

COLUMBIANA COUNTY CAREER & TECHNICAL CENTER

COLUMBIANA

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2018, 2019 and 2020 Actual;
Forecasted Fiscal Years Ending June 30, 2021 Through 2025

	Actual				Average Change	Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020			Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Revenues										
1.010 General Property Tax (Real Estate)	\$1,913,659	\$1,945,729	\$2,028,375	3.0%	\$2,160,381	\$2,192,787	\$2,225,679	\$2,259,064	\$2,292,950	
1.020 Tangible Personal Property Tax	387,955	416,793	568,915	22.0%	714,761	688,600	674,828	661,331	648,105	
1.035 Unrestricted State Grants-in-Aid	2,826,703	2,873,226	2,850,016	0.4%	2,844,480	2,860,042	2,860,042	2,860,042	2,860,042	
1.040 Restricted State Grants-in-Aid	650,661	711,420	701,703	4.0%	701,703	701,703	701,703	701,703	701,703	
1.050 Property Tax Allocation	305,000	303,582	311,979	1.2%	321,387	326,208	331,101	336,067	341,108	
1.060 All Other Revenues	557,772	419,425	338,502	-22.0%	481,149	434,408	440,211	446,101	452,080	
1.070 Total Revenues	6,641,750	6,670,175	6,799,490	1.2%	7,223,861	7,203,748	7,233,563	7,264,309	7,295,988	
Other Financing Sources										
2.040 Operating Transfers-In			295							
2.060 All Other Financing Sources	19,904	27,830	9,483	-13.1%	36,000	20,000	20,000	20,000	20,000	
2.070 Total Other Financing Sources	19,904	27,830	9,778	-12.5%	36,000	20,000	20,000	20,000	20,000	
2.080 Total Revenues and Other Financing Sources	6,661,654	6,698,005	6,809,268	1.1%	7,259,861	7,223,748	7,253,563	7,284,309	7,315,988	
Expenditures										
3.010 Personal Services	2,961,932	3,032,579	3,116,852	2.6%	3,239,017	3,323,231	3,409,635	3,498,286	3,589,241	
3.020 Employees' Retirement/Insurance Benefits	1,186,556	1,180,140	1,286,014	4.2%	1,334,922	1,390,989	1,449,410	1,510,285	1,573,717	
3.030 Purchased Services	563,118	652,297	646,435	7.5%	748,055	640,250	653,055	666,116	679,438	
3.040 Supplies and Materials	714,783	516,284	554,126	-10.2%	842,947	630,000	642,600	655,452	668,561	
3.050 Capital Outlay	106,449	347,199	67,639	72.8%	190,973	150,000	153,000	156,060	159,181	
4.300 Other Objects	100,752	99,059	105,133	2.2%	110,992	111,547	112,105	112,665	113,229	
4.500 Total Expenditures	5,633,590	5,827,558	5,776,199	1.3%	6,466,906	6,246,017	6,419,805	6,598,865	6,783,368	
Other Financing Uses										
5.010 Operating Transfers-Out	775,000	1,000,000	970,000	13.0%	1,100,000	1,000,000	850,000	675,000	525,000	
5.030 All Other Financing Uses	5,471									
5.040 Total Other Financing Uses	780,471	1,000,000	970,000	12.6%	1,100,000	1,000,000	850,000	675,000	525,000	
5.050 Total Expenditures and Other Financing Uses	6,414,061	6,827,558	6,746,199	2.6%	7,566,906	7,246,017	7,269,805	7,273,865	7,308,368	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	247,593	129,553-	63,069	-150.5%	307,045-	22,270-	16,242-	10,444	7,620	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	3,306,062	3,553,655	3,424,102	1.9%	3,487,171	3,180,126	3,157,856	3,141,614	3,152,058	
7.020 Cash Balance June 30	3,553,655	3,424,102	3,487,171	-0.9%	3,180,126	3,157,856	3,141,614	3,152,058	3,159,678	
8.010 Estimated Encumbrances June 30	247,200	109,335	401,962	105.9%						
15.010 Unreserved Fund Balance June 30	3,306,455	3,314,767	3,085,209	-3.3%	3,180,126	3,157,856	3,141,614	3,152,058	3,159,678	

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