

Coshocton City School District

Coshocton 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 | | | | 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) | 4,186,752 | 4,610,237 | 4,626,112 | 5.2% | 4,643,021 | 4,126,956 | 3,809,247 | 3,817,219 | 3,819,703 |
| 1.020 Public Utility Personal Property Tax | 447,731 | 882,078 | 716,879 | 39.1% | 729,502 | 697,345 | 676,630 | 691,435 | 706,240 |
| 1.030 Income Tax | - | - | - | 0.0% | - | - | - | - | - |
| 1.035 Unrestricted State Grants-in-Aid | 11,111,360 | 11,095,037 | 9,957,472 | -5.2% | 10,743,256 | 10,739,663 | 10,744,599 | 10,746,735 | 10,748,913 |
| 1.040 Restricted State Grants-in-Aid | 1,551,016 | 1,549,300 | 1,861,721 | 10.0% | 2,092,259 | 2,092,259 | 2,092,259 | 2,092,259 | 2,092,259 |
| 1.045 Restricted Federal Grants In Aid | - | - | - | 0.0% | - | - | - | - | - |
| 1.050 Property Tax Allocation | 604,550 | 598,525 | 588,962 | -1.3% | 581,573 | 509,467 | 458,887 | 460,625 | 461,019 |
| 1.060 All Other Revenues | 1,081,699 | 1,006,749 | 319,859 | -37.6% | 321,823 | 323,930 | 326,169 | 328,530 | 331,005 |
| 1.070 Total Revenues | 18,983,108 | 19,741,926 | 18,071,005 | -2.2% | 19,111,434 | 18,489,620 | 18,107,790 | 18,136,803 | 18,159,140 |
| Other Financing Sources | | | | | | | | | |
| 2.040 Operating Transfers-In | 58,102 | 0 | 0 | 0.0% | - | - | - | - | - |
| 2.050 Advances-In | 353,917 | 0 | 78,866 | 0.0% | 145,340 | 50,000 | 50,000 | 50,000 | 50,000 |
| 2.060 All Other Financing Sources | 210,003 | 272,913 | 9,455 | -33.3% | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 2.070 Total Other Financing Sources | 622,022 | 272,913 | 88,321 | -61.9% | 175,340 | 80,000 | 80,000 | 80,000 | 80,000 |
| 2.080 Total Revenues and Other Financing Sources | 19,605,130 | 20,014,839 | 18,159,326 | -3.6% | 19,286,774 | 18,569,620 | 18,187,790 | 18,216,803 | 18,239,140 |
| Expenditures | | | | | | | | | |
| 3.010 Personnel Services | 9,982,086 | 9,900,827 | 9,996,172 | 0.1% | 10,313,848 | 10,526,455 | 11,440,520 | 11,744,323 | 12,056,306 |
| 3.020 Employees' Retirement/Insurance Benefits | 4,770,144 | 4,909,927 | 4,251,241 | -5.2% | 4,582,888 | 5,403,769 | 5,835,064 | 6,190,696 | 6,572,540 |
| 3.030 Purchased Services | 4,208,024 | 4,128,452 | 2,312,032 | -22.9% | 2,599,085 | 2,654,895 | 2,711,937 | 2,770,238 | 2,829,826 |
| 3.040 Supplies and Materials | 506,125 | 436,375 | 649,817 | 17.6% | 749,823 | 766,853 | 784,284 | 802,127 | 820,392 |
| 3.050 Capital Outlay | 246,885 | 136,783 | 43,858 | -56.3% | 231,419 | 185,047 | 188,748 | 192,523 | 196,374 |
| 4.050 Principal-HB 264 Loans | 75,000 | 78,000 | 80,000 | 3.3% | 83,000 | 85,000 | 87,000 | 91,000 | 94,000 |
| 4.055 Principal-Other | 46,000 | 35,000 | 36,000 | -10.5% | 37,000 | 38,000 | 39,000 | 41,000 | 42,000 |
| 4.060 Interest and Fiscal Charges | 40,225 | 40,322 | 36,645 | -4.4% | 32,855 | 28,934 | 24,933 | 20,801 | 16,486 |
| 4.300 Other Objects | 485,715 | 453,244 | 257,390 | -24.9% | 324,006 | 330,487 | 337,096 | 343,838 | 350,715 |
| 4.500 Total Expenditures | 20,360,204 | 20,118,930 | 17,663,155 | -6.7% | 18,953,924 | 20,019,440 | 21,448,583 | 22,196,546 | 22,978,638 |
| Other Financing Uses | | | | | | | | | |
| 5.010 Operating Transfers-Out | 160,496 | 35,185 | 44,117 | -26.3% | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 5.020 Advances-Out | 212,873 | 78,866 | 145,340 | 10.7% | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 5.030 All Other Financing Uses | - | - | - | 0.0% | - | - | - | - | - |
| 5.040 Total Other Financing Uses | 373,369 | 114,051 | 189,457 | -1.7% | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 |
| 5.050 Total Expenditures and Other Financing Uses | 20,733,573 | 20,232,981 | 17,852,612 | -7.1% | 19,048,924 | 20,114,440 | 21,543,583 | 22,291,546 | 23,073,638 |
| 6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | (1,128,443) | (218,142) | 306,714 | -160.6% | 237,850 | (1,544,820) | (3,355,793) | (4,074,743) | (4,834,498) |
| 7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies | 4,753,320 | 3,624,877 | 3,406,735 | -14.9% | 3,713,449 | 3,951,299 | 2,406,479 | (949,314) | (5,024,058) |
| 7.020 Cash Balance June 30 | 3,624,877 | 3,406,735 | 3,713,449 | 1.5% | 3,951,299 | 2,406,479 | (949,314) | (5,024,058) | (9,858,556) |
| 8.010 Estimated Encumbrances June 30 | 226,060 | 426,236 | 395,198 | 40.6% | 403,102 | 411,164 | 419,387 | 427,775 | 436,331 |
| 10.010 Appropriations | 3,398,817 | 2,980,499 | 3,318,251 | -0.5% | 3,548,197 | 1,995,315 | (1,368,701) | (5,451,833) | (10,294,886) |
| Revenue from Replacement/Renewal Levies | | | | | | | | | |
| 11.010 Income Tax - Renewal | - | - | - | 0.0% | - | - | - | - | - |
| 11.020 Property Tax - Renewal or Replacement | - | - | - | 0.0% | - | 534,140 | 1,021,300 | 1,021,300 | 1,021,300 |
| 11.300 Cumulative Balance of Replacement/Renewal Levies | - | - | - | 0.0% | - | 534,140 | 1,555,440 | 2,576,740 | 3,598,039 |
| 12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations | 3,398,817 | 2,980,499 | 3,318,251 | -0.5% | 3,548,197 | 2,529,453 | 186,738 | (2,875,094) | (6,696,848) |
| Revenue from New Levies | | | | | | | | | |
| 13.010 Income Tax - New | - | - | - | 0.0% | - | - | - | - | - |
| 13.020 Property Tax - New | - | - | - | 0.0% | - | - | - | - | - |
| 13.030 Cumulative Balance of New Levies | - | - | - | 0.0% | - | - | - | - | - |
| 15.010 Unreserved Fund Balance June 30 | 3,398,817 | 2,980,499 | 3,318,251 | -0.5% | 3,548,197 | 2,529,453 | 186,738 | (2,875,094) | (6,696,848) |