 @8.88%; 2015-16 @10.73% (increase \$1,040,385); 2016-17 @12.58% (increase \$2,080,770); 2017-18 @14.43% (increase \$3,121,156)
UNRESTRICTED	\$15,860,129	\$11,946,220	\$9,534,539	\$8,632,478	\$6,049,710	10. ONE TIME DISCRETIONARY FUNDS \$180 PER ADA IN 2015-16 ONLY
RESTRICTED	\$2,527,286	\$3,672,420	\$2,565,531	\$3,221,783	\$3,890,015	11. ADD 1.625 FTE FOR CUSTODIAL SERVICES 12. 12% COST INCREASE FOR SUBSTITUTE TEACHERS' DAILY RATE
ENDING BALANCE	\$15,618,641	\$12,100,071	\$11,854,261	\$9,939,725	\$4,960,347	13. ADD 3 FTE MIDDLE SCHOOL COUNSELORS 14. ADD 0.4 FTE PREP TEACHER 15. INCREASE SEAT HOURS FROM 100 TO 125
COMPONENTS OF ENDING BALANCE						
A) NONSPENDABLE						
1 REVOLVING CASH	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
2 STORES	46,767	46,767	46,767	46,767	46,767	
3 PREPAID EXPENDITURES	1,192,232	1,192,232	1,192,232	1,192,232	1,192,232	
B) RESTRICTED						
MAIN. RESERVES	58,121	58,121	349,953	663,078	997,585	
RESTRICTED	3,614,300	2,507,411	2,871,831	3,226,937	3,572,579	
C) COMMITTED						
STABILIZATION ARRANGEMENTS	0	0	0	0	0	
OTHER COMMITMENTS	0	0	0	0	0	
D) ASSIGNED						
OTHER ASSIGNMENTS	0	0	0	0	0	
E) UNASSIGNED/UNAPPROPRIATED						
RESERVE FOR ECO. UNCERTAINTIES	2,971,860	3,151,006	3,190,556	3,270,845	3,346,244	
UNASSIGNED/UNAPPROPRIATED	7,720,362	5,129,534	4,187,923	1,524,867	(4,210,059)	
	\$15,618,640	\$12,100,071	\$11,854,261	\$9,939,725	\$4,960,347	
UNRESTRICTED (DEFICIT)/SURPLUS	(\$3,913,909)	(\$2,411,681)	(\$902,061)	(\$2,582,768)	(\$5,659,526)	
% of AVAILABLE RESERVE	10.79%	7.88%	6.94%	4.40%	-0.77%	