

Dayton City School District

Montgomery County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2014, 2015 and 2016 Actual;
Forecasted Fiscal Years Ending June 30, 2017 Through 2021

	Actual				Average Change	Forecasted				
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017		Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	
Revenues										
1.010 General Property Tax (Real Estate)	51,257,416	54,254,535	50,583,367	-0.5%	52,878,324	53,029,974	53,024,557	53,033,780	53,057,102	
1.020 Tangible Personal Property	5,839,121	6,020,712	5,828,150	0.0%	6,243,682	7,033,816	7,168,916	7,304,016	7,439,116	
1.030 Income Tax	0	0	0	0.0%	0	0	0	0	0	
1.035 Unrestricted State Grants-In-Aid	129,430,194	142,562,241	154,461,320	9.2%	166,823,720	172,155,818	175,860,143	176,883,297	177,915,450	
1.040 Restricted State Grants-in-Aid	15,738,844	17,518,366	17,078,161	4.4%	16,216,845	16,363,028	16,510,672	16,659,793	16,810,405	
1.045 Restricted Fed. SFSF Fd. 532 FY10&11/Ed Jobs Fd. 504	0	0	0	0.0%	0	0	0	0	0	
1.050 Property Tax Allocation	12,724,914	12,743,745	10,388,568	-9.2%	7,995,627	7,480,719	7,476,619	7,472,518	7,468,417	
1.060 All Other Revenues	4,346,844	3,878,110	5,746,625	18.7%	5,853,231	5,915,204	6,127,546	6,165,262	6,203,354	
1.070 Total Revenues	219,337,133	236,877,709	244,086,191	5.5%	256,011,429	261,978,558	266,168,453	267,518,668	268,893,844	
Other Financing Sources										
2.010 Proceeds from Sale of Notes	-	-	-	0.0%	-	-	-	-	-	
2.020 State Emergency Loans and Advancements (Approved)	-	-	-	0.0%	-	-	-	-	-	
2.040 Operating Transfers-In	279,315	-	521	0.0%	-	-	-	-	-	
2.050 Advances-In	4,483,510	849,234	480,771	-62.2%	5,825,000	825,000	825,000	825,000	825,000	
2.060 All Other Financing Sources	3,885	48,058	40,080	560.2%	1,005,165	40,000	40,000	40,000	40,000	
2.070 Total Other Financing Sources	4,766,710	897,292	521,372	-61.5%	6,830,165	865,000	865,000	865,000	865,000	
2.080 Total Revenues and Other Financing Sources	224,103,843	237,875,001	244,607,563	4.5%	262,841,594	262,843,558	267,033,453	268,383,668	269,758,844	
Expenditures										
3.010 Personal Services	91,501,859	89,688,073	86,830,403	-2.6%	92,272,474	95,482,835	102,313,139	109,656,715	113,829,956	
3.020 Employees' Retirement/Insurance Benefits	44,624,299	40,867,364	35,612,768	-10.6%	40,501,530	41,732,568	44,923,132	48,361,414	51,501,275	
3.030 Purchased Services	81,826,479	89,232,164	97,206,366	9.0%	106,392,836	110,828,114	115,728,528	118,750,128	121,877,270	
3.040 Supplies and Materials	5,234,141	6,630,121	4,001,363	-6.5%	4,237,057	7,447,759	4,587,600	4,725,228	4,866,985	
3.050 Capital Outlay	531,404	1,167,631	576,007	34.5%	5,720,922	1,724,699	950,000	950,000	950,000	
3.060 Intergovernmental	12,634	-	-	0.0%	-	-	-	-	-	
Debt Service:										
4.055 Principal-Other	-	-	-	0.0%	-	1,194,272	1,194,272	1,194,272	1,194,272	
4.060 Interest and Fiscal Charges	-	-	-	0.0%	-	143,569	121,815	99,608	76,941	
4.300 Other Objects	2,803,653	2,210,412	2,246,906	-9.8%	2,229,017	2,384,731	2,437,684	2,492,478	2,548,555	
4.500 Total Expenditures	226,534,469	229,795,765	228,473,813	0.0%	251,353,836	\$260,938,547	272,256,370	286,228,843	298,845,254	
Other Financing Uses										
5.010 Operating Transfers-Out	-	-	-	0.0%	\$0	\$0	\$0	\$0	\$0	
5.020 Advances-Out	849,234	480,771	858,275	17.6%	5,825,000	825,000	825,000	825,000	825,000	
5.030 All Other Financing Uses	0	0	0	0.0%	\$144	\$0	\$0	\$0	\$0	
5.040 Total Other Financing Uses	849,234	480,771	858,275	17.6%	5,825,144	825,000	825,000	825,000	825,000	
5.050 Total Expenditures and Other Financing Uses	227,383,703	230,276,536	227,332,088	0.0%	257,178,980	261,763,547	273,081,370	287,053,843	297,670,254	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(3,279,860)	7,598,465	17,275,475	-102.2%	5,662,614	1,080,012	(6,047,917)	(18,670,177)	(27,911,410)	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	11,242,816	7,962,956	15,561,421	33.1%	32,836,896	38,499,510	39,579,521	33,531,605	14,861,427	
7.020 Cash Balance June 30	7,962,956	15,561,421	32,836,896	103.2%	38,499,510	39,579,521	33,531,605	14,861,427	13,049,982	
8.010 Estimated Encumbrances June 30	3,154,148	4,395,882	5,436,711	31.5%	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	
Reservation of Fund Balance										
9.010 Textbooks and Instructional Materials	-	-	-	0.0%	-	-	-	-	-	
9.020 Capital Improvements	-	-	-	0.0%	-	-	-	-	-	
9.030 Budget Reserve (BOE Policy DBDA)	-	-	-	0.0%	25,135,384	26,093,855	27,225,637	28,622,884	29,684,525	
9.040 DPIA	-	-	-	0.0%	-	-	-	-	-	
9.070 Bus Purchases	-	-	-	0.0%	-	-	-	-	-	
9.080 Subtotal	-	-	-	0.0%	25,135,384	26,093,855	27,225,637	28,622,884	29,684,525	
10.010 Fund Balance June 30 for Certification of Appropriations	4,808,808	11,165,539	27,400,185	138.8%	8,364,126	8,485,667	1,305,968	(18,761,457)	(47,734,508)	
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	4,808,808	11,165,539	27,400,185	138.8%	8,364,126	8,485,667	1,305,968	(18,761,457)	(47,734,508)	
15.010 Unreserved Fund Balance June 30	4,808,808	11,165,539	27,400,185	138.8%	8,364,126	8,485,667	1,305,968	(18,761,457)	(47,734,508)	