

Marysville School District (2021-2022 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1. Kindergarten /2	701.00	683.00	666.00	650.00
2. Grade 1	633.00	617.00	602.00	587.00
3. Grade 2	663.00	646.00	630.00	615.00
4. Grade 3	688.00	671.00	654.00	638.00
5. Grade 4	709.00	691.00	674.00	657.00
6. Grade 5	749.00	730.00	712.00	694.00
7. Grade 6	734.00	716.00	698.00	680.00
8. Grade 7	744.00	725.00	707.00	690.00
9. Grade 8	821.00	800.00	780.00	761.00
10. Grade 9	780.00	760.00	741.00	723.00
11. Grade 10	721.00	703.00	685.00	668.00
12. Grade 11 (excluding Running Start)	587.00	572.00	558.00	544.00
13. Grade 12 (excluding Running Start)	539.00	526.00	512.00	500.00
14. SUBTOTAL	9,069.00	8,840.00	8,619.00	8,407.00
15. Running Start	245.00	239.00	233.00	227.00

16. Dropout Reengagement Enrollment	80.00	78.00	76.00	74.00
17. ALE Enrollment	70.00	68.00	67.00	66.00
18. TOTAL K-12	9,464.00	9,225.00	8,995.00	8,774.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	733.756	658.275	641.863	626.092
2. General Fund FTE Classified Employees /4	456.541	409.577	399.365	389.553

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes	25,553,659	25,755,499	25,452,281	25,250,974
2000 Local Nontax Support	2,260,034	2,202,960	2,148,035	2,095,260
3000 State, General Purpose	92,260,771	89,930,855	87,688,677	85,534,235
4000 State, Special Purpose	33,960,884	33,103,250	32,277,911	31,484,869
5000 Federal, General Purpose	999,220	999,220	999,220	999,220
6000 Federal, Special Purpose	26,334,518	10,082,954	9,831,563	9,590,010
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities	5,381,387	5,381,387	5,381,387	5,381,387
9000 Other Financing Sources	810,694	810,694	810,694	810,694
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	187,561,167	168,266,819	164,589,768	161,146,649

EXPENDITURES

00 Regular Instruction	85,286,226	81,448,346	79,668,496	78,001,878
10 Federal Special Purpose Funding	13,318,728			
20 Special Education Instruction	27,450,952	26,673,662	26,090,776	25,544,972
30 Vocational Education Instruction	5,703,001	5,446,366	5,327,349	5,215,904
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	12,071,744	11,528,516	11,276,589	11,040,689
70 Other Instructional Programs	7,000,574	6,685,548	6,539,452	6,402,651
80 Community Services	2,462,700	2,351,879	2,300,484	2,252,359
90 Support Services	35,240,917	33,655,076	32,919,628	32,230,969
B. TOTAL EXPENDITURES	189,014,426	167,789,393	164,122,774	160,689,422
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,242,291	1,239,179		
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-2,695,549	-761,753	466,994	457,227

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	13,000	13,000	13,000	13,000
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	955,000	955,000	955,000	955,000
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	465,327	465,327	465,327	465,327
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G.L.845 Restricted for Self-Insurance

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes	32,000	32,000	32,000	32,000
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G.L.872 Committed to Economic Stabilization

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes	100,000	100,000	100,000	100,000
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G.L.890 Unassigned Fund Balance	14,087,946	11,392,396	10,630,643	11,097,637
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G.L.891 Unassigned to Minimum Fund Balance Policy

F. TOTAL BEGINNING FUND BALANCE	15,653,273	12,957,723	12,195,970	12,662,964
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items	13,000	13,000	13,000	13,000
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G.L.815 Restricted for Unequalized Deductible Revenue

G.L.821 Restricted for Carryover of Restricted Revenues	955,000	955,000	955,000	955,000
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G.L.825 Restricted for Skill Center

G.L.828 Restricted for Carryover of Food Service Revenue

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	465,327	465,327	465,327	465,327
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes	32,000	32,000	32,000	32,000
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes	100,000	100,000	100,000	100,000
G.L.890 Unassigned Fund Balance	11,392,396	10,630,643	11,097,637	11,554,864
G.L.891 Unassigned to Minimum Fund Balance Policy				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	12,957,723	12,195,970	12,662,964	13,120,191

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
100 General Student Body	1,284,300	1,351,135	1,351,135	1,351,135
200 Athletics	826,400	827,524	827,524	827,524
300 Classes	244,500	244,833	244,833	244,833
400 Clubs	1,214,450	1,146,006	1,146,006	1,146,006
600 Private Moneys	124,000	124,169	124,169	124,169

A. TOTAL REVENUES	3,693,650	3,693,667	3,693,667	3,693,667
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EXPENDITURES

100 General Student Body	1,074,900	1,091,900	1,091,900	1,091,900
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200 Athletics	859,800	859,800	859,800	859,800
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300 Classes	249,000	249,000	249,000	249,000
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400 Clubs	1,229,350	1,158,350	1,158,350	1,158,350
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600 Private Moneys	124,000	124,000	124,000	124,000
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B. TOTAL EXPENDITURES	3,537,050	3,483,050	3,483,050	3,483,050
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C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	156,600	210,617	210,617	210,617
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	874,678	1,031,278	1,241,895	1,452,512
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G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

D. TOTAL BEGINNING FUND BALANCE	874,678	1,031,278	1,241,895	1,452,512
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	1,031,278	1,241,895	1,452,512	1,663,129
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,031,278	1,241,895	1,452,512	1,663,129

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes	9,061,999	9,307,570	9,453,570	9,499,570
2000 Local Nontax Support				
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources	1,242,291	1,239,179		
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,304,290	10,546,749	9,453,570	9,499,570

EXPENDITURES

Matured Bond Expenditures	8,303,000	8,986,000	8,460,000	9,205,000
Interest on Bonds	1,721,441	1,349,979	961,150	581,500

Interfund Loan Interest

Bond Transfer Fees	20,000	20,000	20,000	20,000
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Arbitrage Rebate				
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UnderWriter's Fees				
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B. TOTAL EXPENDITURES	10,044,441	10,355,979	9,441,150	9,806,500
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
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D. OTHER FINANCING USES (G.L.535)				
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E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	259,849	190,770	12,420	-306,930
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.830 Restricted for Debt Service	5,454,490	5,714,339	5,905,109	5,917,529
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G.L.835 Restricted for Arbitrage Rebate				
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G.L.870 Committed to Other Purposes				
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G.L.889 Assigned to Fund Purposes				
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G.L.890 Unassigned Fund Balance				
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F. TOTAL BEGINNING FUND BALANCE	5,454,490	5,714,339	5,905,109	5,917,529
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.830 Restricted for Debt Service	5,714,339	5,905,109	5,917,529	5,610,599
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G.L.835 Restricted for Arbitrage Rebate				
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G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	5,714,339	5,905,109	5,917,529	5,610,599
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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes	5,999,999	5,999,999	5,999,999	5,999,999
2000 Local Nontax Support	151,808	195,888	195,888	195,888
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts	3,200	3,200	3,200	3,200
8000 Revenues from Other Entities				
9000 Other Financing Sources	1,213,554	896,585	579,615	262,645
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,368,561	7,095,672	6,778,702	6,461,732

EXPENDITURES

10 Sites	500,000	400,000	400,000	400,000
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20 Buildings	3,483,000	2,305,000	2,305,000	2,305,000
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30 Equipment	4,618,584	3,638,976	3,638,976	3,638,976
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40 Energy	300,000			
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50 Sales and Lease Expenditures				
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60 Bond Issuance Expenditures				
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90 Debt Expenditures	316,970	316,970	316,970	316,970
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B. TOTAL EXPENDITURES	9,218,554	6,660,946	6,660,946	6,660,946
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
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D. OTHER FINANCING USES (G.L.535) 2/				
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E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,849,992	434,726	117,756	-199,214
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.825 Restricted for Skill Center				
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G.L.830 Restricted for Debt Service				
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G.L.835 Restricted for Arbitrage Rebate				
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G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
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G.L.850 Restricted for Uninsured Risks				
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G.L.861 Restricted from Bond Proceeds				
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G.L.862 Committed from Levy Proceeds	5,484,000			
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G.L.863 Restricted from State Proceeds				
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G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes	1,516,000	5,150,008	5,584,734	5,702,490
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G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE	7,000,000	5,150,008	5,584,734	5,702,490
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes	5,150,008	5,584,734	5,702,490	5,503,276
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G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,150,008	5,584,734	5,702,490	5,503,276
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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in lieu of Taxes				
1500 Timber Excise Tax				
1600 County-Administered Forests				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings	2,500	2,500	2,500	2,500
2500 Gifts and Donations				

2600 Fines and Damages				
2700 Rentals and Leases				
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose-Unassigned				
4300 Other State Agencies-Unassigned				
4499 Transportation Reimbursement Depreciation	577,700	577,700	577,700	577,700
5200 General Purposes Direct Federal Grants-Unassigned				
5300 Impact Aid, Maintenance and Operation				
5400 Federal in lieu of Taxes				
5600 Qualified Bond Interest Credit-Federal				
6100 Special Purpose-OSPI Unassigned				
6200 Direct Special Purpose Grants				
6300 Federal Grants Through Other Entities-Unassigned				
8100 Governmental Entities				
8500 NonFederal ESD				
9100 Sale of Bonds				
9300 Sale of Equipment				
9400 Compensated Loss of Fixed Assets	150,000	150,000	150,000	150,000
9500 Long-Term Financing				

A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)

B. 9900 TRANSFERS IN (from the General Fund)

C. TOTAL REVENUES AND OTHER FINANCING SOURCES	730,200	730,200	730,200	730,200
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EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	750,000	727,700	727,700	727,700
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34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
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61 Bond/Levy Issuance and/or Election				
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91 Principal - formerly Act 84				
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92 Interest 1/ - formerly Act. 83				
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93 Arbitrage Rebate				
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D. TOTAL EXPENDITURES	750,000	727,700	727,700	727,700
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E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
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F. OTHER FINANCING USES (G.L.535) 3/				
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G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-19,800	2,500	2,500	2,500
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.819 Restricted for Fund Purposes	542,023	522,223	524,723	527,223
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G.L.830 Restricted for Debt Service				
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G.L.835 Restricted for Arbitrage Rebate				
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G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL BEGINNING FUND BALANCE	542,023	522,223	524,723	527,223
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	522,223	524,723	527,223	529,723
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G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	522,223	524,723	527,223	529,723
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Comment