

CLINTON COUNTY BUDGET COMMISSION MEETING

Tuesday, February 18, 2025

REGULAR MEETING INCLUDING SCHOOLS 5 YEAR PROJECTIONS

The Clinton County Budget Commission met Tuesday, February 18, 2025 at 9:00 a.m. in the Training Room Suite 204 of the Clinton County Administrative Campus. Present were Prosecutor, Brian Shidaker, Auditor Terence G. Habermehl, Treasurer, Kyle Rudduck, Chief Deputy Auditor, Logan Bailey and Senior Real Estate Specialist, Danette L. Garringer.

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

Blanchester Local School District. Treasurer Alleyn Unversaw.
 Clinton-Massie Local School District. Treasurer Carrie Bir.
 East-Clinton Local School District. Treasurer John Stanley.
 Wilmington City School District. Treasurer Kim DeWeese and

See attached 5 Year Forecasts submitted and presented by the School Treasurers

Meeting Minutes: January 21, 2025 M: Kyle
 January 27, 2025 S: Terry
 February 4, 2025 *All in favor ~Aye~ x ~Nay~ _____*

The Following 2025 AC#1's were presented to the Board for approval:

M: Kyle
 S: Terry
All in favor ~Aye~ x ~Nay~ _____

# 1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES				
Rev Code Sec. 5705.36				
Office of Budget Commission, Clinton County, Ohio.				
Wilmington, Ohio, February 18, 2025				
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, 2025, 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 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	326,857.37	48,000	42,000	416,857.37
Special Revenue Funds	502,257.33	188,500	231,500	922,257.33
Debt Service Funds	5,882.80	-	-	5,882.80
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
TOTAL	834,997.50	236,500	273,500	1,344,997.50
* Actual Unencumbered Cash				

Rev. Code Sec. 5705.36				
List Funds Separately				
FUND	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
1000 General Fund	326,857.37	48,000.00	42,000.00	416,857.37
Special Revenue Funds				
2011 Motor Vehicle License Tax	86,455.11	-	18,000.00	104,455.11
2021 Gasoline Tax	138,381.57	-	80,000.00	218,381.57
2031 Road and Bridge	99,917.81	78,500.00	1,500.00	179,917.81
2041 Cemetery	6,092.97	-	10,000.00	16,092.97
2191 Fire Fund Levy	167,592.71	110,000.00	110,000.00	387,592.71
2231 Permissive Motor Vehicle	3,815.33	-	12,000.00	15,815.33
2273 American Relief Act	1.83	-	-	1.83
Total Special Revenue Funds	502,257.33	188,500.00	231,500.00	922,257.33
Debt Service Funds				
3101 General (Bond) (Note) Retirement	5,882.80	-	-	5,882.80
Total Debt Service Funds	5,882.80	-	-	5,882.80

Continued

Ac#1 Marion Twp.

#1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES				
<small>Rev Code Sec.5705.36</small>				
Office of Budget Commission,		Clinton	County, Ohio.	
			Wilmington, Ohio,	February 18, 2025
To the TAXING AUTHORITY of the Marion Township				
<i>The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:</i>				
Fund	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	96,029.87	110,632.91	33,972.97	240,635.75
Special Revenue Funds	1,204,681.74	626,787.49	164,656.25	1,996,125.48
Debt Service Funds	-	-	-	-
Capital Projects Funds	0.27	-	-	0.27
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
TOTAL	1,300,711.88	737,420.40	198,629.22	2,236,761.50

***ACTUAL UNENCUMBERED BALANCES**

	FUND	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
1000	General Fund	96,029.87	110,632.91	33,972.97	240,635.75
	Special Revenue Funds				
2011	Motor Vehicle License Tax	24,827.96	-	8,451.35	33,279.31
2021	Gasoline Tax	206,726.80	-	145,443.01	352,169.81
2031	Road & Bridge	104,654.90	41,157.64	-	145,812.54
2041	Cemetery Fund	8,485.50	-	-	8,485.50
2191	Special Levy (Blan EMS Special)	777,969.61	585,629.85	275.41	1,363,874.87
2231	Permissive Motor Vehicle	35,464.72	-	10,486.48	45,951.20
2272	American Rescue Plan	46,552.25	-	-	46,552.25
	Total Special Revenue Funds	1,204,681.74	626,787.49	164,656.25	1,996,125.48
	Debt Service Funds				
	Total Debt Service Funds	-	-	-	-
	Capital Projects funds				
	Public Works Commission Project	0.27	-	-	0.27
	Total Capital Projects Funds	0.27	-	-	0.27

AC#1 Richland Twp.

# 1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES				
<small>Rev Code Sec.5705.36</small>				
Office of Budget Commission,		Clinton	County, Ohio.	
			Wilmington, Ohio,	February 18, 2025
To the TAXING AUTHORITY of the Richland Township				
<i>The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:</i>				
Fund	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	15,261.76	53,537.00	22,400.00	91,198.76
Special Revenue Funds	179,644.67	86,886.00	170,300.00	436,830.67
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	143,078.18	-	-	143,078.18
TOTAL	337,984.61	140,423.00	192,700.00	671,107.61

**** Actual Unencumbered balance**

Continued

	FUND	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
1000	General Fund	15,261.76	53,537.00	22,400.00	91,198.76
	Special Revenue Funds				
2011	Motor Vehicle	3,132.56	-	8,400.00	11,532.56
2021	Gasoline Tax	91,544.39	-	140,200.00	231,744.39
2031	Road and Bridge	26,768.19	24,007.00	1,000.00	51,775.19
2041	Cemetery	24,265.82	-	19,000.00	43,265.82
2191	Cemetery Levy	33,933.71	62,879.00	1,700.00	98,512.71
2272	ARPA American Rescue Plan Act	-	-	-	-
2901	Helen Fox Expendable Trust	-	-	-	-
2902	Curtis/Secoy Expendable Trust	-	-	-	-
	Total Special Revenue Funds	179,644.67	86,886.00	170,300.00	436,830.67
	Fiduciary Funds				
	Investment Trust	-	-	-	-
9751	Roberts Mauseleum	143,078.18	-	-	143,078.18
	Total Fiduciary Funds	143,078.18	-	-	143,078.18

AC#1 Union Twp.

#1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES				
Rev Code Sec.5705.36				
Office of Budget Commission, Clinton County, Ohio.				
Wilmington, Ohio, February 18, 2025				
To the TAXING AUTHORITY of the Union Township				
<i>The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year.</i>				
Fund	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	953,811.08	33,415.00	50,300.00	1,037,526.08
Special Revenue Funds	991,709.06	734,448.00	282,630.00	2,008,787.06
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	1,752.96	-	-	1,752.96
TOTAL	1,947,273.10	767,863.00	332,930.00	3,048,066.10

**** Actual Unencumbered Balances**

	FUND	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
1000	General Fund	953,811.08	33,415.00	50,300.00	1,037,526.08
	Special Revenue Funds				
2011	Motor Vehicle	146,687.49	-	15,000.00	161,687.49
2021	Gasoline Tax	426,173.25	-	140,000.00	566,173.25
2031	Road and Bridge	147,595.31	167,000.00	29,000.00	343,595.31
2191	Special Fire & Emergency	27,499.05	567,448.00	60,500.00	655,447.05
2231	Permissive MVL Tax	243,307.30	-	34,000.00	277,307.30
2272	Local Fiscal Recovery Fund	-	-	-	-
2401	Lakewood Lighting	446.66	-	4,130.00	4,576.66
	Total Special Revenue Fund	991,709.06	734,448.00	282,630.00	2,008,787.06
	Fiduciary Fund Type				
	Trust Funds				
9751	Private Purpose/Cemetery	1,752.96	-	-	1,752.96
	Total Fiduciary Funds	1,752.96	-	-	1,752.96

Continued

AC#1 Township of Vernon

# 1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES				
<small>Rev Code Sec.5705.36</small>				
Office of Budget Commission,		Clinton	County, Ohio.	
		Wilmington, Ohio,	January 21, 2025	
To the TAXING AUTHORITY of Vernon Township				
<i>The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year.</i>				
<i>Fund</i>	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	139,609.82	102,137.00	-	241,746.82
Special Revenue Funds	358,953.47	80,500.00	170,128.00	609,581.47
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	15,821.01	-	2.00	15,823.01
TOTAL	514,384.30	182,637.00	170,130.00	867,151.30
* ACTUAL BEGINNING UNENCUMBERED CASH BALANCES				

	FUND	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
1000	General Fund	139,609.82	102,137.00	-	241,746.82
	Special Revenue Funds				
2011	Motor Vehicle License	11,547.75	-	9,800.00	21,347.75
2021	Gas Tax	225,493.64	-	146,000.00	371,493.64
2031	Road and Bridge	85,695.08	56,000.00	-	141,695.08
2041	Cemetery	30,424.00	24,500.00	-	54,924.00
2191	Special Cemetery Levy	5,793.00	-	14,328.00	20,121.00
2901	Misc Special Rev-Ballfield	-	-	-	-
	Total Special Revenue Funds	358,953.47	80,500.00	170,128.00	609,581.47
	Fiduciary Fund Type				
	Trust Funds				
4951	Regular Cemetery Bequest	5,229.00	-	1.00	5,230.00
4952	Stingley Cemetery Bequest	10,592.01	-	1.00	10,593.01
	Total Fiduciary Funds	15,821.01	-	2.00	15,823.01

AC#1 Township of Wilson

#1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES				
<small>Rev Code Sec.5705.36</small>				
Office of Budget Commission,		Clinton	County, Ohio.	
		Wilmington, Ohio,	January 21, 2025	
To the TAXING AUTHORITY of the Wilson Township				
<i>The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year.</i>				
<i>Fund</i>	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	74,585.13	68,520.00	60.00	143,165.13
Special Revenue Funds	842,078.26	178,870.00	28,235.09	1,049,183.35
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	5.58	-	1.00	6.58
TOTAL	916,668.97	247,390.00	28,296.09	1,192,355.06
*Actual unencumbered balances				

Continued

FUND	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	74,585.13	68,520.00	60.00	143,165.13
Special Revenue Funds				
Motor Vehicle	20,715.94	8,450.00	5.00	29,170.94
Gasoline Tax	737,944.60	144,000.00	100.00	882,044.60
Road and Bridge	63,937.28	26,420.00	-	90,357.28
Cemetery	964.25	-	1.00	965.25
Permissive Tax	18,516.19	-	4,300.00	22,816.19
FEMA Special Revenue Fund	-	-	-	-
Miscellaneous Special Revenue	-	-	23,829.09	23,829.09
Total Special Revenue Funds	842,078.26	178,870.00	28,235.09	1,049,183.35
Fiduciary Fund Type				
Trust Funds				
Cemetery Bequest	5.58	-	1.00	6.58
Total Fiduciary Funds	5.58	-	1.00	6.58

AC#1 Village of Blanchester

AC#1 **OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**
 Rev Code Sec.5705.36
 Office of Budget Commission, **Clinton** County, Ohio.
 Wilmington, Ohio, **February 18, 2025**
 To the **TAXING AUTHORITY** of the **Village of Blanchester**

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, 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	ESTIMATED Unencumbered Balance 1/1/2025	Taxes	Other Sources	Total
General Fund	274,018.63	178,872.00	922,900.00	1,375,790.63
Special Revenue Funds	1,036,179.69	674,382.00	948,900.00	2,659,461.69
Debt Service Funds	29,898.17	-	-	29,898.17
Capital Projects Funds	170,877.70	-	95,000.00	265,877.70
Special Assessment Funds	-	-	-	-
Enterprise Funds	6,637,932.19	-	9,932,697.12	16,570,629.31
Internal Service Funds	167,322.14	-	580,000.00	747,322.14
Agency Funds	11,428.53	-	-	11,428.53
TOTAL	8,327,657.05	853,254.00	12,479,497.12	21,660,408.17

* ACTUAL BEGINNING UNENCUMBERED CASH BALANCES

FUND	ESTIMATED Unencumbered Balance 1/1/2025	Taxes	Other Sources	Total
1000 General Fund	274,018.63	178,872.00	922,900.00	1,375,790.63
Special Revenue Funds				
2011 Street	230,745.82	-	243,000.00	473,745.82
2021 State Highway	101,665.62	-	27,000.00	128,665.62
2031 Cemetery	30,377.94	-	102,600.00	132,977.94
2041 Curfess Recreation	13,923.78	-	4,800.00	18,723.78
2042 Park Levy	200,821.88	174,382.00	7,000.00	382,203.88
2081 Forfeited Contraband	1,884.89	-	150.00	2,034.89
2091 Drug Fine Trust	4,202.27	-	300.00	4,502.27
2092 Training - Police	605.00	-	500.00	1,105.00
2101 Street Permissive Tax	164,322.20	-	148,300.00	312,622.20
2271 Enforcement & Education	65.00	-	-	65.00
2901 Legacy Grant Police Dept	1,860.87	-	-	1,860.87
2962 Opiod Settlement	3,943.75	-	2,000.00	5,943.75
2903 USDA	14,781.69	-	-	14,781.69
2904 Byrne Community	-	-	-	-
2905 Federal Forfeitures	1,257.38	-	250.00	1,507.38
2906 Police Operating Fund	264,069.00	500,000.00	408,000.00	1,172,069.00
2907 Police Donations & Contributions	1,652.60	-	5,000.00	6,652.60
Total Special Revenue Funds	1,036,179.69	674,382.00	948,900.00	2,659,461.69
Debt Service Funds				
3103 Water Tower Retirement	29,898.17	-	-	29,898.17
Total Debt Service Funds	29,898.17	-	-	29,898.17
Capital Projects funds				
4201 H2Ohio Rivers	-	-	50,000.00	50,000.00
4501 Storm Sewer	166,161.63	-	45,000.00	211,161.63
4911 Fancy Street Project	4,716.07	-	-	4,716.07
Total Capital Projects Funds	170,877.70	-	95,000.00	265,877.70
Enterprise Funds				
5101 Water Operating	625,812.70	-	1,363,058.40	1,988,871.10
5201 Sewer Operating	1,168,794.06	-	1,057,320.44	2,226,114.50
5301 Electric Operating	4,422,225.16	-	7,472,518.28	11,894,743.44
5742 Water Tower Reserve (Bank Acc #0064)	161,019.13	-	-	161,019.13
5781 Security Deposit	260,081.14	-	39,800.00	299,881.14
Total Enterprise Funds	6,637,932.19	-	9,932,697.12	16,570,629.31
Internal Service Funds				
6901 Employee Trust	167,322.14	-	580,000.00	747,322.14
Total Internal Service Funds	167,322.14	-	580,000.00	747,322.14
Fiduciary Funds				
Total Fiduciary Funds	-	-	-	-
Agency Funds				
9101 Unclaimed monies	11,428.53	-	-	11,428.53
Total Agency Funds	11,428.53	-	-	11,428.53

Continued

AC#1 Village of Port William

#1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES
 Rev Code Sec.5705.36
 Office of Budget Commission, **Clinton** County, Ohio.
 Wilmington, Ohio, **February 18, 2025**
To the TAXING AUTHORITY of the Village of Port William

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, 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 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	65,583.35	21,759.00	28,500.00	115,842.35
Special Revenue Funds	116,300.76	-	22,700.00	139,000.76
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	3,152.23	-	-	3,152.23
TOTAL	185,036.34	21,759.00	51,200.00	257,995.34

**Actual unencumbered balances*

FUND	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	65,583.35	21,759.00	28,500.00	115,842.35
Special Revenue Funds				
2011 Street Construction/Maint & Repair	116,300.76	-	22,700.00	139,000.76
2061 ARPA Fund	-	-	-	-
Total Special Revenue Funds	116,300.76	-	22,700.00	139,000.76
Fiduciary Funds				
Custodial Funds	-	-	-	-
9901 Mayor's Court	3,152.23	-	-	3,152.23
Total Fiduciary Funds	3,152.23	-	-	3,152.23

AC#1 Village of Sabina

AC #1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES
 Rev Code Sec. 5705.36
 Office of Budget Commission, **Clinton** County, Ohio.
 Wilmington, Ohio, **February 18, 2025**
To the TAXING AUTHORITY of the Village of Sabina

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, 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 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	714,519.16	82,671.00	943,429.00	1,740,619.16
Special Revenue Funds	233,901.35	31,195.00	183,655.00	448,751.35
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	1,442,147.61	-	1,682,000.00	3,124,147.61
Internal Service Funds	-	-	-	-
Fiduciary Funds	366.10	-	-	366.10
TOTAL	2,390,934.22	113,866.00	2,809,084.00	5,313,884.22

**Actual unencumbered balances*

FUND	Unencumbered Balance 1/1/2025	Taxes	Other Sources	Total
1000 General Fund	714,519.16	82,671.00	943,429.00	1,740,619.16
Special Revenue Funds				
2011 Street Construction/Maint & Repair	50,026.37	-	152,200.00	202,226.37
2021 State Highway Improvement Fund	64,275.45	-	22,750.00	87,025.45
2081 Law Enforcement Drug	10,125.75	-	1,000.00	11,125.75
2091 Law Enforcement	-	-	-	-
2092 Police Trust	36,716.42	-	5,000.00	41,716.42
2093 Law Enforcement Training	1,592.00	-	100.00	1,692.00
2094 Law Enforcement & Education	50.29	-	100.00	150.29
2101 Permissive MVL	-	-	100.00	100.00
2131 Police Pension	71,102.67	31,195.00	2,305.00	104,602.67
2151 Coronavirus Relief	12.40	-	100.00	112.40
FEMA	-	-	-	-
Total Special Revenue Funds	233,901.35	31,195.00	183,655.00	448,751.35
Debt Service Funds				
Sewer	-	-	-	-
Total Debt Service Funds	-	-	-	-
Capital Projects funds				
4201 Capital Improvement- Street Grant	-	-	-	-
Total Capital Projects Funds	-	-	-	-

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Enterprise Funds					
5104	Water Operating	57,662.75	-	665,000.00	722,662.75
5201	Sewer Operating	1,336,585.03	-	657,500.00	1,994,085.03
5501	Swimming Pool	(13,990.88)	-	156,000.00	142,009.12
5604	Sanitation Enterprise	36,093.12	-	200,000.00	236,093.12
5701	OPWC Sewer Construction Loan	-	-	-	-
5702	Sewer Phase II OPWC Grant/Loan	-	-	-	-
5703	Sewer School Pump Station & Force M	-	-	-	-
5704	Sewer OWDA Phase III Design	-	-	-	-
5705	Water OPWC/N. Howard Grant	-	-	-	-
5706	Water OWDA/N. Howard Loan	-	-	-	-
5781	Water Service Deposits	25,797.59	-	3,500.00	29,297.59
Total Enterprise Funds		1,442,147.61	-	1,682,000.00	3,124,147.61
Internal Service Funds					
Total Internal Service Funds		-	-	-	-
Fiduciary Funds					
Trust Funds					
		-	-	-	-
Agency Funds					
		-	-	-	-
9101	Unclaimed Monies	366.10	-	-	366.10
Total Fiduciary Funds		366.10	-	-	366.10

AC#1 Sabina Public Library

1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Rev Code Sec. 5705.36

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

Wilmington, Ohio, **February 18, 2025**

To the TAXING AUTHORITY of the Sabina Public Library

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, 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 Cash Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	619,183.26	92,000	302,224	1,013,407.31
Special Revenue Funds	209.24	-	-	209.24
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	38,904.76	-	9,500	48,404.76
TOTAL	658,297.26	92,000	311,724	1,062,021.31

*ACTUAL BEGINNING UNENCUMBERED CASH BALANCES

	FUND	Unencumbered Cash Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
1000	General Fund	619,183.26	92,000.00	302,224.05	1,013,407.31
	Special Revenue Funds				
	Coronavirus Relief Fund OBM	27.07			27.07
	Coronavirus Relief Fund MINI CARE	182.17			182.17
	Total Special Revenue Funds	209.24	-	-	209.24
	Permanent Funds				
	Permanent	38,904.76	-	9,500	48,404.76
	Total Fiduciary Funds	38,904.76	-	9,500	48,404.76

Continued

AC#1 Wilmington Public Library

#1 **AMENDED CERTIFICATE OF ESTIMATED RESOURCES**
Rev Code Sec.5705.36
 Office of Budget Commission, **Clinton** County, Ohio.
 Wilmington, Ohio, **February 18, 2025**
To the TAXING AUTHORITY of the Wilmington Public Library

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, 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 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	1,956,444.06	630,468.00	928,843.02	3,515,755.08
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	984,845.48	-	427,000.00	1,411,845.48
Special Assessment Funds	534.79	-	-	534.79
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Non-Expendable Funds	-	-	-	-
Expendable Trust Funds	-	-	-	-
Total Fiduciary Funds	-	-	-	-
TOTAL	2,941,824.33	630,468.00	1,355,843.02	4,928,135.35

*Actual unencumbered balance

FUND	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
1000 General Fund	1,956,444.06	630,468.00	928,843.02	3,515,755.08
Special Revenue Funds				
2001 Technology Fund	-	-	-	-
2002 Shrieves Fund	-	-	-	-
2003 Kirk Fund	-	-	-	-
2801 Coronavirus Relief	-	-	-	-
Total Special Revenue Funds	-	-	-	-
Debt Service Funds				
Total Debt Service Funds	-	-	-	-
Capital Projects funds				
4001 Building & Repair Fund	783,551.65	-	267,000.00	1,050,551.65
4002 Land Acquisition & Improvement	201,293.83	-	160,000.00	361,293.83
Total Capital Projects Funds	984,845.48	-	427,000.00	1,411,845.48
Permanent Funds				
4501 Daugherty Fund	-	-	-	-
4502 Peelle Fund	406.90	-	-	406.90
*** West Fund	127.89	-	-	127.89
Total Special Assessment Fund	534.79	-	-	534.79

Ac#1 Marion-Blanchester JFD

#1 **AMENDED CERTIFICATE OF ESTIMATED RESOURCES**
Rev Code Sec.5705.36
 Office of Budget Commission, **Clinton** County, Ohio.
 Wilmington, Ohio, **February 18, 2025**
To the TAXING AUTHORITY of the Blanchester-Marion Joint Fire District

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, 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 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	521,092.00	311,775.00	19,269.00	852,136.00
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
TOTAL	521,092.00	311,775.00	19,269.00	852,136.00

*ACTUAL BEGINNING UNENCUMBERED CASH BALANCES

FUND	Unencumbered Balance 1/1/2025	Levied Property Taxes	Other Sources	Total
General Fund	521,092.00	311,775.00	19,269.00	852,136.00

Continued

AC#1 Clinton-Highland JFD

#1 **AMENDED CERTIFICATE OF ESTIMATED RESOURCES**
Rev Code Sec.5705.36
 Office of Budget Commission, **Clinton** County, Ohio.
 Wilmington, Ohio, **February 18, 2025**
To the TAXING AUTHORITY of the Clinton-Highland Joint Fire District

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, 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 1/1/2025	Taxes	Other Sources	Total
General Fund	2,118,527.26	633,000.00	68,500.00	2,820,027.26
Special Revenue Funds	193,512.50	-	83,000.00	276,512.50
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
TOTAL	2,312,039.76	633,000.00	151,500.00	3,096,539.76

** Actual Unencumbered Cash Balances

FUND	Unencumbered Balance 1/1/2025	Taxes	Other Sources	Total
1000 General Fund	2,118,527.26	633,000.00	68,500.00	2,820,027.26
Special Revenue Funds				
2901 Ambulance & Emergency Medical Services	193,512.50	-	83,000.00	276,512.50
Total Special Revenue Funds	193,512.50	-	83,000.00	276,512.50

The following amended certificate was submitted for approval:

M: Kyle

S: Terry

All in favor ~Aye~ ~Nay~

AC#2 East Clinton LSD

Changes made to AC#1

Fund#	Fund Name	Reason for Change	Amount
001-0000	General Fund	Increase Other Sources-Estimate to Actuals	\$ 680,688.37
001-9014	MS Library Fund	Increase Other Sources-Estimate to Actuals	\$ 150.00
200-9611	HS Student Council	Increase Other Sources-Estimate to Actuals	\$ 150.00
200-9622	HS Magnified Giving	Increase Other Sources-Estimate to Actuals	\$ 250.00
200-9711	HS NHS	Increase Other Sources-Estimate to Actuals	\$ 400.00
300-9104	High School Girls Tennis	Increase Other Sources-Estimate to Actuals	\$ 315.00
300-0000	Athletic Fund	Increase Other Sources-Estimate to Actuals	\$ 23,000.00
499-9125	Ohio EPA OEEF Grant	Increase Other Sources-Estimate to Actuals	\$ 11,404.00
507-9324	ESSER ARP (III) Grant	Increase Other Sources-New Grant	\$ (48,000.00)
516-9124	IDEA Part B Grant	Increase Other Sources-Estimate to Actuals	\$ (17,943.17)
572-9124	Title I Grant	Increase Other Sources-Estimate to Actuals	\$ 1,950.93
002-9018	2018 OECC Bond Retirement	Increase Taxes-Estimate to Actuals	\$ 900,000.00
003-9005	PI Fund	Increase Taxes-Estimate to Actuals	\$ 24,000.00
010-9018	State Share CFAP Building Project	Increase Other Sources-Estimate to Actuals	\$ 20,000.00
010-9118	Local Share CFAP Building Project	Increase Other Sources-Estimate to Actuals	\$ 5,500.00
006-0000	Cafeteria Food	Increase Other Sources-Estimate to Actuals	\$ 1,000.00
Total changes to AC#1			\$ 1,602,865.13

AC#2 Health Department

Changes made to AC#1

Fund#	Fund Name	Reason for Change	Amount
8010	WIC	Increase Other Sources-Additional Grant Award	\$ 12,066.00
Total Changes made to AC#1			\$ 12,066.00

Continued

The following 2025 Budget Amendments were submitted for approval From the Health Department with a motion to approve from Terry and a second from Kyle. All in favor, motion carried.

Health Department-2025 Budget Addition

Fund:	8001-General Health	Non-Personnel
Amt.:	\$31,895.00	Pending HB Approval 2/24/25

note: 338,096.73 Current available unappropriated certificate balance

Health Department-2025 Budget Addition

Fund:	8010-WIC	Personnel-\$7,000 Non-Personnel-\$5,066
Amt.:	\$12,066.00	Pending HB Approval 2/24/25

note: 63,896 Current available unappropriated certificate balance

Health Department-2025 Budget Addition

Fund:	8011-Health WIC	Personnel
Amt.:	\$3,048.46	Pending HB Approval 2/24/25

note: 15,086.69 Current Available Unappropriated Certificate Balance

Health Department-2025 Budget Addition

Fund:	8020-CDC Crisis Response	Non-Personnel
Amt.:	\$15,000.00	Pending HB Approval 2/24/25

note: 99,441.68 Current Available Unappropriated Certificate Balance

Health Department-2025 Budget Addition

Fund:	8021-HLTH Ohio DPS	Non-Personnel-Teen Driver Training Grant
Amt.:	\$3,235.00	Pending HB Approval 2/24/25

note: 3,235.00 Current Available Unappropriated Certificate Balance

The following 2025 Budget Amendments were submitted for approval From EMA with a motion to approve from Terry and a second from Kyle. All in favor, motion carried.

EMA-2025 Budget Addition

Fund:	5201-General Fund	Personnel-\$8,468.90 Non-Personnel \$1,000.00
Amt.:	\$9,468.90	Board Approved January 16, 2025

note: 166,458.24 Current Available Unappropriated Certificate Balance

CLINTON COUNTY BUDGET COMMISSION

APPROVED March 18 2025

Blanchester Local School District

Five Year Forecast

Fiscal Year:	Actual	FORECASTED				
	2024	2025	2026	2027	2028	2029
Revenue:						
1.010 - General Property Tax (Real Estate)	3,768,268	4,178,938	4,207,908	4,485,663	4,668,556	4,724,706
1.020 - Public Utility Personal Property	942,550	976,538	992,861	1,015,257	1,037,652	1,061,741
1.030 - Income Tax	113,367	1,361,223	2,008,611	2,135,897	2,138,812	1,820,517
1.035 - Unrestricted Grants-in-Aid	11,003,431	10,839,225	10,882,667	10,962,589	10,956,976	10,972,268
1.040 - Restricted Grants-in-Aid	786,791	1,013,730	717,775	644,550	649,932	635,996
1.050 - State Share-Local Property Taxes	525,291	593,207	594,763	630,707	666,847	668,714
1.060 - All Other Operating Revenues	730,872	717,935	702,610	673,120	646,189	621,951
1.070 - Total Revenue	17,870,570	19,680,796	20,107,196	20,547,783	20,764,964	20,505,893
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	12,681	-	-	-	-	-
2.070 - Total Other Financing Sources	12,681	-	-	-	-	-
2.080 - Total Rev & Other Sources	17,883,251	19,680,796	20,107,196	20,547,783	20,764,964	20,505,893
Expenditures:						
3.010 - Personnel Services	7,575,563	8,580,821	9,081,658	9,408,923	9,661,146	9,975,601
3.020 - Employee Benefits	3,972,361	4,711,970	4,990,302	5,265,979	5,553,220	5,902,628
3.030 - Purchased Services	3,025,047	3,301,644	3,715,572	3,872,502	3,884,525	3,926,840
3.040 - Supplies and Materials	463,468	504,774	514,748	524,921	535,296	545,877
3.050 - Capital Outlay	162,713	18,759	19,228	19,709	20,202	20,707
Intergovernmental & Debt Service	188,100	189,100	188,100	187,824	-	-
4.300 - Other Objects	234,582	261,948	268,761	275,790	283,041	290,524
4.500 - Total Expenditures	15,621,833	17,569,016	18,778,370	19,555,646	19,937,429	20,662,176
Other Financing Uses						
5.010 - Operating Transfers-Out	726,000	850,000	890,000	930,000	970,000	1,000,000
5.020 - Advances-Out	-	(0)	(0)	(0)	(0)	(0)
5.030 - All Other Financing Uses	29,023	-	-	-	-	-
5.040 - Total Other Financing Uses	755,023	850,000	890,000	930,000	970,000	1,000,000
5.050 - Total Exp and Other Financing Uses	16,376,856	18,419,015	19,668,370	20,485,646	20,907,429	21,662,175
6.010 - Excess of Rev Over/(Under) Exp	1,506,395	1,261,781	438,826	62,137	(142,465)	(1,156,282)
7.010 - Cash Balance July 1 (No Levies)	4,168,375	5,674,770	6,936,551	7,375,376	7,437,513	7,295,049
7.020 - Cash Balance June 30 (No Levies)	5,674,770	6,936,551	7,375,376	7,437,513	7,295,049	6,138,767
		Reservations				
8.010 - Estimated Encumbrances June 30	-	-	-	-	-	-
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	5,674,770	6,936,551	7,375,376	7,437,513	7,295,049	6,138,767
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies	-	-	-	-	-	321,268
11.030 - Cumulative Balance of Levies	-	-	-	-	-	321,268
12.010 - Fund Bal June 30 for Cert of Obligations	5,674,770	6,936,551	7,375,376	7,437,513	7,295,049	6,460,034
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	5,674,770	6,936,551	7,375,376	7,437,513	7,295,049	6,460,034

Clinton-Massie Local School District

Five Year Forecast

November Fiscal Year

Fiscal Year:	Actual	FORECASTED				
	2024	2025	2026	2027	2028	2029
Revenue:						
1.010 - General Property Tax (Real Estate)	6,542,739	7,346,360	7,671,338	8,109,564	8,617,075	8,771,671
1.020 - Public Utility Personal Property	545,877	708,433	692,503	700,753	709,003	717,253
1.030 - Income Tax	1,612,244	1,410,114	331,792	165,896	41,474	-
1.035 - Unrestricted Grants-in-Aid	9,175,347	9,200,856	9,330,485	9,554,022	9,627,063	9,713,308
1.040 - Restricted Grants-in-Aid	497,901	366,473	322,737	235,693	201,248	153,529
1.050 - State Share-Local Property Taxes	928,371	1,050,336	1,106,667	1,162,714	1,240,220	1,266,162
1.060 - All Other Operating Revenues	905,405	771,762	771,679	771,698	771,818	771,818
1.070 - Total Revenue	20,207,884	20,854,334	20,227,201	20,700,340	21,207,901	21,393,741
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	19,601	745	-	-	-	-
2.060 - All Other Financing Sources	24,179	30,000	30,000	30,000	30,000	30,000
2.070 - Total Other Financing Sources	43,780	30,745	30,000	30,000	30,000	30,000
2.080 - Total Rev & Other Sources	20,251,663	20,885,079	20,257,201	20,730,340	21,237,901	21,423,741
Expenditures:						
3.010 - Personnel Services	11,536,004	10,718,810	10,976,686	11,238,736	11,507,453	11,783,005
3.020 - Employee Benefits	5,512,537	5,254,460	5,430,920	5,676,767	5,980,915	6,304,198
3.030 - Purchased Services	2,613,279	2,823,870	3,035,489	3,148,067	3,261,141	3,378,730
3.040 - Supplies and Materials	954,486	846,430	878,188	911,217	945,567	981,291
3.050 - Capital Outlay	680,115	500,379	511,278	522,614	534,403	546,663
Intergovernmental & Debt Service	105,971	100,719	105,719	105,719	40,719	40,719
4.300 - Other Objects	265,002	213,379	221,914	230,791	240,022	249,623
4.500 - Total Expenditures	21,667,395	20,458,046	21,160,195	21,833,911	22,510,220	23,284,228
Other Financing Uses						
5.010 - Operating Transfers-Out	113,635	100,000	100,000	100,000	100,000	100,000
5.020 - Advances-Out	745	-	-	-	-	-
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	114,381	100,000	100,000	100,000	100,000	100,000
5.050 - Total Exp and Other Financing Uses	21,781,775	20,558,046	21,260,195	21,933,911	22,610,220	23,384,228
6.010 - Excess of Rev Over/(Under) Exp	(1,530,112)	327,032	(1,002,994)	(1,203,571)	(1,372,318)	(1,960,487)
7.010 - Cash Balance July 1 (No Levies)	2,432,248	902,136	1,229,169	226,175	(977,396)	(2,349,714)
7.020 - Cash Balance June 30 (No Levies)	902,136	1,229,169	226,175	(977,396)	(2,349,714)	(4,310,201)
		Reservations				
8.010 - Estimated Encumbrances June 30	-	150,000	150,000	150,000	150,000	150,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	902,136	1,079,169	76,175	(1,127,396)	(2,499,714)	(4,460,201)
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	902,136	1,079,169	76,175	(1,127,396)	(2,499,714)	(4,460,201)
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	193,081	2,303,880	3,478,728	3,704,535
13.030 - Cumulative Balance of New Levies	-	-	193,081	2,496,961	5,975,689	9,680,224
15.010 - Unreserved Fund Balance June 30	902,136	1,079,169	269,256	1,369,565	3,475,975	5,220,023

East Clinton Local School District

Clinton 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

	Actual				Average Change	Forecasted				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024			Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenues										
1.010 General Property Tax (Real Estate)	3,144,478	3,174,066	3,746,752	9.5%	4,255,939	4,352,106	4,385,191	4,434,838	4,458,807	
1.020 Public Utility Personal Property Tax	210,647	238,677	253,378	9.7%	283,806	304,251	324,901	345,551	366,201	
1.030 Income Tax	0	0	0	0.0%	0	0	0	0	0	
1.035 Unrestricted State Grants-in-Aid	8,818,781	8,753,798	9,365,839	3.1%	9,279,976	9,544,655	9,613,726	9,614,965	9,616,228	
1.040 Restricted State Grants-in-Aid	501,259	508,238	634,692	13.1%	1,332,612	1,207,579	1,231,730	1,231,730	1,231,730	
1.045 Restricted Federal Grants-in-Aid	0	0	0	0.0%	0	0	0	0	0	
1.050 State Share of Local Property Taxes	501,789	461,342	512,487	1.5%	584,236	598,423	602,539	609,687	613,839	
1.060 All Other Revenues	420,998	838,075	939,917	55.6%	903,713	871,323	842,615	817,225	784,827	
1.070 Total Revenues	13,597,952	13,974,196	15,453,065	6.7%	16,640,282	16,878,337	17,000,702	17,053,996	17,081,632	
Other Financing Sources										
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	88,740	64,480	71,121	-8.5%	74,780	70,127	72,009	72,306	71,481	
2.070 Total Other Financing Sources	88,740	64,480	71,121	-8.5%	74,780	70,127	72,009	72,306	71,481	
2.080 Total Revenues and Other Financing Sources	13,686,692	14,038,676	15,524,186	6.6%	16,715,062	16,948,464	17,072,711	17,126,302	17,153,113	
Expenditures										
3.010 Personal Services	8,105,616	8,986,912	9,308,002	7.2%	9,954,935	10,294,298	10,650,103	11,018,033	11,398,576	
3.020 Employees' Retirement/Insurance Benefits	3,081,485	3,384,358	3,562,662	7.5%	3,892,152	4,105,094	4,330,164	4,568,795	4,821,886	
3.030 Purchased Services	1,887,724	2,094,780	2,501,237	15.2%	2,512,131	2,550,621	2,526,125	2,537,508	2,549,145	
3.040 Supplies and Materials	444,649	537,167	512,596	8.1%	533,100	554,424	576,601	599,665	623,651	
3.050 Capital Outlay	80,672	120,377	110,962	20.7%	70,365	104,004	100,568	95,110	91,645	
3.060 Intergovernmental	0	0	0	0.0%	0	0	0	0	0	
Debt Service:										
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	40,000	40,000	45,000	6.3%	45,000	0	0	0	0	
4.055 Principal-Other	0	0	94,800	0.0%	99,300	103,900	108,800	113,900	119,300	
4.060 Interest and Fiscal Charges	1,950	1,430	83,250	2847.5%	87,504	82,436	77,437	72,204	66,724	
4.300 Other Objects	189,695	190,970	205,708	4.2%	207,278	208,864	210,466	212,083	213,717	
4.500 Total Expenditures	13,631,791	15,335,994	16,422,217	9.0%	17,401,765	18,003,641	18,580,264	19,217,298	19,884,644	
Other Financing Uses										
5.010 Operating Transfers-Out	83,000	105,000	50,000	999.0%	50,000	50,000	50,000	50,000	50,000	
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 Total Other Financing Uses	83,000	105,000	50,000	-12.9%	50,000	50,000	50,000	50,000	50,000	
5.050 Total Expenditures and Other Financing Uses	13,914,791	15,440,994	16,472,217	8.8%	17,451,765	18,053,641	18,630,264	19,267,298	19,934,644	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses	(228,099)	(1,402,318)	(948,031)	241.2%	(738,703)	(1,105,177)	(1,557,553)	(2,140,996)	(2,781,531)	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	7,408,661	7,180,562	5,778,244	-11.3%	4,830,213	4,093,510	2,988,333	1,430,780	(710,216)	
7.020 Cash Balance June 30	7,180,562	5,778,244	4,830,213	-18.0%	4,093,510	2,988,333	1,430,780	(710,216)	(3,491,747)	
8.010 Estimated Encumbrances June 30	0	0	(960)	0.0%	0	0	0	0	0	
Reservation of Fund Balance										
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 Subtotal Reservations of fund Balance	0	0	0	0.0%	0	0	0	0	0	
10.010 Fund Balance June 30 for Certification of Appropriations	7,180,562	5,778,244	4,831,173	-18.0%	4,093,510	2,988,333	1,430,780	(710,216)	(3,491,747)	
Revenue from Replacement/Renewal Levies										
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	
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	7,180,562	5,778,244	4,831,173	-18.0%	4,093,510	2,988,333	1,430,780	(710,216)	(3,491,747)	
Revenue from New Levies										
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	0	0.0%	0	0	0	0	0	
16.010 Unreserved Fund Balance June 30	7,100,962	6,770,244	4,931,173	-10.0%	4,090,910	2,990,999	1,430,780	(710,216)	(3,491,747)	

WILMINGTON CITY SCHOOLS

CLINTON

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

	Actual				Average Change	Forecasted				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024			Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenues										
1.010 General Property Tax (Real Estate)	\$10,995,668	\$10,849,098	\$12,622,179	7.5%	\$14,300,000	\$14,300,000	\$14,300,000	\$14,300,000	\$14,300,000	
1.020 Tangible Personal Property Tax										
1.030 Income Tax	5,371,440	5,414,658	974,987	-40.6%	341,780					
1.035 Unrestricted State Grants-in-Aid	10,305,553	10,285,023	10,194,355	-0.5%	9,092,606	9,100,000	9,100,000	9,100,000	9,100,000	
1.040 Restricted State Grants-in-Aid	938,634	932,601	1,124,854	10.0%	1,982,128	1,980,000	1,980,000	1,980,000	1,980,000	
1.045 Restricted Federal Grants-in-Aid - SFSF										
1.050 State Share of Local Property Taxes	1,087,129	1,096,209	1,271,316	8.4%	1,442,748	1,442,800	1,442,800	1,442,800	1,442,800	
1.060 All Other Revenues	1,005,205	1,188,820	1,761,486	33.2%	1,755,500	1,500,000	1,500,000	1,500,000	1,500,000	
1.070 Total Revenues	29,703,629	29,766,409	27,949,177	-2.9%	28,914,762	28,322,800	28,322,800	28,322,800	28,322,800	
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	244,142	299,006	134,814	-16.2%	380,499					
2.060 All Other Financing Sources	30,448	8,848	4,074	-62.4%	5,000	5,000	5,000	5,000	5,000	
2.070 Total Other Financing Sources	274,590	307,854	138,888	-21.4%	385,499	5,000	5,000	5,000	5,000	
2.080 Total Revenues and Other Financing Sources	29,978,219	30,074,263	28,088,065	-3.1%	29,300,261	28,327,800	28,327,800	28,327,800	28,327,800	
Expenditures										
3.010 Personal Services	15,646,070	15,393,295	15,562,384	-0.3%	16,725,901	17,232,379	18,051,712	18,403,796	18,793,122	
3.020 Employees' Retirement/Insurance Benefits	6,121,241	6,017,431	5,926,437	-1.6%	6,264,786	6,390,082	6,517,884	6,648,241	6,781,205	
3.030 Purchased Services	2,763,797	2,545,394	4,220,022	28.9%	4,380,832	4,468,449	4,557,818	4,648,974	4,741,953	
3.040 Supplies and Materials	869,940	1,291,236	976,142	12.0%	1,758,365	1,350,000	1,377,000	1,404,540	1,432,631	
3.050 Capital Outlay	474,216	682,658	431,501	3.6%	1,186,383	780,000	787,800	795,678	803,635	
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	150,000	150,000		-50.0%						
4.060 Interest and Fiscal Charges	4,275	1,425		-83.3%						
4.300 Other Objects	477,668	476,496	483,024	0.6%	454,263	458,806	463,394	468,028	472,708	
4.500 Total Expenditures	26,507,207	26,557,935	27,599,510	2.1%	30,770,530	30,679,715	31,755,607	32,369,257	33,025,254	
Other Financing Uses										
5.010 Operating Transfers-Out										
5.020 Advances-Out	299,006	134,814	380,499	63.7%						
5.030 All Other Financing Uses										
5.040 Total Other Financing Uses	299,006	134,814	380,499	63.7%						
5.050 Total Expenditures and Other Financing Uses	26,806,213	26,692,749	27,980,009	2.2%	30,770,530	30,679,715	31,755,607	32,369,257	33,025,254	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	3,172,006	3,381,514	108,056	-45.1%	1,470,269-	2,351,915-	3,427,807-	4,041,457-	4,697,454-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	15,309,739	18,481,745	21,863,259	19.5%	21,971,315	20,501,046	18,149,131	14,721,323	10,679,867	
7.020 Cash Balance June 30	18,481,745	21,863,259	21,971,315	9.4%	20,501,046	18,149,131	14,721,323	10,679,867	5,982,413	
8.010 Estimated Encumbrances June 30	935,681	1,091,778	1,049,733	6.4%	1,317,346	1,000,000	1,000,000	1,000,000	1,000,000	
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 Appropriations	17,546,064	20,771,481	20,921,582	9.6%	19,183,700	17,149,131	13,721,323	9,679,867	4,982,413	
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	17,546,064	20,771,481	20,921,582	9.6%	19,183,700	17,149,131	13,721,323	9,679,867	4,982,413	
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	17,546,064	20,771,481	20,921,582	9.6%	19,183,700	17,149,131	13,721,323	9,679,867	4,982,413	
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