

Dawson-Bryant Local Schools

Lawrence

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2015, 2016 and 2017 Actual;
Forecasted Fiscal Years Ending June 30, 2018 Through 2022

	Actual				Average Change	Forecasted				
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017			Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
Revenues										
1.010 General Property Tax (Real Estate)	\$1,217,907	\$1,169,826	\$1,260,493	1.9%	\$1,209,154	\$1,210,000	\$1,210,000	\$1,210,000	\$1,210,000	
1.020 Tangible Personal Property Tax	111,266	145,681	129,651	10.0%	133,546	130,000	130,000	130,000	130,000	
1.030 Income Tax										
1.035 Unrestricted State Grants-in-Aid	8,755,681	9,580,753	9,828,032	6.0%	9,855,825	9,904,089	9,900,000	9,900,000	9,900,000	
1.040 Restricted State Grants-in-Aid	358,093	1,162,162	1,164,325	112.4%	1,179,545	1,100,000	400,000	400,000	400,000	
1.045 Restricted Federal Grants-in-Aid - SFSF										
1.050 Property Tax Allocation	260,495	261,073	265,982	1.1%	260,200	260,000	260,000	260,000	260,000	
1.060 All Other Revenues	1,645,872	1,466,598	1,532,786	-3.2%	1,680,652	1,525,000	1,525,000	1,525,000	1,525,000	
1.070 Total Revenues	12,349,314	13,786,093	14,181,269	7.3%	14,318,922	14,129,089	13,425,000	13,425,000	13,425,000	
Other Financing Sources										
2.010 Proceeds from Sale of Notes										
2.020 State Emergency Loans and Advancements (Approved)										
2.040 Operating Transfers-In	30,000	10,000	120,488	519.1%						
2.050 Advances-In										
2.060 All Other Financing Sources	292	2,620	2,759	401.3%	3,158					
2.070 Total Other Financing Sources	30,292	12,620	123,247	409.1%	3,158					
2.080 Total Revenues and Other Financing Sources	12,379,606	13,798,713	14,304,516	7.6%	14,322,080	14,129,089	13,425,000	13,425,000	13,425,000	
Expenditures										
3.010 Personal Services	6,214,755	6,370,705	7,002,092	6.2%	7,042,753	7,100,000	7,100,000	7,100,000	7,100,000	
3.020 Employees' Retirement/Insurance Benefits	2,213,197	2,326,662	2,503,730	6.4%	2,661,117	2,800,000	2,950,000	3,100,000	3,250,000	
3.030 Purchased Services	2,068,584	2,340,928	2,166,016	2.8%	2,383,280	2,350,000	2,400,000	2,450,000	2,500,000	
3.040 Supplies and Materials	618,949	538,001	516,955	-8.5%	1,071,099	600,000	625,000	650,000	675,000	
3.050 Capital Outlay	37,149	19,233	15,186	-34.6%	327,842	30,000	35,000	40,000	45,000	
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										
4.055 Principal-Other										
4.060 Interest and Fiscal Charges										
4.300 Other Objects	315,813	248,996	425,638	24.9%	521,602	525,000	550,000	575,000	600,000	
4.500 Total Expenditures	11,468,447	11,844,525	12,629,617	5.0%	14,007,693	13,405,000	13,660,000	13,915,000	14,170,000	
Other Financing Uses										
5.010 Operating Transfers-Out	580,630	1,029,992	438,751	10.0%	952,403	500,000	500,000	500,000	500,000	
5.020 Advances-Out										
5.030 All Other Financing Uses										
5.040 Total Other Financing Uses	580,630	1,029,992	438,751	10.0%	952,403	500,000	500,000	500,000	500,000	
5.050 Total Expenditures and Other Financing Uses	12,049,077	12,874,517	13,068,368	4.2%	14,960,096	13,905,000	14,160,000	14,415,000	14,670,000	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	330,529	924,196	1,236,148	106.7%	638,016-	224,089	735,000-	990,000-	1,245,000-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,276,463	4,606,992	5,531,188	13.9%	6,767,336	6,129,320	6,353,409	5,618,409	4,628,409	
7.020 Cash Balance June 30	4,606,992	5,531,188	6,767,336	21.2%	6,129,320	6,353,409	5,618,409	4,628,409	3,383,409	
8.010 Estimated Encumbrances June 30	250,706	286,052	346,376	17.6%						
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 Advancements										
9.070 Bus Purchases										
9.080 Subtotal										
10.010 Fund Balance June 30 for Certification of Appropriations	4,356,286	5,245,136	6,420,960	21.4%	6,129,320	6,353,409	5,618,409	4,628,409	3,383,409	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement										
11.300 Cumulative Balance of Replacement/Renewal Levies										
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	4,356,286	5,245,136	6,420,960	21.4%	6,129,320	6,353,409	5,618,409	4,628,409	3,383,409	
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	4,356,286	5,245,136	6,420,960	21.4%	6,129,320	6,353,409	5,618,409	4,628,409	3,383,409	
ADM Forecasts										
20.010 Kindergarten - October Count	83	79	94	7.1%	77	83	83	83	83	
20.015 Grades 1-12 - October Count	1,109	1,066	1,041	-3.1%	1046	1045	1045	1045	1045	
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