

Marietta City School District

Washington

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				Forecasted				
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Average Change	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
Revenues									
1.010 General Property Tax (Real Estate)	12,061,239	12,233,563	12,563,915	2.1%	\$12,981,752	\$13,266,170	\$13,282,445	\$13,607,494	\$12,732,176
1.020 Tangible Personal Property Tax	997,757	1,187,781	1,796,558	35.1%	2,364,630	\$2,329,697	\$2,329,407	\$2,365,448	\$2,288,609
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	8,389,225	8,649,652	8,499,793	0.7%	8,274,386	\$8,267,573	\$8,288,997	\$8,289,793	\$8,306,788
1.040 Restricted State Grants-in-Aid	468,562	468,552	766,103	31.8%	877,150	\$887,308	\$866,972	\$871,931	\$856,166
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	1,405,237	1,434,308	1,417,146	0.4%	1,492,304	\$1,578,285	\$1,580,009	\$1,629,256	\$1,534,426
1.060 All Other Revenues	1,280,956	1,238,056	393,511	-35.8%	503,789	\$507,289	\$509,289	\$506,688	\$503,789
1.070 <i>Total Revenues</i>	24,602,976	25,211,912	25,437,026	1.7%	26,494,011	26,836,322	26,857,119	27,270,610	26,221,954
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									
2.060 All Other Financing Sources	146,637	160,925	123,218	-6.8%	279,111	279,111	264,556	264,556	194,778
2.070 <i>Total Other Financing Sources</i>	146,637	160,925	123,218	-6.8%	279,111	279,111	264,556	264,556	194,778
2.080 <i>Total Revenues and Other Financing Sources</i>	24,749,613	25,372,837	25,560,244	1.6%	26,773,122	27,115,433	27,121,675	27,535,166	26,416,732
Expenditures									
3.010 Personal Services	\$12,801,418	\$10,979,197	\$11,894,973	-2.9%	\$12,269,255	\$12,839,671	\$13,454,009	\$14,083,123	\$14,706,812
3.020 Employees' Retirement/Insurance Benefits	\$6,997,656	\$6,545,842	\$6,175,112	-6.1%	\$6,029,652	\$6,460,417	\$6,928,129	\$7,405,586	\$8,016,280
3.030 Purchased Services	\$4,135,917	\$4,260,651	\$3,751,490	-4.5%	\$3,973,469	\$4,179,019	\$4,307,741	\$4,498,664	\$4,380,001
3.040 Supplies and Materials	\$569,725	\$517,697	\$697,507	12.8%	\$780,176	\$808,447	\$879,205	\$897,343	\$859,976
3.050 Capital Outlay	\$9,844	\$9,053	\$29,388	108.3%	\$30,985	\$30,985	\$29,998	\$31,000	\$19,994
3.060 Intergovernmental									
Debt Service:									
4.010 Principal-All (Historical Only)	\$104,120	\$101,608		-51.2%					
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									
4.300 Other Objects	\$378,708	\$389,825	\$443,662	8.4%	\$455,904	\$453,405	\$466,997	\$474,998	\$374,998
4.500 <i>Total Expenditures</i>	24,997,388	22,803,873	22,992,132	-4.0%	23,539,441	24,771,944	26,066,079	27,390,714	28,358,061
Other Financing Uses									
5.010 Operating Transfers-Out	\$278,407	\$435,000	\$430,000	27.5%	\$430,000	\$430,000	\$350,000	\$350,000	\$350,000
5.020 Advances-Out									
5.030 All Other Financing Uses									
5.040 <i>Total Other Financing Uses</i>	278,407	435,000	430,000	27.5%	430,000	430,000	350,000	350,000	350,000
5.050 <i>Total Expenditures and Other Financing Uses</i>	25,275,795	23,238,873	23,422,132	-3.6%	23,969,441	25,201,944	26,416,079	27,740,714	28,708,061
6.010 <i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>	526,182-	2,133,964	2,138,112	-252.7%	2,803,681	1,913,489	705,596	205,548-	2,291,329-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	5,133,737	4,607,555	6,741,519	18.0%	8,879,631	11,683,312	13,596,801	14,302,397	14,096,849
7.020 <i>Cash Balance June 30</i>	4,607,555	6,741,519	8,879,631	39.0%	11,683,312	13,596,801	14,302,397	14,096,849	11,805,520
8.010 <i>Estimated Encumbrances June 30</i>									
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 <i>Subtotal</i>									
10.010 <i>Fund Balance June 30 for Certification of Appropriations</i>	4,607,555	6,741,519	8,879,631		11,683,312	13,596,801	14,302,397	14,096,849	11,805,520
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									\$1,326,951
11.300 Cumulative Balance of Replacement/Renewal Levies									1,326,951
12.010 <i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>	4,607,555	6,741,519	8,879,631		11,683,312	13,596,801	14,302,397	14,096,849	13,132,471
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 <i>Unreserved Fund Balance June 30</i>	4,607,555	6,741,519	8,879,631		11,683,312	13,596,801	14,302,397	14,096,849	13,132,471
ADM Forecasts									
20.010 Kindergarten - October Count									
20.015 Grades 1-12 - October Count									
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 <i>Total Expenditures - SFSF</i>									

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