



Evergreen
School District

COMBINED GENERAL FUND (Unrestricted and Restricted)

**SNAPSHOT OF CALCULATIONS USED IN COLLECTIVE
BARGAINING TENTATIVE AGREEMENT (BETWEEN ESD & ETA)
DISCLOSURE REVIEWED BY SCCOE**

EVERGREEN SCHOOL DISTRICT					
COMBINED GENERAL FUND (Unrestricted and Restricted)					
SNAPSHOT W/ CALCULATIONS USED IN COLLECTIVE BARGAINING TENTATIVE AGREEMENT DISCLOSURE REVIEWED BY SCCOE *			With Measure EE Parcel Tax Passage		
		2017-18	2018-19	2019-20	2020-21
SUMMARY		UNAUDITED	BUDGET	BUDGET	BUDGET
REVENUES		117,143,204	119,448,946	111,538,020	110,077,473
<i>Projected reduced enrollment/ADA</i>				<i>(632,549)</i>	<i>(632,549)</i>
<i>Parcel Tax revenues applied to class size reduction expenses</i>				1,528,590	1,528,590
<i>Parcel Tax revenues for future Board action to expend</i>				1,528,591	1,528,591
<i>Total Revenues</i>		\$117,143,204	\$119,448,946	\$113,962,652	\$112,502,105
EXPENDITURES		115,235,116	116,487,036	117,480,050	119,924,403
<i>.5% retro 2017-18 salary & statutory benefits, ETA</i>			252,781		
<i>.5% base salary & statutory benefits, ETA</i>			252,781	252,781	252,781
<i>1.5% 2018-19 salary & statutory benefits, ETA; effective 7/1/2018</i>			775,265	775,265	775,265
<i>2.5% 2019-20 salary & statutory benefits, ETA; effective 2/1/2020</i>				651,693	1,297,748
<i>Reduce Trust to \$100 mo. per ETA employee eff. 1/1/2019</i>			<i>(85,042)</i>	<i>(171,784)</i>	<i>(171,784)</i>
<i>Parcel Tax budget items to restore (subject to future Board action)</i>				1,449,199	1,449,199
<i>Total Expenditures</i>		115,235,116	117,682,821	120,437,204	123,527,612
SURPLUS/(DEFICIT)		\$1,908,088	\$1,766,125	(\$6,474,552)	(\$11,025,507)
UNRESTRICTED		21,736,909	21,187,090	22,953,217	16,635,068
RESTRICTED		2,778,105	5,236,012	5,236,010	5,079,607
PROJECTED ENDING BALANCE		\$26,423,102	\$28,189,227	\$21,714,675	\$10,689,168
* See SCCOE Letter Dated October 11, 2018					

PROJECTED ENDING BALANCE		\$26,423,102	\$28,189,227	\$21,714,675	\$10,689,168
A) NONSPENDABLE					
1	REVOLVING CASH	15,000	15,000	15,000	15,000
2	STORES	17,716	17,716	17,716	17,716
3	PREPAID EXPENDITURES	0	0	0	0
B) RESTRICTED					
	MAINTENANCE RESERVES (Resource 8150)	43,833	43,833	(12,275)	530,112
	RESTRICTED	5,192,179	5,192,177	5,091,881	4,651,226
C) COMMITTED					
	STABILIZATION ARRANGEMENTS	0	0	0	0
	OTHER COMMITMENTS	3,000,000	0	0	0
D) ASSIGNED					
	OTHER ASSIGNMENTS	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED					
	RESERVE FOR ECONOMIC UNCERTAINTIES	3,457,054	3,530,485	3,613,116	3,705,828
	UNASSIGNED/UNAPPROPRIATED (For future Board Action)	14,697,320	19,390,016	12,989,236	1,769,285
		\$26,423,102	\$28,189,227	\$21,714,675	\$10,689,168
UNRESTRICTED (DEFICIT)/SURPLUS		(\$549,818)	\$1,766,125	(\$6,474,552)	(\$11,025,507)
% of AVAILABLE RESERVE		15.75%	19.48%	13.79%	4.43%

