

TAX BUDGET

From: Office of the Board of Education, **COSHOCTON CITY SCHOOL DISTRICT**

Dated: January 2026

To the County Auditor:

The Board of Education of said School District hereby submits its annual Budget for the year commencing July 1st **2025** for consideration of the County Budget Commission.

President of the Board

SCHEDULE A SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMMISION, AND COUNTY AUDITOR'S ESTIMATED RATES

FUND (Include only those funds which are requesting general property tax revenue)	Fiscal Year Amount Requested of Budget Commission Inside/Outside	Fiscal Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Fiscal Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied			
				Inside 10 Mill Limit		Outside 10 Mill Limit	
	Column 1	Column 2	Column 3	4		6	
GOVERNMENTAL FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXX		XXXX	
GENERAL FUND							
Property Tax	5,470,941	1,026,237	4,444,704	0.00		44.75	
Income Tax	0						
SUBSTITUTE EMERGENCY LEVY	980,287	0	980,287			4.86	
BOND RETIREMENT FUND	645,547	0	645,547			2.72	
PERMANENT IMPROVEMENT FUND	128,033	0	128,033			1.12	
Inside Millage moved to PI 2026	1,026,237	0	1,026,237			4.60	
SPECIAL LEVY FUNDS (Classroom Facilities	83,933	0	83,933	-		0.50	
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXX		XXXX	
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXX		XXXX	
TOTAL ALL FUNDS	8,334,978	1,026,237	7,308,741	0.00		58.55	

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Maximum Rate Authorized To Be Levied	Tax Year County Auditor's Estimate of Yield of Levy	Fiscal Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 3)
GENERAL FUND:				
Current Expense Levy authorized by voters in 1976		26.20		\$2,084,260.00
Continuing Levy				
Current Expense Levy authorized by voters in 07 Aug 1984		5.50		\$636,433.00
Continuing Levy				
Current Expense Levy authorized by voters in 15 Mar 2016		4.90		\$573,449.00
Continuing Levy				
Current Expense Levy authorized by voters in 1989		2.25		\$263,318.00
Continuing Levy				
Current Expense Levy authorized by voters in 2000		5.90		\$887,244.00
Continuing Levy				
TOTAL GENERAL FUND OUTSIDE 10 M. LIMITATION		44.75		\$4,444,704.00
Continuing Substitute Emergency Levy authorized by voters 2023		4.86		\$980,287.00
SPECIAL LEVY FUNDS				
Facilities Maintenance Levy authorized by voters on 04 May 2010		0.50		\$83,933.00
Levy authorized by voters on		0.00		
BOND RETIREMENT:				
Levy authorized by voters in May 2010 not to exceed 34 years		2.72		\$645,547.00
Levy authorized by voters		0.00		
NOTE RETIREMENT:				
Levy authorized by voters on				
not to exceed 22 years.		0.00		
PERMANENT IMPROVEMENT:				
Moved Inside Millage		4.60		\$1,026,237.00
Levy authorized by voters in 07 Nov 2017 PLUS 4.6		1.12		\$128,033.00
		58.55		\$7,308,741.00

Description				FISCAL	FISCAL	FISCAL	FISCAL	FISCAL - 2027			FISCAL	FISCAL
				2023	2024	2025	2026	July 1,	January 1			
				4th Last	3rd Last	2nd Last	Last	through	through			
				Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dec. 31	June 30		TOTALS	July 1, thru
				(2)	(3)	(4)	(5)	(6)	(7)			Dec. 31
				(8)								(8)
REVENUES				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX	XXXXXXXX
				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX	XXXXXXXX
Taxes				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX	XXXXXXXX
General Property Taxes				4,593,946	4,499,695	4,553,001	4,806,880	2,388,784	2,388,784		4,777,568	2,426,672
Tangible Personal Property				862,536	985,596	1,025,556	978,502	485,623	485,623		971,246	493,700
Income Tax				0	0	0	0	0	0		0	0
								0				
Total Taxes				5,456,482	5,485,291	5,578,557	5,785,382	2,874,407	# 2,874,407 #		5,748,814	2,920,372
Grants-in-Aid				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX	XXXXXXXX
Unrestricted Grants-in-Aid				11,011,705	12,161,301	13,325,592	13,926,921	7,218,324	7,218,324		14,436,647	7,218,853
Restricted Grants-in-Aid				2,235,220	2,210,096	1,981,052	1,838,596	934,328	934,328		1,868,656	934,328
								0				
Total Grants-in-Aid				13,246,925	14,371,397	15,306,644	15,765,517	8,152,652	0 8,152,652 0		16,305,303	8,153,181
Property Tax Allocation				577,106	569,265	595,741	633,218	321,996	321,996		643,991	328,229
Federal Sources												
All Other Revenue (Federal Rev entered above is subtracted)				529,708	814,207	765,557	738,981	357,781	357,781		715,562	347,495
Other Financing Sources				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX	XXXXXXXX
Sale of Notes				0	0	0	0	0	0		0	0
State Emergency Loans and Advancements				0	0	0	0	0	0		0	0
Operating Transfers In				0	0	0	0	0	0		0	0
Advance In				145,340	422,604	39,237	20,000	10,000	10,000		20,000	25,000
All Other Financing Sources				60,575	32,061	24,159	30,000	15,000	15,000		30,000	15,000
Total Other Revenue Sources				205,915	454,665	63,396	50,000	25,000	0 25,000 0		50,000	40,000
TOTAL ALL REVENUES				20,016,136	21,694,825	22,309,895	22,973,098	11,731,835	0 11,731,835 0		23,463,670	11,789,276

EXHIBIT I

COSHOCTON CITY SCHOOL DISTRICT

PAGE 2 of 4

Description				FISCAL	FISCAL	FISCAL	FISCAL	FISCAL -	2027	FISCAL	FISCAL
				2023	2024	2025	2026	July 1,	2027		2028
				4th Last	3rd Last	2nd Last	Last	through	January 1	2027	July 1, thru
				Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dec. 31	through	TOTALS	Dec. 31
				(2)	(3)	(4)	(5)	(6)	(7)		(8)
EXPENDITURES				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1000 Instruction				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
100 Personal Services				6,946,556	7,287,876	8,131,282	8,037,239	0	0	0	4,159,652
200 Employees Retirement and Ins Benefits				2,839,044	3,470,851	3,886,654	3,995,754	3,978,072	3,978,072	3,978,072	2,115,107
400 Purchased Services				1,369,887	1,562,341	1,490,006	1,624,244	1,695,123	1,695,123	1,695,123	865,682
500 Supplies and Materials				356,179	494,806	423,614	439,054	517,929	517,929	517,929	264,954
600 Capital Outlay				10,785	0	0	0	0	0	0	0
700 Obsolete Object Code				-	0	0	0	0	0	0	0
800 Miscellaneous Objects				60	1,574	0	0	0	0	0	835
Total Instruction				11,522,511	12,817,448	13,931,556	14,096,292	6,191,124	6,191,124	6,191,124	7,406,230
2000 Supporting Services				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
100 Personal Services				2,735,410	3,022,725	3,595,711	3,362,560	3,324,637	3,324,637	3,324,637	1,725,260
200 Employees Retirement and Ins Benefits				1,732,177	1,799,548	2,080,551	2,379,911	2,062,530	2,062,530	2,062,530	1,096,629
400 Purchased Services				1,358,780	1,612,615	2,019,793	2,270,988	1,749,669	1,749,669	1,749,669	893,538
500 Supplies and Materials				307,775	458,454	338,035	429,590	479,878	479,878	479,878	245,489
600 Capital Outlay				80,568	127,436	82,366	689,102	927,990	927,990	927,990	262,793
700 Obsolete Object Code				0	0	0	0	0	0	0	0
800 Miscellaneous Objects				258,872	273,968	243,153	379,112	285,036	285,036	285,036	145,369
Total Supporting Services				6,473,582	7,294,747	8,359,609	9,511,263	8,829,740	8,829,740	8,829,740	4,369,078
3000 Operation of Non-Instructional Service				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
100 Personal Services				0	0	0	0	0	0	0	0
200 Employees Retirement and Ins Benefits				0	0	0	0	0	0	0	0
400 Purchased Services				0	0	0	0	0	0	0	0
500 Supplies and Materials				0	0	0	0	0	0	0	0
600 Capital Outlay				0	0	0	0	0	0	0	0
700 Capital Outlay - Replacement				0	0	0	0	0	0	0	0
800 Miscellaneous Objects				3,500	3,500	3,500	3,500	3,641	3,641	3,641	1,857
											0
Total Operation of Non-Instructional Service				3,500	3,500	3,500	3,500	3,641	3,641	3,641	1,857

EXHIBIT I

COSHOCKTON CITY SCHOOL DISTRICT

PAGE 3 of 4

Description				FISCAL	FISCAL	FISCAL	FISCAL	FISCAL -	2027	FISCAL	FISCAL
				2023	2024	2025	2026	July 1,	January 1		2027
				4th Last	3rd Last	2nd Last	Last	through	through	2027	2028
				Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dec. 31	June 30	TOTALS	July 1, thru
				(2)	(3)	(4)	(5)	(6)	(7)		(8)
4000 Extracurricular Activities				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
100 Personal Services				260,882	349,940	394,047	438,055	192,446	192,446	384,893	199,733
200 Employees Retirement and Ins Benefits				47,008	97,676	112,140	60,092	55,975	55,975	111,950	59,523
400 Purchased Services				5,200	5,200	0	0	2,821	2,821	5,642	2,881
500 Supplies and Materials				0	0	0	0	0	0	0	0
600 Capital Outlay				0	6,673	0	0	24,298	24,298	48,596	13,762
700 Obsolete Object Code				0	0	0	0	0	0	0	0
800 Miscellaneous Objects				0	0	0	0	0	0	0	0
Total Extracurricular				313,089	459,490	506,187	498,148	275,540	# 275,540	551,081	275,899
5000 Facilities Acquisition and Construction Services				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
100 Personal Services				-	-	0	0	0	0	0	0
200 Employees Retirement and Ins Benefits				-	-	0	0	0	0	0	0
400 Purchased Services				-	-	0	0	0	0	0	0
500 Supplies and Materials				-	-	0	0	0	0	0	0
600 Capital Outlay				46,184	35,719	45,700	0	130,052	130,052	260,103	73,657
700 Obsolete Object Code				0	0	0	0	0	0	0	0
800 Miscellaneous Objects				0	0	0	0	0	0	0	0
Total Facilities Acquisition and Construction Service				46,184	35,719	45,700	0	130,052	130,052	260,103	73,657
6000 Debt Service				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
6100 Repayment of Debt & Interest				152,854	151,934	186,705	100,622	76,401	76,401	152,801	76,243
Total Debt Service				152,854	151,934	186,705	100,622	76,401	76,401	152,801	76,243
Intergovernmental Expenditures				0	0	0	0	0	0	0	0
7000 Other Use of Funds				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
7200 Transfers - Out / 7400 Advances - Out				476,597	102,987	71,918	75,000	62,500	62,500	125,000	62,500
7500 - 7900 Other Miscellaneous Use of Funds				0	0	0	0	0	0	0	0
Total Other Uses of Funds				476,597	102,987	71,918	75,000	62,500	62,500	125,000	62,500

EXHIBIT I**COSHOCTON CITY SCHOOL DISTRICT**

PAGE 4 of 4

Description				FISCAL	FISCAL	FISCAL	FISCAL	FISCAL -		2027	FISCAL	FISCAL
				2023	2024	2025	2026	July 1,	2027	2028		
				4th Last	3rd Last	2nd Last	Last	through	January 1	through	2027	July 1, thru
				Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dec. 31	June 30		TOTALS	Dec. 31
				(2)	(3)	(4)	(5)	(6)	(7)			(8)
Total Expenditures				18,988,317	20,865,825	23,105,176	24,284,825	8,056,745	8,056,745		16,113,490	12,265,465
REVENUES OVER (UNDER) EXPENDITURES				1,027,819	829,000	(795,281)	(1,311,727)	3,675,090	# 3,675,090	#	7,350,180	(476,189)
Beginning Fund Cash Balance				3,713,452	4,741,271	5,570,270	4,774,990	3,463,263	4,263,198		3,463,263	10,813,443
Ending Cash Fund Balance				4,741,271	5,570,270	4,774,990	3,463,263	7,138,353	7,938,288		10,813,443	8,479,593
Estimated Encumbrances (outstanding yearend)				482,676	465,881	376,116	383,638	195,656	195,656		391,311	199,568
Estimated Reservations of Fund Balance				0	0	0	0	0	0		0	0
Estimated Ending Unencumbered Fund Balance				4,258,595	5,104,389	4,398,874	3,079,625	0	0		10,422,132	8,280,025

*This balance does not include a Spending Reserve of \$ _

FUND NAME -- BOND RETIREMENT / NOTE RETIREMENT			EXHIBIT II							
FUND NUMBER -- 002			COSHOCKTON CITY SCHOOL DISTRICT							
FUND TYPE -- DEBT SERVICE										
Description			FISCAL 2023 4th Last Fiscal Year (2)	FISCAL 2024 3rd Last Fiscal Year (3)	FISCAL 2025 2nd Last Fiscal Year (4)	FISCAL 2026 Current Fiscal Year (5)	FISCAL - 2027		FISCAL 2027 TOTALS	FISCAL 2028 July 1, thru Dec. 31 (8)
							July 1, through Dec. 31 (6)	January 1 through June 30 (7)		
REVENUES			XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
1000 Receipts			XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
1110 General Property Tax			411,499	404,236	462,766	462,766	231,500	231,500	463,000	231,500
1120 Tangible Personal Property			43,015	50,243	53,556	53,556	27,000	27,000	54,000	27,000
1900 Other Local Revenue Sources			XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
1910 Premiums			0	0	0	0	0	0	0	0
1940 Proceeds From Sale of Notes			0	0	0	0	0	0	0	0
2000 Receipts From Intermediate Sources			XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
2400 Revenue In Lieu Of Taxes			100	192	548	250	125	125	250	125
3000 Revenue from State Sources			XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
3130 Rollback and Homestead - RE			54,999	54,658	64,560	54,700	27,500	27,500	55,000	27,500
3130 Personal Tangible - Exempt			0	0	0	0	0	0	0	0
3190 Trailer Homestead			841	937	1,443	2,380	0	0	0	0
Other Revenue Receipts			194,777	196,981	196,712	196,700	103,000	103,000	206,000	103,000
Total Revenues			705,230	707,247	779,586	725,000	389,125	389,125	778,250	227,900
EXPENDITURES			XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
6000 Debt Service			XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
6100-811 Redemption of Bonds			330,000	330,000	330,000	330,000	167,500	167,500	335,000	35,000
6100-812 Principal on Notes						0		0	0	0
6100-821 Interest on Bonds			178,711	178,711	178,711	178,711	87,009	87,009	178,711	180,000
6100-822 Interest on Notes			0	0	0	0	0	0	0	0
Other			0		0	0	0	0	0	0
Total Expenditures			508,711	508,711	700,182	508,711	254,509	254,509	513,711	215,000
Revenues Over (Under) Expenditures			196,520	198,537	79,404	216,289	134,616	134,616	264,539	12,900
Beginning Unencumbered Fund Balance			238,685	256,773	455,310	534,714	751,003	885,619	751,003	1,015,543
Ending Cash Fund Balance			256,773	455,310	534,714	751,003	885,619	1,020,234	1,015,543	1,028,443
			0	0	0	0	0	0	0	0
			256,773	455,310	534,714	751,003	885,619	1,020,234	1,015,543	1,028,443

EXHIBIT III
COSHOCTON CITY SCHOOL DISTRICT

(Page 1 of 3)

FUND		Est. Unenc. Fund Balance July 1, 2025	FISCAL YEAR ESTIMATED RECEIPTS	TOTAL AVAILABLE FOR EXPENDITURES	FISCAL YEAR EXPENDITURES AND ENCUMBRANCES				EST. UNENC. FUND BALANCES JUNE 30, 2026
					PERSONAL SERVICES	OTHER	TOTAL	ENCUMBRANCES	
List all funds individually unless reported on EXHIBIT I or II									
GOVERNMENTAL		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Special Revenue		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
PUBLIC SCHOOL SUPPORT	018	40,546	23,961	64,507	-	34,534	34,534	-	29,973
TANF GRANT	019	93,778	48,975	142,753	-	93,733	93,733		49,020
CLASSROOM MAINTENANCE	034	942,525	125,177	1,067,702	-	117,971	117,971		949,731
STUDENT ACTIVITIES	200	57,253	69,348	126,601	7,000	65,065	72,065	-	54,536
STUDENT ACTIVITIES	300	90,639	199,728	290,367	3,000	275,163	278,163		12,205
PUBLIC SCHOOL PRESCHOOL	439	(7,073)	214,560	207,487	207,467	-	207,467		20
DATA COMMUNICATION	451	-	6,000	6,000		6,000	6,000		-
MISC STATE GRANTS	499	6,006	30,992	36,997	28,363	-	28,363		8,635
RACE TO THE TOP	506	-	-	-		-	-		-
ELEM/SECOND SCH EMER RELIEF	507	-	-	-	-	-	-	-	-
CORONAVIRUS RELIEF FUNDS	510	-	-	-	-	-	-		-
TITLE VI-B	516	(35,203)	623,230	588,027	588,027	-	588,027	-	0
TITLE II-D	533	951	-	951	-	-	-		951
TITLE I SCHOOL IMPROVEMENT	536	-	-	-	-	-	-	-	-
TITLE ONE	572	6,216	983,504	989,721	969,561	20,000	989,561		160
TITLE IV A-STUDENT SUPPT	584	(375)	67,581	67,206	-	66,302	66,302	-	904
IDEA PRESCHOOL HANDI	587	(69)	12,528	12,459	-	11,730	11,730	-	730
IMPROVING TEACHER QUALITY	590	(10,521)	141,268	130,747	27,000	83,893	110,893	-	19,854
MISC FEDERAL GRANTS	599	(40,824)	166,244	125,420	-	63,947	63,947		61,472
Total Special Revenue		1,143,848	2,713,096	3,856,944	1,830,417	838,337	2,668,754		1,188,190
				-					
BOND RETIREMENT	002	3,936,229	1,571,362	5,507,591	-	1,025,804	1,025,804	-	4,481,786
Total Bond Retirement		3,936,229	1,571,362	5,507,591	-	1,025,804	1,025,804	-	4,481,786
				-					
				-					
				-					
				-					
Page Total		5,080,076	4,284,458	9,364,535	1,830,417	1,864,142	3,694,559	-	5,669,976

EXHIBIT III
COSHOCTON CITY SCHOOL DISTRICT

(Page 2 of 3)

		Est. Unenc. Fund Balance July 1, F.Y. 2025	FISCAL YEAR ESTIMATED RECEIPTS	TOTAL AVAILABLE FOR EXPENDITURES	FISCAL YEAR EXPENDITURES AND ENCUMBRANCES				EST. UNENC. FUND BALANCES JUNE 30, FY 2026
					PERSONAL SERVICES	OTHER	TOTAL	ENCUMBRANCES	
Capital Projects		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Permanent Improvement	003	345,351	1,152,464	1,497,815	-	1,085,985	1,085,985	-	411,830
Building	004	88,873	-	88,873	-	5,125	5,125	-	83,748
Classroom Facilities	010	-	-	-	-	-	-	-	-
Capital Projects	070	495,720	54,710	550,429	-	45,181	45,181	-	505,249
Total Capital Projects		929,944	1,207,173	2,137,117	-	1,136,291	1,136,291	-	1,000,826
				-					
				-					
Debt Service		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(See Exb II & Exb VI)		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total Debt Service		-	-	-	-	-	-	-	-
				-					
				-					
				-					
PROPRIETARY:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Enterprise		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Food Services	006	421,594	1,153,300	1,574,894	457,000	600,732	1,057,732	-	517,163
Uniform Supplies	009	452	-	452	-	-	-	-	452
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
				-					
Total Enterprise		422,046	1,153,300	1,575,346	457,000	600,732	1,057,732	-	517,615
				-					
				-					
Internal Service		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Internal Services Rotary	014	-	-	-	-	-	-	-	-
Employee Benefits Self-Insurance	024	1,213,914	5,302,352	6,516,267	-	6,227,590	6,227,590	-	288,677
				-					
				-					
Total Internal Service		1,213,914	5,302,352	6,516,267	-	6,227,590	6,227,590	-	288,677

**EXHIBIT III
COSHOCOTON CITY SCHOOL DISTRICT**

(Page 3 of 3)

		Est. Unenc. Fund Balance July 1, F.Y. 2025	FISCAL YEAR ESTIMATED RECEIPTS	TOTAL AVAILABLE FOR EXPENDITURES	FISCAL YEAR EXPENDITURES AND ENCUMBRANCES				EST. UNENC. FUND BALANCES JUNE 30, FY 2025
					PERSONAL SERVICES	OTHER	TOTAL	ENCUMBRANCES	
FIDUCIARY:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Special Trust	007	64,081	143,790	207,871	-	165,431	165,431		42,440
				-					
				-					
				-					
				-					
				-					
				-					
Total Expendable Trust		64,081	143,790	207,871	-	165,431	165,431	-	42,440
				-					
				-					
Non-Expendable Trust		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Endowments (The endowment fund may be cl 008		378,292	18,589	396,881	-	32,095	32,095	-	364,786
				-					
				-					
				-					
				-					
				-					
Total Non-Expendable Trust		378,292	18,589	396,881	-	32,095	32,095	-	364,786
				-					
				-					
Agency Funds		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
District Agency	022	11,666	25,000	36,666	-	-	-	-	36,666
Auxiliary Services	401	1,165	-	1,165	-	1,165	1,165	-	-
				-				-	
				-					
				-					
				-					
Total Agency Funds		12,831	25,000	37,831	-	1,165	1,165	-	36,666
		=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ALL FUNDS		8,101,186	12,134,662	20,235,848	2,287,417	10,027,445	12,314,862	-	7,920,986

EXHIBIT IV**STATEMENT OF PERMANENT IMPROVEMENTS****(Section 5705.29 Revised Code)****COSHOCTON CITY SCHOOL DISTRICT**

Description		Estimated Cost of Permanent Improvement		Amount to be Budgeted During Current Year	Paying Fund
All Capital Outlay				688,203	General Fund
All Capital Outlay				1,085,985	Permanent Improvement [003]
All Capital Outlay				64,008	School Construction [004] HS HB264 pmt
All Capital Outlay				0	Classroom Facilities [010]
TOTAL				1,838,196	

EXHIBIT V**STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGMENTS****(Section 5705.29 Revised Code)****COSHOCTON CITY SCHOOL DISTRICT**

Description		Amount of Judgment		Paying Fund
TOTAL				

EXHIBIT VI

COSHOCTON CITY SCHOOL DISTRICT

PURPOSE OF BONDS AND NOTES	Author- ity for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ser. or Term	Rate of In- terest	Amounts of Bonds and Notes Outstanding at beginning of the year being budgeted July 1 2025	PRINCIPAL AND INTEREST REQUIREMENTS			AMOUNT RECEIVABLE FROM OTHER SOURCES TO MEET DEBT PAYMENTS		
							FY2026	FY2026	Total FY2026	FY2027	FY2026	Total FY25
							July 1, through Dec. 31	January 1, through June 30	July 1, through June 30	July 1, through Dec. 31	January 1, through June 30	July 1, through June 30
Payable from Bond Ret. Fd.:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
INSIDE 10 MILL LIMIT:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL						0.00	0.00	0.00	0.00	0.00	0.00	0.00
OUTSIDE 10 MILL LIMIT:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Bonds:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Series 2010 CABs , QSCBs		9/30/2010	12/1/2044	Serial		1,430,000.00	345,016.98	10,016.98	355,033.96	** DEBT REPAID BY PROCEEDS OF VOTED TAX ISSUE		
Series 2017 Refunding		12/31/2017	12/1/2044	Serial		4,210,000.00	76,992.50	76,992.50	153,985.00	** DEBT REPAID BY PROCEEDS OF VOTED TAX ISSUE		
						0.00	0.00	0.00	0.00	** DEBT REPAID BY PROCEEDS OF VOTED TAX ISSUE		
						0.00	0.00	0.00	0.00	** DEBT REPAID BY PROCEEDS OF PI TAX REVENUE		
						0.00	0.00	0.00	0.00	** ROLLING NOTES + TAX MONEY		
TOTAL						5,640,000.00	422,009.48	87,009.48	509,018.96	0.00	0.00	0.00

NOTES:

Exhibit

I

NOTES TO COUNTY AUDITOR

Update

General property tax line has been reduced by the estimated amount of Class II Inside Millage - lost due to movement of 4.6 mills of inside millage - Class II is not on 20 mill floor

Revenue from inside millage estimated in the 003 fund

Estimated expenditures for the HS project is included as an expenditure in the 003 fund.

I may not pay it from there - it depends on instructions from OFCC. It is my understanding that the instructions and process are explained in a resolution prior the project. If not paid from 003, it will be transferred from 003 to the account designated by OFCC. I will continue to learn and share what I learn with you as we go if you would like

Once all of the paperwork is complete with OFCC and I have actual numbers, etc. I will also be filing an updated forecast, and revised estimated revenue and appropriations for FY26 that will