

Marysville School District (2019-2020 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1. Kindergarten /2	809.00	741.00	719.00	698.00
2. Grade 1	800.00	768.00	747.00	724.00
3. Grade 2	814.00	797.00	771.00	750.00
4. Grade 3	856.00	804.00	788.00	763.00
5. Grade 4	839.00	883.00	806.00	790.00
6. Grade 5	757.00	860.00	878.00	802.00
7. Grade 6	870.00	743.00	822.00	839.00
8. Grade 7	809.00	898.00	739.00	817.00
9. Grade 8	735.00	838.00	892.00	734.00
10. Grade 9	777.00	789.00	854.00	909.00
11. Grade 10	727.00	802.00	785.00	850.00
12. Grade 11 (excluding Running Start)	622.00	486.00	541.00	526.00
13. Grade 12 (excluding Running Start)	527.00	470.00	405.00	459.00
14. SUBTOTAL	9,942.00	9,879.00	9,747.00	9,661.00
15. Running Start	279.00	280.00	280.00	280.00
16. Dropout Reengagement Enrollment	48.00	48.00	48.00	48.00
17. ALE Enrollment	74.82	75.00	75.00	75.00

18. TOTAL K-12	10,343.82	10,282.00	10,150.00	10,064.00
----------------	-----------	-----------	-----------	-----------

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	738.574	728.251	713.076	701.330
2. General Fund FTE Classified Employees /4	469.608	463.045	453.396	445.927

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes	17,625,794	23,479,469	23,949,058	24,428,039
2000 Local Nontax Support	3,746,170	3,761,243	3,750,568	3,756,296
3000 State, General Purpose	102,966,352	103,380,636	103,087,244	103,244,668
4000 State, Special Purpose	37,550,560	37,701,644	37,594,648	37,652,059
5000 Federal, General Purpose	785,170	788,329	786,093	787,292
6000 Federal, Special Purpose	9,118,743	9,155,432	9,129,449	9,143,391
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities	5,034,751	5,055,008	5,040,662	5,048,360
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	176,827,540	183,321,761	183,337,722	184,060,105

EXPENDITURES

00 Regular Instruction	93,192,892	94,567,852	94,299,472	94,443,476
10 Federal Stimulus				
20 Special Education Instruction	26,316,922	26,422,808	26,347,821	26,388,056
30 Vocational Education Instruction	5,807,976	5,831,344	5,814,795	5,823,675

40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	11,015,800	11,060,122	11,028,734	11,045,576
70 Other Instructional Programs	8,613,708	8,648,365	8,623,821	8,636,991
80 Community Services	779,652	782,789	780,567	781,759
90 Support Services	35,093,375	35,234,573	35,134,578	35,188,232
B. TOTAL EXPENDITURES	180,820,325	182,547,853	182,029,788	182,307,765
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,533,612	1,283,156	1,292,256	1,287,944
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)	-5,526,397	-509,248	15,678	464,396

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	1,200,000	1,200,000	1,200,000	1,200,000
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	1,813,700	1,813,700	1,813,700	1,813,700
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	125,000	125,000	125,000	125,000
G.L.890 Unassigned Fund Balance	15,316,404	9,790,007	9,280,759	9,296,437
G.L.891 Unassigned to Minimum Fund Balance Policy				
F. TOTAL BEGINNING FUND BALANCE	18,487,104	12,960,707	12,451,459	12,467,137

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	1,200,000	1,200,000	1,200,000	1,200,000
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	1,813,700	1,813,700	1,813,700	1,813,700
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	125,000	125,000	125,000	125,000
G.L.890 Unassigned Fund Balance	9,790,007	9,280,759	9,296,437	9,760,834
G.L.891 Unassigned to Minimum Fund Balance Policy				

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	12,960,707	12,451,459	12,467,137	12,931,533
---	------------	------------	------------	------------

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
100 General Student Body	1,344,300	1,357,743	1,371,320	1,385,034
200 Athletics	826,400	834,664	843,011	851,441
300 Classes	239,500	241,895	244,314	246,757
400 Clubs	1,128,050	1,139,331	1,150,724	1,162,231
600 Private Moneys	131,000	132,310	133,633	134,969
A. TOTAL REVENUES	3,669,250	3,705,943	3,743,002	3,780,432

EXPENDITURES

100 General Student Body	1,084,700	1,337,200	1,350,572	1,364,078
200 Athletics	824,000	832,240	840,562	848,968
300 Classes	244,000	246,440	248,904	251,393
400 Clubs	1,117,590	1,128,766	1,140,054	1,151,454
600 Private Moneys	131,000	132,310	133,633	134,969
B. TOTAL EXPENDITURES	3,401,290	3,676,956	3,713,725	3,750,862
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	267,960	28,987	29,277	29,570

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	877,659	1,145,619	1,174,606	1,203,882

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	877,659	1,145,619	1,174,606	1,203,882
--	---------	-----------	-----------	-----------

ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	1,145,619	1,174,606	1,203,882	1,233,451
--------------------------------------	-----------	-----------	-----------	-----------

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/	1,145,619	1,174,606	1,203,883	1,233,452
--	-----------	-----------	-----------	-----------

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes	7,821,005	8,019,000	8,365,500	8,959,500
2000 Local Nontax Support				
3000 State, General Purpose				
5000 Federal, General Purpose				

9000 Other Financing Sources	1,233,612	1,283,156	1,292,256	1,287,944
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	9,054,617	9,302,156	9,657,756	10,247,444

EXPENDITURES

Matured Bond Expenditures	7,044,000	7,647,000	8,303,000	8,986,000
Interest on Bonds	2,376,362	2,063,169	1,721,442	1,349,980
Interfund Loan Interest				
Bond Transfer Fees	20,000	20,000	20,000	20,000
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	9,440,362	9,730,169	10,044,442	10,355,980
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
D. OTHER FINANCING USES (G.L.535)				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-385,745	-428,013	-386,686	-108,536

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	5,290,370	4,904,625	4,476,612	4,089,927
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	5,290,370	4,904,625	4,476,612	4,089,927

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	4,904,625	4,476,612	4,089,927	3,981,390
G.L.835 Restricted for Arbitrage Rebate				
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)	4,904,625	4,476,612	4,089,926	3,981,391

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes	5,940,004	5,940,004	5,940,004	5,940,004
2000 Local Nontax Support	203,740	203,740	203,740	203,740
3000 State, General Purpose				
4000 State, Special Purpose	2,200,000	2,200,000	2,200,000	2,200,000
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	50,000	50,000	50,000	50,000
9000 Other Financing Sources	1,800,000			
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,196,944	8,396,944	8,396,944	8,396,944

EXPENDITURES

20 Buildings	6,918,483	5,000,000	5,000,000	5,000,000
30 Equipment	3,000,000	3,000,000	3,000,000	3,000,000
40 Energy	418,470	376,656	376,656	376,656
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	10,336,953	8,376,656	8,376,656	8,376,656
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
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)	-140,009	20,288	20,288	20,288

BEGINNING 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.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
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	150,000	150,000	150,000	150,000
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	1,250,000	1,109,991	1,130,279	1,150,567
-----------------------------------	-----------	-----------	-----------	-----------

G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE	1,400,000	1,259,991	1,280,279	1,300,567
---------------------------------	-----------	-----------	-----------	-----------

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	1,259,991	1,130,279	1,150,567	1,170,855
--------------------------------------	-----------	-----------	-----------	-----------

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds		150,000	150,000	150,000
--	--	---------	---------	---------

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

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,259,991	1,280,279	1,300,567	1,320,855
--	-----------	-----------	-----------	-----------

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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	5,100	5,000	5,000	5,000
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	280,000			
4499 Transportation Reimbursement Depreciation	520,680	482,965	497,274	517,224

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	955,780	637,965	652,274	672,224

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,286,475	878,581	701,320
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment			
61 Bond/Levy Issuance and/or Election			
91 Principal - formerly Act 84			
92 Interest 1/ - formerly Act. 83	6,250		

93 Arbitrage Rebate

D. TOTAL EXPENDITURES	1,292,725	0	878,581	701,320
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
F. OTHER FINANCING USES (G.L.535) 3/				
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-336,945	637,965	-226,307	-29,096

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	548,446	211,501	849,466	623,159
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				
H. TOTAL BEGINNING FUND BALANCE	548,446	211,501	849,466	623,159

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	211,501	849,466	623,159	594,063
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/	211,501	849,466	623,159	594,063
--	---------	---------	---------	---------

Comment