



Berea City School District

Five Year Forecast Financial Report

May, 2023

Jill A. Rowe, Treasurer/CFO

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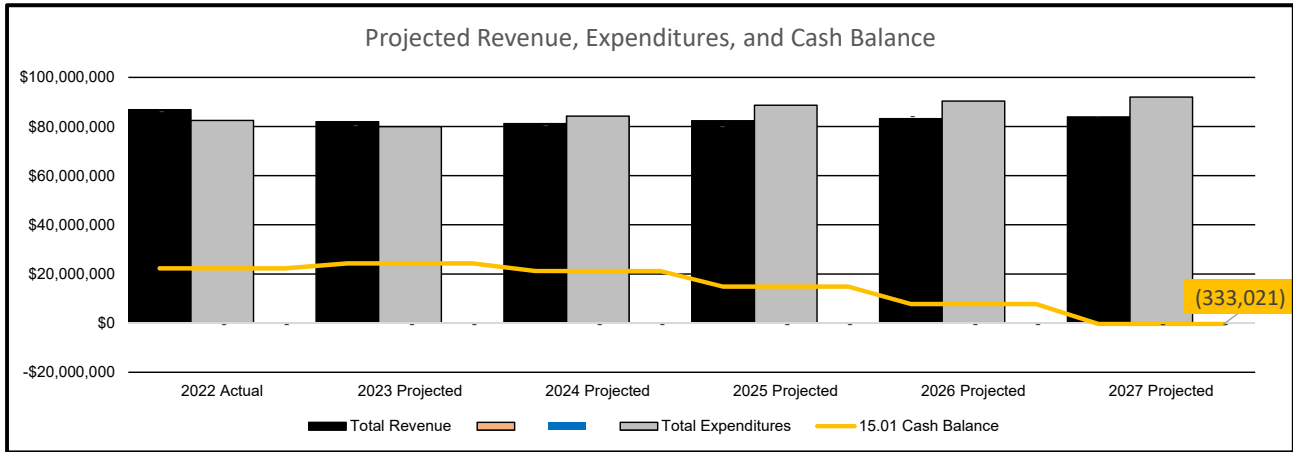
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Forecast Purpose/Objectives

Ohio Department of Education's purposes/objectives for the five-year forecast are:

1. To engage the local board of education and the community in the long range planning and discussions of financial issues facing the school district.
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412 certificate."
3. To provide a method for the Department of Education and Auditor of State to identify school districts with potential financial problems.

Forecast Methodology - This forecast is prepared based upon historical trends and current factors. This information is then extrapolated into estimates for subsequent years. The forecast variables can change multiple times throughout the fiscal year and while cash flow monitoring helps to identify unexpected variances no process is guaranteed. The intent is to provide the district's financial trend over time and a roadmap for decisions aimed at encouraging financial sustainability and stability.



Note: Cash balance (Line 7.020) plus any existing levy modeled as renewed or new during the forecast.

Financial Forecast

	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
Beginning Balance (Line 7.010) Plus Renewal/New Levies Modeled	22,311,196	24,329,704	21,233,325	14,910,280	7,758,119
+ Revenue	81,930,230	81,159,875	82,329,001	83,181,588	83,889,829
+ Proposed Renew/Replacement Levies	-	-	-	-	-
+ Proposed New Levies	-	-	-	-	-
- Expenditures	(79,911,722)	(84,256,253)	(88,652,046)	(90,333,749)	(91,980,968)
= Revenue Surplus or Deficit	2,018,508	(3,096,378)	(6,323,045)	(7,152,161)	(8,091,140)
Line 7.020 Ending Balance with renewal/new levies	24,329,704	21,233,325	14,910,280	7,758,119	(333,021)

Analysis Without Renewal Levies Included:

Revenue Surplus or Deficit w/o Levies	2,018,508	(3,096,378)	(6,323,045)	(7,152,161)	(8,091,140)
Ending Balance w/o Levies	24,329,704	21,233,325	14,910,280	7,758,119	(333,021)

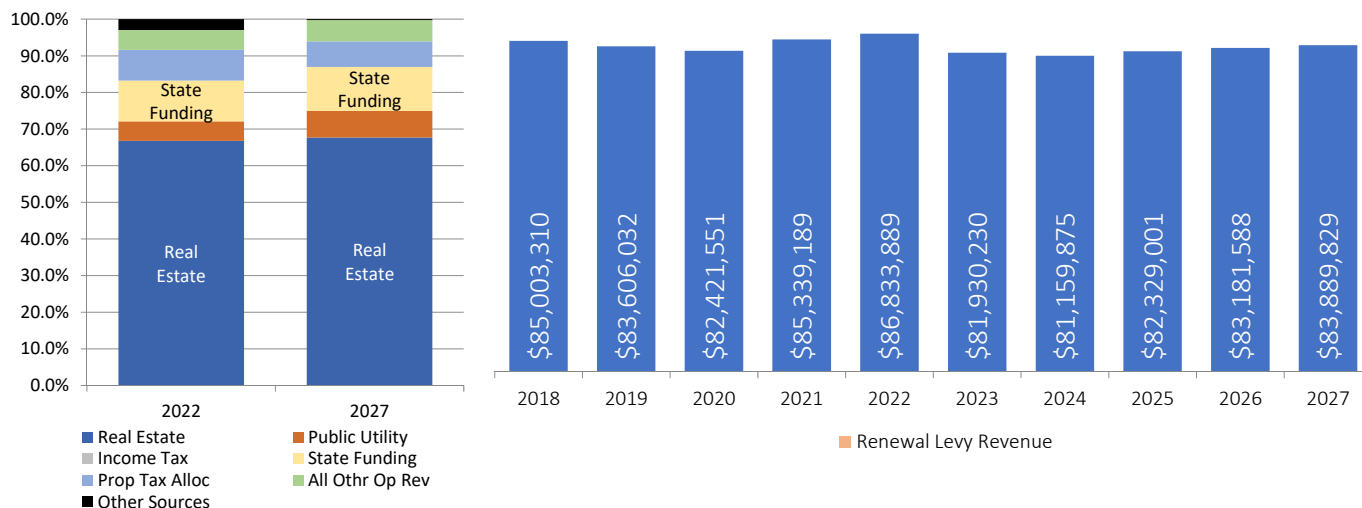
In FY 2023 a revenue surplus is expected. This means that expenditures are expected to be less than revenue by -\$2,018,508 in FY 2023. By the last year of the forecast, FY 2027, the district is expected to have a revenue shortfall where expenditures are projected to be greater than revenue by \$8,091,140. The district would need to cut its FY 2027 projected expenses by 8.80% in order to balance its budget without additional revenue.

The district's cash balance is positive at year-end in FY 2023 and is projected to worsen by FY 2027. A worsening cash balance can erode the district's financial stability over time.

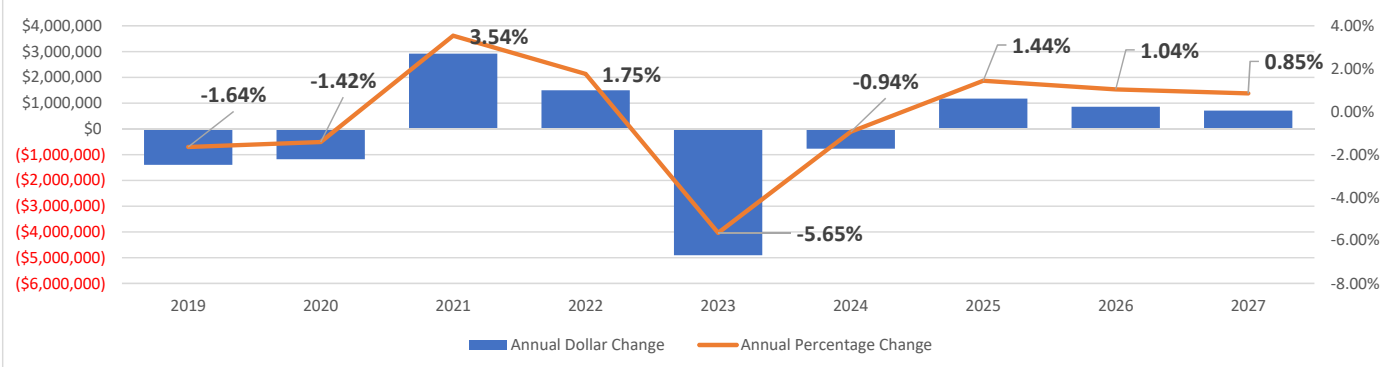
This forecast includes the Fair School Funding Plan (FSFP) adopted by Ohio starting in FY 2022. The district expects a combined impact of \$1,409,557 in FY 2023. This forecast includes a CFO adjusted trend calculation of the FSFP impact using current information. As information changes the estimates will be updated. The district is considered a guarantee district in FY 2023.

Revenue Sources and Forecast Year-Over-Year Projected Overview

Sources of Revenue Over Time



Year-Over-Year Dollar & Percentage Change



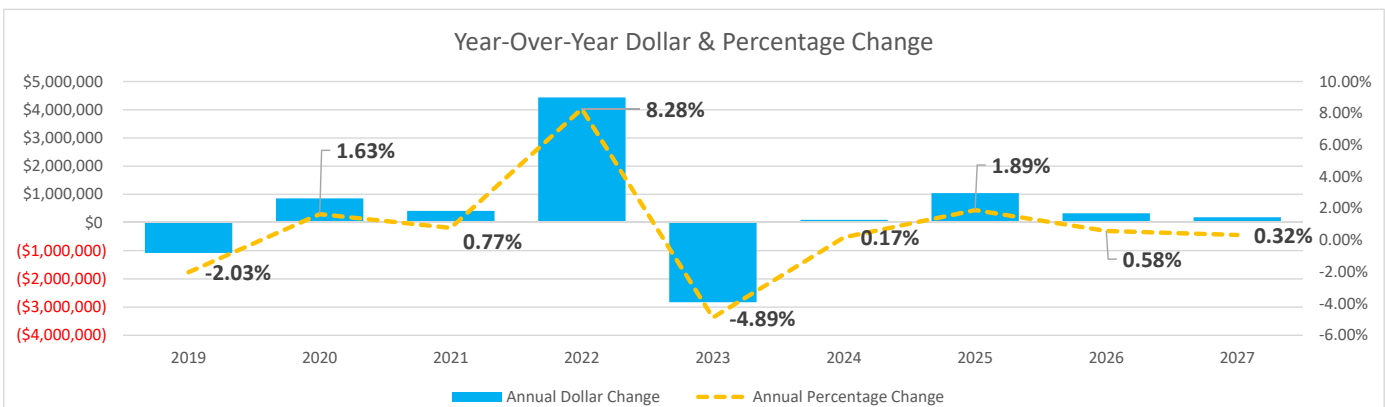
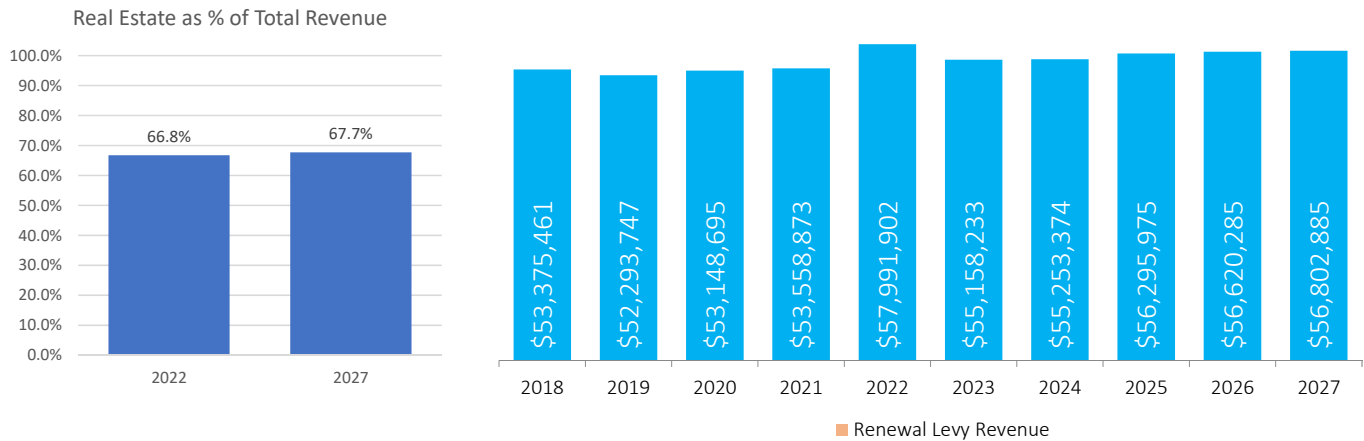
5-Year Historical Actual Average Annual Dollar Change
Compared to 5-year Projected

	Historical Average Annual \$ Change	Projected Average Annual \$ Change	Projected Compared to Historical Variance	Total revenue increased 0.94% or \$794,391 annually during the past 5-Year period and is projected to decrease -0.71% or -\$588,812 annually through FY2027. Real Estate has the most projected average annual variance compared to the historical average at -\$1,339,823
Real Estate	1,102,019	(237,803)	(\$1,339,823)	
Public Utility	\$342,130	\$289,493	(\$52,637)	
Income Tax	\$0	\$0	\$0	
State Funding	(\$516,084)	84,971	\$601,056	
Prop Tax Alloc	(\$876,916)	(\$284,325)	\$592,592	
All Othr Op Rev	\$255,505	\$30,558	(\$224,947)	
Other Sources	\$487,738	(\$471,706)	(\$959,444)	
Total Average Annual Change	794,391	(588,812)	(\$1,383,203)	
	0.94%	-0.71%	-1.65%	

Note: Expenditure average annual change is projected to be > \$1,904,886 On an annual average basis, expenditures are projected to grow faster than revenue.

1.010 - General Property Tax (Real Estate)

Revenue collected from taxes levied by a school district by the assessed valuation of real property using effective tax rates for class I (residential/agricultural) and class II (business).



Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class II Rate	Change	
2021	1,601,815,860	202,940,810	33.92	-	46.83	-	100.1%
2022	1,624,618,150	22,802,290	33.92	(0.01)	46.67	(0.16)	99.7%
2023	1,631,018,150	6,400,000	33.90	(0.01)	46.58	(0.08)	99.7%
2024	1,725,518,150	94,500,000	31.88	(2.02)	45.79	(0.79)	99.7%
2025	1,731,518,150	6,000,000	31.87	(0.01)	45.72	(0.08)	99.7%
2026	1,737,518,150	6,000,000	31.86	(0.01)	45.64	(0.08)	99.7%

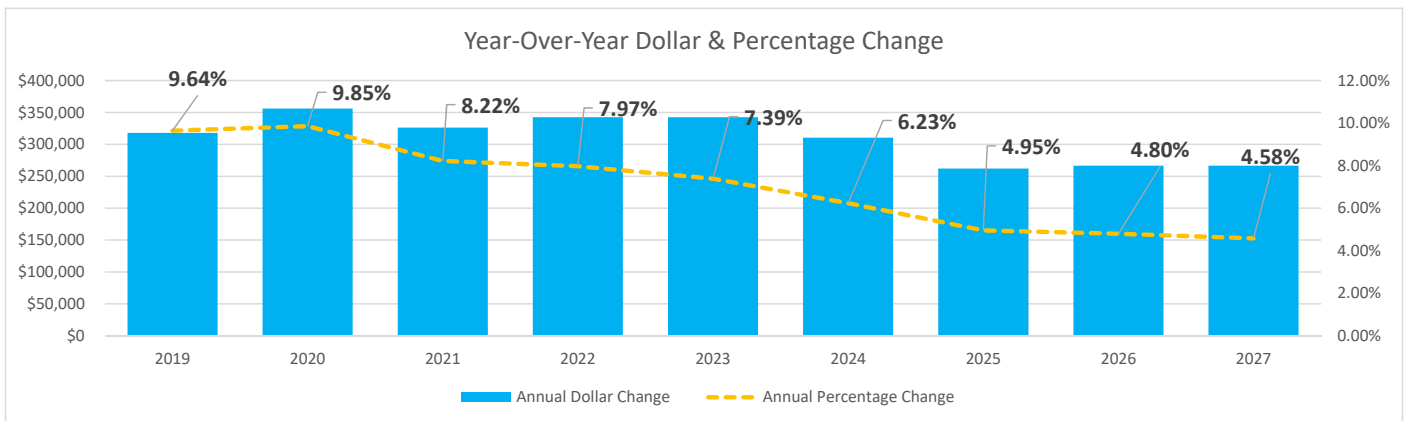
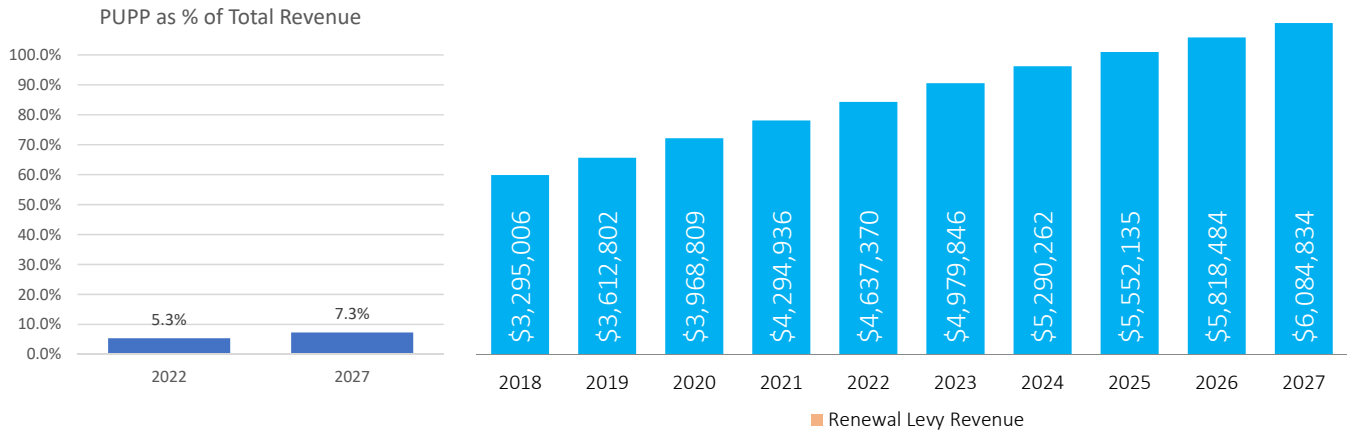
Real estate property tax revenue accounts for 66.78% of total revenue. Class I or residential/agricultural taxes make up approximately 56.94% of the real estate property tax revenue. The Class I tax rate is 33.92 mills in tax year 2022. The projections reflect an average gross collection rate of 99.7% annually through tax year 2026. The revenue changed at an average annual historical rate of 2.04% and is projected to change at an average annual rate of -0.42% through FY 2027.

Real estate property tax revenue increased significantly in FY2022. This increase can be attributed to an increase in delinquency payments made from some large commercial properties. It can also be attributed to a large commercial property coming off of abatement. Tax year 2024 (collection year 2025) includes a overall valuation increase due to countywide reappraisal.

*Projected % trends include renewal levies

1.020 - Public Utility Personal Property

Revenue generated from public utility personal property valuations multiplied by the district's full voted tax rate.



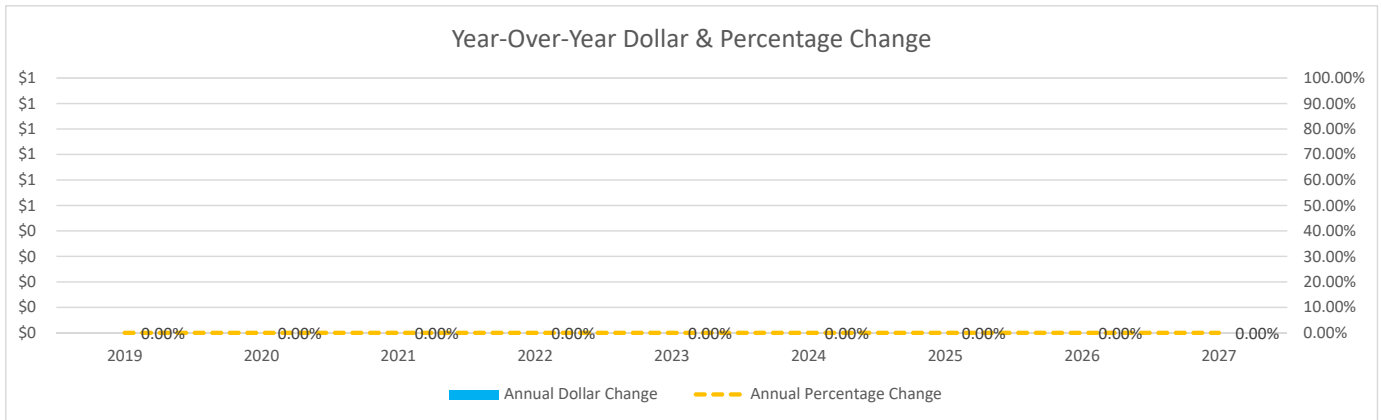
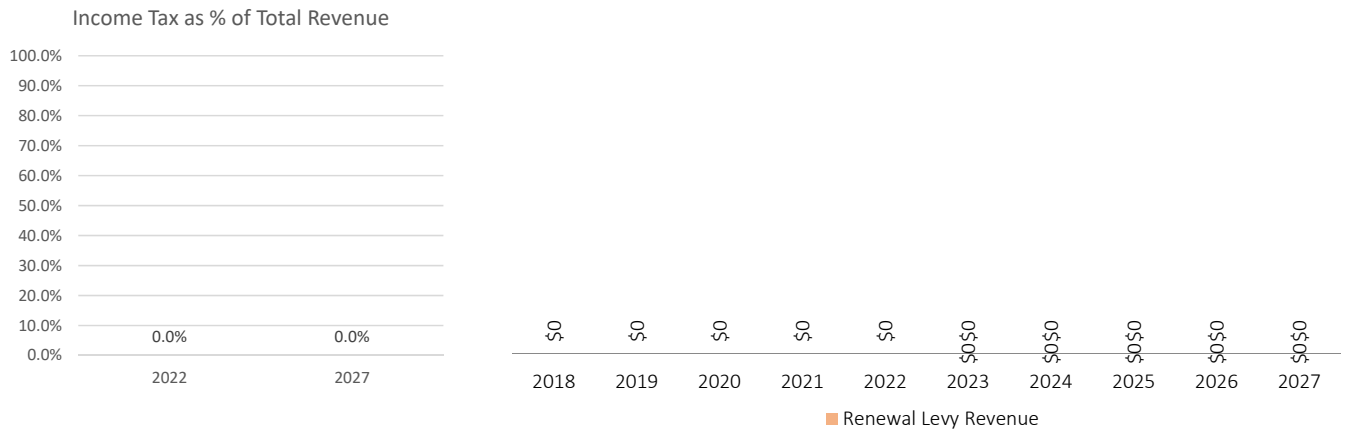
Values and Tax Rates					Gross Collection Rate Including Delinquencies	
Tax Year	Valuation	Value Change	Full Voted Rate	Change		
2021	63,192,900	4,837,660	76.10	-	100.0%	
2022	67,653,230	4,460,330	76.10	-	100.0%	
2023	71,153,230	3,500,000	76.10	-	100.0%	
2024	74,653,230	3,500,000	76.10	-	100.0%	
2025	78,153,230	3,500,000	76.10	-	100.0%	
2026	81,653,230	3,500,000	76.10	-	100.0%	

The public utility personal property tax revenue is generated from the personal property values, additions, and depreciation reported by the utility companies. This category currently makes up 5.34% of total district revenue. The property is taxed at the full voted tax rate which in tax year 2022 is 76.1 mills. The forecast is modeling an average gross collection rate of 100.00%. The revenue changed historically at an average annual dollar amount of \$342,130 and is projected to change at an average annual dollar amount of \$289,493 through FY 2027.

*Projected % trends include renewal levies

1.030 - No Income Tax

Revenue collected from income tax earmarked specifically to support schools with a voter approved tax by residents of the school district; separate from federal, state and municipal income taxes.

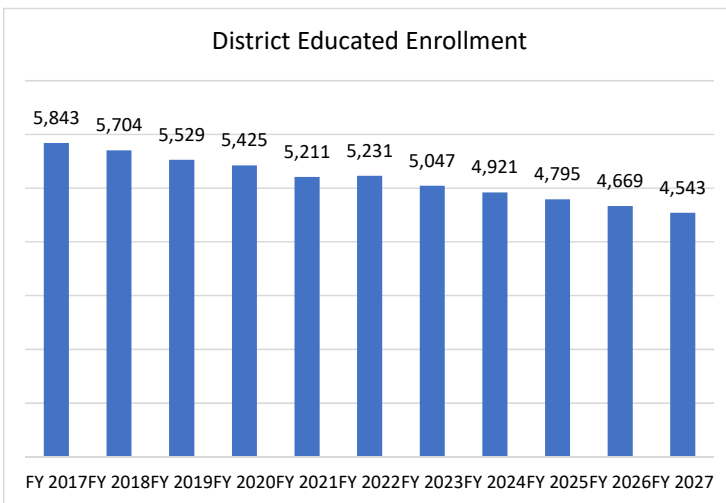
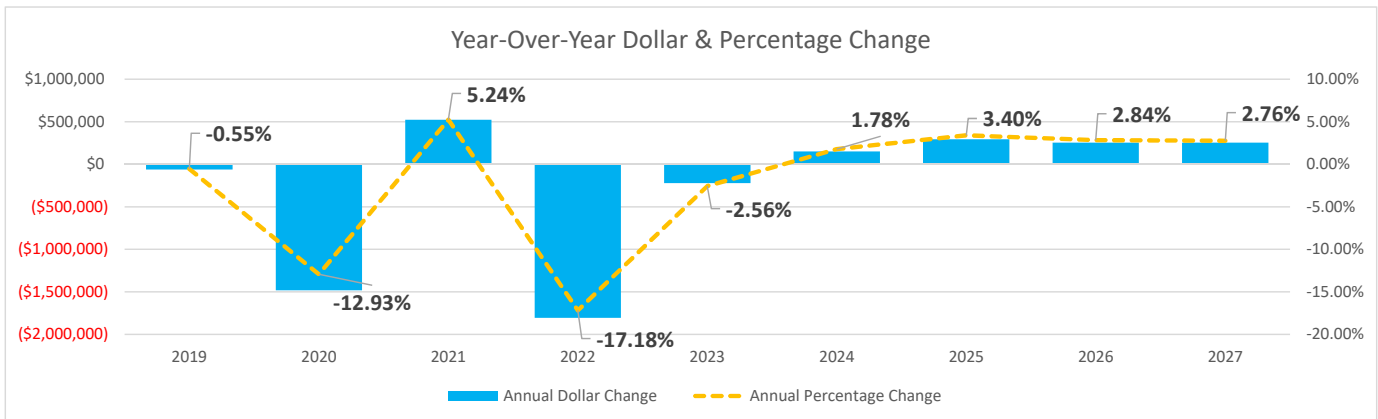
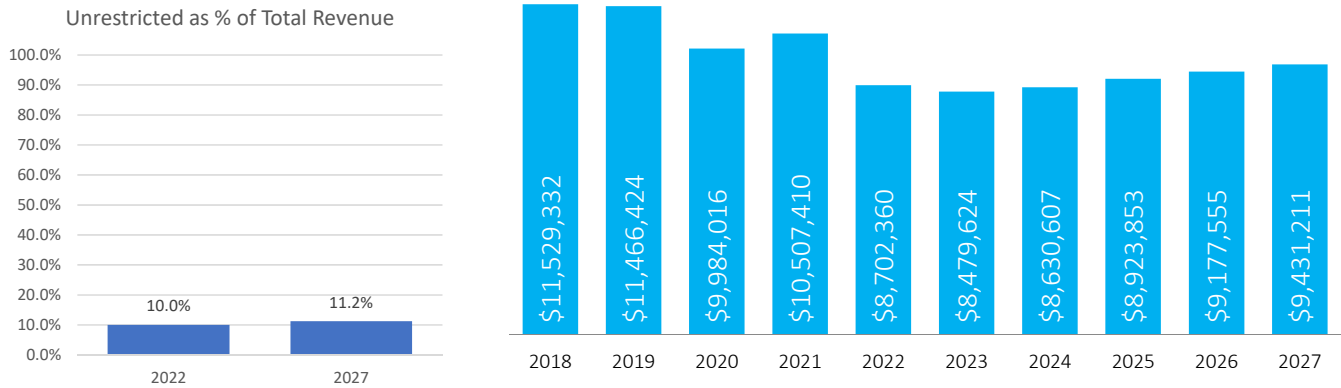


The district does not have an income tax levy.

**Projected % trends include renewal levies*

1.035 - Unrestricted Grants-in-Aid

Funds received through the State Foundation Program with no restriction.



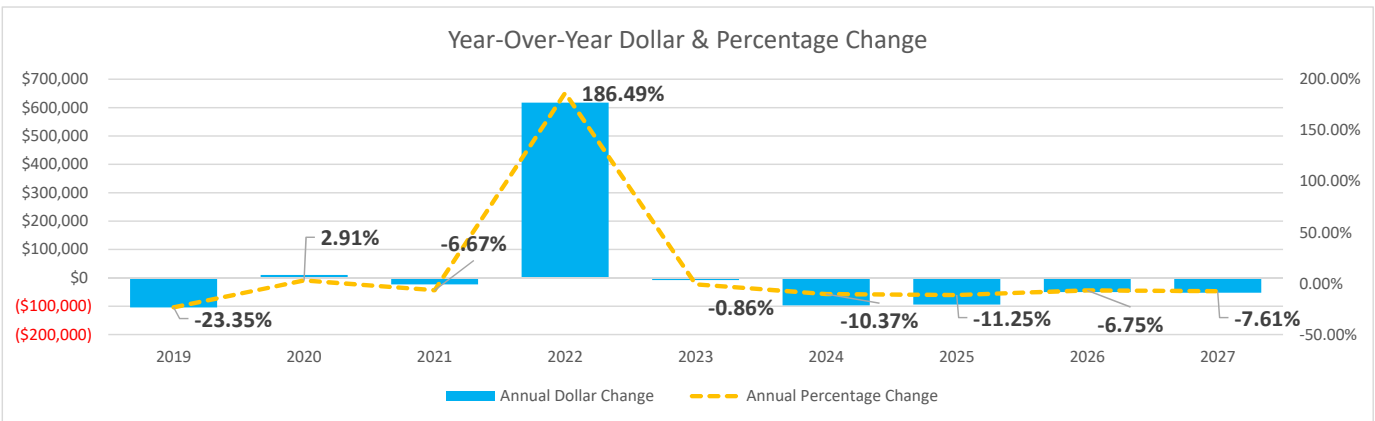
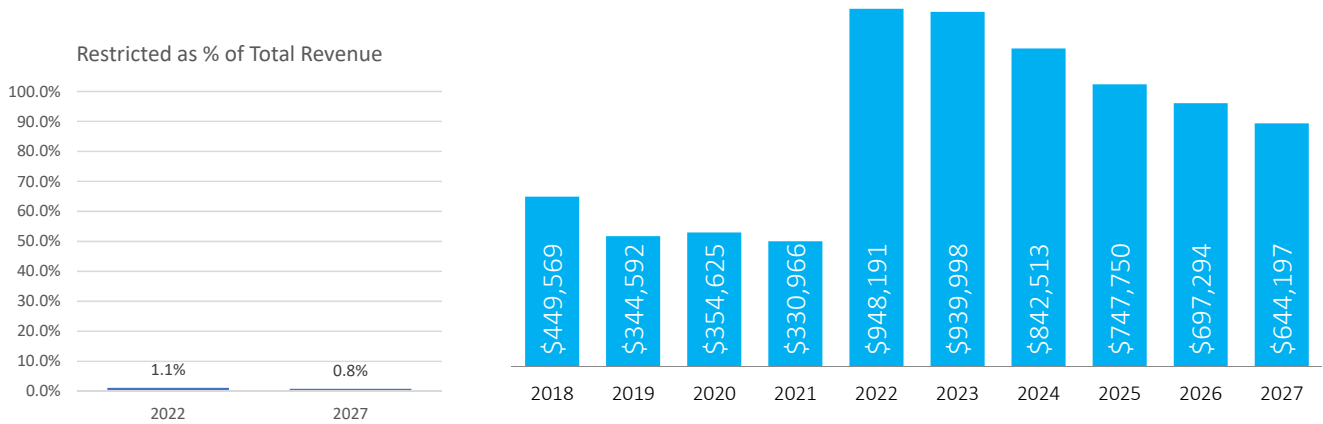
Beginning in FY 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates the four components identified as necessary to the education process. The Base Cost is currently calculated for two years using a statewide average from historical actual data.

For Berea City School District the calculated Base Cost total is \$38,478,158 in FY 2023. The state's share of the calculated Base Cost total is \$5,102,223 or \$1,011 per pupil.

For reference: The FSFP change to district educated enrollment could be lower than the district's historical formula funded enrollment but also potentially reduces tuition cost. In FY 2021, the district had approximately \$3,410,351 in possible tuition cost reductions. These reductions will be reflected in the purchased services expenditure note.

1.040 & 1.045 - Restricted Grants-in-Aid

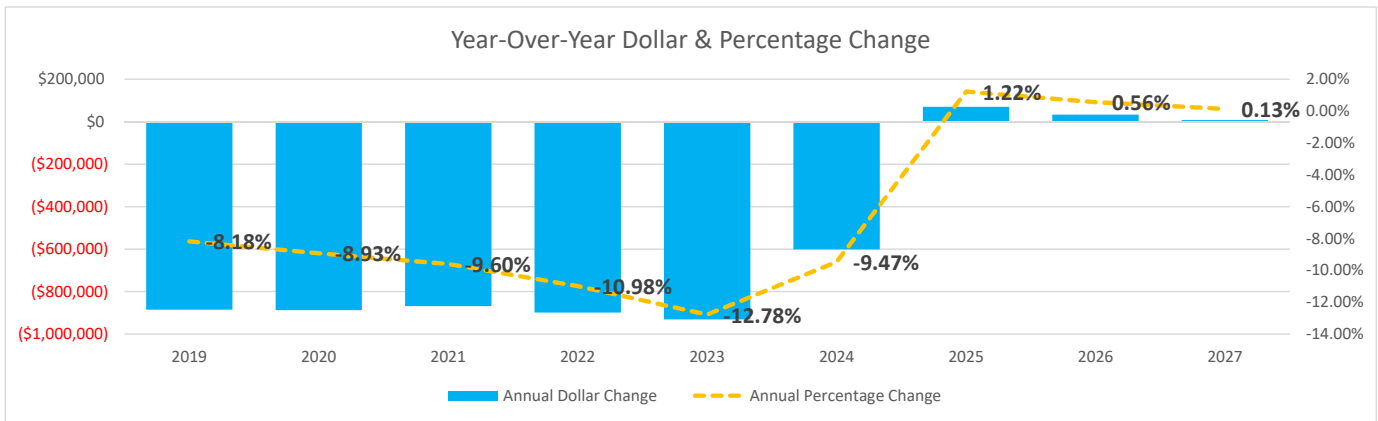
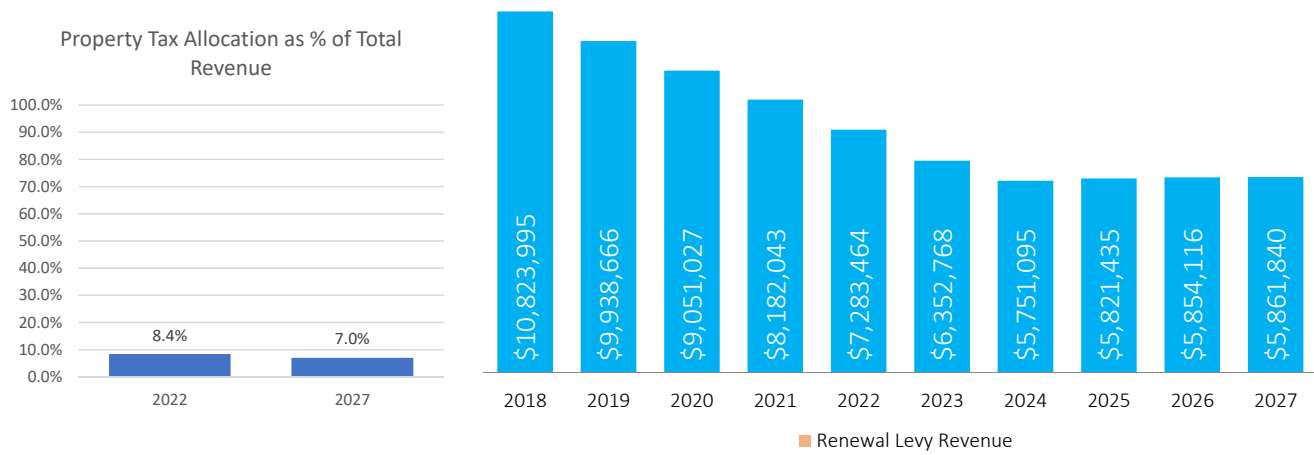
Funds received through the State Foundation Program or other allocations that are restricted for specific purposes.



Restricted aid is the portion of state per pupil funding that must be classified as restricted use. Historically the district's restricted state aid changed annually on average by \$201,200 and is projected to change annually on average by -\$60,799. Restricted funds represent 1.09% of total revenue. Starting in FY 2022 the district's Success & Wellness funding is considered restricted, the state's share of this funding is recorded as restricted is \$244,511. This funding has implications on general fund expenditures in that certain spending now occurring in a fund external to the general fund could shift to the general fund. The expenditures in this forecast are adjusted to reflect this change.

1.050 - Property Tax Allocation

Includes funds received for Tangible Personal Property Tax Reimbursement, Electric Deregulation, Homestead and Rollback.



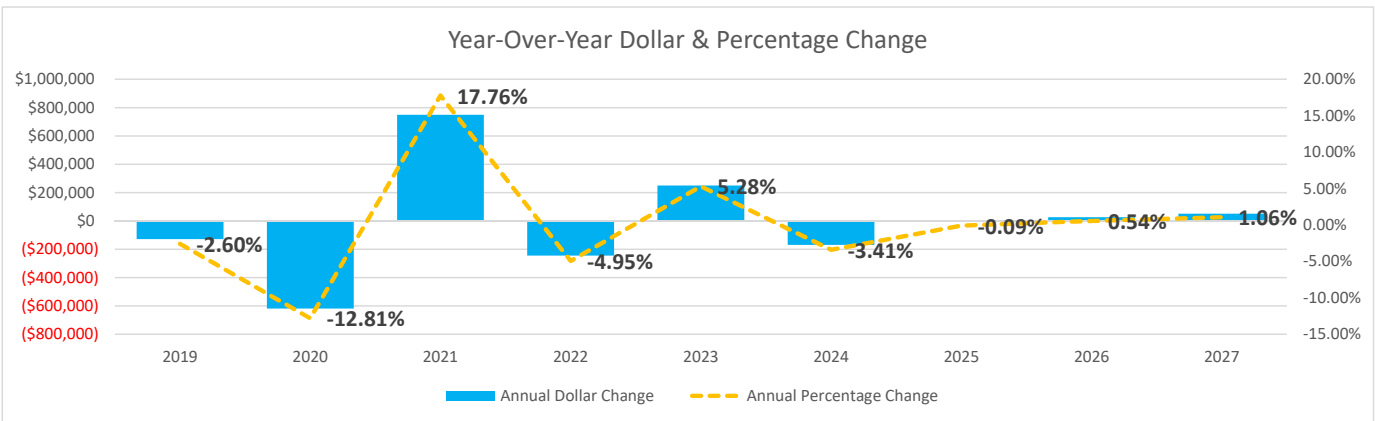
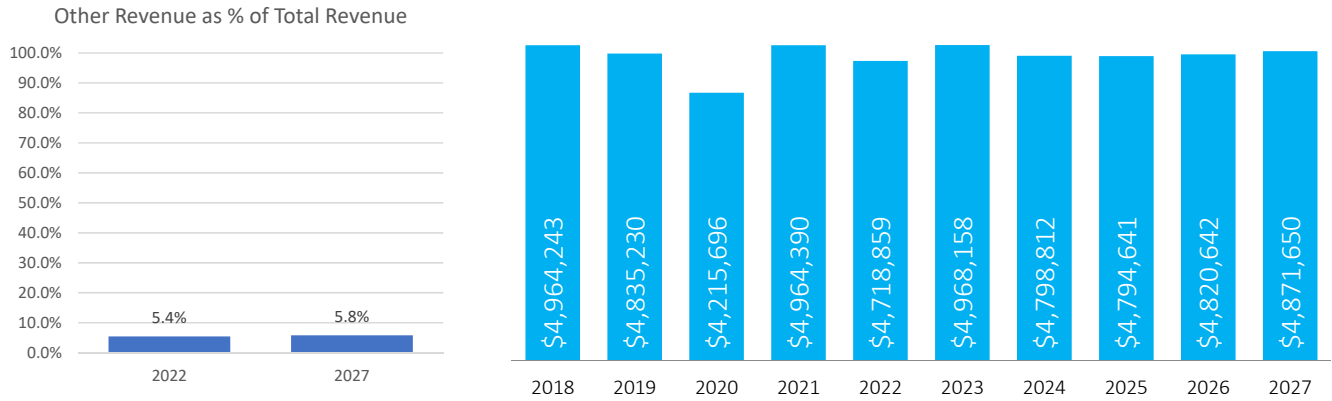
Property tax allocation primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In FY 2023, approximately 12.1% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 3.4% will be reimbursed in the form of qualifying homestead exemption credits.

Also included in this line is a reimbursement from the State of Ohio for tangible personal property tax (TPP). TPP revenue was revenue received by the district for the tax on commercial inventory. This tax was eliminated by the State of Ohio in 2010. Districts were to be held harmless from this elimination, but a phase out was implemented. FY 2023 represents the last year the district will receive this reimbursement. In total the district used to receive around \$11 million in this tax.

**Projected % trends include renewal levies*

1.060 - All Other Operating Revenues

Operating revenue sources not included in other lines; examples include tuition, fees, earnings on investments, rentals, and donations.

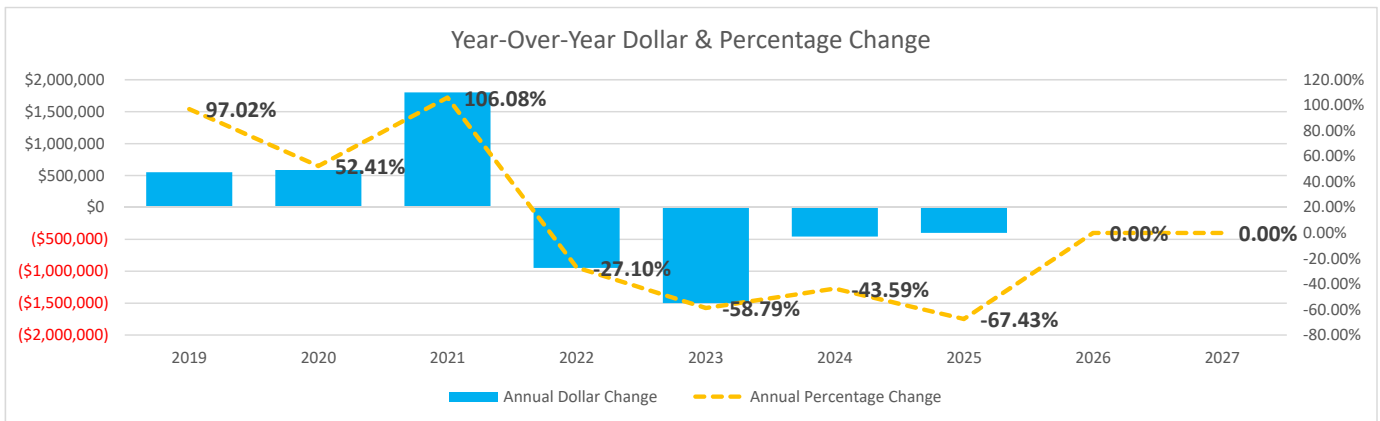
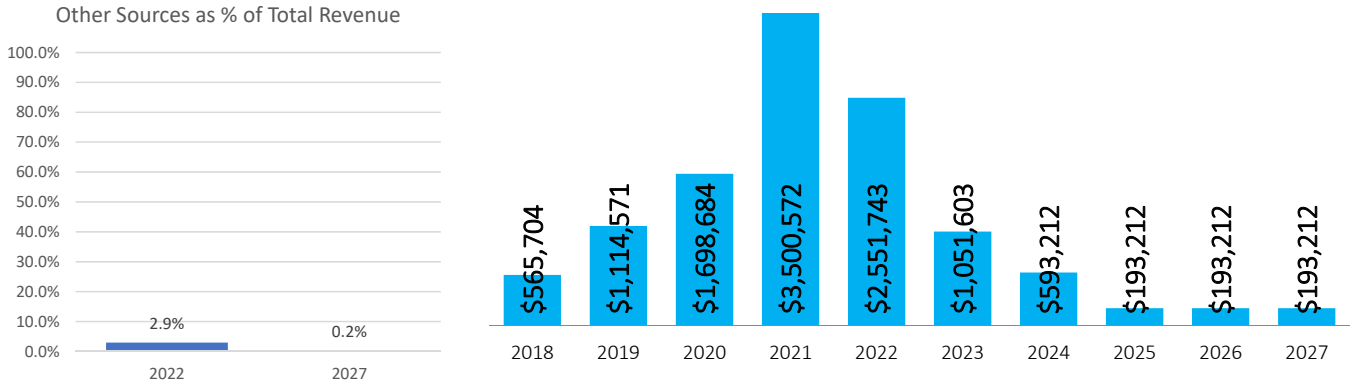


Other revenue includes tuition received by the district for non-resident students educated by the district. It also includes interest income, payments in lieu of taxes, and miscellaneous revenue. The historical average annual change was \$255,505. The projected average annual change is \$30,558 through FY 2027.

The district saw large increased in interest income in FY 2023. This forecast assumes, in later forecast periods, interest income will lessen and be more close to pre FY 2023 times.

2.070 - Total Other Financing Sources

Includes proceeds from sale of notes, state emergency loans and advancements, operating transfers-in, and all other financing sources like sale and loss of assets, and refund of prior year expenditures.

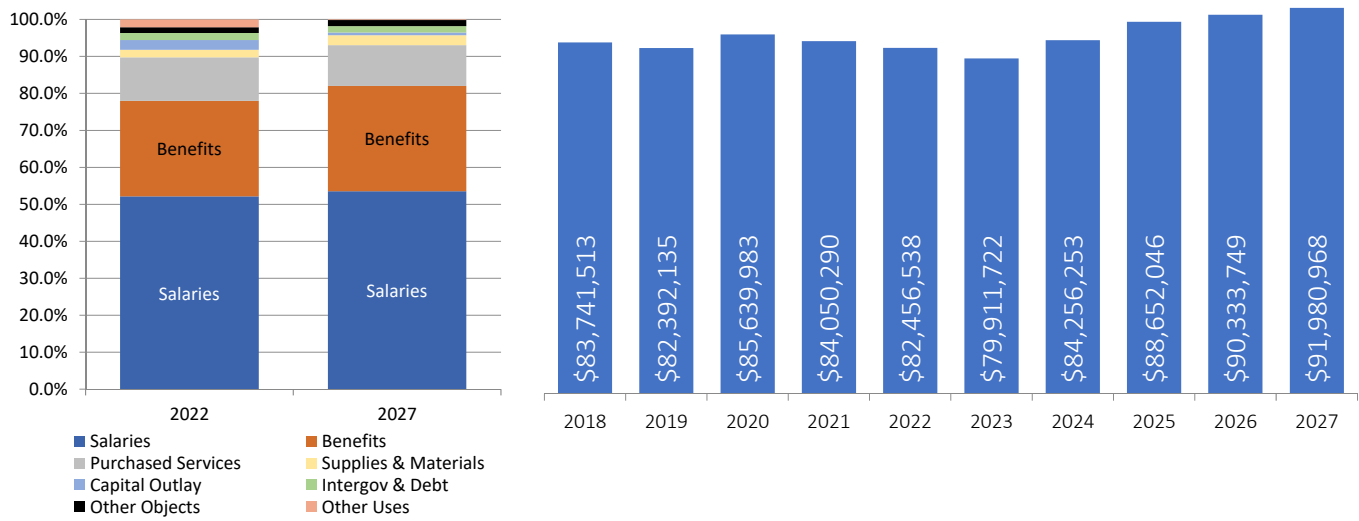


	2022	2023	2024	FORECASTED		
				2025	2026	2027
Transfers In	-	-	-	-	-	-
Advances In	2,353,758	956,079	500,000	100,000	100,000	100,000
All Other Financing Sources	197,984	95,524	93,212	93,212	93,212	93,212

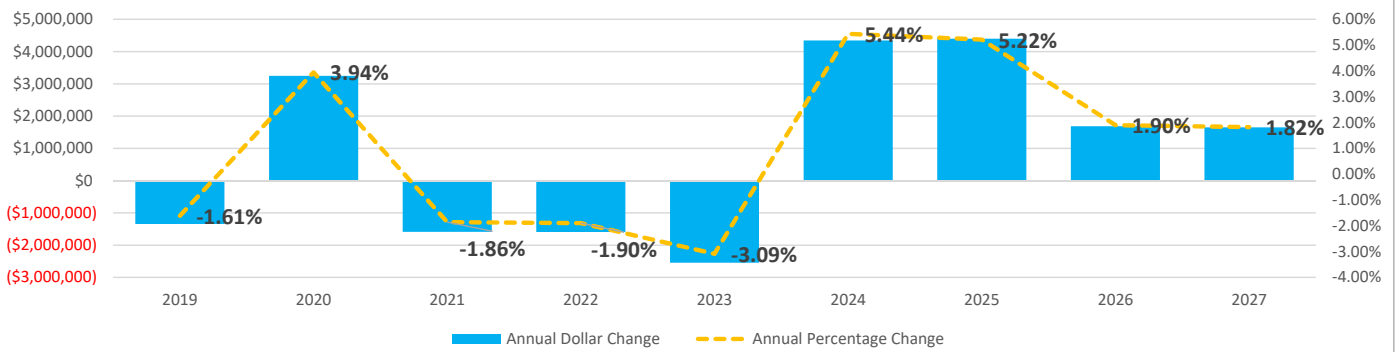
Other sources includes revenue that is generally classified as non-operating. Return advances-in are the most common revenue source. In FY 2022 the district received \$2,353,758 as advances-in and is projecting advances of \$956,079 in FY 2023. The district also receives other financing sources such as refund of prior year expenditures in this category. The district is projecting that all other financing sources will be \$95,524 in FY 2023 and average \$93,212 annually through FY 2027.

Expenditure Categories and Forecast Year-Over-Year Projected Overview

Expenditure Categories Over Time



Year-Over-Year Dollar & Percentage Change



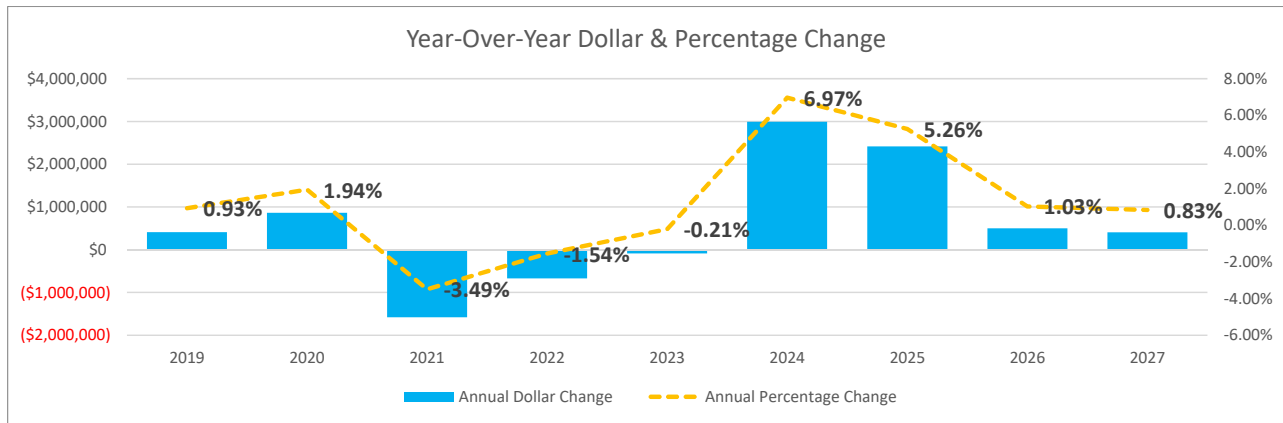
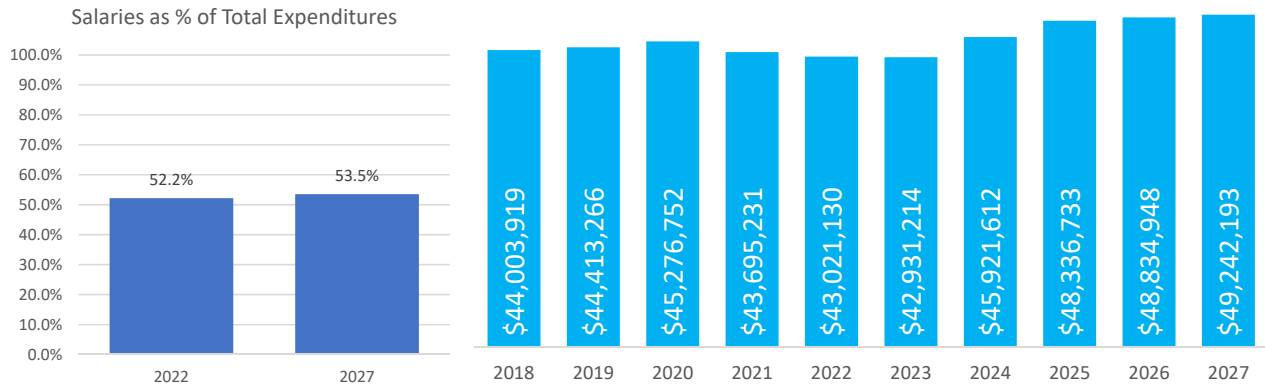
5-Year Historical Actual Average Annual Dollar Change Compared to 5-Year Projected

	Historical Average Annual \$\$ Change	Projected Average Annual \$\$ Change	Projected Compared to Historical Variance	Total expenditures increased 0.65% or \$542,385 annually during the past 5-Year period and is projected to increase 2.31% or \$1,904,886 annually through FY2027. Salaries has the largest projected average annual variance compared to the historical average at \$1,392,891.
Salaries	(148,679)	1,244,213	\$1,392,891	
Benefits	\$439,495	\$980,270	\$540,776	
Purchased Services	(\$150,048)	\$90,102	\$240,150	
Supplies & Materials	\$16,656	\$156,740	\$140,084	
Capital Outlay	\$249,239	(\$296,027)	(\$545,265)	
Intergov & Debt	\$316,928	(\$1,498)	(\$318,426)	
Other Objects	\$12,858	\$47,663	\$34,805	
Other Uses	\$149,872	(\$316,577)	(\$466,449)	
Total Average Annual Change	\$542,385	\$1,904,886	\$1,362,501	
	0.65%	2.31%	1.66%	

Note: Revenue average annual change is projected to be > (\$588,812) On an annual average basis, revenue are projected to contract while expenditures grows

3.010 - Personnel Services

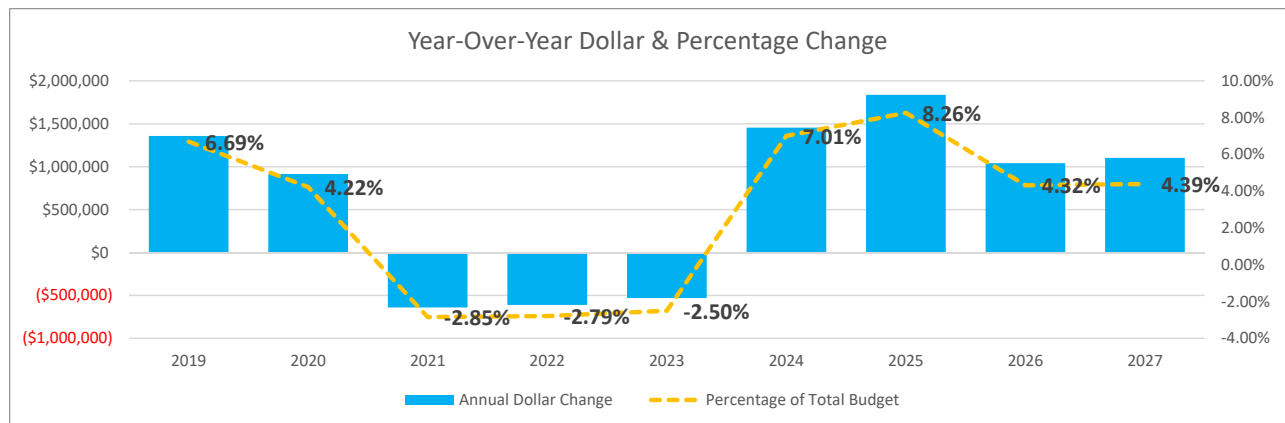
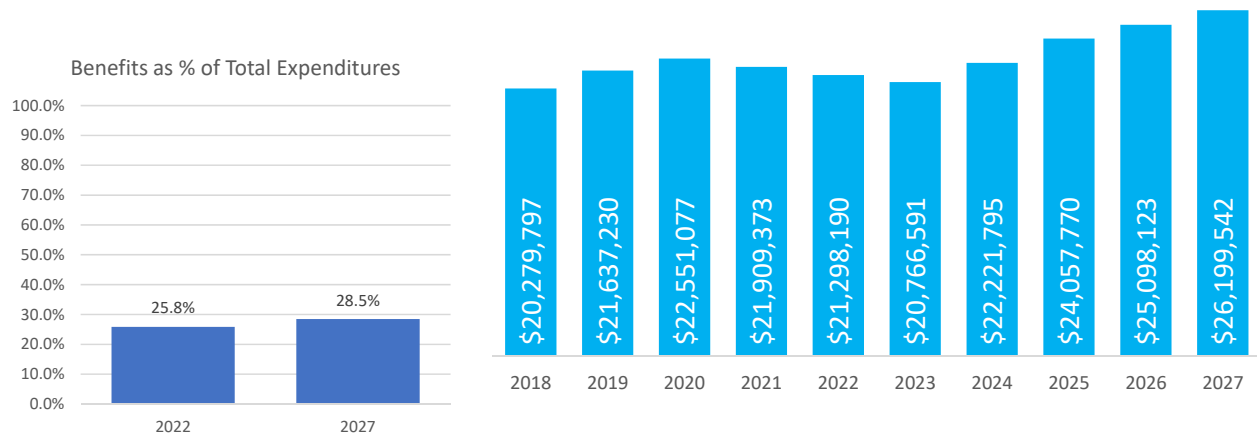
Employee salaries and wages, including extended time, severance pay, supplemental contracts, etc.



Salaries represent 52.17% of total expenditures and decreased at a historical average annual rate of -0.34% or -\$148,679. This category of expenditure is projected to grow at an annual average rate of 2.64% or \$1,244,213 through FY 2027. The projected average annual rate of change is 2.98% more than the five year historical annual average.

3.020 - Employees' Benefits

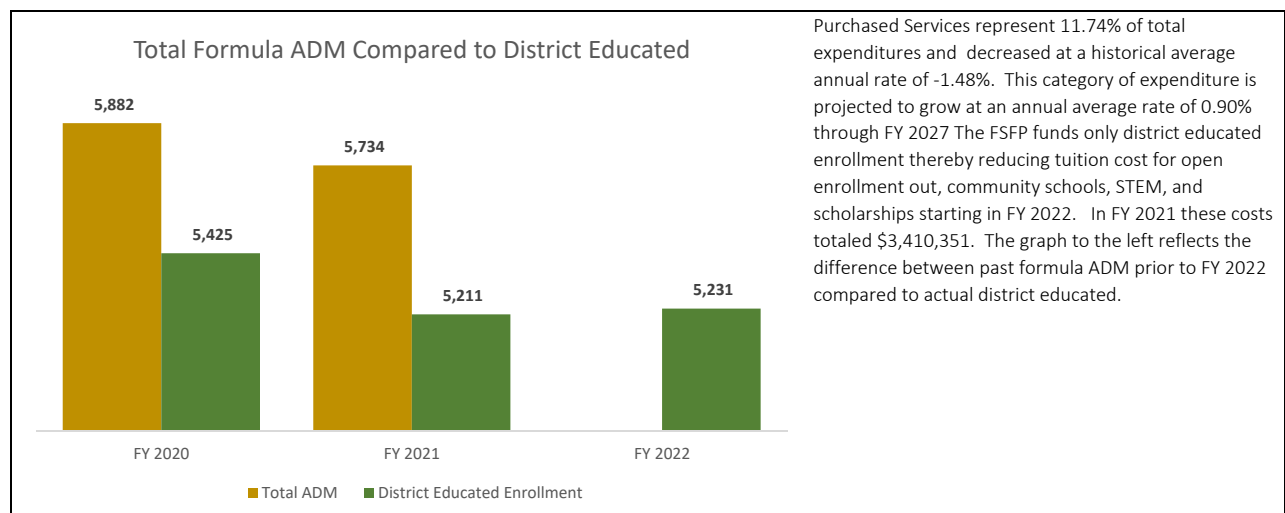
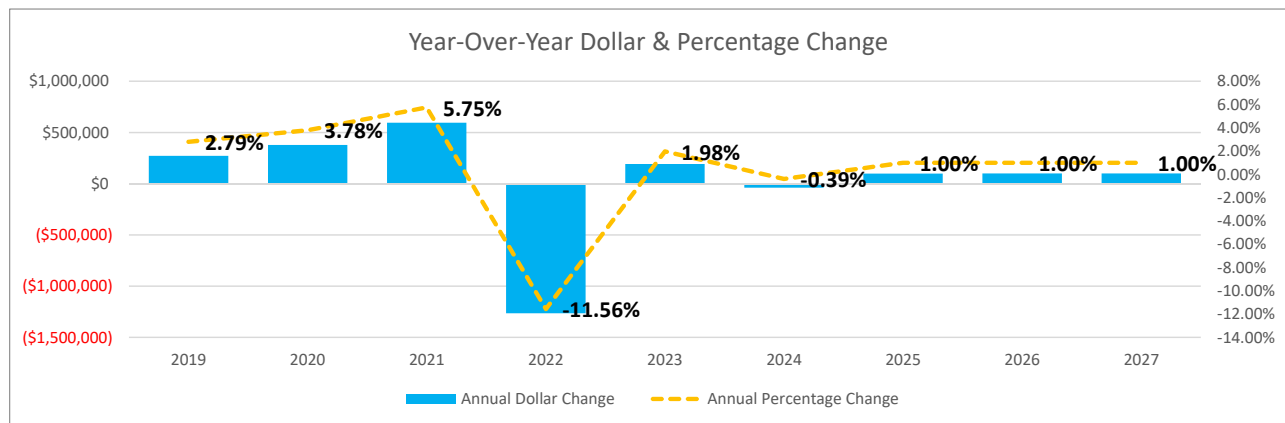
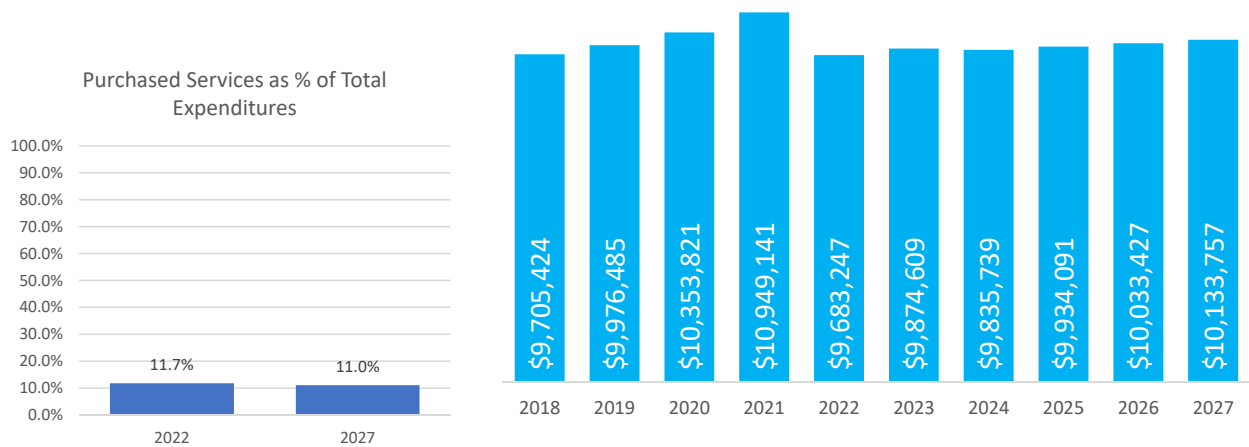
Retirement for all employees, Workers Compensation, early retirement incentives, Medicare, unemployment, pickup on pickup, and all health-related insurances.



Benefits represent 25.83% of total expenditures and increased at a historical average annual rate of 2.04%. This category of expenditure is projected to grow at an annual average rate of 4.14% through FY 2027. The projected average annual rate of change is 2.10% more than the five year historical annual average.

3.030 - Purchased Services

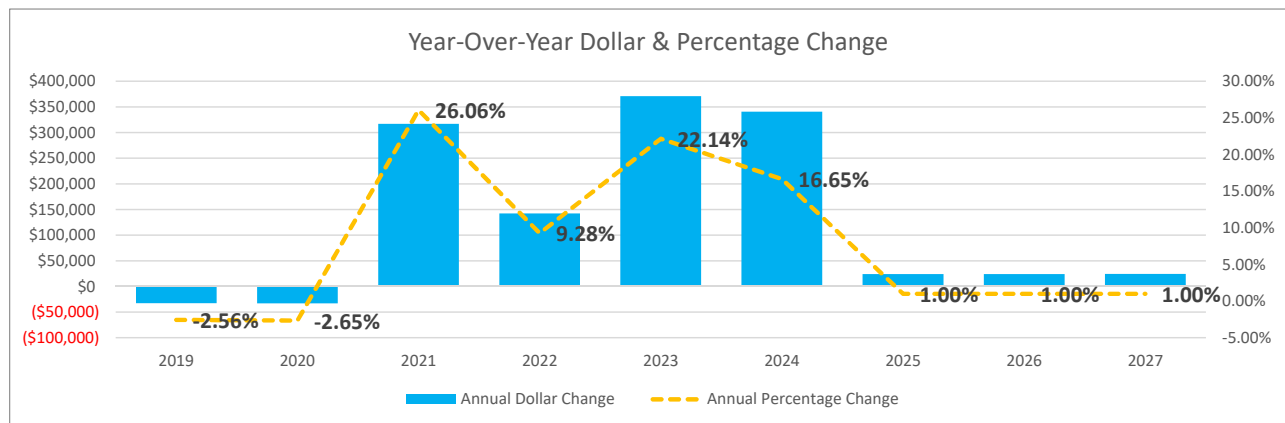
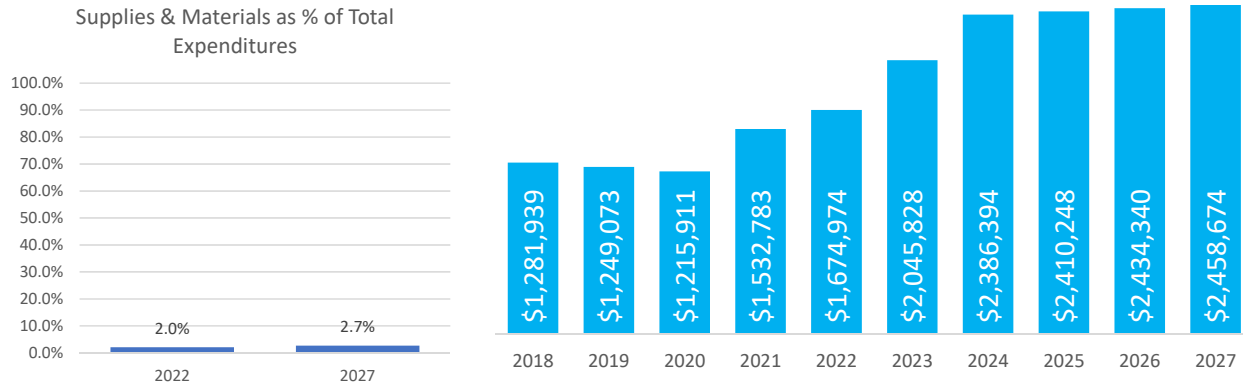
Amounts paid for personal services rendered by personnel who are not on the payroll of the school district, expenses for tuition paid to other districts, utilities costs and other services which the school district may purchase.



Purchased Services represent 11.74% of total expenditures and decreased at a historical average annual rate of -1.48%. This category of expenditure is projected to grow at an annual average rate of 0.90% through FY 2027. The FSFP funds only district educated enrollment thereby reducing tuition cost for open enrollment out, community schools, STEM, and scholarships starting in FY 2022. In FY 2021 these costs totaled \$3,410,351. The graph to the left reflects the difference between past formula ADM prior to FY 2022 compared to actual district educated.

3.040 - Supplies & Materials

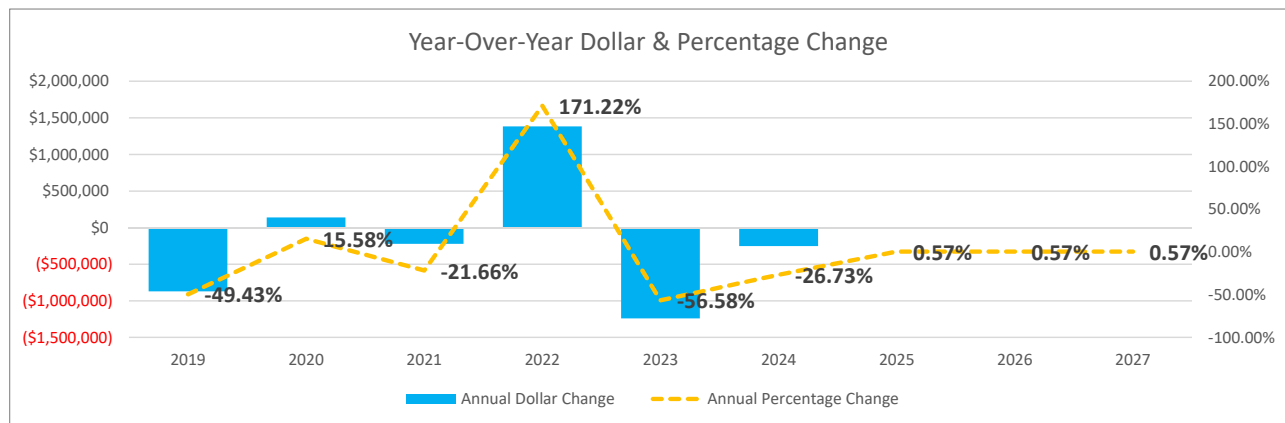
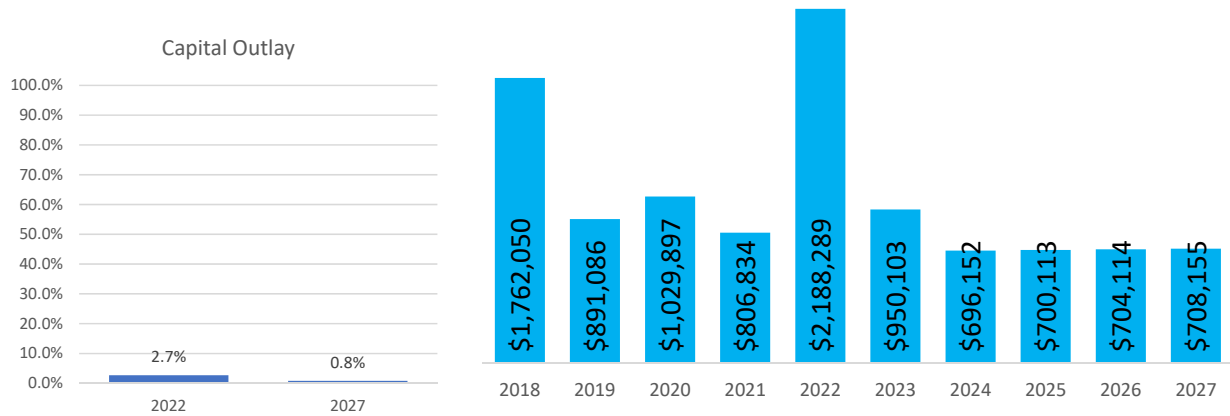
Expenditures for general supplies, instructional materials including textbooks and media material, bus fuel and tires, and all other maintenance supplies.



Supplies & Materials represent 2.03% of total expenditures and increased at a historical average annual rate of 1.20%. This category of expenditure is projected to grow at an annual average rate of 6.68% through FY 2027. The projected average annual rate of change is 5.48% more than the five year historical annual average.

3.050 - Capital Outlay

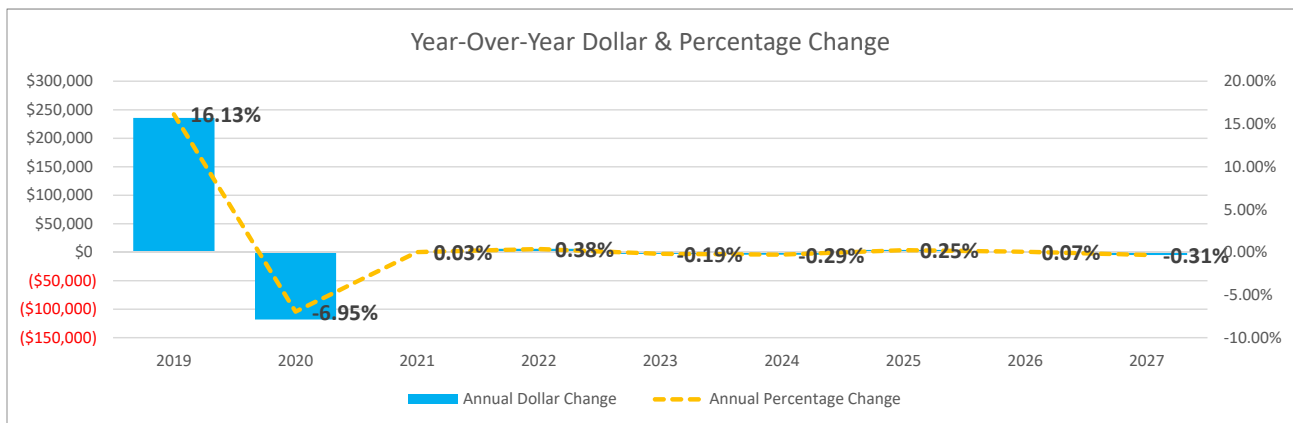
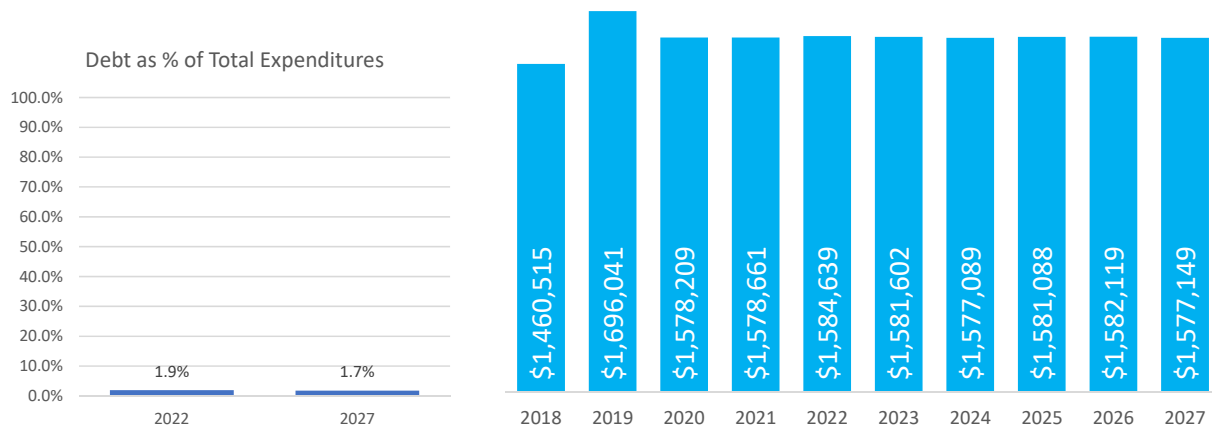
This line includes expenditures for items having at least a five-year life expectancy, such as land, buildings, improvements of grounds, equipment, computers/technology, furnishings, and buses.



Capital Outlay represent 2.65% of total expenditures and increased at a historical average annual amount of \$249,239. This category of expenditure is projected to decrease at an annual average rate of -\$296,027 through FY 2027. The projected average annual change is less than the five year historical annual average.

3.060-4.060 - Intergovernmental & Debt

These lines account for pass through payments, as well as monies received by a district on behalf of another governmental entity, plus principal and interest payments for general fund borrowing.

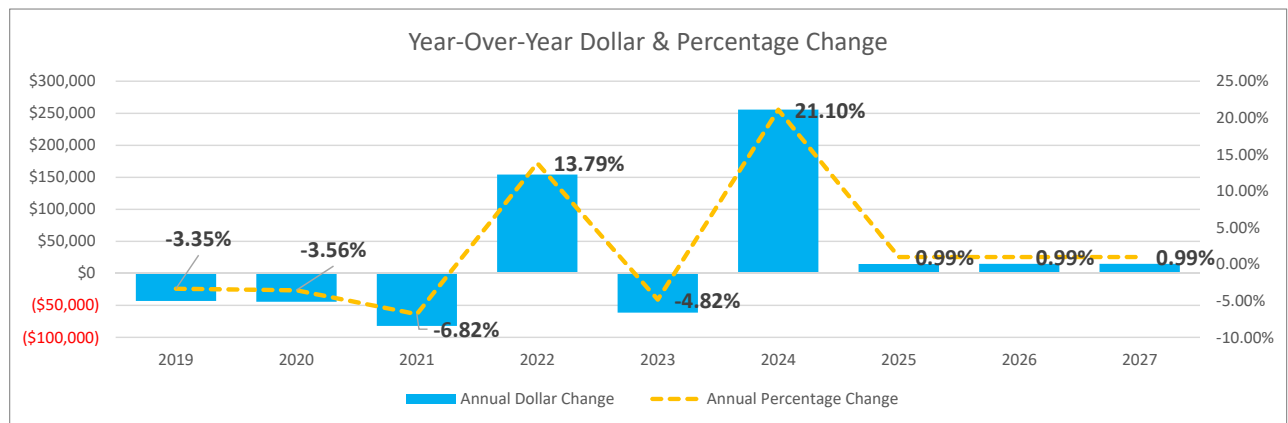
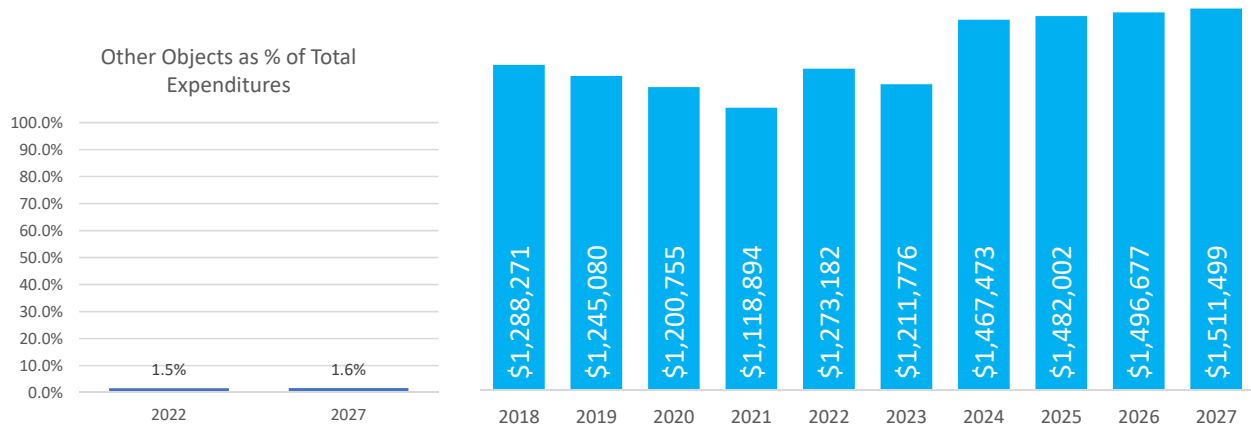


The Intergovernmental/Debt expenditure category details general fund debt issued by the District.

This debt is for Grindstone Elementary

4.300 - Other Objects

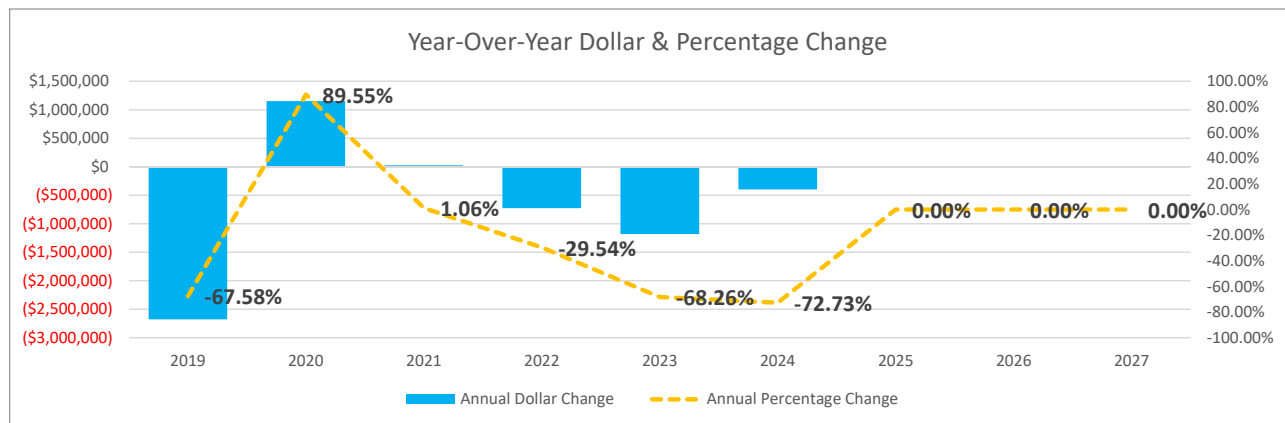
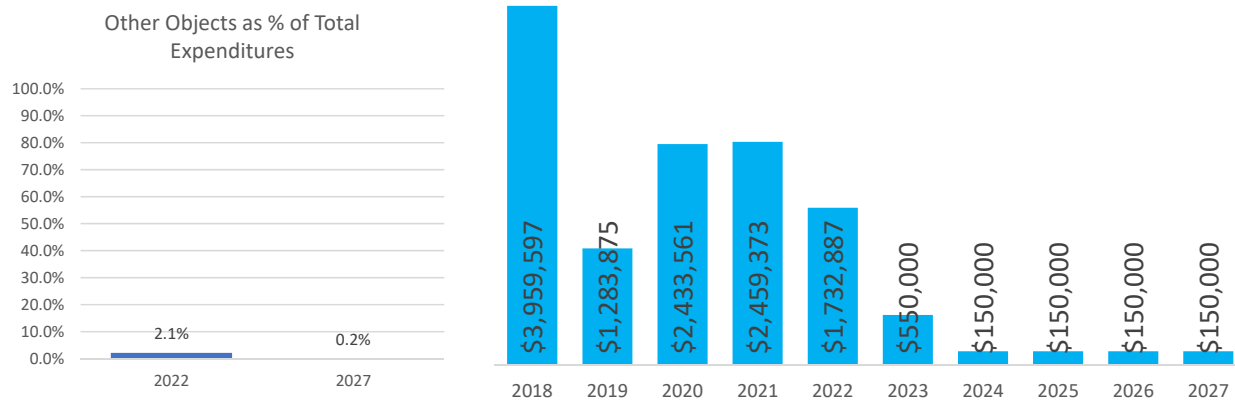
Primary components for this expenditure line are membership dues and fees, ESC contract deductions, County Auditor/Treasurer fees, audit expenses, and election expenses.



Other Objects represent 1.54% of total expenditures and increased at a historical average annual rate of 1.05%. This category of expenditure is projected to grow at an annual average rate of 3.32% through FY 2027. The projected average annual rate of change is 2.27% more than the five year historical annual average.

5.040 - Total Other Financing Uses

Operating transfers-out, advances out to other funds, and all other general fund financing uses.



	2022	2023	2024	FORECASTED		
				2025	2026	2027
Transfers Out	776,808	50,000	50,000	50,000	50,000	50,000
Advances Out	956,079	500,000	100,000	100,000	100,000	100,000
Other Financing Uses	-	-	-	-	-	-

Other uses includes expenditures that are generally classified as non-operating. It is typically in the form of advances-out which are then repaid into the general fund from the other district funds. In FY 2022 the district had advances-out and has advances-out forecasted through FY 2027. The district can also move general funds permanently to other funds and as the schedule above presents, the district has transfers forecasted through FY 2027. The table above presents the district's planned advances and transfers. The district can also have other uses of funds which is reflected in the table above.

Berea City School District

Five Year Forecast

Fiscal Year:	Actual	FORECASTED				
	2022	2023	2024	2025	2026	2027
Revenue:						
1.010 - General Property Tax (Real Estate)	57,991,902	55,158,233	55,253,374	56,295,975	56,620,285	56,802,885
1.020 - Public Utility Personal Property	4,637,370	4,979,846	5,290,262	5,552,135	5,818,484	6,084,834
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	8,702,360	8,479,624	8,630,607	8,923,853	9,177,555	9,431,211
1.040 - Restricted Grants-in-Aid	948,191	939,998	842,513	747,750	697,294	644,197
1.050 - Property Tax Allocation	7,283,464	6,352,768	5,751,095	5,821,435	5,854,116	5,861,840
1.060 - All Other Operating Revenues	4,718,859	4,968,158	4,798,812	4,794,641	4,820,642	4,871,650
1.070 - Total Revenue	84,282,146	80,878,627	80,566,663	82,135,789	82,988,376	83,696,617
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	2,353,758	956,079	500,000	100,000	100,000	100,000
2.060 - All Other Financing Sources	197,984	95,524	93,212	93,212	93,212	93,212
2.070 - Total Other Financing Sources	2,551,743	1,051,603	593,212	193,212	193,212	193,212
2.080 - Total Rev & Other Sources	86,833,889	81,930,230	81,159,875	82,329,001	83,181,588	83,889,829
Expenditures:						
3.010 - Personnel Services	43,021,130	42,931,214	45,921,612	48,336,733	48,834,948	49,242,193
3.020 - Employee Benefits	21,298,190	20,766,591	22,221,795	24,057,770	25,098,123	26,199,542
3.030 - Purchased Services	9,683,247	9,874,609	9,835,739	9,934,091	10,033,427	10,133,757
3.040 - Supplies and Materials	1,674,974	2,045,828	2,386,394	2,410,248	2,434,340	2,458,674
3.050 - Capital Outlay	2,188,289	950,103	696,152	700,113	704,114	708,155
Intergovernmental & Debt Service	1,584,639	1,581,602	1,577,089	1,581,088	1,582,119	1,577,149
4.300 - Other Objects	1,273,182	1,211,776	1,467,473	1,482,002	1,496,677	1,511,499
4.500 - Total Expenditures	80,723,651	79,361,722	84,106,253	88,502,046	90,183,749	91,830,968
Other Financing Uses						
5.010 - Operating Transfers-Out	776,808	50,000	50,000	50,000	50,000	50,000
5.020 - Advances-Out	956,079	500,000	100,000	100,000	100,000	100,000
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	1,732,887	550,000	150,000	150,000	150,000	150,000
5.050 - Total Exp and Other Financing Uses	82,456,538	79,911,722	84,256,253	88,652,046	90,333,749	91,980,968
6.010 - Excess of Rev Over/(Under) Exp	4,377,351	2,018,508	(3,096,378)	(6,323,045)	(7,152,161)	(8,091,140)
7.010 - Cash Balance July 1 (No Levies)	17,933,845	22,311,196	24,329,704	21,233,325	14,910,280	7,758,119
7.020 - Cash Balance June 30 (No Levies)	22,311,196	24,329,704	21,233,325	14,910,280	7,758,119	(333,021)
		Reservations				
8.010 - Estimated Encumbrances June 30	1,147,170	-	-	-	-	-
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	21,164,026	24,329,704	21,233,325	14,910,280	7,758,119	(333,021)
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	21,164,026	24,329,704	21,233,325	14,910,280	7,758,119	(333,021)
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	21,164,026	24,329,704	21,233,325	14,910,280	7,758,119	(333,021)

State Funding Budget Process and May Financial Forecast

At the start of the state's FY 2024 and 2025 budget process the Governor introduced these key elements regarding the Fair School Funding Plan which started July 1, 2022:

- The FSFP would continue.
- It would be funded at the same 2018 base cost calculations
- Original phase-ins of the new formula would continue

While there is no legislatively approved state budget, the May forecast as prepared assumes the Governor's proposal. The 2018 base cost components as used in FY 2022 and 2023 and proposed by the Governor would be extended as follows:

- Base per pupil cost (funding) is calculated at the 2018 level through FY 2027
- FSFP phase-in continues until culminating at 100% phased-in by FY 2027

The Ohio House of Representatives introduced an amendment to the Governor's proposal that would update the base cost components to the 2022 cost data. This change is potentially significant for many districts, however some districts will benefit only minimally or not at all. While the state budget deliberations continue the 2022 base cost was modeled to see the potential impact on the district's forecast. This is only an estimate and is intended to show relative potential significance. The modeling assumes:

- That the 2022 base cost components will be used in FY 2024 and 2025.
- The 2022 base cost components will be updated to 2024 cost data in FY 2026 and 2027.
- That the formula is fully phased-in by FY 2027.

For our district the annual impact on revenue Over/(Under) the current forecast modeling is reflected below along with a cumulative potential impact on the district's cash balance. If warranted the Board may be asked to approve an amended forecast in June.

Berea City SD

May 2023 Forecast Updated Base Costs

Current Forecast Annual Difference (Over/Under) Compared to Base Forecast

	State Line Item No	State Line Item No and Description	Amount				
			2023	2024	2025	2026	2027
Total			\$-0	\$1,315,742	\$134,922	\$757,794	\$-24,596
	Property Taxes		\$0	\$0	\$0	\$0	\$0
		1.010 General Property Tax (Real Estate)	\$0	\$0	\$0	\$0	\$0
		1.020 Tangible Personal Property Tax	\$0	\$0	\$0	\$0	\$0
		1.050 Property Tax Allocation	\$0	\$0	\$0	\$0	\$0
		11.020 Property Tax - Renewal or Replacement	\$0	\$0	\$0	\$0	\$0
	Income Taxes		\$0	\$0	\$0	\$0	\$0
		11.010 Income Tax - Renewal	\$0	\$0	\$0	\$0	\$0
	State Aid		\$-0	\$1,315,742	\$134,922	\$757,794	\$-24,596
		1.035 Unrestricted State Grants-in-Aid	\$-0	\$1,161,436	\$-40,002	\$507,316	\$-205,597
		1.040 Restricted State Grants-in-Aid	\$-0	\$154,306	\$174,924	\$250,478	\$181,001
	All Other Revenue		\$0	\$0	\$0	\$0	\$0
		1.045 Restricted Federal Grants-in-Aid - SFSP	\$0	\$0	\$0	\$0	\$0
		1.060 All Other Revenues	\$0	\$0	\$0	\$0	\$0
		2.040 Operating Transfers-In	\$0	\$0	\$0	\$0	\$0
		2.050 Advances-In	\$0	\$0	\$0	\$0	\$0
		2.060 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0
	New Levies		\$0	\$0	\$0	\$0	\$0
		13.010 Income Tax - New	\$0	\$0	\$0	\$0	\$0
		13.020 Property Tax - New	\$0	\$0	\$0	\$0	\$0

Measure	2022	2023	2024	2025	2026	2027
Cumulative	\$0	\$-0	\$1,315,741	\$1,450,663	\$2,208,457	\$2,183,861