

COLUMBIANA COUNTY CAREER & TECHNICAL CENTER

COLUMBIANA COUNTY

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2020, 2021 and 2022 Actual;
Forecasted Fiscal Years Ending June 30, 2023 Through 2027

	Actual				Average Change	Forecasted				
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022			Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
Revenues										
1.010	General Property Tax (Real Estate)	\$2,028,375	\$2,160,381	\$2,174,342	3.6%	\$2,412,358	\$2,429,210	\$2,469,920	\$2,574,831	\$2,742,400
1.020	Tangible Personal Property Tax	568,915	714,761	788,622	18.0%	790,003	709,600	737,984	760,124	775,326
1.030	Income Tax									
1.035	Unrestricted State Grants-in-Aid	2,850,016	2,855,114	3,339,093	8.6%	3,222,154	3,214,368	3,214,368	3,214,368	3,214,368
1.040	Restricted State Grants-in-Aid	701,703	701,703	977,363	19.6%	1,035,923	1,035,923	1,035,923	1,035,923	1,035,923
1.045	Restricted Federal Grants-in-Aid - SFSF									
1.050	Property Tax Allocation	311,979	321,387	321,736	1.6%	343,537	353,390.20	354,026	363,819	374,790
1.060	All Other Revenues	338,502	487,836	60,838	-21.7%	12,106	2,000	2,000	2,000	2,000
1.070	Total Revenues	6,799,490	7,241,182	7,661,994	6.2%	7,816,081	7,744,491	7,814,221	7,951,064	8,144,807
Other Financing Sources										
2.040	Operating Transfers-In	295	46		-92.2%	37				
2.060	All Other Financing Sources	9,483	35,715	1,206	90.0%	2,611	1,500	1,500	1,500	1,500
2.070	Total Other Financing Sources	9,778	35,761	1,206	84.6%	2,648	1,500	1,500	1,500	1,500
2.080	Total Revenues and Other Financing Sources	6,809,268	7,276,943	7,663,200	6.1%	7,818,729	7,745,991	7,815,721	7,952,564	8,146,307
Expenditures										
3.010	Personal Services	3,116,852	3,184,287	3,343,372	3.6%	3,430,432	3,533,345	3,639,345	3,748,526	3,860,981
3.020	Employees' Retirement/Insurance Benefits	1,286,014	1,289,869	1,380,625	3.7%	1,588,338	1,680,365	1,778,740	1,883,936	1,996,464
3.030	Purchased Services	646,435	494,111	584,647	-2.6%	725,571	801,129	811,928	823,157	834,836
3.040	Supplies and Materials	554,126	690,867	580,606	4.4%	759,798	741,134	685,781	699,497	713,486
3.050	Capital Outlay	67,639	129,672	202,125	73.8%	128,163	150,000	150,000	150,000	150,000
3.060	Intergovernmental					3,725				
4.300	Other Objects	105,133	106,216	112,057	3.3%	134,420	139,379	144,587	150,054	155,795
4.500	Total Expenditures	5,776,199	5,895,022	6,203,432	3.6%	6,770,447	7,045,353	7,210,380	7,455,169	7,711,562
Other Financing Uses										
5.010	Operating Transfers-Out	970,000	1,100,000	1,000,000	2.2%	1,755,000	625,000	475,000	370,000	275,000
5.020	Advances-Out									
5.030	All Other Financing Uses									
5.040	Total Other Financing Uses	970,000	1,100,000	1,000,000	2.2%	1,755,000	625,000	475,000	370,000	275,000
5.050	Total Expenditures and Other Financing Uses	6,746,199	6,995,022	7,203,432	3.3%	8,525,447	7,670,353	7,685,380	7,825,169	7,986,562
6.010	Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	63,069	281,921	459,768	205.0%	706,718-	75,638	130,341	127,395	159,745
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	3,424,100	3,487,169	3,769,090	5.0%	4,228,858	3,522,140	3,597,778	3,728,119	3,855,514
7.020	Cash Balance June 30	3,487,169	3,769,090	4,228,858	10.1%	3,522,140	3,597,778	3,728,119	3,855,514	4,015,258
8.010	Estimated Encumbrances June 30	401,962	175,331	127,266	-41.9%					
15.010	Unreserved Fund Balance June 30	3,085,207	3,593,759	4,101,592	15.3%	3,522,140	3,597,778	3,728,119	3,855,514	4,015,258

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