

# Mansfield City School District

Richland County

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2019, 2020 and 2021 Actual;  
Forecasted Fiscal Years Ending June 30, 2022 Through 2026

	Actual				Average Change	Forecasted				
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<b>Revenues</b>										
1.010	General Property Tax (Real Estate)	\$14,383,592	\$14,571,830	\$15,166,480	2.7%	\$14,823,390	\$12,852,422	\$11,568,975	\$9,823,924	\$8,551,710
1.020	Public Utility Personal Property Tax	\$2,260,429	\$2,404,265	\$2,599,373	7.2%	\$2,787,711	\$2,694,686	\$2,587,053	\$2,463,063	\$2,336,030
1.030	Income Tax	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
1.035	Unrestricted State Grants-in-Aid	\$34,465,583	\$33,175,381	\$33,836,206	-0.9%	\$23,130,439	\$24,323,045	\$24,326,901	\$24,330,821	\$24,334,836
1.040	Restricted State Grants-in-Aid	\$4,222,465	\$4,253,310	\$4,123,405	-1.2%	\$4,178,984	\$4,178,984	\$4,178,984	\$4,178,984	\$4,178,984
1.045	Restricted Federal Grants-in-Aid	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
1.050	Property Tax Allocation	\$2,281,843	\$2,176,124	\$2,031,745	-5.6%	\$1,913,201	\$1,728,024	\$1,506,124	\$1,290,414	\$1,068,722
1.060	All Other Revenues	\$3,321,167	\$2,859,784	\$3,802,502	9.5%	\$2,035,590	\$2,049,404	\$2,063,716	\$2,078,531	\$2,093,853
1.070	<b>Total Revenues</b>	<b>\$60,935,079</b>	<b>\$59,440,694</b>	<b>\$61,559,711</b>	<b>0.6%</b>	<b>\$48,869,315</b>	<b>\$47,826,565</b>	<b>\$46,231,753</b>	<b>\$44,165,737</b>	<b>\$42,564,135</b>
<b>Other Financing Sources</b>										
2.010	Proceeds from Sale of Notes	\$0	\$0	\$1,700,000	0.0%	\$0	\$0	\$0	\$0	\$0
2.020	State Emergency Loans	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
2.040	Operating Transfers-In	\$0	\$0	\$383,000	0.0%	\$0	\$0	\$0	\$0	\$0
2.050	Advances-In	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
2.060	All Other Financing Sources	\$101,262	\$230,963	\$794,745	186.1%	\$94,587	\$403,731	\$181,855	\$168,001	\$174,943
2.070	<b>Total Other Financing Sources</b>	<b>\$101,262</b>	<b>\$230,963</b>	<b>\$2,877,745</b>	<b>637.0%</b>	<b>\$94,587</b>	<b>\$403,731</b>	<b>\$181,855</b>	<b>\$168,001</b>	<b>\$174,943</b>
2.080	<b>Total Revenues and Other Financing Sources</b>	<b>\$61,036,341</b>	<b>\$59,671,657</b>	<b>\$64,437,456</b>	<b>2.9%</b>	<b>\$48,963,902</b>	<b>\$48,230,296</b>	<b>\$46,413,608</b>	<b>\$44,333,738</b>	<b>\$42,739,078</b>
<b>Expenditures</b>										
3.010	Personal Services	\$24,240,525	\$24,569,860	\$25,533,995	2.6%	\$26,206,741	\$26,580,496	\$27,543,952	\$28,017,014	\$28,503,255
3.020	Employees' Retirement/Insurance Benefits	\$12,746,334	\$11,563,588	\$11,530,458	-4.8%	\$12,794,700	\$13,638,879	\$14,737,541	\$15,751,494	\$16,849,417
3.030	Purchased Services	\$20,220,230	\$20,984,561	\$21,943,033	4.2%	\$7,539,871	\$6,389,228	\$6,604,764	\$6,759,236	\$6,866,666
3.040	Supplies and Materials	\$1,108,559	\$1,383,090	\$1,099,780	2.1%	\$1,112,566	\$1,122,951	\$1,151,807	\$1,181,567	\$1,212,266
3.050	Capital Outlay	\$977,147	\$1,476,416	\$251,540	-15.9%	\$701,540	\$550,364	\$472,040	\$558,065	\$576,583
3.060	Intergovernmental	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
Debt Service:										
4.010	Principal-All (Historical Only)	\$0	\$90,861	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
4.020	Principal-Notes	\$270,000	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
4.030	Principal-State Loans	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
4.040	Principal-State Advancements	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
4.050	Principal-HB 264 Loans	\$185,000	\$136,719	\$186,174	5.0%	\$206,000	\$209,000	\$211,000	\$213,000	\$219,000
4.055	Principal-Other	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
4.060	Interest and Fiscal Charges	\$63,126	\$104,871	\$22,229	-6.3%	\$19,464	\$16,974	\$14,454	\$11,910	\$9,318
4.300	Other Objects	\$746,670	\$739,792	\$1,173,788	28.9%	\$800,348	\$810,574	\$820,955	\$831,494	\$842,193
4.500	<b>Total Expenditures</b>	<b>\$60,557,591</b>	<b>\$61,049,758</b>	<b>\$61,740,997</b>	<b>1.0%</b>	<b>\$49,381,230</b>	<b>\$49,318,466</b>	<b>\$51,556,513</b>	<b>\$53,323,780</b>	<b>\$55,078,698</b>
<b>Other Financing Uses</b>										
5.010	Operating Transfers-Out	\$625,000	\$300,000	\$1,471,100	169.2%	\$600,000	\$400,000	\$300,000	\$300,000	\$300,000
5.020	Advances-Out	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
5.030	All Other Financing Uses	\$0	\$0	\$4,128	0.0%	\$0	\$0	\$0	\$0	\$0
5.040	<b>Total Other Financing Uses</b>	<b>\$625,000</b>	<b>\$300,000</b>	<b>\$1,475,228</b>	<b>169.9%</b>	<b>\$600,000</b>	<b>\$400,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>
5.050	<b>Total Expenditures and Other Financing Uses</b>	<b>\$61,182,591</b>	<b>\$61,349,758</b>	<b>\$63,216,225</b>	<b>1.7%</b>	<b>\$49,981,230</b>	<b>\$49,718,466</b>	<b>\$51,856,513</b>	<b>\$53,623,780</b>	<b>\$55,378,698</b>
6.010	<i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses</i>	<i>(\$146,250)</i>	<i>(\$1,678,101)</i>	<i>\$1,221,231</i>	<i>437.3%</i>	<i>(\$1,017,328)</i>	<i>(\$1,488,171)</i>	<i>(\$5,442,905)</i>	<i>(\$9,290,043)</i>	<i>(\$12,639,620)</i>
Cash Balance July 1 - Excluding Proposed										
7.010	Renewal/Replacement and New Levies	\$15,834,298	\$15,688,048	\$14,009,947	-5.8%	\$15,231,178	\$14,213,850	\$12,725,679	\$7,282,773	(\$2,007,269)
7.020	<i>Cash Balance June 30</i>	<i>\$15,688,048</i>	<i>\$14,009,947</i>	<i>\$15,231,178</i>	<i>-1.0%</i>	<i>\$14,213,850</i>	<i>\$12,725,679</i>	<i>\$7,282,773</i>	<i>(\$2,007,269)</i>	<i>(\$14,646,889)</i>
8.010	<i>Estimated Encumbrances June 30</i>	<i>\$369,941</i>	<i>\$525,247</i>	<i>\$177,089</i>	<i>-12.2%</i>	<i>\$150,000</i>	<i>\$150,000</i>	<i>\$150,000</i>	<i>\$150,000</i>	<i>\$150,000</i>
<b>Reservation of Fund Balance</b>										
9.010	Textbooks and Instructional Materials	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
9.020	Capital Improvements	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
9.030	Budget Reserve	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
9.040	DPIA	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
9.045	Fiscal Stabilization	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
9.050	Debt Service	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
9.060	Property Tax Advances	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
9.070	Bus Purchases	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
9.080	<b>Subtotal Reservations of fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10.010	<b>Fund Balance June 30 for Certification of Appropriations</b>	<b>\$15,318,107</b>	<b>\$13,484,700</b>	<b>\$15,054,089</b>	<b>-0.2%</b>	<b>\$14,063,850</b>	<b>\$12,575,679</b>	<b>\$7,132,773</b>	<b>(\$2,157,269)</b>	<b>(\$14,796,889)</b>
<b>Revenue from Replacement/Renewal Levies</b>										
11.010	Income Tax - Renewal	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0

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		Actual				Forecasted				
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11.020	Property Tax - Renewal or Replacement	\$0	\$0	\$0	0.0%	\$0	\$1,997,604	\$3,848,947	\$5,794,432	\$7,597,474
11.300	Cumulative Balance of Renewal Levies	\$0	\$0	\$0	0.0%	\$0	\$1,997,604	\$5,846,551	\$11,640,983	\$19,238,457
	<i>Fund Balance June 30 for Certification of Contracts,</i>									
12.010	<i>Salary Schedules and Other Obligations</i>	\$15,318,107	\$13,484,700	\$15,054,089	-0.2%	\$14,063,850	\$14,573,283	\$12,979,324	\$9,483,714	\$4,441,568
	<b>Revenue from New Levies</b>									
13.010	Income Tax - New	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
13.020	Property Tax - New	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
13.030	Cumulative Balance of New Levies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
14.010	Revenue from Future State Advancements				0.0%	\$0	\$0	\$0	\$0	\$0
15.010	<i>Unreserved Fund Balance June 30</i>	\$15,318,107	\$13,484,700	\$15,054,089	-0.2%	\$14,063,850	\$14,573,283	\$12,979,324	\$9,483,714	\$4,441,568