

Coshocton City School District

Coshocton County

Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended June 30, 2023, 2024 and 2025 Actual;

Forecasted Fiscal Years Ending June 30, 2026 Through 2030

	Actual				Forecasted				
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Average Change	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Revenues									
1.010 General Property Tax (Real Estate)	4,593,946	4,499,695	4,553,001	-0.4%	4,793,942	4,756,116	4,729,139	4,710,787	4,717,253
1.020 Public Utility Personal Property Tax	862,536	985,596	1,025,556	9.2%	977,393	967,865	980,683	993,474	1,008,139
1.030 Income Tax	-	-	-	0.0%	-	-	-	-	-
1.035 Unrestricted State Grants-in-Aid	11,011,705	12,161,301	13,325,592	10.0%	13,751,496	14,639,803	14,640,861	14,641,929	14,643,009
1.040 Restricted State Grants-in-Aid	2,235,220	2,210,096	1,981,052	-5.7%	1,792,662	1,725,706	1,725,706	1,725,706	1,725,706
1.045 Restricted Federal Grants In Aid	-	-	-	0.0%	-	-	-	-	-
1.050 State Reimbursement for Property Tax Credits	577,106	569,265	595,741	1.6%	631,730	639,497	639,973	640,592	641,815
1.060 All Other Revenues	529,708	814,207	765,557	23.9%	738,981	715,562	694,989	676,984	661,294
1.070 Total Revenues	19,810,221	21,240,160	22,246,499	6.0%	22,686,202	23,444,548	23,411,352	23,389,472	23,397,217
Other Financing Sources									
2.040 Operating Transfers-In	0	0	0	0.0%	-	-	-	-	-
2.050 Advances-In	145,340	422,604	39,237	50.0%	20,000	20,000	50,000	50,000	50,000
2.060 All Other Financing Sources	60,575	32,061	24,159	-35.9%	30,000	30,000	30,000	30,000	30,000
2.070 Total Other Financing Sources	205,915	454,665	63,396	17.4%	50,000	50,000	80,000	80,000	80,000
2.080 Total Revenues and Other Financing Sources	20,016,136	21,694,825	22,309,895	5.6%	22,736,202	23,494,548	23,491,352	23,469,472	23,477,217
Expenditures									
3.010 Personnel Services	9,942,848	10,660,542	12,121,040	10.5%	11,609,773	11,965,016	12,544,898	13,153,603	13,792,570
3.020 Employees' Retirement/Insurance Benefits	4,618,228	5,368,075	6,079,345	14.7%	6,437,894	6,798,684	7,252,366	7,740,941	8,265,374
3.030 Purchased Services	2,733,867	3,180,157	3,509,799	13.3%	3,927,348	3,929,574	4,012,378	4,096,965	4,183,375
3.040 Supplies and Materials	663,953	953,260	761,650	11.7%	836,324	856,153	876,473	897,294	918,631
3.050 Capital Outlay	137,536	169,828	128,066	-0.6%	688,203	133,240	135,905	138,623	141,395
4.050 Principal-HB 264 Loans	83,000	85,000	87,000	2.4%	91,000	94,000	96,000	30,000	30,000
4.055 Principal-Other	37,000	38,000	76,701	52.3%	-	-	-	-	-
4.060 Interest and Fiscal Charges	32,855	28,934	23,004	-16.2%	9,622	6,498	3,272	548	548
4.300 Other Objects	262,432	279,042	246,653	-2.6%	273,427	278,896	284,474	290,163	295,966
4.500 Total Expenditures	18,511,719	20,762,838	23,033,258	11.5%	23,873,591	24,062,060	25,205,765	26,348,136	27,627,859
Other Financing Uses									
5.010 Operating Transfers-Out	53,993	63,750	51,918	-0.2%	55,000	75,000	75,000	75,000	75,000
5.020 Advances-Out	422,604	39,237	20,000	-69.9%	20,000	50,000	50,000	50,000	50,000
5.030 All Other Financing Uses	-	-	-	0.0%	-	-	-	-	-
5.040 Total Other Financing Uses	476,597	102,987	71,918	-54.3%	75,000	125,000	125,000	125,000	125,000
5.050 Total Expenditures and Other Financing Uses	18,988,316	20,865,825	23,105,176	10.3%	23,948,591	24,187,060	25,330,765	26,473,136	27,752,859
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,027,820	829,000	(795,281)	-107.6%	(1,212,388)	(692,513)	(1,839,413)	(3,003,665)	(4,275,642)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	3,713,452	4,741,272	5,570,272	22.6%	4,774,991	3,562,603	2,870,090	1,030,677	(1,972,988)
7.020 Cash Balance June 30	4,741,272	5,570,272	4,774,991	1.6%	3,562,603	2,870,090	1,030,677	(1,972,988)	(6,248,629)
8.010 Estimated Encumbrances June 30	482,676	465,881	376,116	-11.4%	383,638	391,311	399,137	407,120	415,262
Reservation of Fund Balance									
9.010 Textbooks and Instructional Materials	-	-	-	0.0%	-	-	-	-	-
9.020 Capital Improvements	-	-	-	0.0%	-	-	-	-	-
9.030 Budget Reserve	-	-	-	0.0%	-	-	-	-	-
9.040 DPIA	-	-	-	0.0%	-	-	-	-	-
9.045 Fiscal Stabilization	-	-	-	0.0%	-	-	-	-	-
9.050 Debt Service	-	-	-	0.0%	-	-	-	-	-
9.060 Property Tax Advances	-	-	-	0.0%	-	-	-	-	-
9.070 Bus Purchases	-	-	-	0.0%	-	-	-	-	-
9.080 Subtotal	-	-	-	0.0%	-	-	-	-	-
10.010 Appropriations	4,258,596	5,104,391	4,398,875	3.0%	3,178,964	2,478,779	631,540	(2,380,108)	(6,663,892)
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal	-	-	-	0.0%	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	-	0.0%	-	-	-	-	-
11.300 Cumulative Balance of Replacement/Renewal Levies	-	-	-	0.0%	-	-	-	-	-
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	4,258,596	5,104,391	4,398,875	3.0%	3,178,964	2,478,779	631,540	(2,380,108)	(6,663,892)
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	4,258,596	5,104,391	4,398,875	3.0%	3,178,964	2,478,779	631,540	(2,380,108)	(6,663,892)