

**Greeneview Local School District**  
**Greene County**  
Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2020, 2021 and 2022 Actual;  
Forecasted Fiscal Years Ending June 30, 2023 Through 2027

	Actual			Average Change	Forecasted				
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$4,035,637	\$4,073,896	\$4,296,564	3.2%	\$4,111,820	\$4,242,233	\$4,343,924	\$4,357,275	\$4,363,766
1.020 Public Utility Personal Property	\$428,724	\$435,534	\$195,974	-26.7%	\$396,889	\$468,950	\$474,500	\$480,050	\$485,600
1.030 Income Tax	\$2,232,424	\$2,173,541	\$2,504,349	6.3%	\$2,756,871	\$2,812,008	\$2,868,248	\$2,925,613	\$2,984,125
1.035 Unrestricted State Grants-in-Aid	\$5,387,160	\$5,520,168	\$6,337,083	8.6%	\$6,314,938	\$6,313,307	\$6,315,189	\$6,317,109	\$6,319,066
1.040 Restricted State Grants-in-Aid	\$52,816	\$41,812	\$308,557	308.6%	\$313,268	\$313,268	\$313,268	\$313,268	\$313,268
1.045 Restricted Fed. SFSP Fd. 532 /Ed Jobs Fd.504	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
1.050 Property Tax Allocation	\$591,310	\$595,035	\$597,257	0.5%	\$597,855	\$613,900	\$631,596	\$633,638	\$634,419
1.060 All Other Revenues	\$1,729,197	\$1,534,582	\$762,716	-30.8%	\$785,942	\$788,232	\$790,581	\$792,989	\$795,455
1.070 Total Revenues	\$14,457,268	\$14,374,568	\$15,002,500	1.9%	\$15,277,583	\$15,551,898	\$15,737,306	\$15,819,941	\$15,895,699
<b>Other Financing Sources</b>									
2.010 Proceeds from Sale of Notes	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
2.020 State Emergency Loans and Advancements (Approved)	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
2.040 Operating Transfers-In	\$2,028	\$753	\$0	-81.4%	\$0	\$0	\$0	\$0	\$0
2.050 Advances-In	\$81,791	\$198,000	\$606,913	174.3%	\$652,461	\$50,000	\$50,000	\$50,000	\$50,000
2.060 All Other Financing Sources	\$139,912	\$127,009	\$2,751	-53.5%	\$28,789	\$28,789	\$28,789	\$28,789	\$28,789
2.070 Total Other Financing Sources	\$223,731	\$325,762	\$609,664	66.4%	\$681,250	\$78,789	\$78,789	\$78,789	\$78,789
2.080 Total Revenues and Other Financing Sources	\$14,680,999	\$14,700,330	\$15,612,164	3.2%	\$15,958,833	\$15,630,687	\$15,816,095	\$15,898,730	\$15,974,488
<b>Expenditures</b>									
3.010 Personnel Services	\$7,552,632	\$7,791,047	\$7,919,370	2.4%	\$8,271,159	\$8,608,113	\$8,928,508	\$9,180,974	\$9,442,969
3.020 Employees' Retirement/Insurance Benefits	\$3,586,745	\$3,435,309	\$3,435,515	-2.1%	\$3,466,458	\$3,711,759	\$3,972,960	\$4,243,421	\$4,536,451
3.030 Purchased Services	\$2,408,797	\$2,544,495	\$2,750,785	6.9%	\$2,817,170	\$2,885,467	\$2,955,741	\$3,028,060	\$3,102,494
3.040 Supplies and Materials	\$742,458	\$827,944	\$747,458	0.9%	\$772,416	\$873,374	\$901,877	\$931,502	\$962,298
3.050 Capital Outlay	\$36,939	\$119,493	\$78,493	94.6%	\$378,493	\$78,493	\$78,493	\$408,493	\$78,493
3.060 Intergovernmental	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
Debt Service:									
4.010 Principal-All (Historical Only)	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
4.020 Principal-Notes	\$0	\$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	\$37,000	\$37,000	\$37,904	1.2%	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
4.055 Principal-Other	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
4.060 Interest and Fiscal Charges	\$10,176	\$8,992	\$3,904	-34.1%	\$6,720	\$5,760	\$4,800	\$3,840	\$2,880
4.300 Other Objects	\$133,310	\$135,029	\$142,633	3.5%	\$146,059	\$147,520	\$148,994	\$150,485	\$151,990
4.500 Total Expenditures	\$14,508,057	\$14,899,309	\$15,116,062	2.1%	\$15,888,475	\$16,340,486	\$17,021,373	\$17,976,774	\$18,307,575
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	\$79,515	\$79,515	\$79,515	0.0%	\$110,515	\$79,515	\$79,515	\$79,515	\$79,515
5.020 Advances-Out	\$198,000	\$115,309	\$652,461	212.0%	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
5.030 All Other Financing Uses	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
5.040 Total Other Financing Uses	\$277,515	\$194,824	\$731,976	123.0%	\$160,515	\$129,515	\$129,515	\$129,515	\$129,515
5.050 Total Expenditures and Other Financing Uses	\$14,785,572	\$15,094,133	\$15,848,038	3.5%	\$16,048,990	\$16,470,001	\$17,150,888	\$18,106,289	\$18,437,090
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	-\$104,573	-\$393,803	-\$235,874	118.2%	(\$90,157)	(\$839,314)	(\$1,334,793)	(\$2,207,559)	(\$2,462,602)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	\$7,214,364	\$7,109,791	\$6,715,988	-3.5%	\$6,480,114	\$6,389,957	\$5,550,643	\$4,215,849	\$2,008,290
7.020 Cash Balance June 30	\$7,109,791	\$6,715,988	\$6,480,114	-4.5%	\$6,389,957	\$5,550,643	\$4,215,849	\$2,008,290	(\$454,312)
8.010 Estimated Encumbrances June 30	\$758,714	\$815,974	\$785,237	1.9%	\$785,237	\$785,237	\$785,237	\$785,237	\$785,237
<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%	\$210,585	\$210,585	\$210,585	\$210,585	\$210,585
9.040 DPLA	\$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 Subtotal	\$0	\$0	\$0	0.0%	\$210,585	\$210,585	\$210,585	\$210,585	\$210,585
10.010 Fund Balance June 30 for Certification of Appropriations	\$6,351,077	\$5,900,014	\$5,694,877	-5.3%	\$5,394,135	\$4,554,821	\$3,220,027	\$1,012,468	(\$1,450,134)
<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
11.020 Property Tax - Renewal or Replacement	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
11.300 Cumulative Balance of Replacement/Renewal Levies				0.0%	\$0	\$0	\$0	\$0	\$0
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	\$6,351,077	\$5,900,014	\$5,694,877	-5.3%	\$5,394,135	\$4,554,821	\$3,220,027	\$1,012,468	(\$1,450,134)

<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	\$0	\$0	\$0
15.010	<i>Unreserved Fund Balance June 30</i>	\$6,351,077	\$5,900,014	\$5,694,877	-5.3%	\$5,394,135	\$4,554,821	\$3,220,027	\$1,012,468	(\$1,450,134)
20.01	Kindergarten -ADM count	\$63	\$57	\$51		\$108	\$101	\$128	\$112	\$108
20.015	Grades 1-12 ADM count	\$828	\$804	\$811		\$1,222	\$1,238	\$1,174	\$1,145	\$1,176
	True Days Cash Line 59	\$176	\$162	\$149		\$145	\$123	\$90	\$40	(\$9)
	True Days Unencumbered Cash Line 91	\$157	\$143	\$131		\$123	\$101	\$69	\$20	(\$29)
	Millage equivalent for deficit spending					0.38	3.50	5.55	8.41	9.33