

Marietta City School District

Washington

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2018, 2019 and 2020 Actual;
Forecasted Fiscal Years Ending June 30, 2021 Through 2025

	Actual				Average Change	Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020			Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Revenues										
1.010	General Property Tax (Real Estate)	11,709,298	11,910,301	12,061,239	1.5%	\$12,104,208	\$12,330,187	\$12,221,716	\$12,021,074	\$12,026,633
1.020	Tangible Personal Property Tax	925,453	906,889	997,757	4.0%	1,118,978	\$1,117,325	\$1,042,913	\$958,491	\$958,425
1.030	Income Tax									
1.035	Unrestricted State Grants-in-Aid	9,099,277	8,991,442	8,389,225	-3.9%	8,295,263	\$8,293,980	\$8,292,404	\$8,772,001	\$8,770,785
1.040	Restricted State Grants-in-Aid	438,819	468,723	468,562	3.4%	468,723	\$468,723	\$468,723	\$468,723	\$468,723
1.045	Restricted Federal Grants-in-Aid - SFSF									
1.050	Property Tax Allocation	1,492,195	1,391,250	1,405,237	-2.9%	1,439,745	\$1,440,214	\$1,481,410	\$1,522,903	\$1,523,425
1.060	All Other Revenues	1,087,389	1,208,195	1,280,956	8.6%	1,051,241	\$1,085,335	\$1,096,439	\$1,093,776	\$1,028,548
1.070	Total Revenues	24,752,431	24,876,800	24,602,976	-0.3%	24,478,158	24,735,764	24,603,605	24,836,968	24,776,539
Other Financing Sources										
2.010	Proceeds from Sale of Notes									
2.020	State Emergency Loans and Advancements (Approved)									
2.040	Operating Transfers-In									
2.050	Advances-In									
2.060	All Other Financing Sources	110,661	155,169	146,637	17.4%	110,000	75,000	85,000	85,000	95,000
2.070	Total Other Financing Sources	110,661	155,169	146,637	17.4%	110,000	75,000	85,000	85,000	95,000
2.080	Total Revenues and Other Financing Sources	24,863,092	25,031,969	24,749,613	-0.2%	24,588,158	24,810,764	24,688,605	24,921,968	24,871,539
Expenditures										
3.010	Personal Services	\$12,598,198	\$13,059,555	\$12,801,418	0.8%	\$11,936,577	\$11,828,225	\$12,154,524	\$12,520,977	\$12,942,798
3.020	Employees' Retirement/Insurance Benefits	\$6,087,306	\$6,553,388	\$6,997,656	7.2%	\$6,698,654	\$6,300,408	\$6,864,721	\$7,425,455	\$7,852,716
3.030	Purchased Services	\$4,147,987	\$4,330,623	\$4,135,917	0.0%	\$4,687,156	\$4,796,901	\$4,703,922	\$4,673,202	\$4,791,000
3.040	Supplies and Materials	\$702,062	\$630,796	\$569,725	-9.9%	\$591,176	\$503,676	\$503,676	\$515,861	\$508,000
3.050	Capital Outlay	\$19,722	\$15,986	\$9,844	-28.7%	\$18,485	\$15,985	\$15,985	\$15,985	\$16,000
3.060	Intergovernmental									
	Debt Service:									
4.010	Principal-All (Historical Only)									
4.020	Principal-Notes									
4.030	Principal-State Loans									
4.040	Principal-State Advancements									
4.050	Principal-HB 264 Loans	\$165,000	\$93,000	\$95,000	-20.7%	\$97,000				
4.055	Principal-Other									
4.060	Interest and Fiscal Charges	\$19,515	\$13,538	\$9,120	-31.6%	\$4,606				
4.300	Other Objects	\$415,708	\$384,917	\$378,708	-4.5%	\$366,679	\$372,904	\$372,904	\$372,904	\$370,000
4.500	Total Expenditures	24,155,498	25,081,803	24,997,388	1.7%	24,400,333	23,818,099	24,615,732	25,524,384	26,480,514
Other Financing Uses										
5.010	Operating Transfers-Out	\$60,000	\$246,000	\$278,407	161.6%	\$485,000	\$360,000	\$360,000	\$335,000	\$300,000
5.020	Advances-Out									
5.030	All Other Financing Uses									
5.040	Total Other Financing Uses	60,000	246,000	278,407	161.6%	485,000	360,000	360,000	335,000	300,000
5.050	Total Expenditures and Other Financing Uses	24,215,498	25,327,803	25,275,795	2.2%	24,885,333	24,178,099	24,975,732	25,859,384	26,780,514
6.010	Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	647,594	295,834-	526,182-	-33.9%	297,175-	632,665	287,127-	937,416-	1,908,975-

7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,781,986	5,429,580	5,133,746	4.0%	4,607,564	4,310,389	4,943,054	4,655,927	3,718,511
7.020	Cash Balance June 30	5,429,580	5,133,746	4,607,564	-7.8%	4,310,389	4,943,054	4,655,927	3,718,511	1,809,536
8.010	Estimated Encumbrances June 30									
	Reservation of Fund Balance									
9.010	Textbooks and Instructional Materials									
9.020	Capital Improvements									
9.030	Budget Reserve									
9.040	DPIA									
9.045	Fiscal Stabilization									
9.050	Debt Service									
9.060	Property Tax Advances									
9.070	Bus Purchases									
9.080	Subtotal									
10.010	Fund Balance June 30 for Certification of Appropriations	5,429,580	5,133,746	4,607,564	-7.8%	4,310,389	4,943,054	4,655,927	3,718,511	1,809,536
	Revenue from Replacement/Renewal Levies									
11.010	Income Tax - Renewal									
11.020	Property Tax - Renewal or Replacement							\$483,560	\$967,752	\$968,574
11.300	Cumulative Balance of Replacement/Renewal Levies							483,560	1,451,312	2,419,886
12.010	Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	5,429,580	5,133,746	4,607,564	-7.8%	4,310,389	4,943,054	5,139,487	5,169,823	4,229,422
	Revenue from New Levies									
13.010	Income Tax - New									
13.020	Property Tax - New									
13.030	Cumulative Balance of New Levies									
14.010	Revenue from Future State Advancements									
15.010	Unreserved Fund Balance June 30	5,429,580	5,133,746	4,607,564	-7.8%	4,310,389	4,943,054	5,139,487	5,169,823	4,229,422
	ADM Forecasts									
20.010	Kindergarten - October Count									
20.015	Grades 1-12 - October Count									
	State Fiscal Stabilization Funds									
21.010	Personal Services SFSF									
21.020	Employees Retirement/Insurance Benefits SFSF									
21.030	Purchased Services SFSF									
21.040	Supplies and Materials SFSF									
21.050	Capital Outlay SFSF									
21.060	Total Expenditures - SFSF									

See accompanying summary of significant forecast assumptions and accounting policies

Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt