

**Office of the Board of Education, Shelby City School District, Richland County, Ohio**

To the Auditor of Richland County:

The Board of Education of said School District hereby submits its annual Budget for the year commencing July 1st, 2024 for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.

**Signed** \_\_\_\_\_

**Title** \_\_\_\_\_

**Date** \_\_\_\_\_

**SCHEDULE A**

Summary of Amounts Required From General Property Tax Approved by Budget Commission,  
and County Auditor's Estimated Rates

FUND Include only those funds which are requesting general property tax revenue	Fiscal Year Amount Requested of Budget Commission Inside/Outside	Fiscal Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Fiscal Year Amount to be Derived from Levies outside Inside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied			
				Inside 10M Limit	Inside 10M Limit	Outside 10M Limit	Outside 10M Limit
				FY	TY	FY	TY
	Column 1	Column 2	Column 3	Col. 4	Col. 5	Col. 6	Col. 7
<b>Governmental Funds</b>	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX
General				5.20	5.20	38.30	38.30
Emergency						2.60	2.60
Permanent Improvement						3.00	3.00
Debt Service						2.50	2.50
<b>Proprietary Funds</b>	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX
<b>Fiduciary Funds</b>	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX
<b>TOTAL ALL FUNDS</b>	\$ -	\$ -	\$ -	5.20	5.20	46.40	46.40



FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION  
FOR BUDGET YEAR BEGINNING JULY 1, 2024

SHELBY CITY SCHOOL DISTRICT

EXHIBIT I

GENERAL FUND	CURRENT FISCAL YEAR	BUDGET FISCAL YEAR
<b>Balance, July 1st</b>	\$ 14,652,300.00	\$ 17,041,607.00
<b>Revenues:</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Real Estate Tax	4,936,000.00	5,286,000.00
Personal Property Tax	2,949,000.00	2,776,000.00
Income Tax	4,601,000.00	3,739,000.00
Rollbacks (Homestead, 10%, 2.5% and PP)	735,000.00	784,000.00
<b>Total Local Taxes</b>	\$ 13,221,000.00	\$ 12,585,000.00
Intergovernmental Revenues	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
State Shared Taxes and Permits	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Foundation	10,531,000.00	10,748,000.00
Spending Reserve	0.00	0.00
Revenues from Other State sources excluding 3130	791,000.00	791,000.00
Federal Grants or Aid	0.00	0.00
Other Grants or Aid	0.00	0.00
<b>Total Intergovernmental Revenues</b>	\$ 11,322,000.00	\$ 11,539,000.00
Revenues from Local Sources	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Charges for Services	0.00	
Miscellaneous	0.00	
Sale of Personal Property	0.00	
Insurance Proceeds	0.00	
<b>Total Revenues from Local Sources</b>	\$ -	\$ -
Other Financing Sources	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Proceeds from Sale of Debt		
Transfers		
Advances		
Other Sources	1,261,268.00	1,261,268.00
<b>Total Revenue from Other Financing Sources</b>	\$ 1,261,268.00	\$ 1,261,268.00
<b>Total Revenue</b>	\$ 25,804,268.00	\$ 25,385,268.00
<b>Total Revenue and Balance</b>	\$ 40,456,568.00	\$ 42,426,875.00

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION  
FOR BUDGET YEAR BEGINNING JULY 1, 2024

SHELBY CITY SCHOOL DISTRICT

EXHIBIT II

Reproduce as needed. Use for any fund receiving property tax revenue except the General Fund

**FUND NAME:** Permanent Improvement Fund  
**FUND TYPE/CLASSIFICATION:** 003

DESCRIPTION	CURRENT YEAR	BUDGET YEAR
REVENUE:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FROM TAXES	663,000.00	663,000.00
FROM OTHER SOURCES		
BALANCE JULY 1ST	175,733.30	100,000.00
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$ 838,733.30</b>	<b>\$ 763,000.00</b>

**FUND NAME:** Bon Retirement Fund  
**FUND TYPE/CLASSIFICATION:** 002

DESCRIPTION	CURRENT YEAR	BUDGET YEAR
REVENUE:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FROM TAXES	1,120,000.00	1,120,000.00
FROM OTHER SOURCES		
BALANCE JULY 1ST	1,984,290.70	2,000,000.00
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$ 3,104,290.70</b>	<b>\$ 3,120,000.00</b>

**FUND NAME:**  
**FUND TYPE/CLASSIFICATION:**

DESCRIPTION	CURRENT YEAR	BUDGET YEAR
REVENUE:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FROM TAXES		
FROM OTHER SOURCES		
BALANCE JULY 1ST		
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION  
FOR BUDGET YEAR BEGINNING JULY 1, 2024

SHELBY CITY SCHOOL DISTRICT

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	ESTIMATED UNENCUMBERED BALANCE JULY 1ST	FISCAL YEAR ESTIMATED REVENUE	TOTAL BALANCE AND REVENUE
<b>GOVERNMENTAL</b>			
<b>SPECIAL REVENUE FUNDS:</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
007 Speical Trust	200,000.00	5,000.00	\$ 205,000.00
018 Principal Funds	200,000.00	75,000.00	\$ 275,000.00
019 Local Foundation	20,000.00	10,000.00	\$ 30,000.00
034 Classroom Facilities Maint	200,000.00	108,701.00	\$ 308,701.00
300 Activities	100,000.00	250,000.00	\$ 350,000.00
401 Auxiliary	0.00	100,000.00	\$ 100,000.00
451 Data Communication	0.00	7,200.00	\$ 7,200.00
461 Vocational Ed	0.00	5,500.00	\$ 5,500.00
507 ESSER	0.00	200,000.00	\$ 200,000.00
516 IDEA	0.00	500,000.00	\$ 500,000.00
572 Title I	0.00	300,000.00	\$ 300,000.00
584 Title IV	0.00	26,000.00	\$ 26,000.00
587 IDEA Early Childhood	0.00	11,000.00	\$ 11,000.00
590 Title IIA	0.00	100,000.00	\$ 100,000.00
	\$ 720,000.00	\$ 1,698,401.00	\$ 2,418,401.00
<b>DEBT SERVICE FUNDS:</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
002 Debt Service	1,600,000.00	1,120,000.00	\$ 2,720,000.00
			\$ -
			\$ -
			\$ -
			\$ -
<b>TOTAL DEBT SERVICE FUNDS</b>	\$ 1,600,000.00	\$ 1,120,000.00	\$ 2,720,000.00
<b>CAPITAL PROJECT FUNDS</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
003 Permanent Improvement	200,000.00	663,000.00	\$ 863,000.00
070 Caipital Improvement Fund	30,000.00	0.00	\$ 30,000.00
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
<b>TOTAL CAPITAL PROJECT FUNDS</b>	\$ 230,000.00	\$ 663,000.00	\$ 893,000.00

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION  
FOR BUDGET YEAR BEGINNING JULY 1, 2024

SHELBY CITY SCHOOL DISTRICT

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	ESTIMATED UNENCUMBERED BALANCE JULY 1ST	FISCAL YEAR ESTIMATED REVENUE	TOTAL BALANCE AND REVENUE
<b>PROPRIETARY</b>			
<b>PERMANENT FUNDS:</b>			
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
007 Special Trust	70,000.00	1,000.00	71,000.00
008 Endowment	200,000.00	5,000.00	205,000.00
200- Student Activity	100,000.00	140,000.00	240,000.00
<b>TOTAL PERMANENT FUNDS</b>	\$ 370,000.00	\$ 146,000.00	\$ 516,000.00
<b>ENTERPRISE FUNDS:</b>			
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
006 Food Service	300,000.00	900,000.00	1,200,000.00
009 - Uniform School Supplies	80,000.00	20,000.00	100,000.00
<b>TOTAL ENTERPRISE FUNDS</b>	\$ 380,000.00	\$ 920,000.00	\$ 1,300,000.00
<b>INTERNAL SERVICE FUNDS</b>			
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL INTERNAL SERVICE FUNDS</b>	\$ -	\$ -	\$ -
<b>FIDUCIARY</b>			
<b>TRUST AND AGENCY FUNDS</b>			
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>TOTAL TRUST &amp; AGENCY FUNDS</b>	\$ -	\$ -	\$ -
<b>TOTAL FOR MEMORANDUM ONLY</b>	\$ 3,300,000.00	\$ 4,547,401.00	\$ 7,847,401.00

**CERTIFICATE OF THE COUNTY BUDGET COMMISSION**

The Budget Commission of Richland County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the **Shelby City Schools** for the fiscal year beginning July 1, 2024

<b>FUND</b>	<b>Unencumbered Balance July 1, 2024</b>	<b>Property Tax</b>	<b>Other Sources</b>	<b>Total</b>
<b>General Fund</b>	17,041,607.00	<b>8,846,000.00</b>	16,539,268.00	\$ 42,426,875.00
<b>Special Revenue Funds</b>				
Special Trust - 007	200,000.00	XXXXXXXXXXXX	5,000.00	\$ 205,000.00
Principal's Funds - 018	200,000.00	XXXXXXXXXXXX	75,000.00	\$ 275,000.00
Local Foundations - 019	20,000.00	XXXXXXXXXXXX	10,000.00	\$ 30,000.00
Classroom Facilities Maint - 034	200,000.00	XXXXXXXXXXXX	108,701.00	\$ 308,701.00
Athletics, Music & Art - 300	100,000.00	XXXXXXXXXXXX	250,000.00	\$ 350,000.00
Auxillary Service - 401	-	XXXXXXXXXXXX	100,000.00	\$ 100,000.00
Data Communication - 451	-	XXXXXXXXXXXX	7,200.00	\$ 7,200.00
Vocational Ed Enhancement - 461	-	XXXXXXXXXXXX	5,500.00	\$ 5,500.00
ESSER - 507	-	XXXXXXXXXXXX	200,000.00	\$ 200,000.00
Title V-IB - 516	-	XXXXXXXXXXXX	500,000.00	\$ 500,000.00
Title I - 572	-	XXXXXXXXXXXX	300,000.00	\$ 300,000.00
Title IV-A - 584	-	XXXXXXXXXXXX	26,000.00	\$ 26,000.00
IDEA Early Childhood - 587	-	XXXXXXXXXXXX	11,000.00	\$ 11,000.00
Title II-A - 590	-	XXXXXXXXXXXX	100,000.00	\$ 100,000.00
<b>Debt Service Fund</b>				
Debt Service - 002	1,600,000.00	<b>1,120,000.00</b>	-	\$ 2,720,000.00
<b>Capital Project Funds</b>				
Permanent Improvement - 003	200,000.00	<b>663,000.00</b>	-	\$ 863,000.00
Capital Improvement Fund 070	30,000.00	XXXXXXXXXXXX	-	\$ 30,000.00
	-	XXXXXXXXXXXX	-	\$ -
<b>Enterprise Funds</b>				
Food Service - 006	300,000.00	XXXXXXXXXXXX	900,000.00	\$ 1,200,000.00
Uniform School Supplies - 009	80,000.00	XXXXXXXXXXXX	20,000.00	\$ 100,000.00
Vo Ag - 020	-	XXXXXXXXXXXX	-	\$ -
<b>Internal Service Funds</b>				
Special Rotary - 014	-	XXXXXXXXXXXX	-	\$ -
Employee Health Liability - 024	-	XXXXXXXXXXXX	-	\$ -
<b>Trust and Agency Funds</b>				
Special Trust - 007	70,000.00	XXXXXXXXXXXX	1,000.00	\$ 71,000.00
Endowment - 008	200,000.00	XXXXXXXXXXXX	5,000.00	\$ 205,000.00
Student Activities - 200's	100,000.00	XXXXXXXXXXXX	140,000.00	\$ 240,000.00
<b>TOTALS</b>	<b>\$ 20,341,607.00</b>	<b>\$ 10,629,000.00</b>	<b>\$ 19,303,669.00</b>	<b>\$ 50,274,276.00</b>

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and without the 10 mill limitation is set forth in the proper columns of the

\_\_\_\_\_  
 \_\_\_\_\_  
 Budget  
 Commission

Date: February 26, 2024

Certificate

