

# CLAYMONT CITY SCHOOL DISTRICT

## TUSCARAWAS COUNTY

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2021, 2022 and 2023 Actual;  
Forecasted Fiscal Years Ending June 30, 2024 Through 2028

	Actual			Forecasted				
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
<b>Revenues</b>								
1.010 General Property Tax (Real Estate)	\$3,520,954	\$3,580,607	\$3,663,845	\$3,835,830	\$3,893,367	\$4,010,168	\$4,090,372	\$4,151,727
1.020 Tangible Personal Property Tax	987,054	1,177,995	1,348,060	1,428,944	1,500,391	1,560,407	1,622,823	1,687,736
1.030 Income Tax								
1.035 Unrestricted State Grants-in-Aid	14,331,681	13,410,053	13,147,131	13,860,430	13,997,930	14,136,805	14,277,069	14,418,735
1.040 Restricted State Grants-in-Aid	1,797,114	2,256,547	2,556,773	1,655,690	1,671,706	1,688,386	1,705,234	1,722,250
1.045 Restricted Federal Grants-in-Aid - SFSF								
1.050 State Share of Local Property Taxes	508,903	487,994	481,618	486,747	491,615	482,290	487,113	491,984
1.060 All Other Operating Revenues	1,318,561	697,276	1,039,942	1,031,695	964,366	907,272	880,417	883,807
1.070 <i>Total Revenues</i>	<b>22,464,267</b>	<b>21,610,472</b>	<b>22,237,369</b>	<b>22,299,336</b>	<b>22,519,375</b>	<b>22,785,329</b>	<b>23,063,028</b>	<b>23,356,239</b>
<b>Other Financing Sources</b>								
2.010 Proceeds from Sale of Notes								
2.020 State Emergency Loans and Advancements (Approved)								
2.040 Operating Transfers-In								
2.050 Advances-In								
2.060 All Other Financing Sources	316,024	2,899	13,268	10,000	3,000	3,000	3,000	3,000
2.070 <i>Total Other Financing Sources</i>	<b>316,024</b>	<b>2,899</b>	<b>13,268</b>	<b>10,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
2.080 <i>Total Revenues and Other Financing Sources</i>	<b>22,780,291</b>	<b>21,613,371</b>	<b>22,250,637</b>	<b>22,309,336</b>	<b>22,522,375</b>	<b>22,788,329</b>	<b>23,066,028</b>	<b>23,359,239</b>
<b>Expenditures</b>								
3.010 Personal Services	10,968,279	11,573,660	12,333,785	12,532,207	12,960,677	13,404,015	13,862,739	14,337,385
3.020 Employees' Retirement/Insurance Benefits	5,445,388	5,717,573	6,294,238	6,494,873	6,837,218	7,159,228	7,498,204	7,855,097
3.030 Purchased Services	4,171,180	1,998,188	2,207,407	2,264,152	2,296,613	2,329,604	2,363,136	2,397,216
3.040 Supplies and Materials	417,495	424,146	529,456	489,875	583,288	670,892	758,590	846,385
3.050 Capital Outlay	178,826	286,021	260,446	400,000	400,000	400,000	400,000	400,000
3.060 Intergovernmental								
Debt Service:								
4.010 Principal-All (Historical Only)	135,817	115,000	117,000					
4.020 Principal-Notes				120,000	122,000	124,000		
4.030 Principal-State Loans								
4.040 Principal-State Advancements								
4.050 Principal-HB 264 Loans								
4.055 Principal-Other								
4.060 Interest and Fiscal Charges	13,077	10,593	8,320	5,998	3,626	1,215		
4.300 Other Objects	140,989	148,447	150,963	154,750	156,957	159,203	161,490	163,819
4.500 <i>Total Expenditures</i>	<b>21,471,051</b>	<b>20,273,628</b>	<b>21,901,615</b>	<b>22,461,855</b>	<b>23,360,378</b>	<b>24,248,157</b>	<b>25,044,159</b>	<b>25,999,903</b>
<b>Other Financing Uses</b>								
5.010 Operating Transfers-Out	150,000	127,265	189,560	175,000	175,000	175,000	175,000	175,000
5.020 Advances-Out								
5.030 All Other Financing Uses								
5.040 <i>Total Other Financing Uses</i>	<b>150,000</b>	<b>127,265</b>	<b>189,560</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
5.050 <i>Total Expenditures and Other Financing Uses</i>	<b>21,621,051</b>	<b>20,400,893</b>	<b>22,091,175</b>	<b>22,636,855</b>	<b>23,535,378</b>	<b>24,423,157</b>	<b>25,219,159</b>	<b>26,174,903</b>
6.010 <i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>	<b>1,159,240</b>	<b>1,212,478</b>	<b>159,461</b>	<b>(327,519)</b>	<b>(1,013,003)</b>	<b>(1,634,828)</b>	<b>(2,153,131)</b>	<b>(2,815,664)</b>
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	<b>4,798,336</b>	<b>5,957,576</b>	<b>7,170,054</b>	<b>7,329,515</b>	<b>7,001,996</b>	<b>5,988,993</b>	<b>4,354,165</b>	<b>2,201,034</b>
7.020 <i>Cash Balance June 30</i>	<b>5,957,576</b>	<b>7,170,054</b>	<b>7,329,515</b>	<b>7,001,996</b>	<b>5,988,993</b>	<b>4,354,165</b>	<b>2,201,034</b>	<b>(614,630)</b>
8.010 <i>Estimated Encumbrances June 30</i>	<b>270,585</b>	<b>199,031</b>	<b>197,700</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Reservation of Fund Balance</b>								
9.010 Textbooks and Instructional Materials								
9.020 Capital Improvements								
9.030 Budget Reserve								
9.040 DPIA								
9.045 Fiscal Stabilization								
9.050 Debt Service								
9.060 Property Tax Advancements								
9.070 Bus Purchases								
9.080 <i>Subtotal</i>								
10.010 <i>Fund Balance June 30 for Certification of Appropriations</i>	<b>5,686,991</b>	<b>6,971,023</b>	<b>7,131,815</b>	<b>6,751,996</b>	<b>5,738,993</b>	<b>4,104,165</b>	<b>1,951,034</b>	<b>(864,630)</b>
<b>Revenue from Replacement/Renewal Levies</b>								
11.010 Income Tax - Renewal								
11.020 Property Tax - Renewal or Replacement								
11.300 Cumulative Balance of Replacement/Renewal Levies								
12.010 <i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>	<b>5,686,991</b>	<b>6,971,023</b>	<b>7,131,815</b>	<b>6,751,996</b>	<b>5,738,993</b>	<b>4,104,165</b>	<b>1,951,034</b>	<b>(864,630)</b>
<b>Revenue from New Levies</b>								
13.010 Income Tax - New								
13.020 Property Tax - New								
13.030 Cumulative Balance of New Levies								
14.010 Revenue from Future State Advancements								
15.010 <i>Unreserved Fund Balance June 30</i>	<b>5,686,991</b>	<b>6,971,023</b>	<b>7,131,815</b>	<b>6,751,996</b>	<b>5,738,993</b>	<b>4,104,165</b>	<b>1,951,034</b>	<b>(864,630)</b>

See accompanying summary of significant forecast assumptions and accounting policies

Includes: General fund, Emergency Levy fund, Education Jobs fund, Textbook fund and any portion of Debt Service fund related to General fund debt