

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	302,830	285,482	296,137	-1.13%	287,500	169,500	44,137	53,863-
4.500	<i>Total Expenditures</i>	14,763,983	14,270,207	14,076,749	-2.44%	14,378,401	14,738,346	15,107,099	15,485,113
	Other Financing Uses								
5.010	Operating Transfers-Out	590,276	86,782	100,110		20,000	20,000	20,000	20,000
5.020	Advances-Out								
5.030	All Other Financing Uses	667							
5.040	<i>Total Other Financing Uses</i>	590,943	86,782	100,110		20,000	20,000	20,000	20,000
5.050	<i>Total Expenditures and Other Financing Uses</i>	15,354,926	14,356,989	14,176,859	-4.15%	14,398,401	14,758,346	15,127,099	15,505,113
						1.56%	2.50%	2.50%	2.50%
6.010	<i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>	867,617-	796,258	405,832		338,477	987,117-	1,355,870-	1,269,835-
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	7,082,924	6,215,307	7,011,565		7,417,397	7,755,874	6,768,757	5,412,887
7.020	<i>Cash Balance June 30</i>	6,215,307	7,011,565	7,417,397	9.7%	7,755,874	6,768,757	5,412,887	4,143,052
8.010	<i>Estimated Encumbrances June 30</i>	315,079	52,411	110,481	0.0%	50,000	5,000	5,000	50,000
	Reservation of Fund Balance								
9.010	Textbooks and Instructional Materials				0.0%				
9.020	Capital Improvements	432,446	432,446	432,446	0.0%	432,446	432,446	432,446	432,446
9.030	Budget Reserve	1,459,458	1,459,458	1,459,458	0.0%	1,459,458	1,459,458	1,459,458	1,459,458
9.040	DPIA				0.0%				
9.045	Fiscal Stabilization				0.0%				
9.050	Debt Service				0.0%				
9.060	Property Tax Advances				0.0%				
9.070	Bus Purchases				0.0%				
9.080	<i>Subtotal</i>	1,891,904	1,891,904	1,891,904	0.0%	1,891,904	1,891,904	1,891,904	1,891,904

10.010	<i>Fund Balance June 30 for Certification of Appropriations</i>	4,008,324	5,067,250	5,415,012	12.99%	5,813,970	4,871,853	3,515,983	2,201,148
	Revenue from Replacement/Renewal Levies								
11.010	Income Tax - Renewal								
11.020	Property Tax - Renewal or Replacement								
11.300	Cumulative Balance of Replacement	0	0						
12.010	<i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>	4,008,324	5,067,250	5,415,012	12.99%	5,813,970	4,871,853	3,515,983	2,201,148
	Revenue from New Levies								
13.010	Income Tax - New				0.0%				
13.020	Property Tax - New				0.0%				
13.030	Cumulative Balance of New Levies	0	0		0.0%				
14.010	Revenue from Future State Advancements				0.0%				
15.010	<i>Unreserved Fund Balance June 30</i>	4,008,324	5,067,250	5,415,012	12.99%	5,813,970	4,871,853	3,515,983	2,201,148
	ADM Forecasts								
20.010	Kindergarten - October Count	74	74	70	0.0%	80	71	83	80
20.015	Grades 1-12 - October Count	1,174	1,174	1,190	0.3%	1180	1167	1175	1164
	State Fiscal Stabilization Funds								
21.010	Personal Services SFSF								
21.020	Employees Retirement/Insurance Benefits SFSF								
21.030	Purchased Services SFSF								
21.040	Supplies and Materials SFSF	0	0						
21.050	Capital Outlay SFSF	0	0						
21.060	<i>Total Expenditures - SFSF</i>	0	0			0	0	0	0

Please visit the Ohio Department of Education website at <ftp://ftp.ode.state.oh.us/geodoc/5-yrForecast/>
Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to

Fiscal Year
2024

\$10,815,675
\$945,594
\$
\$521,478
\$1,850
\$
\$1,535,826
\$414,855

14,235,277

14,235,277

9,788,621
4,127,684
1,663,693
422,016
13,432

142,863-
15,872,583

20,000
20,000
15,892,583
2.50%

1,657,306-

4,143,052
2,485,746
50,000

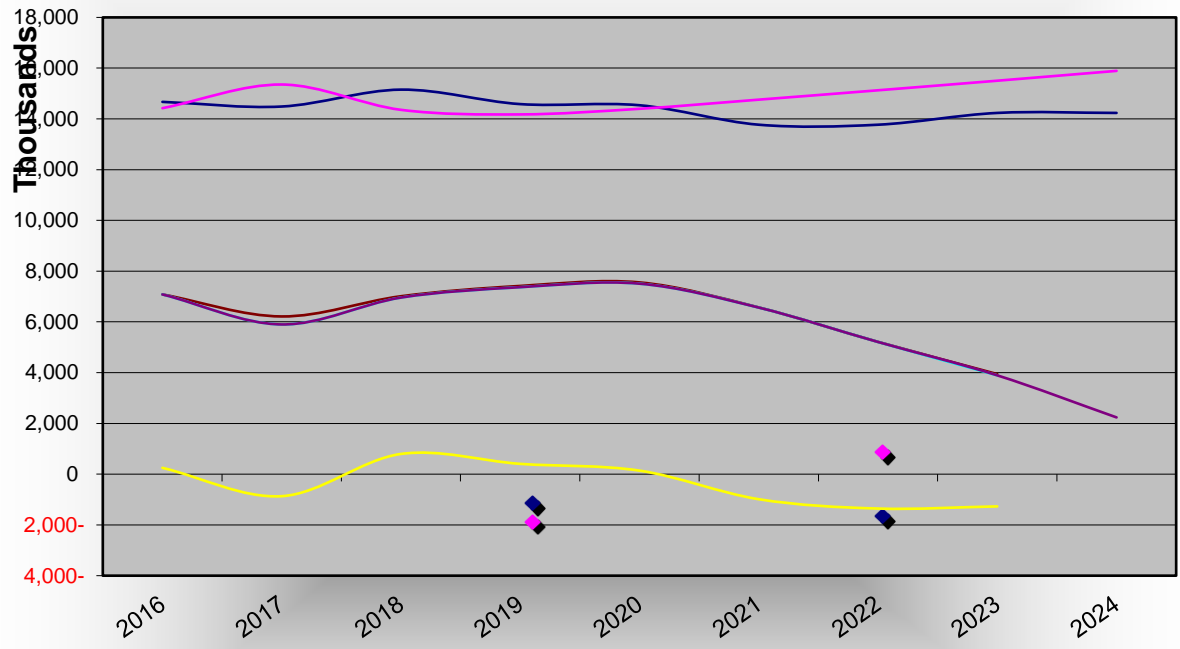
432,446
1,459,458

1,891,904

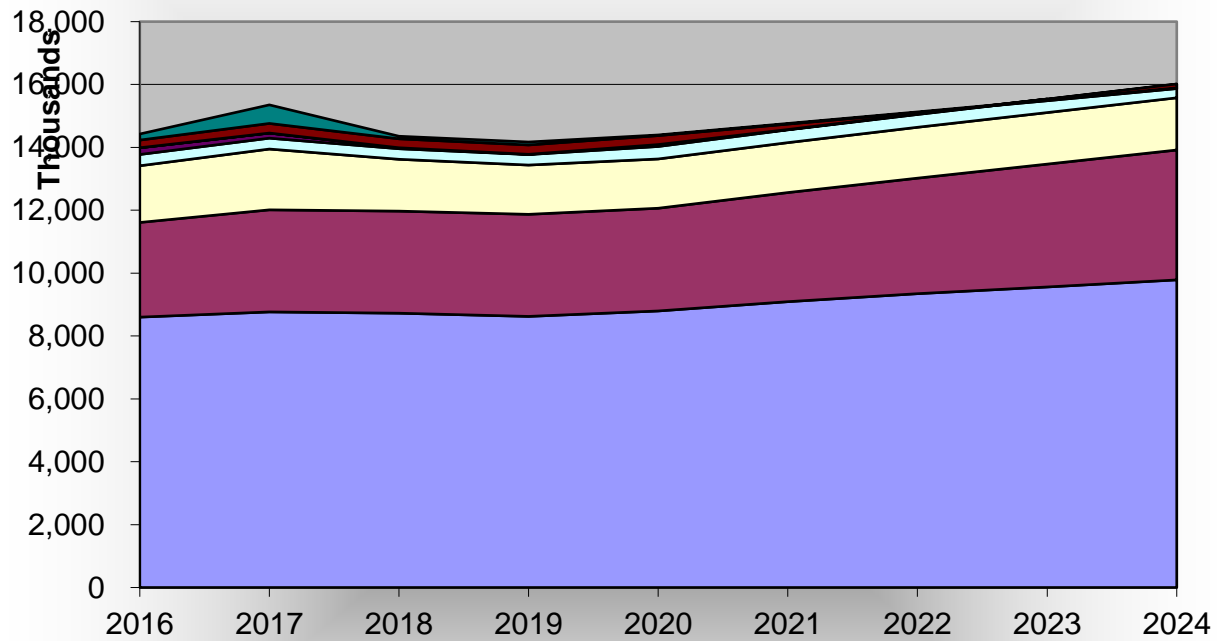
543,842
543,842
543,842
80
1164
0

o General fund debt

Total Expenditures, Revenues and Fund Balances



Expenditures by Category



- Personal Services
- Employees' Retirement/Insurance Benefits
- Purchased Services
- Supplies and Materials
- Capital Outlay
- Intergovernmental
- Other Objects
- Total Other Financing Uses

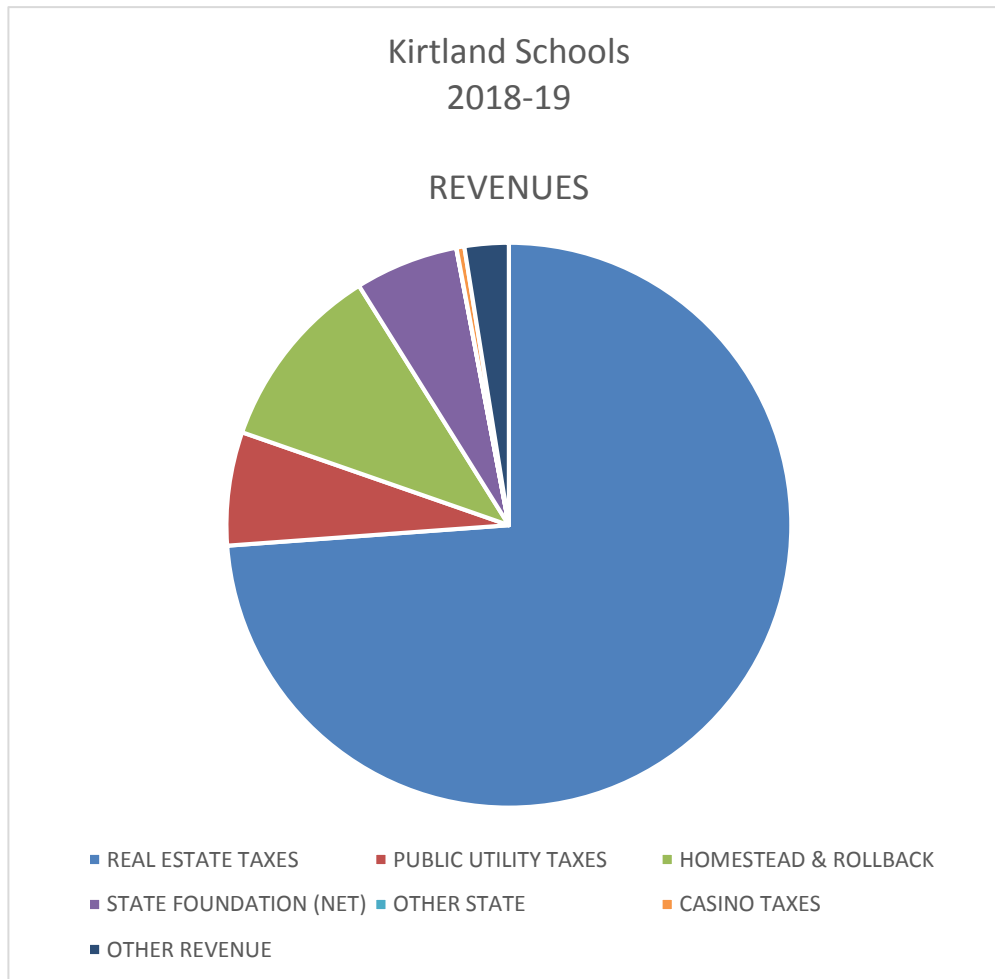
KIRTLAND LOCAL SCHOOLS GENERAL OPERATING FUND REVENUE

	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 FORECAST	2020-2021 FORECAST	2021-2022 FORECAST	2022-2023 FORECAST	2023-2024 FORECAST
REAL ESTATE TAXES	\$ 10,936,085	\$ 10,657,110	\$ 11,265,077	\$ 10,566,175	\$ 11,145,821	\$ 10,500,655	\$ 10,500,655	\$ 10,815,675	\$ 10,815,675
PUBLIC UTILITY TAXES	\$ 892,124	\$ 909,619	\$ 924,759	\$ 928,874	\$ 943,285	\$ 945,594	\$ 945,594	\$ 945,594	\$ 945,594
HOMESTEAD & ROLLBACK	\$ 1,485,733	\$ 1,495,737	\$ 1,502,593	\$ 1,539,993	\$ 1,578,645	\$ 1,491,093	\$ 1,491,093	\$ 1,535,826	\$ 1,535,826
STATE FOUNDATION (NET)	\$ 855,860	\$ 791,235	\$ 818,520	\$ 846,255	\$ 490,803	\$ 417,183	\$ 417,183	\$ 521,478	\$ 521,478
OTHER STATE	\$ 103,308	\$ 133,044	\$ 93,718	\$ 1,845	\$ 1,560	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
CASINO TAXES	\$ 59,092	\$ 58,373	\$ 58,373	\$ 58,373	\$ 58,373	\$ 58,373	\$ 58,373	\$ 58,373	\$ 58,373
OTHER REVENUE	\$ 339,191	\$ 442,192	\$ 110,153	\$ 367,401	\$ 319,482	\$ 356,482	\$ 356,482	\$ 356,482	\$ 356,482
TOTAL REVENUE	\$ 14,671,393	\$ 14,487,310	\$ 14,773,193	\$ 14,308,916	\$ 14,537,969	\$ 13,771,229	\$ 13,771,229	\$ 14,235,277	\$ 14,235,277
YEAR OVER YEAR CHANGE	0.64%	-1.25%	1.97%	-3.14%	1.60%	-5.27%	0.00%	3.37%	0.00%

KIRTLAND LOCAL SCHOOLS GENERAL OPERATING FUND REVENUE

2018-2019 ACTUAL

REAL ESTATE TAXES	\$ 10,566,175
PUBLIC UTILITY TAXES	\$ 928,874
HOMESTEAD & ROLLBACK	\$ 1,539,993
STATE FOUNDATION (NET)	\$ 846,255
OTHER STATE	\$ 1,845
CASINO TAXES	\$ 64,290
OTHER REVENUE	\$ 361,484
TOTAL REVENUE	\$ 14,308,916



**KIRTLAND LOCAL SCHOOLS
GENERAL OPERATING FUND EXPENSES**

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
SALARIES & WAGES	\$ 8,464,647	\$ 8,600,961	\$ 8,770,998	\$ 8,727,249	\$ 8,625,395	\$ 8,798,238	\$ 9,094,190	\$ 9,344,280	\$ 9,563,870	\$ 9,788,621
BENEFITS	\$ 2,837,517	\$ 3,010,882	\$ 3,242,482	\$ 3,242,155	\$ 3,245,528	\$ 3,261,903	\$ 3,467,212	\$ 3,681,127	\$ 3,906,986	\$ 4,127,684
PURCHASE SERVICES	\$ 1,816,559	\$ 1,802,959	\$ 1,931,578	\$ 1,652,950	\$ 1,567,753	\$ 1,575,265	\$ 1,591,018	\$ 1,614,883	\$ 1,639,106	\$ 1,663,693
SUPPLIES AND MATERIALS	\$ 466,718	\$ 357,922	\$ 349,275	\$ 331,934	\$ 332,612	\$ 397,617	\$ 403,581	\$ 409,635	\$ 415,779	\$ 422,016
EQUIPMENT	\$ 110,201	\$ 218,176	\$ 166,820	\$ 30,437	\$ 9,324	\$ 57,878	\$ 12,845	\$ 13,038	\$ 13,233	\$ 13,432
OTHER EXPENSES	\$ 252,559	\$ 242,077	\$ 302,830	\$ 285,482	\$ 296,137	\$ 287,500	\$ 169,500	\$ 44,137	\$ (53,863)	\$ (142,863)
FUND ADVANCES	\$ 115,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND TRANSFERS	\$ 106,332	\$ 189,439	\$ 590,276	\$ 86,782	\$ 100,110	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL BEFORE TRANSFERS TO BUDGET	\$ 14,169,659	\$ 14,422,416	\$ 15,354,259	\$ 14,356,989	\$ 14,176,859	\$ 14,398,401	\$ 14,758,346	\$ 15,127,099	\$ 15,505,113	\$ 15,892,583
RESERVE FUNDS										
TRANSFER TO BUDGET RESERVE FUND	\$ 486,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER TO CAPITAL RESERVE	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 15,656,244	\$ 14,422,416	\$ 15,354,259	\$ 14,356,989	\$ 14,176,859	\$ 14,398,401	\$ 14,758,346	\$ 15,127,099	\$ 15,505,113	\$ 15,892,583
YEAR OVER YEAR CHANGE		-7.88%	6.46%	-6.50%	-1.25%	1.56%	2.50%	2.50%	2.50%	2.50%

KIRTLAND LOCAL SCHOOLS
GENERAL OPERATING FUND EXPENSES

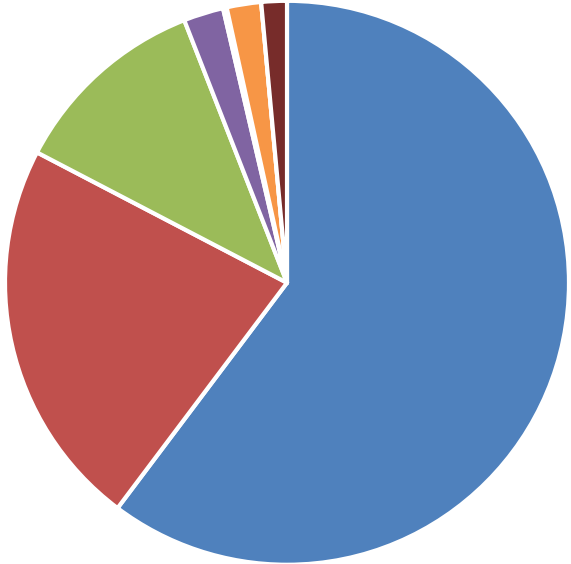
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
SALARIES & WAGES	\$ 8,464,647	\$ 8,600,961	\$ 8,770,998	\$ 8,727,249	\$ 8,625,395	\$ 8,798,238	\$ 9,094,190	\$ 9,344,280	\$ 9,563,870	\$ 9,788,621
		1.61%	1.98%	-0.50%	-1.17%	2.00%	3.36%	2.75%	2.35%	2.35%
BENEFITS	\$ 2,837,517	\$ 3,010,882	\$ 3,242,482	\$ 3,242,155	\$ 3,245,528	\$ 3,261,903	\$ 3,467,212	\$ 3,681,127	\$ 3,906,986	\$ 4,127,684
		6.11%	7.69%	-0.01%	0.10%	0.50%	6.29%	6.17%	6.14%	5.65%
PURCHASE SERVICES	\$ 1,816,559	\$ 1,802,959	\$ 1,931,578	\$ 1,652,950	\$ 1,567,753	\$ 1,575,265	\$ 1,591,018	\$ 1,614,883	\$ 1,639,106	\$ 1,663,693
		-0.75%	7.13%	-14.42%	-5.15%	0.48%	1.00%	1.50%	1.50%	1.50%
SUPPLIES AND MATERIALS	\$ 466,718	\$ 357,922	\$ 349,275	\$ 331,934	\$ 332,612	\$ 397,617	\$ 403,581	\$ 409,635	\$ 415,779	\$ 422,016
		-23.31%	-2.42%	-4.96%	0.20%	19.54%	1.50%	1.50%	1.50%	1.50%
EQUIPMENT	\$ 110,201	\$ 218,176	\$ 166,820	\$ 30,437	\$ 9,324	\$ 57,878	\$ 12,845	\$ 13,038	\$ 13,233	\$ 13,432
		97.98%	-23.54%	-81.75%	-69.37%	520.74%	-77.81%	1.50%	1.50%	1.50%
OTHER EXPENSES	\$ 252,559	\$ 242,077	\$ 302,830	\$ 285,482	\$ 296,137	\$ 287,500	\$ 169,500	\$ 44,137	\$ (53,863)	\$ (142,863)
		-4.15%	25.10%	-5.73%	3.73%	-2.92%	-41.04%	-73.96%	-222.04%	165.23%
FUND ADVANCES	\$ 115,126		\$ -	\$ -	\$ -	\$ -				
FUND TRANSFERS	\$ 106,332		\$ 590,943	\$ 211,782	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL BEFORE TRANSFERS TO BUDGET	\$ 14,169,659	\$ 14,422,416	\$ 15,354,926	\$ 14,481,988	\$ 14,096,748	\$ 14,398,407	\$ 14,758,345	\$ 15,127,098	\$ 15,505,111	\$ 15,892,585
RESERVE FUNDS										
TRANSFER TO BUDGET RESERVE FUND	\$ 486,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER TO CAPITAL RESERVE	\$ 1,000,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 15,656,244	\$ 14,422,416	\$ 15,354,926	\$ 14,481,988	\$ 14,096,748	\$ 14,398,407	\$ 14,758,345	\$ 15,127,098	\$ 15,505,111	\$ 15,892,585
YEAR OVER YEAR CHANGE		-7.88%	6.47%	-5.69%	-2.66%	2.14%	2.50%	2.50%	2.50%	2.50%

**KIRTLAND LOCAL SCHOOLS
GENERAL OPERATING FUND EXPENSES**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
SALARIES & WAGES	\$ 8,727,249	\$ 8,625,395	\$ 8,798,238	\$ 9,094,190	\$ 9,344,280	\$ 9,563,870	\$ 9,788,621
BENEFITS	\$ 3,242,155	\$ 3,245,528	\$ 3,261,903	\$ 3,467,212	\$ 3,681,127	\$ 3,906,986	\$ 4,127,684
PURCHASE SERVICES	\$ 1,652,950	\$ 1,567,753	\$ 1,575,265	\$ 1,591,018	\$ 1,614,883	\$ 1,639,106	\$ 1,663,693
SUPPLIES AND MATERIALS	\$ 331,934	\$ 332,612	\$ 397,617	\$ 403,581	\$ 409,635	\$ 415,779	\$ 422,016
EQUIPMENT ** Excl. Capital Reserve Exp.	\$ 30,437	\$ 9,324	\$ 57,878	\$ 12,845	\$ 13,038	\$ 13,233	\$ 13,432
OTHER EXPENSES	\$ 285,482	\$ 296,137	\$ 287,500	\$ 169,500	\$ 44,137	\$ (53,863)	\$ (142,863)
FUND ADVANCES	\$ -	\$ -	\$ -				
FUND TRANSFERS	\$ 211,782	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL BEFORE TRANSFERS TO BUDGET	\$ 14,481,989	\$ 14,096,749	\$ 14,398,401	\$ 14,758,346	\$ 15,127,099	\$ 15,505,113	\$ 15,892,583
RESERVE FUNDS							
TRANSFER TO BUDGET RESERVE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER TO CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 14,481,989	\$ 14,096,749	\$ 14,398,401	\$ 14,758,346	\$ 15,127,099	\$ 15,505,113	\$ 15,892,583
YEAR OVER YEAR CHANGE		-2.66%	2.14%	2.50%	2.50%	2.50%	2.50%

KIRTLAND LOCAL SCHOOLS
GENERAL OPERATING FUND EXPENSES

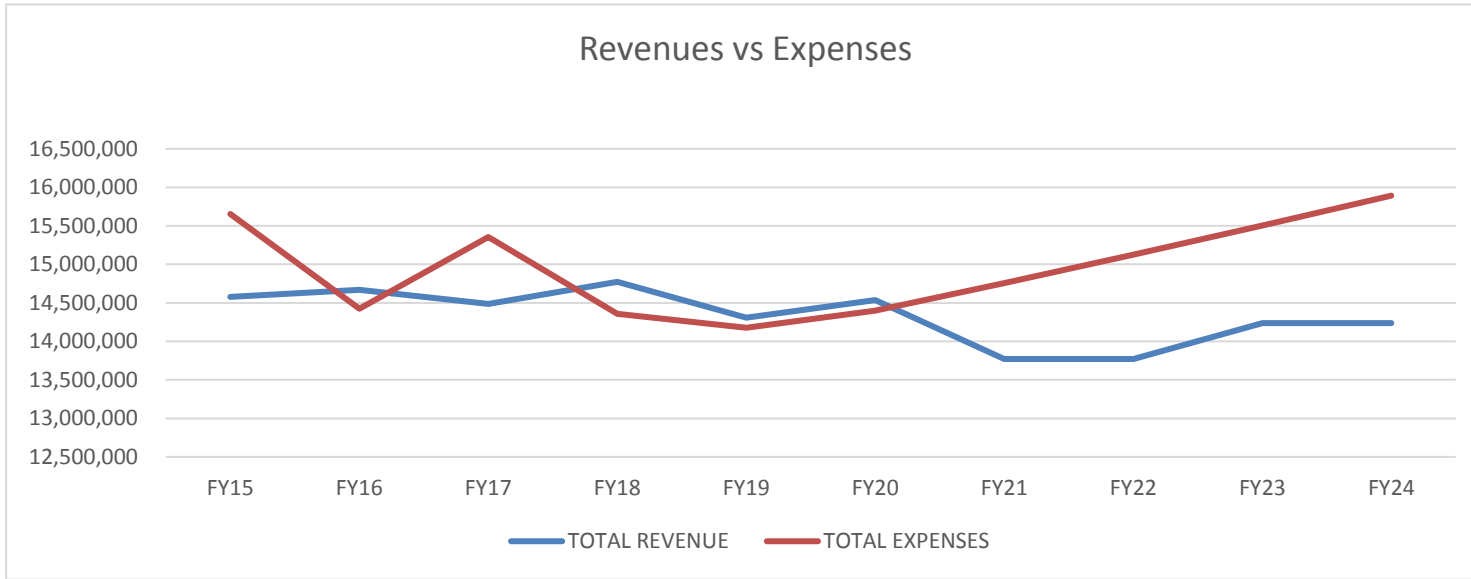
2018-2019
Kirtland Schools
Expenditure Breakdown



- SALARIES & WAGES
- BENEFITS
- PURCHASE SERVICES
- SUPPLIES AND MATERIALS
- EQUIPMENT ** Excl. Capital Reserve Exp.
- OTHER EXPENSES
- FUND ADVANCES
- FUND TRANSFERS

KIRTLAND LOCAL SCHOOLS REVENUES VS EXPENDITURES

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
TOTAL REVENUE	14,577,833	14,671,393	14,487,310	14,773,193	14,308,916	14,537,969	13,771,229	13,771,229	14,235,277	14,235,277
TOTAL EXPENSES	15,656,244	14,422,416	15,354,259	14,356,989	14,176,859	14,398,401	14,758,346	15,127,099	15,505,113	15,892,583



KIRTLAND LOCAL SCHOOLS CASH BALANCE SUMMARY

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
CASH BALANCE	8,161,335	7,082,924	5,900,228	6,959,154	7,367,397	7,506,965	6,564,848	5,208,978	3,894,143	2,236,837
2 months Exp	2,609,374	2,403,736	2,559,043	2,392,832	2,362,810	2,399,734	2,459,724	2,521,183	2,584,185	2,648,764
TOTAL REVENUE	14,577,833	14,671,393	14,487,310	14,773,193	14,308,916	14,537,969	13,771,229	13,771,229	14,235,277	14,235,277
TOTAL EXPENSES	15,656,244	14,422,416	15,354,259	14,356,989	14,176,859	14,398,401	14,758,346	15,127,099	15,505,113	15,892,583

