

DELPHOS CITY SCHOOL DISTRICT

ALLEN

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2024, 2025 and 2026 Actual;
Forecasted Fiscal Years Ending June 30, 2027 Through 2030

	Actual					Forecasted			
	Actual 2024	Actual 2025	Actual 2026	Average Change	Current Year Budget FY2027	Forecast YR1 FY2028	Forecast YR2 FY2029	Forecast YR3 FY2030	
Revenues									
1.010 General Property Tax (Real Estate)	\$4,563,240	\$5,354,773	\$5,685,993	11.8%	\$5,970,293	\$5,671,778	\$5,388,189	\$5,657,599	
1.020 Tangible Personal Property Tax	1,091,180	807,900	791,947	-14.0%	902,820	857,679	789,064	828,518	
1.030 Income Tax	1,691,887	1,838,308	1,976,983	8.1%	1,986,868	1,996,802	2,006,786	2,016,820	
1.035 Unrestricted State Grants-in-Aid	3,257,553	3,188,333	3,303,601	0.7%	3,419,227	3,538,900	3,662,761	3,790,958	
1.040 Restricted State Grants-in-Aid	407,759	501,806	380,119	-0.6%	402,926	378,751	356,026	334,664	
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 State Reimbursement for Property Tax Credits	529,988	652,454	683,113	13.9%	778,749	720,343	677,122	717,749	
1.060 All Other Revenues	581,936	704,528	751,830	13.9%	856,334	796,391	740,644	688,799	
1.070 Total Revenues	12,123,543	13,048,102	13,573,586	5.8%	14,317,217	13,960,644	13,620,592	14,035,107	
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									
2.060 All Other Financing Sources		3,500	1,230						
2.070 Total Other Financing Sources		3,500	1,230						
2.080 Total Revenues and Other Financing Sources	12,123,543	13,051,602	13,574,816	5.8%	14,317,217	13,960,644	13,620,592	14,035,107	
Expenditures									
3.010 Personal Services	5,953,758	6,704,830	6,831,668	7.3%	7,593,232	7,783,063	7,977,639	8,177,080	
3.020 Employees' Retirement/Insurance Benefits	2,227,540	2,422,831	2,632,465	8.7%	2,249,042	2,228,181	2,299,197	2,372,665	
3.030 Purchased Services	1,262,495	1,251,090	1,365,784	4.1%	1,446,359	1,504,214	1,564,382	1,626,958	
3.040 Supplies and Materials	248,604	463,467	319,691	27.7%	332,479	345,778	359,609	373,993	
3.050 Capital Outlay	79,122	588,812	282,669	296.1%	692,894	500,000	500,000	750,000	
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									
4.055 Principal-Other									
4.060 Interest and Fiscal Charges									
4.300 Other Objects	219,139	238,143	245,248	5.8%	253,832	262,716	271,911	281,428	
4.500 Total Expenditures	9,990,658	11,669,173	11,677,525	8.4%	12,567,838	12,623,952	12,972,738	13,582,124	
Other Financing Uses									
5.010 Operating Transfers-Out		4,000,000	1,000,000		500,000	500,000	500,000	500,000	
5.020 Advances-Out									
5.030 All Other Financing Uses									
5.040 Total Other Financing Uses		4,000,000	1,000,000		500,000	500,000	500,000	500,000	
5.050 Total Expenditures and Other Financing Uses	9,990,658	15,669,173	12,677,525	18.9%	13,067,838	13,123,952	13,472,738	14,082,124	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	2,132,885	2,617,571-	897,291	-178.5%	1,249,379	836,692	147,854	47,017-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,497,126	6,630,011	4,012,440	4.0%	4,909,731	6,159,110	6,995,802	7,143,656	
7.020 Cash Balance June 30	6,630,011	4,012,440	4,909,731	-8.6%	6,159,110	6,995,802	7,143,656	7,096,639	
8.010 Estimated Encumbrances June 30	618,752	82,769	36,881	-71.0%	754,678	50,000	50,000	50,000	
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	6,011,259	3,929,671	4,872,850	-5.3%	5,404,432	6,945,802	7,093,656	7,046,639	
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	6,011,259	3,929,671	4,872,850	-5.3%	5,404,432	6,945,802	7,093,656	7,046,639	
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	6,011,259	3,929,671	4,872,850	-5.3%	5,404,432	6,945,802	7,093,656	7,046,639	
ADM Forecasts									
20.010 Kindergarten - October Count									
20.015 Grades 1-12 - October Count									

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