

St Marys City School District

Auglaize

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				Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Average Change	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Revenues									
1.010 General Property Tax (Real Estate)	6,588,993	6,581,639	6,665,902	0.6%	\$7,006,086	\$7,263,090	\$7,313,969	\$7,413,496	\$6,697,476
1.020 Tangible Personal Property Tax	457,388	452,907	423,593	-3.7%	545,256	\$506,209	\$521,060	\$534,330	\$513,195
1.030 Income Tax		277,692	2,425,669		2,755,050	\$2,755,050	\$2,755,050	\$2,444,729	\$860,083
1.035 Unrestricted State Grants-in-Aid	10,715,584	10,646,661	10,300,718	-1.9%	10,518,793	\$10,753,103	\$10,752,828	\$10,752,508	\$10,752,114
1.040 Restricted State Grants-in-Aid	460,100	508,494	462,147	0.7%	460,100	\$460,100	\$460,100	\$460,100	\$460,100
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	1,084,575	1,042,269	998,886	-4.0%	993,778	\$989,299	\$972,682	\$985,756	\$885,249
1.060 All Other Revenues	1,410,600	1,602,665	959,687	-13.3%	1,210,130	\$914,213	\$945,400	\$950,127	\$954,878
1.070 Total Revenues	20,717,240	21,112,327	22,236,602	3.6%	23,489,193	23,641,064	23,721,089	23,541,046	21,123,095
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	4,374	4,374		-50.0%					
2.060 All Other Financing Sources	147,392	269,484	370,920	60.2%	61,000	6,000	6,000	6,000	6,000
2.070 Total Other Financing Sources	151,766	273,858	370,920	57.9%	61,000	6,000	6,000	6,000	6,000
2.080 Total Revenues and Other Financing Sources	20,869,006	21,386,185	22,607,522	4.1%	23,550,193	23,647,064	23,727,089	23,547,046	21,129,095
Expenditures									
3.010 Personal Services	\$11,790,913	\$11,586,461	\$11,108,440	-2.9%	\$11,020,663	\$11,986,329	\$12,415,405	\$12,775,635	\$13,147,274
3.020 Employees' Retirement/Insurance Benefits	\$4,752,499	\$5,035,637	\$4,920,792	1.8%	\$4,822,554	\$5,192,717	\$5,739,528	\$6,149,293	\$6,595,448
3.030 Purchased Services	\$4,159,043	\$3,448,993	\$3,999,437	-0.6%	\$4,201,148	\$4,327,183	\$4,456,998	\$4,590,708	\$4,728,429
3.040 Supplies and Materials	\$693,730	\$606,438	\$531,206	-5.1%	\$742,127	\$699,548	\$605,543	\$611,599	\$617,715
3.050 Capital Outlay	\$27,167	\$33,404	\$45,558	29.7%	\$34,060	\$35,422	\$36,839	\$38,313	\$39,845
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									
4.055 Principal-Other									
4.060 Interest and Fiscal Charges									
4.300 Other Objects	\$421,255	\$405,953	\$529,082	13.3%	\$715,942	\$549,181	\$554,672	\$560,219	\$565,821
4.500 Total Expenditures	21,744,607	21,116,886	21,134,515	-1.4%	21,536,494	22,690,380	23,808,985	24,725,767	25,694,532
Other Financing Uses									
5.010 Operating Transfers-Out									
5.020 Advances-Out	\$8,748								
5.030 All Other Financing Uses		15,040							
5.040 Total Other Financing Uses	8,748	15,040		-14.0%					
5.050 Total Expenditures and Other Financing Uses	21,753,355	21,131,926	21,134,515	-1.4%	21,536,494	22,690,380	23,808,985	24,725,767	25,694,532
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	884,349-	254,259	1,473,007	175.3%	2,013,699	956,684	81,896-	1,178,721-	4,565,437-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,026,667	3,142,318	3,396,577	-6.9%	4,869,584	6,883,283	7,839,967	7,758,071	6,579,350
7.020 Cash Balance June 30	3,142,318	3,396,577	4,869,584	25.7%	6,883,283	7,839,967	7,758,071	6,579,350	2,013,913
8.010 Estimated Encumbrances June 30	\$700,000	\$700,000	\$700,000		\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
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	2,442,318	2,696,577	4,169,584	32.5%	6,183,283	7,139,967	7,058,071	5,879,350	1,313,913
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal								\$310,321	\$1,894,967
11.020 Property Tax - Renewal or Replacement									\$941,640
11.300 Cumulative Balance of Replacement/Renewal Levies								310,321	3,146,928
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	2,442,318	2,696,577	4,169,584	32.5%	6,183,283	7,139,967	7,058,071	6,189,671	4,460,841
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	2,442,318	2,696,577	4,169,584	32.5%	6,183,283	7,139,967	7,058,071	6,189,671	4,460,841
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