

# Coshocton City School District

Coshocton County

Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended June 30, 2022, 2023 and 2024 Actual;

Forecasted Fiscal Years Ending June 30, 2025 Through 2029

	Actual				Forecasted				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Average Change	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	4,626,112	4,593,946	4,499,695	-1.4%	4,840,649	4,997,997	5,025,567	5,100,106	5,155,930
1.020 Public Utility Personal Property Tax	716,879	862,536	985,596	17.3%	1,025,556	1,044,137	1,062,511	1,080,044	1,097,646
1.030 Income Tax	-	-	-	0.0%	-	-	-	-	-
1.035 Unrestricted State Grants-in-Aid	9,957,472	11,011,705	12,161,301	10.5%	13,148,314	13,149,346	13,150,388	13,151,441	13,152,505
1.040 Restricted State Grants-in-Aid	1,861,721	2,235,220	2,210,096	9.5%	2,104,352	1,958,561	1,958,561	1,958,561	1,958,561
1.045 Restricted Federal Grants In Aid	-	-	-	0.0%	-	-	-	-	-
1.050 State Share of Local Property Taxes	588,962	577,106	569,265	-1.7%	604,333	640,204	644,427	656,746	669,003
1.060 All Other Revenues	319,859	529,708	814,207	59.7%	785,625	760,430	738,288	718,900	701,994
1.070 <b>Total Revenues</b>	<b>18,071,005</b>	<b>19,810,221</b>	<b>21,240,160</b>	<b>8.4%</b>	<b>22,508,829</b>	<b>22,550,676</b>	<b>22,579,743</b>	<b>22,665,797</b>	<b>22,735,638</b>
<b>Other Financing Sources</b>									
2.040 Operating Transfers-In	0	0	0	0.0%	-	-	-	-	-
2.050 Advances-In	78,866	145,340	422,604	137.5%	39,237	50,000	50,000	50,000	50,000
2.060 All Other Financing Sources	9,455	60,575	32,061	246.8%	30,000	30,000	30,000	30,000	30,000
2.070 <b>Total Other Financing Sources</b>	<b>88,321</b>	<b>205,915</b>	<b>454,665</b>	<b>127.0%</b>	<b>69,237</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>18,159,326</b>	<b>20,016,136</b>	<b>21,694,825</b>	<b>9.3%</b>	<b>22,578,066</b>	<b>22,630,676</b>	<b>22,659,743</b>	<b>22,745,797</b>	<b>22,815,638</b>
<b>Expenditures</b>									
3.010 Personnel Services	9,996,172	9,942,848	10,660,542	3.3%	12,045,404	11,725,323	12,169,290	12,762,093	13,384,392
3.020 Employees' Retirement/Insurance Benefits	4,251,241	4,618,228	5,368,075	12.4%	6,111,615	6,191,432	6,584,510	7,039,311	7,528,738
3.030 Purchased Services	2,312,032	2,733,867	3,180,157	17.3%	3,478,247	3,552,434	3,628,243	3,705,711	3,784,875
3.040 Supplies and Materials	649,817	663,953	953,260	22.9%	887,569	908,352	929,643	951,452	973,795
3.050 Capital Outlay	43,858	137,536	169,828	118.5%	223,225	675,689	128,203	130,767	133,382
4.050 Principal-HB 264 Loans	80,000	83,000	85,000	3.1%	87,000	91,000	94,000	96,000	30,000
4.055 Principal-Other	36,000	37,000	38,000	2.7%	76,701	41,000	42,000	43,000	44,000
4.060 Interest and Fiscal Charges	36,645	32,855	28,934	-11.1%	24,933	20,801	16,486	12,041	8,067
4.300 Other Objects	257,390	262,432	279,042	4.1%	292,623	290,315	296,122	302,044	308,085
4.500 <b>Total Expenditures</b>	<b>17,663,155</b>	<b>18,511,719</b>	<b>20,762,838</b>	<b>8.5%</b>	<b>23,227,316</b>	<b>23,496,347</b>	<b>23,888,495</b>	<b>25,042,419</b>	<b>26,195,334</b>
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	44,117	53,993	63,750	20.2%	75,000	75,000	75,000	75,000	75,000
5.020 Advances-Out	145,340	422,604	39,237	50.0%	50,000	50,000	50,000	50,000	50,000
5.030 All Other Financing Uses	-	-	-	0.0%	-	-	-	-	-
5.040 <b>Total Other Financing Uses</b>	<b>189,457</b>	<b>476,597</b>	<b>102,987</b>	<b>36.6%</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>17,852,612</b>	<b>18,988,316</b>	<b>20,865,825</b>	<b>8.1%</b>	<b>23,352,316</b>	<b>23,621,347</b>	<b>24,013,495</b>	<b>25,167,419</b>	<b>26,320,334</b>
6.010 <b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>306,714</b>	<b>1,027,820</b>	<b>829,000</b>	<b>107.9%</b>	<b>(774,250)</b>	<b>(990,671)</b>	<b>(1,353,752)</b>	<b>(2,421,622)</b>	<b>(3,504,696)</b>
7.010 <b>Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies</b>	<b>3,406,735</b>	<b>3,713,449</b>	<b>4,741,269</b>	<b>18.3%</b>	<b>5,570,269</b>	<b>4,796,019</b>	<b>3,805,348</b>	<b>2,451,595</b>	<b>29,973</b>
7.020 <b>Cash Balance June 30</b>	<b>3,713,449</b>	<b>4,741,269</b>	<b>5,570,269</b>	<b>22.6%</b>	<b>4,796,019</b>	<b>3,805,348</b>	<b>2,451,595</b>	<b>29,973</b>	<b>(3,474,723)</b>
8.010 <b>Estimated Encumbrances June 30</b>	<b>395,198</b>	<b>482,676</b>	<b>465,881</b>	<b>9.3%</b>	<b>475,199</b>	<b>484,703</b>	<b>494,397</b>	<b>504,285</b>	<b>514,370</b>
10.010 <b>Appropriations</b>	<b>3,318,251</b>	<b>4,258,593</b>	<b>5,104,388</b>	<b>24.1%</b>	<b>4,320,820</b>	<b>3,320,645</b>	<b>1,957,199</b>	<b>(474,311)</b>	<b>(3,989,093)</b>
<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal	-	-	-	0.0%	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	-	0.0%	-	-	-	-	-
11.300 <b>Cumulative Balance of Replacement/Renewal Levies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>3,318,251</b>	<b>4,258,593</b>	<b>5,104,388</b>	<b>24.1%</b>	<b>4,320,820</b>	<b>3,320,645</b>	<b>1,957,199</b>	<b>(474,311)</b>	<b>(3,989,093)</b>
<b>Revenue from New Levies</b>									
13.010 Income Tax - New	-	-	-	0.0%	-	-	-	-	-
13.020 Property Tax - New	-	-	-	0.0%	-	-	-	-	-
13.030 <b>Cumulative Balance of New Levies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15.010 <b>Unreserved Fund Balance June 30</b>	<b>3,318,251</b>	<b>4,258,593</b>	<b>5,104,388</b>	<b>24.1%</b>	<b>4,320,820</b>	<b>3,320,645</b>	<b>1,957,199</b>	<b>(474,311)</b>	<b>(3,989,093)</b>