

Coshocton City School District

Coshocton County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2024, 2025 and 2026 Actual;
Forecasted Fiscal Years Ending June 30, 2027 Through 2031

	Actual				Forecasted				
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Average Change	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Revenues									
1.010 General Property Tax (Real Estate)	4,499,695	4,553,001	5,016,522	5.7%	4,601,244	4,568,853	4,593,414	4,571,383	4,565,961
1.020 Public Utility Personal Property Tax	985,596	1,025,556	1,035,159	2.5%	967,675	980,491	993,278	1,007,940	1,022,603
1.030 Income Tax	-	-	-	0.0%	-	-	-	-	-
1.035 Unrestricted State Grants-in-Aid	12,161,301	13,325,592	13,537,154	5.6%	14,736,832	14,737,890	14,738,958	14,740,038	14,741,128
1.040 Restricted State Grants-in-Aid	2,210,096	1,981,052	1,806,497	-9.6%	1,717,266	1,717,266	1,717,266	1,717,266	1,717,266
1.045 Restricted Federal Grants In Aid	-	-	-	0.0%	-	-	-	-	-
1.050 State Reimbursement for Property Tax Credits	569,265	595,741	658,845	7.6%	755,759	796,055	734,149	763,107	779,069
1.060 All Other Revenues	814,207	765,557	872,692	4.0%	852,978	835,911	821,233	808,713	798,140
1.070 <i>Total Revenues</i>	21,240,160	22,246,499	22,926,869	3.9%	23,631,754	23,636,466	23,598,298	23,608,446	23,624,166
Other Financing Sources									
2.040 Operating Transfers-In	0	0	0	0.0%	-	-	-	-	-
2.050 Advances-In	422,604	39,237	20,000	-69.9%	385,868	150,000	50,000	50,000	50,000
2.060 All Other Financing Sources	32,061	24,159	262	-61.8%	30,000	30,000	30,000	30,000	30,000
2.070 <i>Total Other Financing Sources</i>	454,665	63,396	20,262	-77.0%	415,868	180,000	80,000	80,000	80,000
2.080 <i>Total Revenues and Other Financing Sources</i>	21,694,825	22,309,895	22,947,131	2.8%	24,047,622	23,816,466	23,678,298	23,688,446	23,704,166
Expenditures									
3.010 Personnel Services	10,660,542	12,121,040	11,547,874	4.5%	10,637,175	11,175,142	11,713,567	12,278,724	12,871,945
3.020 Employees' Retirement/Insurance Benefits	5,368,075	6,079,345	6,221,467	7.8%	6,840,651	7,289,830	7,788,090	8,323,350	8,898,430
3.030 Purchased Services	3,180,157	3,509,799	3,789,587	9.2%	4,145,473	4,233,630	4,323,707	4,415,748	4,509,797
3.040 Supplies and Materials	953,260	761,650	670,108	-16.1%	685,889	702,056	718,620	735,592	752,980
3.050 Capital Outlay	169,828	128,066	157,576	-0.8%	633,240	260,905	138,623	141,395	144,223
4.050 Principal-HB 264 Loans	85,000	87,000	91,000	3.5%	94,000	96,000	30,000	-	-
4.055 Principal-Other	38,000	76,701	0	0.9%	-	-	-	-	-
4.060 Interest and Fiscal Charges	28,934	23,004	9,622	-39.3%	6,498	3,272	548	-	-
4.300 Other Objects	279,042	246,653	346,975	14.5%	353,915	360,993	368,213	375,577	383,088
4.500 <i>Total Expenditures</i>	20,762,838	23,033,258	22,834,209	5.0%	23,396,841	24,121,828	25,081,368	26,270,386	27,560,463
Other Financing Uses									
5.010 Operating Transfers-Out	63,750	51,918	214,958	147.7%	200,000	75,000	75,000	75,000	75,000
5.020 Advances-Out	39,237	20,000	385,868	890.2%	150,000	50,000	50,000	50,000	50,000
5.030 All Other Financing Uses	-	-	-	0.0%	-	-	-	-	-
5.040 <i>Total Other Financing Uses</i>	102,987	71,918	600,826	352.6%	350,000	125,000	125,000	125,000	125,000
5.050 <i>Total Expenditures and Other Financing Uses</i>	20,865,825	23,105,176	23,435,035	6.1%	23,746,841	24,246,828	25,206,368	26,395,386	27,685,463
6.010 <i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>	829,000	(795,281)	(487,904)	-117.3%	300,781	(430,361)	(1,528,069)	(2,706,940)	(3,981,298)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,741,272	5,570,272	4,774,991	1.6%	4,287,087	4,587,868	4,157,507	2,629,438	(77,502)
7.020 <i>Cash Balance June 30</i>	5,570,272	4,774,991	4,287,087	-12.2%	4,587,868	4,157,507	2,629,438	(77,502)	(4,058,800)
8.010 <i>Estimated Encumbrances June 30</i>	465,881	376,116	467,332	2.5%	476,679	486,212	495,936	505,855	515,972
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 <i>Subtotal</i>	-	-	-	0.0%	-	-	-	-	-
10.010 <i>Appropriations</i>	5,104,391	4,398,875	3,819,755	-13.5%	4,111,190	3,671,295	2,133,501	(583,358)	(4,574,772)
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 <i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>	5,104,391	4,398,875	3,819,755	-13.5%	4,111,190	3,671,295	2,133,501	(583,358)	(4,574,772)
13.030 Cumulative Balance of New Levies	-	-	-	0.0%	-	-	-	-	-
15.010 <i>Unreserved Fund Balance June 30</i>	5,104,391	4,398,875	3,819,755	-13.5%	4,111,190	3,671,295	2,133,501	(583,358)	(4,574,772)