

CLINTON COUNTY BUDGET COMMISSION MEETING

Wednesday, February 17, 2021

REGULAR MEETING INCLUDING SCHOOLS 5 YEAR PROJECTIONS

The Clinton County Budget Commission met Wednesday, February 17, 2021 at 9:00 a.m. in the Auditor's Office. Present were Prosecutor Andrew M. McCoy, Auditor Terence G. Habermehl, and Chief Deputy Auditor, Logan Bailey and Senior Real Estate Specialist, Danette L. Garringer. Treasurer Jason Walt was not present at the meeting.

The following School Treasurers met with the Budget Commission to present their 5 year forecasts.

- 9:00 a.m. East-Clinton Local School District. Treasurer John Stanley.
- 9:30 a.m. Clinton-Massie Local School District. Treasurer Carrie Bir.
- 10:00 a.m. Blanchester Local School District. Treasurer Megan Thompson.
- 9:30 a.m. Wilmington City School District. Treasurer Kim DeWeese.

See attached documentation for items submitted by Treasurers.

Action was taken on the following Amended Certificate #1's with a motion from Terence G. Habermehl to approve the information as submitted. A second was made from Andrew McCoy. All members voting aye, motion carried.

COUNTY

AMENDED CERTIFICATE OF ESTIMATED RESOURCES
Rev Code Sec.5705.36

ACH 1 Office of Budget Commission, Clinton County, Ohio.
Wilmington, Ohio, February 17, 2021
To the TAXING AUTHORITY of Clinton County

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2021, as revised by the Budget Commission of said County, which shall cover the total of appropriations made at any time during fiscal year:

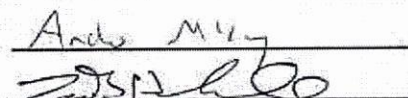
FUND	Uncumbered Cash Balance 1/1/21	Taxes Estimate	Other Sources Estimate	Current Revised Certificate
GOVERNMENTAL FUND TYPE				
GENERAL FUNDS	22,576,247.89	3,908,920.00	16,100,372.00	41,585,539.89
SPECIAL REVENUE FUNDS	17,516,525.94	6,794,378.00	18,581,878.17	40,892,782.11
DEBT SERVICE FUNDS	5,697,984.82	0.00	0.00	5,697,984.82
CAPITAL PROJECTS FUNDS	5,810,949.58	0.00	135,000.00	5,945,949.58
PROPRIETARY FUND TYPE				
ENTERPRISE FUNDS	490,659.34	0.00	236,754.00	727,413.34
INTERNAL SERVICE FUNDS	0.00	0.00	0.00	0.00
FIDUCIARY FUND TYPE				
TRUST AND AGENCY FUNDS	87,515.09	0.00	21,572.00	109,087.09
TOTAL	52,182,728.66	7,703,298.00	35,065,576.17	94,951,602.83

- ACTUAL UNCUMBERED CASH BALANCES -

-AND-

2221	PROB OH AG'S SVAA FEDERAL GRANT Remaining SVAA Grant Dollars Not Received in 2020	Increase Other Sources	23,868.00
2227	PROB OH AG'S VOCA FEDERAL GRANT Remaining VOC21 Grant Dollars Not Received in 2020	Increase Other Sources	22,830.00
2330	FELONY DELINQUENT CARE & CUSTO Remaining DYS21 Grant Dollars Not Received in 2020	Increase Other Sources	52,000.00
2337	JUV CT OH AG'S VOCA GRANT Remaining VOC21 Grant Dollars Not Received in 2020	Increase Other Sources	46,576.57
2601	CDBG CHIP Remaining CDC18 Grant Dollars Not Received in 2020	Increase Other Sources	129,000.00
2603	COMM DEV SMALL CITY BLK HOME Remaining BF-19 Grant Dollars Not Received in 2020 Remaining BF-19 Grant Dollars Not Received in 2020 Remaining CDH18 Grant Dollars Not Received in 2020	Increase Other Sources	346,738.00
2604	COMMUNITY HOUSING IMPROVEMENT Remaining CHIP28 Grant Dollars Not Received in 2020	Increase Other Sources	196,744.00
2324	PROBATE CT SPECIAL PROJECT NEW FUND, PER ORC 2303.2019(4)(1), COUNTY ORDER CASE# 20200026	Increase Other Sources	6,000.00
2612	EPC AP OPIOID RESPONSE (SOR) NEW FUND, Federal Grant CFDA# 93.788 Advance from General Fund needed up front (reimb grant)	Increase Other Sources	78,750.00
			801,957.57

Total Increase from Official Certificate (Not Including Uncumbered Carry-Over Actual Adjustments)



 Budget
 Commission

COUNTY CONTINUED.....

LIST ALL FUNDS SEPARATELY

FUND	Unencumbered Cash Balance 1/1/21	Taxes Estimate	Other Sources Estimate	Current Revised Certificate
GENERAL FUNDS				
1000 GENERAL FUND	15,366,407.84	2,908,920.00	14,737,272.00	33,012,599.84
1001 GENERAL FUND RESERVE BALANCE	2,000,000.00	0.00	0.00	2,000,000.00
2005 HEALTH INSURANCE DEP (REG'14)	6,485.40	0.00	583,100.00	589,585.40
2007 FORMER OMH HOSPITAL FUND	2,088,533.92	0.00	0.00	2,088,533.92
2231 COUNTY RECORDER'S TECHNOLOGY	64,297.85	0.00	45,000.00	109,297.85
2301 COC CERTIFICATE OF TITLE ADMINSTR	1,448,708.83	0.00	345,000.00	1,794,708.83
2411 GEOGRAPHIC INFORMATION SYSTEMS	348,504.64	0.00	185,000.00	533,504.64
2425 SHERIFFS POLICING ROTARY	234,449.55	0.00	205,000.00	439,449.55
9901 UNCLAIMED MONEY	217,464.76	0.00	0.00	217,464.76
GENERAL FUNDS SUB-TOTALS	22,576,247.89	2,908,920.00	16,100,372.00	41,585,539.89
SPECIAL REVENUE FUNDS				
2003 DQG & KENNEL	98,741.39	0.00	128,700.00	227,441.39
2004 ECONOMIC DEVELOPMENT	1,375.31	0.00	0.00	1,375.31
2010 SOLID WASTE MANAGEMENT DISTRICT	868,379.90	0.00	240,000.00	1,048,379.90
2011 LITTER PREVENTION & RECYCLING	4,753.00	0.00	6,380.00	10,533.00
2012 RECYCLE OHIO GRANT	3,032.84	0.00	0.00	3,032.84
2015 MEDICAID SALES TAX TRANSITION	875,274.84	0.00	0.00	875,274.84
2020 COUNTY CORONA RELIEF DISTRIBUTION CARES HB 481	0.00	0.00	0.00	0.00
2040 SENIOR SERVICES LEVY	465,321.48	1,141,008.00	128,254.00	1,734,583.48
2201 AUDITOR REAL ESTATE ASSESSMENT	591,266.01	0.00	723,010.00	1,314,276.01
2210 TREAS PREPAY INTEREST FD	2,382.97	0.00	200.00	2,582.97
2211 TREAS TAX LIEN ADMIN FEE	18,016.28	0.00	0.00	18,016.28
2212 TREAS DELINQUENT TAX COLLECTION	32,236.81	0.00	30,000.00	62,236.81
2220 PROS DELINQUENT TAX COLLECTION	19,778.19	0.00	30,000.00	49,778.19
2221 PROS OH AG'S SVAA FEDERAL GRANT	6,521.35	0.00	23,868.00	30,389.35
2222 PROS OH AG'S VOCA FEDERAL GRANT	3,360.64	0.00	22,830.80	26,191.44
2309 COC CLERK COMPUTERIZATION	126,688.32	0.00	40,000.00	176,688.32
2309 COC COMPUTER LEGAL RESEARCH	11,785.15	0.00	2,000.00	13,785.15
2310 CPC PROBATION SERVICE	93,245.22	0.00	18,000.00	111,245.22
2311 CPC MEDIATION	81,164.88	0.00	9,000.00	90,164.88
2312 CPC SPECIAL PROJECTS	32,739.58	0.00	7,400.00	40,139.58
2313 CPC INDIGENT DRIVERS ALCOHOL TREAT	0.00	0.00	0.00	0.00
2314 CPC INDIGENT DRIVERS INTERLOCK & A	344.79	0.00	100.00	444.79
2315 JUV INDIGENT DRIVER INTERLOCK AM	158.42	0.00	0.00	158.42
2316 CPC OHIO SUPREME CT TECH GRANT	0.00	0.00	0.00	0.00
2320 PROBATE CT CONDUCT OF BUSINESS	4,226.50	0.00	250.00	4,476.50
2321 PROBATE COMP LEGAL RESEARCH	7,099.05	0.00	700.00	7,799.05
2321 PROBATE CT INDIGENT GUARDIANSH	67,118.26	0.00	4,500.00	71,618.26
2323 PROBATE COMPUTERIZATION	23,713.85	0.00	4,500.00	28,213.85
2324 PROBATE CT SPECIAL PROJECT	0.00	0.00	6,000.00	6,000.00
2330 FELONY DELINQUENT CARE & CUSTO	70,583.08	0.00	52,000.00	122,583.08
2331 JUV CT COMPUTERIZATION	9,225.88	0.00	3,000.00	12,225.88
2332 JUV CT LEGAL RESEARCH	2,813.21	0.00	1,000.00	3,813.21
2333 JUV CT YOUTH SERVICES REENTRY REINIF	1,360.00	0.00	0.00	1,360.00
2334 JUV CT INDIGENT DRIVERS A	4,545.78	0.00	0.00	4,545.78
2335 JUV CT SPECIAL PROJECT	8,557.44	0.00	6,000.00	14,557.44
2336 JUV CT SUPREME CT OH TECH GRANT	0.00	0.00	0.00	0.00
2337 JUV CT OH AG'S VOCA GRANT	51,454.51	0.00	46,526.37	97,980.88
2350 BOARD OF ELECTIONS EQUIPMENT	138,427.08	0.00	61,126.00	199,553.08
2410 MOTOR VEHICLE & GAS TAX	3,444,861.12	0.00	5,100,000.00	8,544,861.12
2412 SW DITCH MAINTENANCE	141,994.19	0.00	111,000.00	252,994.19
2410 SHERIFF DRUG LAW ENFORCEMENT	15,262.58	0.00	6,000.00	21,262.58
2411 SHERIFF OUI ENFORCEMENT & EDUCATION	3,382.25	0.00	0.00	3,382.25
2422 SHERIFF CARRY & CONCEALED HANDGUN LIC	61,511.98	0.00	40,000.00	101,511.98
2423 SHERIFF WIRELESS 911 ASSISTANCE TAX	247,103.95	0.00	80,000.00	327,103.95
2424 SHERIFF TRAINING REIMBURSEME	16,885.78	0.00	0.00	16,885.78
2426 SHERIFF ARSON REGISTRY	0.00	0.00	0.00	0.00
2501 JFS PUBLIC ASSISTANCE	308,875.76	0.00	4,988,000.00	5,296,875.76
2502 JFS CHILD SUPPORT ENFORCE ADM	170,531.48	0.00	884,600.00	1,055,131.48
2504 JFS CHILDREN SERVICES	2,052,117.62	2,140,534.00	2,415,538.00	6,608,189.62
2505 JFS WORKFORCE DEVELOPMENT	252,075.88	0.00	553,500.00	805,575.88
2601 CDBG CHIP	14,227.25	0.00	129,000.00	114,772.75
2602 CHIP HOUSING REVOLVING LOAN	55,960.20	0.00	0.00	55,960.20
2603 COMM DEV SMALL CITY BLK HOME	19,990.50	0.00	346,738.00	326,747.50
2604 COMMUNITY HOUSING IMPROVEMENT	25,590.23	0.00	196,244.00	170,653.77
2605 ROE HELP AMERICA VOTE ACT	34,430.00	0.00	0.00	34,430.00
2608 CPC ADULT SUPERVISION GRANT	33,235.51	0.00	89,758.00	122,993.51
2610 CPC PRESENTENCE INVESTIGATION	1,151.86	0.00	18,000.00	19,151.86
2611 CPC PROBATION IMP INCENTIVE GRANT	73,945.35	0.00	79,152.00	153,097.35

COUNTY CONTINUED.....

LIST ALL FUNDS SEPARATELY

FUND	Unencumbered Cash Balance 1/1/21	Taxes Estimate	Other Sources Estimate	Current Revised Certificate	
SPECIAL REVENUE FUNDS, cont.					
2612	CPC AP DRPD RESPONSE (SOK)	0.00	0.00	78,750.00	78,750.00
5020	LAW LIBRARY RESOURCES	66,809.78	0.00	67,490.00	134,299.78
5030	CPC LOCAL COMMUNITY CORRECTIONS	2,527.64	0.00	0.00	2,527.64
5100	CC DEVELOP DISABILITIES GENRL	6,248,400.00	1,512,836.00	1,098,697.00	8,859,933.00
5101	CC DEVELOP DISABILITIES CONTIGE	273,119.81	0.00	1,000.00	274,119.81
8200	SOIL & WATER SPECIAL	215,054.76	0.00	255,000.00	470,054.76
8201	SOIL & WATER DITCH MAINTENANCE	8,723.41	0.00	24,500.00	33,223.41
8300	FAMILY AND CHILDREN FIRST COUN	21,023.13	0.00	22,750.00	43,773.13
8301	FCFC SHARED POOL AGENCY FD	102,194.07	0.00	180,000.00	282,194.07
8302	FCFC HELP ME GROW	21,413.82	0.00	188,514.00	209,927.82
8303	FCFC FAMILY CENTERED SERVICES	10,548.28	0.00	23,115.00	33,663.28
8304	FCFC SIG	5,764.19	0.00	0.00	5,764.19
8305	FCFC DIABETES SCREEN AWARE	558.35	0.00	0.00	558.35
8306	FCFC MULTI SYSTEMS YOUTH	13,780.05	0.00	9,187.00	22,967.05
SPECIAL REVENUE FUNDS SUB-TOTALS		17,810,525.94	4,794,378.00	18,581,878.17	40,894,782.11
DEBT SERVICE FUNDS					
3101	BY-PASS JAIL/BOND RETIREMENT	270,445.19	0.00	0.00	270,445.19
3121	FAIRGROS & PUB SRV AGENCY & IMP B	2,090,716.33	0.00	0.00	2,090,716.33
3131	SPECIAL ASSESSMENT BOND RETIRE	3,973.31	0.00	0.00	3,973.31
4000	COURTHOUSE BOND FUND	3,332,849.99	0.00	0.00	3,332,849.99
DEBT SERVICE FUNDS SUB-TOTALS		5,697,984.82	0.00	0.00	5,697,984.82
CAPITAL PROJECT FUNDS					
2415	ENGINEER'S ROAD & BRIDGE	(9,625.00)	0.00	0.00	(9,625.00)
2416	WILSON TWP CONSTRUCTION & DAMA	470,903.38	0.00	65,000.00	535,903.38
3020	OTH COUNTY PROPERTY PROJ	5,033,163.36	0.00	0.00	5,033,163.36
3100	CLINTON COUNTY BY-PASS CONSTR	2,461.21	0.00	0.00	2,461.21
3120	PUBLIC SERVICE AGENCIES BLDG C	1,704.85	0.00	0.00	1,704.85
3130	DITCH CONSTRUCTION	0.00	0.00	0.00	0.00
3150	MUNIS SOFTWARE PROJECT	5,847.67	0.00	0.00	5,847.67
5106	CC DEVELOP DISABILITIES CAPITA	306,494.11	0.00	70,000.00	376,494.11
CAPITAL PROJECTS FUNDS SUB-TOTALS		5,810,949.58	0.00	135,000.00	5,945,949.58
ENTERPRISE FUNDS					
3115	MARTINSVILLE MIDLAND SEWER	490,509.34	0.00	226,754.00	717,263.34
ENTERPRISE FUNDS SUB-TOTALS		490,509.34	0.00	226,754.00	717,263.34
INTERNAL SERVICE FUNDS					
INTERNAL SERVICE FUNDS SUB-TOTALS		0.00	0.00	0.00	0.00
FIDUCIARY FUNDS					
2090	FISCHER TRUST	26,526.57	0.00	20,000.00	46,526.57
5103	SUSAN A LACY TRUST INTEREST	58,905.83	0.00	1,500.00	60,405.83
5104	KIM HAWK TRUST INTEREST	1,988.69	0.00	72.00	2,060.69
FIDUCIARY FUNDS SUB-TOTALS		87,511.09	0.00	21,572.00	109,083.09

LOCAL EMERGENCY PLANNING COMMISSION

AC #1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES
Rev Code Sec.5705.38

Office of Budget Commission, Clinton County, Ohio.

Wilmington, Ohio, February 17, 2021

To the TAXING AUTHORITY of Clinton County

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2021, as revised by the Budget Commission of the Local Emergency Planning Commission, which shall govern the total of appropriations made at any time during such fiscal year.

Fund	Unencumbered Balance 1/1/2021	Taxes	Other Sources	Total
General Fund				

	Total Special Revenue Funds	172,142.41	-	190,756.06	362,898.47
	Debt Service Funds				
	Total Debt Service Funds	-	-	-	-

REGIONAL PLANNING COMMISSION

AC #1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Rev Code Sec. 5705.36

Office of Budget Commission, **Clinton** County, Ohio.

Wilmington, Ohio, **February 17, 2021**

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2021, as revised by the Budget Commission of the **Regional Planning Commission**, which shall govern the total of appropriations made at any time during such fiscal year:

<i>Fund</i>	Unencumbered Balance 1/1/2021	Levied Property Taxes	Other Sources	Total
General Fund	-	-	-	-
Special Revenue Funds	229,559.65	-	179,548	409,107.65
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
TOTAL	229,559.65	-	179,548	409,107.65

ACTUAL UNENCUMBRED CASH BALANCES

Rev. Code Sec. 5705.36

List all funds separately

	FUND	Unencumbered Balance 1/1/2021	Levied Property Taxes	Other Sources	Total
	General Fund	-	-	-	-
	Special Revenue Funds				
8100	Regional Planning Commission	229,559.65	-	179,548.00	409,107.65
	Total Special Revenue Funds	229,559.65	-	179,548	409,107.65
	Debt Service Funds				

CLINTON COUNTY HEALTH DEPARTMENT

AC #1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES
 Rev Code Sec. 5705.36

Office of Budget Commission, Clinton County, Ohio.
 Wilmington, Ohio,

February 17, 2021

To the TAXING AUTHORITY of the Clinton County Health Department

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2021, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year.

Fund	Unencumbered Balance 1/1/2021	Levied Property Taxes	Other Sources	Total
General Fund	905,768.34	375,000.00	239,087.00	1,519,855.34
Special Revenue Funds	1,301,850.55	-	1,251,667.80	2,553,518.35
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
TOTAL	2,207,618.89	375,000.00	1,490,754.80	4,073,373.69

ACTUAL UNENCUMBRED CASH BALANCE

-AND-

8016 PUBLIC HEALTH EMERGENCY PREPAREDNESS GRANT Increase Other Sources 136,401.01
 Additional State Grant Funding for COVID Response

List Funds Separately

NEW#	FUND	Unencumbered Balance 1/1/2021	Levied Property Taxes	Other Sources	Total
8001	GENERAL FUND	905,768.34	375,000.00	239,087.00	1,519,855.34
	SPECIAL REVENUE FUNDS				
8002	Sick Leave/Vacation Leave Contingency	31,407.97	-	10,000.00	41,407.97
8004	MOBILE HOME PARKS	7,720.20	-	-	7,720.20
8005	RECREATIONAL VEHICLE PARKS	13,893.32	-	4,100.00	17,993.32
8006	SEWAGE TREATMENT SYSTEMS	126,157.69	-	55,000.00	183,157.69
8008	SWIMMING POOLS FUND	11,782.54	-	5,200.00	16,982.54
8009	WATER SYSTEM FUND	20,707.69	-	10,000.00	30,707.69
8010	WIC PROGRAM FUND	74,038.91	-	221,837.00	295,875.91
8011	WIC SICK/VACATION LEAVE CONTINGEN	7,066.70	-	1,507.29	8,573.99
8012	UNITED WAY MEDICATION FUND	33,094.47	-	14,300.00	47,394.47
8013	RETAIL FOOD ESTABLISHMENT FUND	41,661.26	-	38,500.00	80,161.26
8014	PUBLIC HEALTH NURSING FUND	590,001.49	-	569,622.50	1,159,623.99
8015	FOOD SERVICE OPERATION FUND	78,786.94	-	69,000.00	147,786.94
8016	PUBLIC HEALTH EMERGENCY PREPARED	216,131.08	-	208,401.01	422,532.09
8017	CHILDREN'S IMMUNIZATION PROGRAM	587.42	-	-	587.42
8018	MIECHV	46,812.87	-	46,200.00	93,012.87
	TOTAL SPECIAL REVENUE FUNDS	1,301,850.55	-	1,251,667.80	2,553,518.35
	DEBT SERVICE FUNDS				

CHESTER TOWNSHIP

1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Rev Code Sec.5705.36

Office of Budget Commission, **Clinton** County, Ohio.

Wilmington, Ohio,

February 17, 2021

To the TAXING AUTHORITY of the **Chester Township**

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2021, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance 1/1/2021	Levied Property Taxes	Other Sources	Total
General Fund	87,788.18	96,000	40,374	224,162.18
Special Revenue Funds	322,581.34	535,700	188,469	1,046,750.34
Debt Service Funds	406.24	-	-	406.24
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
TOTAL	410,775.76	631,700	228,843	1,271,318.76

Rev. Code Sec. 5705.36

List Funds Separately

	FUND	Unencumbered Balance 1/1/2021	Levied Property Taxes	Other Sources	Total
	General Fund	87,788.18	96,000.00	40,374.00	224,162.18
	Special Revenue Funds				
2011	Motor Vehicle License Tax	13,586.84	27,000.00	14.00	40,600.84
2021	Gasoline Tax	40,052.38	133,700.00	55.00	173,807.38
2031	Road and Bridge	47,714.84	35,000.00	7,400.00	90,114.84
2041	Cemetery	10,748.19	-	9,300.00	20,048.19
2231	Permissive Motor Vehicle	3,815.33	-	-	3,815.33
2191	Fire Fund Levy	206,663.76	340,000.00	171,700.00	718,363.76
2272	Coronavirus Relief	-	-	-	-
	Total Special Revenue Funds	322,581.34	535,700.00	188,469.00	1,046,750.34
	Debt Service Funds				
	General (Bond) (Note) Retirement	406.24	-	-	406.24
	Total Debt Service Funds	406.24	-	-	406.24
	Capital Projects funds				
	Public Works Project Commission	-	-	-	-

SRWW #2

#1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Rev Code Sec.5705.36

Office of Budget Commission, Clinton County, Ohio.

Wilmington, Ohio, February 17, 2021

To the TAXING AUTHORITY of the SRWW Joint Fire District #2

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2021, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance 1/1/2021	Levied Property Taxes	Other Sources	Total
General Fund	538,366.62	748,102	7,500	1,293,968.62
Special Revenue Funds	362,921.75	-	150,000	512,921.75
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	81,794.10	-	-	81,794.10
TOTAL	983,082.47	748,102	157,500	1,888,684.47

Rev. Code Sec. 5705.35

List Funds Separately

FUND	Unencumbered Balance 1/1/2021	Levied Property Taxes	Other Sources	Total
General Fund	538,366.62	748,102	7,500	1,293,968.62
Special Revenue Funds				
Ambulance & Emergency Medical Ser	362,921.75	-	150,000	512,921.75
Total Special Revenue Funds	362,921.75	-	150,000	512,921.75
Debt Service Funds				
Truck Debt Service	-	-	-	-
Total Debt Service Funds	-	-	-	-
Capital Projects funds				
Total Capital Projects Funds	-	-	-	-
Special Assessment Funds				
Total Special Assessment Funds	-	-	-	-
Enterprise Funds				
Total Enterprise Funds	-	-	-	-
Internal Service Funds				
Total Internal Service Funds	-	-	-	-
Fiduciary Funds				
Fire Trust Fund	53,565.10	-	-	53,565.10
EMS Trust Fund	28,229.00	-	-	28,229.00
Total Fiduciary Funds	81,794.10	-	-	81,794.10

CLINTON WARREN JF & R

#1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES
Rev Code Sec. 5705.36

Office of Budget Commission, **Clinton** County, Ohio.
Wilmington, Ohio, **February 17, 2021**

To the **TAXING AUTHORITY** of the **Clinton-Warren Joint Fire & Rescue District**

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2021, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance 1/1/2021	Taxes	Other Sources	Total
General Fund	365,016.85	809,731.00	42,324.14	1,217,071.99
Special Revenue Funds	42,655.59	-	327,500.00	370,155.59
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
TOTAL	407,672.44	809,731.00	369,824.14	1,587,227.58

Actual Unencumbered Cash Balances

Rev. Code Sec. 5705.36

List Funds Separately

	FUND	Unencumbered Balance 1/1/2021	Taxes	Other Sources	Total
1000	General Fund	365,016.85	809,731.00	42,324.14	1,217,071.99
	Special Revenue Funds				
2111	Fire & EMS Services	37,906.75	-	320,000.00	357,906.75
2112	FEMA	-	-	-	-
2113	Training Tower Fund	4,748.84	-	7,500.00	12,248.84
	Total Special Revenue Funds	42,655.59	-	327,500.00	370,155.59
	Debt Service Funds				

WILSON TWP

#1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES
Rev Code Sec. 5705.36

Office of Budget Commission, **Clinton** County, Ohio.
Wilmington, Ohio, **February 17, 2021**

To the **TAXING AUTHORITY** of the **Wilson Township**

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2021, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance 1/1/2021	Levied Property Taxes	Other Sources	Total
General Fund	59,044.12	45,422.00	5,578.00	110,044.12
Special Revenue Funds	601,830.19	171,818.00	16,333.00	789,981.19
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	5.10	-	2.00	7.10
TOTAL	660,879.41	217,240.00	21,913.00	900,032.41

Rev. Code Sec. 5705.36

List Funds Separately

	FUND	Unencumbered Balance 1/1/2021	Levied Property Taxes	Other Sources	Total
	General Fund	59,044.12	45,422.00	5,578.00	110,044.12

Special Revenue Funds				
Motor Vehicle	3,613.67	8,168.00	32.00	11,813.67
Gasoline Tax	528,294.86	134,000.00	16,300.00	678,594.86
Road and Bridge	57,540.10	25,800.00	-	83,340.10
Cemetery	964.25	-	1.00	965.25
Permissive Tax	11,417.31	3,850.00	-	15,267.31
Total Special Revenue Funds	601,830.19	171,818.00	16,333.00	789,981.19
Debt Service Funds				
Total Debt Service Funds	-	-	-	-
Capital Projects funds				
Total Capital Projects Funds	-	-	-	-
Special Assessment Funds				
Total Special Assessment Fund	-	-	-	-
Enterprise Funds				
Total Enterprise Funds	-	-	-	-
Internal Service Funds				
Total Internal Service Funds	-	-	-	-
Fiduciary Fund Type				
Trust Funds				
Cemetery Bequest	5.10	-	2.00	7.10
Total Fiduciary Funds	5.10	-	2.00	7.10

The following Amended Certificates #2's were submitted for action with a motion from Terence G. Habermehl to approve as submitted and a second from Andrew McCoy. All members voting aye, motion carried.

VILLAGE OF BLANCHESTER

Changes made to Amended Certificate #1

Fund	Fund Name	Change explanation	Amount
1000	GENERAL	MORE THAN AMENDED CERTIFICATE NO. 1	\$ 333.69
2011	STREET	MORE THAN AMENDED CERTIFICATE NO. 1	\$ 7,240.37
2021	STATE HIGHWAY	MORE THAN AMENDED CERTIFICATE NO. 1	\$ 604.72
2042	PARK LEVY	MORE THAN AMENDED CERTIFICATE NO. 1	\$ 8.00
2271	ENFORCEMENT & EDUCATION	MORE THAN AMENDED CERTIFICATE NO. 1	\$ 65.00
2806	POLICE OPERATING FUND	LESS THAN AMENDED CERTIFICATE NO. 1	\$ (63,000.00)
4905	CHERRY STREET PHASE 1	MORE THAN AMENDED CERTIFICATE NO. 1	\$ 3,543.15
4909	RESERVOIR 3 IMPROVEMENTS	MORE THAN AMENDED CERTIFICATE NO. 1	\$ 24,880.73
5101	WATER OPERATING	LESS THAN AMENDED CERTIFICATE NO. 1	\$ (288.89)
5201	SEWER OPERATING	LESS THAN AMENDED CERTIFICATE NO. 1	\$ (288.88)
5301	ELECTRIC OPERATING	MORE THAN AMENDED CERTIFICATE NO. 1	\$ 2,211.11
Total Changes to AC#1			\$ (24,691.10)

ADAMS TOWNSHIP

Special Revenue Funds-Fire & Emergency Special

Anticipating Additional Revenue

\$8,000
Total Changes \$8,000

The Following is a list of appropriation change request for the Clinton County Health Department:

Fund #	ORG/OBJ	Description	Amend Appropriation		Additional Appropriation
			Increase By	Decrease By	
8016	80164001 511200	PHEP/FULL TIME SALARY			\$ 93,264.00
8016	80164001 511600	PHEP/OPERS			\$ 13,846.42
8016	80164001 511650	PHEP/MANDATORY MEDICARE			\$ 1,432.94
8016	80164001 511860	PHEP/WORKMENS COMPENSATION			\$ 1,790.59
8016	80164001 581500	PHEP/ COVID MATERIALS AND SUPPLIES			\$ 420.56
8016	80164001 511210	PHEP VP-T SEASONAL SALARY			\$ 5,646.50

\$ 116,401.01

Pending Board Approval Health Department: 2/22/2021
 Additional 8016 Personnel \$115,980.45
 Non-Personnel \$420.56
 Total \$116,401.01

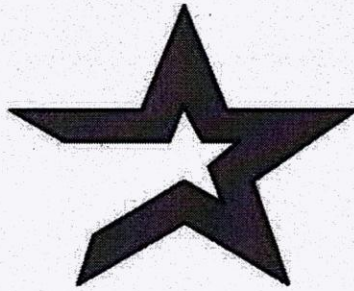
East Clinton Local School District

Clinton

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				Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Average Change	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Revenues									
1.010 General Property Tax (Real Estate)	3,342,731	3,109,137	3,136,954	-3.0%	\$3,103,685	\$3,078,298	\$3,081,069	\$3,108,235	\$3,134,968
1.020 Tangible Personal Property Tax		184,872	198,621		211,727	\$220,480	\$229,322	\$238,164	\$247,007
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	8,690,205	8,726,200	8,518,669	-1.0%	8,485,012	\$8,729,775	\$8,729,411	\$8,729,050	\$8,728,674
1.040 Restricted State Grants-in-Aid	257,909	220,061	219,987	-7.4%	170,000	\$170,000	\$170,000	\$170,000	\$170,000
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	452,642	452,798	457,012	0.5%	445,314	\$440,761	\$441,102	\$444,115	\$447,981
1.060 All Other Revenues	1,209,350	1,240,151	1,314,750	4.3%	1,183,750	\$1,212,580	\$1,242,274	\$1,272,859	\$1,304,362
1.070 Total Revenues	13,952,837	13,933,219	13,845,993	-0.4%	13,599,488	13,851,894	13,893,178	13,962,423	14,032,992
Other Financing Sources									
2.010 Proceeds from Sale of Notes									
2.020 State Emergency Loans and Advancements (Approved)									
2.040 Operating Transfers-In									
2.050 Advances-In	38,966	121,979	110,509	101.8%	100,000	98,500	97,023	95,567	94,134
2.060 All Other Financing Sources	38,966	121,979	110,509	101.8%	100,000	98,500	97,023	95,567	94,134
2.070 Total Other Financing Sources	77,932	243,958	221,018	101.8%	200,000	197,000	194,046	191,134	188,268
2.080 Total Revenues and Other Financing Sources	13,991,803	14,055,198	13,956,502	-0.1%	13,699,488	13,950,394	13,990,201	14,057,990	14,127,126
Expenditures									
3.010 Personal Services	\$7,495,017	\$7,873,781	\$7,730,185	1.6%	\$8,067,880	\$8,338,443	\$8,606,323	\$8,882,984	\$9,168,657
3.020 Employees' Retirement/Insurance Benefits	\$2,712,676	\$2,881,462	\$2,956,673	4.4%	\$3,155,731	\$3,334,905	\$3,523,569	\$3,724,437	\$3,938,353
3.030 Purchased Services	\$2,467,586	\$2,603,841	\$2,719,983	5.0%	\$2,978,983	\$3,068,353	\$3,160,403	\$3,255,215	\$3,352,872
3.040 Supplies and Materials	\$443,619	\$447,611	\$364,048	-8.9%	\$414,048	\$422,329	\$430,775	\$439,391	\$448,179
3.050 Capital Outlay	\$69,513	\$94,411	\$48,743	-6.3%	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
3.060 Intergovernmental									
Debt Service:									
4.010 Principal-All (Historical Only)									
4.020 Principal-Notes									
4.030 Principal-State Loans									
4.040 Principal-State Advancements									
4.050 Principal-HB 264 Loans	\$40,000	\$40,000	\$40,000		\$40,000	\$40,000	\$40,000	\$45,000	\$45,000
4.055 Principal-Other									
4.060 Interest and Fiscal Charges	\$4,030	\$3,510	\$2,990	-13.9%	\$2,470	\$1,950	\$1,430	\$877	\$292
4.300 Other Objects	\$205,906	\$208,405	\$192,738	-3.2%	\$215,738	\$220,053	\$224,454	\$228,943	\$233,522
4.500 Total Expenditures	13,438,347	14,153,021	14,055,360	2.3%	14,924,850	15,476,033	16,036,954	16,626,847	17,236,875
Other Financing Uses									
5.010 Operating Transfers-Out	\$500,000	\$58,627	\$82,215	-24.0%	\$82,215	\$82,215	\$82,215	\$82,215	\$82,215
5.020 Advances-Out									
5.030 All Other Financing Uses	500,000	58,627	82,215	-24.0%	82,215	82,215	82,215	82,215	82,215
5.040 Total Other Financing Uses	500,000	58,627	82,215	-24.0%	82,215	82,215	82,215	82,215	82,215
5.050 Total Expenditures and Other Financing Uses	13,938,347	14,211,648	14,137,575	0.7%	15,007,065	15,558,248	16,119,169	16,709,062	17,319,090
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	53,456	156,450	181,073	-188.5%	1,307,577	1,607,854	2,128,968	2,651,072	3,191,964
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	7,904,609	7,958,065	7,801,615	-0.6%	7,620,542	6,312,965	4,705,111	2,576,143	74,929
7.020 Cash Balance June 30	7,958,065	7,801,615	7,620,542	-2.1%	6,312,965	4,705,111	2,576,143	74,929	3,266,893
8.010 Estimated Encumbrances June 30					\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Reservation of Fund Balance									
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 Subtotal									
10.010 Fund Balance June 30 for Certification of	7,958,065	7,801,615	7,620,542	-2.1%	6,212,965	4,605,111	2,476,143	174,929	3,366,893
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									
11.300 Cumulative Balance of Replacement/Renewal Levies									
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	7,958,065	7,801,615	7,620,542	-2.1%	6,212,965	4,605,111	2,476,143	174,929	3,366,893
Revenue from New Levies									
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 Unreserved Fund Balance June 30	7,958,065	7,801,615	7,620,542	-2.1%	6,212,965	4,605,111	2,476,143	174,929	3,366,893
ADM Forecasts									
20.010 Kindergarten - October Count									
20.015 Grades 1-12 - October Count									
State Fiscal Stabilization Funds									
21.010 Personal Services SFSF									
21.020 Employees Retirement/Insurance Benefits SFSF									
21.030 Purchased Services SFSF									
21.040 Supplies and Materials SFSF									
21.050 Capital Outlay SFSF									
21.060 Total Expenditures - SFSF									

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



East Clinton Local School District

Five Year Forecast Financial Report

November 2021

John B. Stanley, CFO

Table of Contents

	<u>Page</u>
Table of Contents	2
Forecast Summary	3
Revenue Sources and Forecast Year-Over-Year Projected Overview	4
1.010 - General Property Tax (Real Estate)	5
1.020 - Public Utility Personal Property	6
1.030 - Income Tax	7
1.035 - Unrestricted Grants-in-Aid	8
1.040 & 1.045 - Restricted Grants-in-Aid	9
1.050 - Property Tax Allocation	10
1.060 - All Other Operating Revenues	11
2.070 - Total Other Financing Sources	12
Expenditures Overview	13
3.010 - Personnel Services	14
3.020 - Employee Benefits	15
3.030 - Purchased Services	16
3.040 - Supplies and Materials	17
3.050 - Capital Outlay	18
3.060 - 4.060 - Intergovernmental & Debt	19
4.300 - Other Objects	20
5.040 - Total Other Financing Uses	21
Five Year Forecast	22

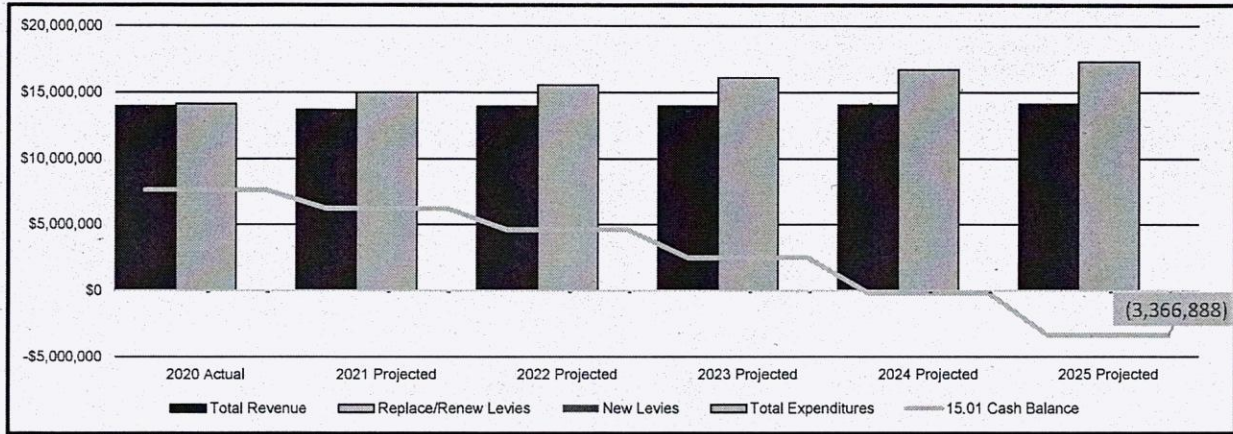
Forecast Purpose/Objectives

Ohio Department of Education's purposes/objectives for the five-year forecast are:

1. To engage the local board of education and the community in the long range planning and discussions of financial issues facing the school district.
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412 certificate."
3. To provide a method for the Department of Education and Auditor of State to identify school districts with potential financial problems.

Forecast Methodology - This forecast is prepared based upon historical trends and current factors. This information is then extrapolated into estimates for subsequent years. The forecast variables can change multiple times throughout the fiscal year and while cash flow monitoring helps to identify unexpected variances no process is guaranteed. The intent is to provide the district's financial trend over time and a roadmap for decisions aimed at encouraging financial sustainability and stability.

Forecast Summary



Note: Cash balance includes any existing levy modeled as renewed during the forecast.
Cash balance is not reduced for encumbrances.

Financial Forecast

	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	7,620,545	6,312,968	4,705,115	2,576,147	(74,924)
+ Revenue	13,699,488	13,950,394	13,990,201	14,057,991	14,127,126
+ Proposed Renew/Replacement Levies	-	-	-	-	-
+ Proposed New Levies	-	-	-	-	-
- Expenditures	(15,007,065)	(15,558,247)	(16,119,169)	(16,709,062)	(17,319,090)
= Revenue Surplus or Deficit	(1,307,577)	(1,607,854)	(2,128,968)	(2,651,071)	(3,191,964)
Ending Balance with renewal levies Note: Not Reduced for Encumbrances	6,312,968	4,705,115	2,576,147	(74,924)	(3,266,888)

Analysis Without Renewal Levies Included:

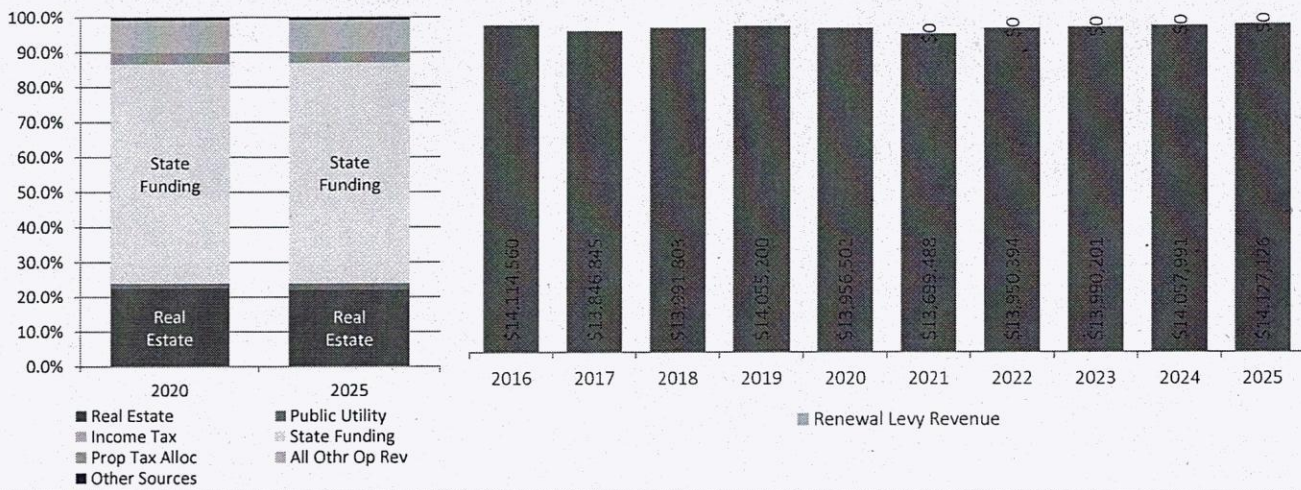
Revenue Surplus or Deficit w/o Levies	(1,307,577)	(1,607,854)	(2,128,968)	(2,651,071)	(3,191,964)
Ending Balance w/o Levies	6,312,968	4,705,115	2,576,147	(74,924)	(3,266,888)

In FY 2021 a revenue shortfall is expected. This means that expenditures are expected to be greater than revenue by \$1,307,577 in FY 2021. By the last year of the forecast, FY 2025, the district is expected to have a revenue shortfall where expenditures are projected to be greater than revenue by \$3,191,964. The district would need to cut its FY 2025 projected expenses by 22.59% in order to balance its budget without additional revenue.

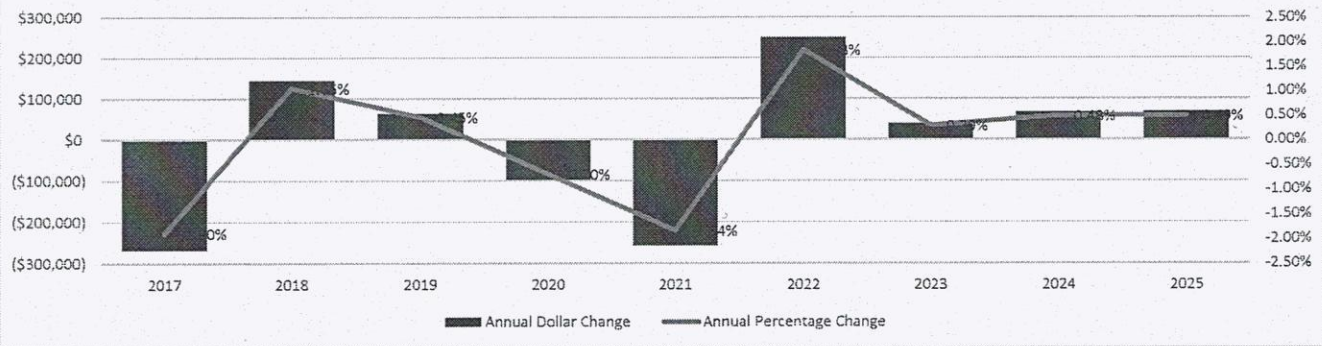
The district's cash balance is positive at year-end in FY 2021 and is projected to worsen by FY 2025. A worsening cash balance can erode the district's financial stability over time.

Revenue Sources and Forecast Year-Over-Year Projected Overview

Sources of Revenue Over Time



Year-Over-Year Dollar & Percentage Change



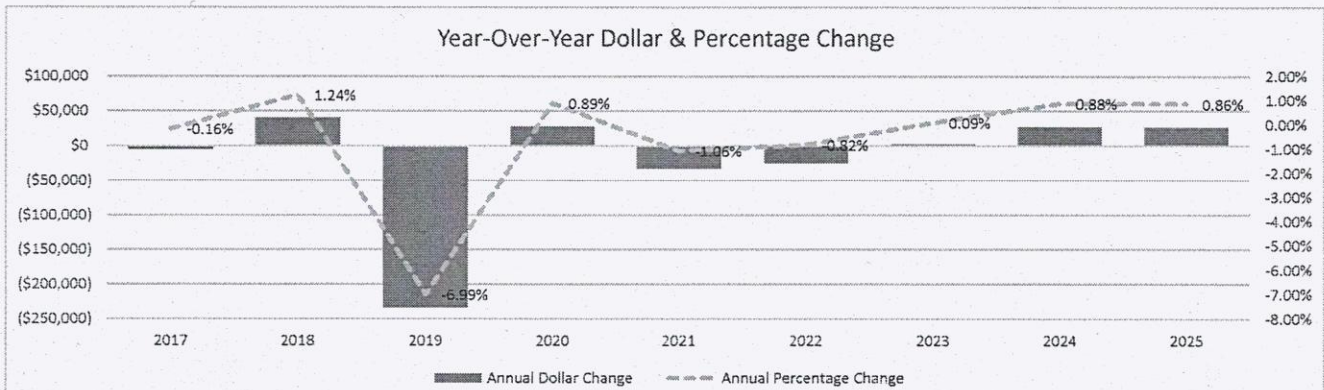
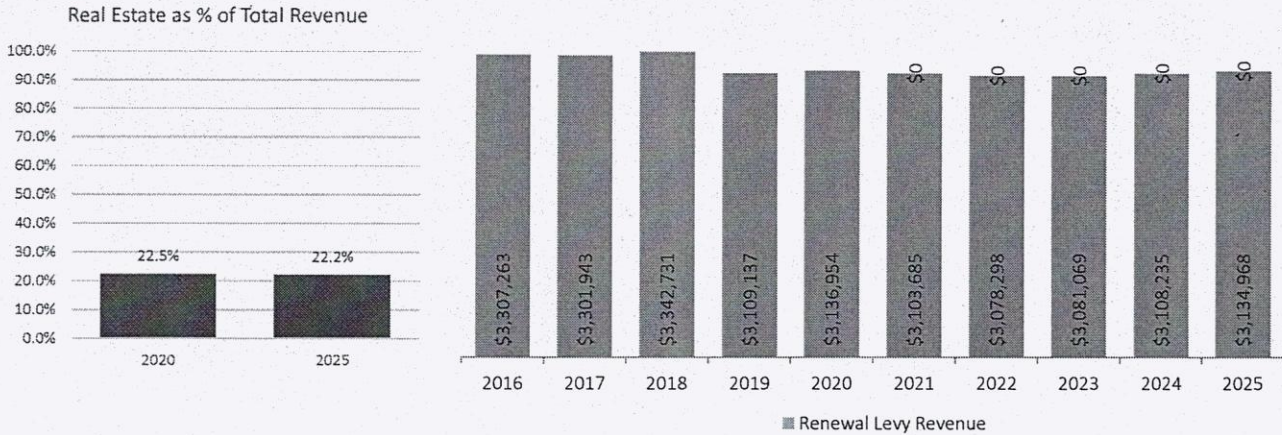
3-Year Historical Actual Average Annual Dollar Change Compared to 5-Year Projected

	Historical Average Annual \$ Change	Projected Average Annual \$ Change	Projected Compared to Historical Variance	
Real Estate	(\$54,997)	(\$397)	\$54,599	Total revenue increased 0.27% or \$36,552 annually during the past five years and is projected to increase 0.25% or \$34,125 annually through FY2025. State Funding has the most projected average annual variance compared to the historical average at \$85,772
Public Utility	\$60,867	\$9,677	(\$51,190)	
Income Tax	\$0	\$0	\$0	
State Funding	(\$53,768)	\$32,004	\$85,772	
Prop Tax Alloc	\$1,848	(\$1,806)	(\$3,655)	
All Othr Op Rev	\$48,787	(\$2,078)	(\$50,864)	
Other Sources	\$33,815	(\$3,275)	(\$37,090)	
Total Average Annual Change	\$36,552	\$34,125	(\$2,427)	
	0.27%	0.25%	-0.02%	

Note: Expenditure average annual change is projected to be > \$636,303. On an annual average basis, expenditures are projected to grow faster than revenue.

1.010 - General Property Tax (Real Estate)

Revenue collected from taxes levied by a school district by the assessed valuation of real property using effective tax rates for class I (residential/agricultural) and class II (business).



Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class II Rate	Change	
2019	170,136,790	(765,140)	21.24	-	20.79	-	99.5%
2020	153,505,555	(16,631,235)	23.36	2.12	20.17	(0.61)	99.2%
2021	152,305,555	(1,200,000)	23.57	0.21	20.11	(0.06)	99.2%
2022	152,455,555	150,000	23.59	0.01	20.11	(0.00)	99.2%
2023	161,205,555	8,750,000	22.53	(1.06)	20.00	(0.11)	99.2%
2024	164,505,555	3,300,000	22.16	(0.37)	20.00	-	99.2%

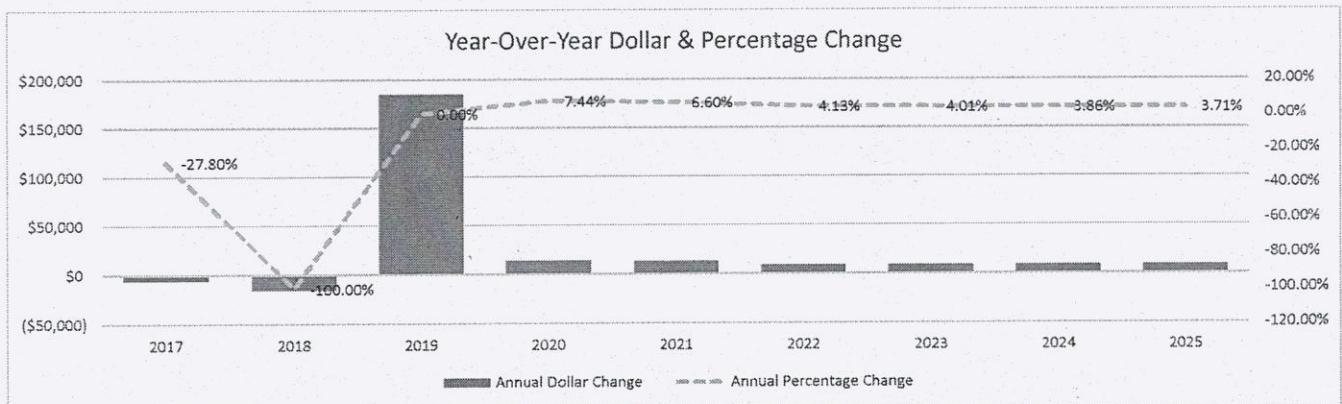
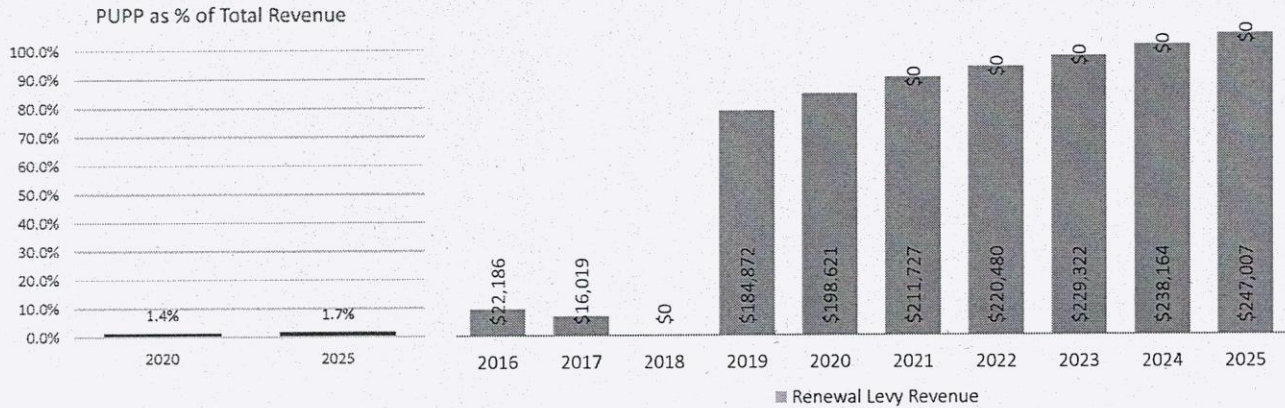
Real estate property tax revenue accounts for 22.48% of total revenue. Class I or residential/agricultural taxes make up approximately 91.64% of the real estate property tax revenue. The Class I tax rate is 23.36 mills in tax year 2020. The projections reflect an average gross collection rate of 99.2% annually through tax year 2024. The revenue changed at an average annual historical rate of -1.62% and is projected to change at an average annual rate of -0.01% through FY 2025.

- * The increase in valuation resulted in an increase in millage being collected due to HB 920.
- * Clinton County will be going through an update in tax year 2020 which is projected to have additional reduction in agriculture valuation(CAUV)
- * Highland County will be going through an update in tax year 2021
- * Fayette County will be going through an update in tax 2020 with Clinton County, however Fayette Co represents less than a half percent of total valuation for the district.

*Projected % trends include renewal levies

1.020 - Public Utility Personal Property

Revenue generated from public utility personal property valuations multiplied by the district's full voted tax rate.



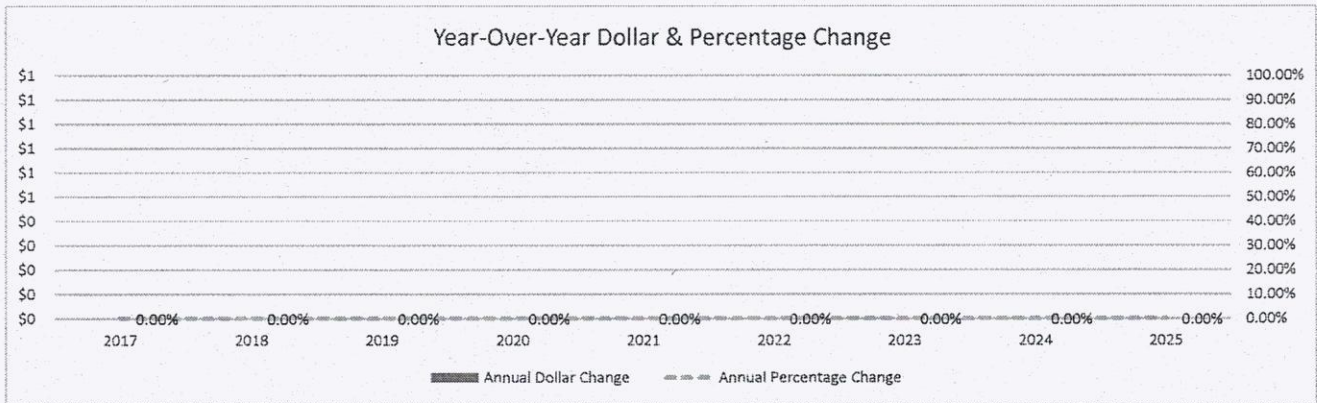
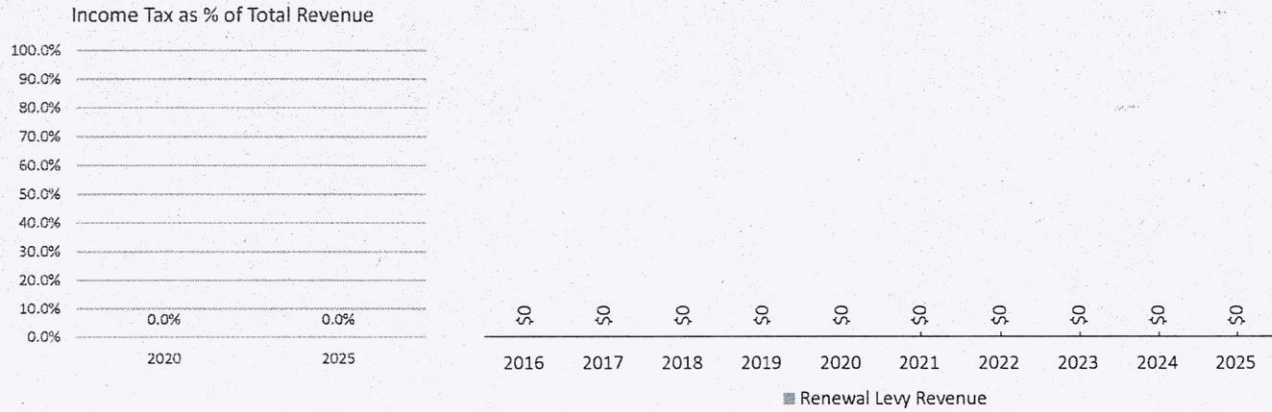
Values and Tax Rates					Gross Collection Rate Including Delinquencies
Tax Year	Valuation	Value Change	Full Voted Rate	Change	
2019	7,030,360	593,820	29.50	-	101.5%
2020	7,330,360	300,000	29.50	-	100.0%
2021	7,630,360	300,000	29.50	-	99.9%
2022	7,930,360	300,000	29.50	-	99.9%
2023	8,230,360	300,000	29.50	-	99.9%
2024	8,530,360	300,000	29.50	-	99.9%

The public utility personal property tax revenue is generated from the personal property values, additions, and depreciation reported by the utility companies. This category currently makes up 1.42% of total district revenue. The property is taxed at the full voted tax rate which in tax year 2020 is 29.5 mills. The forecast is modeling an average gross collection rate of 99.93%. The revenue changed historically at an average annual dollar amount of \$60,867 and is projected to change at an average annual dollar amount of \$9,677 through FY 2025.

*Projected % trends include renewal levies

1.030 - No Income Tax

Revenue collected from income tax earmarked specifically to support schools with a voter approved tax by residents of the school district; separate from federal, state and municipal income taxes.

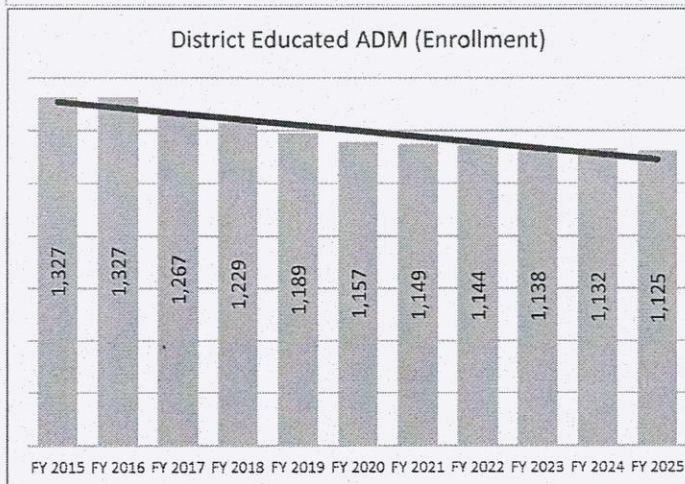
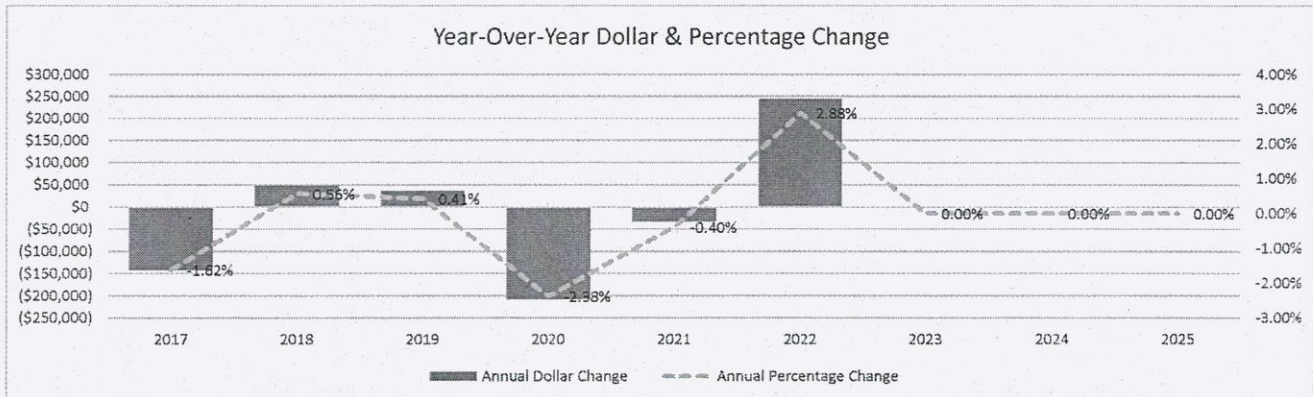
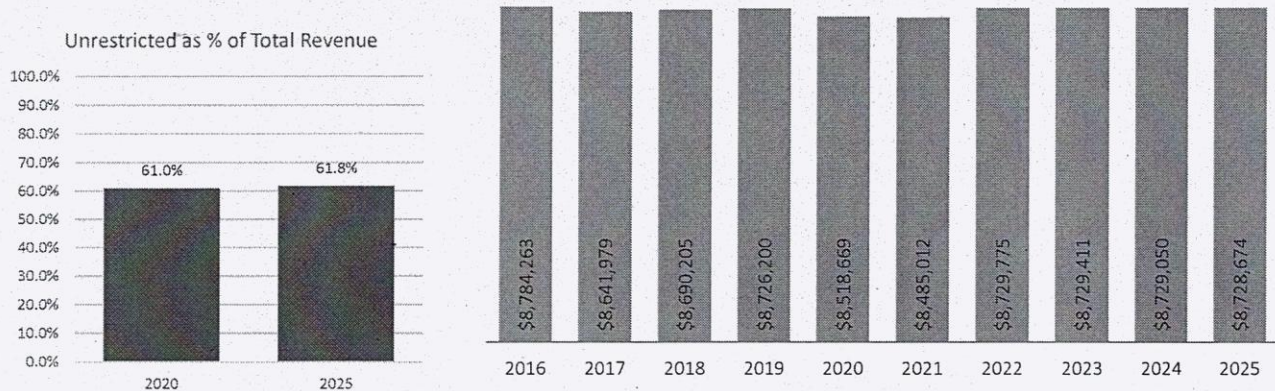


The district does not have an income tax levy.

**Projected % trends include renewal levies*

1.035 - Unrestricted Grants-in-Aid

Funds received through the State Foundation Program with no restriction.

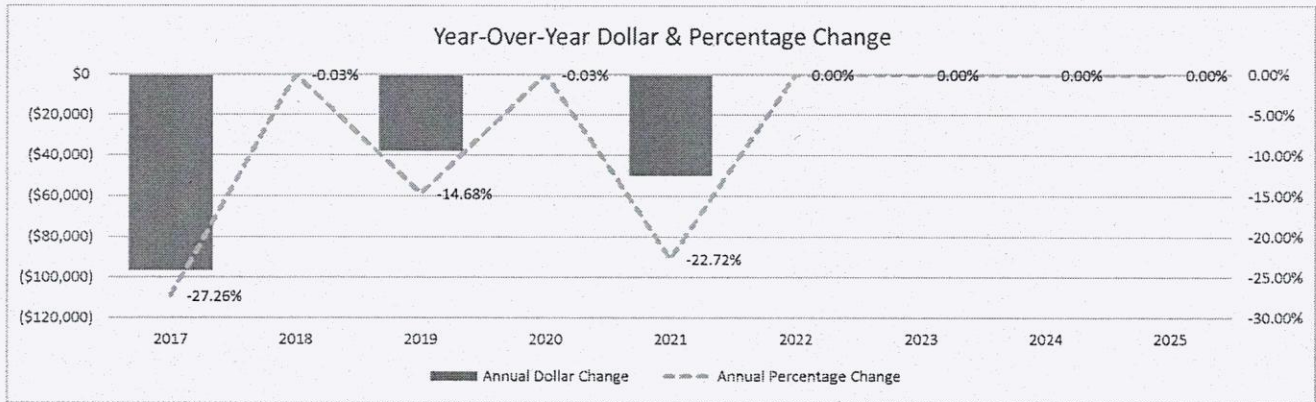
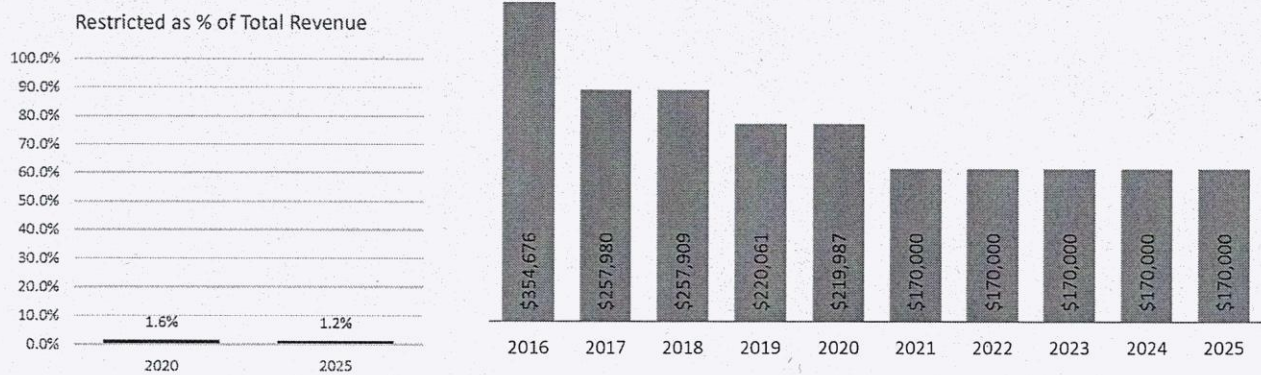


The FY 2019 per pupil and foundation revenue amount is the base aid amount used in FY 2019. In addition to its FY 2021 base funding amount of \$8,464,784 the district calculated FY 2021 categorical funding such as spec. ed., preschool, casino of \$246,918. Projected amounts less than the FY 2019 base indicate state budget cuts and other assumed change. For fiscal year 2022 - 2025, the district is projecting an average annual increase of 0.72% Note: Wellness funding is not included in these calculations.

In May 2020 the state cut funding by \$226,961 due to the pandemic for Fiscal Year 2020. That cut continues for Fiscal Year 2021 with funding returning to Fiscal Year 2019 levels in Fiscal Year 2022. Currently the Fair Funding Plan is being discussed in the Ohio House and Senate which could result in additional funding over the course of several years if passed.

1.040 & 1.045 - Restricted Grants-in-Aid

Funds received through the State Foundation Program or other allocations that are restricted for specific purposes.

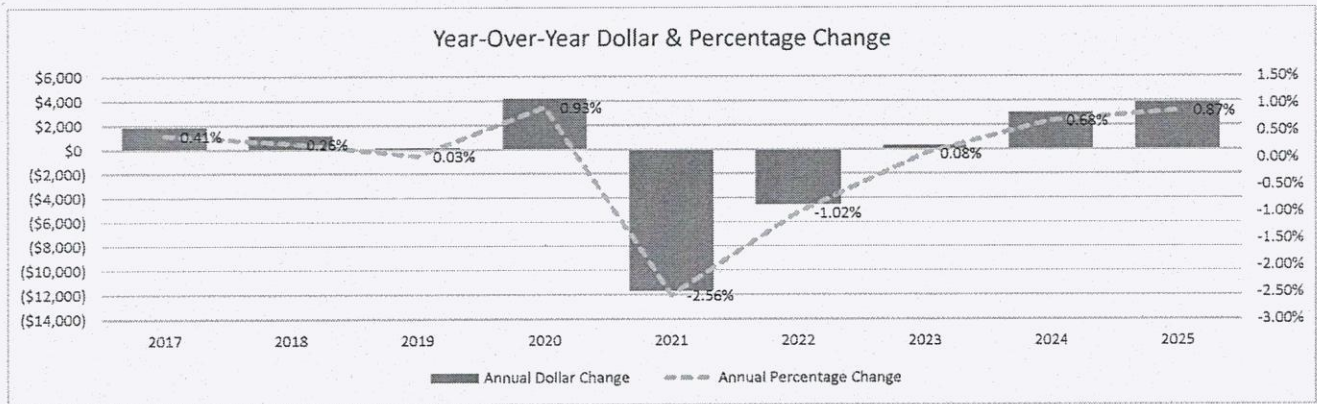
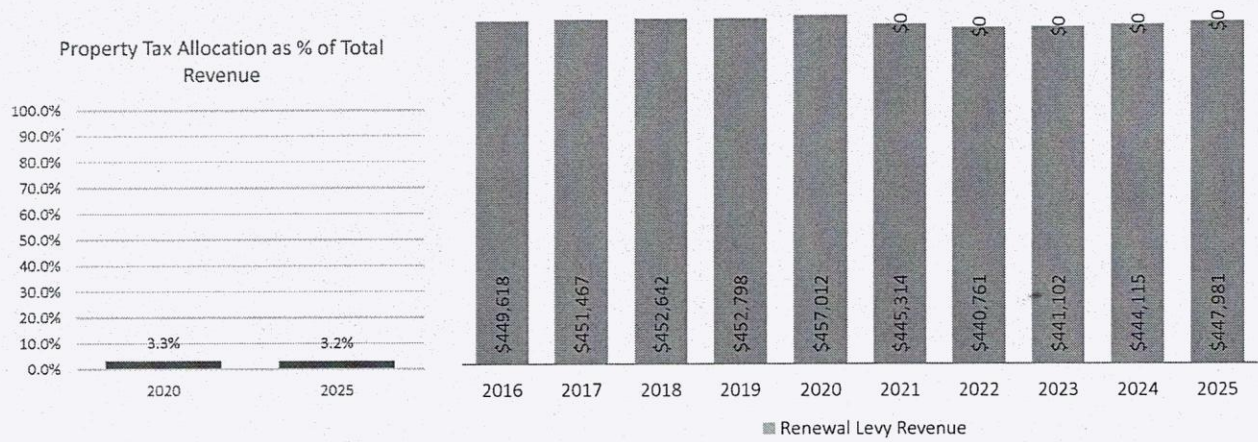


Restricted aid is the portion of state per pupil funding that must be classified as restricted use. Historically the district's restricted state aid changed annually on average by -\$12,665 and is projected to change annually on average by -\$9,997. Restricted funds represent 1.58% of total revenue.

This revenue stream is made up of Economically Disadvantaged Funds and Career Education Funds. The economically disadvantaged funds are the main source in this category and have reduced over the last 5 years due to student enrollment declining. The funds are mainly used for K-2 reading intervention, blended learning, and safety and security expenditures based on rules created by the state. It is unknown at this time how the career education funds will be handled since our career education courses are now under Great Oaks. This line could be reduced by approximately \$40,000 once the state updates the foundation reports.

1.050 - Property Tax Allocation

Includes funds received for Tangible Personal Property Tax Reimbursement, Electric Deregulation, Homestead and Rollback.

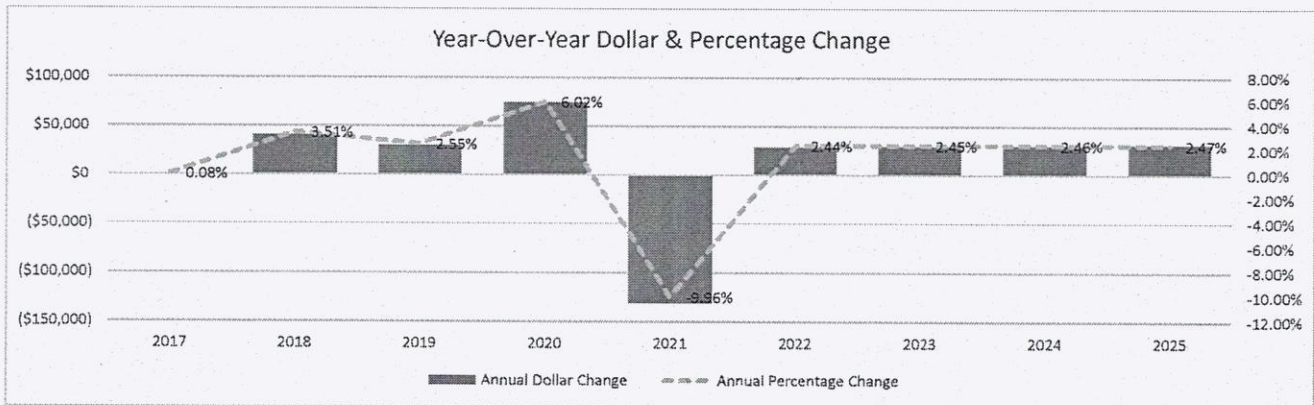
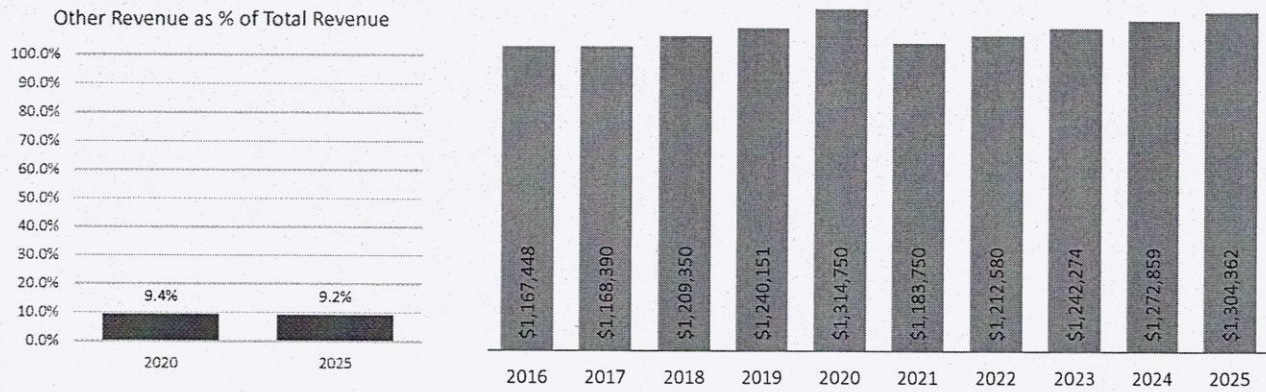


Property tax allocation primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In FY 2021, approximately 10.9% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 2.6% will be reimbursed in the form of qualifying homestead exemption credits.

*Projected % trends include renewal levies

1.060 - All Other Operating Revenues

Operating revenue sources not included in other lines; examples include tuition, fees, earnings on investments, rentals, and donations.

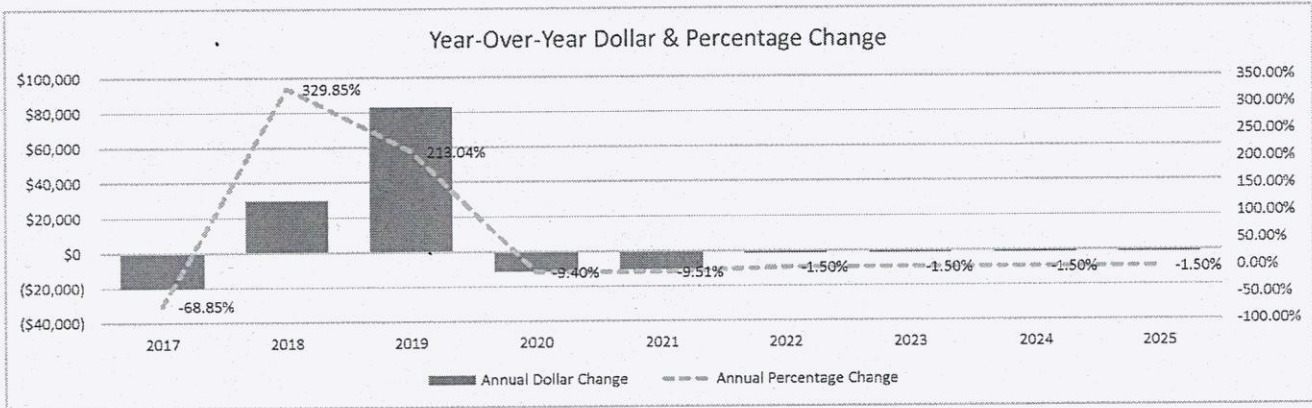
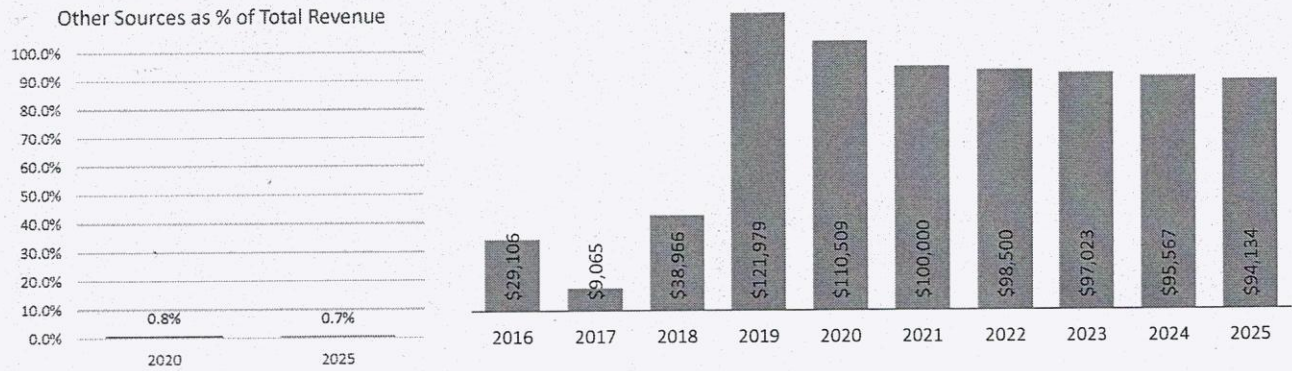


Other revenue includes tuition received by the district for non-resident students educated by the district. It also includes interest income, payments in lieu of taxes, and miscellaneous revenue. The historical average annual change was \$48,787. The projected average annual change is -\$2,078 through FY 2025.

Investment earnings have been reduced which results in the majority of the reduction in Fiscal Year 2021.

2.070 - Total Other Financing Sources

Includes proceeds from sale of notes, state emergency loans and advancements, operating transfers-in, and all other financing sources like sale and loss of assets, and refund of prior year expenditures.

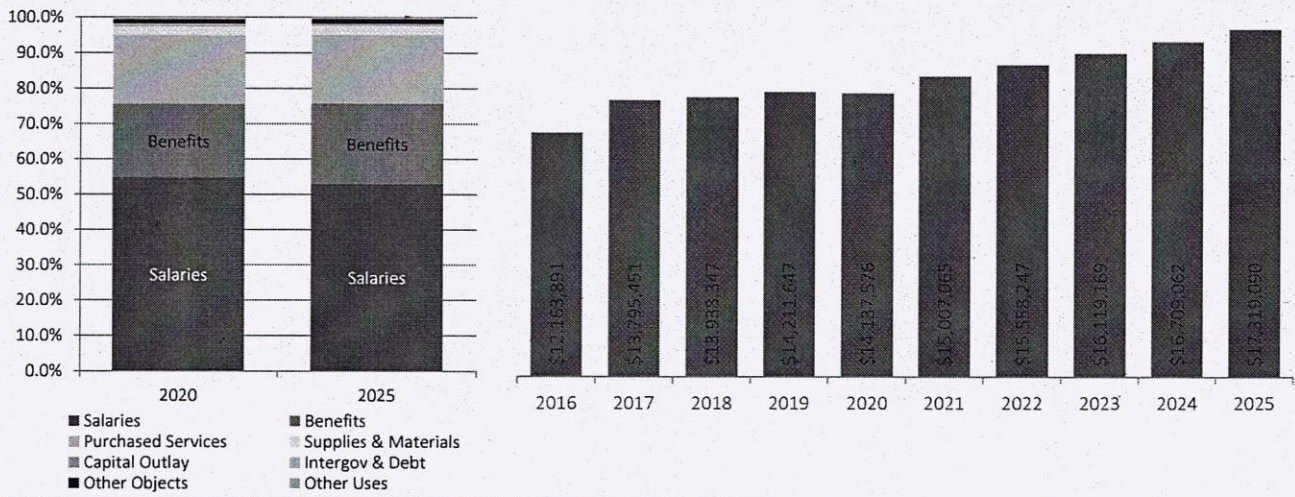


	2020	2021	2022	2023	2024	2025
Transfers In	-	-	-	-	-	-
Advances In	-	-	-	-	-	-
All Other Financing Sources	110,509	100,000	98,500	97,023	95,567	94,134

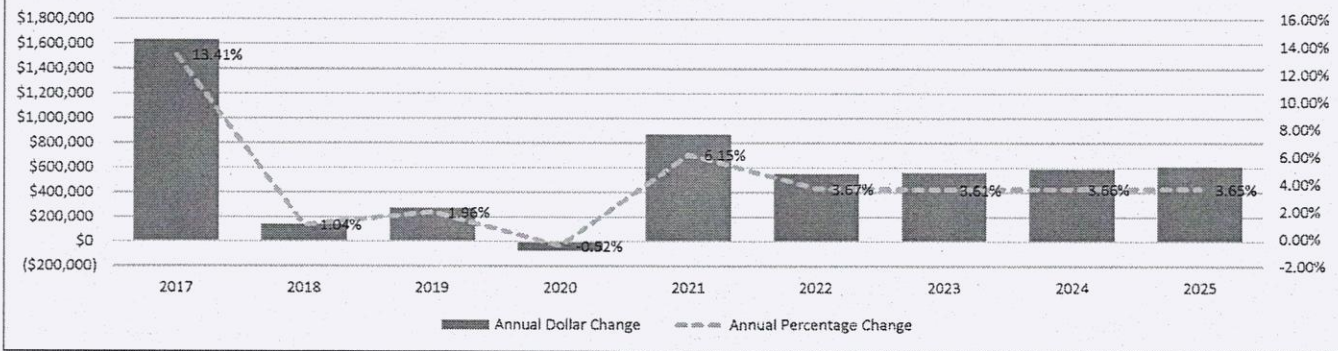
Other sources includes revenue that is generally classified as non-operating. It is typically in the form of advances-in which are the repayment of temporary loans made from the general fund to other district funds. In FY 2020 the district received \$0 as advances-in and is projecting advances of \$0 in FY 2021. The district also receives other financing sources such as refund of prior year expenditures in this category. The district is projecting that all other financing sources will be \$100,000 in FY 2021 and average \$96,306 annually through FY 2025.

Expenditure Categories and Forecast Year-Over-Year Projected Overview

Expenditure Categories Over Time



Year-Over-Year Dollar & Percentage Change



3-Year Historical Actual Average Annual Dollar Change Compared to 5-Year Projected

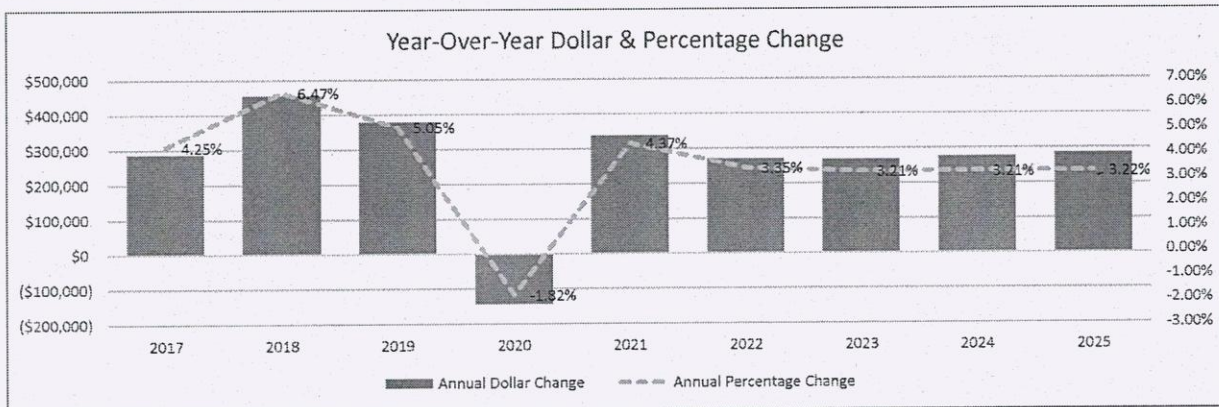
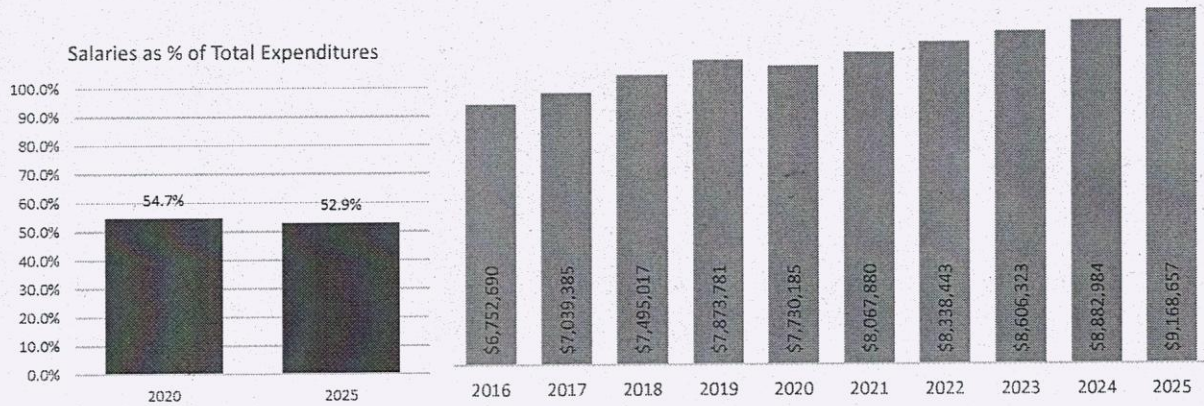
	Historical Average Annual \$ Change	Projected Average Annual \$ Change	Projected Compared to Historical Variance	Total expenditures increased 0.83% or \$114,042 annually during the past five years and is projected to increase 4.50% or \$636,303 annually through FY2025. Other Uses has the largest projected average annual variance compared to the historical average at \$322,688.
Salaries	\$230,267	\$287,694	\$57,428	
Benefits	\$137,087	\$196,336	\$59,249	
Purchased Services	\$125,748	\$126,578	\$829	
Supplies & Materials	(\$34,482)	\$16,826	\$51,308	
Capital Outlay	(\$16,227)	\$251	\$16,479	
Intergov & Debt	(\$520)	\$460	\$980	
Other Objects	(\$5,143)	\$8,157	\$13,300	
Other Uses	(\$322,688)	\$0	\$322,688	
Total Average Annual Change	\$114,042	\$636,303	\$522,261	
	0.83%	4.50%	3.68%	

Note: Expenditure average annual change is projected to be > \$636,303

On an annual average basis, revenues are projected to grow slower than expenditures.

3.010 - Personnel Services

Employee salaries and wages, including extended time, severance pay, supplemental contracts, etc.

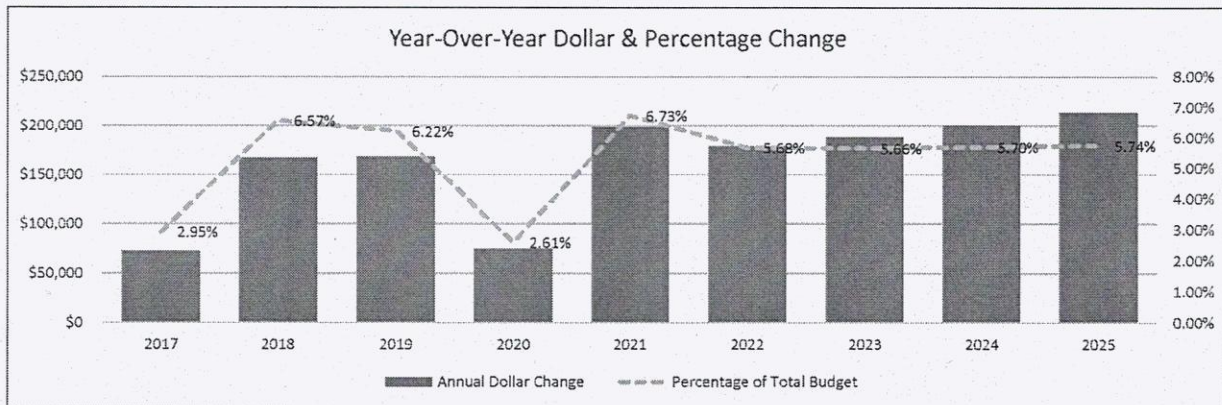
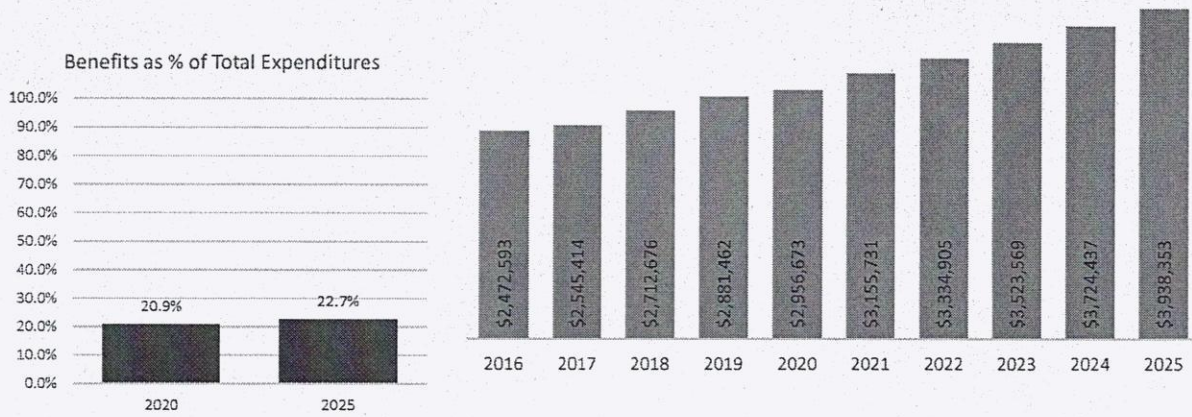


Salaries represent 54.68% of total expenditures and increased at a historical average annual rate of 3.23% or \$230,267. This category of expenditure is projected to grow at an average annual rate of 3.47% or \$287,694 through FY 2025. The projected average annual rate of change is 0.24% more than the five year historical annual average.

Salaries were reduced in Fiscal Year 2020 and 2021 due to moving those over to the Student Wellness and Success Funding source through the State of Ohio. In Fiscal Year 2022 those salaries would return to the general fund unless that additional funding source remains in the new state budget. CARES Act funding could adjust this section as well.

3.020 - Employees' Benefits

Retirement for all employees, Workers Compensation, early retirement incentives, Medicare, unemployment, pickup on pickup, and all health-related insurances.



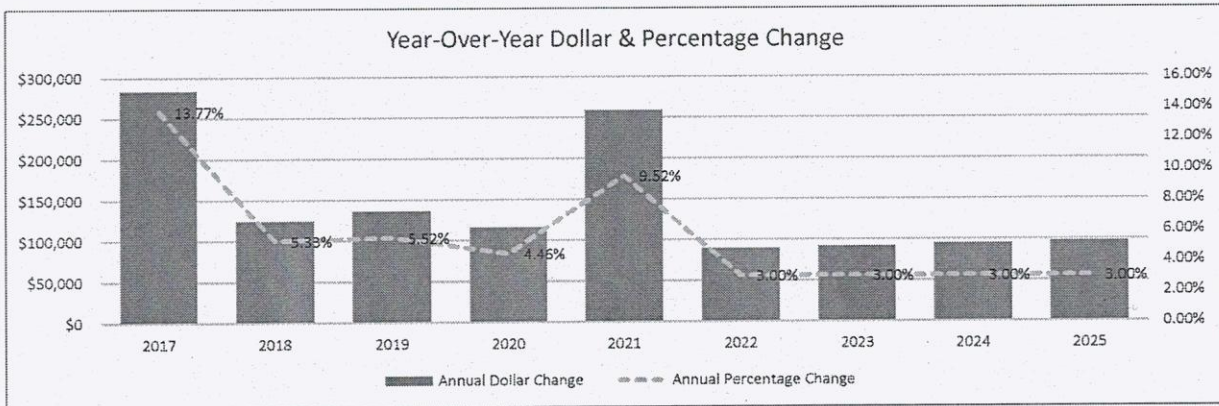
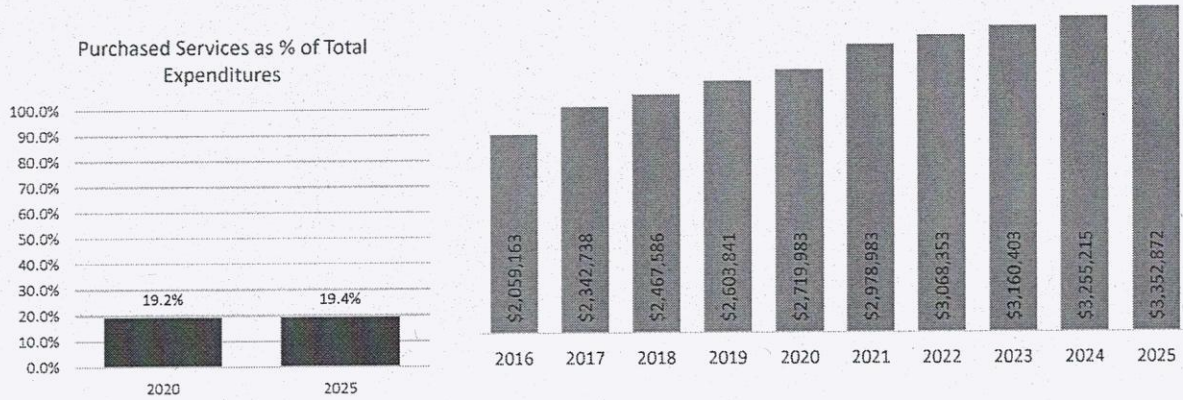
Benefits represent 20.91% of total expenditures and increased at a historical average annual rate of 5.13%. This category of expenditure is projected to grow at an annual average rate of 5.90% through FY 2025. The projected average annual rate of change is 0.77% more than the five year historical annual average.

The district is apart of the Southwestern Ohio Educational Purchasing Council for insurance with our current carriers of United Healthcare, Delta Dental, and VSP for vision insurance. Based on history these premiums are projected to increase yearly on the forecast.

The remaining fringe benefits of retirement and medicare are mandated. The district pays 14% toward retirement for all employees into both State Teachers Retirement System for certified staff and State Employees Retirement System for all non-certified employees. The district pays 1.45% for Medicare for those employees hired after April 1986. Workers' Compensation premium is also included in this category.

3.030 - Purchased Services

Amounts paid for personal services rendered by personnel who are not on the payroll of the school district, expenses for tuition paid to other districts, utilities costs and other services which the school district may purchase.

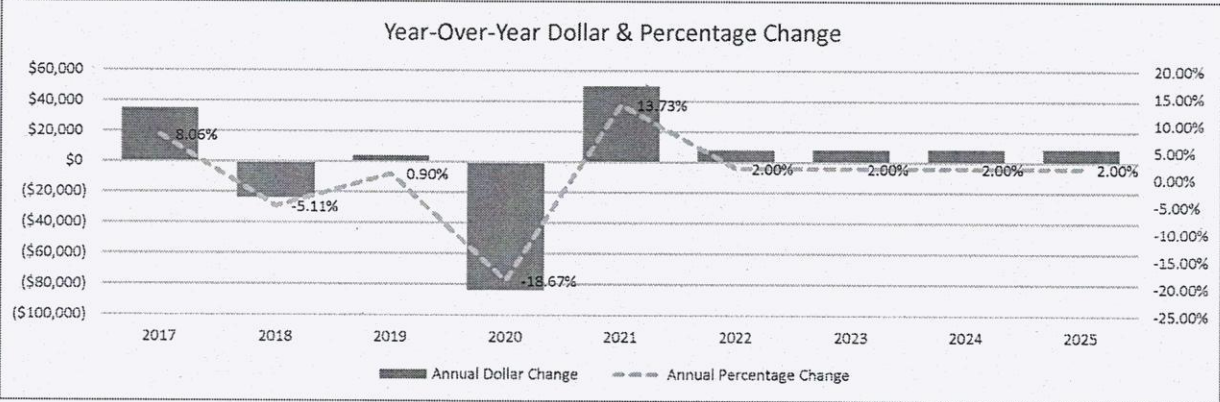
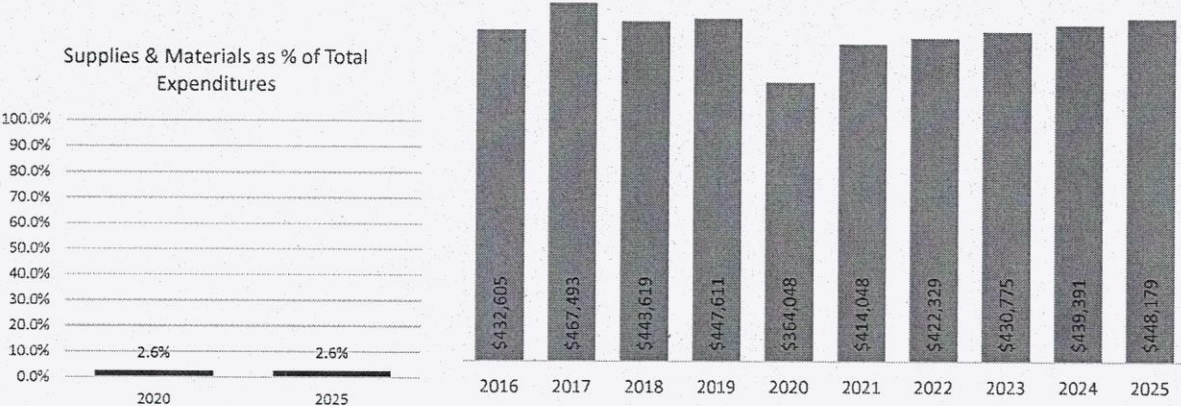


Purchased Services represent 19.24% of total expenditures and increased at a historical average annual rate of 5.10%. This category of expenditure is projected to grow at an annual average rate of 4.30% through FY 2025. The projected average annual rate of change is -0.80% less than the five year historical annual average.

Some examples of expenditures included in this section are Open Enrollment out of the district, Community School students, College Credit Plus, Scholarship students, utilities, liability insurance, repairs and maintenance, and special education services through Southern Ohio ESC.

3.040 - Supplies & Materials

Expenditures for general supplies, instructional materials including textbooks and media material, bus fuel and tires, and all other maintenance supplies.

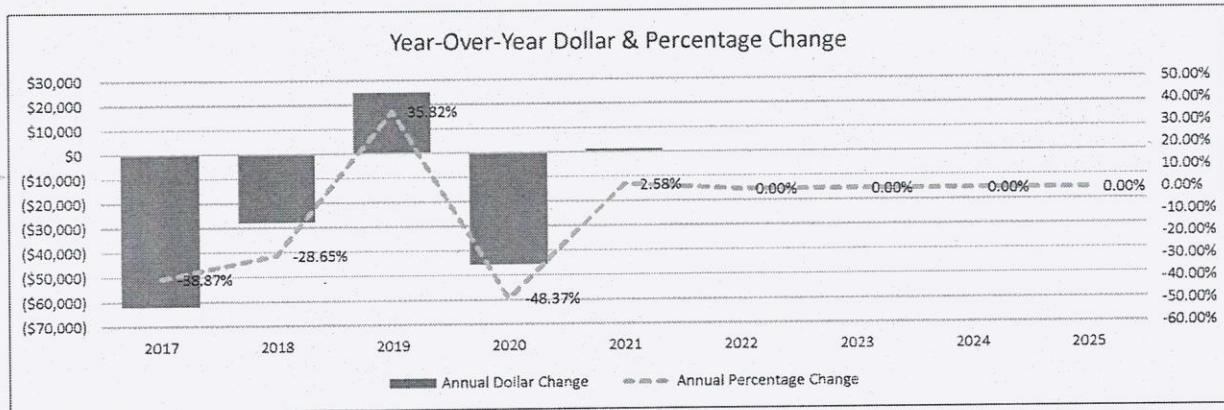
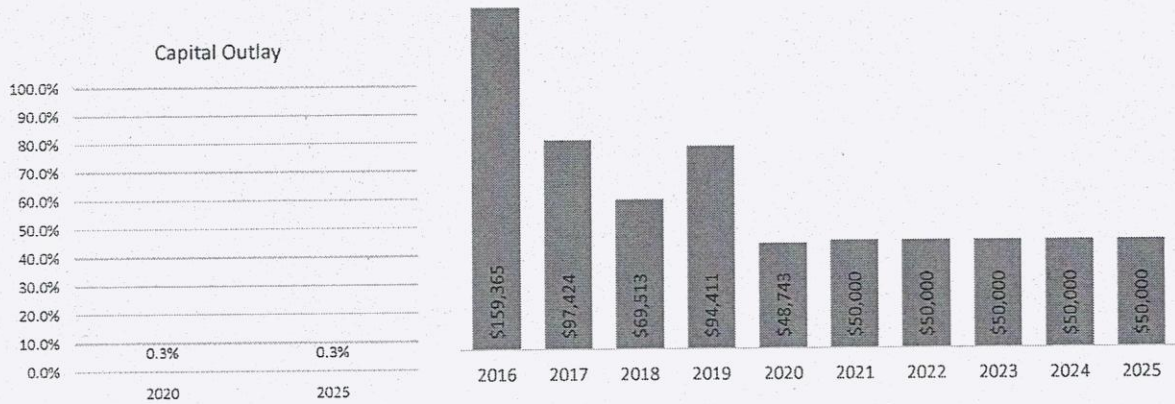


Supplies & Materials represent 2.58% of total expenditures and decreased at a historical average annual rate of -7.63%. This category of expenditure is projected to grow at an annual average rate of 4.35% through FY 2025. The projected average annual rate of change is 11.97% more than the five year historical annual average.

Fiscal Year 2020 had a decrease due mainly to the school closure in the Spring because of COVID-19.

3.050 - Capital Outlay

This line includes expenditures for items having at least a five-year life expectancy, such as land, buildings, improvements of grounds, equipment, computers/technology, furnishings, and buses.

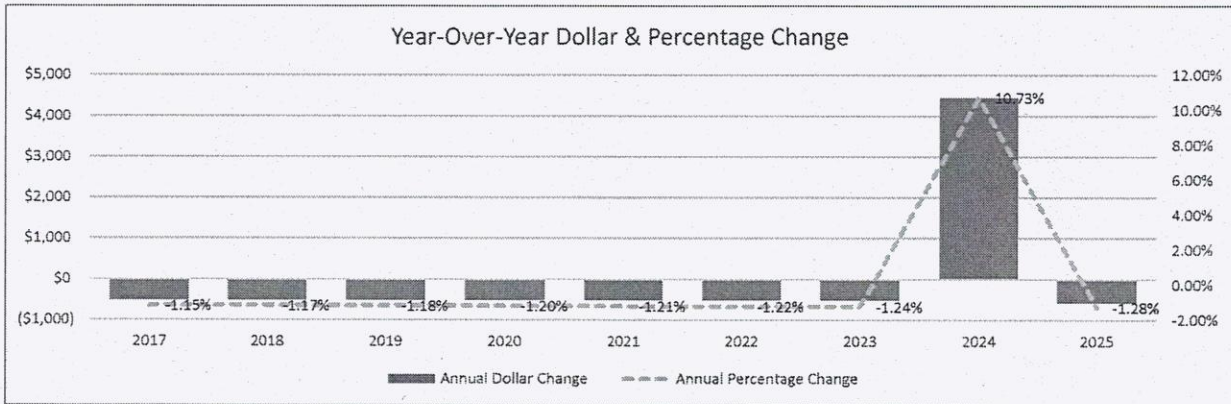
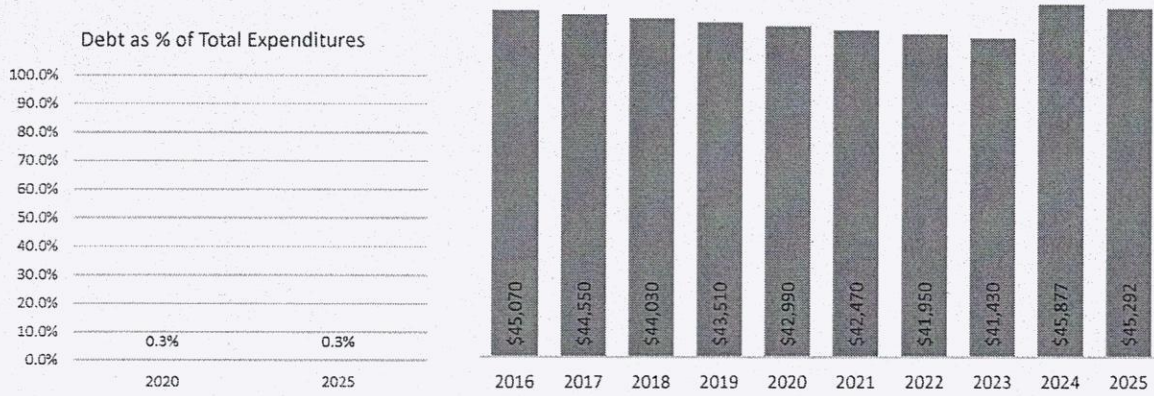


Capital Outlay represent 0.34% of total expenditures and decreased at a historical average annual amount of -\$16,227. This category of expenditure is projected to grow at an annual average amount of \$251 through FY 2025. The projected average annual change is more than the five year historical annual average.

The district uses its Permanent Improvement Fund for the majority of its capital outlay purchases. This section is used for expenditures that meet restricted state aid dollars as well as any E-Rate projects.

3.060-4.060 - Intergovernmental & Debt

These lines account for pass through payments, as well as monies received by a district on behalf of another governmental entity, plus principal and interest payments for general fund borrowing.

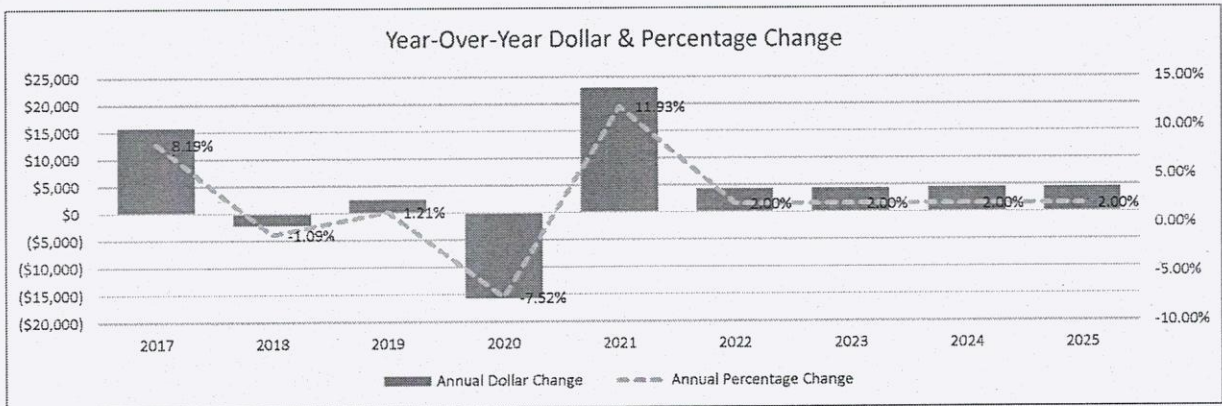
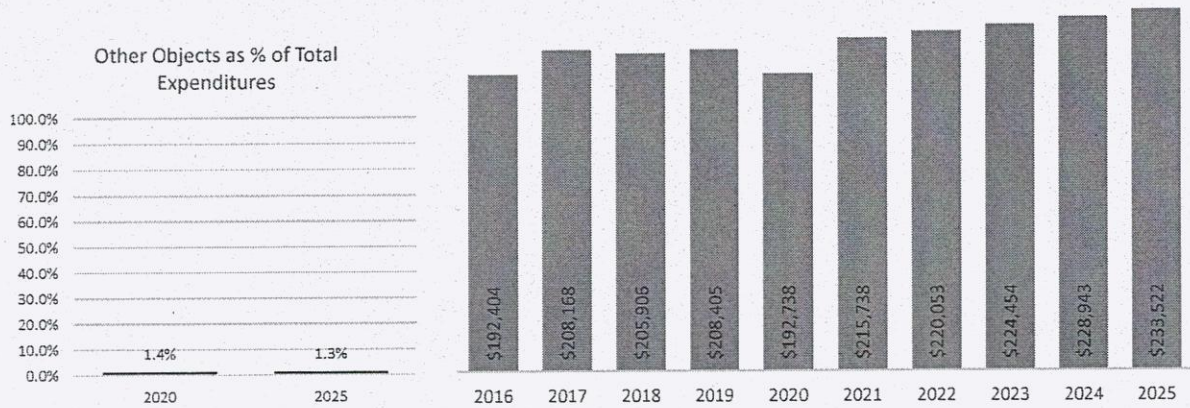


The Intergovernmental/Debt expenditure category details general fund debt issued by the District.

This section is for the bond payments issued in 2010 to complete a HB264 energy project with Trane. Payments will be completed in Fiscal Year 2025.

4.300 - Other Objects

Primary components for this expenditure line are membership dues and fees, ESC contract deductions, County Auditor/Treasurer fees, audit expenses, and election expenses.

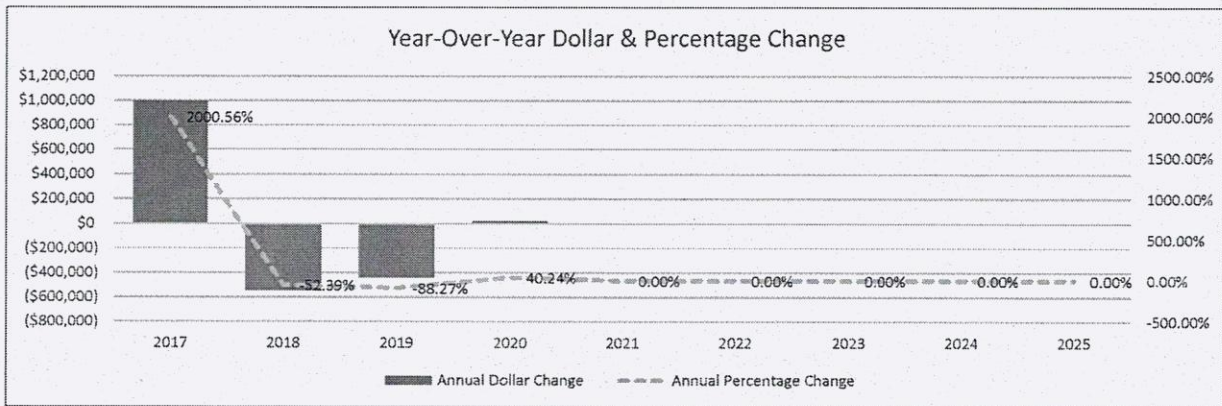
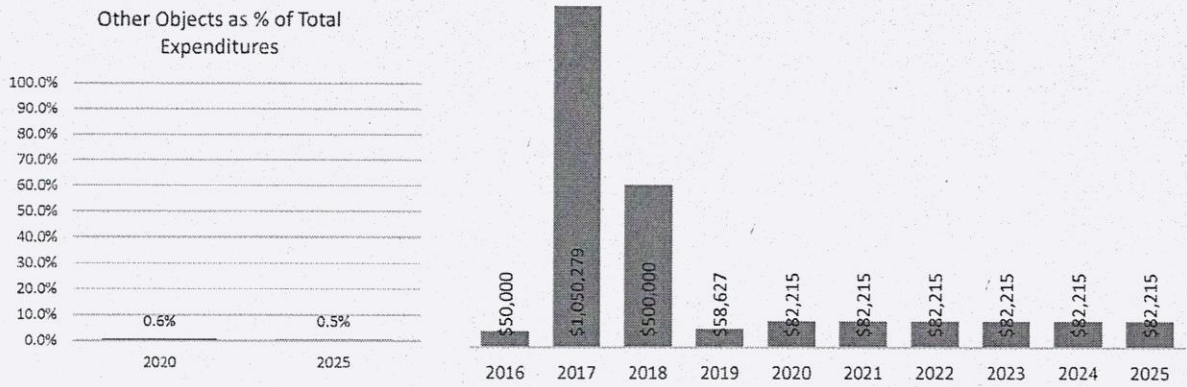


Other Objects represent 1.36% of total expenditures and decreased at a historical average annual rate of -2.46%. This category of expenditure is projected to grow at an annual average rate of 3.99% through FY 2025. The projected average annual rate of change is 6.45% more than the five year historical annual average.

This category includes shipping and freight charges, audit fees, county auditor and treasurer fees, dues, membership fees, county board of education deductions, delinquent tax collection fees, board of election fees, and other miscellaneous expenditures. The largest expenditure in this section are county auditor and treasurer fees for the collection of property taxes, which in Fiscal Year 2020 was \$83,924.

5.040 - Total Other Financing Uses

Operating transfers-out, advances out to other funds, and all other general fund financing uses.



	2020	2021	2022	2023	2024	2025
Transfers Out	82,215	82,215	82,215	82,215	82,215	82,215
Advances Out	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-

Other uses includes expenditures that are generally classified as non-operating. It is typically in the form of advances-out which are then repaid into the general fund from the other district funds. In FY 2020 the district had no advances-out and has no advances-out forecasted through FY 2025. The district can also move general funds permanently to other funds and as the schedule above presents, the district has transfers forecasted through FY 2025. The table above presents the district's planned advances and transfers. The district can also have other uses of funds which is reflected in the table above.

In the forecasted years this section is used mainly to transfer funds into the 035 termination fund to pay out severance payments when employees retire.

East Clinton Local School District

Five Year Forecast

Fiscal Year:	Actual	FORECASTED				
	2020	2021	2022	2023	2024	2025
Revenue:						
1.010 - General Property Tax (Real Estate)	3,136,954	3,103,685	3,078,298	3,081,069	3,108,235	3,134,968
1.020 - Public Utility Personal Property	198,621	211,727	220,480	229,322	238,164	247,007
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	8,518,669	8,485,012	8,729,775	8,729,411	8,729,050	8,728,674
1.040 - Restricted Grants-in-Aid	219,987	170,000	170,000	170,000	170,000	170,000
1.050 - Property Tax Allocation	457,012	445,314	440,761	441,102	444,115	447,981
1.060 - All Other Operating Revenues	1,314,750	1,183,750	1,212,580	1,242,274	1,272,859	1,304,362
1.070 - Total Revenue	13,845,993	13,599,488	13,851,894	13,893,178	13,962,423	14,032,992
Other Financing Sources:						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-
2.050 - Advances-In	-	-	-	-	-	-
2.060 - All Other Financing Sources	110,509	100,000	98,500	97,023	95,567	94,134
2.070 - Total Other Financing Sources	110,509	100,000	98,500	97,023	95,567	94,134
2.080 - Total Rev & Other Sources	13,956,502	13,699,488	13,950,394	13,990,201	14,057,991	14,127,126
Expenditures:						
3.010 - Personnel Services	7,730,185	8,067,880	8,338,443	8,606,323	8,882,984	9,168,657
3.020 - Employee Benefits	2,956,673	3,155,731	3,334,905	3,523,569	3,724,437	3,938,353
3.030 - Purchased Services	2,719,983	2,978,983	3,068,353	3,160,403	3,255,215	3,352,872
3.040 - Supplies and Materials	364,048	414,048	422,329	430,775	439,391	448,179
3.050 - Capital Outlay	48,743	50,000	50,000	50,000	50,000	50,000
Intergovernmental & Debt Service	42,990	42,470	41,950	41,430	45,877	45,292
4.300 - Other Objects	192,738	215,738	220,053	224,454	228,943	233,522
4.500 - Total Expenditures	14,055,360	14,924,850	15,476,032	16,036,953	16,626,847	17,236,874
Other Financing Uses						
5.010 - Operating Transfers-Out	82,215	82,215	82,215	82,215	82,215	82,215
5.020 - Advances-Out	-	-	-	-	-	-
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	82,215	82,215	82,215	82,215	82,215	82,215
5.050 - Total Exp and Other Financing Uses	14,137,576	15,007,065	15,558,247	16,119,169	16,709,062	17,319,090
6.010 - Excess of Rev Over/(Under) Exp	(181,074)	(1,307,577)	(1,607,854)	(2,128,968)	(2,651,071)	(3,191,964)
7.010 - Cash Balance July 1 (No Levies)	7,801,619	7,620,545	6,312,968	4,705,115	2,576,147	(74,924)
7.020 - Cash Balance June 30 (No Levies)	7,620,545	6,312,968	4,705,115	2,576,147	(74,924)	(3,266,888)
		Reservations				
8.010 - Estimated Encumbrances June 30	-	100,000	100,000	100,000	100,000	100,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	7,620,545	6,212,968	4,605,115	2,476,147	(174,924)	(3,366,888)
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies	-	-	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-	-	-
12.010 - Fund Bal June 30 for Cert of Obligations	7,620,545	6,212,968	4,605,115	2,476,147	(174,924)	(3,366,888)
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	7,620,545	6,212,968	4,605,115	2,476,147	(174,924)	(3,366,888)



Clinton-Massie Local School District

Monthly Financial Report

Fiscal Year 2021 Revenue and Expenditure Activity Through January

Carrie Bir, Treasurer

Table of Contents

FISCAL YEAR 2021 REVENUE AND EXPENDITURE ANALYSIS THROUGH JANUARY	3
FISCAL YEAR 2021 MONTHLY REVENUE ANALYSIS - JANUARY	4
FISCAL YEAR 2021 REVENUE ANALYSIS - JULY - JANUARY	5
FISCAL YEAR 2021 MONTHLY EXPENDITURE ANALYSIS - JANUARY	6
FISCAL YEAR 2021 EXPENDITURE ANALYSIS - JULY - JANUARY	7

FISCAL YEAR 2021 REVENUE AND EXPENDITURE ANALYSIS THROUGH JANUARY

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE REVENUE COLLECTIONS INDICATE A

\$183,633

FAVORABLE COMPARED TO FORECAST

CURRENT YEAR-TO-DATE EXPENDITURES INDICATE A

\$32,744

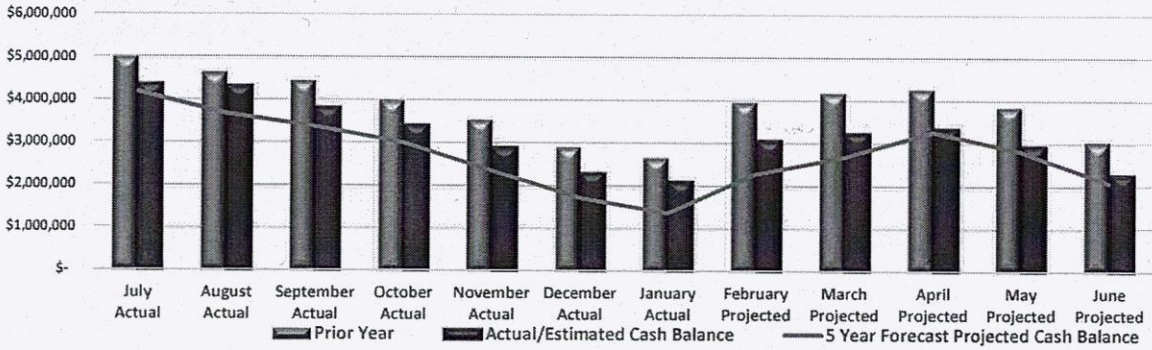
FAVORABLE COMPARED TO FORECAST

POTENTIAL NET IMPACT WOULD RESULT IN A

\$216,377

FAVORABLE IMPACT ON THE CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



JANUARY CASH BALANCE IS

\$559,407

LESS THAN LAST JANUARY

JANUARY CASH BALANCE IS

\$216,377

MORE THAN THE FORECASTED AMOUNT

3. FISCAL YEAR 2021 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



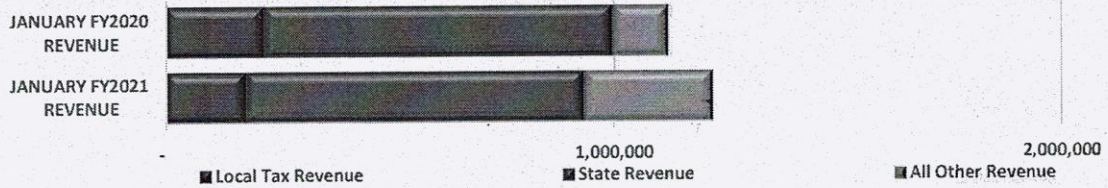
OPERATING DEFICIT OF

\$(751,572)

WILL DECREASE THE CASH BALANCE BY THE END OF THE FISCAL YEAR

FISCAL YEAR 2021 MONTHLY REVENUE ANALYSIS - JANUARY

1. JANUARY REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



	Actual Revenue Collections For January	Prior Year Revenue Collections	Actual Compared to Last Year
Local Tax Revenue	176,907	216,000	▼ (39,093)
State Revenue	755,028	779,119	▼ (24,091)
All Other Revenue	286,693	123,537	▲ 163,156
Total Revenue	1,218,628	1,118,656	▲ 99,972

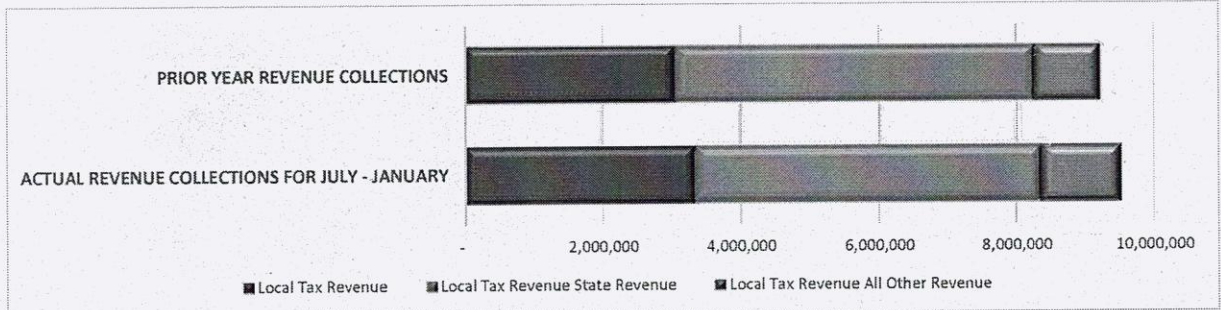
Actual revenue for the month was up

\$99,972

compared to last year.



2. ACTUAL REVENUE RECEIVED THROUGH JANUARY COMPARED TO THE PRIOR YEAR

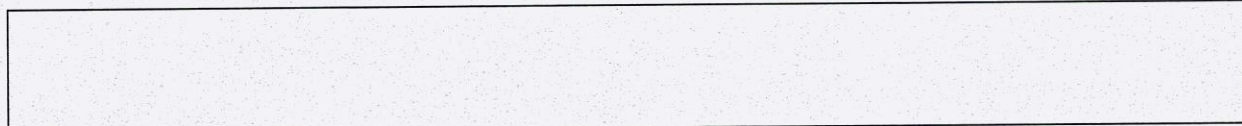


	Actual Revenue Collections For July - January	Prior Year Revenue Collections For July - January	Current Year Compared to Last Year
Local Tax Revenue	3,330,889	3,040,687	▲ 290,202
State Revenue	5,031,098	5,215,606	▼ (184,508)
All Other Revenue	1,149,291	948,908	▲ 200,383
Total Revenue	9,511,278	9,205,201	▲ 306,077

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$306,077

HIGHER THAN THE PREVIOUS YEAR



FISCAL YEAR 2021 REVENUE ANALYSIS - JULY - JANUARY

3. POSSIBLE CASH FLOW VARIANCE FROM FORECAST DUE TO FYTD ACTUAL RESULTS

CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A

\$183,633

FAVORABLE COMPARED TO FORECAST

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Local Tax Revenue	7,126,347	6,887,221	(239,126)
State Revenue	8,489,402	8,646,189	156,787
All Other Revenue	1,586,881	1,852,852	265,971
Total Revenue	17,202,630	17,386,263	183,633

The district's current cash flow, both actual and estimated indicate a favorable variance of \$183,633

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through January indicate that Fiscal Year 2021 actual/estimated revenue could total \$17,386,263, a favorable variance of \$183,633 compared to the annual forecast total revenue. This means the forecast cash balance could be improved.

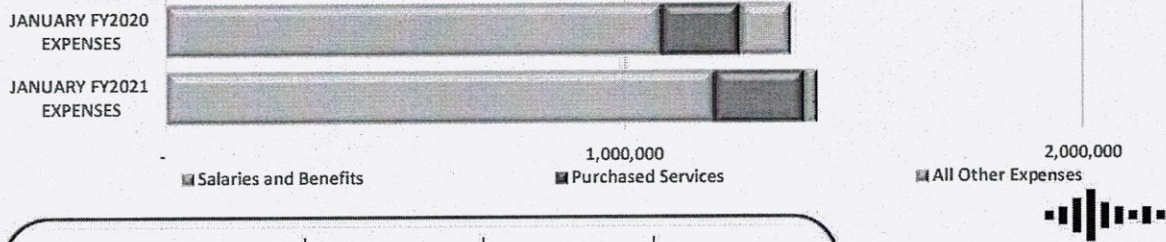
Comparison of 5 Year Forecast Total Revenue with Actual + Estimated Monthly Cash Flow



2021 5-Year Forecast Total Revenue July - January Actual Revenue
Collected To-date plus February -
June Estimated Revenue Collections

FISCAL YEAR 2021 MONTHLY EXPENDITURE ANALYSIS - JANUARY

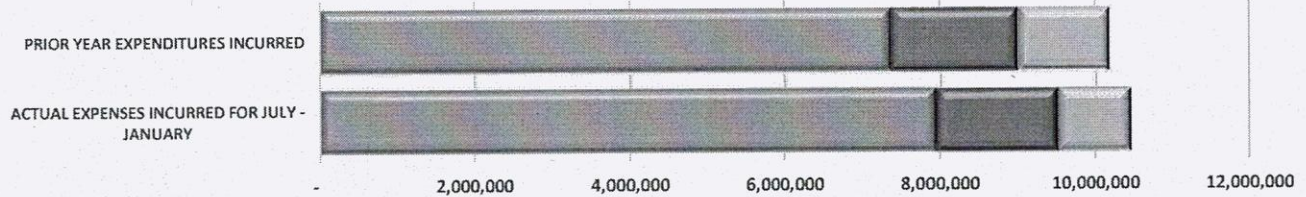
1. JANUARY EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For January	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	1,196,665	1,080,033	▲ 116,631
Purchased Services	196,356	171,422	▲ 24,934
All Other Expenses	28,275	112,206	▼ (83,931)
Total Expenditures	1,421,296	1,363,661	▲ 57,635

Actual expenses for the month was up
\$57,635
 compared to last year.

2. ACTUAL EXPENSES INCURRED THROUGH JANUARY COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - January	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	7,940,817	7,366,361	▲ 574,457
Purchased Services	1,567,788	1,619,225	▼ (51,436)
All Other Expenses	941,782	1,185,755	▼ (243,974)
Total Expenditures	10,450,387	10,171,341	▲ 279,047

Compared to the same period, total expenditures are
\$279,047
 higher than the previous year

FISCAL YEAR 2021 EXPENDITURE ANALYSIS - JULY - JANUARY

3. POSSIBLE CASH FLOW VARIANCE FROM FORECAST DUE TO FYTD ACTUAL RESULTS

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$32,744

FAVORABLE COMPARED TO
FORECAST

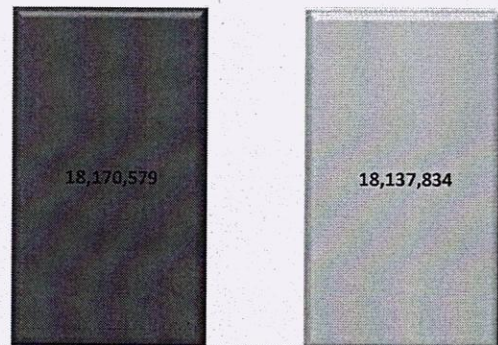
	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	14,009,661	14,046,506 ▲	36,845
Purchased Services	2,751,567	2,613,787 ▼	(137,780)
All Other Expenses	1,409,351	1,477,541 ▲	68,191
Total Expenditures	18,170,579	18,137,834 ▼	(32,744)

The district's current cash flow, both actual and estimated expenditures indicate a favorable variance of \$32,744.

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through January indicate that Fiscal Year 2021 actual/estimated expenditures could total \$18,137,834 which has a favorable expenditure variance of \$32,744. This means the forecast cash balance could be improved.

Comparison of 5 Year Forecast Total Expenditures with Actual + Estimated Monthly Cash Flow



2021 5-Year Forecast Total Expenditures July - January Actual Expended to-date plus February - June Estimated Expenditures

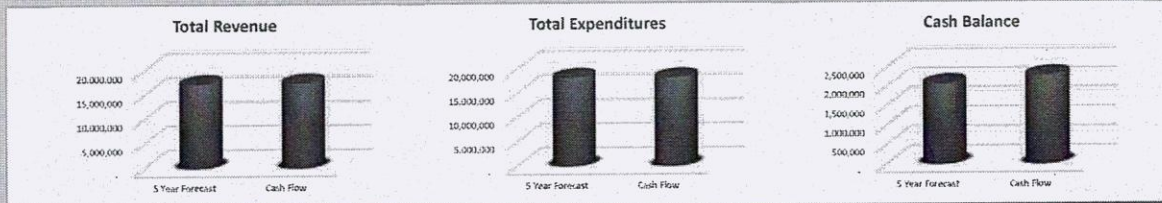
Comparison of Current Forecast Amount to Updated FYTD Actual + FY Estimated Remaining
 FYTD Thru JANUARY

Clinton-Massie Local School District

Five Year Forecast Comparison to Actual Cash Flow

	Difference	Proj. from Current 5 Year Forecast 2021	Proj. from Actual/Est. Cash Flow 2021	FYTD Actual Through Month Of: Through January	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	(258,574)	4,982,135	4,723,561	2,362,291	2,361,269
1.020 - Public Utility Personal Property	(10,192)	641,889	631,697	308,410	323,287
1.030 - Income Tax	17,997	773,666	791,663	518,470	273,193
1.035 - Unrestricted Grants-in-Aid	158,771	8,454,402	8,613,173	5,010,965	3,602,208
1.040 - 1.045 - Restricted Grants-in-Aid	(1,983)	35,000	33,017	20,133	12,884
1.050 - Property Tax Allocation	11,644	728,657	740,301	141,719	598,582
1.060 - All Other Operating Revenues	39,380	1,586,881	1,626,261	922,700	703,561
1.070 - Total Revenue	(42,959)	17,202,630	17,159,671	9,284,686	7,874,985
Other Financing Sources:					
2.070 - Total Other Financing Sources	226,591	-	226,591	226,591	-
2.080 - Total Revenues and Other Financing Sources	183,633	17,202,630	17,386,263	9,511,278	7,874,985
Expenditures:					
3.010 - Personnel Services	11,862	9,396,936	9,408,798	5,298,314	4,110,485
3.020 - Employees' Retirement/Insurance Benefits	24,983	4,612,725	4,637,708	2,642,504	1,995,204
3.030 - Purchased Services	(137,780)	2,751,567	2,613,787	1,567,788	1,045,998
3.040 - Supplies and Materials	(103,162)	609,113	505,951	274,399	231,552
3.050 - Capital Outlay	170,271	381,004	551,275	406,438	144,837
3.060 - 4.060 - Intergovernmental, Debt & Interest	(19,732)	103,412	83,680	-	-
4.300 - Other Objects	(17,202)	215,822	198,620	116,576	82,044
4.500 - Total Expenditures	(70,759)	18,070,579	17,999,820	10,306,019	7,610,121
Other Financing Uses:					
5.040 - Total Other Financing Uses	38,015	100,000	138,015	100,000	38,015
5.050 - Total Expenditures and Other Financing Uses	(32,744)	18,170,579	18,137,834	10,406,019	7,648,135
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	216,377	(967,949)	(751,572)	(894,741)	226,850
7.010 - Cash Balance July 1	-	3,032,518	3,032,518	-	-
7.020 - Cash Balance June 30	216,377	2,064,570	2,280,946	-	-

Projected Differences from 5 Year Forecast Actuals/Estimates as compared to Cash Flow Actual/Estimates



Dollar Variance: 183,633
 Percent Variance: 1.07%

Dollar Variance: (32,744)
 Percent Variance: -0.18%

Dollar Variance: 216,377
 Percent Variance: 10.48%

Clinton-Massie Local School District

Five Year Forecast Financial Report

November 2021

Carrie Bir, Treasurer

Table of Contents

	<u>Page</u>
Table of Contents	2
Forecast Summary	3
Revenue Sources and Forecast Year-Over-Year Projected Overview	4
1.010 - General Property Tax (Real Estate)	5
1.020 - Public Utility Personal Property	6
1.030 - Income Tax	7
1.035 - Unrestricted Grants-in-Aid	8
1.040 & 1.045 - Restricted Grants-in-Aid	9
1.050 - Property Tax Allocation	10
1.060 - All Other Operating Revenues	11
2.070 - Total Other Financing Sources	12
Expenditures Overview	13
3.010 - Personnel Services	14
3.020 - Employee Benefits	15
3.030 - Purchased Services	16
3.040 - Supplies and Materials	17
3.050 - Capital Outlay	18
3.060 - 4.060 - Intergovernmental & Debt	19
4.300 - Other Objects	20
5.040 - Total Other Financing Uses	21
Five Year Forecast	22

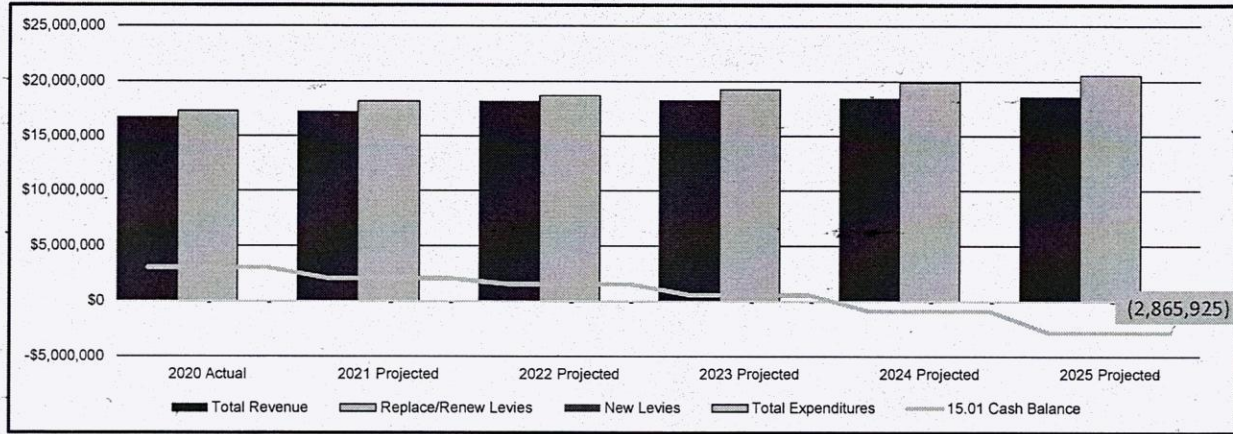
Forecast Purpose/Objectives

Ohio Department of Education's purposes/objectives for the five-year forecast are:

1. To engage the local board of education and the community in the long range planning and discussions of financial issues facing the school district.
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412 certificate."
3. To provide a method for the Department of Education and Auditor of State to identify school districts with potential financial problems.

Forecast Methodology - This forecast is prepared based upon historical trends and current factors. This information is then extrapolated into estimates for subsequent years. The forecast variables can change multiple times throughout the fiscal year and while cash flow monitoring helps to identify unexpected variances no process is guaranteed. The intent is to provide the district's financial trend over time and a roadmap for decisions aimed at encouraging financial sustainability and stability.

Forecast Summary



Note: Cash balance includes any existing levy modeled as renewed during the forecast.
Cash balance is not reduced for encumbrances.

Financial Forecast

	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	3,034,513	2,066,565	1,543,260	549,766	(900,101)
+ Revenue	17,202,630	18,148,092	18,246,623	18,419,635	18,563,110
+ Proposed Renew/Replacement Levies	-	-	-	-	-
+ Proposed New Levies	-	-	-	-	-
- Expenditures	(18,170,579)	(18,671,396)	(19,240,118)	(19,869,502)	(20,528,935)
= Revenue Surplus or Deficit	(967,949)	(523,304)	(993,494)	(1,449,867)	(1,965,825)
Ending Balance with renewal levies Note: Not Reduced for Encumbrances	2,066,565	1,543,260	549,766	(900,101)	(2,865,925)

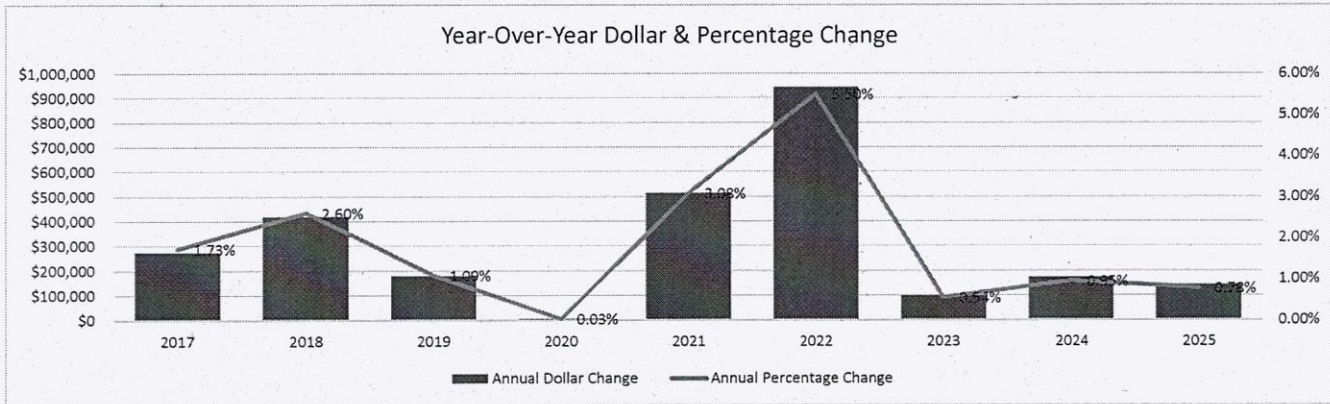
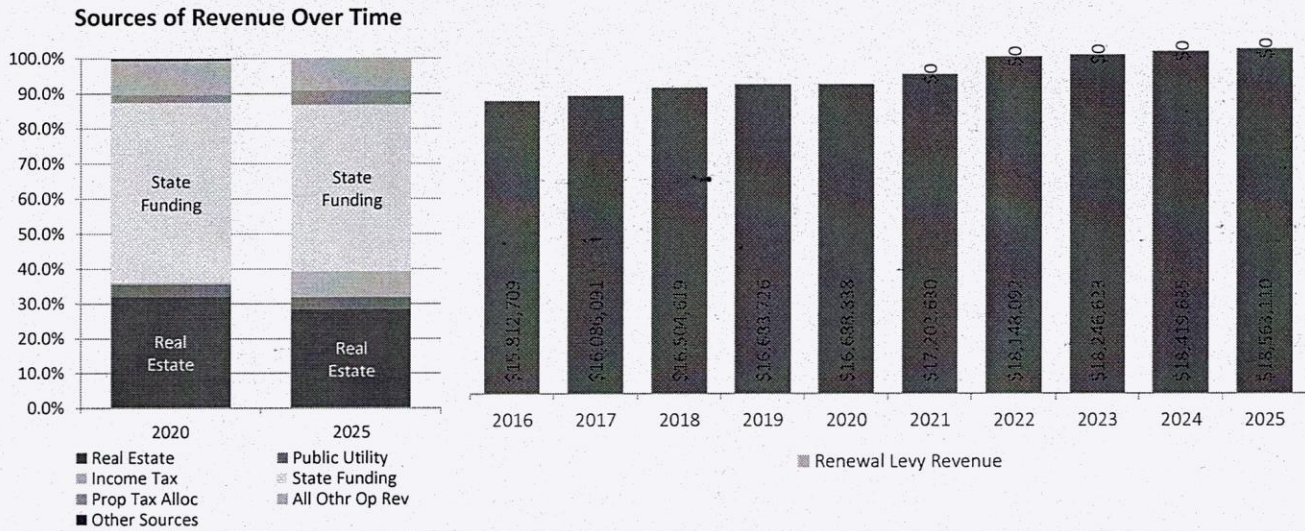
Analysis Without Renewal Levies Included:

Revenue Surplus or Deficit w/o Levies	(967,949)	(523,304)	(993,494)	(1,449,867)	(1,965,825)
Ending Balance w/o Levies	2,066,565	1,543,260	549,766	(900,101)	(2,865,925)

In FY 2021 a revenue shortfall is expected. This means that expenditures are expected to be greater than revenue by \$967,949 in FY 2021. By the last year of the forecast, FY 2025, the district is expected to have a revenue shortfall where expenditures are projected to be greater than revenue by \$1,965,825. The district would need to cut its FY 2025 projected expenses by 10.59% in order to balance its budget without additional revenue.

The district's cash balance is positive at year-end in FY 2021 and is projected to worsen by FY 2025. A worsening cash balance can erode the district's financial stability over time.

Revenue Sources and Forecast Year-Over-Year Projected Overview



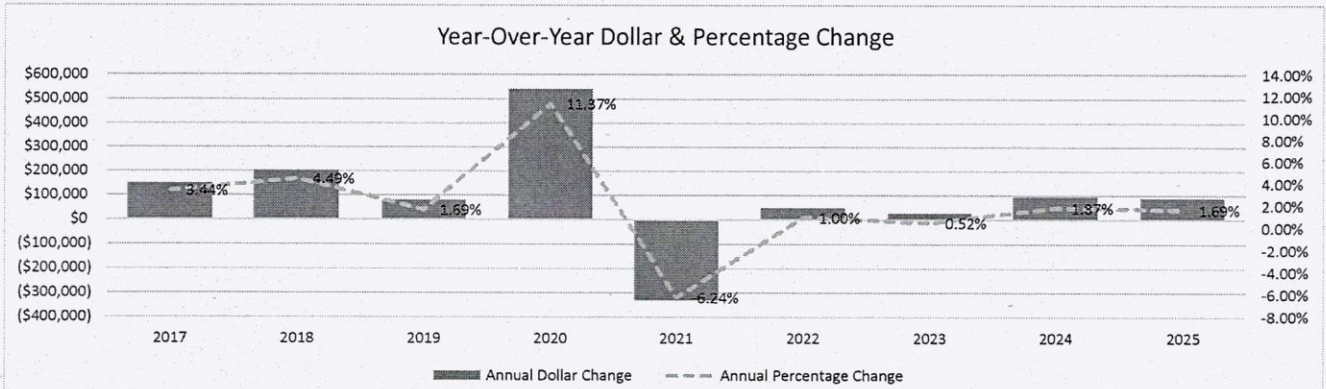
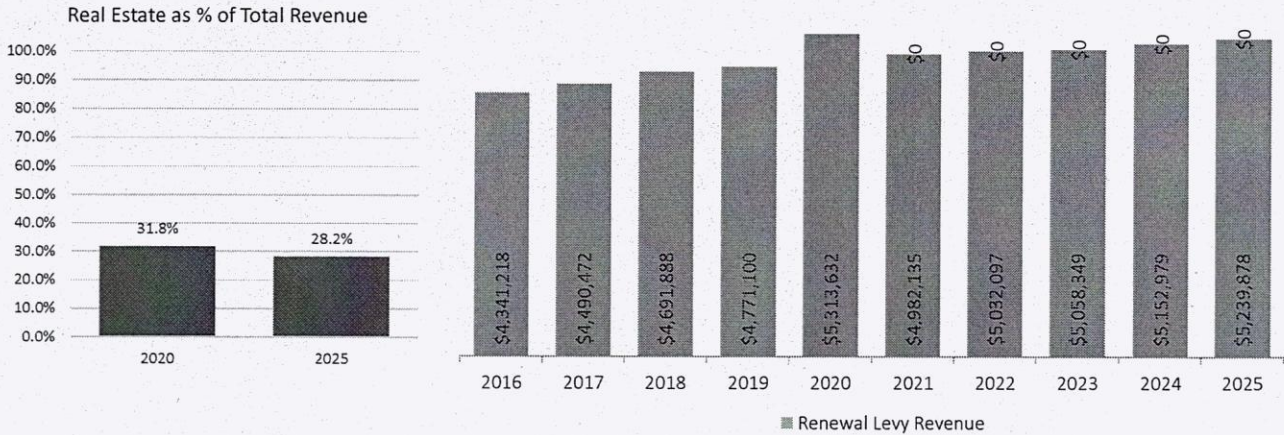
3-Year Historical Actual Average Annual Dollar Change Compared to 5-Year Projected

	Historical Average Annual \$ Change	Projected Average Annual \$ Change	Projected Compared to Historical Variance	Total revenue increased 1.24% or \$200,915 annually during the past five years and is projected to increase 2.17% or \$374,854 annually through FY2025. Real Estate has the most projected average annual variance compared to the historical average at -\$289,137
Real Estate	\$274,386	(\$14,751)	(\$289,137)	
Public Utility	\$20,499	\$6,558	(\$13,942)	
Income Tax	\$25,041	\$258,083	\$233,042	
State Funding	(\$98,272)	\$54,825	\$153,097	
Prop Tax Alloc	(\$105,912)	\$79,716	\$185,628	
All Othr Op Rev	\$75,012	\$9,735	(\$65,277)	
Other Sources	\$10,160	(\$19,312)	(\$29,472)	
Total Average Annual Change	\$200,915	\$374,854	\$173,939	
	1.24%	2.17%	0.93%	

Note: Expenditure average annual change is projected to be > \$650,732 On an annual average basis, expenditures are projected to grow faster than revenue.

1.010 - General Property Tax (Real Estate)

Revenue collected from taxes levied by a school district by the assessed valuation of real property using effective tax rates for class I (residential/agricultural) and class II (business).



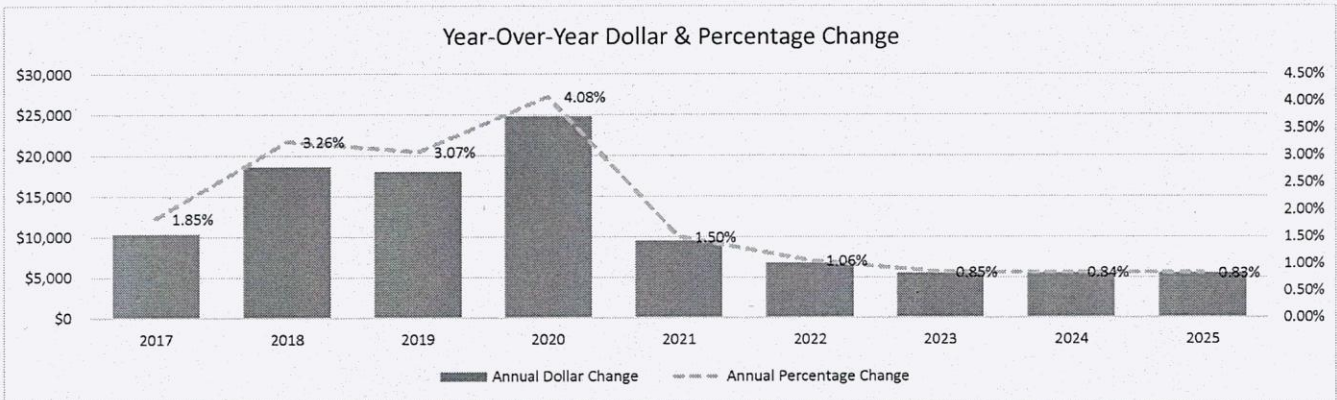
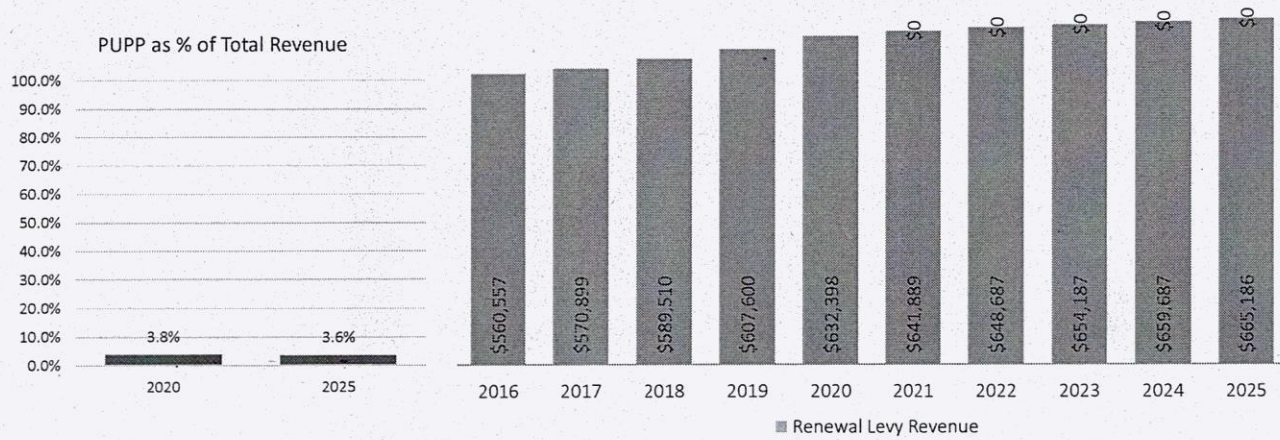
Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class II Rate	Change	
2019	280,863,490	2,661,850	20.00	-	20.45	-	100.9%
2020	287,431,861	6,568,371	20.00	(0.00)	20.00	(0.45)	99.9%
2021	289,578,470	2,146,609	20.00	-	20.22	0.22	99.9%
2022	290,353,470	775,000	20.01	0.01	20.17	(0.05)	99.9%
2023	299,553,470	9,200,000	20.00	(0.01)	20.00	(0.17)	99.9%
2024	301,403,470	1,850,000	20.00	-	20.10	0.10	99.9%

Real estate property tax revenue accounts for 31.84% of total revenue. Class I or residential/agricultural taxes make up approximately 95.48% of the real estate property tax revenue. The Class I tax rate is 20. mills in tax year 2020. The projections reflect an average gross collection rate of 99.9% annually through tax year 2024. The revenue changed at an average annual historical rate of 5.85% and is projected to change at an average annual rate of -0.23% through FY 2025.

*Projected % trends include renewal levies

1.020 - Public Utility Personal Property

Revenue generated from public utility personal property valuations multiplied by the district's full voted tax rate.



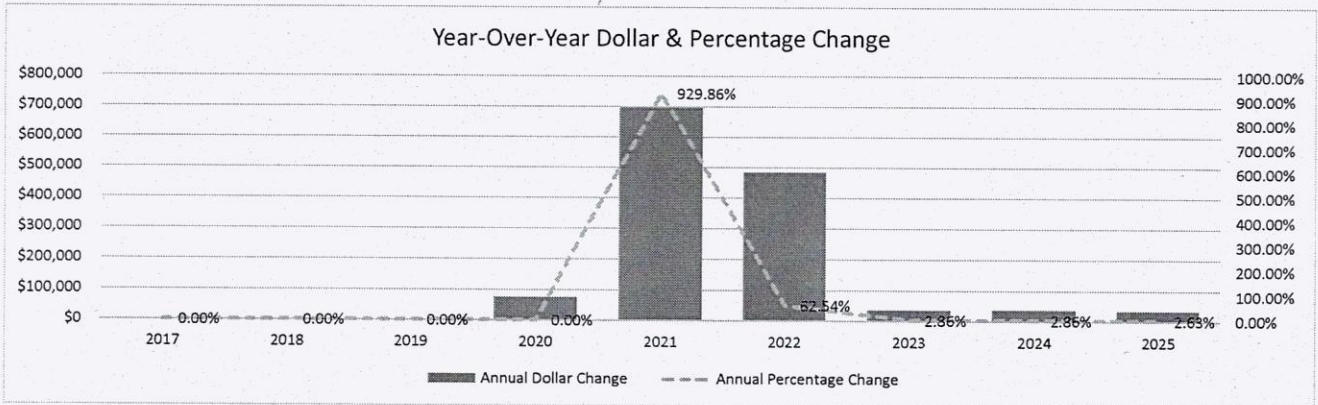
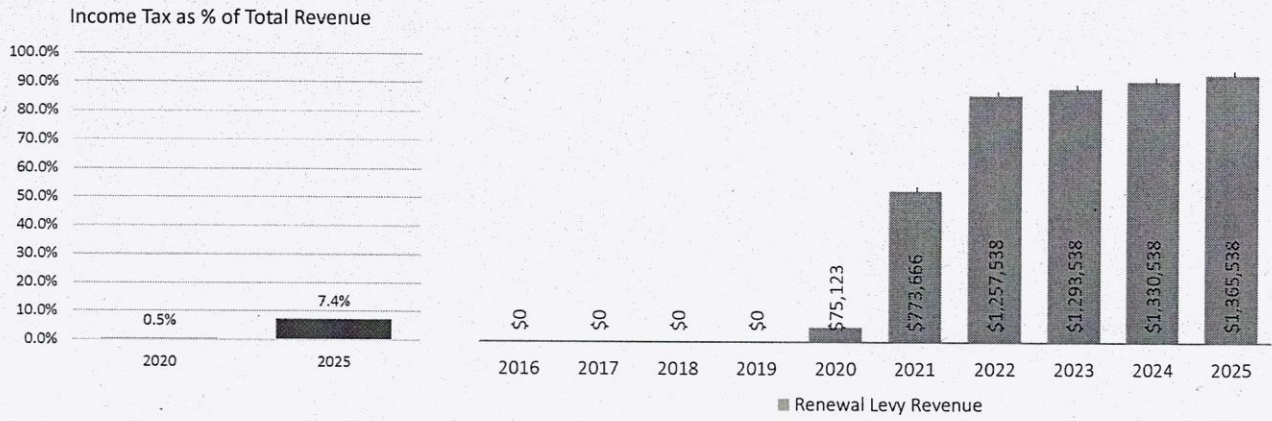
Values and Tax Rates					Gross Collection Rate Including Delinquencies
Tax Year	Valuation	Value Change	Full Voted Rate	Change	
2019	23,186,400	381,660	27.50	-	100.0%
2020	23,486,400	300,000	27.50	-	100.0%
2021	23,686,400	200,000	27.50	-	100.0%
2022	23,886,400	200,000	27.50	-	100.0%
2023	24,086,400	200,000	27.50	-	100.0%
2024	24,286,400	200,000	27.50	-	100.0%

The public utility personal property tax revenue is generated from the personal property values, additions, and depreciation reported by the utility companies. This category currently makes up 3.79% of total district revenue. The property is taxed at the full voted tax rate which in tax year 2020 is 27.5 mills. The forecast is modeling an average gross collection rate of 100.00%. The revenue changed historically at an average annual dollar amount of \$20,499 and is projected to change at an average annual dollar amount of \$6,558 through FY 2025.

*Projected % trends include renewal levies

1.030 - Income Tax

Revenue collected from income tax earmarked specifically to support schools with a voter approved tax by residents of the school district; separate from federal, state and municipal income taxes.

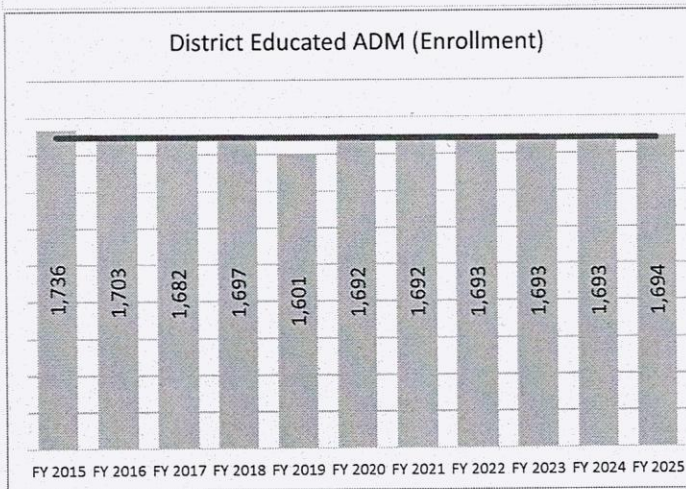
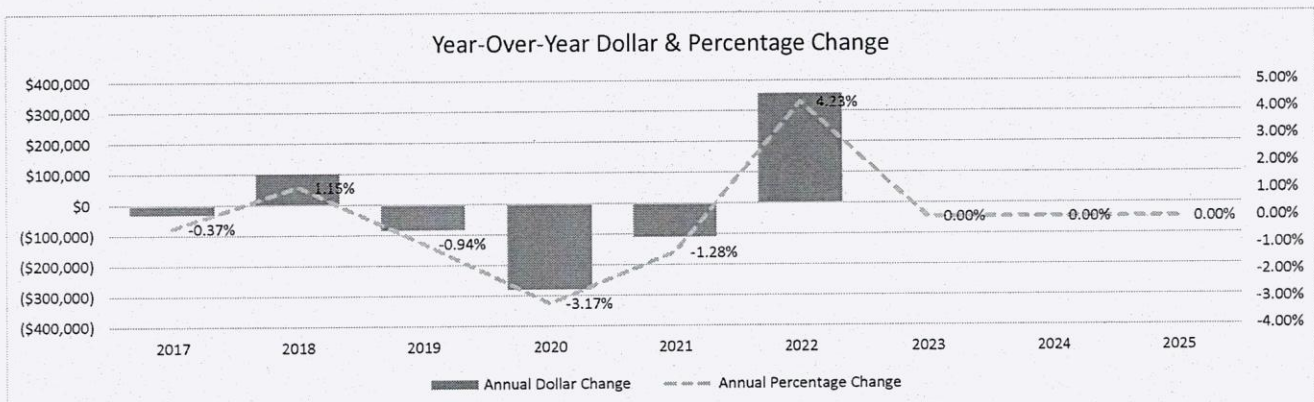
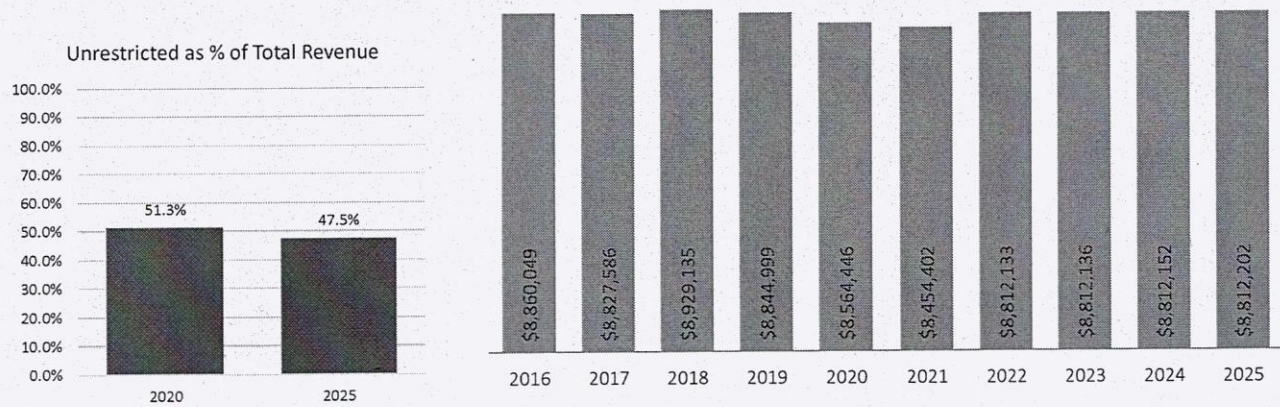


The district maintained one income tax levy in FY 2020. The average annual dollar change in total income tax revenue is forecasted to be \$258,083 through FY 2025. Income tax revenue is projected to account for 7.4% of total district revenue in FY 2025.

**Projected % trends include renewal levies*

1.035 - Unrestricted Grants-in-Aid

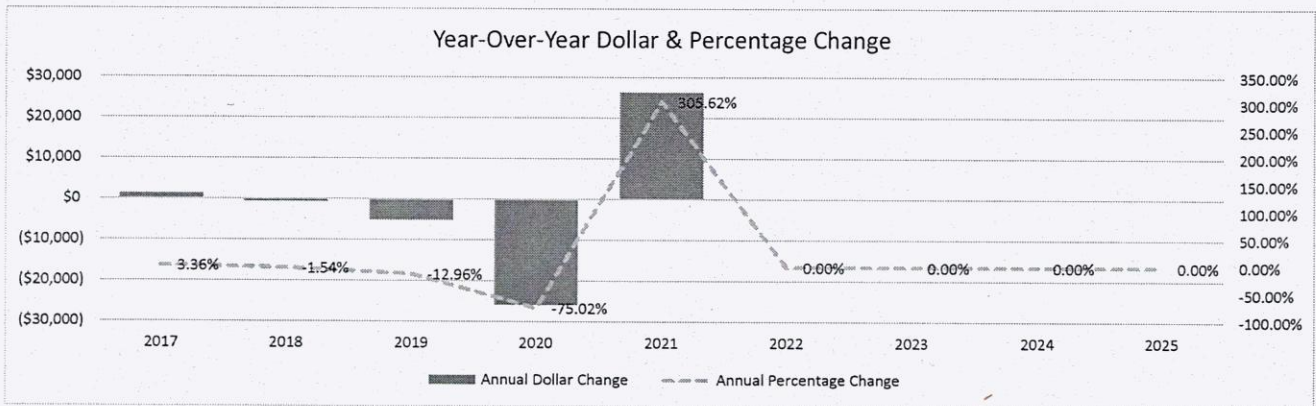
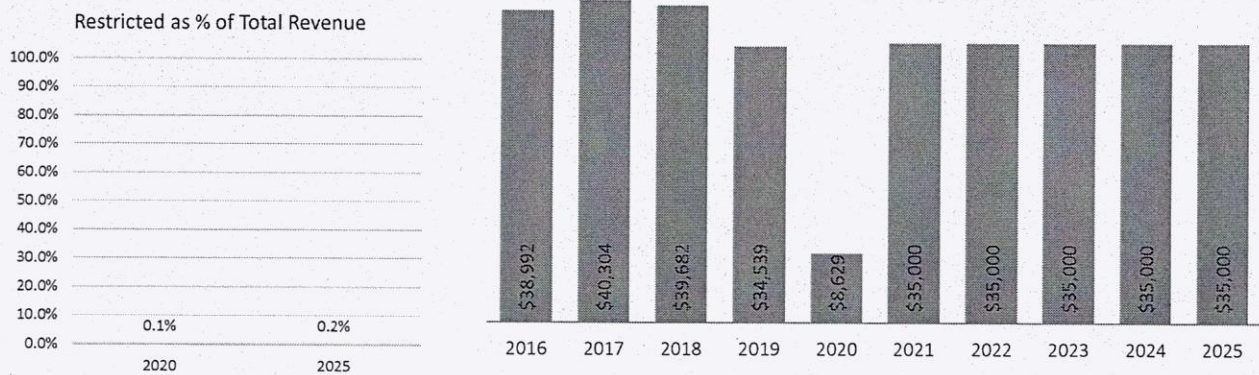
Funds received through the State Foundation Program with no restriction.



The FY 2019 per pupil and foundation revenue amount is the base aid amount used in FY 2019. In addition to its FY 2021 base funding amount of \$8,579,854 the district calculated FY 2021 categorical funding such as spec. ed., preschool, casino of \$208,548. Projected amounts less than the FY 2019 base indicate state budget cuts and other assumed change. For fiscal year 2022 - 2025, the district is projecting an average annual increase of 1.06% Note: Wellness funding is not included in these calculations.

1.040 & 1.045 - Restricted Grants-in-Aid

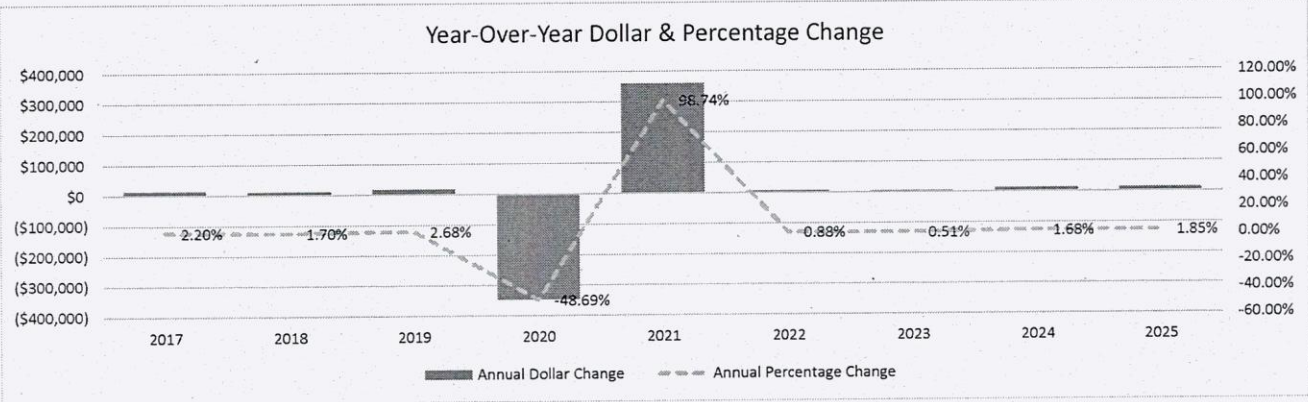
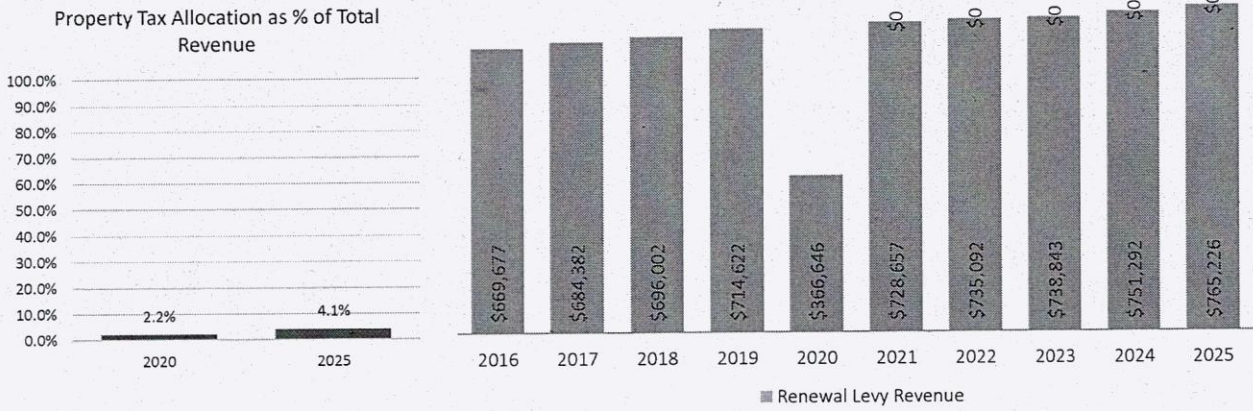
Funds received through the State Foundation Program or other allocations that are restricted for specific purposes.



Restricted aid is the portion of state per pupil funding that must be classified as restricted use. Historically the district's restricted state aid changed annually on average by -\$10,558 and is projected to change annually on average by \$5,274. Restricted funds represent 0.05% of total revenue.

1.050 - Property Tax Allocation

Includes funds received for Tangible Personal Property Tax Reimbursement, Electric Deregulation, Homestead and Rollback.

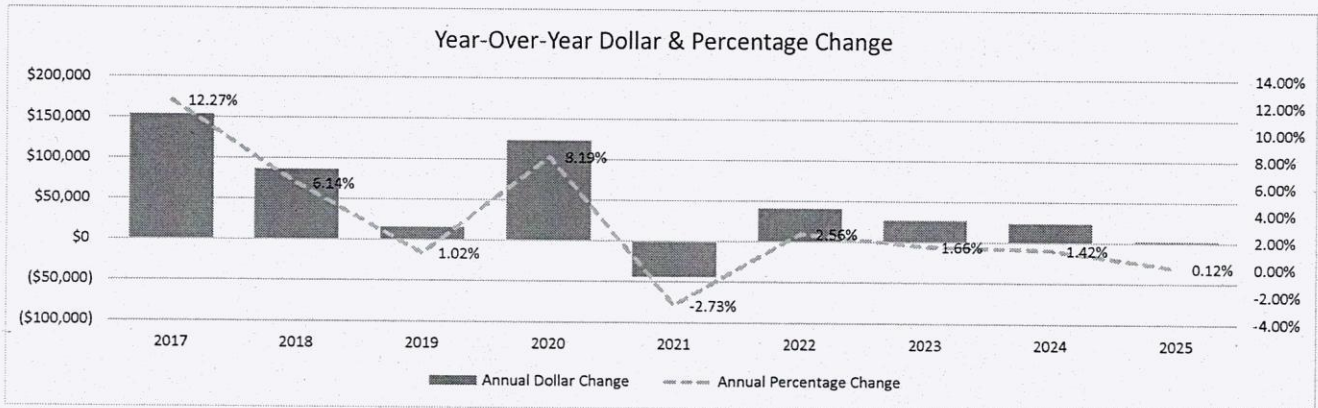
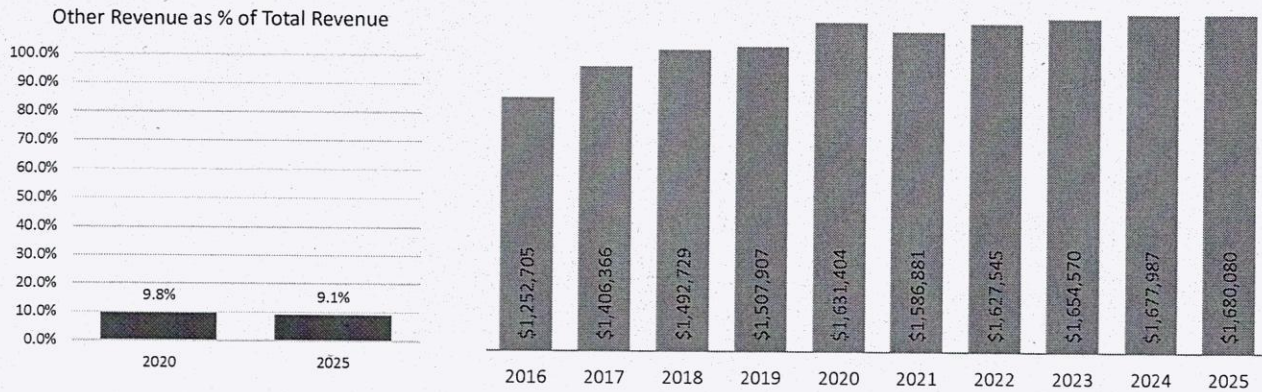


Property tax allocation primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In FY 2021, approximately 11.4% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 2.1% will be reimbursed in the form of qualifying homestead exemption credits.

*Projected % trends include renewal levies

1.060 - All Other Operating Revenues

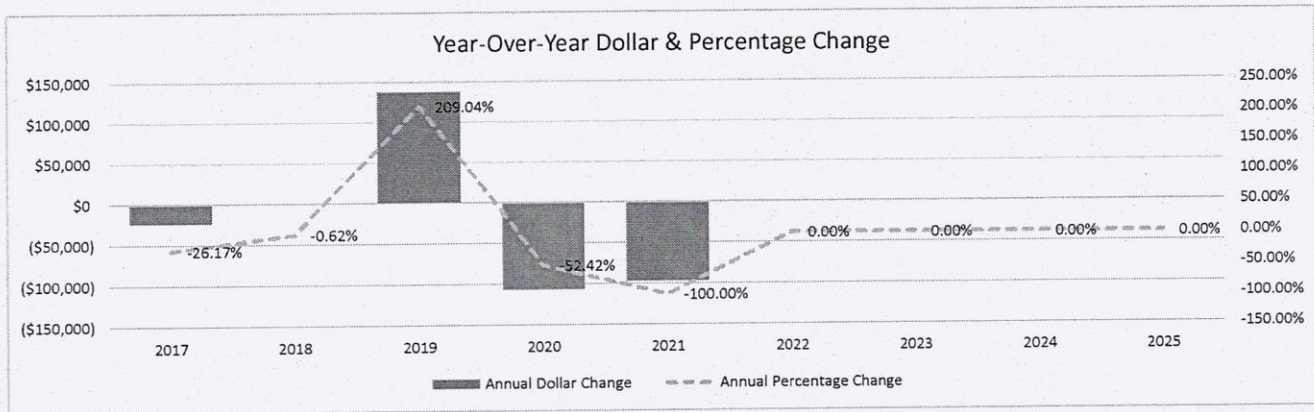
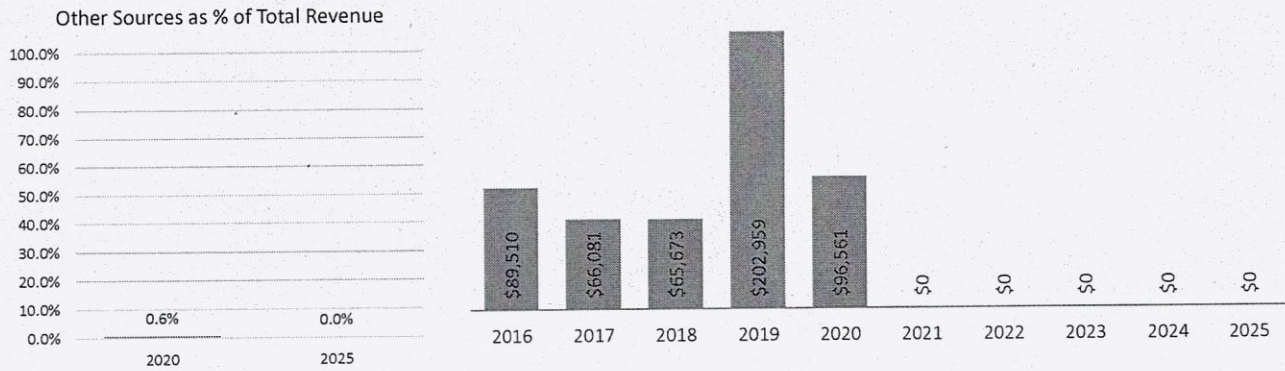
Operating revenue sources not included in other lines; examples include tuition, fees, earnings on investments, rentals, and donations.



Other revenue includes tuition received by the district for non-resident students educated by the district. It also includes interest income, payments in lieu of taxes, and miscellaneous revenue. The historical average annual change was \$75,012. The projected average annual change is \$9,735 through FY 2025.

2.070 - Total Other Financing Sources

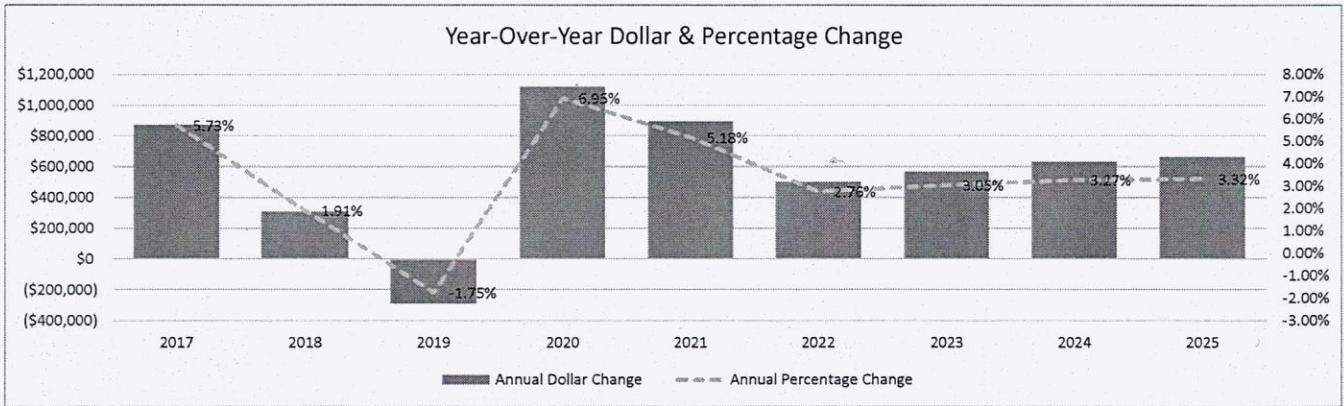
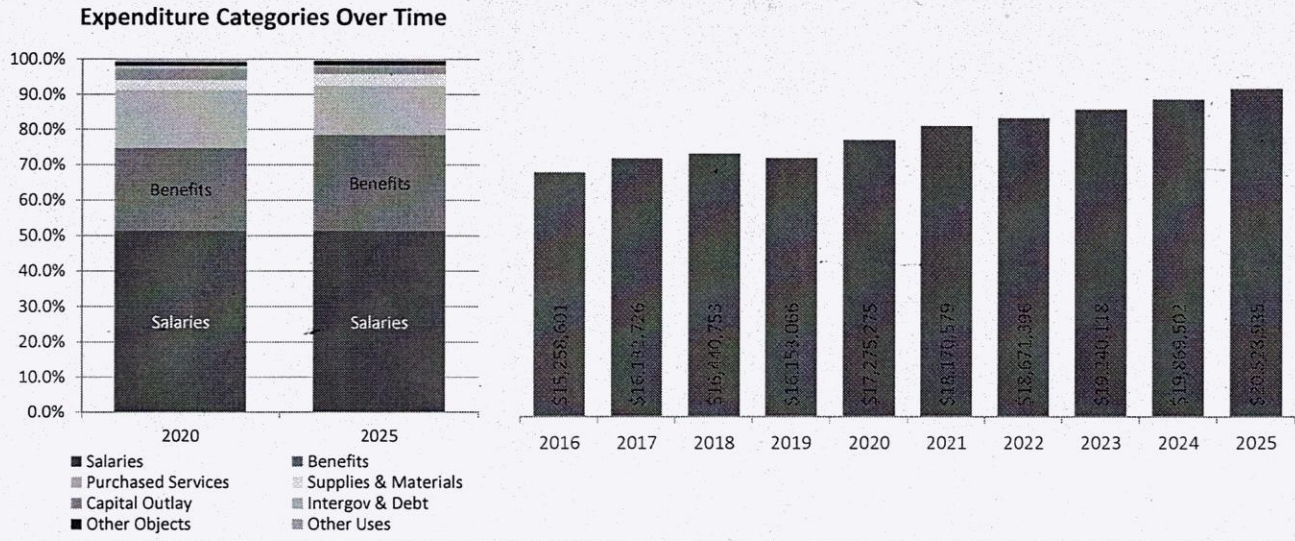
Includes proceeds from sale of notes, state emergency loans and advancements, operating transfers-in, and all other financing sources like sale and loss of assets, and refund of prior year expenditures.



	2020	2021	2022	FORECASTED		
				2023	2024	2025
Transfers In	1,878	-	-	-	-	-
Advances In	-	-	-	-	-	-
All Other Financing Sources	94,683	-	-	-	-	-

Other sources includes revenue that is generally classified as non-operating. It is typically in the form of advances-in which are the repayment of temporary loans made from the general fund to other district funds. In FY 2020 the district receipted \$0 as advances-in and is projecting advances of \$0 in FY 2021. The district also receives other financing sources such as refund of prior year expenditures in this category. The district is projecting that all other financing sources will be \$0 in FY 2021 and average \$0 annually through FY 2025.

Expenditure Categories and Forecast Year-Over-Year Projected Overview



3-Year Historical Actual Average Annual Dollar Change Compared to 5-Year Projected

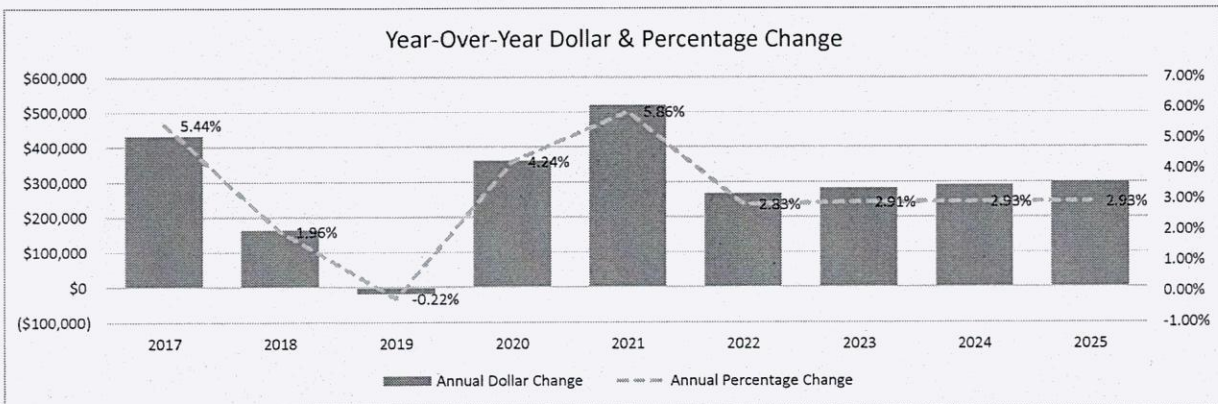
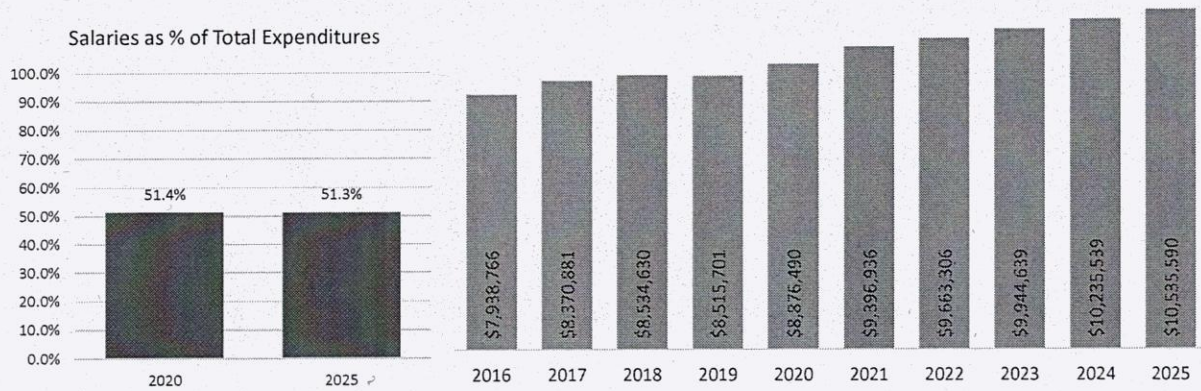
	Historical Average Annual \$\$ Change	Projected Average Annual \$\$ Change	Projected Compared to Historical Variance	Total expenditures increased 2.37% or \$380,850 annually during the past five years and is projected to increase 3.77% or \$650,732 annually through FY2025. Salaries has the largest projected average annual variance compared to the historical average at \$163,283.
Salaries	\$168,537	\$331,820	\$163,283	
Benefits	\$212,368	\$308,302	\$95,934	
Purchased Services	(\$31,453)	\$1,275	\$32,728	
Supplies & Materials	(\$33,867)	\$38,026	\$71,893	
Capital Outlay	\$58,910	(\$23,278)	(\$82,188)	
Intergov & Debt	(\$237)	(\$6,024)	(\$5,787)	
Other Objects	\$7,823	\$4,700	(\$3,123)	
Other Uses	(\$1,230)	(\$4,089)	(\$2,858)	
Total Average Annual Change	\$380,850	\$650,732	\$269,882	
	2.37%	3.77%	1.40%	

Note: Expenditure average annual change is projected to be > \$650,732

On an annual average basis, revenues are projected to grow slower than expenditures.

3.010 - Personnel Services

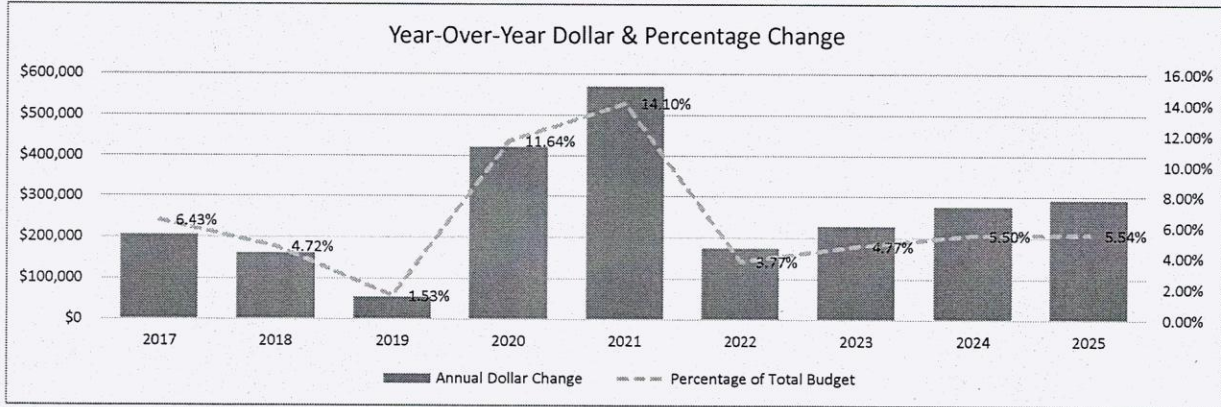
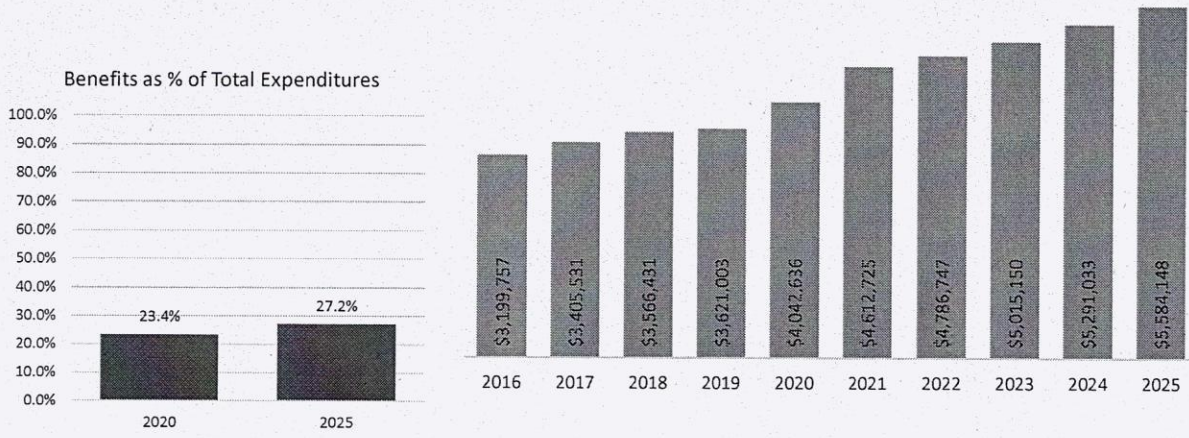
Employee salaries and wages, including extended time, severance pay, supplemental contracts, etc.



Salaries represent 51.38% of total expenditures and increased at a historical average annual rate of 1.99% or \$168,537. This category of expenditure is projected to grow at an average annual rate of 3.49% or \$331,820 through FY 2025. The projected average annual rate of change is 1.50% more than the five year historical annual average.

3.020 - Employees' Benefits

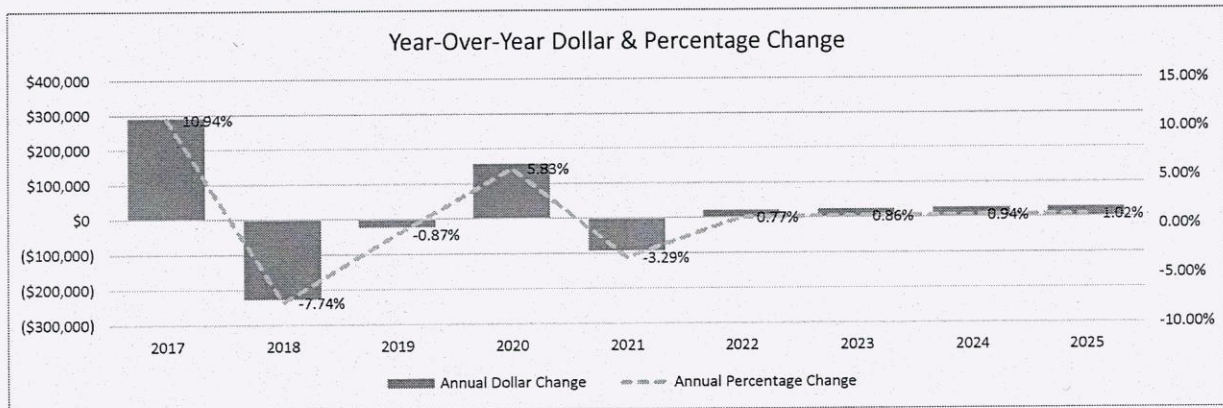
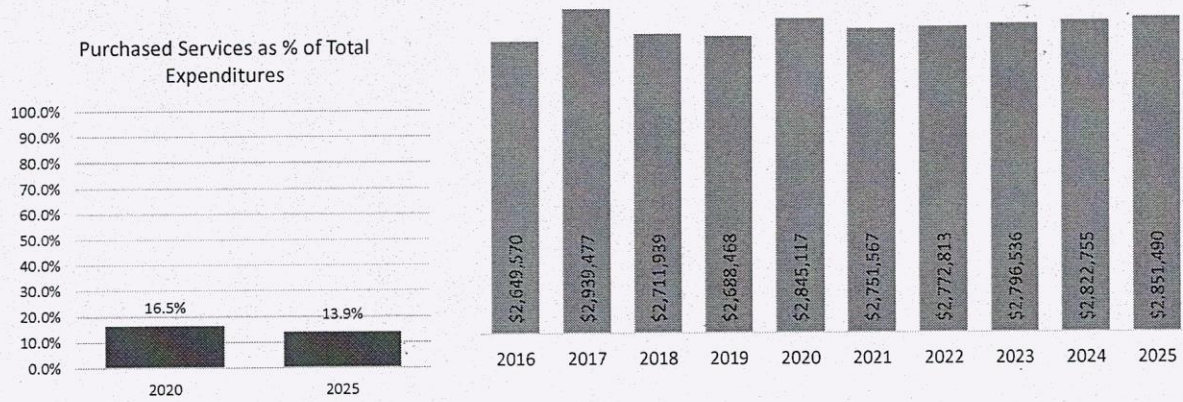
Retirement for all employees, Workers Compensation, early retirement incentives, Medicare, unemployment, pickup on pickup, and all health-related insurances.



Benefits represent 23.40% of total expenditures and increased at a historical average annual rate of 5.97%. This category of expenditure is projected to grow at an annual average rate of 6.74% through FY 2025. The projected average annual rate of change is 0.77% more than the five year historical annual average.

3.030 - Purchased Services

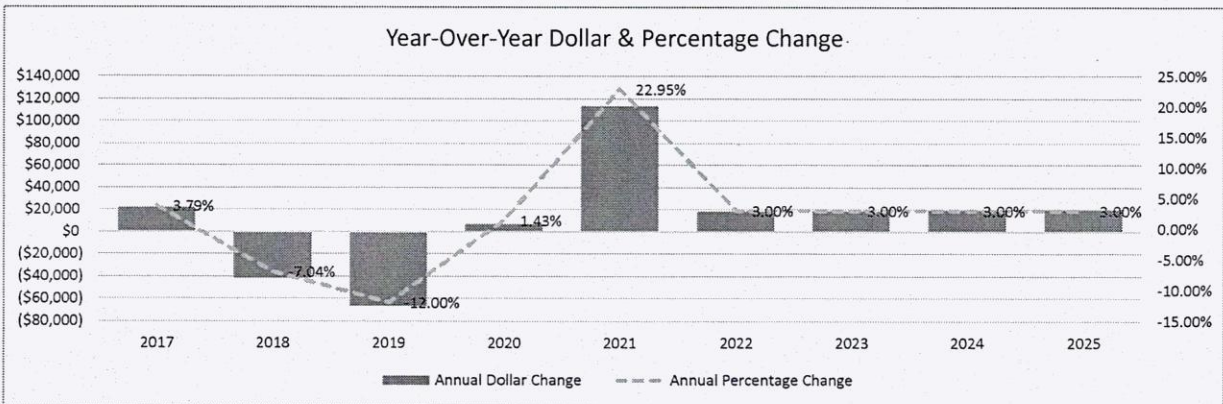
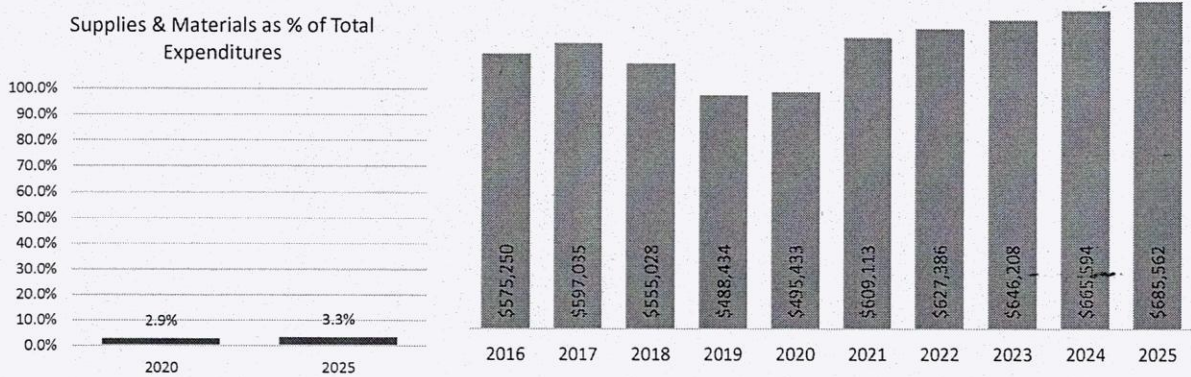
Amounts paid for personal services rendered by personnel who are not on the payroll of the school district, expenses for tuition paid to other districts, utilities costs and other services which the school district may purchase.



Purchased Services represent 16.47% of total expenditures and decreased at a historical average annual rate of -0.93%. This category of expenditure is projected to grow at an annual average rate of 0.06% through FY 2025. The projected average annual rate of change is 0.99% more than the five year historical annual average.

3.040 - Supplies & Materials

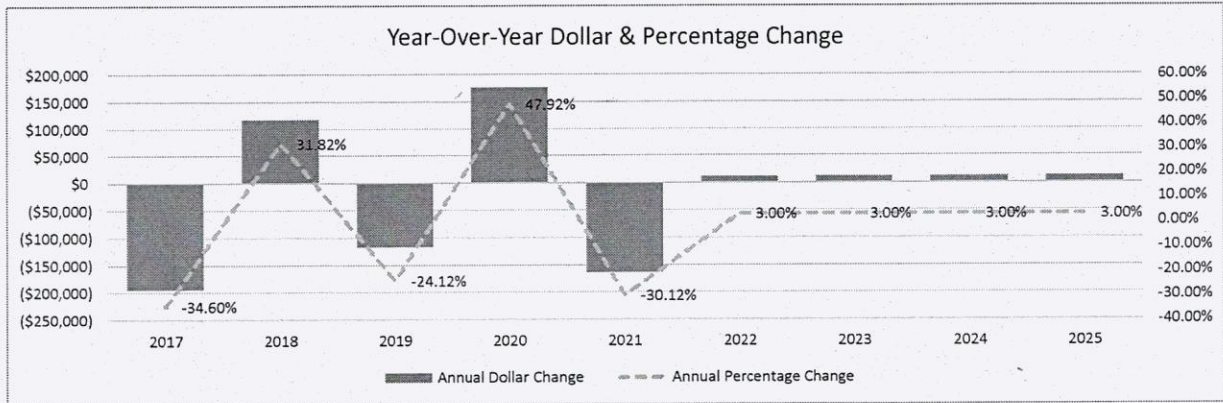
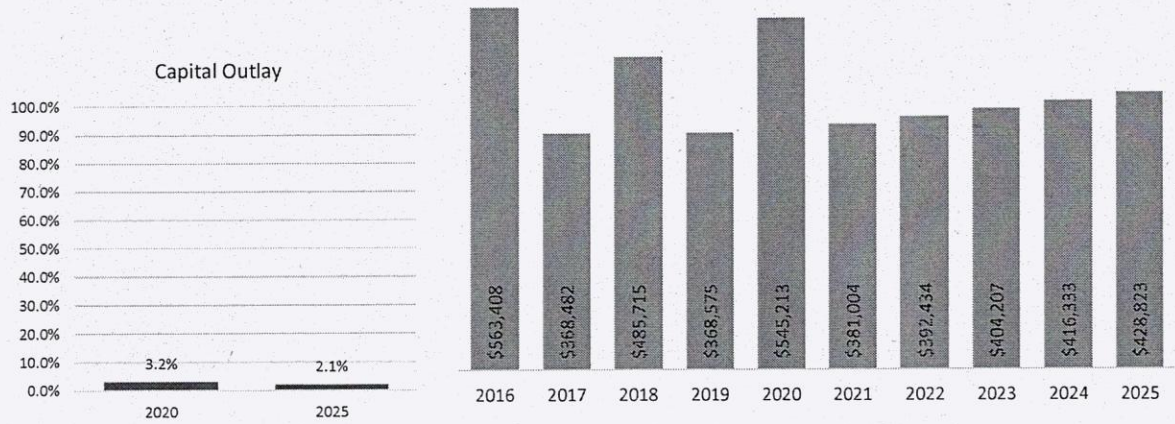
Expenditures for general supplies, instructional materials including textbooks and media material, bus fuel and tires, and all other maintenance supplies.



Supplies & Materials represent 2.87% of total expenditures and decreased at a historical average annual rate of -5.87%. This category of expenditure is projected to grow at an annual average rate of 6.99% through FY 2025. The projected average annual rate of change is 12.86% more than the five year historical annual average.

3.050 - Capital Outlay

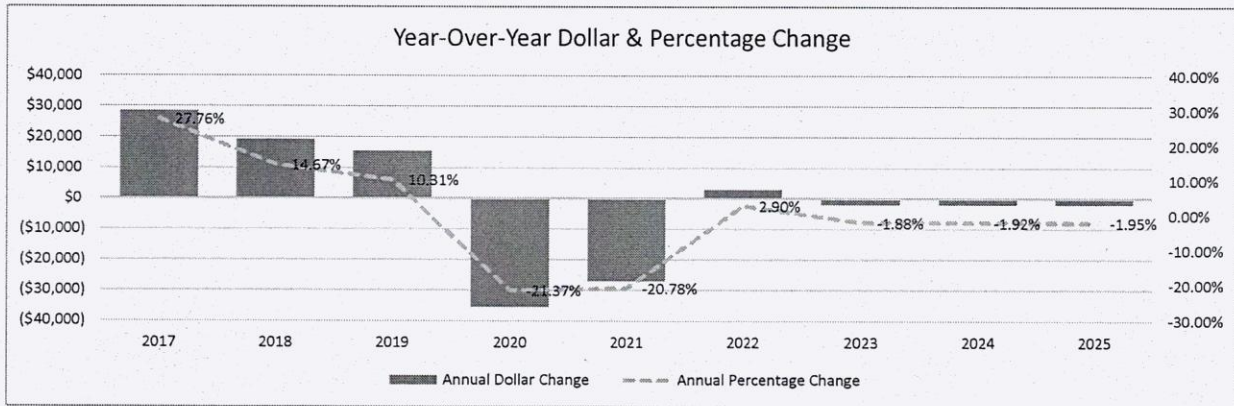
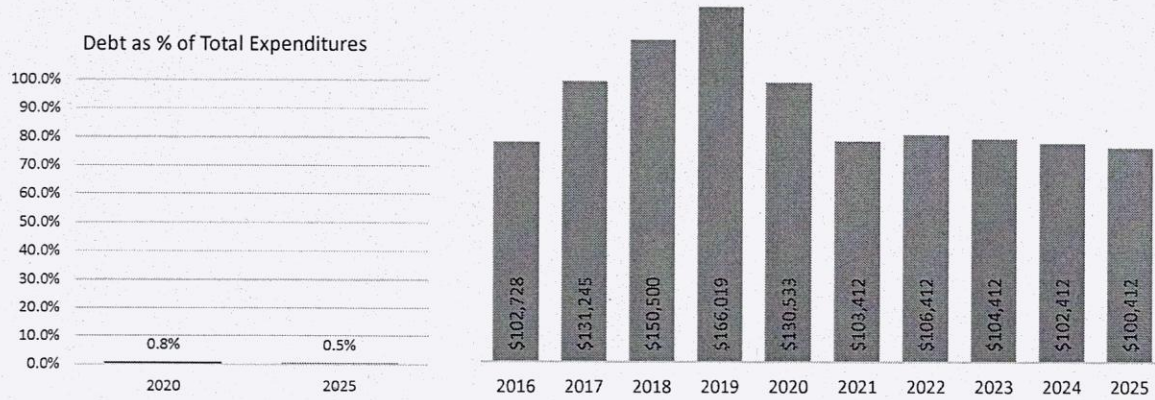
This line includes expenditures for items having at least a five-year life expectancy, such as land, buildings, improvements of grounds, equipment, computers/technology, furnishings, and buses.



Capital Outlay represent 3.16% of total expenditures and increased at a historical average annual amount of \$58,910. This category of expenditure is projected to decrease at an annual average amount of -\$23,278 through FY 2025. The projected average annual change is less than the five year historical annual average.

3.060-4.060 - Intergovernmental & Debt

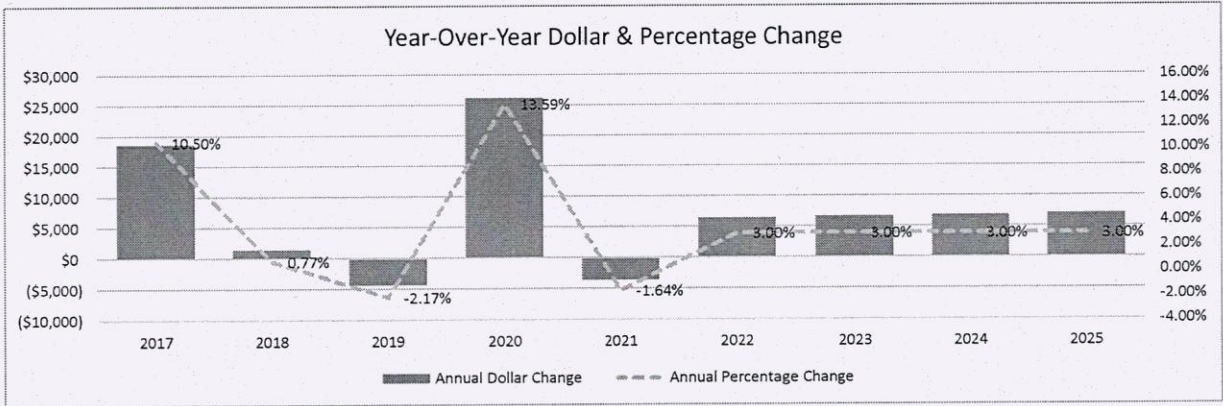
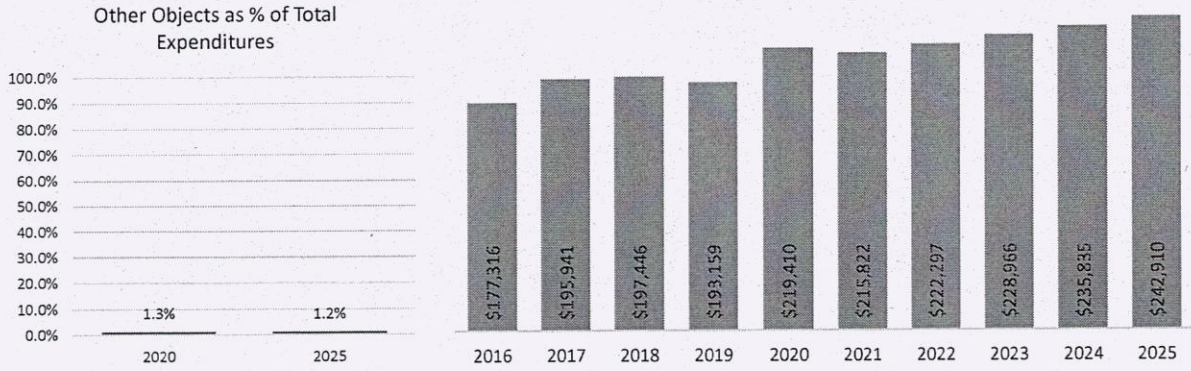
These lines account for pass through payments, as well as monies received by a district on behalf of another governmental entity, plus principal and interest payments for general fund borrowing.



The Intergovernmental/Debt expenditure category details general fund debt issued by the District.

4.300 - Other Objects

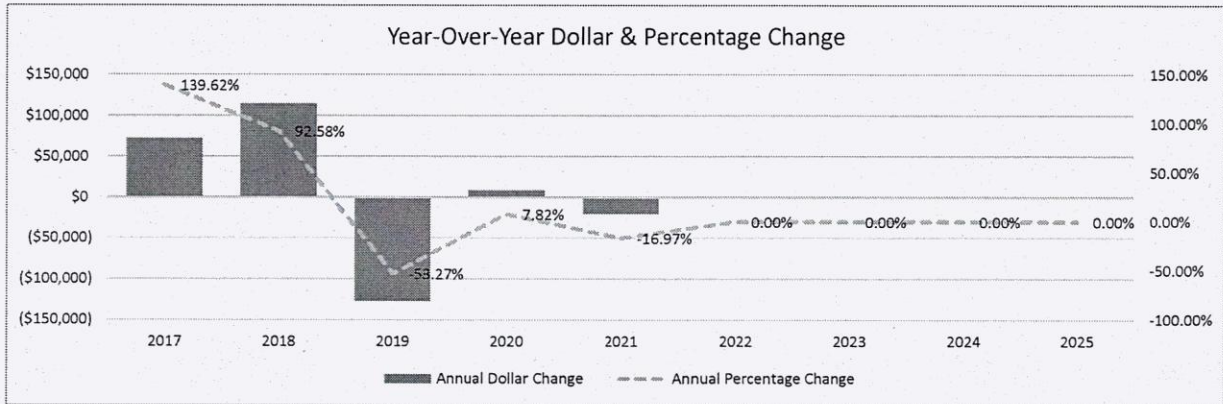
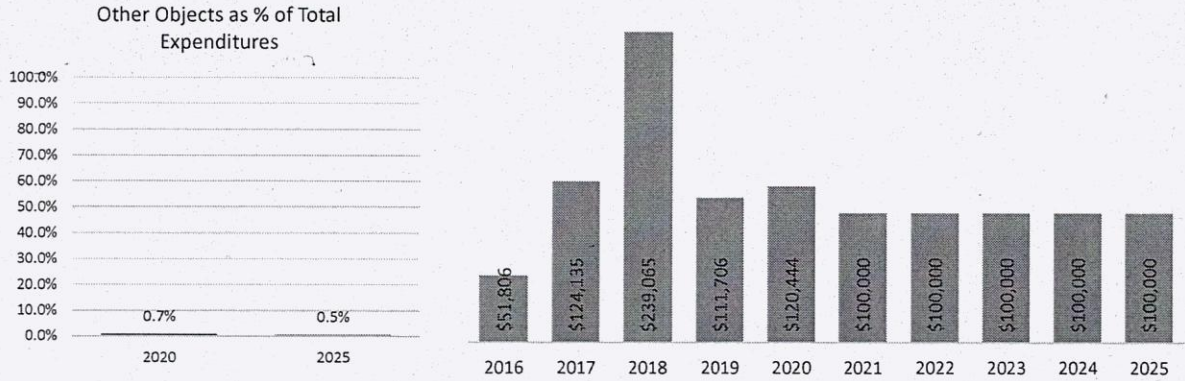
Primary components for this expenditure line are membership dues and fees, ESC contract deductions, County Auditor/Treasurer fees, audit expenses, and election expenses.



Other Objects represent 1.27% of total expenditures and increased at a historical average annual rate of 4.06%. This category of expenditure is projected to grow at an annual average rate of 2.07% through FY 2025. The projected average annual rate of change is -1.99% less than the five year historical annual average.

5.040 - Total Other Financing Uses

Operating transfers-out, advances out to other funds, and all other general fund financing uses.



	FORECASTED					
	2020	2021	2022	2023	2024	2025
Transfers Out	120,444	100,000	100,000	100,000	100,000	100,000
Advances Out	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-

Other uses includes expenditures that are generally classified as non-operating. It is typically in the form of advances-out which are then repaid into the general fund from the other district funds. In FY 2020 the district had no advances-out and has no advances-out forecasted through FY 2025. The district can also move general funds permanently to other funds and as the schedule above presents, the district has transfers forecasted through FY 2025. The table above presents the district's planned advances and transfers. The district can also have other uses of funds which is reflected in the table above.

Clinton-Massie Local School District

Five Year Forecast

Fiscal Year:	Actual	FORECASTED				
	2020	2021	2022	2023	2024	2025
Revenue:						
1.010 - General Property Tax (Real Estate)	5,313,632	4,982,135	5,032,097	5,058,349	5,152,979	5,239,878
1.020 - Public Utility Personal Property	632,398	641,889	648,687	654,187	659,687	665,186
1.030 - Income Tax	75,123	773,666	1,257,538	1,293,538	1,330,538	1,365,538
1.035 - Unrestricted Grants-in-Aid	8,564,446	8,454,402	8,812,133	8,812,136	8,812,152	8,812,202
1.040 - Restricted Grants-in-Aid	8,629	35,000	35,000	35,000	35,000	35,000
1.050 - Property Tax Allocation	366,646	728,657	735,092	738,843	751,292	765,226
1.060 - All Other Operating Revenues	1,631,404	1,586,881	1,627,545	1,654,570	1,677,987	1,680,080
1.070 - Total Revenue	16,592,277	17,202,630	18,148,092	18,246,623	18,419,635	18,563,110
Other Financing Sources:						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	1,878	-	-	-	-	-
2.050 - Advances-In	-	-	-	-	-	-
2.060 - All Other Financing Sources	94,683	-	-	-	-	-
2.070 - Total Other Financing Sources	96,561	-	-	-	-	-
2.080 - Total Rev & Other Sources	16,688,838	17,202,630	18,148,092	18,246,623	18,419,635	18,563,110
Expenditures:						
3.010 - Personnel Services	8,876,490	9,396,936	9,663,306	9,944,639	10,235,539	10,535,590
3.020 - Employee Benefits	4,042,636	4,612,725	4,786,747	5,015,150	5,291,033	5,584,148
3.030 - Purchased Services	2,845,117	2,751,567	2,772,813	2,796,536	2,822,755	2,851,490
3.040 - Supplies and Materials	495,433	609,113	627,386	646,208	665,594	685,562
3.050 - Capital Outlay	545,213	381,004	392,434	404,207	416,333	428,823
Intergovernmental & Debt Service	130,533	103,412	106,412	104,412	102,412	100,412
4.300 - Other Objects	219,410	215,822	222,297	228,966	235,835	242,910
4.500 - Total Expenditures	17,154,832	18,070,579	18,571,396	19,140,118	19,769,502	20,428,935
Other Financing Uses						
5.010 - Operating Transfers-Out	120,444	100,000	100,000	100,000	100,000	100,000
5.020 - Advances-Out	-	-	-	-	-	-
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	120,444	100,000	100,000	100,000	100,000	100,000
5.050 - Total Exp and Other Financing Uses	17,275,275	18,170,579	18,671,396	19,240,118	19,869,502	20,528,935
6.010 - Excess of Rev Over/(Under) Exp	(586,437)	(967,949)	(523,304)	(993,494)	(1,449,867)	(1,965,825)
7.010 - Cash Balance July 1 (No Levies)	3,620,951	3,034,513	2,066,565	1,543,260	549,766	(900,101)
7.020 - Cash Balance June 30 (No Levies)	3,034,513	2,066,565	1,543,260	549,766	(900,101)	(2,865,925)
		Reservations				
8.010 - Estimated Encumbrances June 30	-	-	-	-	-	-
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	3,034,513	2,066,565	1,543,260	549,766	(900,101)	(2,865,925)
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies	-	-	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-	-	-
12.010 - Fund Bal June 30 for Cert of Obligations	3,034,513	2,066,565	1,543,260	549,766	(900,101)	(2,865,925)
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	3,034,513	2,066,565	1,543,260	549,766	(900,101)	(2,865,925)



Blanchester Local

Clinton

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

Approved 11/16/2020	Actual				Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Average Change	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Revenues									
1010 General Property Tax (Real Estate)	\$3,006,915	\$3,075,113	\$3,100,702	1.6%	\$3,147,212	\$3,194,420	\$3,242,337	\$3,290,972	\$3,340,338
1020 Tangible Personal Property Tax									
1030 Income Tax									
1035 Unrestricted State Grants-in-Aid	10,961,990	10,943,001	10,699,661	-1.2%	10,571,265	10,444,409	10,319,076	10,195,248	10,072,905
1040 Restricted State Grants-in-Aid	246,437	313,698	253,716	4.1%	256,884	274,419	285,396	296,811	308,684
1045 Restricted Federal Grants-in-Aid - SFSF									
1050 Property Tax Allocation	422,820	426,427	429,151	0.8%	433,442	437,777	442,154	446,576	451,042
1060 All Other Revenues	1,807,526	1,846,146	1,566,000	-1.2%	1,581,660	1,597,476	1,813,451	1,629,585	1,645,882
1070 Total Revenues	18,245,488	18,404,385	18,049,230	-0.6%	15,990,443	15,948,501	15,902,414	15,859,192	15,818,849
Other Financing Sources									
2010 Proceeds from Sale of Notes									
2020 State Emergency Loans and Advancements (Approved)									
2040 Operating Transfers-In			1,000,000						
2050 Advances-In	51,000	158,566	225,634	126.6%					
2060 All Other Financing Sources		4,482							
2070 Total Other Financing Sources	51,000	163,048	1,225,634	435.7%					
2080 Total Revenues and Other Financing Sources	18,296,488	18,567,433	17,274,864	3.0%	15,990,443	15,948,501	15,902,414	15,859,192	15,818,849
Expenditures									
3010 Personal Services	8,249,380	7,880,379	7,887,917	-3.5%	7,380,450	7,340,400	7,823,224	8,292,617	9,317,586
3020 Employees' Retirement/Insurance Benefits	4,813,518	4,609,746	4,721,535	1.2%	4,170,648	4,587,713	5,048,484	5,551,132	6,108,246
3030 Purchased Services	3,005,186	3,175,651	2,744,202	-4.0%	2,344,202	3,175,651	3,125,651	3,150,651	3,175,651
3040 Supplies and Materials	423,988	388,592	352,134	-8.9%	469,285	425,000	425,000	350,000	425,000
3050 Capital Outlay	603,104	443,483	510,141	-5.7%	551,634	400,000	400,000	400,000	300,000
3060 Intergovernmental									
Debt Service:									
4010 Principal-All (Historical Only)	150,000	155,000	34,999	-37.0%	155,000	160,000	165,000	170,000	175,000
4020 Principal-Notes									
4030 Principal-State Loans									
4040 Principal-State Advancements									
4050 Principal-HB 264 Loans									
4055 Principal-Other									
4060 Interest and Fiscal Charges	35,998	33,323	151,774	174.0%	30,068	27,000	22,000	20,000	18,000
4300 Other Objects	197,758	193,391	206,775	2.4%	205,449	200,000	200,000	200,000	200,000
4500 Total Expenditures	17,278,632	16,879,565	16,409,477	-2.5%	15,326,746	16,315,764	17,207,359	18,134,400	19,717,483
Other Financing Uses									
5010 Operating Transfers-Out		78,992	1,154,362		72,523	75,000	75,000	75,000	75,000
5020 Advances-Out	96,845	138,733	300,852	80.1%	36,959	138,000	138,000	138,000	138,000
5030 All Other Financing Uses									
5040 Total Other Financing Uses	96,845	217,725	1,455,214	346.6%	109,482	213,000	213,000	213,000	213,000
5050 Total Expenditures and Other Financing Uses	17,375,777	17,097,290	17,864,691	1.4%	15,436,228	16,528,764	17,420,359	18,347,400	19,930,483
6010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,019,289	529,857	589,827	-19.6%	554,215	582,267	1,517,945	2,468,208	4,111,634
7010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,876,200	3,796,911	3,267,054	-18.0%	2,677,227	3,231,442	2,651,179	1,133,234	1,354,974
7020 Cash Balance June 30	3,796,911	3,267,054	2,877,227	-16.0%	3,231,442	2,651,179	1,133,234	1,354,974	1,496,808
8010 Estimated Encumbrances June 30	823,235	713,389	426,411	-26.8%	500,000	400,000	400,000	350,000	350,000
Reservation of Fund Balance									
9010 Textbooks and Instructional Materials									
9020 Capital Improvements									
9030 Budget Reserve									
9040 DPIA									
9045 Fiscal Stabilization									
9050 Debt Service									
9060 Property Tax Advances									
9070 Bus Purchases									
9080 Subtotal									
10010 Fund Balance June 30 for Certification of Appropriations	2,973,676	2,553,665	2,250,816	-13.0%	2,731,442	2,251,179	733,234	1,704,974	5,816,566
Revenue from Replacement/Renewal Levies									
11010 Income Tax - Renewal									
11020 Property Tax - Renewal or Replacement									
11300 Cumulative Balance of Replacement/Renewal Levies									
12010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	2,973,676	2,553,665	2,250,816	-13.0%	2,731,442	2,251,179	733,234	1,704,974	5,816,566
Revenue from New Levies									
13010 Income Tax - New									
13020 Property Tax - New									
13030 Cumulative Balance of New Levies									
14010 Revenue from Future State Advancements									
15010 Unreserved Fund Balance June 30	2,973,676	2,553,665	2,250,816	-13.0%	2,731,442	2,251,179	733,234	1,704,974	5,816,566
ADM Forecasts									
20010 Kindergarten - October Count									
20015 Grades 1-12 - October Count									
State Fiscal Stabilization Funds									
21010 Personal Services SFSF									
21020 Employees Retirement/Insurance Benefits SFSF									
21030 Purchased Services SFSF									
21040 Supplies and Materials SFSF									
21050 Capital Outlay SFSF									
21060 Total Expenditures - SFSF									

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



WILMINGTON CITY SCHOOLS

CLINTON

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)	\$9,831,189	\$10,093,551	\$10,156,936	1.6%	\$10,207,720	\$10,258,760	\$10,361,347	\$10,464,961	\$10,517,286	
1.020 Tangible Personal Property Tax										
1.030 Income Tax	4,342,375	4,578,596	4,829,592	5.5%	4,599,611	4,600,000	1,147,260			
1.035 Unrestricted State Grants-in-Aid	11,622,692	11,929,490	11,354,200	-1.1%	11,225,666	11,700,000	11,700,000	11,700,000	11,700,000	
1.040 Restricted State Grants-in-Aid	486,901	514,378	506,290	2.0%	494,600	464,568	464,568	464,568	464,568	
1.045 Restricted Federal Grants-in-Aid - SFSF										
1.050 Property Tax Allocation	999,065	1,012,796	1,017,158	0.9%	1,015,400	1,015,400	1,015,400	1,015,400	1,015,400	
1.060 All Other Revenues	1,489,195	1,507,519	1,521,972	1.1%	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	
1.070 Total Revenues	28,771,417	29,636,330	29,386,148	1.1%	28,742,997	29,238,728	25,888,575	24,844,929	24,897,254	
Other Financing Sources										
2.010 Proceeds from Sale of Notes										
2.020 State Emergency Loans and Advancements (Approved)										
2.040 Operating Transfers-In	850		850							
2.050 Advances-In	31,738				30,056					
2.060 All Other Financing Sources	100,231	70,766	145,698	38.2%	51,000	60,000	60,000	60,000	60,000	
2.070 Total Other Financing Sources	132,819	70,766	146,548	30.2%	81,056	60,000	60,000	60,000	60,000	
2.080 Total Revenues and Other Financing Sources	28,904,236	29,707,096	29,532,696	1.1%	28,824,053	29,298,728	25,948,575	24,904,929	24,957,254	
Expenditures										
3.010 Personal Services	14,565,138	15,252,189	15,609,676	3.5%	15,560,076	15,949,078	16,347,805	16,756,500	17,175,412	
3.020 Employees' Retirement/Insurance Benefits	5,349,271	5,644,401	6,001,611	5.9%	5,922,036	6,067,316	6,218,999	6,374,475	6,565,709	
3.030 Purchased Services	4,814,692	4,846,122	4,837,749	0.2%	5,213,443	4,776,754	4,824,521	4,872,767	4,921,494	
3.040 Supplies and Materials	947,038	756,506	707,322	-13.3%	803,622	811,658	819,775	827,972	836,252	
3.050 Capital Outlay	685,023	610,890	759,370	6.7%	967,504	760,000	798,000	837,900	879,795	
3.060 Intergovernmental										
Debt Service:										
4.010 Principal-All (Historical Only)	35,000	47,000	41,200	11.0%	40,000	40,000	40,000			
4.020 Principal-Notes										
4.030 Principal-State Loans										
4.040 Principal-State Advancements										
4.050 Principal-HB 264 Loans										
4.055 Principal-Other	135,000	140,000	145,000	3.6%	145,000	150,000	150,000			
4.060 Interest and Fiscal Charges	15,153	12,540	9,833	-19.4%	7,078	4,275	1,425			
4.300 Other Objects	489,024	482,670	914,694	44.1%	982,907	960,000	960,000	960,000	960,000	
4.500 Total Expenditures	27,035,339	27,792,318	29,026,455	3.6%	29,641,666	29,519,081	30,160,525	30,629,614	31,338,662	
Other Financing Uses										
5.010 Operating Transfers-Out			150,000		100,000	100,000	100,000	100,000	100,000	
5.020 Advances-Out	16,145	7,203	30,056	130.9%	55,000					
5.030 All Other Financing Uses										
5.040 Total Other Financing Uses	16,145	7,203	180,056	1172.2%	155,000	100,000	100,000	100,000	100,000	
5.050 Total Expenditures and Other Financing Uses	27,051,484	27,799,521	29,206,511	3.9%	29,796,666	29,619,081	30,260,525	30,729,614	31,438,662	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,852,752	1,907,575	326,185	-40.0%	972,613-	320,353-	4,311,950-	5,824,685-	6,481,408-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	9,881,006	11,733,758	13,641,333	17.5%	13,967,518	12,994,905	12,674,552	8,362,602	2,537,917	
7.020 Cash Balance June 30	11,733,758	13,641,333	13,967,518	9.3%	12,994,905	12,674,552	8,362,602	2,537,917	3,943,491-	
8.010 Estimated Encumbrances June 30	179,031	350,619	487,494	67.4%	300,000	300,000	300,000	300,000	300,000	
Reservation of Fund Balance										
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 Advances										
9.070 Bus Purchases										
9.080 Subtotal										
10.010 Fund Balance June 30 for Certification of Appropriations	11,554,727	13,290,714	13,480,024	8.2%	12,694,905	12,374,552	8,062,602	2,237,917	4,243,491-	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal							3,452,740	4,600,000	4,600,000	
11.020 Property Tax - Renewal or Replacement										
11.300 Cumulative Balance of Replacement/Renewal Levies							3,452,740	8,052,740	12,652,740	
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	11,554,727	13,290,714	13,480,024	8.2%	12,694,905	12,374,552	11,515,342	10,290,657	8,409,249	
Revenue from New Levies										
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 Unreserved Fund Balance June 30	11,554,727	13,290,714	13,480,024	8.2%	12,694,905	12,374,552	11,515,342	10,290,657	8,409,249	
ADM Forecasts										
20.010 Kindergarten - October Count										
20.015 Grades 1-12 - October Count										
State Fiscal Stabilization Funds										
21.010 Personal Services SFSF										
21.020 Employees Retirement/Insurance Benefits SFSF										
21.030 Purchased Services SFSF										
21.040 Supplies and Materials SFSF										
21.050 Capital Outlay SFSF										
21.060 Total Expenditures - SFSF										

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