

REYNOLDSBURG CITY SCHOOL DISTRICT
FRANKLIN COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEARS ENDED JUNE 30, 2022, 2023 AND 2024 ACTUAL;
 FORECASTED FISCAL YEARS ENDING JUNE 30, 2025 THROUGH 2029

November 19, 2024

Line Number	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Average Annual % of Change	Fiscal Year 2025 Forecasted	Fiscal Year 2026 Forecasted	Fiscal Year 2027 Forecasted	Fiscal Year 2028 Forecasted	Fiscal Year 2029 Forecasted
Revenues									
1.01 General Property Tax	24,828,382.52	25,168,834.25	25,724,645.87	1.79%	26,185,059.50	26,653,713.51	27,130,755.37	27,616,335.22	28,110,605.86
1.02 Tangible Personal Property Tax	-	-	-	#DIV/0!	-	-	-	-	-
1.03 Income Tax	6,524,712.15	7,177,161.30	6,920,413.72	3.21%	7,142,641.21	7,372,004.85	7,608,733.78	7,853,064.52	8,105,241.18
1.04 State Grants-in-Aid	39,770,583.40	42,441,946.98	48,562,372.16	10.57%	50,001,326.75	52,283,103.28	52,538,103.28	52,793,103.28	53,048,103.28
1.04 Restricted State Grants-in-Aid	2,956,299.71	3,567,360.88	6,008,953.42	44.56%	5,754,917.64	5,866,698.21	5,866,698.21	5,866,698.21	5,866,698.21
1.05 Restricted Federal Grants-in-Aid	-	-	-	#DIV/0!	-	-	-	-	-
1.05 State Share of Local Property Taxes	2,881,316.63	2,880,159.55	3,089,956.83	3.62%	3,201,876.09	3,317,849.10	3,438,022.69	3,562,549.01	3,691,585.72
1.06 All Other Revenues	5,831,911.68	6,390,213.12	10,031,407.58	33.28%	9,052,107.00	8,730,620.00	8,506,173.00	8,344,813.00	8,272,345.00
1.07 Total Revenues	82,793,206.09	87,625,676.08	100,337,749.58	10.17%	101,337,928.19	104,223,988.94	105,088,486.33	106,036,563.24	107,094,579.25
Other Financing Sources									
2.01 Proceeds from Sale of Notes	-	-	-	#DIV/0!	-	-	-	-	-
2.02 State Emergency Loans and Advancements	-	-	-	#DIV/0!	-	-	-	-	-
2.04 Operating Transfers-In	2,203,768.59	-	2,505,462.52	#DIV/0!	-	-	-	-	-
2.05 Advances-In	748,750.00	-	3,085,000.00	#DIV/0!	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
2.06 All Other Financing Sources	-	16,968.97	12,711.24	#DIV/0!	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
2.07 Total Other Financing Sources	2,952,518.59	16,968.97	5,603,173.76	16410.35%	603,500.00	603,500.00	603,500.00	603,500.00	603,500.00
2.08 Total Revenues and Other Financing Sources	85,745,724.68	87,642,645.05	105,940,923.34	11.55%	101,941,428.19	104,827,488.94	105,691,986.33	106,640,063.24	107,698,079.25
Expenditures									
3.01 Personal Services	43,109,302.08	44,363,713.15	48,109,092.19	5.68%	53,132,148.69	56,331,814.93	57,617,403.26	58,769,876.12	59,836,196.59
3.02 Benefits	16,658,204.51	18,905,738.24	20,186,030.26	10.13%	22,231,281.72	24,483,758.35	26,964,456.24	29,696,498.79	32,705,352.28
3.03 Purchased Services	13,890,184.71	16,892,339.79	20,290,148.20	20.86%	25,757,515.00	26,092,819.00	26,615,077.00	27,147,792.00	27,690,748.00
3.04 Supplies and Materials	2,130,388.91	2,744,171.65	2,339,259.05	7.03%	6,243,584.00	3,512,456.00	3,582,705.00	3,594,679.00	3,666,573.00
3.05 Capital Outlay	1,527,134.23	1,904,572.21	1,365,225.17	-1.80%	4,319,730.00	6,616,423.00	5,660,852.00	7,000,419.00	5,306,364.00
4.06 Principal-Other	825,000.00	850,000.00	870,000.00	2.69%	890,000.00	905,000.00	930,000.00	950,000.00	970,000.00
4.06 Interest and Fiscal Charges	263,811.50	226,125.00	206,775.00	-11.42%	186,975.00	166,781.00	146,138.00	124,987.50	103,387.50
4.30 Other Objects	661,703.30	1,882,770.73	2,256,624.55	102.20%	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
4.50 Total Expenditures	79,065,729.24	87,769,430.77	95,623,154.42	9.98%	114,761,234.41	120,109,052.28	123,516,631.50	129,284,252.41	132,278,621.37
Other Financing Uses									
5.01 Operating Transfers-Out	2,320,996.09	459,519.84	2,759,065.30	210.11%	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
5.02 Advances-Out	970,000.00	2,235,000.00	603,825.00	28.71%	600,000.00	400,000.00	400,000.00	400,000.00	400,000.00
5.03 All Other Financing Uses	-	-	-	#DIV/0!	-	-	-	-	-
5.04 Total Other Financing Uses	3,290,996.09	2,694,519.84	3,362,890.30	3.34%	1,200,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
5.05 Total Expenditures and Other Financing Uses	82,356,725.33	90,463,950.61	98,986,044.72	9.63%	115,961,234.41	121,109,052.28	124,516,631.50	130,284,252.41	133,278,621.37
6.01 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	3,388,999.35	(2,821,305.56)	6,954,878.62	-264.88%	(14,019,806.22)	(16,281,563.34)	(18,824,645.17)	(23,644,189.17)	(25,580,542.12)
7.01 Cash Balance July 1	48,371,815.88	51,760,815.23	48,939,509.67	0.78%	55,894,388.29	41,874,582.07	25,593,018.73	6,768,373.56	(16,875,815.61)
7.02 Cash Balance June 30	51,760,815.23	48,939,509.67	55,894,388.29	4.38%	41,874,582.07	25,593,018.73	6,768,373.56	(16,875,815.61)	(42,456,357.73)
8.01 Estimated Encumbrances June 30	1,305,352.25	1,119,317.43	5,665,464.87	195.95%	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
10.01 Fund Balance June 30 for Certification of Appropriations	50,455,462.98	47,820,192.24	50,228,923.42	-0.09%	40,374,582.07	24,093,018.73	5,268,373.56	(18,375,815.61)	(43,956,357.73)
15.01 Unreserved Fund Balance June 30	50,455,462.98	47,820,192.24	50,228,923.42	-0.09%	40,374,582.07	24,093,018.73	5,268,373.56	(18,375,815.61)	(43,956,357.73)