

Marysville School District (2020-2021 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1. Kindergarten /2	777.00	761.00	746.00	731.00
2. Grade 1	776.00	760.00	745.00	730.00
3. Grade 2	737.00	722.00	708.00	694.00
4. Grade 3	754.00	739.00	724.00	710.00
5. Grade 4	804.00	788.00	772.00	757.00
6. Grade 5	804.00	788.00	772.00	757.00
7. Grade 6	721.00	706.00	691.00	678.00
8. Grade 7	844.00	827.00	811.00	794.00
9. Grade 8	788.00	772.00	757.00	742.00
10. Grade 9	734.00	719.00	705.00	691.00
11. Grade 10	757.00	742.00	727.00	712.00
12. Grade 11 (excluding Running Start)	583.00	571.00	560.00	549.00
13. Grade 12 (excluding Running Start)	526.00	515.00	505.00	495.00
14. SUBTOTAL	9,605.00	9,410.00	9,223.00	9,040.00
15. Running Start	245.00	245.00	245.00	245.00
16. Dropout Reengagement Enrollment	60.00	60.00	60.00	60.00
17. ALE Enrollment	57.00	57.00	57.00	57.00
18. TOTAL K-12	9,967.00	9,772.00	9,585.00	9,402.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	718.773	697.523	677.200	657.498
2. General Fund FTE Classified Employees /4	440.996	427.958	415.489	403.401

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	24,265,603	25,833,424	25,835,656	25,778,605
2000 Local Nontax Support	3,043,681	2,953,696	2,882,405	2,827,373
3000 State, General Purpose	98,096,986	95,196,791	92,899,092	91,125,432
4000 State, Special Purpose	35,469,387	34,420,750	33,589,960	32,948,650
5000 Federal, General Purpose	818,145	793,957	774,794	760,001
6000 Federal, Special Purpose	10,082,954	9,784,856	9,548,686	9,366,379
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities	4,557,170	4,422,439	4,315,698	4,233,301
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	176,333,926	173,405,913	169,846,291	167,039,741

EXPENDITURES

00 Regular Instruction	89,495,761	86,849,858	84,753,623	84,406,783
10 Federal Stimulus				
20 Special Education Instruction	25,904,175	25,138,329	24,531,583	24,431,192
30 Vocational Education Instruction	5,806,078	5,634,424	5,498,430	5,475,928
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	12,093,479	11,735,941	11,452,678	11,405,810
70 Other Instructional Programs	6,736,820	6,537,649	6,379,854	6,353,746
80 Community Services	2,458,293	2,385,615	2,328,035	2,318,508
90 Support Services	33,648,154	32,653,361	31,865,229	31,734,826
B. TOTAL EXPENDITURES	176,142,760	170,935,177	166,809,432	166,126,793
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,231,769	1,283,156	1,292,256	
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)	-1,040,603	1,187,580	1,744,603	912,948

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	1,050,000	1,050,000	1,050,000	1,050,000
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	620,000	620,000	620,000	620,000
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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	320,000	320,000	320,000	320,000
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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	11,606,027	10,565,424	11,753,004	13,497,607
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G.L.891 Unassigned to Minimum Fund Balance Policy

F. TOTAL BEGINNING FUND BALANCE	13,696,027	12,655,424	13,843,004	15,587,607
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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	1,050,000	1,050,000	1,050,000	1,050,000
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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	620,000	620,000	620,000	620,000
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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	320,000	320,000	320,000	320,000
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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	10,565,424	11,753,004	13,497,607	14,410,556
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G.L.891 Unassigned to Minimum Fund Balance Policy

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ 12,655,424 13,843,004 15,587,607 16,500,555**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET****REVENUES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
100 General Student Body	1,349,300	1,453,995	1,512,155	1,572,641
200 Athletics	826,400	893,834	929,588	966,771
300 Classes	244,500	259,043	269,405	280,181
400 Clubs	1,144,450	1,220,099	1,268,903	1,319,659
600 Private Moneys	124,000	141,690	147,357	153,251
A. TOTAL REVENUES	3,688,650	3,968,661	4,127,408	4,292,503

EXPENDITURES

100 General Student Body	1,091,900	1,150,758	1,185,281	1,220,839
200 Athletics	859,800	874,182	900,407	927,419
300 Classes	248,500	258,860	266,625	274,624
400 Clubs	1,158,850	1,185,651	1,221,221	1,257,857
600 Private Moneys	124,000	138,978	143,147	147,442
B. TOTAL EXPENDITURES	3,483,050	3,608,429	3,716,681	3,828,181

C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B) 205,600 360,232 410,727 464,322**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	950,000	1,155,600	1,515,832	1,926,559
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	950,000	1,155,600	1,515,832	1,926,559

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,155,600	1,515,832	1,926,559	2,390,881
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/	1,155,600	1,515,832	1,926,559	2,390,881

SUMMARY OF DEBT SERVICE FUND BUDGET**REVENUES AND OTHER FINANCING SOURCES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	8,224,514	8,743,599	8,929,720	9,026,245
2000 Local Nontax Support				
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources	1,231,769	1,334,275	1,387,646	1,443,152
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	9,456,283	10,077,874	10,317,366	10,469,397

EXPENDITURES

Matured Bond Expenditures	7,647,000	8,303,000	8,986,000	8,460,000
Interest on Bonds	2,063,169	1,721,441	1,349,980	961,150
Interfund Loan Interest				
Bond Transfer Fees	20,000	20,000	20,000	20,000
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	9,730,169	10,044,441	10,355,980	9,441,150
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)	-273,886	33,433	-38,614	1,028,247
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	4,760,415	4,486,529	4,519,962	4,481,348
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	4,760,415	4,486,529	4,519,962	4,481,348

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	4,486,529	4,519,961	4,481,347	5,509,594
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)	4,486,529	4,519,962	4,481,348	5,509,595

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	5,850,011	6,000,408	6,000,424	6,000,441
2000 Local Nontax Support	223,640	220,365	229,180	238,347
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts	3,200	3,461	3,600	3,744
8000 Revenues from Other Entities				

9000 | Other Financing Sources

A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,076,851	6,224,234	6,233,204	6,242,532
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EXPENDITURES

10 Sites	440,000	450,000	460,000	470,000
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20 Buildings	2,180,000	2,843,994	2,899,874	2,957,071
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30 Equipment	3,638,976	3,060,000	3,121,200	3,183,624
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40 Energy	85,000	116,861	119,199	121,583
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50 Sales and Lease Expenditures				
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60 Bond Issuance Expenditures				
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90 Debt Expenditures				
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B. TOTAL EXPENDITURES	6,343,976	6,470,855	6,600,273	6,732,278
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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)	-267,125	-246,621	-367,069	-489,746
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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	2,171,163	1,904,038	1,657,417	1,290,348
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G.L.863 Restricted from State Proceeds				
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G.L.864 Restricted from Federal Proceeds				
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G.L.865 Restricted from Other Proceeds	150,000	150,000	150,000	150,000
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G.L.866 Restricted from Impact Fee Proceeds				
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G.L.867 Restricted from Mitigation Fee Proceeds				
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G.L.869 Restricted from Undistributed Proceeds				
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G.L.870 Committed to Other Purposes				
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G.L.889 Assigned to Fund Purposes	1,250,000	1,250,000	1,250,000	1,250,000
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G.L.890 Unassigned Fund Balance				
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F. TOTAL BEGINNING FUND BALANCE	3,571,163	3,304,038	3,057,417	2,690,348
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ENDING 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.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
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G.L.835 Restricted for Arbitrage Rebate				
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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	1,904,038	1,657,417	1,290,348	800,602
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G.L.863 Restricted from State Proceeds				
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G.L.864 Restricted from Federal Proceeds				
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G.L.865 Restricted from Other Proceeds	150,000	150,000	150,000	150,000
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G.L.866 Restricted from Impact Fee Proceeds				
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G.L.867 Restricted from Mitigation Fee Proceeds				
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G.L.869 Restricted from Undistributed Proceeds				
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G.L.870 Committed to Other Purposes				
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G.L.889 Assigned to Fund Purposes	1,250,000	1,250,000	1,250,000	1,250,000
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G.L.890 Unassigned Fund Balance				
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H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,304,038	3,057,417	2,690,348	2,200,602
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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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 577,762 577,762 577,762 577,762

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 730,262 730,262 730,262 730,262

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	727,700	727,700	727,700	727,700
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				
93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	727,700	727,700	727,700	727,700
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)	2,562	2,562	2,562	2,562

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	689,000	691,562	694,124	696,686
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	689,000	691,562	694,124	696,686

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	691,562	694,124	696,686	699,248
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				

Comment