

# Tiffin City School District

Seneca County

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2023, 2024 and 2025 Actual;  
Forecasted Fiscal Years Ending June 30, 2026 Through 2030

		Actual			Average Change	Forecasted				
		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025		Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
<b>Revenues</b>										
1.010	General Property Tax (Real Estate)	\$9,865,284	\$10,211,673	\$10,620,879	3.8%	\$10,589,670	\$10,867,646	\$11,036,901	\$11,062,788	\$11,088,734
1.020	Public Utility Personal Property Tax	2,979,349	3,161,067	3,316,091	5.5%	3,296,623	3,308,252	3,342,942	3,381,087	3,419,221
1.030	Income Tax	0	0	0	0.0%	0	0	0	0	0
1.035	Unrestricted State Grants-in-Aid	12,144,758	13,491,878	13,470,256	5.5%	13,547,227	13,261,477	13,262,271	13,263,068	13,263,870
1.040	Restricted State Grants-in-Aid	863,836	1,021,958	2,287,278	71.1%	2,122,805	2,373,026	2,373,026	2,373,026	2,373,026
1.045	Restricted Federal Grants-in-Aid	0	0	0	0.0%	0	0	0	0	0
1.050	State Reimbursement for Property Tax Credits	1,297,130	1,338,198	1,382,786	3.2%	1,387,514	1,424,588	1,457,973	1,460,008	1,462,045
1.060	All Other Revenues	2,355,577	2,920,209	2,989,894	13.2%	2,744,433	2,703,617	2,669,079	2,640,213	2,616,471
1.070	<b>Total Revenues</b>	<b>\$29,505,934</b>	<b>\$32,144,983</b>	<b>\$34,067,184</b>	<b>7.5%</b>	<b>\$33,688,272</b>	<b>\$33,938,606</b>	<b>\$34,142,192</b>	<b>\$34,180,190</b>	<b>\$34,223,367</b>
<b>Other Financing Sources</b>										
2.010	Proceeds from Sale of Notes	0	0	0	0.0%	0	0	0	0	0
2.020	State Emergency Loans	0	0	0	0.0%	0	0	0	0	0
2.040	Operating Transfers-In	0	0	0	0.0%	0	0	0	0	0
2.050	Advances-In	0	0	0	0.0%	0	0	0	0	0
2.060	All Other Financing Sources	44,940	287,191	26,475	224.1%	26,500	26,500	26,500	26,500	26,500
2.070	<b>Total Other Financing Sources</b>	<b>\$44,940</b>	<b>\$287,191</b>	<b>\$26,475</b>	<b>224.1%</b>	<b>\$26,500</b>	<b>\$26,500</b>	<b>\$26,500</b>	<b>\$26,500</b>	<b>\$26,500</b>
2.080	<b>Total Revenues and Other Financing Sources</b>	<b>\$29,550,874</b>	<b>\$32,432,174</b>	<b>\$34,093,659</b>	<b>7.4%</b>	<b>\$33,714,772</b>	<b>\$33,965,106</b>	<b>\$34,168,692</b>	<b>\$34,206,690</b>	<b>\$34,249,867</b>
<b>Expenditures</b>										
3.010	Personal Services	\$16,607,877	\$17,689,593	\$18,098,778	4.4%	\$18,610,380	\$19,127,099	\$19,659,145	\$20,395,274	\$21,156,694
3.020	Employees' Retirement/Insurance Benefits	5,756,852	6,183,802	6,474,739	6.1%	7,706,004	7,118,493	7,568,852	8,083,228	8,644,911
3.030	Purchased Services	7,016,937	6,993,677	7,952,480	6.7%	8,228,382	8,349,085	8,472,790	8,599,601	8,729,624
3.040	Supplies and Materials	825,091	1,333,099	827,228	11.8%	843,772	860,647	877,860	895,418	913,326
3.050	Capital Outlay	96,275	191,573	(25,014)	-7.0%	191,573	191,573	191,573	191,573	191,573
3.060	Intergovernmental	0	0	0	0.0%	0	0	0	0	0
Debt Service:					0.0%					
4.010	Principal-All (Historical Only)	0	0	0	0.0%	0	0	0	0	0
4.020	Principal-Notes	0	0	0	0.0%	0	0	0	0	0
4.030	Principal-State Loans	0	0	0	0.0%	0	0	0	0	0
4.040	Principal-State Advancements	0	0	0	0.0%	0	0	0	0	0
4.050	Principal-HB 264 Loans	0	0	0	0.0%	0	0	0	0	0
4.055	Principal-Other	0	0	0	0.0%	0	0	0	0	0
4.060	Interest and Fiscal Charges	0	0	-	0.0%	0	0	0	0	0
4.300	Other Objects	555,613	670,767	431,088	-7.5%	667,462	684,891	702,807	721,225	740,160
4.500	<b>Total Expenditures</b>	<b>\$30,858,645</b>	<b>\$33,062,511</b>	<b>\$33,759,299</b>	<b>4.6%</b>	<b>\$36,247,573</b>	<b>\$36,331,788</b>	<b>\$37,473,027</b>	<b>\$38,886,319</b>	<b>\$40,376,288</b>
<b>Other Financing Uses</b>										
5.010	Operating Transfers-Out	\$141,849	\$251,292	\$824,554	152.6%	\$350,000	\$350,000	\$350,000	\$350,000	\$294,000
5.020	Advances-Out	0	0	0	0.0%	0	0	0	0	0
5.030	All Other Financing Uses	0	0	0	0.0%	0	0	0	0	0
5.040	<b>Total Other Financing Uses</b>	<b>\$141,849</b>	<b>\$251,292</b>	<b>\$824,554</b>	<b>152.6%</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$294,000</b>
5.050	<b>Total Expenditures and Other Financing Uses</b>	<b>\$31,000,494</b>	<b>\$33,313,803</b>	<b>\$34,583,853</b>	<b>5.6%</b>	<b>\$36,597,573</b>	<b>\$36,681,788</b>	<b>\$37,823,027</b>	<b>\$39,236,319</b>	<b>\$40,670,288</b>
6.010	<b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses</b>	<b>(\$1,449,620)</b>	<b>(\$881,629)</b>	<b>(\$490,194)</b>	<b>-41.8%</b>	<b>(\$2,882,801)</b>	<b>(\$2,716,682)</b>	<b>(\$3,654,335)</b>	<b>(\$5,029,629)</b>	<b>(\$6,420,421)</b>
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	\$18,396,649	\$16,947,029	\$16,065,400	-6.5%	\$15,575,206	\$12,692,405	\$9,975,723	\$6,321,388	\$1,291,759
7.020	<b>Cash Balance June 30</b>	<b>\$16,947,029</b>	<b>\$16,065,400</b>	<b>\$15,575,206</b>	<b>-4.1%</b>	<b>\$12,692,405</b>	<b>\$9,975,723</b>	<b>\$6,321,388</b>	<b>\$1,291,759</b>	<b>(\$5,128,662)</b>
8.010	<b>Estimated Encumbrances June 30</b>	<b>\$1,468,392</b>	<b>\$1,556,885</b>	<b>\$767,141</b>	<b>-22.3%</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>
<b>Reservation of Fund Balance</b>										
9.010	Textbooks and Instructional Materials	0	0	0	0.0%	0	0	0	0	0
9.020	Capital Improvements	0	0	0	0.0%	0	0	0	0	0
9.030	Budget Reserve	0	0	0	0.0%	0	0	0	0	0
9.040	DPIA	0	0	0	0.0%	0	0	0	0	0
9.045	Fiscal Stabilization	0	0	0	0.0%	0	0	0	0	0
9.050	Debt Service	0	0	0	0.0%	0	0	0	0	0
9.060	Property Tax Advances	0	0	0	0.0%	0	0	0	0	0
9.070	Bus Purchases	0	0	0	0.0%	0	0	0	0	0
9.080	<b>Subtotal Reservations of fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10.010	<b>Fund Balance June 30 for Certification of Appropriations</b>	<b>\$15,478,637</b>	<b>\$14,508,515</b>	<b>\$14,808,065</b>	<b>-2.1%</b>	<b>\$11,292,405</b>	<b>\$8,575,723</b>	<b>\$4,921,388</b>	<b>(\$108,241)</b>	<b>(\$6,528,662)</b>

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<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal	0	0	0	0.0%	0	0	0	0	0
11.020 Property Tax - Renewal or Replacement	0	0	0	0.0%	0	0	0	0	0
11.300 Cumulative Balance of Renewal Levies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
<i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>									
12.010	\$15,478,637	\$14,508,515	\$14,808,065	-2.1%	\$11,292,405	\$8,575,723	\$4,921,388	(\$108,241)	(\$6,528,662)
<b>Revenue from New Levies</b>									
13.010 Income Tax - New	0	0	0	0.0%	0	0	0	0	0
13.020 Property Tax - New	0	0	0	0.0%	0	0	0	0	0
13.030 Cumulative Balance of New Levies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
14.010 Revenue from Future State Advancements				0.0%	-	-	-	-	-
15.010 <i>Unreserved Fund Balance June 30</i>	\$15,478,637	\$14,508,515	\$14,808,065	-2.1%	\$11,292,405	\$8,575,723	\$4,921,388	(\$108,241)	(\$6,528,662)