

<p align="center">Strongsville City School District Schedule Of Revenue, Expenditures and Changes In Fund Balances Actual and Forecasted Operating Fund</p>								
	ACTUAL			FORECASTED				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenue:								
1.010 - General Property Tax (Real Estate)	57,748,007	61,256,545	61,621,545	58,326,558	55,574,681	55,892,773	53,104,790	50,209,440
1.020 - Public Utility Personal Property	4,208,727	4,319,632	4,477,940	4,460,265	4,539,037	4,789,592	4,853,719	4,913,723
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	7,915,444	8,492,883	8,740,995	9,056,690	9,418,131	9,804,555	9,911,257	10,032,942
1.040 - Restricted Grants-in-Aid	546,099	477,599	755,619	816,410	493,742	463,554	469,758	466,339
1.045 - Restricted Federal Grants-in-Aid - SF5F	-	-	-	-	-	-	-	-
1.050 - State Share of Local Property Taxes	6,359,823	6,355,473	6,393,548	6,110,391	5,833,244	5,873,862	5,581,472	5,287,088
1.060 - All Other Operating Revenues	6,597,033	7,139,798	8,273,469	7,978,547	7,600,245	7,000,245	6,344,245	5,900,245
1.070 - Total Revenue	83,375,133	88,041,930	90,263,116	86,748,861	83,459,080	83,824,581	80,265,241	76,809,777
Other Financing Sources:								
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-	-	-
2.020 - State Emergency Loans and Advancements	-	-	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-	-	-
2.050 - Advances-In	126,862	211,954	197,620	171,937	80,000	80,000	80,000	80,000
2.060 - All Other Financing Sources	351,863	63,064	112,161	77,612	4,000	4,000	4,000	4,000
2.070 - Total Other Financing Sources	478,725	275,018	309,781	249,549	84,000	84,000	84,000	84,000
2.080 - Total Revenues and Other Financing Sources	83,853,858	88,316,948	90,572,897	86,998,410	83,543,080	83,908,581	80,349,241	76,893,777
Expenditures:								
3.010 - Personnel Services	45,422,807	47,255,253	49,178,536	53,421,432	55,631,048	56,682,464	57,560,920	58,376,362
3.020 - Employees' Retirement/Insurance Benefits	17,976,574	19,176,406	21,350,256	23,237,990	24,792,183	26,028,372	27,373,952	28,786,173
3.030 - Purchased Services	6,206,128	6,995,807	7,335,919	8,440,561	8,834,009	8,988,256	9,263,976	9,681,626
3.040 - Supplies and Materials	1,917,026	2,244,111	3,829,696	2,934,050	2,917,286	2,917,286	2,917,286	2,917,286
3.050 - Capital Outlay	824,987	928,739	956,592	892,203	753,107	753,107	753,107	753,107
3.060 - Intergovernmental	-	-	-	-	-	-	-	-
Debt Service:								
4.010 - Principal-All Years	340,897	355,310	375,414	45,000	45,000	50,000	50,000	50,000
4.020 - Principal - Notes	-	-	-	-	-	-	-	-
4.030 - Principal - State Loans	-	-	-	-	-	-	-	-
4.040 - Principal - State Advances	-	-	-	-	-	-	-	-
4.050 - Principal - HB264 Loan	-	-	-	-	-	-	-	-
4.055 - Principal - Other	-	-	-	-	-	-	-	-
4.060 - Interest and Fiscal Charges	75,801	59,161	41,813	32,053	30,118	28,075	25,875	23,500
4.300 - Other Objects	1,232,230	1,316,976	1,239,881	1,279,877	1,266,771	1,291,494	1,317,640	1,338,330
4.500 - Total Expenditures	73,996,450	78,331,763	84,308,107	90,283,166	94,269,522	96,739,054	99,262,756	101,926,384
Other Financing Uses								
5.010 - Operating Transfers-Out	395,709	26,079,722	841,849	877,531	837,808	884,495	893,495	913,195
5.020 - Advances-Out	211,954	197,620	171,937	80,000	80,000	80,000	80,000	80,000
5.030 - All Other Financing Uses	-	-	-	-	-	-	-	-
5.040 - Total Other Financing Uses	607,663	26,277,342	1,013,786	957,531	917,808	964,495	973,495	993,195
5.050 - Total Expenditures and Other Financing Uses	74,604,113	104,609,105	85,321,893	91,240,697	95,187,330	97,703,549	100,236,251	102,919,579
Excess of Rev & Other Financing Uses Over (Under)								
6.010 - Expenditures and Other Financing Uses	9,249,745	(16,292,157)	5,251,004	(4,242,287)	(11,644,250)	(13,794,968)	(19,887,010)	(26,025,802)
Cash Balance July 1 - Excluding Proposed Renewal/ 7.010 - Replacement and New Levies	53,090,672	62,340,417	46,048,260	51,299,264	47,056,977	35,412,728	21,617,760	1,730,750
7.020 - Cash Balance June 30	62,340,417	46,048,260	51,299,264	47,056,977	35,412,728	21,617,760	1,730,750	(24,295,052)
8.010 - Estimated Encumbrances June 30	2,036,742	1,499,480	1,831,749	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reservations of Fund Balance:								
9.010 - Textbooks and Instructional Materials	-	-	-	-	-	-	-	-
9.020 - Capital Improvements	-	-	-	-	-	-	-	-
9.030 - Budget Reserve	-	-	-	-	-	-	-	-
9.040 - DPIA	-	-	-	-	-	-	-	-
9.050 - Debt Service	-	-	-	-	-	-	-	-
9.060 - Property Tax Advances	-	-	-	-	-	-	-	-
9.070 - Bus Purchases	-	-	-	-	-	-	-	-
9.080 - Subtotal	-	-	-	-	-	-	-	-
Fund Balance June 30 for Certification								
10.010 - of Appropriations	60,303,675	44,548,780	49,467,515	45,056,977	33,412,728	19,617,760	(269,250)	(26,295,052)
Rev from Replacement/Renewal Levies								
11.010 - Income Tax - Renewal	-	-	-	-	-	-	-	-
11.020 - Property Tax - Renewal or Replacement	-	-	-	-	-	-	4,234,513	8,503,788
11.030 - Cumulative Balance of Replacement/Renewal Levies	-	-	-	-	-	-	4,234,513	12,738,301
Fund Balance June 30 for Certification								
12.010 - of Contracts, Salary and Other Obligations	60,303,675	44,548,780	49,467,515	45,056,977	33,412,728	19,617,760	3,965,263	(13,556,751)
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	60,303,675	44,548,780	49,467,515	45,056,977	33,412,728	19,617,760	3,965,263	(13,556,751)

5-Year with Replacement/Renewal Levy Revenue Included - Lines 1.010, 1.020, 1.030 and 1.050	Strongsville City School District Schedule Of Revenue, Expenditures and Changes In Fund Balances Actual and Forecasted Operating Fund							
	ACTUAL			FORECASTED				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenue:								
1.010 - General Property Tax (Real Estate)	57,748,007	61,256,545	61,621,545	58,326,558	55,574,681	55,892,773	56,741,422	57,504,308
1.020 - Public Utility Personal Property	4,208,727	4,319,632	4,477,940	4,460,265	4,539,037	4,789,592	5,053,977	5,324,653
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	7,915,444	8,492,883	8,740,995	9,056,690	9,418,131	9,804,555	9,911,257	10,032,942
1.040 - Restricted Grants-in-Aid	546,099	477,599	755,619	816,410	493,742	463,554	469,758	466,339
1.045 - Restricted Federal Grants-in-Aid - SFSF	-	-	-	-	-	-	-	-
1.050 - State Share of Local Property Taxes	6,359,823	6,355,473	6,393,548	6,110,391	5,833,244	5,873,862	5,979,095	6,085,077
1.060 - All Other Operating Revenues	6,597,033	7,139,798	8,273,469	7,978,547	7,600,245	7,000,245	6,344,245	5,900,245
1.070 - Total Revenue	83,375,133	88,041,930	90,263,116	86,748,861	83,459,080	83,824,581	84,499,754	85,313,565
Other Financing Sources:								
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-	-	-
2.020 - State Emergency Loans and Advancements	-	-	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-	-	-
2.050 - Advances-In	126,862	211,954	197,620	171,937	80,000	80,000	80,000	80,000
2.060 - All Other Financing Sources	351,863	63,064	112,161	77,612	4,000	4,000	4,000	4,000
2.070 - Total Other Financing Sources	478,725	275,018	309,781	249,549	84,000	84,000	84,000	84,000
2.080 - Total Revenues and Other Financing Sources	83,853,858	88,316,948	90,572,897	86,998,410	83,543,080	83,908,581	84,583,754	85,397,565
Expenditures:								
3.010 - Personnel Services	45,422,807	47,255,253	49,178,536	53,421,432	55,631,048	56,682,464	57,560,920	58,376,362
3.020 - Employees' Retirement/Insurance Benefits	17,976,574	19,176,406	21,350,256	23,237,990	24,792,183	26,028,372	27,373,952	28,786,173
3.030 - Purchased Services	6,206,128	6,995,807	7,335,919	8,440,561	8,834,009	8,988,256	9,263,976	9,681,626
3.040 - Supplies and Materials	1,917,026	2,244,111	3,829,696	2,934,050	2,917,286	2,917,286	2,917,286	2,917,286
3.050 - Capital Outlay	824,987	928,739	956,592	892,203	753,107	753,107	753,107	753,107
3.060 - Intergovernmental	-	-	-	-	-	-	-	-
Debt Service:								
4.010 - Principal-All Years	340,897	355,310	375,414	45,000	45,000	50,000	50,000	50,000
4.020 - Principal - Notes	-	-	-	-	-	-	-	-
4.030 - Principal - State Loans	-	-	-	-	-	-	-	-
4.040 - Principal - State Advances	-	-	-	-	-	-	-	-
4.050 - Principal - HB264 Loan	-	-	-	-	-	-	-	-
4.055 - Principal - Other	-	-	-	-	-	-	-	-
4.060 - Interest and Fiscal Charges	75,801	59,161	41,813	32,053	30,118	28,075	25,875	23,500
4.300 - Other Objects	1,232,230	1,316,976	1,239,881	1,279,877	1,266,771	1,291,494	1,317,640	1,338,330
4.500 - Total Expenditures	73,996,450	78,331,763	84,308,107	90,283,166	94,269,522	96,739,054	99,262,756	101,926,384
Other Financing Uses								
5.010 - Operating Transfers-Out	395,709	26,079,722	841,849	877,531	837,808	884,495	893,495	913,195
5.020 - Advances-Out	211,954	197,620	171,937	80,000	80,000	80,000	80,000	80,000
5.030 - All Other Financing Uses	-	-	-	-	-	-	-	-
5.040 - Total Other Financing Uses	607,663	26,277,342	1,013,786	957,531	917,808	964,495	973,495	993,195
5.050 - Total Expenditures and Other Financing Uses	74,604,113	104,609,105	85,321,893	91,240,697	95,187,330	97,703,549	100,236,251	102,919,579
Excess of Rev & Other Financing Uses Over (Under)								
6.010 - Expenditures and Other Financing Uses	9,249,745	(16,292,157)	5,251,004	(4,242,287)	(11,644,250)	(13,794,968)	(15,652,497)	(17,522,014)
Cash Balance July 1 - Including Proposed Renewal/ 7.010 - Replacement and New Levies	53,090,672	62,340,417	46,048,260	51,299,264	47,056,977	35,412,728	21,617,760	5,965,263
7.020 - Cash Balance June 30	62,340,417	46,048,260	51,299,264	47,056,977	35,412,728	21,617,760	5,965,263	(11,556,751)
8.010 - Estimated Encumbrances June 30	2,036,742	1,499,480	1,831,749	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reservations of Fund Balance:								
9.010 - Textbooks and Instructional Materials	-	-	-	-	-	-	-	-
9.020 - Capital Improvements	-	-	-	-	-	-	-	-
9.030 - Budget Reserve	-	-	-	-	-	-	-	-
9.040 - DPIA	-	-	-	-	-	-	-	-
9.050 - Debt Service	-	-	-	-	-	-	-	-
9.060 - Property Tax Advances	-	-	-	-	-	-	-	-
9.070 - Bus Purchases	-	-	-	-	-	-	-	-
9.080 - Subtotal	-	-	-	-	-	-	-	-
Fund Balance June 30 INCLUDING Replacement/Renewal Levies	60,303,675	44,548,780	49,467,515	45,056,977	33,412,728	19,617,760	3,965,263	(13,556,751)
Rev from Replacement/Renewal Levies INCLUDED Above:								
1.01 - Real Estate	-	-	-	-	-	-	3,636,632	7,294,868
1.02 - Public Utility PP	-	-	-	-	-	-	200,258	410,930
1.03 - Income Tax	-	-	-	-	-	-	-	-
1.05 - Rollback & Homestead and TPP Reimbursement	-	-	-	-	-	-	397,623	797,989
Total of Replacement/Renewal Levies INCLUDED Above	-	-	-	-	-	-	4,234,513	8,503,788
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	60,303,675	44,548,780	49,467,515	45,056,977	33,412,728	19,617,760	3,965,263	(13,556,751)

Strongsville City School District

Fiscal Year

2025

November

**Five Year
Forecast
Report**



Prepared By:

Treasurer/CFO

George K. Anagnostou

Strongsville City School District Schedule Of Revenue, Expenditures and Changes In Fund Balances Actual and Forecasted Operating Fund								
	ACTUAL			FORECASTED				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenue:								
1.010 - General Property Tax (Real Estate)	57,748,007	61,256,545	61,621,545	58,326,558	55,574,681	55,892,773	53,104,790	50,209,440
1.020 - Public Utility Personal Property	4,208,727	4,319,632	4,477,940	4,460,265	4,539,037	4,789,592	4,853,719	4,913,723
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	7,915,444	8,492,883	8,740,995	9,056,690	9,418,131	9,804,555	9,911,257	10,032,942
1.040 - Restricted Grants-in-Aid	546,099	477,599	755,619	816,410	493,742	463,554	469,758	466,339
1.045 - Restricted Federal Grants-in-Aid - SF5F	-	-	-	-	-	-	-	-
1.050 - State Share of Local Property Taxes	6,359,823	6,355,473	6,393,548	6,110,391	5,833,244	5,873,862	5,581,472	5,287,088
1.060 - All Other Operating Revenues	6,597,033	7,139,798	8,273,469	7,978,547	7,600,245	7,000,245	6,344,245	5,900,245
1.070 - Total Revenue	83,375,133	88,041,930	90,263,116	86,748,861	83,459,080	83,824,581	80,265,241	76,809,777
Other Financing Sources:								
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-	-	-
2.020 - State Emergency Loans and Advancements	-	-	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-	-	-
2.050 - Advances-In	126,862	211,954	197,620	171,937	80,000	80,000	80,000	80,000
2.060 - All Other Financing Sources	351,863	63,064	112,161	77,612	4,000	4,000	4,000	4,000
2.070 - Total Other Financing Sources	478,725	275,018	309,781	249,549	84,000	84,000	84,000	84,000
2.080 - Total Revenues and Other Financing Sources	83,853,858	88,316,948	90,572,897	86,998,410	83,543,080	83,908,581	80,349,241	76,893,777
Expenditures:								
3.010 - Personnel Services	45,422,807	47,255,253	49,178,536	53,421,432	55,631,048	56,682,464	57,560,920	58,376,362
3.020 - Employees' Retirement/Insurance Benefits	17,976,574	19,176,406	21,350,256	23,237,990	24,792,183	26,028,372	27,373,952	28,786,173
3.030 - Purchased Services	6,206,128	6,995,807	7,335,919	8,440,561	8,834,009	8,988,256	9,263,976	9,681,626
3.040 - Supplies and Materials	1,917,026	2,244,111	3,829,696	2,934,050	2,917,286	2,917,286	2,917,286	2,917,286
3.050 - Capital Outlay	824,987	928,739	956,592	892,203	753,107	753,107	753,107	753,107
3.060 - Intergovernmental	-	-	-	-	-	-	-	-
Debt Service:								
4.010 - Principal-All Years	340,897	355,310	375,414	45,000	45,000	50,000	50,000	50,000
4.020 - Principal - Notes	-	-	-	-	-	-	-	-
4.030 - Principal - State Loans	-	-	-	-	-	-	-	-
4.040 - Principal - State Advances	-	-	-	-	-	-	-	-
4.050 - Principal - HB264 Loan	-	-	-	-	-	-	-	-
4.055 - Principal - Other	-	-	-	-	-	-	-	-
4.060 - Interest and Fiscal Charges	75,801	59,161	41,813	32,053	30,118	28,075	25,875	23,500
4.300 - Other Objects	1,232,230	1,316,976	1,239,881	1,279,877	1,266,771	1,291,494	1,317,640	1,338,330
4.500 - Total Expenditures	73,996,450	78,331,763	84,308,107	90,283,166	94,269,522	96,739,054	99,262,756	101,926,384
Other Financing Uses								
5.010 - Operating Transfers-Out	395,709	26,079,722	841,849	877,531	837,808	884,495	893,495	913,195
5.020 - Advances-Out	211,954	197,620	171,937	80,000	80,000	80,000	80,000	80,000
5.030 - All Other Financing Uses	-	-	-	-	-	-	-	-
5.040 - Total Other Financing Uses	607,663	26,277,342	1,013,786	957,531	917,808	964,495	973,495	993,195
5.050 - Total Expenditures and Other Financing Uses	74,604,113	104,609,105	85,321,893	91,240,697	95,187,330	97,703,549	100,236,251	102,919,579
Excess of Rev & Other Financing Uses Over (Under)								
6.010 - Expenditures and Other Financing Uses	9,249,745	(16,292,157)	5,251,004	(4,242,287)	(11,644,250)	(13,794,968)	(19,887,010)	(26,025,802)
Cash Balance July 1 - Excluding Proposed Renewal/ 7.010 - Replacement and New Levies	53,090,672	62,340,417	46,048,260	51,299,264	47,056,977	35,412,728	21,617,760	1,730,750
7.020 - Cash Balance June 30	62,340,417	46,048,260	51,299,264	47,056,977	35,412,728	21,617,760	1,730,750	(24,295,052)
8.010 - Estimated Encumbrances June 30	2,036,742	1,499,480	1,831,749	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reservations of Fund Balance:								
9.010 - Textbooks and Instructional Materials	-	-	-	-	-	-	-	-
9.020 - Capital Improvements	-	-	-	-	-	-	-	-
9.030 - Budget Reserve	-	-	-	-	-	-	-	-
9.040 - DPIA	-	-	-	-	-	-	-	-
9.050 - Debt Service	-	-	-	-	-	-	-	-
9.060 - Property Tax Advances	-	-	-	-	-	-	-	-
9.070 - Bus Purchases	-	-	-	-	-	-	-	-
9.080 - Subtotal	-	-	-	-	-	-	-	-
Fund Balance June 30 for Certification								
10.010 - of Appropriations	60,303,675	44,548,780	49,467,515	45,056,977	33,412,728	19,617,760	(269,250)	(26,295,052)
Rev from Replacement/Renewal Levies								
11.010 - Income Tax - Renewal	-	-	-	-	-	-	-	-
11.020 - Property Tax - Renewal or Replacement	-	-	-	-	-	-	4,234,513	8,503,788
11.030 - Cumulative Balance of Replacement/Renewal Levies	-	-	-	-	-	-	4,234,513	12,738,301
Fund Balance June 30 for Certification								
12.010 - of Contracts, Salary and Other Obligations	60,303,675	44,548,780	49,467,515	45,056,977	33,412,728	19,617,760	3,965,263	(13,556,751)
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	60,303,675	44,548,780	49,467,515	45,056,977	33,412,728	19,617,760	3,965,263	(13,556,751)

5-Year with Replacement/Renewal Levy Revenue Included - Lines 1.010, 1.020, 1.030 and 1.050	Strongsville City School District Schedule Of Revenue, Expenditures and Changes In Fund Balances Actual and Forecasted Operating Fund							
	ACTUAL			FORECASTED				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenue:								
1.010 - General Property Tax (Real Estate)	57,748,007	61,256,545	61,621,545	58,326,558	55,574,681	55,892,773	56,741,422	57,504,308
1.020 - Public Utility Personal Property	4,208,727	4,319,632	4,477,940	4,460,265	4,539,037	4,789,592	5,053,977	5,324,653
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	7,915,444	8,492,883	8,740,995	9,056,690	9,418,131	9,804,555	9,911,257	10,032,942
1.040 - Restricted Grants-in-Aid	546,099	477,599	755,619	816,410	493,742	463,554	469,758	466,339
1.045 - Restricted Federal Grants-in-Aid - SFSF	-	-	-	-	-	-	-	-
1.050 - State Share of Local Property Taxes	6,359,823	6,355,473	6,393,548	6,110,391	5,833,244	5,873,862	5,979,095	6,085,077
1.060 - All Other Operating Revenues	6,597,033	7,139,798	8,273,469	7,978,547	7,600,245	7,000,245	6,344,245	5,900,245
1.070 - Total Revenue	83,375,133	88,041,930	90,263,116	86,748,861	83,459,080	83,824,581	84,499,754	85,313,565
Other Financing Sources:								
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-	-	-
2.020 - State Emergency Loans and Advancements	-	-	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-	-	-
2.050 - Advances-In	126,862	211,954	197,620	171,937	80,000	80,000	80,000	80,000
2.060 - All Other Financing Sources	351,863	63,064	112,161	77,612	4,000	4,000	4,000	4,000
2.070 - Total Other Financing Sources	478,725	275,018	309,781	249,549	84,000	84,000	84,000	84,000
2.080 - Total Revenues and Other Financing Sources	83,853,858	88,316,948	90,572,897	86,998,410	83,543,080	83,908,581	84,583,754	85,397,565
Expenditures:								
3.010 - Personnel Services	45,422,807	47,255,253	49,178,536	53,421,432	55,631,048	56,682,464	57,560,920	58,376,362
3.020 - Employees' Retirement/Insurance Benefits	17,976,574	19,176,406	21,350,256	23,237,990	24,792,183	26,028,372	27,373,952	28,786,173
3.030 - Purchased Services	6,206,128	6,995,807	7,335,919	8,440,561	8,834,009	8,988,256	9,263,976	9,681,626
3.040 - Supplies and Materials	1,917,026	2,244,111	3,829,696	2,934,050	2,917,286	2,917,286	2,917,286	2,917,286
3.050 - Capital Outlay	824,987	928,739	956,592	892,203	753,107	753,107	753,107	753,107
3.060 - Intergovernmental	-	-	-	-	-	-	-	-
Debt Service:								
4.010 - Principal-All Years	340,897	355,310	375,414	45,000	45,000	50,000	50,000	50,000
4.020 - Principal - Notes	-	-	-	-	-	-	-	-
4.030 - Principal - State Loans	-	-	-	-	-	-	-	-
4.040 - Principal - State Advances	-	-	-	-	-	-	-	-
4.050 - Principal - HB264 Loan	-	-	-	-	-	-	-	-
4.055 - Principal - Other	-	-	-	-	-	-	-	-
4.060 - Interest and Fiscal Charges	75,801	59,161	41,813	32,053	30,118	28,075	25,875	23,500
4.300 - Other Objects	1,232,230	1,316,976	1,239,881	1,279,877	1,266,771	1,291,494	1,317,640	1,338,330
4.500 - Total Expenditures	73,996,450	78,331,763	84,308,107	90,283,166	94,269,522	96,739,054	99,262,756	101,926,384
Other Financing Uses								
5.010 - Operating Transfers-Out	395,709	26,079,722	841,849	877,531	837,808	884,495	893,495	913,195
5.020 - Advances-Out	211,954	197,620	171,937	80,000	80,000	80,000	80,000	80,000
5.030 - All Other Financing Uses	-	-	-	-	-	-	-	-
5.040 - Total Other Financing Uses	607,663	26,277,342	1,013,786	957,531	917,808	964,495	973,495	993,195
5.050 - Total Expenditures and Other Financing Uses	74,604,113	104,609,105	85,321,893	91,240,697	95,187,330	97,703,549	100,236,251	102,919,579
Excess of Rev & Other Financing Uses Over (Under)								
6.010 - Expenditures and Other Financing Uses	9,249,745	(16,292,157)	5,251,004	(4,242,287)	(11,644,250)	(13,794,968)	(15,652,497)	(17,522,014)
Cash Balance July 1 - Including Proposed Renewal/ 7.010 - Replacement and New Levies	53,090,672	62,340,417	46,048,260	51,299,264	47,056,977	35,412,728	21,617,760	5,965,263
7.020 - Cash Balance June 30	62,340,417	46,048,260	51,299,264	47,056,977	35,412,728	21,617,760	5,965,263	(11,556,751)
8.010 - Estimated Encumbrances June 30	2,036,742	1,499,480	1,831,749	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Reservations of Fund Balance:								
9.010 - Textbooks and Instructional Materials	-	-	-	-	-	-	-	-
9.020 - Capital Improvements	-	-	-	-	-	-	-	-
9.030 - Budget Reserve	-	-	-	-	-	-	-	-
9.040 - DPIA	-	-	-	-	-	-	-	-
9.050 - Debt Service	-	-	-	-	-	-	-	-
9.060 - Property Tax Advances	-	-	-	-	-	-	-	-
9.070 - Bus Purchases	-	-	-	-	-	-	-	-
9.080 - Subtotal	-	-	-	-	-	-	-	-
Fund Balance June 30 INCLUDING Replacement/Renewal Levies	60,303,675	44,548,780	49,467,515	45,056,977	33,412,728	19,617,760	3,965,263	(13,556,751)
Rev from Replacement/Renewal Levies INCLUDED Above:								
1.01 - Real Estate	-	-	-	-	-	-	3,636,632	7,294,868
1.02 - Public Utility PP	-	-	-	-	-	-	200,258	410,930
1.03 - Income Tax	-	-	-	-	-	-	-	-
1.05 - Rollback & Homestead and TPP Reimbursement	-	-	-	-	-	-	397,623	797,989
Total of Replacement/Renewal Levies INCLUDED Above	-	-	-	-	-	-	4,234,513	8,503,788
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	60,303,675	44,548,780	49,467,515	45,056,977	33,412,728	19,617,760	3,965,263	(13,556,751)

Table of Contents

Forecast Summary	3
Forecast Analysis	4
Revenue Overview	5
1.010 - General Property Tax (Real Estate)	6
1.020 - Public Utility Personal Property	7
1.030 - Income Tax	8
1.035 - Unrestricted Grants-in-Aid	9
1.040 & 1.045 - Restricted Grants-in-Aid	10
1.050 - State Share-Local Property Taxes	11
1.060 - All Other Operating Revenues	12
2.070 - Total Other Financing Sources	13
Expenditures Overview	14
3.010 - Personnel Services	15
3.020 - Employee Benefits	16
3.030 - Purchased Services	17
3.040 - Supplies and Materials	18
3.050 - Capital Outlay	19
3.060 - 4.060 - Intergovernmental & Debt	20
4.300 - Other Objects	21
5.040 - Total Other Financing Uses	22
Five Year Forecast	23
Appendix	
Financial Health Indicators	24

Forecast Purpose/Objectives

Ohio Department of Education and Workforce'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.

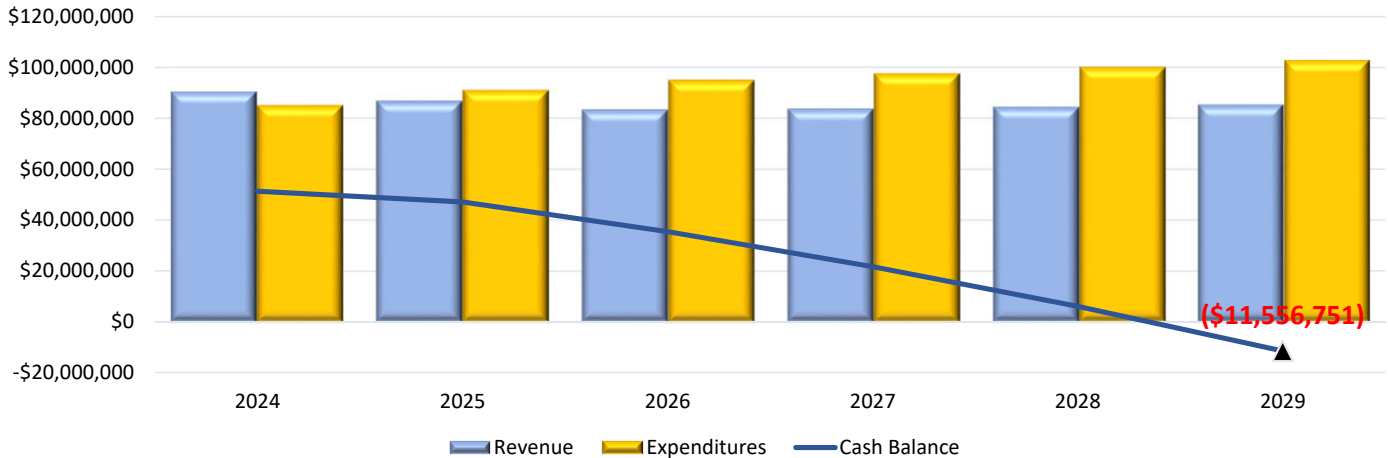
Forecast Methodology

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.

Forecast Summary

Strongsville City School District

Projected Revenue, Expenditures, and Cash Balance



Financial Forecast Summary

	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Beginning Balance (Line 7.010)	51,299,264	47,056,977	35,412,728	21,617,760	5,965,263
+ Renewal/New Levies Modeled					
+ Revenue	86,998,410	83,543,080	83,908,581	84,583,754	85,397,565
- Expenditures	(91,240,697)	(95,187,330)	(97,703,549)	(100,236,251)	(102,919,579)
= Revenue Surplus or Deficit	(4,242,287)	(11,644,250)	(13,794,968)	(15,652,497)	(17,522,014)
Line 7.020 Ending Balance with Renewal/New Levies	47,056,977	35,412,728	21,617,760	5,965,263	(11,556,751)

Financial Summary Notes

Expenditure growth is projected to outpace revenue change. By the end of 2029, the cash balance is projected to decline by a total of \$62,856,015 compared to 2024. For fiscal year 2029, expenditures are currently projected to exceed revenue, resulting in a revenue shortfall the final year of the forecast period.

For revenue, projected change is expected to be less than the historical average. Over the past five years, revenue increased by 4.45% (\$3,498,161 annually). However, it is projected to decrease by -1.14% (-\$1,035,066 annually) through fiscal year 2029. Notably, Real Estate, is expected to be \$3,830,099 less per year compared to history, and is the biggest driver of trend change on the revenue side.

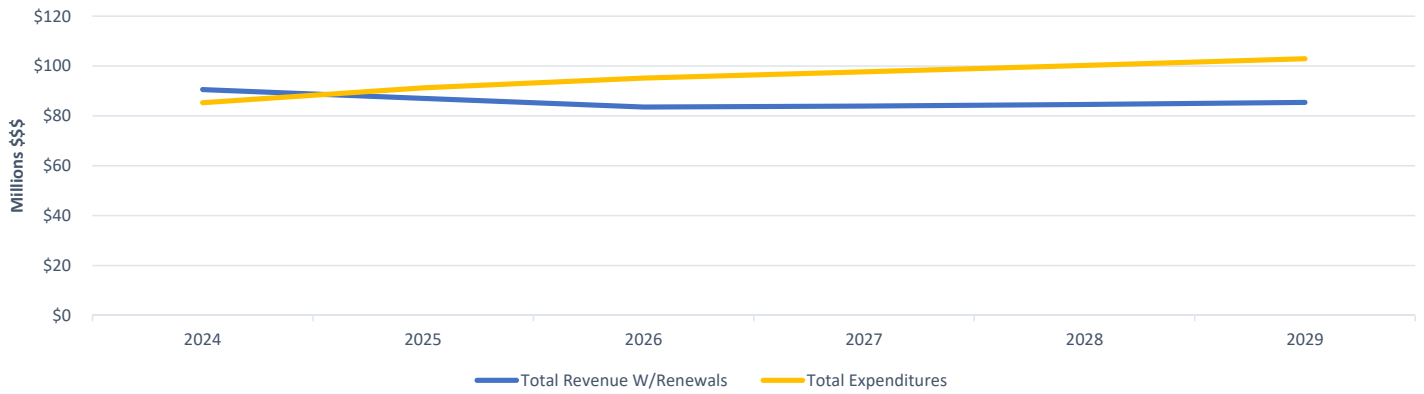
For expenditures, projected change is expected to be at a slower pace than the historical trend. Expenditures increased by 5.19% (\$2,735,620 annually) during the past 5-year period, and are projected to increase by 4.13% (\$3,519,537 annually) through 2029. The forecast line with the most change on the expense side, Supplies & Materials, is anticipated to be \$617,675 less per year in the projected period compared to historical averages.

Disclosure Items:	2025	2026	2027	2028	2029
Modeled Renewal Levies - Annual Amount	-	-	-	4,234,513	8,503,788
Modeled New Levies - Annual Amount	-	-	-	-	-
Encumbrances (not subtracted from Cash Balance)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

Forecast Analysis

Strongsville City School District

Revenue Compared to Expenditures

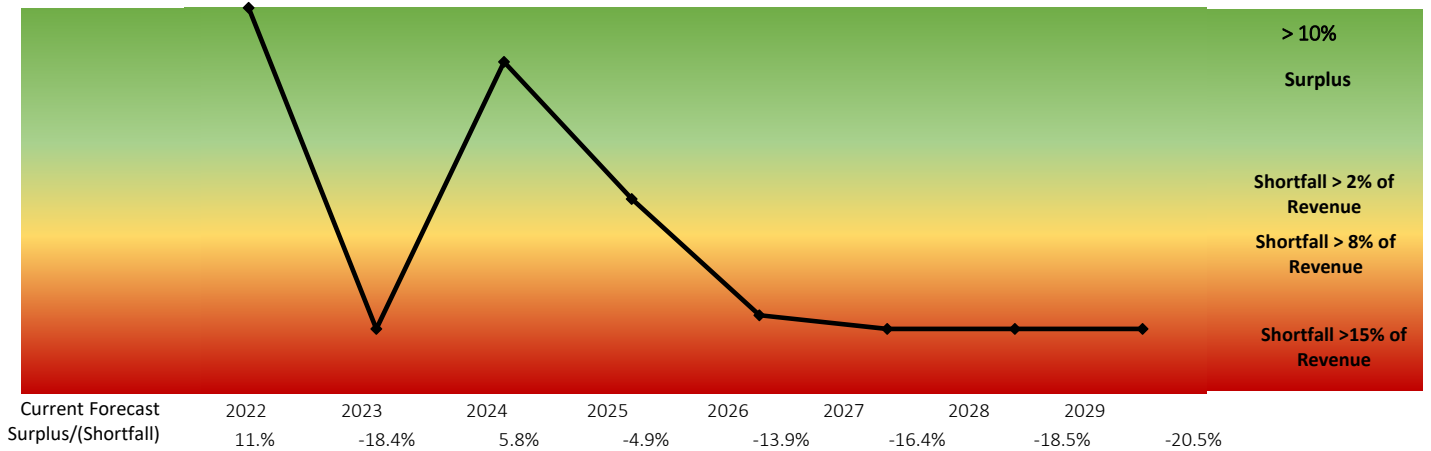


From 2025 to 2029, total revenues are projected to change by -1.14%

Expenditure change is expected to outpace revenue change.

From 2025 to 2029, total expenses are projected to change by 3.84%

Revenue Surplus/(Shortfall) as a Percentage of Revenue

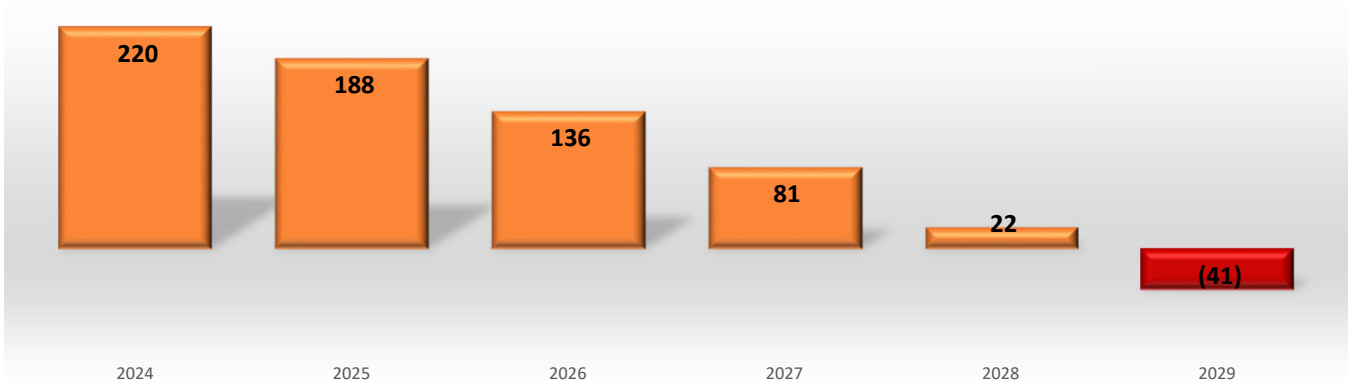


The district is trending toward revenue shortfall with the expenditures growing faster than revenue.

A revenue increase of 20.52% is needed to balance the budget in fiscal year 2029, or a \$17,522,014 reduction in expenditures.

- The largest contributor to the projected revenue trend is the change in Real Estate.
- The expenditure most impacting the changing trend is Supplies & Materials.

Days Cash on Hand at Fiscal Year-end

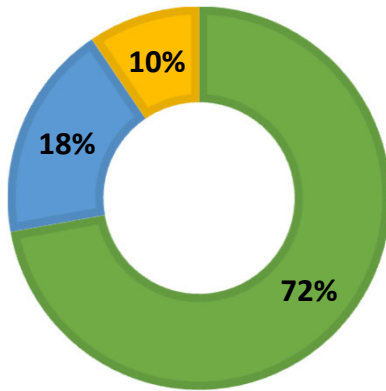


*based on 365 days

Revenue Overview

Strongsville City School District

Revenue Sources



Local Taxes

Real Estate Tax	67.04%
Public Utility Tax	5.13%
Income Tax	0.00%

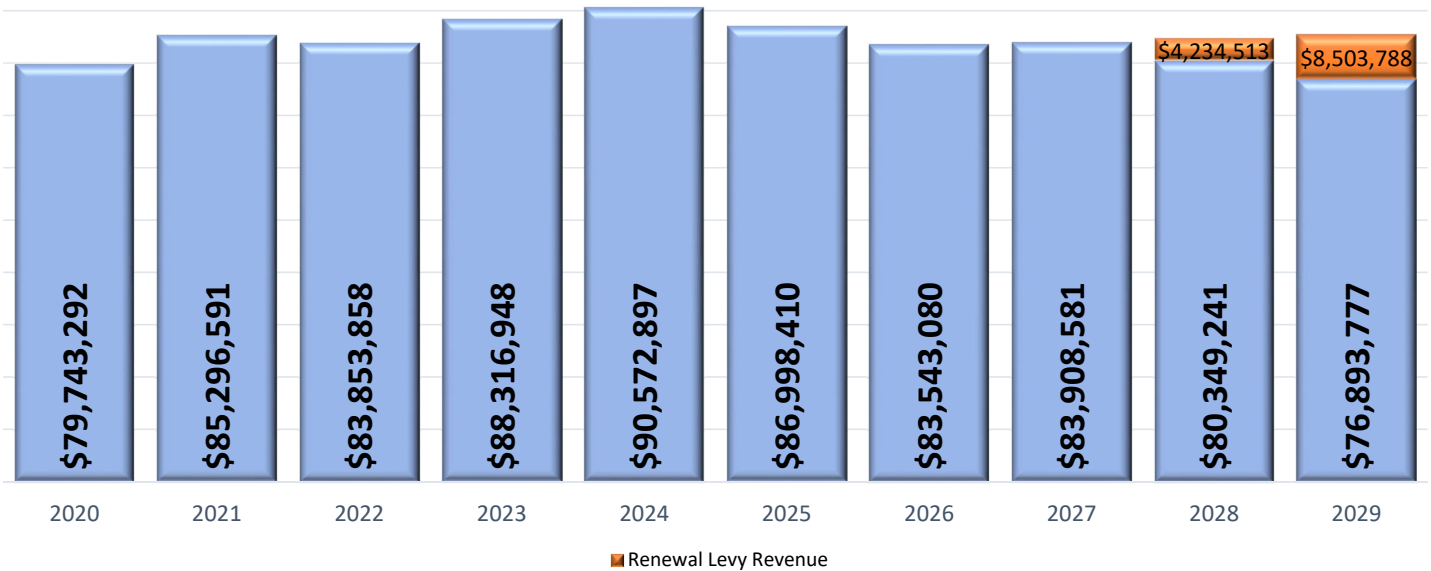
State Sources

State Funding	10.41%
Restricted Aid	0.94%
State Share of Local Tax	7.02%

All Other Revenue

Other Revenue	9.17%
Other Sources	0.29%

Annual Revenue Actual + Projected



Historic Revenue Change versus Projected Revenue Change

	Historical Average Annual \$\$ Change	Projected Average Annual \$\$ Change	Projected Compared to Historical Variance	Over the past five years, revenue increased by 4.45% (\$3,498,161 annually). However, it is projected to decrease by -1.14% (-\$1,035,066 annually) through fiscal year 2029. Notably, Real Estate, is expected to be \$3,830,099 less per year compared to history, and is the biggest driver of trend change on the revenue side.
Real Estate	\$3,006,651	(\$823,447)	(\$3,830,099)	
Public Utility	\$269,967	\$169,343	(\$100,625)	
Income Tax	\$0	\$0	\$0	
State Funding	(\$91,425)	\$200,533	\$291,959	
State Share of Property Tax	\$54,687	(\$61,694)	(\$116,381)	
All Othr Op Rev	\$309,831	(\$474,645)	(\$784,476)	
Other Sources	(\$51,550)	(\$45,156)	\$6,394	
Total Average Annual Change	\$3,498,161 4.45%	(\$1,035,066) -1.14%	(\$4,533,227) -5.60%	

For Comparison:

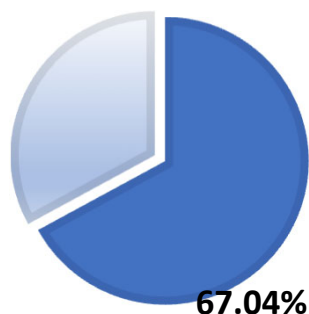
Expenditure average annual change is projected to be >

\$3,519,537

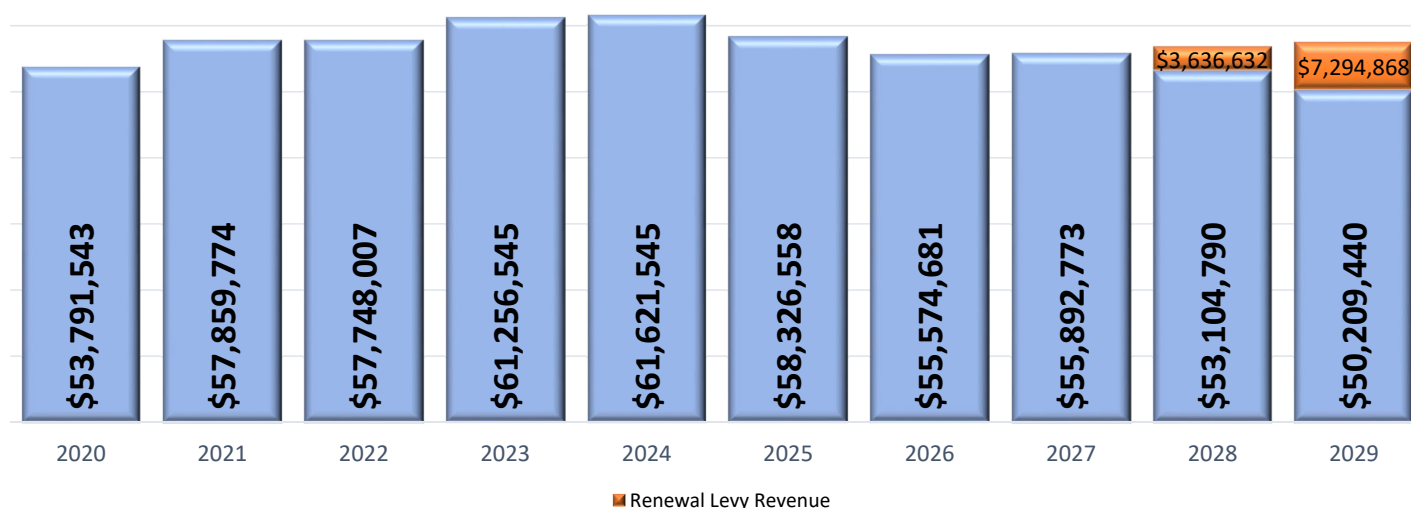
On an annual average basis, expenditures are projected to grow faster than revenue.

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).



Real estate property tax revenue accounts for 67.04% of total district general fund revenue.



Key Assumptions & Notes

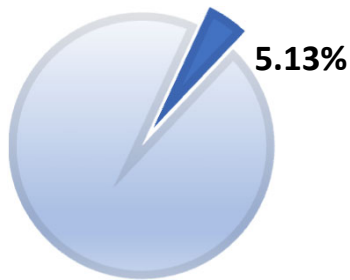
Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class 2 Rate	Change	
2023	1,829,627,850	10,094,370	35.66	-	44.60	-	99.9%
2024	2,290,394,699	460,766,849	25.02	(10.63)	35.98	(8.62)	99.5%
2025	2,303,240,964	12,846,265	25.02	(0.01)	36.12	0.14	99.5%
2026	2,316,186,275	12,945,311	25.01	(0.01)	36.26	0.14	99.5%
2027	2,529,827,131	213,640,856	23.25	(1.76)	35.66	(0.60)	99.5%
2028	2,544,327,708	14,500,577	23.24	(0.01)	35.80	0.14	99.5%

Class I, or residential/agricultural taxes make up approximately 74.93% of the real estate property tax revenue. The Class I tax rate is 25.02 mills in tax year 2024. The district is modeling the renewal of real estate property taxes levies through 2024. The projections reflect an average gross collection rate of 99.5% annually through tax year 2028. The revenue changed at an average annual historical rate of 5.90% and is projected to change at an average annual rate of -1.33% through fiscal year 2029.

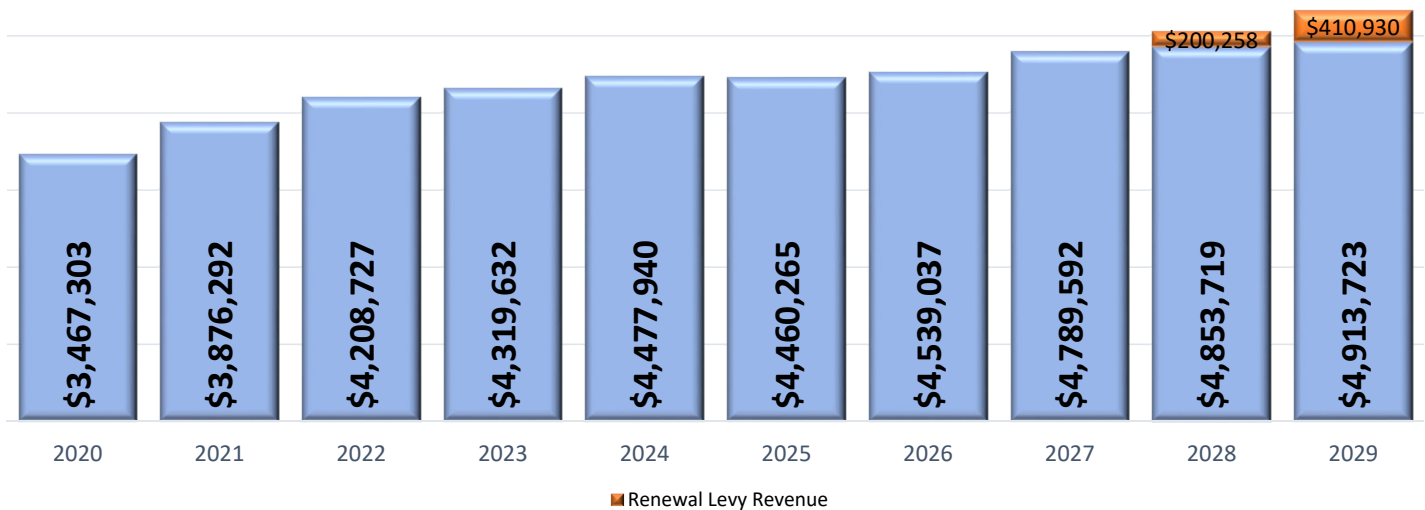
Collection Year 2025 is a sexennial update for Cuyahoga County, which occurs every six years, with the last occurrence in tax year 2018. Based on preliminary conversation with the Cuyahoga County, the forecast assumes a 28.39% valuation increase in residential property. The forecast assumes a 9.50% valuation increase in commercial property. The valuation increase represents about a \$2.2 million dollar increase in tax revenue from inside millage. The increase was offset by the expiration of a May 2019 5.9 renewal levy that was not renewed by the community. Collections expired at December 31, 2024. The expired levy generated \$9.9 million if collected at 100%.

1.020 - Public Utility Personal Property

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



Public Utility Personal Property tax revenue accounts for 5.13% of total district general fund revenue.



Key Assumptions & Notes

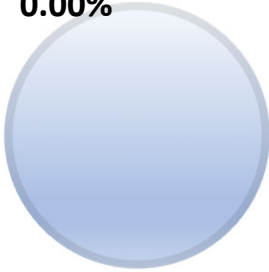
Values and Tax Rates					Gross Collection Rate Including Delinquencies
Tax Year	Valuation	Value Change	Full Voted Rate	Change	
2023	53,843,160	604,520	83.68	-	100.0%
2024	56,815,302	2,972,142	77.78	(5.90)	100.0%
2025	59,951,507	3,136,205	77.78	-	100.0%
2026	63,260,830	3,309,323	77.78	-	100.0%
2027	66,752,828	3,491,998	77.78	-	100.0%
2028	70,223,975	3,471,147	77.78	-	100.0%

The public utility personal property tax revenue is generated from the personal property values, additions, and depreciation reported by the utility companies. The property is taxed at the full voted tax rate which in tax year 2024 is 77.78 mills. The forecast is modeling an average gross collection rate of 99.95%. The revenue changed historically at an average annual dollar amount of \$269,967 and is projected to change at an average annual dollar amount of \$169,343 through fiscal year 2029.

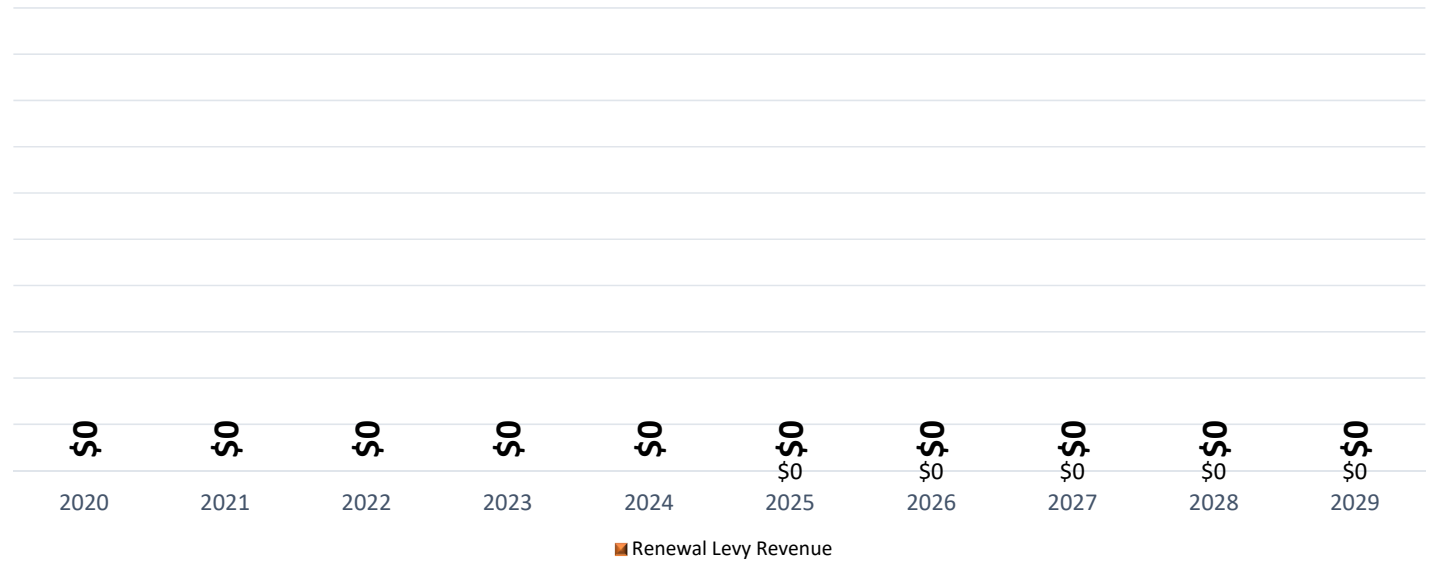
1.030 - School District Income Tax

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.

0.00%



The district does not have a School District Income Tax levy.

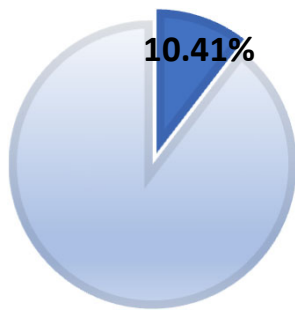


Key Assumptions & Notes

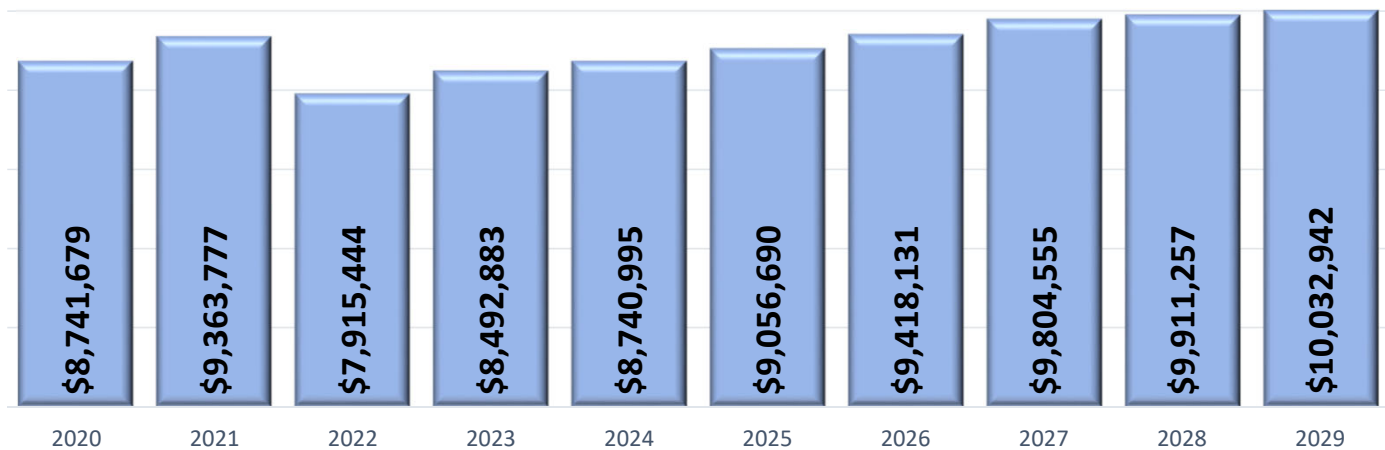
The district does not have an income tax levy.

1.035 - Unrestricted Grants-in-Aid

Funds received through the State Foundation Program with no restriction.

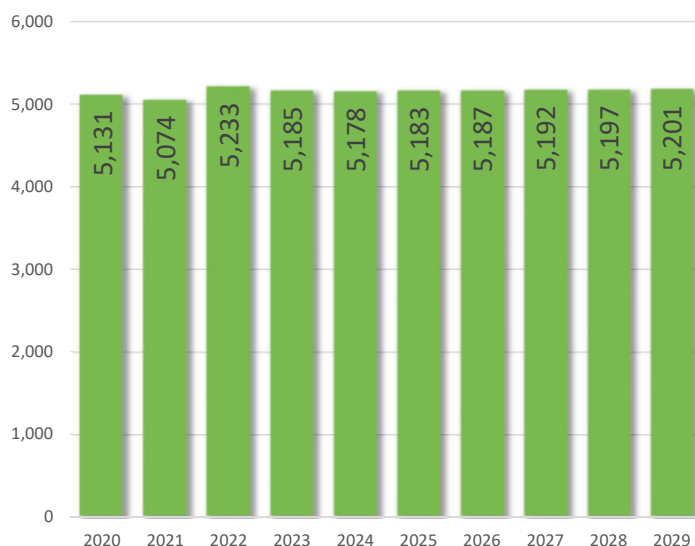


Unrestricted State Aid revenue accounts for 10.41% of total district general fund revenue.



Key Assumptions & Notes

District Educated Enrollment



Beginning in fiscal year 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.

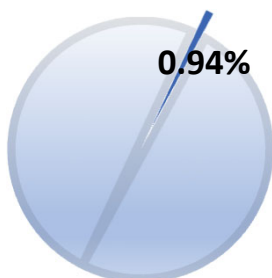
For Strongsville City School District, the calculated Base Cost total is \$42,233,287 in 2025.

The State's Share of the calculated Base Cost total is \$4,210,306, or \$812 per pupil.

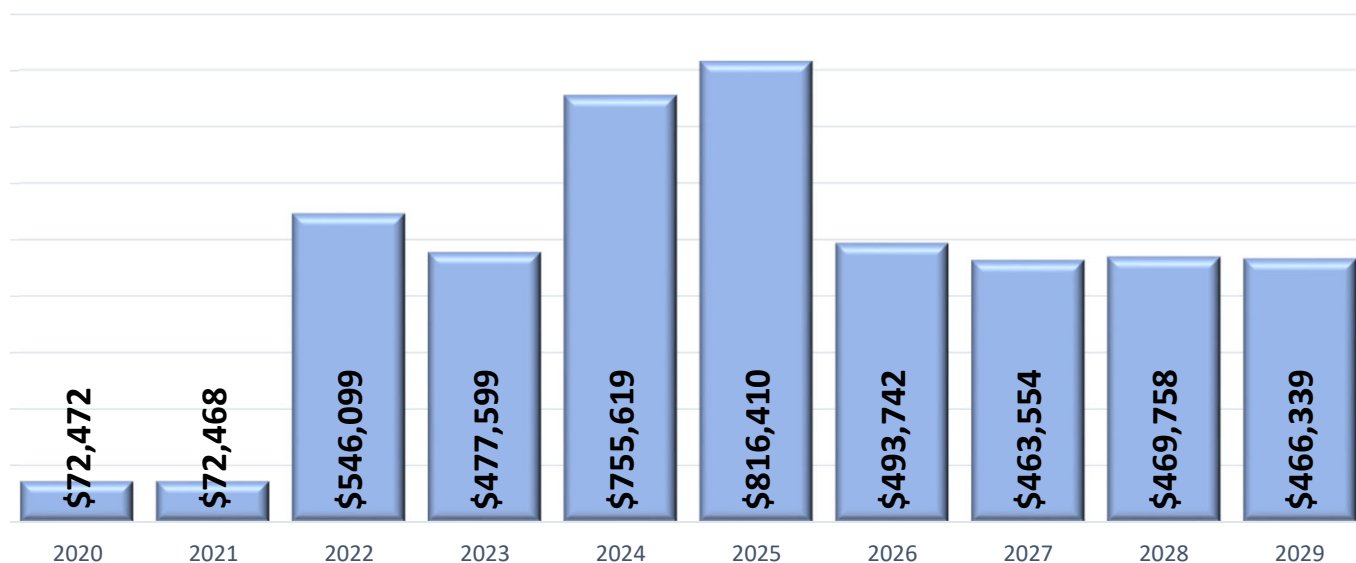
The FSFP also started funding students where they attended school. Therefore district educated enrollment is now used for per pupil funding. At the same time, the FSFP eliminated tuition transfer payments from school districts, which impacts the expense side of the forecast.

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 State Aid revenue accounts for 0.94% of total district general fund revenue.



Key Assumptions & Notes

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 \$227,717 and is projected to change annually on average by -\$57,856. Restricted funds represent 0.94% of the district's total revenue. Starting in fiscal year 2022, the district's Success & Wellness funding became restricted; the state's share of this funding recorded as restricted is \$229,602. 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.

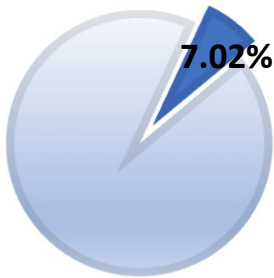
Restricted State Funding is made up of the following categories:

Restricted State Funding	FY2025	FY2026	FY2027	FY2028	FY2029
Success and Wellness	\$229,602	\$222,020	\$209,199	\$217,763	\$217,958
Career Tech, ELL	\$48,174	\$58,550	\$67,230	\$69,983	\$70,045
Disadvantaged Pupil Impact Aid (DPIA)	\$76,246	\$75,502	\$74,114	\$68,902	\$65,134
Gifted	\$162,388	\$137,670	\$113,011	\$113,111	\$113,202
Other (Science of Reading Reimbursement)	\$300,000	\$0	\$0	\$0	\$0
Total Restricted State Funding	\$816,410	\$493,742	\$463,554	\$469,759	\$466,339

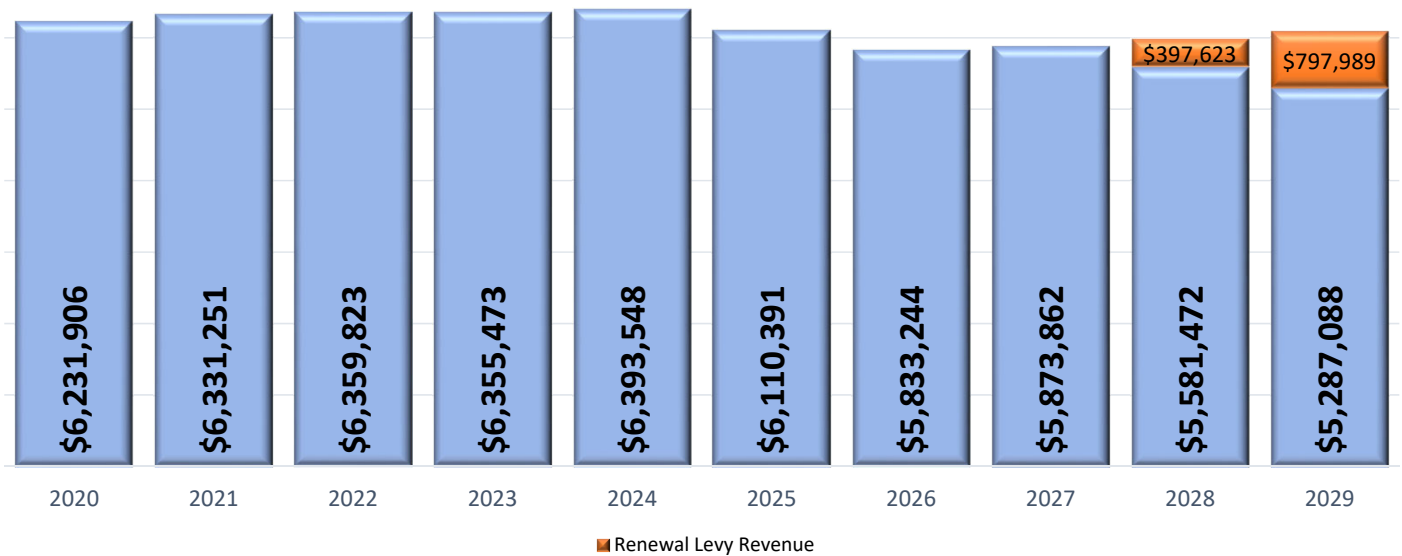
During FY 2025, the district will receive one time funds estimated at \$300,000 for Science of Reading teacher stipend reimbursements.

1.050 - State Share of Local Property Taxes

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



State Share of Local Property tax revenue accounts for 7.02% of total district general fund revenue.

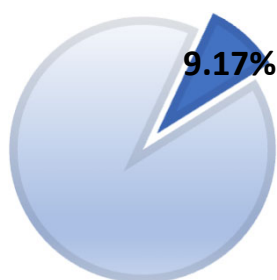


Key Assumptions & Notes

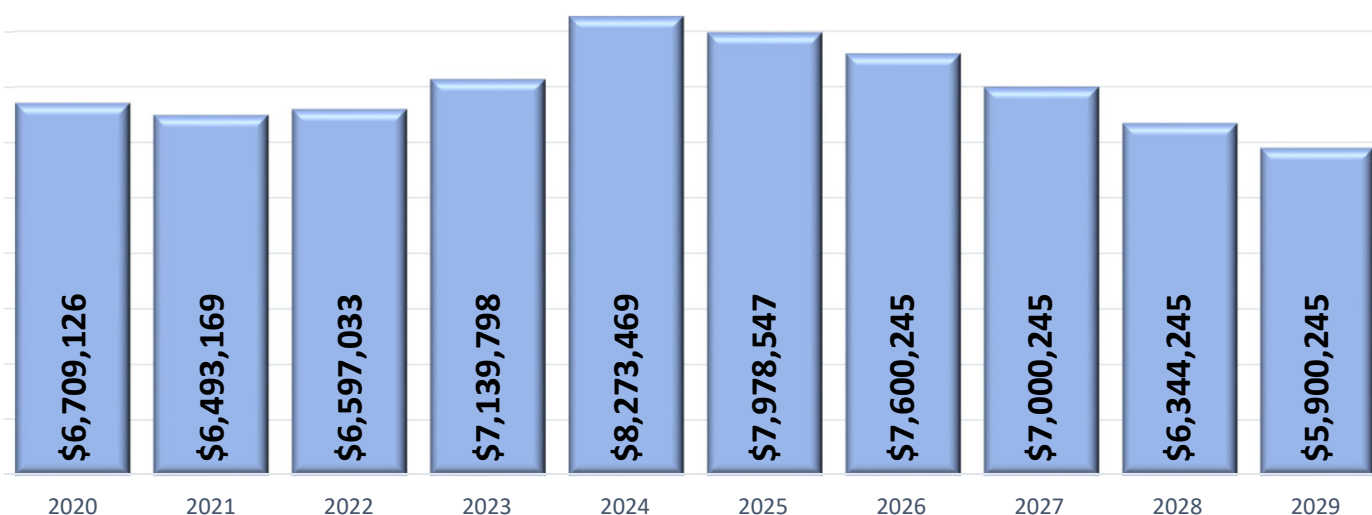
State Share of Local Property Taxes primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions to their tax bill. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In fiscal year 2025, approximately 10.4% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 1.9% will be reimbursed in the form of qualifying homestead exemption credits.

1.060 - All Other Operating Revenues

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



All Other Revenue accounts for 9.17% of total district general fund revenue.



Key Assumptions & Notes

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 \$309,831. The projected average annual change is -\$474,645 through fiscal year 2029.

Other revenues primarily consist of:

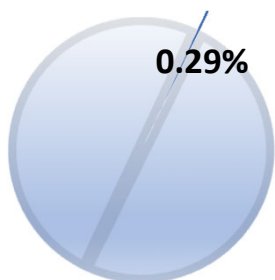
Other Revenue Sources	FY2024 Actual	FY2025	FY2026	FY2027	FY2028	FY2029
Preschool Tuition	\$131,796	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000
Full Day Kindergarten Tuition	\$577,447	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000
Tuition From Other Districts	\$386,977	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000
Interest Income	\$2,689,907	\$2,500,000	\$2,200,000	\$1,600,000	\$944,000	\$500,000
Sports Pay to Play & Trainer	\$252,979	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Special Ed Catastrophic Aid	\$516,808	\$578,215	\$500,000	\$500,000	\$500,000	\$500,000
Medicaid Reimbursement	\$266,359	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Revenue in Lieu of Taxes/TIF's	\$3,145,914	\$3,042,594	\$3,042,594	\$3,042,594	\$3,042,594	\$3,042,594

Revenue in lieu of Taxes/TIF's is anticipated to decrease in FY2025 due to payment in lieu of tax settlements the District received in FY2024. Beginning in FY 2024, any settlement will be collected through the county tax revenue collection process.

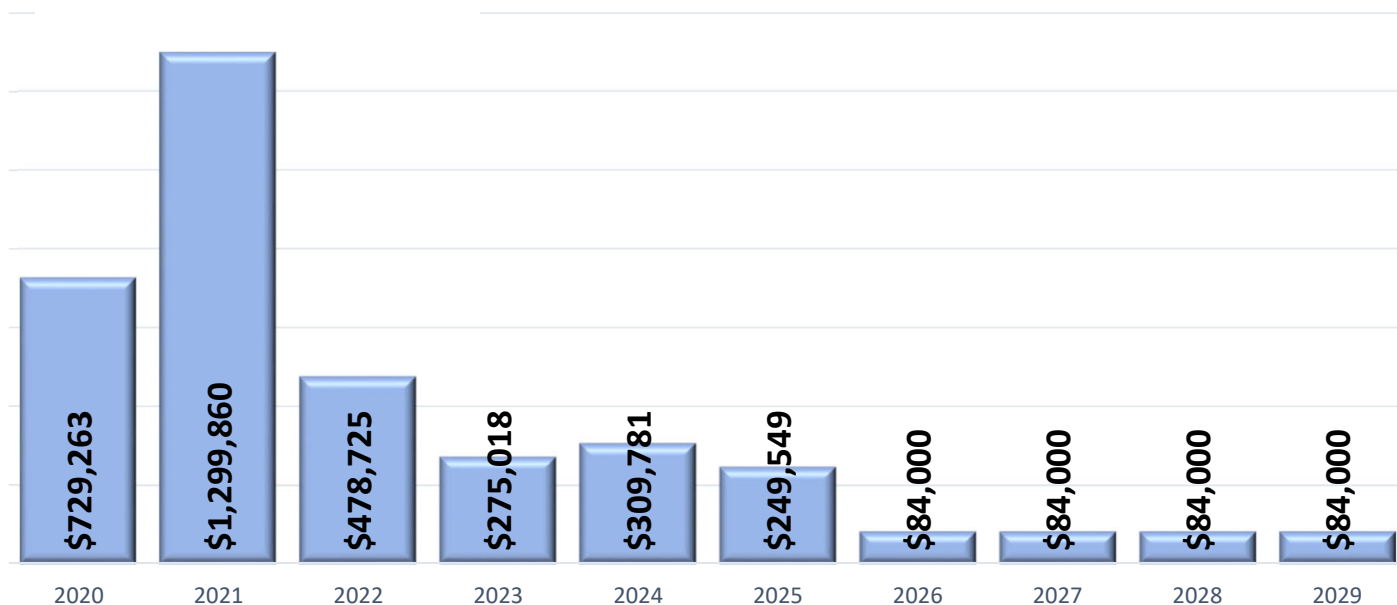
Interest revenue is projected to decrease due to decreasing cash balances coupled with projected rate decreases.

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.



Other Sources of revenue accounts for 0.29% of total district general fund revenue.



Key Assumptions & Notes

	2024	FORECASTED				
		2025	2026	2027	2028	2029
Transfers In	-	-	-	-	-	-
Advances In	197,620	171,937	80,000	80,000	80,000	80,000
All Other Financing Sources	112,161	77,612	4,000	4,000	4,000	4,000

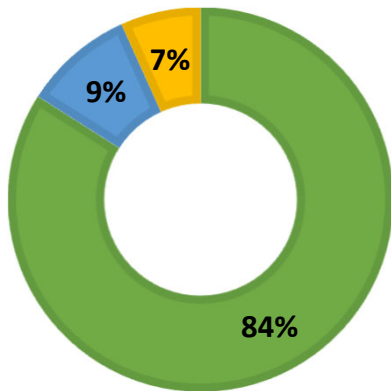
Other sources includes revenue that is generally classified as non-operating. Return advances-in are the most common revenue source. In 2024 the district receipted \$197,620 as advances-in and is projecting advances of \$171,937 in fiscal year 2025. The district also receives other financing sources such as refund of prior year expenditures in this category. The district is projecting that all other financing sources will be \$77,612 in 2025 and average \$4,000 annually through 2029.

Other sources decreased in FY 2022 from FY 2021 due to two one time premium/dividend returns from the Bureau of Workers Compensation totaling \$1,147,398. During FY 2022, FY 2023, and FY 2024 the General Fund received reimbursements from ESSER funds for qualifying expenditures. The nature of these funds are one time moneys and cannot be relied upon annually.

Expenditure Overview

Strongsville City School District

Expenditure Categories



Personnel Costs

Salaries	58.55%
Benefits	25.47%

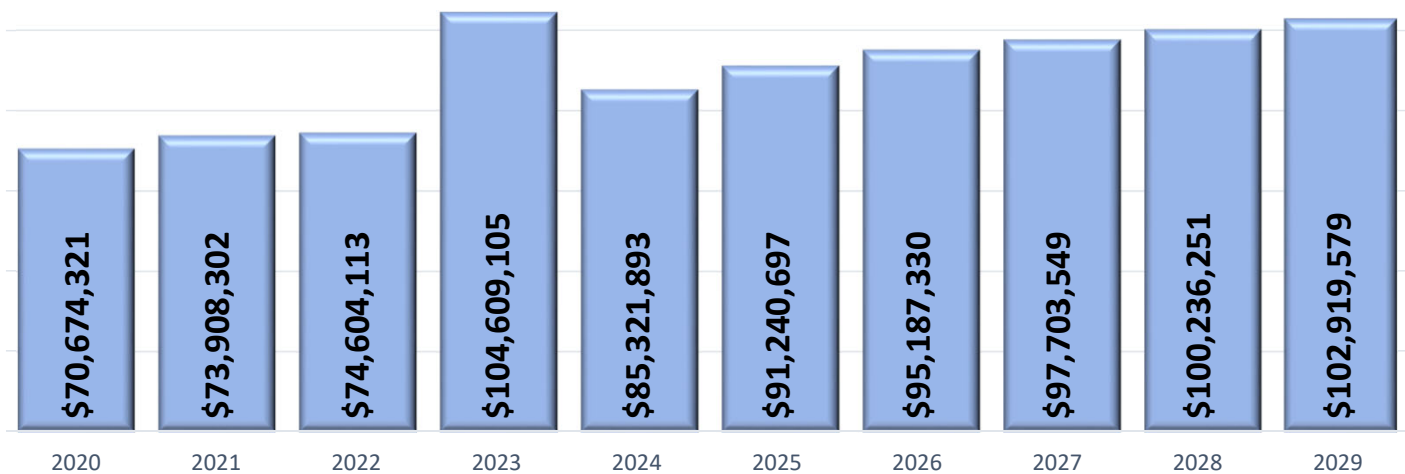
Purchased Services

9.25%

All Other Expenditures

Supplies, Capital, Debt, Other Obj	5.68%
Other Uses	1.05%

Annual Expenditures Actual + Projected



Historic Expenditures Change versus Projected Expenditures Change

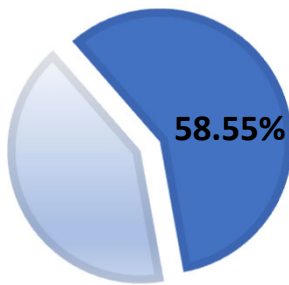
	Historical Average Annual \$\$ Change	Projected Average Annual \$\$ Change	Projected Compared to Historical Variance	Expenditures increased by 5.19% (\$2,735,620 annually) during the past 5-year period, and are projected to increase by 4.13% (\$3,519,537 annually) through 2029. The forecast line with the most change on the expense side, Supplies & Materials, is anticipated to be \$617,675 less per year in the projected period compared to historical averages.
Salaries	\$1,554,982	\$1,839,565	\$284,583	
Benefits	\$932,228	\$1,487,183	\$554,956	
Purchased Services	(\$128,252)	\$469,141	\$597,393	
Supplies & Materials	\$435,193	(\$182,482)	(\$617,675)	
Capital Outlay	(\$8,393)	(\$40,697)	(\$32,304)	
Intergov & Debt	\$83,446	(\$68,745)	(\$152,191)	
Other Objects	\$45,394	\$19,690	(\$25,704)	
Other Uses	(\$95,379)	(\$4,118)	\$91,261	
Total Average Annual Change	\$2,735,620 5.19%	\$3,519,537 3.84%	\$783,917 -1.35%	

For Comparison:

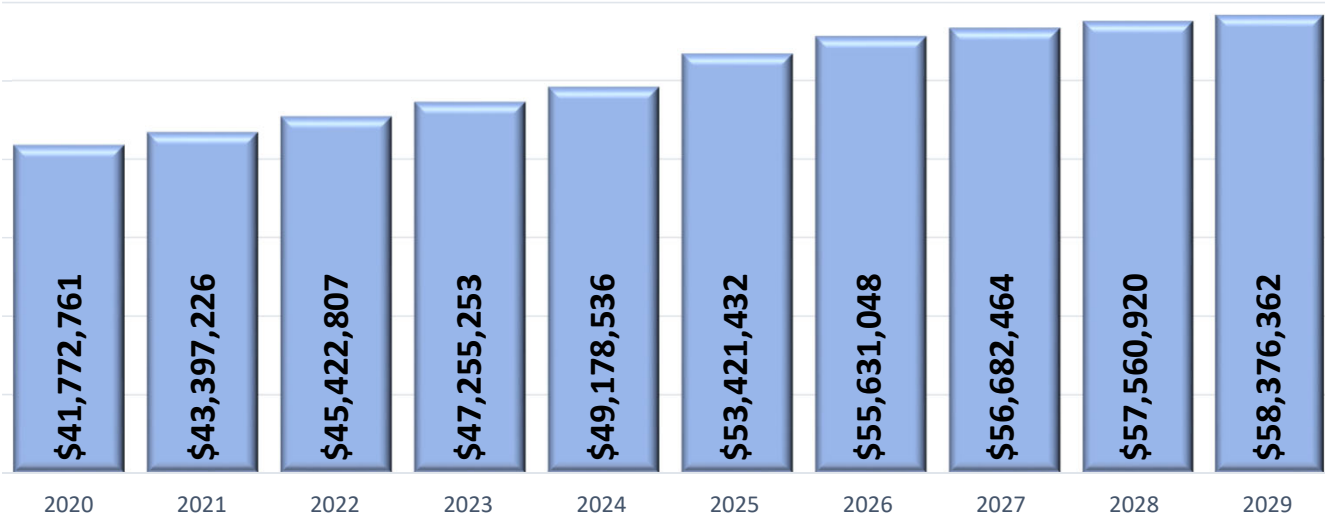
Revenue average annual change is projected to be > (\$1,035,066) On an annual average basis, revenues are projected to contract while expenditures grows

3.010 - Personnel Services

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



Salaries account for 58.55% of the district's total general fund spending.



Key Assumptions & Notes

Salaries represent 58.55% of total expenditures and increased at a historical average annual rate of 3.51% (or \$1,554,982). This category of expenditure is projected to grow at an annual average rate of 3.52% (or \$1,839,565) through fiscal year 2029. The projected average annual rate of change is 0.01% more than the five year historical annual average.

The Forecast assumes all union agreement as currently defined. The increase from FY 2021 to FY 2022, FY 2022 to FY 2023, FY 2023 to FY 2024 and FY 2024-2029 are due to step movements and COLA increases based on the current negotiated agreements. Additionally, for FY 2024 and FY 2025 the increase also assumes additional positions moving to the general fund due to expiring ESSER Funds.

Current negotiated agreements represent COLA increases:

SEA: FY 20 - 1%, FY 21 - 2%, FY 22 - 2%, FY 23 - 2%, FY 24 - 2.75%, FY 25 - 2.75%, FY 26 - 2.50%

OAPSE - FY 20 - 1.5%, FY 21 - 1.5%, FY 22 - 2%, FY 23 - 2%, FY 24 - 2%

Administration / Leadership - FY 20 - 1.5%, FY 21 - 1.5%, FY 22 - 1.5%, FY 23 - 2%, FY 24 - 2%, FY 25 - 2%.

Staffing assumptions: The forecast assumes 776 positions budgeted within the general fund for FY 25, and increase of 51 positions from FY 24, 35 are due to positions coming onto to the general fund from ESSER funds as those funds expired at the end of FY 2024. The remaining 16 position are due to increases in teaching and support staff including an additional guidance counselor 1 at SMS and 1 at SHS and new Human Resources Coordinator position due to enrollment needs.

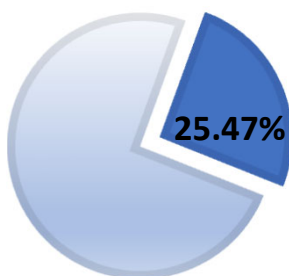
Due to the COVID-19 pandemic - the following budget adjustments were made to salary:

Supplemental salary for Remote 2.0 and SCS Connects - \$600,000 (FY2021 only)

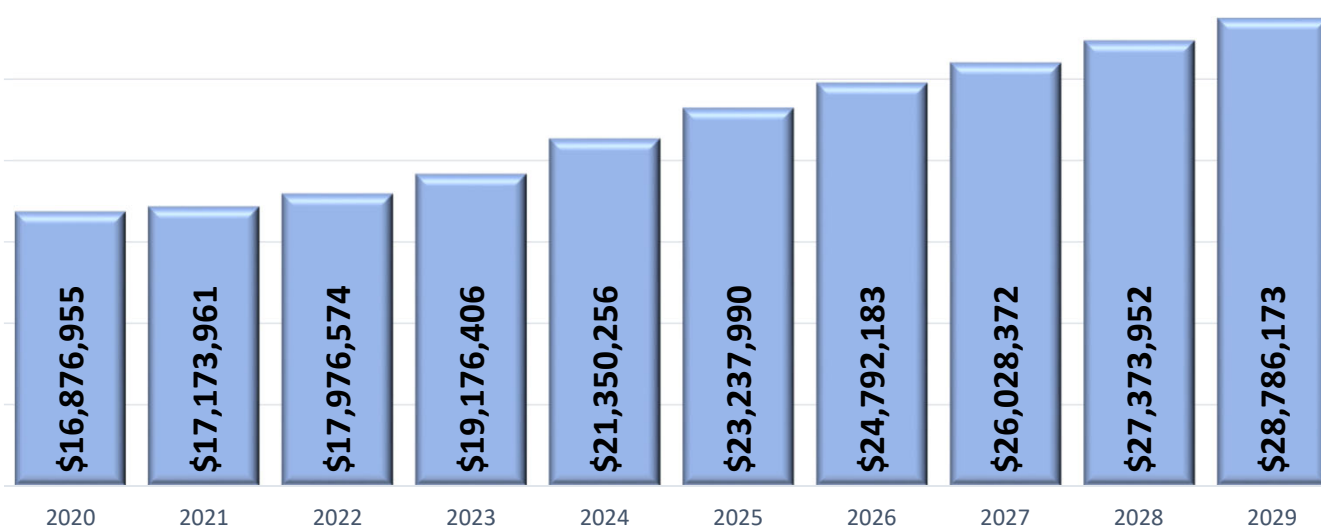
Custodial costs - increased custodial staffing by 31 hours.

3.020 - Employees' Benefits

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



Benefits account for 25.47% of the district's total general fund spending.



Key Assumptions & Notes

Benefits represent 25.47% of total expenditures and increased at a historical average annual rate of 5.11%. This category of expenditure is projected to grow at an annual average rate of 6.17% through fiscal year 2029. The projected average annual rate of change is 1.06% more than the five year historical annual average.

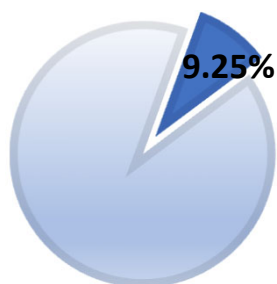
Benefits consists of: STRS/SERS pension costs, health care benefits, Medicare, workers compensation premiums, and unemployment costs. During fiscal year 2020, the district experienced cost savings within the benefit categories that are a percentage of salary due to associated salary savings. As the district resumes normal operations, those benefit costs will be restored. The district also realized a savings in FY 20 workers compensation premium due to certain rebates.

STRS/SERS and Medicare expenditures will increase annually proportionally with salary increases.

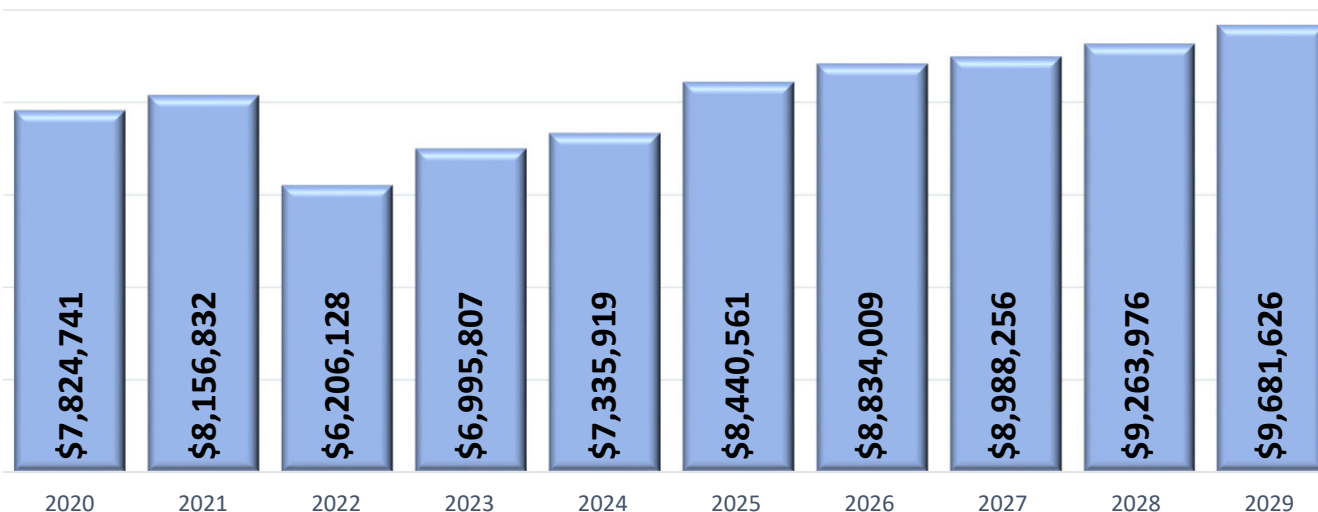
From fiscal year 2019 to fiscal year 2020, the district did not experience a change in health care premium cost. For fiscal year 2021 health care premiums increased by 3%. For fiscal year 2022 health care premiums increased by 1.37%. For fiscal year 2023 health care premiums increased by 8.70%. **For fiscal year 2024 health care premiums increased by 15.00% and for fiscal year 2025 health care premiums will increase by 3.00%.** For fiscal years 2026 -2029 the projected annual increase is 7%, which is based on a five year historical average.

3.030 - Purchased Services

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



Purchased Services account for 9.25% of the district's total general fund spending.



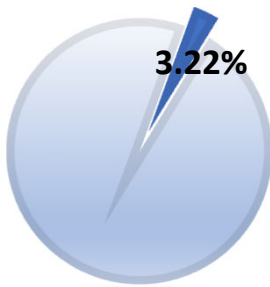
Key Assumptions & Notes

Purchased Services represent 9.25% of total expenditures and decreased at a historical average annual rate of 0.80%. This category of expenditure is projected to grow at an annual average rate of 5.81% through fiscal year 2029. Starting in 2022, the Fair School Funding Plan (State Funding) only accounted for district educated enrollment, thereby reducing district tuition costs for open enrollment 'out,' community schools, STEM, and scholarship students. This change resulted in lower district costs, but also less per pupil state revenue since per pupil funding is now paid directly by the state to the district students attend.

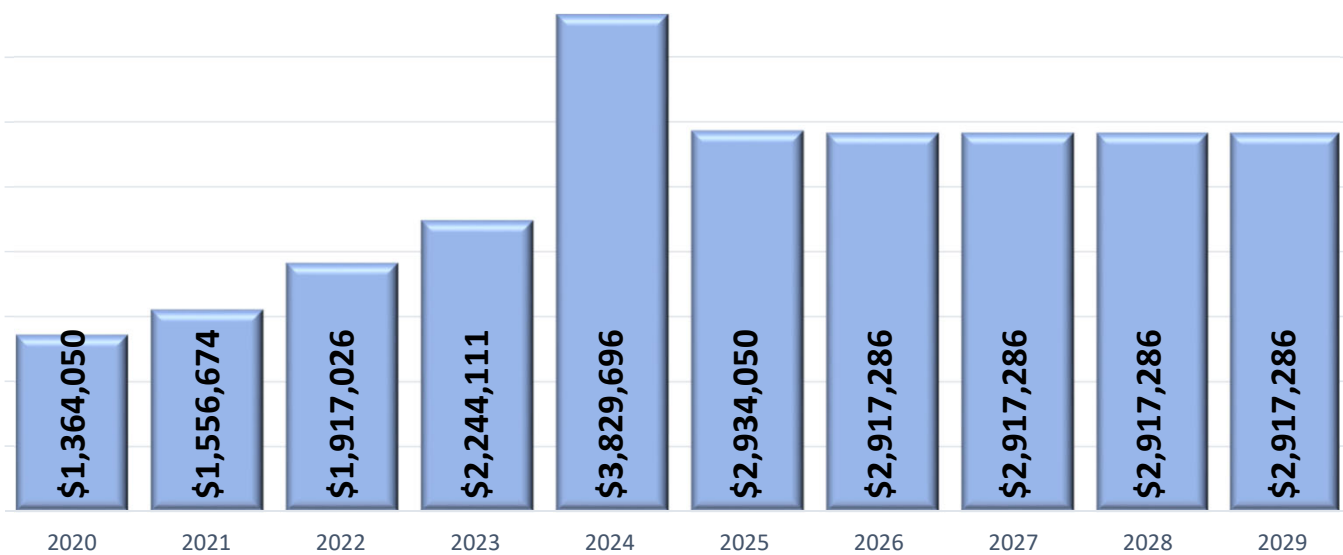
Purchase services decreased by \$1,950,730 from FY 2021 to FY 2022. The decrease is due to the implementation of fair funding formula beginning in FY 2022. The fair funding formula funds only district educated enrollment thereby reducing tuition costs for open enrollment out, community schools, and scholarships. During FY 2024, purchase services increased by \$304,112. During FY 2025, the forecast assumes that purchase services to increase by \$1,104,642. The increases are due to increased cost and placements for special education placements, instructional services costs (Raz Kids every three years, secondary Edmentum Online previously funded through ESSER, ELA & Math Diagnostic), lease for mobile units beginning in FY 2025 and projected increases for utility costs and risk/property insurances.

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 and Materials account for 3.22% of the district's total general fund spending.



Key Assumptions & Notes

Supplies & Materials represent 3.22% of total expenditures and increased at a historical average annual rate of 21.49%. This category of expenditure is projected to decrease at an annual average rate of 4.79% through fiscal year 2029. The projected average annual rate of change is 26.29% less than the five year historical annual average.

Materials and Supplies primarily consist of:

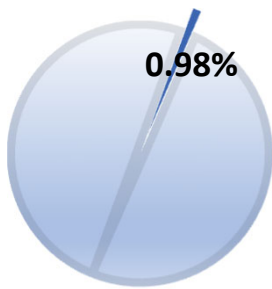
Materials and Supplies	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Instructional Supplies (511, 519)	\$315,589	\$371,091	\$384,569	\$384,569	\$384,569	\$384,569
Office Supplies	\$27,867	\$72,379	\$85,900	\$85,900	\$85,900	\$85,900
Textbooks	\$1,960,652	\$686,226	\$721,000	\$721,000	\$721,000	\$721,000
Software	\$339,183	\$424,846	\$416,554	\$416,554	\$416,554	\$416,554
Fuel	\$305,674	\$336,103	\$350,000	\$350,000	\$350,000	\$350,000
Building and Cleaning Supplies	\$321,341	\$374,154	\$363,728	\$363,728	\$363,728	\$363,728

The monthly average cost of fuel for FY 2024 averaged \$30,567. The forecast assumes the estimated average monthly cost of fuel of \$33,610 for FY2025 and \$35,000 for FY2026-2029 for ten months. As fuel costs continue to fluctuate, the District will continue to monitor the fuel expenditure line and make adjustments as necessary.

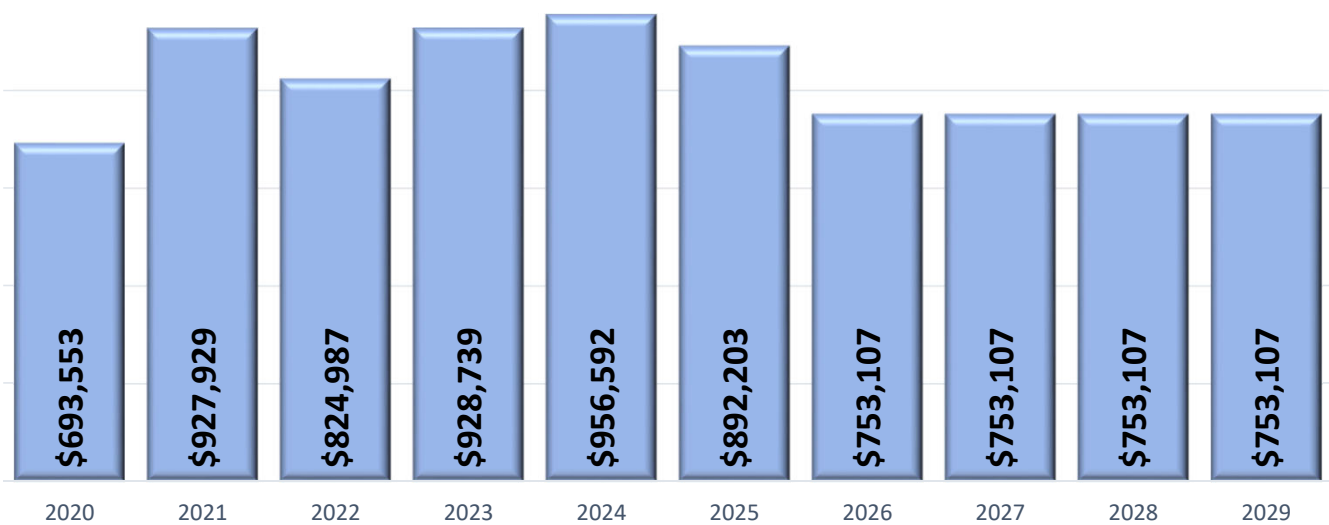
The actual annual costs of textbooks vary from year to year based on the textbook adoption for the particular year. During FY 2023, \$250,000 of textbook budget was not used and carried into FY 2024 for a larger textbook adoption. In addition for FY 2024, the District purchased new elementary ELA textbooks (\$1.1 million) to be compliant with recently approved legislation for High Quality Instructional Materials. Overall, Materials and Supplies vary from year to year based on when items are needed. Materials and Supplies make up about 3.22% of the Districts General Fund budget for FY2025.

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 account for 0.98% of the district's total general fund spending.



Key Assumptions & Notes

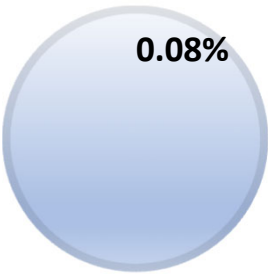
Capital Outlay represent 0.98% of total expenditures and decreased at a historical average annual amount of \$8,393. This category of expenditure is projected to decrease at an annual average rate of \$40,697 through 2029. The projected average annual change is less than the five year historical annual average.

About 71% of the Capital Outlay category is the purchase of Chromebooks and infrastructure to support the District's 1:1 technology initiative.

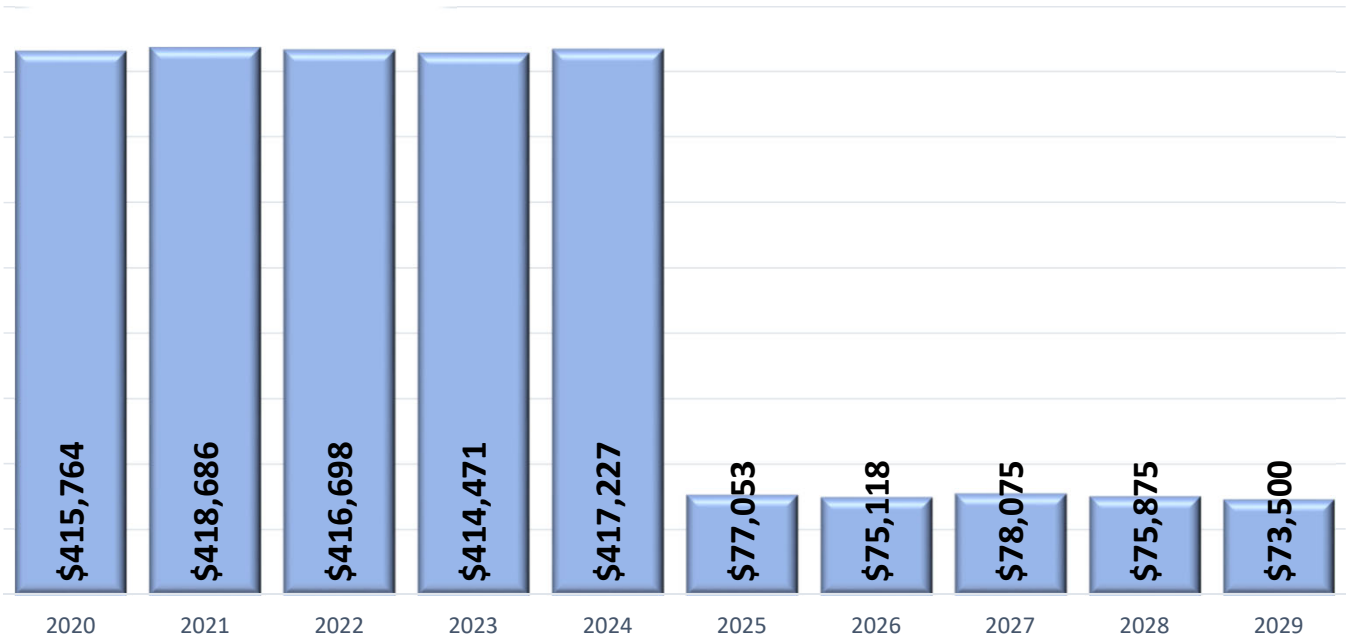
During FY 2024 and FY 2025 the Technology Budget capital equipment increased by \$150,000 for the purposes of the replacement of all employees district desktop computers.

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.



Intergovernmental and Debt account for 0.08% of the district's total general fund spending.

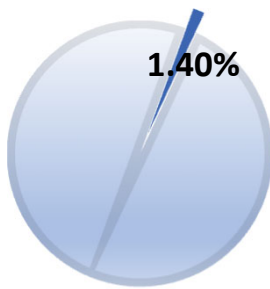


Key Assumptions & Notes

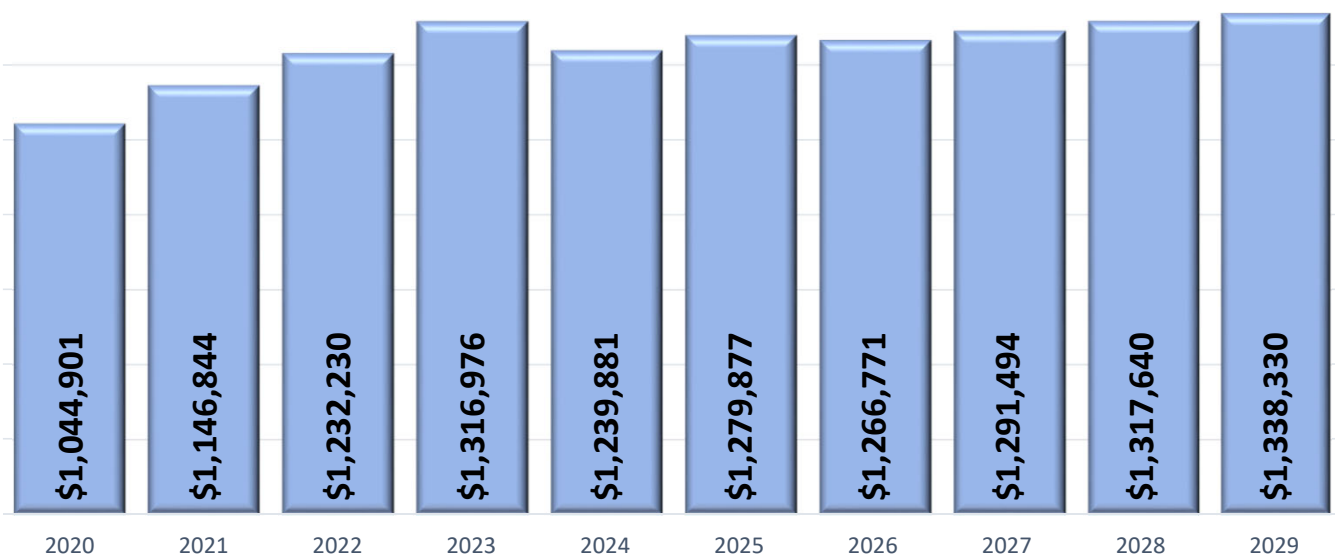
The Intergovernmental/Debt expenditure category details general fund debt issued by the District.

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 account for 1.40% of the district's total general fund spending.



Key Assumptions & Notes

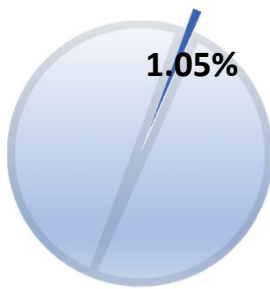
Other Objects represent 1.40% of total expenditures and increased at a historical average annual rate of 4.28%. This category of expenditure is projected to grow at an annual average rate of 1.55% through fiscal year 2029. The projected average annual rate of change is 2.73% less than the five year historical annual average.

Other objects represent expenditures such as memberships in professional organizations, audit costs, bank charges, liability insurance, and county auditor charges.

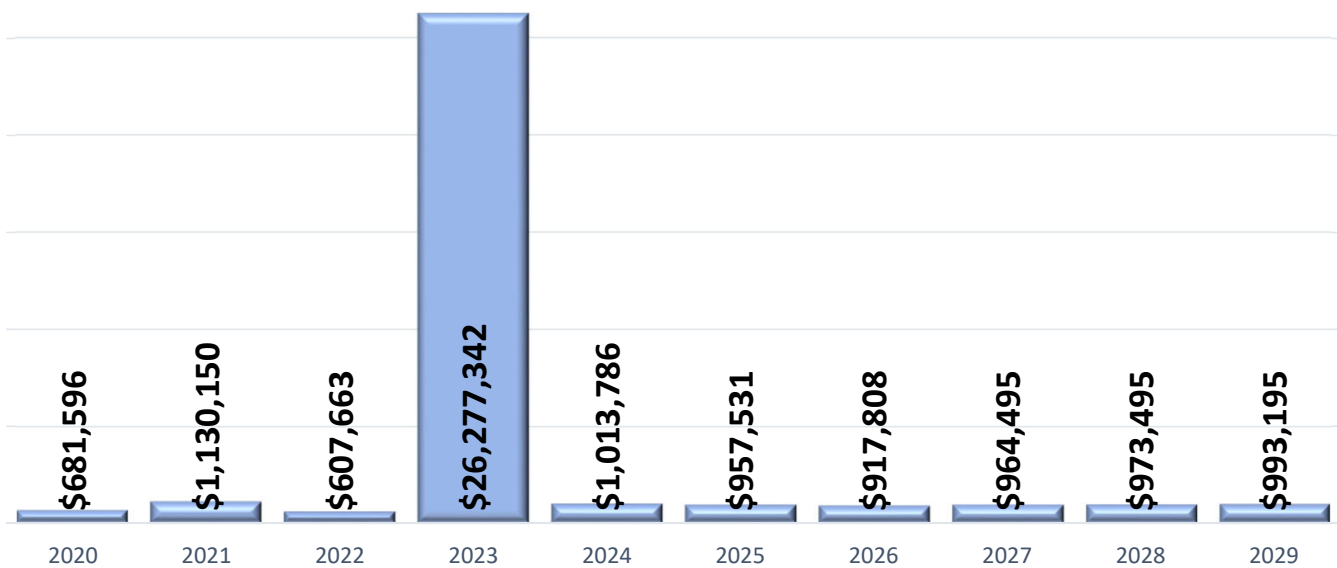
For FY2025, county auditor charges represents 73.4% of this category. County auditor fees are calculated at a percentage of actual real estate taxes collected.

5.040 - Total Other Financing Uses

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



Other Uses account for 1.05% of the district's total general fund spending.



Key Assumptions & Notes

	2024	FORECASTED				
		2025	2026	2027	2028	2029
Transfers Out	841,849	877,531	837,808	884,495	893,495	913,195
Advances Out	171,937	80,000	80,000	80,000	80,000	80,000
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 2024 the district had advances-out and has advances-out forecasted through fiscal year 2029. The district can also move general funds permanently to other funds, and as the schedule above presents, the district has transfers forecasted through fiscal year 2029. 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.

Transfer to:	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Food Service Fund	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Uniform Schools Supplies	\$52,134	\$62,414	\$0	\$0	\$0	\$0	\$0
Termination Benefits Fund	\$400,051	\$568,507	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Summer School	\$0	\$20,700	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Field Turf Fund	\$55,144	\$54,327	\$53,481	\$52,605	\$35,000	\$35,000	\$35,000
Fund 070 Facilities Fund	\$25,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PI Fund for SHS Track	\$565,562	\$0	\$0	\$0	\$0	\$0	\$0
Athletics	\$6,381	\$135,902	\$199,050	\$160,203	\$224,495	\$233,495	\$253,195

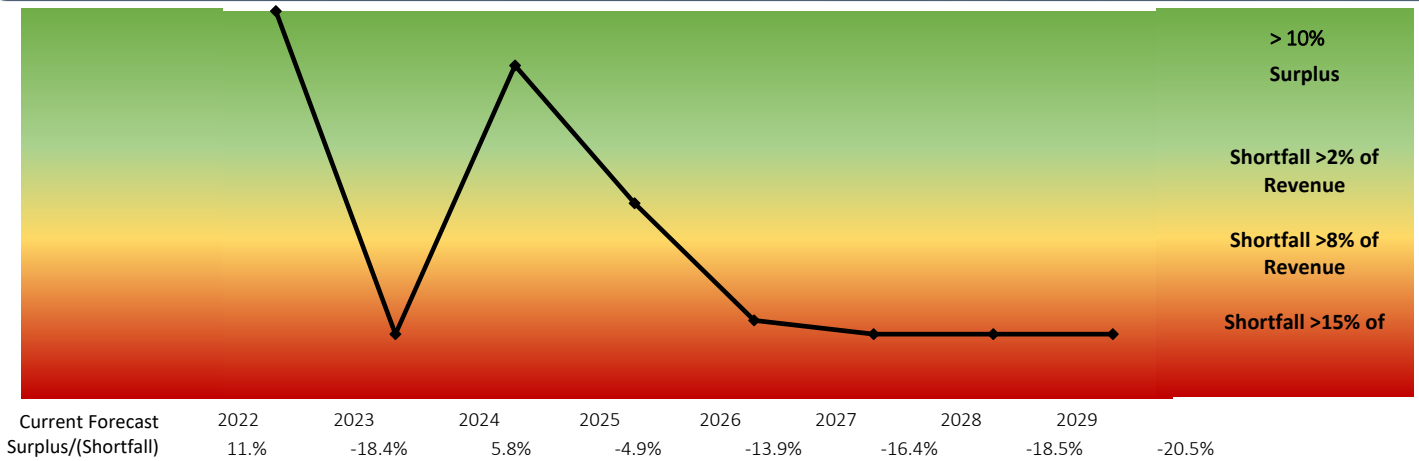
Strongsville City School District

Five Year Forecast

November Fiscal Year

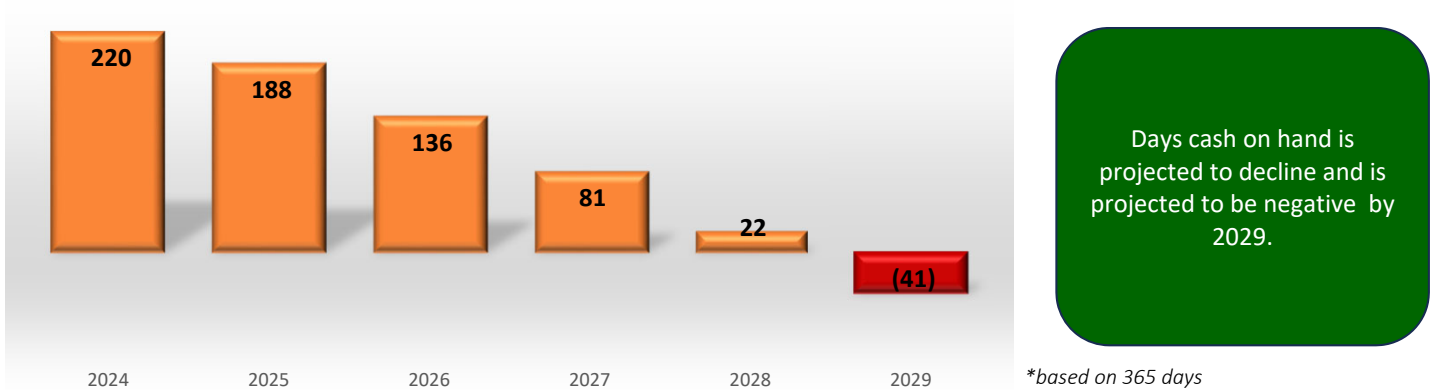
Fiscal Year:	Actual	FORECASTED				
	2024	2025	2026	2027	2028	2029
Revenue:						
1.010 - General Property Tax (Real Estate)	61,621,545	58,326,558	55,574,681	55,892,773	53,104,790	50,209,440
1.020 - Public Utility Personal Property	4,477,940	4,460,265	4,539,037	4,789,592	4,853,719	4,913,723
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	8,740,995	9,056,690	9,418,131	9,804,555	9,911,257	10,032,942
1.040 - Restricted Grants-in-Aid	755,619	816,410	493,742	463,554	469,758	466,339
1.050 - State Share-Local Property Taxes	6,393,548	6,110,391	5,833,244	5,873,862	5,581,472	5,287,088
1.060 - All Other Operating Revenues	8,273,469	7,978,547	7,600,245	7,000,245	6,344,245	5,900,245
1.070 - Total Revenue	90,263,116	86,748,861	83,459,080	83,824,581	80,265,241	76,809,777
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	197,620	171,937	80,000	80,000	80,000	80,000
2.060 - All Other Financing Sources	112,161	77,612	4,000	4,000	4,000	4,000
2.070 - Total Other Financing Sources	309,781	249,549	84,000	84,000	84,000	84,000
2.080 - Total Rev & Other Sources	90,572,897	86,998,410	83,543,080	83,908,581	80,349,241	76,893,777
Expenditures:						
3.010 - Personnel Services	49,178,536	53,421,432	55,631,048	56,682,464	57,560,920	58,376,362
3.020 - Employee Benefits	21,350,256	23,237,990	24,792,183	26,028,372	27,373,952	28,786,173
3.030 - Purchased Services	7,335,919	8,440,561	8,834,009	8,988,256	9,263,976	9,681,626
3.040 - Supplies and Materials	3,829,696	2,934,050	2,917,286	2,917,286	2,917,286	2,917,286
3.050 - Capital Outlay	956,592	892,203	753,107	753,107	753,107	753,107
Intergovernmental & Debt Service	417,227	77,053	75,118	78,075	75,875	73,500
4.300 - Other Objects	1,239,881	1,279,877	1,266,771	1,291,494	1,317,640	1,338,330
4.500 - Total Expenditures	84,308,107	90,283,166	94,269,522	96,739,054	99,262,756	101,926,384
Other Financing Uses						
5.010 - Operating Transfers-Out	841,849	877,531	837,808	884,495	893,495	913,195
5.020 - Advances-Out	171,937	80,000	80,000	80,000	80,000	80,000
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	1,013,786	957,531	917,808	964,495	973,495	993,195
5.050 - Total Exp and Other Financing Uses	85,321,893	91,240,697	95,187,330	97,703,549	100,236,251	102,919,579
6.010 - Excess of Rev Over/(Under) Exp	5,251,004	(4,242,287)	(11,644,250)	(13,794,968)	(19,887,010)	(26,025,802)
7.010 - Cash Balance July 1 (No Levies)	46,048,260	51,299,264	47,056,977	35,412,728	21,617,760	1,730,750
7.020 - Cash Balance June 30 (No Levies)	51,299,264	47,056,977	35,412,728	21,617,760	1,730,750	(24,295,052)
		Reservations				
8.010 - Estimated Encumbrances June 30	1,831,749	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	49,467,515	45,056,977	33,412,728	19,617,760	(269,250)	(26,295,052)
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies	-	-	-	-	4,234,513	8,503,788
11.030 - Cumulative Balance of Levies	-	-	-	-	4,234,513	12,738,301
12.010 - Fund Bal June 30 for Cert of Obligations	49,467,515	45,056,977	33,412,728	19,617,760	3,965,263	(13,556,751)
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	49,467,515	45,056,977	33,412,728	19,617,760	3,965,263	(13,556,751)

Revenue Surplus/(Shortfall) - Current Forecast

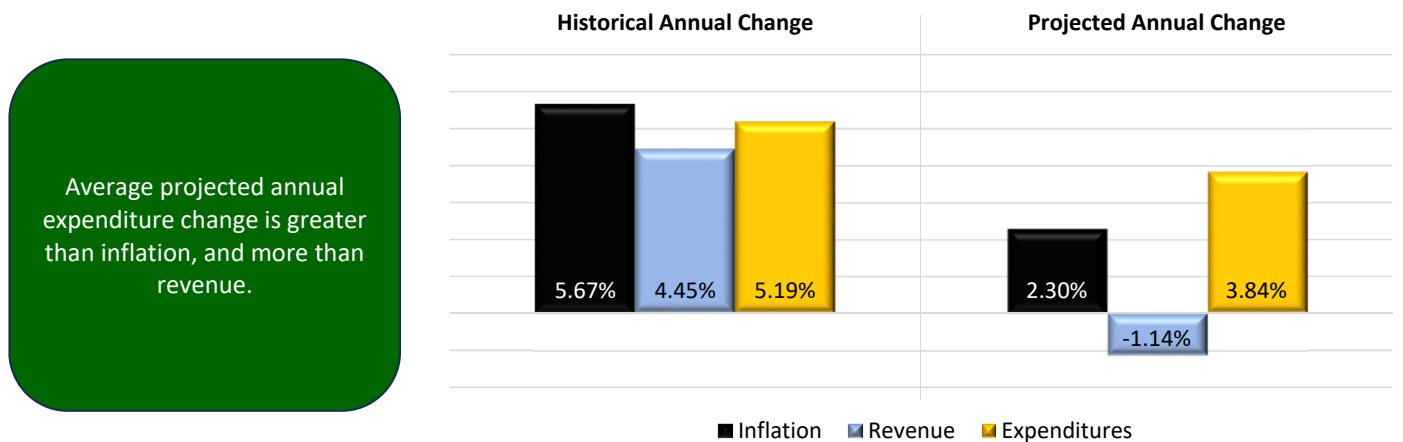


The district is trending toward revenue shortfall with the expenditures growing faster than revenue.
 A revenue increase of 20.52% is needed to balance the budget in fiscal year 2029, or a \$17,522,014 reduction in expenditures.
 - The largest contributor to the projected revenue trend is the change in Real Estate.

Days Cash on Hand - Current Forecast



5-Year Average Annual Change - Inflation, Revenue and Expenditures



CPI (Inflation) Source: Federal Reserve Bank of St. Louis (September 23, 2024)
<https://alfred.stlouisfed.org>

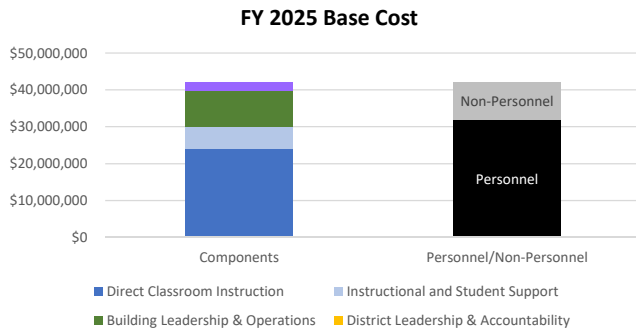
Strongsville City School District

State Funding Supplement to Five-Year Forecast

November, 2024



Ohio's Fair School Funding Plan Base Cost State Share Overview - FY 2025

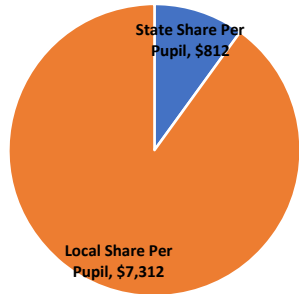


Beginning in FY 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates the four components identified as necessary to the education process. The Base Cost is currently calculated for two years using a statewide average from historical actual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

For Strongsville City School District the calculated Base Cost total is \$42,233,287 in FY 2025.

There are four Base Cost component areas: Direct Classroom Instruction \$24,029,974, Instructional and Student Support \$5,956,799, Building Leadership and Operations \$9,824,219, Leadership and Accountability \$2,422,295. Of the total base cost about 76% is estimated for personnel related cost. Note: Calculations are based upon Financial Planning Software - Assumption Assist.

FY 25 Base Cost Per Pupil - Local and State Share



Using the total Base Cost of \$42,233,287 shown above, with an enrollment of 5,199 the total per pupil base cost is \$8,124. The FSFP local capacity methodology, using a per pupil wealth/capacity of . calculates that the local portion of total base cost is \$7,312 per pupil in FY 2025. The local per pupil portion is updated each fiscal year and is projected to go up \$67 by FY 2029. At the same time, the total base cost per pupil is estimated to increase to a total per pupil base cost of \$8,793.

Note: Enrollment used for base cost calculations is the higher of the three year average (district educated) for years 2023, 2024, and 2025, or 2025.

Local and State Share - Key Funding Demographics

Total base cost is driven by enrollment (determines number of teachers, etc), and the base cost component amount. Currently the base cost components are using FY 2022 cost data. In FY 2025 the district's total base cost is \$48,623,887. When this total is divided by the district's base cost enrollment of 5,199 the resulting per pupil base cost funding is \$8,124.

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<u>Total Base Cost</u>	\$48,623,887	\$50,466,971	\$50,530,089	\$52,591,567	\$52,630,305
YOY Change		3.8%	0.1%	4.1%	0.1%
			FY 25 to FY 29 Change		8.2%
<u>Base Cost Enrollment</u>	5,199	5,183	5,187	5,192	5,197
YOY Change		-0.3%	0.1%	0.1%	0.1%
			FY 25 to FY 29 Change		0.0%
<u>Total Per Pupil Base Cost</u>	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	\$8,124	\$8,454	\$8,458	\$8,795	\$8,793
YOY Change		4.1%	0.0%	4.0%	0.0%
			FY 25 to FY 29 Change		8.2%

The base cost per pupil amount is reduced by the district's local share which results in the state's share. Property Values and Taxpayer Incomes are the significant variables impacting the calculation of district local share of state funding. Property values have the most weight (60 percent) in calculating per pupil local wealth (capacity). Taxpayer income determines the balance. In FY 2025 Local per pupil wealth/income of \$372,111. The resulting local per pupil capacity (subtracted from total state funding) is \$7,312 per pupil.

Local PP Wealth/Income Factor =	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<u>Property Values + Taxpayer Income</u>	\$372,111	\$396,374	\$417,481	\$441,601	\$456,372
YOY Change		6.5%	5.3%	5.8%	3.3%
			FY 25 to FY 29 Change		22.6%
<u>Calculated Amount Generated Locally</u>					
<u>Local Per Pupil Capacity</u>	\$7,312	\$7,609	\$7,612	\$7,915	\$7,914
YOY Change		4.1%	0.0%	4.0%	0.0%
			FY 25 to FY 29 Change		8.2%
<u>Total PP Base Cost - Local PP Capacity =</u>					
<u>State Per Pupil Funding</u>	\$812	\$845	\$846	\$879	\$879
YOY Change		4.1%	0.0%	4.0%	0.0%
			FY 25 to FY 29 Change		8.2%

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<u>Total Per Pupil Base Cost</u>	\$8,124	\$8,454	\$8,458	\$8,795	\$8,793
<u>Less Local Per Pupil Capacity</u>	(\$7,312)	(\$7,609)	(\$7,612)	(\$7,915)	(\$7,914)
<u>State Per Pupil Funding</u>	\$812	\$845	\$846	\$879	\$879

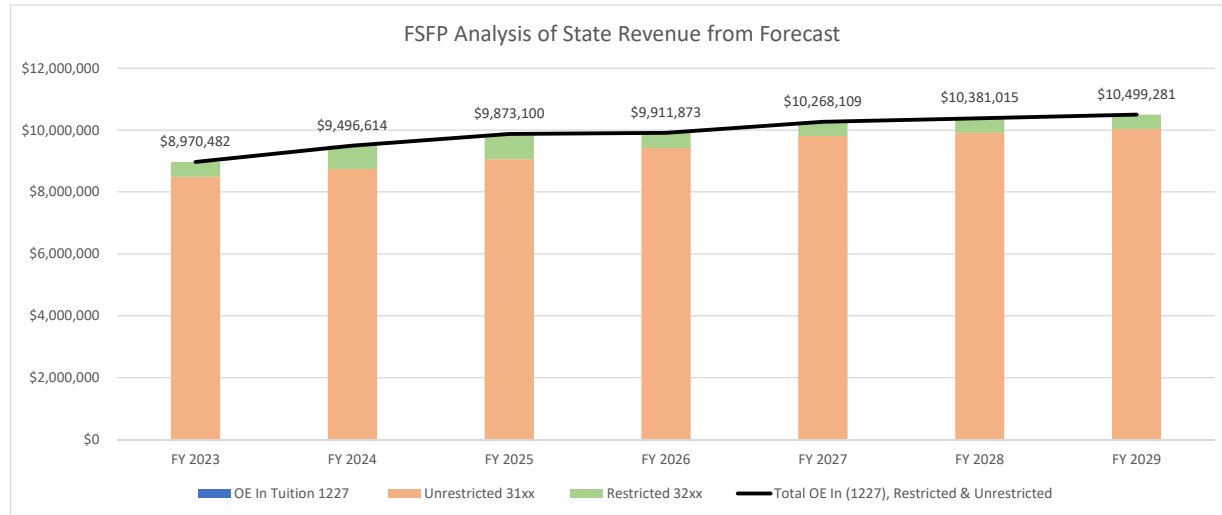
.A	Local Demographics	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
.A1	Per Pupil Base Cost (SF4 Line C)	\$8,124	\$8,454	\$8,458	\$8,795	\$8,793
.A2	State Per Pupil Share (SF4 Line E)	\$812	\$845	\$846	\$879	\$879
.B	Current District Educated Enrollment (SF1a)	5,182.6	5,187.2	5,191.9	5,196.6	5,201.2
	Current Year's FSFP Formula Funding:	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
.C	State's Share of Base Cost Amt. (SF4 Line I)	\$4,210,306	\$4,385,423	\$4,391,137	\$4,570,187	\$4,573,437
.D	State's Share of Categoricals (SF5)	\$755,034	\$781,401	\$782,129	\$809,619	\$810,335
.E	Targeted SF6 (without Supplemental)	\$0	\$0	\$0	\$0	\$0
.F	Calculated FSFP Formula Funding (C+D+E)	\$4,965,340	\$5,166,824	\$5,173,266	\$5,379,806	\$5,383,773
	FY 2020 Guarantee Base Funding:	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
.G	2020 SFPR Base Funding w/o DPIA (Result 1)	\$6,299,861	\$6,299,861	\$6,299,861	\$6,299,861	\$6,299,861
.H	FSFP Formula to FY20 Base Difference (F - G)	(\$1,334,521)	(\$1,133,038)	(\$1,126,595)	(\$920,056)	(\$916,089)
.I	Formula Phase In or CFO's (below)	66.67%	83.33%	100.00%	100.00%	100.00%
.J	FSFP Formula Phase In Current Years' (H x I)	(\$889,725)	(\$944,160)	(\$1,126,595)	(\$920,056)	(\$916,089)
.K	2020 SFPR + FSFP Formula Phase In (G + J)	\$5,410,136	\$5,355,701	\$5,173,266	\$5,379,806	\$5,383,773
	Add-on DPIA and Supplemental Targeted	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
.L	2020 DPIA Base (Step SF6)	\$46,977	\$46,977	\$46,977	\$46,977	\$46,977
.M	Calculated DPIA (Step SF6)	\$90,878	\$81,209	\$74,114	\$68,902	\$65,134
.N	DPIA Phase In or CFO's (below)	66.67%	83.33%	100.00%	100.00%	100.00%
.O	Phased In DPIA Funding (L + (M - L) * N)	\$76,244	\$75,502	\$74,114	\$68,902	\$65,134
.P	Supplemental Targeted (SF6)	\$0	\$0	\$0	\$0	\$0
.Q	Add-on DPIA and Supplemental Targeted (O + P)	\$76,244	\$75,502	\$74,114	\$68,902	\$65,134
	Base FY20 Guarantee Calculation	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
.R	Current FY Funding (K+ Q)	\$5,486,380	\$5,431,203	\$5,247,380	\$5,448,708	\$5,448,906
.R1	2020 Base (G) Plus DPIA Base (L)	\$6,346,838	\$6,346,838	\$6,346,838	\$6,346,838	\$6,346,838
.R2	'20 Base Transitional Aid (R1 - R) (Result 1)	\$860,458	\$915,635	\$1,099,459	\$898,131	\$897,932
	Formula Phase In or CFO's (below)	\$6,346,838	\$6,346,838	\$6,346,838	\$6,346,838	\$6,346,838
	YOY Analysis	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Unphased-in Formula (H - J)	\$0	\$0	\$0	\$0	\$0
	YOY Change		\$0	\$0	\$0	\$0
	FY 2020 Guarantee Line R2	\$860,458	\$915,635	\$1,099,459	\$898,131	\$897,932
	YOY Change		\$55,177	\$183,824	(\$201,328)	(\$198)

Ohio's Fair School Funding Plan - Summary Funding Results (SF8)

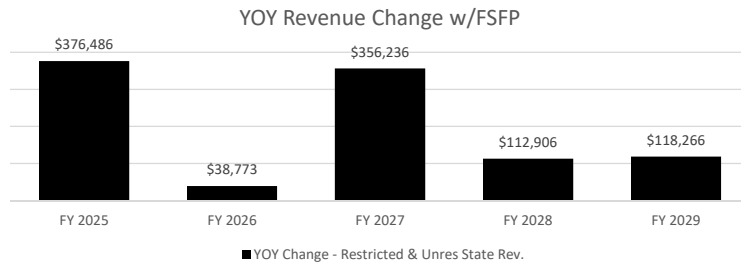
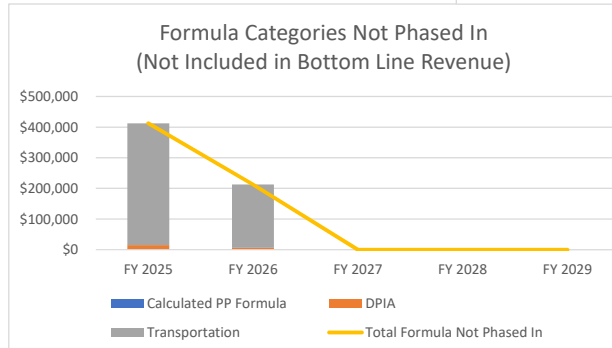
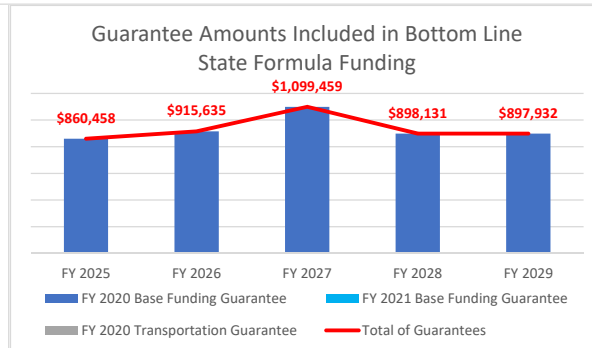
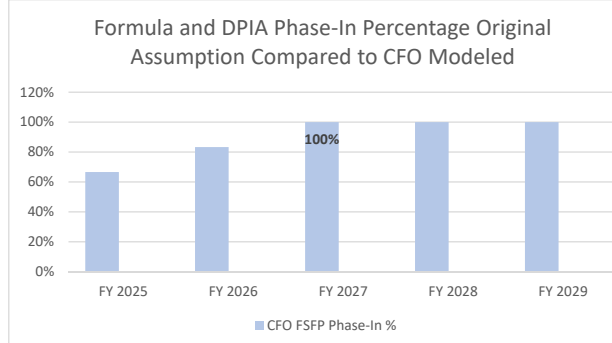
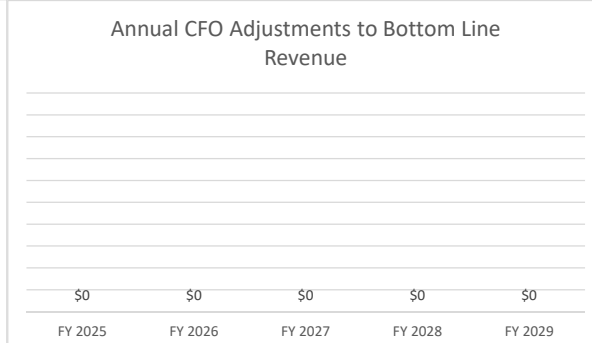
	Funding Summary	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
.R3	Current Year's Funding (R + R2)	\$6,346,838	\$6,346,838	\$6,346,838	\$6,346,838	\$6,346,838
.S1	Open Enrolled ADM Loss Impact (Result 2)	\$0	\$0	\$0	\$0	\$0
.S2	Special Education Set-Aside (SF5)	(\$38,515)	(\$50,110)	(\$60,189)	(\$62,653)	(\$62,709)
.T1	Career Awareness Revenue	\$0	\$0	\$0	\$0	\$0
.T2	CTC Associated Services Adj.	(\$3,165)	(\$3,295)	(\$3,297)	(\$3,432)	(\$3,436)
.T3	Transportation (SF7)	\$2,028,139	\$2,323,254	\$2,639,317	\$2,748,514	\$2,862,230
.U	FY 2021 Transition Supp Result 3	\$0	\$0	\$0	\$0	\$0
.V	CFO Bottom Line Funding Adjustment Below	\$0	\$0	\$0	\$0	\$0
.V2	Supplemental Targeted SF6	\$0	\$0	\$0	\$0	\$0
.W	Total State Funding	\$8,333,297	\$8,616,688	\$8,922,669	\$9,029,268	\$9,142,924
	YOY Change		\$283,390	\$305,982	\$106,598	\$113,656
	YOY % Change		3.40%	3.55%	1.19%	1.26%
	Trend Indicator of Funding Status	Guarantee	Guarantee	Guarantee	Guarantee	Guarantee
	FY 20 + FY 21 Base Guarantee Total	\$860,458	\$915,635	\$1,099,459	\$898,131	\$897,932

These funding estimates culminating to row R3 above and beyond should be considered a trend estimate based upon current information. Many assumptions are made regarding future inflationary pressures and funding decisions based upon current law practice. Current laws can be changed and with it funding results.

Ohio's Fair School Funding Plan - CFO Bottom Line Revenue Analysis

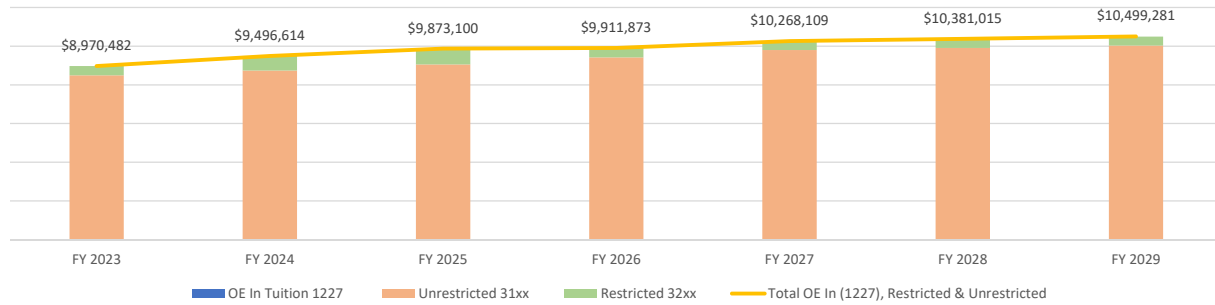


The FSFP is a formula that is being phased in and includes guarantees. With phase-ins some districts may have formula funding that is not phased-in. Other districts may experience guarantee funding. The graphs below point out these key points and the CFO's adjustment response, if any, in the bottom two charts.



Ohio's Fair School Funding Plan - Results in Forecast

Current Forecasted State Revenue (FSFP)



The above graph summarizes key state revenue line items impacted by the FSFP plan. Districts that had open enrollment 'in' revenue will not see this source of revenue in the future. Overall the district's projected revenue increased \$376,486 from FY 2024 to FY 2025. The above results are from the district's forecast and assume USAS codification standards. Note: FY 2023 and FY 2024 are actual. FY 2025 through FY 2029 are current forecast results.

Ohio's Fair School Funding Plan - Transitional Aid "Guarantee Analysis"

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
FY 2020 Base Transitional Aid Guarantee	\$860,458	\$915,635	\$1,099,459	\$898,131	\$897,932
Calculated Formula Phased In	\$2,420,667	\$3,361,354	\$4,046,670	\$4,459,750	\$4,467,684
FY 2020 Guarantee as % of Calculated Formula	35.5%	27.2%	27.2%	20.1%	20.1%
State Base Cost Per Pupil Funding	\$812	\$845	\$846	\$879	\$879
Memo Only: Guarantee Reflected as Student Count	1,059	1,083	1,300	1,021	1,021

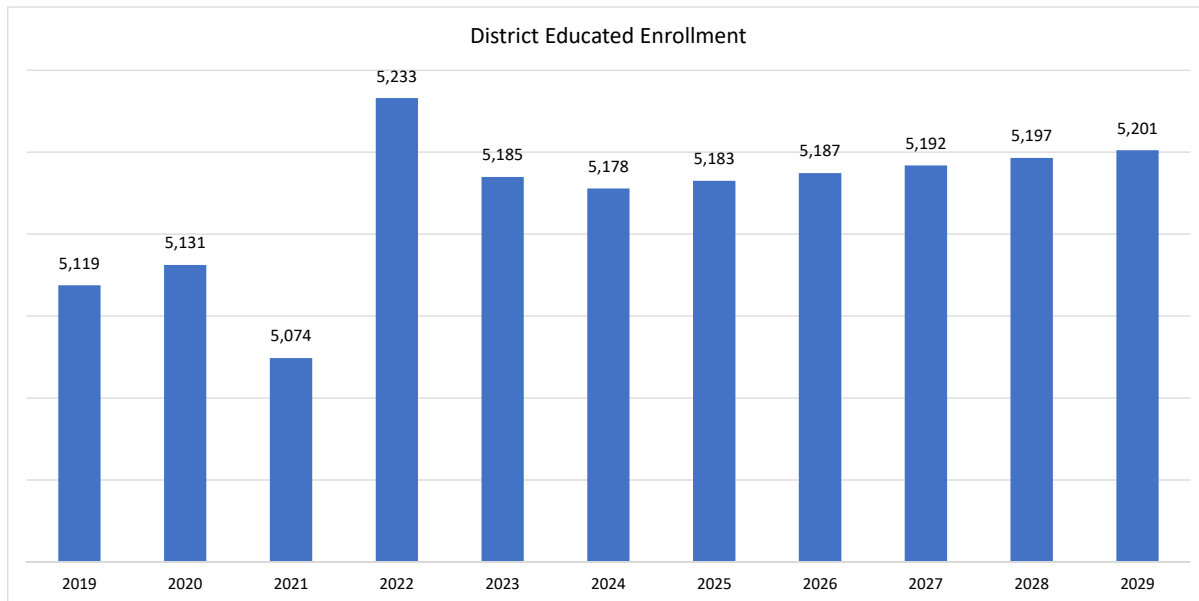
Note: Concept only, if students were added PP Funding would change.

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
FY 2021 Base Supplemental Transitional Guarantee	\$0	\$0	\$0	\$0	\$0
Calculated Formula Phased In	\$2,420,667	\$3,361,354	\$4,046,670	\$4,459,750	\$4,467,684
FY 2021 Guarantee as % of Calculated Formula	-	-	-	-	-
State Base Cost Per Pupil Funding	\$812	\$845	\$846	\$879	\$879
Memo Only: Guarantee Reflected as Student Count	-	-	-	-	-

Note: Concept only, if students were added PP Funding would change.

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Transportation Guarantee	\$0	\$0	\$0	\$0	\$0
Open Enrollment Reduction to FY 2020 Guarantee	\$0	\$0	\$0	\$0	\$0

District Educated Enrollment



How does calculated FSFP cost-based revenue compare to the district's cost per pupil?

