

DELPHOS CITY SCHOOL DISTRICT

ALLEN

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

1/4/2021 7:56		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)	\$4,042,485	\$4,038,523	\$4,164,120	1.5%	\$4,205,000	\$4,247,050	\$4,096,071	\$3,945,093	\$3,987,143
1.020	Tangible Personal Property Tax	415,212	373,642	374,768	-4.9%	390,000	393,900	397,839	401,817	405,836
1.030	Income Tax					70,000	861,788	1,350,049	1,491,595	1,288,419
1.035	Unrestricted State Grants-in-Aid	3,901,617	3,887,020	3,616,892	-3.7%	3,610,963	3,887,020	3,887,020	3,887,020	3,887,020
1.040	Restricted State Grants-in-Aid	187,970	214,074	213,351	6.8%	213,350	213,350	213,350	213,350	213,350
1.045	Restricted Federal Grants-in-Aid - SFSF									
1.050	Property Tax Allocation	588,913	518,026	516,461	-6.2%	520,000	520,000	520,000	520,000	520,000
1.060	All Other Revenues	780,280	721,110	734,901	-2.8%	665,500	670,000	670,000	670,000	670,000
1.070	Total Revenues	9,916,477	9,752,395	9,620,493	-1.5%	9,674,813	10,793,108	11,134,329	11,128,875	10,971,768
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		6,500							
2.060	All Other Financing Sources	13,002	3,172	103,018	1536.1%	15,117				
2.070	Total Other Financing Sources	13,002	9,672	103,018	469.8%	15,117				
2.080	Total Revenues and Other Financing Sources	9,929,479	9,762,067	9,723,511	-1.0%	9,689,930	10,793,108	11,134,329	11,128,875	10,971,768
Expenditures										
3.010	Personal Services	5,312,014	5,314,735	5,127,219	-1.7%	4,850,586	5,086,166	5,160,169	5,198,435	5,278,593
3.020	Employees' Retirement/Insurance Benefits	1,865,466	1,927,642	1,807,807	-1.4%	2,058,175	2,045,317	2,119,599	2,190,436	2,277,560
3.030	Purchased Services	2,656,258	2,824,756	2,766,305	2.1%	2,082,000	3,309,906	3,330,123	3,201,285	3,007,420
3.040	Supplies and Materials	217,100	212,698	193,744	-5.5%	207,000	242,983	249,665	256,548	263,637
3.050	Capital Outlay	65,666	43,201	3,352	-63.2%	10,000	58,406	59,198	60,014	60,855
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					60				
4.300	Other Objects	163,943	134,571	132,708	-9.7%	158,973	165,045	169,821	180,240	179,806
4.500	Total Expenditures	10,280,447	10,457,603	10,031,135	-1.2%	9,366,794	10,907,823	11,088,575	11,086,958	11,067,871
Other Financing Uses										
5.010	Operating Transfers-Out									
5.020	Advances-Out	6,500								
5.030	All Other Financing Uses									
5.040	Total Other Financing Uses	6,500								
5.050	Total Expenditures and Other Financing Uses	10,286,947	10,457,603	10,031,135	-1.2%	9,366,794	10,907,823	11,088,575	11,086,958	11,067,871
6.010	Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	357,468-	695,536-	307,624-	19.4%	323,136	114,715-	45,754	41,917	96,103-
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	1,432,354	1,074,886	379,350	-44.8%	71,726	394,862	280,147	325,901	367,818
7.020	Cash Balance June 30	1,074,886	379,350	71,726	-72.9%	394,862	280,147	325,901	367,818	271,715
8.010	Estimated Encumbrances June 30	113,313	152,642	4,799	-31.1%	25,000	25,000	25,000	25,000	25,000
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	961,573	226,708	66,927	-73.5%	369,862	255,147	300,901	342,818	246,715
Revenue from Replacement/Renewal Levies										
11.010	Income Tax - Renewal									
11.020	Property Tax - Renewal or Replacement							193,029	386,057	386,057
11.300	Cumulative Balance of Replacement/Renewal Levies							193,029	579,086	965,143
12.010	Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	961,573	226,708	66,927	-73.5%	369,862	255,147	493,930	921,904	1,211,858
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	961,573	226,708	66,927	-73.5%	369,862	255,147	493,930	921,904	1,211,858
ADM Forecasts										
20.010	Kindergarten - October Count					83	85	87	86	85
20.015	Grades 1-12 - October Count					803	807	796	787	770
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