CLINTON COUNTY BUDGET COMMISSION MEETING

Tuesday, June 16, 2026

REGULAR MEETING

The Clinton County Budget Commission met Tuesday, June 16, 2026 at 9:00 a.m. in the Clinton County Administrative Training room, Ste# 204. Present were the Auditor, Terence Habermehl, Prosecutor, Brian Shidaker (present only for schools 5 yr forecast), Assistant Prosecutor, Sarah Chaney, Treasurer, Kyle Rudduck, Chief Deputy Auditor, Logan Bailey, and Real Estate Specialist, Rebecca Swain.

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 & Superintendent, Eric Magee
Wilmington City School District. Treasurer Kim DeWeese

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

Meeting Minutes: May 19, 2026

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

The following 2026 Amended Certificate were submitted for approval.

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

AC#02 Wayne Township

**Changes made to AC#1

Fund#	Fund Name	Reason for Change	Amount
4301	Permanent Improvement	Increase-Other Sources Donations from former Lees Creek Church	$ 5,000.00
		Total Changes made to AC#1	**$ 5,000.00**

AC#05 Wilmington City

**Changes made to AC#4

Fund#	Fund Name	Reason for Change	Amount
110	General Fund	Increase-Other Sources Additional grant money for Municipal Court	$ 79,539.21
211	Public Transit	Additional grant revenue and surplus equipment sales revenue	$ 228,000.00
540	Recreatiional Purposes	Increase-Other Sources Additional donations	$ 2,000.00
		Total Changes made to AC#4	**$ 309,539.21**

AC#04 Blanchester LSD

Reporting Period: June 2026 (FY 2026) 6/10/26 2:40 PM

AC#4
SFY '25-26

BLANCHESTER LOCAL
Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
Governmental Fund Type				
General Fund				
Total:	$ 5,271,879.57	$ 8,001,936.79	$ 12,669,747.35	$ 25,943,563.71
Special Revenue				
Total:	$ 106,543.78	$ 0.00	$ 2,145,333.68	$ 2,251,877.46
Debt Service				
Total:	$ 25,507.27	$ 0.00	$ 0.00	$ 25,507.27
Capital Projects				
Total:	$ 87,963.46	$ 0.00	$ 850,000.00	$ 937,963.46
Proprietary Fund Type				
Enterprise				
Total:	$ 200,466.98	$ 0.00	$ 560,681.73	$ 770,148.71
Internal Service				
Total:	$ 425,530.33	$ 0.00	$ 639.12	$ 426,169.45
Fiduciary Fund Type				
Private Purpose Trust Fund				
Total:	$ 104,474.80	$ 0.00	$ 4,000.00	$ 108,474.80
Investment Trust Fund				
Total:	$ 148,809.88	$ 0.00	$ 5,465.21	$ 154,275.09

BLANCHESTER LOCAL

Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
Governmental Fund Type				
General Fund				
001 0000 GENERAL FUND	$ 5,271,879.57	$ 8,001,936.79	$ 12,669,747.35	$ 25,943,563.71
Total:	**$ 5,271,879.57**	**$ 8,001,936.79**	**$ 12,669,747.35**	**$ 25,943,563.71**
Special Revenue				
007 SPECIAL TRUST	$ 16,079.19	$ 0.00	$ 0.00	$ 16,079.19
018 PUBLIC SCHOOL SUPPORT	$ 36,604.20	$ 0.00	$ 25,220.25	$ 61,824.45
019 OTHER GRANT	$ 10,367.84	$ 0.00	$ 183,227.26	$ 193,595.10
031 UNDERGROUND STORAGE TANK FUND	$ 11,000.00	$ 0.00	$ 0.00	$ 11,000.00
035 TERMINATION BENEFITS - HB426	$ 0.00	$ 0.00	$ 100,000.00	$ 100,000.00
200 STUDENT MANAGED ACTIVITY	$ 27,116.44	$ 0.00	$ 113,526.27	$ 140,642.71
300 DISTRICT MANAGED ACTIVITY	$ 63,037.21	$ 0.00	$ 256,253.17	$ 319,290.38
451 DATA COMMUNICATION FUND	$ 0.00	$ 0.00	$ 6,174.84	$ 6,174.84
499 MISCELLANEOUS STATE GRANT FUND	$ 8,640.38	$ 0.00	$ 56,814.98	$ 65,455.36
516 9025 IDEA FY25	$ (25,174.70)	$ 0.00	$ 78,406.83	$ 53,232.13
516 9026 IDEA FY26	$ 0.00	$ 0.00	$ 325,057.53	$ 325,057.53
572 9025 TITLE I FY25	$ (37,132.82)	$ 0.00	$ 113,516.98	$ 76,384.16
572 9026 TITLE I FY26	$ 0.00	$ 0.00	$ 443,890.60	$ 443,890.60
584 9025 TITLE IV-A FY25	$ 0.00	$ 0.00	$ 6,230.84	$ 6,230.84
584 9026 TITLE IV-A FY26	$ 0.00	$ 0.00	$ 28,608.35	$ 28,608.35
584 9124 STRONGER CONNECTIONS GRANT FY24	$ (2,797.46)	$ 0.00	$ 40,978.50	$ 38,181.04
587 9025 IDEA PRESCHOOL-HANDICAPPED	$ (5,258.70)	$ 0.00	$ 7,844.44	$ 2,585.74
587 9026 IDEA EARLY CHILDHOOD FY26	$ 0.00	$ 0.00	$ 13,060.59	$ 13,060.59
590 9025 TITLE II A FY25	$ 4,062.20	$ 0.00	$ 12,940.89	$ 17,003.09
590 9026 TITLE II A FY26	$ 0.00	$ 0.00	$ 49,191.36	$ 49,191.36
599 9026 COMPREHENSIVE LITERACY FY26 CFDA 84.371C	$ 0.00	$ 0.00	$ 284,390.00	$ 284,390.00
Total:	**$ 106,543.78**	**$ 0.00**	**$ 2,145,333.68**	**$ 2,251,877.46**
Debt Service				
002 9003 BOND RETIREMENT	$ 25,507.27	$ 0.00	$ 0.00	$ 25,507.27
Total:	**$ 25,507.27**	**$ 0.00**	**$ 0.00**	**$ 25,507.27**
Capital Projects				
003 0000 PERMANENT IMPROVEMENT FUND	$ 87,963.46	$ 0.00	$ 850,000.00	$ 937,963.46
Total:	**$ 87,963.46**	**$ 0.00**	**$ 850,000.00**	**$ 937,963.46**
Proprietary Fund Type				
Enterprise				
006 0000 FOOD SERVICE FUND	$ 200,466.98	$ 0.00	$ 569,681.73	$ 770,148.71
Total:	**$ 200,466.98**	**$ 0.00**	**$ 569,681.73**	**$ 770,148.71**
Internal Service				
007 SPECIAL TRUST	$ 26,239.65	$ 0.00	$ 639.12	$ 26,878.77

BLANCHESTER LOCAL

Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
024 0000 EMPLOYEE BENEFITS	$ 399,290.68	$ 0.00	$ 0.00	$ 399,290.68
Total:	**$ 425,530.33**	**$ 0.00**	**$ 639.12**	**$ 426,169.45**
Fiduciary Fund Type				
Private Purpose Trust Fund				
007 SPECIAL TRUST	$ 104,474.80	$ 0.00	$ 4,000.00	$ 108,474.80
Total:	**$ 104,474.80**	**$ 0.00**	**$ 4,000.00**	**$ 108,474.80**
Investment Trust Fund				
008 ENDOWMENT	$ 148,809.88	$ 0.00	$ 5,465.21	$ 154,275.09
Total:	**$ 148,809.88**	**$ 0.00**	**$ 5,465.21**	**$ 154,275.09**
Grand Totals:	**$ 6,371,176.07**	**$ 8,001,936.79**	**$ 16,244,867.09**	**$ 30,617,979.95**

Rev. Code Sec. 5705.36

Fund	7/1/2025	9/24/2025	2/25/2026	6/10/2026	Difference	Notes
Governmental Fund Type	#1	#2	#3	#4		
General Fund						
001 0000 GENERAL FUND	$25,573,812.91	$25,715,463.57	$25,682,429.74	$ 25,943,563.71	$261,133.97	Matched to actual through May + June estimate
Total:	$25,573,812.91	$25,715,463.57	$25,682,429.74	$ 25,943,563.71	$261,133.97	
Special Revenue						
007 SPECIAL TRUST	$16,079.19	$16,079.19	$16,079.19	$ 16,079.19	$0.00	
018 PUBLIC SCHOOL SUPPORT	$110,233.93	$107,776.10	$107,776.10	$ 61,824.45	($45,951.65)	Matched to actual through May + June estimate
019 OTHER GRANT	$280,356.16	$291,504.65	$291,917.69	$ 193,595.10	($98,322.59)	Matched to actual through May + June estimate
031 UNDERGROUND STORAGE TANK	$11,000.00	$11,000.00	$11,000.00	$ 11,000.00	$0.00	
035 TERMINATION BENEFITS - HB426	0	$100,000.00	$100,000.00	$ 100,000.00	$0.00	
200 STUDENT MANAGED ACTIVITY	$167,167.40	$176,148.16	$176,642.33	$ 140,642.71	($35,999.62)	Matched to actual through May + June estimate
300 DISTRICT MANAGED ACTIVITY	$328,967.01	$338,113.67	$341,214.13	$ 319,290.38	($21,923.75)	Matched to actual through May + June estimate
451 DATA COMMUNICATION FUND	$3,000.00	$3,000.00	$3,000.00	$ 6,174.84	$3,174.84	Additional grant dollars received
499 MISCELLANEOUS STATE GRANT	$8,840.38	$8,840.38	$50,909.57	$ 65,455.36	$14,545.79	Additional BWC grant received
516 9025 IDEA FY25	$53,232.13	$53,232.13	$53,232.13	$ 53,232.13	$0.00	
516 9026 IDEA FY26	$300,000.00	$330,140.15	$325,057.53	$ 325,057.53	$0.00	
572 9025 TITLE I FY25	$77,544.77	$77,544.77	$76,384.16	$ 76,384.16	$0.00	
572 9026 TITLE I FY26	$384,132.44	$440,848.06	$443,890.80	$ 443,890.80	$0.00	
584 9025 TITLE IV-A FY25	$6,266.96	$6,266.96	$6,230.84	$ 6,230.84	$0.00	
584 9026 TITLE IV-A FY26	$28,424.26	$28,424.26	$28,808.35	$ 28,808.35	$0.00	
584 9124 STRONGER CONNECTIONS	$38,181.04	$38,181.04	$38,181.04	$ 38,181.04	$0.00	
587 9025 IDEA PRESCHOOL	$2,586.04	$2,585.74	$2,585.74	$ 2,585.74	$0.00	
587 9026 IDEA EARLY CHILDHOOD	$13,000.00	$13,079.21	$13,079.21	$ 13,060.59	($18.62)	Grant amount reduced
590 9025 TITLE II A FY25	$21,181.90	$17,118.70	$17,003.09	$ 17,003.09	$0.00	
590 9026 TITLE II A FY26	$28,717.19	$48,208.85	$48,191.36	$ 48,191.36	$0.00	
599 9026 COMPREHENSIVE LITERACY	$10,150.00	$10,150.00	$284,390.00	$ 284,390.00	$0.00	
Total:	$1,883,880.86	$2,118,084.06	$2,436,373.06	$ 2,251,877.46	($184,495.60)	
Debt Service						
002 9003 BOND RETIREMENT	$25,507.27	$25,507.27	$25,507.27	$ 25,507.27	$0.00	
Total:	$25,507.27	$25,507.27	$25,507.27	$ 25,507.27	$0.00	
Capital Projects						
003 0000 PERMANENT	$977,963.46	$977,963.46	$977,963.46	$ 937,963.46	($40,000.00)	Matched to actual
Total:	$977,963.46	$977,963.46	$977,963.46	$ 937,963.46	($40,000.00)	
Proprietary Fund Type						
Enterprise						
006 0000 FOOD SERVICE FUND	$766,930.83	$769,466.98	$769,466.98	$ 770,148.71	$681.73	Matched to actual through May + June estimate
Total:	$766,930.83	$769,466.98	$769,466.98	$ 770,148.71	$681.73	
Internal Service						
007 SPECIAL TRUST	$26,239.65	$26,739.65	$26,739.65	$ 26,878.77	$139.12	Matched to actual through May + June estimate
024 0000 EMPLOYEE BENEFITS	$399,290.68	$399,290.68	$399,290.68	$ 399,290.68	$0.00	
Total:	$425,530.33	$426,030.33	$426,030.33	$ 426,169.45	$139.12	
Fiduciary Fund Type						
Private Purpose Trust Fund						
007 SPECIAL TRUST	$104,474.80	$106,474.80	$106,474.80	$ 106,474.80	$2,000.00	Matched to actual through May + June estimate
Total:	$104,474.80	$106,474.80	$106,474.80	$ 106,474.80	$2,000.00	
Investment Trust Fund						
008 ENDOWMENT	$151,850.62	$152,809.88	$152,809.88	$ 154,275.09	$1,465.21	Matched to actual through May + June estimate
Total:	$151,850.62	$152,809.88	$152,809.88	$ 154,275.09	$1,465.21	
Grand Totals:	$29,909,751.06	$30,291,580.37	$30,576,855.52	$30,617,979.95	$41,124.43	

AC#05 Emergency Management Agency

**Changes made to AC#4

Fund#	Fund Name	Reason for Change	Amount
5201	EMA Emergency Management Agency	Increase-Other Sources Increased Grant Award from FUND 5207	$ 2,121.00
		Total Changes made to AC#4	$ 2,121.00

AC#03 Health Department

**Changes made to AC#2

Fund#	Fund Name	Reason for Change	Amount
8010	WIC PROGRAM FUND	Increase-Other Sources Increased Federal Pass-Thru Funding for SFY26	$ 4,058.00
		Total Changes made to AC#2	$ 4,058.00

The following 2026 Budget Additions were submitted for approval.

M: Terry

S: Kyle

All in favor ~Aye~_x_~Nay~_____

EMA - Budget Addition

Fund Number:	5207	Notes: 2,121.00 Current Available Unappropriated Certificate Balance for appropriatons
Fund Name:	EMA CFDA#97.042 EMERG PERFORMANCE GRANT	
Total Amount:	$2,121.00	
Personnel:	$0.00	
Non-Personnel:	$2,121.00	

M: Terry
S: Kyle
All in favor ~Aye~_x_~Nay~____

Health Board - Budget Addition

Fund Number:	8010	Notes: 54,936.51 Current Available Unappropriated Certificate Balance + 4,058.00 AC# 3 pending request = 58,994.51 unappropriated
Fund Name:	WOMAN, INFANT, CHILDREN (WIC)	
Total Amount:	$4,058.00	
Personnel:	$0.00	Pending Health Board Approval June 22, 2026
Non-Personnel:	$4,058.00	

The following 2026 Amended Certificate were submitted for approval.
M: Kyle
S: Terry
All in favor ~Aye~_x_~Nay~____

AC#07 County

**Changes made to AC#6

Fund#	Fund Name	Reason for Change	Amount
1000	GENERAL FUND	Increase-Other Sources Clinton County Foundation Fundraiser Donation for Sheriff K-9 Crusiers	$ 86,842.00
2424	SHERIFF TRAINING REIMBURSEME	Increase-Other Sources YTD Actual Receipts	$ 13,087.68
		Total Changes made to AC#6	**$ 99,929.68**

Discussion on Sales Tax - Continue monitoring

****See attached Sales Tax Discussion ****

End of Minutes

CLINTON COUNTY BUDGET COMMISSION
APPROVED July 21 2026

Blanchester Local School District

Five Year Forecast

February Fiscal Year 2026

	Actual	FORECASTED				
Fiscal Year:	2025	2026	2027	2028	2029	2030
Revenue:						
1.010 - General Property Tax (Real Estate)	4,207,418	4,288,797	4,187,197	3,996,768	4,000,897	4,041,204
1.020 - Public Utility Personal Property	808,340	968,412	1,025,994	1,037,916	1,044,734	1,051,553
1.030 - Income Tax	1,381,574	2,108,992	2,235,642	2,237,909	1,904,188	448,516
1.035 - Unrestricted Grants-in-Aid	11,120,487	11,094,370	11,200,946	11,141,334	11,155,427	11,151,776
1.040 - Restricted Grants-in-Aid	609,942	487,138	401,269	401,347	385,718	391,144
1.050 - State Reimb Prop Tax Credits	604,668	608,837	653,211	697,054	700,964	706,417
1.060 - All Other Operating Revenues	1,401,722	839,102	914,151	900,007	886,630	873,084
1.070 - Total Revenue	20,134,151	20,395,648	20,618,410	20,412,335	20,078,558	18,663,694
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	52,801	5,000	5,000	5,000	5,000	5,000
2.070 - Total Other Financing Sources	52,801	5,000	5,000	5,000	5,000	5,000
2.080 - Total Rev & Other Sources	20,186,951	20,400,648	20,623,410	20,417,335	20,083,558	18,668,694
Expenditures:						
3.010 - Personnel Services	8,402,533	8,685,533	8,985,823	9,267,475	9,527,474	9,843,039
3.020 - Employee Benefits	4,514,664	4,861,462	4,930,424	5,194,266	5,497,102	5,829,762
3.030 - Purchased Services	3,279,883	4,070,212	3,921,818	4,151,600	4,259,364	4,320,505
3.040 - Supplies and Materials	579,690	616,548	643,646	672,029	701,760	732,779
3.050 - Capital Outlay	92,448	25,000	26,250	27,563	28,941	30,388
Intergovernmental & Debt Service	188,356	188,100	187,824	-	-	-
4.300 - Other Objects	268,723	286,461	304,104	322,965	343,142	364,735
4.500 - Total Expenditures	17,326,297	18,733,317	18,999,888	19,635,898	20,357,782	21,121,208
Other Financing Uses						
5.010 - Operating Transfers-Out	2,850,000	950,000	1,100,000	1,050,000	1,050,000	850,000
5.020 - Advances-Out	-	(0)	(0)	(0)	(0)	(0)
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	2,850,000	950,000	1,100,000	1,050,000	1,050,000	850,000
5.050 - Total Exp and Other Financing Uses	20,176,297	19,683,316	20,099,888	20,685,898	21,407,782	21,971,207
6.010 - Excess of Rev Over/(Under) Exp	10,654	717,331	523,523	(268,563)	(1,324,224)	(3,302,513)
7.010 - Cash Balance July 1 (No Levies)	5,674,770	5,685,425	6,402,756	6,926,279	6,657,715	5,333,492
7.020 - Cash Balance June 30 (No Levies)	5,685,425	6,402,756	6,926,279	6,657,715	5,333,492	2,030,979
		Reservations				
8.010 - Estimated Encumbrances June 30	-	-	-	-	-	-
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	5,685,425	6,402,756	6,926,279	6,657,715	5,333,492	2,030,979
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies		-	-	-	336,033	1,794,064
11.030 - Cumulative Balance of Levies	-	-	-	-	336,033	2,130,097
12.010 - Fund Bal June 30 for Cert of Obligations	5,685,425	6,402,756	6,926,279	6,657,715	5,669,525	4,161,076
Revenue from New Levies						
13.010 & 13.020 - New Levies		-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	5,685,425	6,402,756	6,926,279	6,657,715	5,669,525	4,161,076

Clinton-Massie Local School District

Five Year Forecast

February Fiscal Year 2026

	Actual	FORECASTED				
Fiscal Year:	2025	2026	2027	2028	2029	2030
Revenue:						
1.010 - General Property Tax (Real Estate)	7,656,095	8,215,062	8,359,780	8,275,693	8,254,092	8,297,608
1.020 - Public Utility Personal Property	709,861	712,568	734,489	742,316	750,143	757,970
1.030 - Income Tax	1,629,677	548,401	2,913,443	4,103,530	4,344,957	4,360,967
1.035 - Unrestricted Grants-in-Aid	9,266,807	9,447,262	9,609,695	9,649,260	9,659,218	9,669,199
1.040 - Restricted Grants-in-Aid	402,676	268,320	154,592	121,762	122,399	123,175
1.050 - State Reimb Prop Tax Credits	1,062,926	800,763	813,209	867,045	889,462	893,698
1.060 - All Other Operating Revenues	981,638	867,542	868,659	869,867	871,169	872,564
1.070 - Total Revenue	21,709,680	20,859,918	23,453,867	24,629,473	24,891,439	24,975,181
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	745	-	-	-	-	-
2.060 - All Other Financing Sources	65,867	30,360	30,360	30,360	30,360	30,360
2.070 - Total Other Financing Sources	66,612	30,360	30,360	30,360	30,360	30,360
2.080 - Total Rev & Other Sources	21,776,292	20,890,278	23,484,227	24,659,833	24,921,799	25,005,541
Expenditures:						
3.010 - Personnel Services	11,013,092	10,547,638	10,976,636	11,453,795	11,843,083	12,232,816
3.020 - Employee Benefits	5,189,157	4,809,620	5,351,687	5,765,609	6,194,430	6,658,613
3.030 - Purchased Services	2,386,853	2,885,294	3,007,996	3,251,746	3,475,523	3,708,507
3.040 - Supplies and Materials	798,119	933,557	972,504	1,552,352	1,074,027	1,096,212
3.050 - Capital Outlay	340,804	597,431	709,329	721,702	734,570	747,953
Intergovernmental & Debt Service	103,224	105,658	107,900	45,265	50,212	55,431
4.300 - Other Objects	313,328	322,838	340,644	359,431	379,254	400,171
4.500 - Total Expenditures	20,144,575	20,202,036	21,466,695	23,149,900	23,751,099	24,899,703
Other Financing Uses						
5.010 - Operating Transfers-Out	101,178	400,000	2,000,000	1,500,000	1,500,000	1,500,000
5.020 - Advances-Out	-	-	-	-	-	-
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	101,178	400,000	2,000,000	1,500,000	1,500,000	1,500,000
5.050 - Total Exp and Other Financing Uses	20,245,753	20,602,036	23,466,695	24,649,900	25,251,099	26,399,703
6.010 - Excess of Rev Over/(Under) Exp	1,530,539	288,242	17,532	9,933	(329,300)	(1,394,162)
7.010 - Cash Balance July 1 (No Levies)	902,136	2,432,676	2,720,918	2,738,450	2,748,383	2,419,083
7.020 - Cash Balance June 30 (No Levies)	2,432,676	2,720,918	2,738,450	2,748,383	2,419,083	1,024,921
		Reservations				
8.010 - Estimated Encumbrances June 30	187,890	200,000	200,000	200,000	200,000	200,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	2,244,785	2,520,918	2,538,450	2,548,383	2,219,083	824,921
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	2,244,785	2,520,918	2,538,450	2,548,383	2,219,083	824,921
Revenue from New Levies						
13.010 & 13.020 - New Levies		-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	2,244,785	2,520,918	2,538,450	2,548,383	2,219,083	824,921

REVENUE

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Revenue:						
1.010 - General Property Tax (Real Estate)	$8,199,909	$8,015,613	$7,906,061	$7,860,767	$8,299,788	$9,051,872
1.020 - Public Utility Personal Property	$741,621	$734,800	$742,627	$750,454	$758,282	$763,878
1.030 - Income Tax	$687,261	$3,082,269	$4,276,577	$4,522,329	$4,542,774	$3,879,171
1.035 - Unrestricted Grants-in-Aid	$9,465,555	$9,491,508	$9,567,522	$9,527,396	$9,487,193	$9,378,618
1.040 - Restricted Grants-in-Aid	$271,062	$175,901	$133,270	$137,177	$142,775	$151,374
1.045 - Restricted Federal Grants-in-Aid - SFSF	$0	$0	$0	$0	$0	$0
1.050 - State Share of Local Property Taxes	$1,167,802	$1,185,392	$1,263,868	$1,296,544	$1,302,720	$1,305,807
1.060 - All Other Operating Revenue	$800,697	$801,045	$801,469	$801,971	$802,551	$802,551
1.070 - Total Revenue	$21,333,908	$23,486,528	$24,691,394	$24,896,638	$25,336,083	$25,333,271
Other Financing Sources:						
2.010 - Proceeds from Sale of Notes	$0	$0	$0	$0	$0	$0
2.020 - State Emergency Loans & Advancements	$0	$0	$0	$0	$0	$0
2.040 - Operating Transfers - In	$0	$0	$0	$0	$0	$0
2.050 - Advances - In	$0	$0	$0	$0	$0	$0
2.060 - All Other Financing Sources	$16,411	$16,411	$16,411	$16,411	$16,411	$16,411
2.070 - Total Other Financing Sources	$16,411	$16,411	$16,411	$16,411	$16,411	$16,411
2.080 - Total Revenue & Other Financing Sources	$21,350,319	$23,502,939	$24,707,805	$24,913,049	$25,352,494	$25,349,682

EXPENDITURES

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Expenditures:						
3.010 · Personnel Services	$10,359,433	$11,021,748	$11,682,602	$12,097,710	$12,498,293	$12,912,821
3.020 · Retirement & Insurance Benefits	$4,532,380	$5,388,353	$5,753,348	$6,181,516	$6,641,553	$7,142,490
3.030 · Purchased Services	$2,910,071	$3,033,792	$3,278,603	$3,503,485	$3,737,620	$3,737,620
3.040 · Supplies & Materials	$687,402	$721,437	$1,296,256	$812,780	$829,693	$829,693
3.050 · Capital Outlay	$530,357	$739,546	$749,103	$759,041	$769,378	$769,378
3.060 · Intergovernmental	$0	$0	$0	$0	$0	$0
Debt Service:						
4.010 · Principal - All Years	$0	$0	$0	$0	$0	$0
4.020 · Principal - Notes	$0	$0	$0	$0	$0	$0
4.030 · Principal - State Loans	$0	$0	$0	$0	$0	$0
4.040 · Principal - State Advances	$0	$0	$0	$0	$0	$0
4.050 · Principal - HB264 Loans	$67,600	$67,743	$0	$0	$0	$0
4.055 · Principal - Other Loans	$0	$0	$0	$0	$0	$0
4.060 · Interest & Fiscal Charges	$2,600	$2,743	$2,895	$5,504	$8,258	$8,258
4.300 · Other Objects	$304,203	$320,981	$338,683	$357,362	$377,072	$377,072
4.500 · Total Expenditures	$19,394,047	$21,296,344	$23,101,490	$23,717,400	$24,861,867	$25,777,331
Other Financing Uses:						
5.010 · Operating Transfers - Out	$400,000	$2,000,000	$1,500,000	$1,500,000	$1,500,000	$500,000
5.020 · Advances - Out	$0	$0	$0	$0	$0	$0
5.030 · All Other Financing Uses	$0	$0	$0	$0	$0	$0
5.040 · Total Other Financing Uses	$400,000	$2,000,000	$1,500,000	$1,500,000	$1,500,000	$500,000
5.050 · Total Expenditures & Other Financing Uses	$19,794,047	$23,296,344	$24,601,490	$25,217,400	$26,361,867	$26,277,331

ENDING BALANCES

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
6.010 - Excess of Revenues Over/(Under) Expenditures	$1,556,272	$206,595	$106,315	-$304,351	-$1,009,373	-$927,649
7.010 - Cash Balance July 1 (No Levies)	$2,432,676	$3,988,947	$4,195,542	$4,301,857	$3,997,506	$2,988,133
7.020 - Cash Balance June 30 (No Levies)	$3,988,947	$4,195,542	$4,301,857	$3,997,506	$2,988,133	$2,060,484
Reservations:						
8.010 - Estimated Encumbrances June 30	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000
9.080 - Budget Reserves	$0	$0	$0	$0	$0	$0
10.010 - Fund Balance June 30 for Cert of App	$3,788,947	$3,995,542	$4,101,857	$3,797,506	$2,788,133	$1,860,484
Revenue from Replacement/Renewal Levies:						
11.010 & 11.020 - Renewal Levy Annual Amount - Cumulative	$0	$0	$0	$0	$0	$684,560
12.010 - Fund Balance June 30 w/Cumulative Line 11 Levies	$3,788,947	$3,995,542	$4,101,857	$3,797,506	$2,788,133	$2,545,044
Revenue from New Levies						
13.010 & 13.020 - New Levies - Cumulative	$0	$0	$0	$0	$0	$0
15.010 - Fund Balance June 30 w/Cumulative Line 11 & 13 Levies	$3,788,947	$3,995,542	$4,101,857	$3,797,506	$2,788,133	$2,545,044

East Clinton Local School District

Clinton 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				Forecasted				
		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Average Change	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
	Revenues									
1.010	General Property Tax (Real Estate)	3,174,066	3,746,752	4,170,862	14.7%	4,312,295	3,489,277	3,748,765	4,044,718	4,056,206
1.020	Public Utility Personal Property Tax	238,677	253,378	290,821	10.5%	347,069	407,351	470,526	533,701	596,877
1.030	Income Tax	0	0	0	0.0%	0	0	0	0	0
1.035	Unrestricted State Grants-in-Aid	8,753,798	9,365,839	9,535,357	4.4%	8,860,728	8,734,158	8,903,461	9,076,150	9,078,493
1.040	Restricted State Grants-in-Aid	508,238	634,692	1,205,926	57.4%	1,051,142	1,026,027	1,026,027	1,026,027	1,026,027
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	461,342	512,487	577,928	11.9%	595,389	826,630	641,302	649,985	652,331
1.060	All Other Revenues	838,075	939,917	1,012,494	9.9%	977,530	952,776	930,946	911,754	894,939
1.070	*Total Revenues*	13,974,196	15,453,065	16,793,388	9.6%	16,144,153	15,436,219	15,721,027	16,242,335	16,304,873
	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	64,480	71,121	97,177	23.5%	77,593	81,964	85,578	81,711	83,084
2.070	*Total Other Financing Sources*	64,480	71,121	97,177	23.5%	77,593	81,964	85,578	81,711	83,084
2.080	*Total Revenues and Other Financing Sources*	14,038,676	15,524,186	16,890,565	9.7%	16,221,746	15,518,183	15,806,605	16,324,046	16,387,957
	Expenditures									
3.010	Personal Services	8,986,912	9,306,002	9,674,899	3.8%	9,839,833	10,182,679	10,534,753	10,898,936	11,275,607
3.020	Employees' Retirement/Insurance Benefits	3,364,358	3,562,662	3,826,928	6.7%	4,014,987	4,237,328	4,472,413	4,721,817	4,986,460
3.030	Purchased Services	2,094,780	2,501,237	2,194,624	3.6%	2,238,047	2,207,321	2,218,803	2,230,564	2,242,612
3.040	Supplies and Materials	537,167	512,596	527,292	-0.9%	548,384	570,319	593,131	616,856	641,530
3.050	Capital Outlay	120,377	110,962	207,879	39.8%	129,972	142,298	147,778	156,982	144,257
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	40,000	45,000	45,000	6.3%	0	0	0	0	0
4.055	Principal-Other	0	94,800	99,300	0.0%	103,900	108,800	113,900	119,300	124,300
4.060	Interest and Fiscal Charges	1,430	83,250	87,503	2863.4%	82,436	77,437	72,204	66,724	60,985
4.300	Other Objects	190,970	205,708	215,197	6.2%	217,185	218,829	220,490	222,167	223,861
4.500	*Total Expenditures*	15,335,994	16,422,217	16,878,622	4.9%	17,174,744	17,745,011	18,373,472	19,033,346	19,699,612
	Other Financing Uses									
5.010	Operating Transfers-Out	105,000	50,000	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*	105,000	50,000	50,000	-26.2%	50,000	50,000	50,000	50,000	50,000
5.050	*Total Expenditures and Other Financing Uses*	15,440,994	16,472,217	16,928,622	4.7%	17,224,744	17,795,011	18,423,472	19,083,346	19,749,612
6.010	*Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses*	(1,402,318)	(948,031)	(38,057)	-64.2%	(1,002,998)	(2,276,828)	(2,616,867)	(2,759,300)	(3,361,655)
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	7,180,562	5,778,244	4,830,213	-18.0%	4,792,156	3,789,158	1,512,330	(1,104,537)	(3,863,837)
7.020	*Cash Balance June 30*	5,778,244	4,830,213	4,792,156	-8.6%	3,789,158	1,512,330	(1,104,537)	(3,863,837)	(7,225,492)
8.010	*Estimated Encumbrances June 30*	0	(960)	0	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*	5,778,244	4,831,173	4,792,156	-8.6%	3,789,158	1,512,330	(1,104,537)	(3,863,837)	(7,225,492)
	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*	5,778,244	4,831,173	4,792,156	-8.6%	3,789,158	1,512,330	(1,104,537)	(3,863,837)	(7,225,492)
	Revenue from New Levies									
13.010	Income Tax - New	0	0	0	0.0%	0	102,062	1,408,458	2,245,367	2,041,243
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	102,062	1,510,520	3,755,887	5,797,130
14.010	Revenue from Future State Advancements	0	0	0	0.0%	0	0	0	0	0
15.010	*Unreserved Fund Balance June 30*	5,778,244	4,831,173	4,792,156	-8.6%	3,789,158	1,614,392	405,983	(107,950)	(1,428,362)

WILMINGTON CITY SCHOOLS

CLINTON

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 2029

		Actual				Forecasted			
		Actual 2023	Actual 2024	Actual 2025	Average Change	Current Year Budget FY2026	Forecast YR1 FY2027	Forecast YR2 FY2028	Forecast YR3 FY2029
	Revenues								
1.010	General Property Tax (Real Estate)	$10,849,098	$12,622,179	$14,465,725	15.5%	$14,200,000	$14,200,000	$14,200,000	$14,200,000
1.020	Tangible Personal Property Tax								
1.030	Income Tax	5,414,658	974,987	341,780	-73.5%	343,177			
1.035	Unrestricted State Grants-in-Aid	10,285,023	10,194,355	9,360,039	-4.5%	9,360,039	9,360,039	9,360,039	9,360,039
1.040	Restricted State Grants-in-Aid	932,601	1,124,854	2,021,902	50.2%	2,021,902	2,021,902	2,021,902	2,021,902
1.045	Restricted Federal Grants-in-Aid - SFSF								
1.050	State Reimbursement for Property Tax Credits	1,096,209	1,271,316	1,469,234	15.8%	1,470,000	1,470,000	1,470,000	1,470,000
1.060	All Other Revenues	1,188,820	1,761,486	1,815,926	25.6%	1,755,500	1,750,000	1,750,000	1,750,000
1.070	*Total Revenues*	29,766,409	27,949,177	29,474,606	-0.3%	29,150,618	28,801,941	28,801,941	28,801,941
	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	299,006	134,814	380,499	63.7%	135,999	150,000	150,000	150,000
2.060	All Other Financing Sources	8,848	4,074	13,580	89.7%	12,875	7,500	7,500	7,500
2.070	*Total Other Financing Sources*	307,854	138,888	394,079	64.4%	148,874	157,500	157,500	157,500
2.080	*Total Revenues and Other Financing Sources*	30,074,263	28,088,065	29,868,685	-0.1%	29,299,492	28,959,441	28,959,441	28,959,441
	Expenditures								
3.010	Personal Services	15,393,295	15,562,384	17,023,111	5.2%	17,157,560	18,051,712	18,403,796	18,793,122
3.020	Employees' Retirement/Insurance Benefits	6,017,431	5,926,437	6,746,474	6.2%	6,384,985	6,517,884	6,648,241	6,781,205
3.030	Purchased Services	2,545,394	4,220,022	3,766,377	27.5%	4,422,036	4,557,818	4,648,974	4,741,953
3.040	Supplies and Materials	1,291,236	976,142	1,265,110	2.6%	1,714,818	1,377,000	1,404,540	1,432,631
3.050	Capital Outlay	682,658	431,501	809,478	25.4%	1,202,431	850,000	850,000	850,000
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	150,000							
4.060	Interest and Fiscal Charges	1,425							
4.300	Other Objects	476,496	483,024	515,847	4.1%	460,025	458,806	463,394	468,028
4.500	*Total Expenditures*	26,557,935	27,599,510	30,126,397	6.5%	31,341,855	31,813,220	32,418,945	33,066,939
	Other Financing Uses								
5.010	Operating Transfers-Out								
5.020	Advances-Out	134,814	380,499	135,999	59.0%	150,000	150,000	150,000	150,000
5.030	All Other Financing Uses								
5.040	*Total Other Financing Uses*	134,814	380,499	135,999	59.0%	150,000	150,000	150,000	150,000
5.050	*Total Expenditures and Other Financing Uses*	26,692,749	27,980,009	30,262,396	6.5%	31,491,855	31,963,220	32,568,945	33,216,939
6.010	*Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses*	3,381,514	108,056	393,711-	-280.6%	2,192,363-	3,003,779-	3,609,504-	4,257,498-
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	18,481,744	21,863,258	21,971,314	9.4%	21,577,603	19,385,240	16,381,461	12,771,957
7.020	*Cash Balance June 30*	21,863,258	21,971,314	21,577,603	-0.6%	19,385,240	16,381,461	12,771,957	8,514,459
8.010	*Estimated Encumbrances June 30*	1,091,778	1,049,733	662,140	-20.4%	1,287,528	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 Advances								
9.070	Bus Purchases								
9.080	*Subtotal*								
10.010	*Fund Balance June 30 for Certification of Appropriations*	20,771,480	20,921,581	20,915,463	0.3%	18,097,712	15,381,461	11,771,957	7,514,459
	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*	20,771,480	20,921,581	20,915,463	0.3%	18,097,712	15,381,461	11,771,957	7,514,459
	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*	20,771,480	20,921,581	20,915,463	0.3%	18,097,712	15,381,461	11,771,957	7,514,459
	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