

# COLUMBIANA COUNTY CAREER & TECHNICAL CENTER

## COLUMBIANA COUNTY

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2019, 2020 and 2021 Actual;  
Forecasted Fiscal Years Ending June 30, 2022 Through 2026

	Actual				Average Change	Forecasted				
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<b>Revenues</b>										
1.010 General Property Tax (Real Estate)	\$1,945,729	\$2,028,375	\$2,160,381	5.4%	\$2,174,343	\$2,201,340	\$2,289,394	\$2,300,841	\$2,312,345	
1.020 Tangible Personal Property Tax	416,793	568,915	714,761	31.1%	788,622	695,000	654,600	638,235	622,279	
1.035 Unrestricted State Grants-in-Aid	2,873,226	2,850,016	2,855,114	-0.3%	3,337,050	3,192,050	3,192,050	3,192,050	3,192,050	
1.040 Restricted State Grants-in-Aid	711,420	701,703	701,703	-0.7%	977,413	998,892	998,892	998,892	998,892	
1.050 Property Tax Allocation	303,582	311,979	321,387	2.9%	321,736	328,134	341,259	342,965	344,680	
1.060 All Other Revenues	419,425	338,502	487,836	12.4%	60,843	2,000	2,000	2,000	2,000	
1.070 <b>Total Revenues</b>	<b>6,670,175</b>	<b>6,799,490</b>	<b>7,241,182</b>	<b>4.2%</b>	<b>7,660,007</b>	<b>7,417,416</b>	<b>7,478,195</b>	<b>7,474,983</b>	<b>7,472,246</b>	
<b>Other Financing Sources</b>										
2.040 Operating Transfers-In		295	46							
2.060 All Other Financing Sources	27,830	9,483	35,715	105.3%	1,206	1,500	1,500	1,500	1,500	
2.070 <b>Total Other Financing Sources</b>	<b>27,830</b>	<b>9,778</b>	<b>35,761</b>	<b>100.4%</b>	<b>1,206</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>6,698,005</b>	<b>6,809,268</b>	<b>7,276,943</b>	<b>4.3%</b>	<b>7,661,213</b>	<b>7,418,916</b>	<b>7,479,695</b>	<b>7,476,483</b>	<b>7,473,746</b>	
<b>Expenditures</b>										
3.010 Personal Services	3,032,579	3,116,852	3,184,287	2.5%	3,373,645	3,428,417	3,501,799	3,519,588	3,588,795	
3.020 Employees' Retirement/Insurance Benefits	1,180,140	1,286,014	1,289,869	4.6%	1,406,565	1,478,266	1,528,941	1,573,047	1,627,096	
3.030 Purchased Services	652,297	646,435	494,111	-12.2%	753,660	880,284	898,370	917,002	936,197	
3.040 Supplies and Materials	516,284	554,126	690,867	16.0%	656,200	755,997	778,677	802,038	826,099	
3.050 Capital Outlay	347,199	67,639	129,672	5.6%	202,125	244,000	134,700	141,688	148,956	
4.300 Other Objects	99,059	105,133	106,216	3.6%	130,952	134,881	138,927	143,095	147,388	
4.500 <b>Total Expenditures</b>	<b>5,827,558</b>	<b>5,776,199</b>	<b>5,895,022</b>	<b>0.6%</b>	<b>6,523,146</b>	<b>6,921,845</b>	<b>6,981,414</b>	<b>7,096,457</b>	<b>7,274,530</b>	
<b>Other Financing Uses</b>										
5.010 Operating Transfers-Out	1,000,000	970,000	1,100,000	5.2%	1,000,000	800,000	700,000	500,000	200,000	
5.040 <b>Total Other Financing Uses</b>	<b>1,000,000</b>	<b>970,000</b>	<b>1,100,000</b>	<b>5.2%</b>	<b>1,000,000</b>	<b>800,000</b>	<b>700,000</b>	<b>500,000</b>	<b>200,000</b>	
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>6,827,558</b>	<b>6,746,199</b>	<b>6,995,022</b>	<b>1.2%</b>	<b>7,523,146</b>	<b>7,721,845</b>	<b>7,681,414</b>	<b>7,596,457</b>	<b>7,474,530</b>	
6.010 <b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>129,553-</b>	<b>63,069</b>	<b>281,921</b>	<b>99.2%</b>	<b>138,067</b>	<b>302,929-</b>	<b>201,719-</b>	<b>119,974-</b>	<b>784-</b>	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	3,553,655	3,424,102	3,487,171	-0.9%	3,769,092	3,907,159	3,604,230	3,402,511	3,282,537	
7.020 <b>Cash Balance June 30</b>	<b>3,424,102</b>	<b>3,487,171</b>	<b>3,769,092</b>	<b>5.0%</b>	<b>3,907,159</b>	<b>3,604,230</b>	<b>3,402,511</b>	<b>3,282,537</b>	<b>3,281,753</b>	
8.010 <b>Estimated Encumbrances June 30</b>	<b>109,335</b>	<b>401,962</b>	<b>175,331</b>	<b>105.6%</b>						
15.010 <b>Unreserved Fund Balance June 30</b>	<b>3,314,767</b>	<b>3,085,209</b>	<b>3,593,761</b>	<b>4.8%</b>	<b>3,907,159</b>	<b>3,604,230</b>	<b>3,402,511</b>	<b>3,282,537</b>	<b>3,281,753</b>	

See accompanying summary of significant forecast assumptions and accounting policies

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