EMIS MANUAL

Section 7.1:
~~Five-Year~~Financial Forecast Overview

Version 4.2
September 22, 2026

Department of Education & Workforce

EMIS Education Management Information System

REVISION HISTORY

The revision history sections of the EMIS Manual provide a means for readers to easily navigate to the places where updates have occurred. Significant changes and updates are indicated through blue text for additions and red text with strikethroughs for deletions. Minor changes—such as typos, formatting, and grammar corrections or updates—are not marked.

Version	Date	Effective	Change #	Description
4.2	09-22-26	FY27	27-16	Updated five-year forecast language to financial forecast.
4.1	07-01-25	FY26	NA	Posted for FY26.
4.0	07-01-24	FY25	25-97	Updated Department name and logo (ODE to DEW).
3.7	7/1/23	FY24	NA	Posted for FY24.
3.6	7/1/22	FY23	NA	Posted for FY23.
3.5	7/1/21	FY22	NA	Posted for FY22.
3.4	7/1/20	FY21	NA	Posted for FY21.
3.3	10/21/19	FY20	NA	Posted for FY20.
3.2	7/2/18	FY19	NA	Posted for FY19.
3.1	6/15/18	FY18		No FY18 changes.
3.0	9/12/17	FY17	NA	No FY17 changes.
2.1	4/5/16	FY16		Added Coming Changes section.
2.0	12/13/15	FY15H		Updated language to reflect shift from reporting periods to FY15 reporting.

COMING CHANGES

The EMIS Manual is a living document, and each fiscal year's version is updated throughout the school year. For information regarding specific known changes that may impact the elements in this section, see the appropriate EMIS Changes webpage.

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7.1 ~~Five-Year~~Financial Forecast Overview

General Guidelines

~~The five-year forecast is a financial projection required by Sub. HB 412. For details or assistance in preparing the forecast contact the State Auditor's Office or the Office of School Finance. The Auditor's Office maintains a web site with the latest HB 412 information at: Auditor's HB 412 Information.~~

A financial~~five-year~~ forecast is required of all city, local, exempted village, and joint vocational school districts (see ORC §5705.391 and 3301-92-04 of the Ohio Administrative Code). The financial~~five-year~~ forecast consists of three years of historical data, projections for the current year and ~~four~~ three ensuing years, the ADM forecast, and a summary of key assumptions. For details or assistance in preparing AMD forecasts, contact your Area Coordinator or the Office of School Finance.

The initial financial~~five-year~~ forecast must be submitted through EMIS early ~~by October 31 of~~ each school year (see the EMIS Collection Calendar for the "P" collections~~collection P~~). Districts are also required to submit an updated forecast through EMIS ~~between April 1 and May 31 of~~ each year. Both the ~~five-year~~financial forecast data ~~projections~~ and the forecast notes must be successfully submitted to EMIS in order to meet these statutory requirements.

The record layout is in standard EMIS format. Because the source of this data is likely to be a spreadsheet application, the EMIS Software used by the ITC will also accept this data as a comma-delimited file. See desc_forecast_rec for the detailed record layout. The fields required on the Financial~~Five-Year~~ Forecast (QF) Record are described in the Financial~~Five-Year~~ Forecast sections of the EMIS Manual.